

CAPITAL PROJECTS FUNDS

The capital budgets were requested from the departments in July with a due date in August. Amounts are assumed to be purchased during the year budgeted.

Capital Outlay Fund – This fund is the primary fund used to account for new departmental capital outlays. These expenditures are funded by the tax levy and landfill siting revenues and are under the direction of the department supervisor.

Equipment Replacement Fund - This fund is used to account for the rolling stock replacement program, which accumulates annual funding (from property taxes) for the replacement of vehicles and similar equipment in lieu of using borrowed monies. Funding is provided by tax levy, landfill siting revenues and proceeds from sales of retired equipment.

Street Improvement Fund - This fund is used to account for the activities of the local road improvement program. Funding is provided by the tax levy and landfill siting revenues and an every other year local road improvement grant from the State.

Capital Improvement Fund - This fund is used to account for land acquisitions, building projects and all public works projects. The Fund is funded by landfill siting revenues and with borrowed money or funding from some source other than the tax levy.

Development Fund – This fund tracks Impact fees imposed on new land developed. These fees help finance infrastructure improvements required to service the new development in the City.

Utility Development Fund – this fund captures the water and sanitary sewer connection fees and Special Assessments. The resources are then used to fund infrastructure projects as they occur.

The Debt Service Fund supports the Capital Project Funds

Debt Service Fund - This fund is used to account for general obligation debt issued by the City to support the capital construction projects undertaken. Funding comes from tax levy, Special assessments, and Impact fees.

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CAPITAL OUTLAY FUND (41)

CITY OF FRANKLIN, WI

The projected 2017 tax levy of \$444,300 was increased \$7,200 (1.6%) from 2016. Total revenue from the tax levy and landfill siting revenues in 2017 are \$626,800 compared to the \$533,600 in 2016. An additional \$81,000 of landfill siting revenue was allocated to Capital Outlay to fund deferred information technology projects, awaiting the arrival of the Dept Manager hired early in 2016. For 2017 the departments requested \$1,263,636. The recommended equipment totals \$726,268. The largest 2017 recommended requests are \$195,234 for five police vehicles, \$46,673 for Computer security software, \$42,000 for a street sweeper, \$35,000 for 2 Police canine units, \$35,000 for Common Council sound system and \$32,000 for trees. The recommended amounts address the priorities from the department heads.

Capital assets are purchases of assets that are reasonably expected to last more than 12 months 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. Those capital assets that exceed the capitalization policy limits will be capitalized and depreciated over the estimated useful life of the asset.

The yearly amount to be funded for Capital Outlay requests is based on the requests of the departments. It is the expectation that the amount of the purchases and therefore the total resources will be approximately the same amount from year to year, although the items purchased will vary each year. The goal in this fund is to increase the tax levy by the amount of new growth in the City, and that this growth will accommodate the growth in expenditures.

Resources for the Capital Outlay Fund are obtained via the property tax levy, landfill siting fees (beginning in 2011), sale proceeds of retired capital assets other than those eligible for replacement in the Equipment Revolving Fund, investment earnings and any unspent funds from prior years.

New equipment requests must be made as part of the Capital Outlay Fund and are not eligible in the Equipment Revolving Fund. The Equipment Revolving Fund, however provides for replacement of major equipment (greater than \$20,000 individually).

City of Franklin, WI
Capital Outlay Fund - 41

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2016 PROJECTED ACTIVITY	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
REAL ESTATE TAXES								
41-0000-4011	GENERAL PROPERTY TAX	430,000	433,200	437,100	437,100	437,100	444,300	444,300
INTERGOVERNMENTAL								
41-0000-4157	OTHER POLICE GRANTS	10,082	8,131			2,000		
CHARGES FOR SERVICES								
41-0000-4493	LANDFILL SITING REVENUE	67,000	67,000	67,000	67,000	67,000	67,000	148,000
INTEREST & INV INCOME								
41-0000-4711	INTEREST ON INVESTMENTS	6,535	6,881	4,500	4,500	5,500	6,000	6,000
41-0000-4713	INVESTMENT GAINS/LOSSES	8,307	(89)			5,500		
TOTAL - INTEREST & INV INCOME		12,842	6,792	4,500	4,500	11,000	6,000	6,000
MISCELLANEOUS								
41-0000-4751	PROPERTY SALE	20,765	24,370	25,000	25,000	20,000	25,000	25,000
41-0000-4799	MISCELLANEOUS REVENUE	508	(10)					
TOTAL - MISCELLANEOUS		21,273	24,360	25,000	25,000	20,000	25,000	25,000
TRANSFERS - IN								
41-0000-4830	TRANSFERS FROM OTHER FUNDS		475,000					3,500
INTEREST EXP								
41-0000-5621	INTEREST - KANSAS ST BANK	1,307	1,006	689	689	688	354	354
TOTAL REVENUE		539,890	1,013,477	532,911	532,911	536,412	541,946	626,446
	Dept 0121-MUNICIPAL COURT							
41-0121-5841	COMPUTER EQUIPMENT		6,316					
41-0121-5843	SOFTWARE			1,100	1,100	1,056		
Total - CAPITAL EXPENDITURES			(6,316)	(1,100)	(1,100)	(1,056)		
	Dept 0141-CITY CLERK							
41-0141-5813	OFFICE EQUIPMENT		8,656	250	250		500	500
41-0141-5841	COMPUTER EQUIPMENT	684	337				250	250
Total - CAPITAL EXPENDITURES		(684)	(8,993)	(250)	(250)		(750)	(750)
	Dept 0142-ELECTIONS							
41-0142-5819	OTHER CAPITAL EQUIPMENT		18,138				12,600	12,600
41-0142-5841	COMPUTER EQUIPMENT							
Total - CAPITAL EXPENDITURES			(18,138)				(12,600)	(12,600)
	Dept 0144-INFORMATION SERVICES							
41-0144-5819	OTHER CAPITAL EQUIPMENT		2,011	10,000	10,000	9,500		
41-0144-5841	COMPUTER EQUIPMENT	23,820	11,560	36,000	72,900	71,000	58,170	29,570
41-0144-5843	SOFTWARE	6,865	13,683	23,750	112,989	75,000	145,353	109,134
Total - CAPITAL EXPENDITURES		(30,685)	(27,264)	(69,750)	(195,889)	(165,500)	(203,523)	(138,704)
	Dept 0147-ADMINISTRATION							
41-0147-5813	OFFICE EQUIPMENT	7,607						
41-0147-5841	COMPUTER EQUIPMENT	815	1,072	900	900	875		
41-0147-5843	SOFTWARE	5,000					30,000	
Total - CAPITAL EXPENDITURES		(13,422)	(1,072)	(900)	(900)	(875)	(30,000)	
	Dept 0151-FINANCE							
41-0151-5812	FURNITURE/FIXTURES			1,000	1,000	1,250	1,625	1,625
41-0151-5841	COMPUTER EQUIPMENT	3,308		3,200	3,200	2,800	2,700	2,700
41-0151-5843	SOFTWARE				5,350	5,400		
Total - CAPITAL EXPENDITURES		(3,308)		(4,200)	(9,550)	(9,450)	(4,325)	(4,325)
	Dept 0154-ASSESSORS							
41-0154-5813	OFFICE EQUIPMENT	195		250	250			
41-0154-5841	COMPUTER EQUIPMENT	990	977					
Total - CAPITAL EXPENDITURES		(1,185)	(977)	(250)	(250)			
	Dept 0181-MUNICIPAL BUILDINGS							
CAPITAL EXPENDITURES								
41-0181-5812	FURNITURE/FIXTURES			250	250	210	35,000	35,000
41-0181-5815	SHOP EQUIPMENT	811						
41-0181-5819	OTHER CAPITAL EQUIPMENT				50,000	48,000		
41-0181-5822	BUILDING IMPROVEMENTS			29,100	29,100	28,000	79,000	26,000
41-0181-5841	COMPUTER EQUIPMENT	780						
Total - CAPITAL EXPENDITURES		(1,591)		(29,350)	(79,350)	(76,210)	(114,000)	(61,000)
	Dept 0199-CONTINGENCY							
41-0199-5499	CONTINGENCY		3,600	50,000	44,743		50,000	30,000
	Dept 0211-POLICE DEPT							
41-0211-5811	AUTO EQUIPMENT	168,363	228,096	199,800	199,800	199,000	317,326	195,234
41-0211-5819	OTHER CAPITAL EQUIPMENT	84,937	47,696	79,369	79,369	79,000	143,091	66,133
41-0211-5822	BUILDING IMPROVEMENTS	6,393					54,000	
41-0211-5841	COMPUTER EQUIPMENT	56,248	75,817	120,810	122,541	120,000	39,167	37,468
Total - CAPITAL EXPENDITURES		(315,941)	(351,609)	(399,979)	(401,710)	(396,000)	(553,584)	(298,835)

City of Franklin, WI
Capital Outlay Fund - 41

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ORIGINAL BUDGET	2016 AMENDED BUDGET	2016 PROJECTED ACTIVITY	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
Dept 0221-FIRE DEPT								
41-0221-5812	FURNITURE/FIXTURES	2,314	3,489	3,000	3,000	3,000	3,000	2,300
41-0221-5816	SHOP EQUIPMENT	6,000	17,318	36,000	47,000	46,500	28,500	9,000
41-0221-5818	SAFETY EQUIPMENT	23,783	45,431	127,300	132,017	125,000	73,500	62,500
41-0221-5822	BUILDING IMPROVEMENTS	37,983		33,500	33,500	33,000	47,000	
41-0221-5841	COMPUTER EQUIPMENT	15,350	9,205	15,900	15,900	15,900	15,000	15,000
Total - CAPITAL EXPENDITURES		(85,430)	(75,443)	(215,700)	(231,417)	(223,400)	(167,000)	(88,800)
Dept 0231-BUILDING INSPECTION								
41-0231-5813	OFFICE EQUIPMENT		1,416	2,600	2,600		600	600
41-0231-5841	COMPUTER EQUIPMENT	3,515		1,900	1,900	1,026	1,000	1,000
41-0231-5843	SOFTWARE	14,561			16,459	100		
Total - CAPITAL EXPENDITURES		(18,076)	(1,416)	(4,500)	(20,959)	(1,126)	(1,600)	(1,500)
Dept 0321-ENGINEERING								
41-0321-5812	FURNITURE/FIXTURES			750	750		500	500
41-0321-5813	OFFICE EQUIPMENT	1,819						
41-0321-5819	OTHER CAPITAL EQUIPMENT			300	300			
41-0321-5841	COMPUTER EQUIPMENT	5,370		600	600		1,000	
41-0321-5843	SOFTWARE						7,600	7,600
Total - CAPITAL EXPENDITURES		(7,189)		(1,650)	(1,650)		(9,100)	(8,100)
Dept 0331-HIGHWAY								
41-0331-5811	AUTO EQUIPMENT	14,778	86,153	43,200	46,358	45,000	52,200	10,200
41-0331-5814	NONMOTORIZED EQUIPMENT	10,186						
41-0331-5815	SHOP EQUIPMENT			10,000	10,000	9,500		
41-0331-5819	OTHER CAPITAL EQUIPMENT	16,688			5,290	3,300		
41-0331-5821	TREES & LANDSCAPING	31,962	32,183	32,000	32,000	31,000	32,000	32,000
41-0331-5837,9803	BRIDGE/CULVERT CONSTRUCTION/REPAIR		23,537					
41-0331-5841	COMPUTER EQUIPMENT	4,052					700	700
Total - CAPITAL EXPENDITURES		(77,676)	(141,883)	(85,200)	(93,649)	(88,800)	(84,900)	(42,900)
Dept 0411-PUBLIC HEALTH								
41-0411-5841	COMPUTER EQUIPMENT			3,500	3,500			
Dept 0551-PARKS								
41-0551-5821	TREES & LANDSCAPING		300	1,000	1,000	950	1,000	1,000
41-0551-5832	PARK IMPROVEMENTS-DEVELOPMENT	11,728	6,331		2,169	2,169	12,000	
41-0551-5835	PARK EQUIPMENT & SUPPLIES	6,950	3,513	28,000	28,000	27,000	17,000	6,000
Total - CAPITAL EXPENDITURES		(18,678)	(10,144)	(29,000)	(31,169)	(30,119)	(30,000)	(7,000)
Dept 0621-PLANNING								
41-0621-5813	OFFICE EQUIPMENT		2,278	900	900		1,000	1,000
41-0621-5841	COMPUTER EQUIPMENT	250		900	900		900	900
Total - CAPITAL EXPENDITURES		(250)	(2,278)	(1,800)	(1,800)		(1,900)	(1,900)
Dept 0641-ECONOMIC DEVELOPMENT								
41-0641-5812	FURNITURE/FIXTURES		265					
41-0641-5813	OFFICE EQUIPMENT			1,100	1,100			
41-0641-5841	COMPUTER EQUIPMENT		1,277	1,100	1,100			
41-0641-5843	SOFTWARE			250	250			
Total - CAPITAL EXPENDITURES			(1,542)	(2,450)	(2,450)			
ESTIMATED REVENUES - FUND 41		541,197	1,014,483	533,800	533,600	537,100	542,300	626,800
APPROPRIATIONS - FUND 41		575,422	651,671	900,268	1,121,025	985,224	1,263,636	696,868
NET OF REVENUES/APPROPRIATIONS - FUND 41		(34,225)	362,812	(366,668)	(587,425)	(448,124)	(721,336)	(70,068)
BEGINNING FUND BALANCE		337,575	303,348	666,160	666,160	666,160	218,036	218,036
ENDING FUND BALANCE		303,350	666,160	299,492	78,735	218,036	(503,300)	147,968

**City Of Franklin WI
Capital Outlayby Dept
2017**

Where no priorities are listed, none provided by requester

Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Clerk - 141				
Chairs (2) - replacement			500	500
Printer - replacement			250	250
Total Clerk - 141 -			750	750
Elections - 142				
Laptops/Tablets (7) new - voter registration at Polls			9,100	9,100
Printers (7) - voter registration @ polls \$300 @			2,100	2,100
Dimo label printers (7) new - for voter registration at the polls			1,400	1,400
Total Elections - 142			12,600	12,600
Information Services Dept				
Preimeter Security		1	46,673	46,673
Email Upgrades		2	20,901	20,901
Long term data storage		3	22,070	22,070
VPN & Internet Backup		4	5,460	5,460
remote Office Infrastructure		5	31,300	11,000
Wireless Access Points		6	36,100	20,300
MS Office 2013/2016 Upgrades		7	28,719	-
Enterprise OCR		8	2,300	2,300
Emergency Software Upgrades			7,500	7,500
Unanticipated Software products			2,500	2,500
Total Information Services Dept - 144 -			203,523	138,704
Administration Dept				
Performance Evaluation & Hiring Module			30,000	-
Administration Dept - 147 -			30,000	-
Finance Dept				
PC's - replace 3	5841	1	2,700	2,700
Printer/Copier in Treasury (low Volume)	5841	2	650	650
Chairs - replace 3 in Finance	5812	3	975	975
Total Finance Dept - 151 -			4,325	4,325
Municipal Buildings Dept				
Common Council Chambers sound system replacement			35,000	35,000
Replacement of Office carpeting -			18,000	18,000
Service Update to City Hall Elevator - Fire Alarm Upgrade			26,500	-
Service Update to City Hall Elevator - ADA Upgrade			26,500	-
HVAC engineering study - City Hall roof top units			8,000	8,000
Total Municipal Buildings Dept - 181			114,000	61,000
Total General Government			365,198	217,379

City Of Franklin WI
Capital Outlayby Dept
2017

Where no priorities are listed, none provided by requester

Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Police Dept Dept- 211				
Squad Cars (7) replacement (ONLY 5 Cars)	5811	1	273,326	195,234
Canines (3) - replacement - Only 2 - Donations funds for third	5819	2	52,500	35,000
Body Armor - Tactical - (2) replacement	5819	3	3,000	3,000
Body Armor - Ballistic (13) replacement	5819	4	10,595	10,595
Patrol Squad PC's (4) - replacement	5841	5	21,600	21,600
Desktop PC (12) - replacement	5841	6	8,868	8,868
Sundry Computer Parts - replacement	5841	7	7,000	7,000
Text 2-9-1-1 Cassidian/Airbus	5819	8	4,000	4,000
Motorcycles (2) replacement	5811	9	44,000	-
Shotguns (24) replacement	5819	10	23,374	-
Ballistic Shield (2) replacement	5819	11	5,082	5,082
Building Access control - replacement	5822	12	54,000	-
Unmanned Aircraft system - new	5819	13	15,000	-
Taser X2 - New - with 4 yr extended warranty	5819	14	8,456	8,456
Automatic External Defibrillator (6) - new	5819	15	8,370	-
Speedy Display signs (2) New	5819	16	8,320	-
Kustom Signal Raptor radar units (2) - replacement	5819	17	4,394	-
Surface Book Pro	5841	18	1,699	-
Total Police Dept - 2014 -			553,584	298,835
Fire Dept - 221				
Structural Firefighting turnout Gear (9) - replacement	5818	1	25,000	25,000
Vehicle Emergency Lighting Equipment (2) - replacement	5818	2	9,500	9,500
Zoll X Series Monitor Defibrillator (partially funded by donations)	5818	3	15,000	25,000
Automatoic Blood Pressure Cuff - (1) - replacement	5815	4	3,000	3,000
Webbing/Anchors - replacement	5818	5	3,000	3,000
Firefighting Ventilation Fan - battery powered (1) - replacement	5818	6	4,000	-
Stryker Power Cot - replacement	5815	7	2,000	2,000
UHF Portable Radios (5 used)	5815	8	4,200	4,000
Tough Book laptops (3) command vehicles - replacement	5841	9	4,500	4,500
Tuck Pointing - Brick Repair - Station 2 -	5822	10	15,000	-
Training Room AV System - replacement	5841	11	6,500	6,500
PC's (4) - replacement	5841	12	4,000	4,000
SCUBA Dry Suites - (4) - replacement	5818	13	9,000	-
SCUBA Underwater Communication system - replacement	5815	14	7,500	-
Concrete apron Approach - Station 3 - replacement	5822	15	8,000	-
Doors on detached garage - Station 1 - replacement	5822	16	6,000	-
Furniture/Fixture replacements	5812	17	3,000	2,300
Fitness Equipment - (3) rowing machines - new	5815	18	4,500	-
Flooring - replacement - Station 2	5822	19	14,000	-
Medical Training Manikin	5815	20	7,300	-
Low Pressure Lifting Airbags (1) - new	5818	21	8,000	-
Entry locks - (6) - replacement - some at all 3 stations	5822	22	4,000	-
Total Fire Dept - 2014-			167,000	88,800
Building Inspection Dept				
Laser distance measuring device			600	600
PC (1) - replacement			1,000	1,000
Total Building Inspection Dept - 231-			1,600	1,600

**City Of Franklin WI
Capital Outlayby Dept
2017**

Where no priorities are listed, none provided by requester

Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Total Public Safety			722,184	389,235
Engineering				
Projector for conference room - split cost with Planning			1,000	-
Misc office furniture			500	500
auto CAD license - replacement			7,600	7,600
Total Engineering Dept - 321 -			9,100	8,100
Highway Dept				
Street Sweeper - Used - replacement	5811	1	42,000	-
Potential for funding in 2015 out of Equipment Replacement fund				
Hand held gas powered saws	5811	2	1,200	1,200
Walk behind pavement line stripper - replace	5811	3	9,000	9,000
Trees (250) - 1 3/4 to 2 inch	5821		32,000	32,000
PC (1) - replacement	5841		700	700
Total Highway Dept - 331 -			84,900	42,900
Street Lighting - 351				
Total Public Works			94,000	51,000
Total Health & Human Services			-	0
Culture & Recreation				
Parks Dept				
Trees, strubs & landscaping supplies	5821		1,000	1,000
Limestone - hot mix asphalt - walking trail & parking lot repairs	5821		12,000	-
Fall Zone material replacement @ 3 playgrounds	5835		6,000	-
Parts replacement for playstructures	5835		5,000	-
Misc Park Equipment - benches, dog waste stations, trash recepticals	5835		6,000	6,000
Total Parks Dept - 551			30,000	7,000
Total Culture & Recreation			30,000	7,000
Conservation & Development				
Planning Dept				
Projector for conference room - split cost with Planning	5813		1,000	1,000
PC - (1) - replacement			900	900
Total Planning Dept- 621 -			1,900	1,900
Total Conservation & Development			1,900	1,900
Interest on Kansas State Bank Lease			354	354
Contingency			50,000	30,000
Total Capital Outlay - General Government			1,263,636	696,868

EQUIPMENT REPLACEMENT FUND (42)

CITY OF FRANKLIN, WI

The Equipment Replacement Fund, established in 1996, provides resources for the replacement of rolling stock and similar equipment. Resources are via the property tax levy, a portion of the landfill siting fees, sale proceeds of retired rolling stock and investment earnings on fund balance. A minimum purchase amount (\$20,000) and minimum life (seven years) are required for assets to be replaced from this fund. Expenditures for vehicle purchases fluctuate on an annual basis, depending on the need and condition of equipment scheduled for replacement.

The 2017 budget expenditures of \$650,000 exceed resources by \$61,700. The expected replacements over the next six years are:

2018	\$394,143		2021	\$667,858
2019	\$1,147,139		2022	\$1,907,190
2020	\$1,950,763		2023	\$289,906

A goal of the program is to keep a relatively constant annual tax levy increased by the growth realized in the City. The 2017 budget has a tax levy of \$348,300, \$200,000 of landfill siting revenue and \$35,000 of other revenue for a total of \$577,600. The 2017 levy is \$5,700 (1.7%) greater than the prior year. In 2016, landfill siting revenues were increased by \$100,000 to \$200,000 to provide resources for equipment added to the fund. In 2015, the Common Council added the following assets to the fund, Public Safety Portable & Mobil radios, Self Contained Breathing Apparatus (SCBA) and Police records management software. These assets had a collected value of \$1,035,000.

Caution and planning needs to be exercised when additional equipment is added to the fund since these additions will impact future funding needs.

The fund balance at the end of 2015 is expected to be 16.1% of the replacement cost of the assets in the program. The projection shows the fund balance over the next six years ranging from a low of (11.7%) in 2022 to a high of 16.1% after 2015 of replacement cost. As this ratio shrinks below 12%, then additional resources are needed to fully fund it. The replacement cost is estimated using recent acquisition costs plus an inflation factor. Costs of vehicles replaced to date under the program have been in line with the estimated replacement cost. The yearly amount to be funded was to be based on the annual depreciation cost for the equipment in place and used by the City.

2016 Revenues of \$588,300 represent 72.7% of the resources required to be fully funded. An additional \$220,875 would be needed to provide the recommended resources for this fund.

City of Franklin, WI
 Equipment Replacement Fund
 2017 Activity

Equipment Requested and Recommended:

Ambulance – Fire	\$190,000
Ford Explorers (2) – Building Inspection	60,000
Tandem Axle Dump Truck with snowplow - Highway	195,000
Self propelled paver - Highway	75,000
Snow Blower attachment - Highway	130,000
Total	\$650,000

City of Franklin, WI
 Equipment Replacement Fund - 42

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 PROJECTED ACTIVITY	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
REAL ESTATE TAXES								
42-0000-4011	GENERAL PROPERTY TAX	337,000	339,500	342,600	342,600	342,600	348,300	348,300
CHARGES FOR SERVICES								
42-0000-4493	LANDFILL OPERATN-2ND SITING	100,000	100,000	200,000	200,000	200,000	200,000	200,000
INTEREST & INV INCOME								
42-0000-4711	INTEREST ON INVESTMENTS	26,107	27,231	20,000	20,000	20,000	25,000	25,000
42-0000-4713	INVESTMENT GAINS/LOSSES	23,778	(386)					
Total - INTEREST & INV INCOME		49,885	26,845	20,000	20,000	20,000	25,000	25,000
MISCELLANEOUS								
42-0000-4751	PROPERTY SALE	19,129	9,306	15,000	15,000	81,300	15,000	15,000
TRANSFERS - IN								
42-0000-4830	TRANSFERS FROM OTHER FUNDS	5,395						
Total Revenues		511,409	475,651	577,600	577,600	643,900	588,300	588,300
Dept 0221-FIRE DEPT								
42-0221-5811	AUTO EQUIPMENT	56,159						
42-0221-5817	AMBULANCE		180,131				190,000	190,000
Total - CAPITAL EXPENDITURES		56,159	180,131				190,000	190,000
Dept 0231-BUILDING INSPECTION								
42-0231-5811	AUTO EQUIPMENT						60,000	60,000
Dept 0331-HIGHWAY								
42-0331-5811	AUTO EQUIPMENT	181,622	180,549	655,000	655,000	650,000	400,000	400,000
ESTIMATED REVENUES - FUND 42		511,409	475,651	577,600	577,600	643,900	588,300	588,300
APPROPRIATIONS - FUND 42		237,781	360,680	655,000	655,000	650,000	650,000	650,000
NET OF REVENUES/APPROPRIATIONS - FUND 42		273,628	114,971	(77,400)	(77,400)	(6,100)	(61,700)	(61,700)
BEGINNING FUND BALANCE		1,916,045	2,189,673	2,304,644	2,304,643	2,304,643	2,298,543	2,298,543
ENDING FUND BALANCE		2,189,673	2,304,644	2,227,244	2,227,243	2,298,543	2,236,843	2,236,843

**City of Franklin, WI
Equipment Replacement Fund
2017 Budget**

	Dept	Dept Request Amount	Adopted
Ambulance	Fire	\$ 190,000	\$ 190,000
Ford Explorer	Building Inspection	30,000	30,000
Ford Explorer	Building Inspection	30,000	30,000
Tandem Axle Dump Truck with snowplow	Highway	195,000	195,000
Snow blower attachment	Highway	130,000	130,000
Self propelled paver	Highway	75,000	75,000
Total Requested Equipment		\$ 650,000	\$ 650,000
Potential Sales Value			
Ambulance		5,000	
Ford Explorer (2)		4,500	
Dump Truck			
Snow blower attachment			
Self propelled paver			
Total Revenue		9,500	

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STREET IMPROVEMENT FUND (47)
CITY OF FRANKLIN, WI

Resources in the street improvement program comes from property tax levy, a portion of landfill siting fees and an every other year state grant of approximately \$75,000 for Local Road Improvements. The goal is to increase the tax levy annually by the amount of growth in the City.

The tax levy (\$704,900) in this fund was increased by \$11,400 (1.6%). The revenue is less than projected to operate this program and to resurface the streets over a thirty year period. Additional funding will be necessary long term or the resurfacing program will have to be scaled back.

This pavement resurfacing program provides the funds to complete major maintenance (resurfacing) of the City's 166 miles of local streets. The City's street maintenance is influenced by the curb and gutter streets that were constructed in the urban subdivisions in the late 1980's and the 1990's. They are now reaching conditions that require these streets to be resurfaced. A life of 30 years for pavement is considered reasonable.

The formula Engineering uses for determination of the annual funding is being refined. The prior method had needs estimated in the \$1.6 million range. More recent projections are between \$1.1 and \$1.3 million. The type of streets, width and condition will move that amount to the higher or lower end in any given year.

A history of expenditures the last five years has been:

2011	2012	2013	2014	2015	2016 Est
\$748,347	\$1,087,090	\$949,056	\$1,013,024	\$837,956	\$925,000

Adequate funding is not available to complete the five year road improvement plan. By 2021 the fund is projected to be exhausted unless changes are made to the annual program.

City of Franklin, WI
Street Improvement Fund - 47

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 PROJECTED ACTIVITY	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
REAL ESTATE TAXES								
47-0000-4011	GENERAL PROPERTY TAX	681,600	687,300	693,500	693,500	693,500	704,900	704,900
INTERGOVERNMENTAL								
47-0000-4151	LOCAL ROAD IMPROVEMENT AIDS	67,272		70,000	70,000	65,000		
CHARGES FOR SERVICES								
47-0000-4493	LANDFILL SITING REVENUE	133,000	133,000	133,000	133,000	133,000	133,000	133,000
INTEREST & INV INCOME								
47-0000-4711	INTEREST ON INVESTMENTS	5,849	5,392	5,500	5,500	5,000	5,500	5,500
47-0000-4713	INVESTMENT GAINS/LOSSES	6,326	(58)					
Total Interest Income		12,175	5,334	5,500	5,500	5,000	5,500	5,500
47-0000-4781	REFUNDS/REIMBURSEMENTS	131,250	2,441			25,000		
TRANSFERS - IN								
47-0000-4834	TRNSFER FROM GENERAL FUND 01		25,000					
Total Revenues		1,025,297	853,075	902,000	902,000	921,500	843,400	843,400
47-0000-5823	STREET EXT/IMPROVE/RECONSTRC	(173)						
Dept 0331-HIGHWAY								
47-0331-5823	STREET EXT/IMPROVE/RECONSTRC	1,013,197	837,956	940,000	940,000	925,000	900,000	940,000
ESTIMATED REVENUES - FUND 47		1,025,297	853,075	902,000	902,000	921,500	843,400	843,400
APPROPRIATIONS - FUND 47		1,013,024	837,956	940,000	940,000	925,000	900,000	940,000
NET OF REVENUES/APPROPRIATIONS - FUND 47		12,273	15,119	(38,000)	(38,000)	(3,500)	(56,600)	(96,600)
BEGINNING FUND BALANCE		218,563	230,836	245,955	245,955	245,955	242,455	242,455
ENDING FUND BALANCE		230,836	245,955	207,955	207,955	242,455	185,855	145,855

2017 LOCAL STREET AND JYEMLENI FKOGKAWA
 PRIORITIZED LISTING

<u>STREET</u>	<u>LIMITS</u>	<u>LENGTH (LF)</u>	<u>SECTION</u>	<u>ESTIMATED PROJECT COST</u>
W. St. Martins Rd Culvert	S. North Cape Road to City of Muskego Limits	(P) 2,314	Rural	\$ 111,300
S. Oakwood Park Drive	W. Ryan Road to 150' South of W. Ironwood Drive	(M) 4,360	Urban	\$ 318,500
S. 68 th Street	W. Rawson Avenue to W. Drexel Avenue	(P) 5,150	Rural	\$ 223,900
W. Puetz Road/S. 99 th Street	S.T.H. 100 to W. Margaret Lane	(P) 870	Rural	\$ 36,000
W. Rawson Avenue	S. North Cape Road to S. 122 nd Street	(P) 1,770	Rural	\$ 71,500
Hunting Park Drive	S. 51 st Street to W. Puetz Road	(P) 2,580	Rural	\$ 147,500
S. 47 th Street	Hunting Park Drive to 820' North	(P) 820	Rural	\$ 35,300
S. 118 th Street to S. Shields Drive	W. Woods Road to North and then East	(P) 790	Rural	\$ 36,800
S. 121 st Street	W. Rhoder Avenue to W. Sommerset Drive	(P) 890	Rural	\$ 41,600
W. James Avenue and S. 120 th Court	S. 120 th Street to S. 121 st Street	(P) 860	Rural	\$ 47,300
W. James Avenue	S. 116 th Street to W. Shields Drive	(P) 700	Rural	\$ 33,300
PROGRAM TOTAL:				\$1,103,000
		21,104 LF	4.0 Miles	

708,700

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CAPITAL IMPROVEMENT FUND (46)
CITY OF FRANKLIN, WI
2017 BUDGET AND CAPITAL IMPROVEMENT PLAN

Maintaining a capital improvement plan (CIP) is an important financial planning tool to structure the review and funding of capital improvement projects competing for limited resources. A CIP helps to schedule the availability of resources to meet needs when they occur. Annually the Council adopts a capital budget which details the projects to be accomplished in the coming year. Changes to project amounts or additions to the budget need to be approved by the Council, similar to other funds with adopted budgets.

As a general guideline, capital improvement expenditures are those amounts expended for infrastructure with long useful lives that would require significant amounts of funds. Resurfacing the City streets is funded through the Street Improvement Fund. Rolling stock and similar equipment replacements are funded via the City's Equipment Replacement Fund. Replacement of equipment used in department operations costing less than \$20,000 and new types of equipment are funded as part of each department's Capital Outlay Fund budget.

Capital Improvement Fund resources include long-term debt, landfill siting, one-time revenue, grants, transfers from other funds, and interest earnings. Typically the City has used long-term debt to fund its capital expenditures. Another indirect source of funding for infrastructure improvements is special assessments. When the City makes improvements such as sewer, water, or other infrastructure, the abutting property owners are assessed their pro-rata share of the cost. The construction costs for assessment projects are paid with borrowed funds, and assessment collections then are used to apply to a portion of the debt service on the borrowed monies.

In 2016, a \$1.2 million transfer from the General Fund to the Capital Improvement Fund was made to fund projects and use Unrestricted General Fund Balance. That Unrestricted Balance will increase in January, 2017 when a \$2.3 million account receivable with Milwaukee Metro Sewer District gets repaid. The \$1.2 million transfer is sitting in fund balance at December 31, 2016.

The City's CIP is refined annually to include approved and pending projects as a result of planning efforts from the Council and other boards or commissions. In 2017 projects total \$24,895,211. Resources will come from \$8.5 million in debt proceeds, \$444,000 of Landfill Siting fees and transfers from other funds (\$2.9 million from the Development Fund, \$900,000 from the Utility Development, \$390,000 from Water Utility and \$10.9 million from TID 5). The following projects are contemplated:

For 2017, \$551,000 of landfill siting revenue is directed to the General Fund, Equipment Replacement, the Capital Outlay and Street Improvement funds, and the balance to the Capital Improvement Fund. This allocation is \$81,000 more than in

2016, with the additional amount allocated to the Capital Outlay fund for delayed Information Technology equipment purchases.

Water & Sanitary Sewer Projects – These projects are processed through the fund for operational control. To be included a water or sanitary sewer project must have a source of funding outside of this fund. In this way the contract processing is centralized and the funding is determined before a project is approved. For 2017, \$450,000 is appropriated for each of the water and sewer projects. Reduced development over the last few years has depleted the Utility Development fund, the primary resource for these projects. Should projects exceeding this appropriation surface, an interfund advance or debt financing would be needed to the Utility Development fund to provide the resources.

Approved Projects

A \$1.8 million City Hall improvement project including HVAC, roof replacement and façade improvements.

Infrastructure improvements (\$4.7 million) for the Baseball Commons development include water mains, sanitary sewer mains and streets. These improvements will be specially assessed to the benefiting property owners.

Projects Pending Council Approval

Extension of W Marquette Road from S 49th Street to S 51st Street.

A second Salt Barn at the Highway Dept site on W Ryan Road.

TID 5 projects related to the Baseball Commons development including street improvements, storm water management, parking lot installation, a gas main relocation, moving of soils, extension of the Oak Leak Trail thru the development, water main extensions, and sanitary sewer main extensions.

The Water Utility has a number of projects including:

- Two water meter pits at the Milwaukee County House of Corrections
- Painting the interior of the W Drexel Ave water tower
- Abandonment of the last well the Utility has used to provide water
- Purchase of lot related to the W Rawson Ave water meter pit, and
- Re-engineering drainage on the W Puetz road meter pit.

Parks - Land Acquisition & Development

The City is committed to the future improvement of its park system. The use of impact fees collected and City funds, as available will assist the City to continue park acquisition and development. List of possible projects and estimated costs are:

- . Pleasant View Park – enclosed park pavilion - \$410,000
- . Land purchase for a 'Neighborhood Park' – 19.84 acres - \$298,109

- . Trails – River Park bridge and trail - \$425,000
- . Pleasant View trail development - \$18,000
- . Mahr Woods Special Park land acquisition - \$451,680
- . land acquisition for Southwest Park - \$3 million
- . land acquisition for three mini parks (# 3 & #4) - \$90,336
- . dedication of donated property as recreation lands.

Intersection Traffic Signal, Emergency Vehicle Preemption system – work on several city intersections and vehicle equipment - \$102,800. This would be the third and final phase. This project connects Emergency Response Vehicles to traffic signals, controlling traffic for safe passage of Emergency Response Vehicles. Program would equip several intersections and vehicles each year with all Police & Fire vehicles equipped by end of year two, and all City intersections equipped by end of year three.

Future Projects (expected year of completion)

Future capital projects are included in the capital improvement plan after a policy decision of the Council. Presently a number of potential future road projects are awaiting policy decisions. In addition to those road projects that have not been authorized, scheduled or approved, other known projects have been included. Borrowing or other funding will be needed to fund these projects.

Road Projects – (timing is yet to be determined)

When a road project is committed (i.e. contract or an agreement with another jurisdiction) it is considered appropriated and tax levy support equal to the anticipated future annual debt service needs to be included in the next City tax levy computation.

W Drexel Ave and S 51st Street (2018) intersection re-engineering and reconstruction

W Puetz Road (2016)– 76th Street to St Martins Road. Resurface this two lane rural street into a two lane rural roadway with pedestrian path in the future. This project is eligible for State Surface Transportation funding (80%)

W Oakwood Rd drainage (2018) – engineering to alleviate drainage issues along W Oakwood Rd coordinated with a water pipeline from Oak Creek to Waukesha.

St Martin Road Extension at Forest Hill Ave. (2018) - \$1,425,000

Ryan Road reconstruction 60th St to Loomis Road (2021) – City portion of reconstruction costs on a State project on a portion of Ryan Road. (\$100,000)

Highway 100 from W College Ave to W Loomis Rd reconstruction (2018) – a state project which will require City funds for water and sanitary sewer main maintenance.

76th Street Road Improvements (TBD) – Puetz Road south to Ryan Road and then to County Line Road include the City's share of a future County project to improve 76th Street.

27th Street from Drexel Ave to County Line Road – multiple projects to bury above ground utilities and streetscaping. (TBD)

Parks Projects

Purchase 19.8 acres of land for a 'Neighborhood Park' (TBD) - \$298,106

Purchase land for a Community Center Recreation facility park

Utility Projects

Water Utility infrastructure projects include water tower, master meter and distribution mains in connection with the Waukesha to Oak Creek water pipeline. (2018) - \$2 million

Sanitary Sewer main extension at S 76th & W Ryan Road (2018) - \$2.5 million

Hawthorn Heights Sanitary Sewer and Water main extensions (2018) - \$3 million

Remove the industrial park sanitary sewer lift station and replace with gravity flow sanitary sewer mains – (2020) - \$2 million

Puetz Road water tower refurbishing (TBD) - \$1 million

City of Franklin
 Capital Improvement Fund
 Budget 2017

Project/Name	Activity	Adopted		
		Total	Funding Source	Amount
Landfill Siting Revenue		\$ 389,500		\$ 389,500
Investment Income		5,000		5,000
Total Revenue				394,500

Expenditures

Approved Projects

Baseball Commons - water mains	DPW	1,135,125		1,135,125
Baseball Commons - sanitary sewer mains	DPW	942,000		\$ 942,000
Baseball Commons - street construction	DPW	2,662,500		2,662,500
City Hall Improvements	Gen Govn	1,800,000		1,800,000

Projects Pending Approval

Water Projects	Utility	450,000	Water Connection Fees	450,000	-
Sewer Projects	Utility	450,000	Sewer Connection Fees	450,000	-
Highway					
Extension of W Marquette Rd - 51st to 48th	DPW	500,000			500,000
Salt Barn	DPW	400,000			400,000
TID 5 - Baseball Commons					
Street Improvements	DPW	887,500	TID 5	887,500	-
Storm Water	DPW	943,000	TID 5	943,000	-
Parking lot pavement	DPW	3,000,000	TID 5	3,000,000	-
Gas Main movement	DPW	250,000	TID 5	250,000	-
Moving soils	DPW	3,010,000	TID 5	3,010,000	-
Recreational Trails	Parks	120,000	TID 5	120,000	-
Water Main extensions	Water	378,375	TID 5	378,375	-
Sanitary Sewer extensions	Sewer	314,000	TID 5	314,000	-
Contingency - Baseball Commons	DPW	2,046,375	TID 5	2,046,375	-
Water Meter pits (2) - Milw Cnty House of Correction	Water	50,000	Water Fund	50,000	-
Paint interior of Drexel Ave Water Tower	Water	130,000	Water Fund	130,000	-
Abandonment of Well	Water	90,000	Water Fund	90,000	-
Re-engineer drainage on W Puetz Rd meter pit	Water	20,000	Water Fund	20,000	-
Purchase lot for W Rawson water meter it	Water	100,000	Water Fund	100,000	-
PARK DEVELOPMENT					
Pleasant View Neighborhood Park - pavillion	Park	410,000	Park Impact Fees	192,700	217,300
'Neighborhood Park' land acquisition	Park	298,110	Park Impact Fees	140,111	157,999
Mini Park # 3	Park	45,168	Park Impact Fees	19,422	25,746
Mini Park # 4	Park	45,168	Park Impact Fees	19,422	25,746
Trail Projects:					
River Park Bridge & Trail	Park	425,000	Park Impact Fees	263,500	161,500
Pleasant View Trail Development	Park	18,000	Park Impact Fees	11,160	6,840
Mahr Woods Special Park land acquisition	Park	451,680	Park Impact Fees	162,605	289,075
Southwest Park land acquisition	Park	3,011,200	Park Impact Fees	1,084,032	1,927,168
Greenseams Program Special Park land acquisition	Park		Park Impact Fees	886,773	(886,773)
Police					
Intersection Traffic Signal, Emergency Vehicle Preemption	Police	102,800			102,800
Contingency		150,000			150,000

Total Projects		24,636,001		15,018,975	9,617,026
Net Revenue (Expenditures)					(9,222,526)
Borrowing					8,500,000
Transaction fees					(170,000)
Net Rev (Expenditures)					(892,526)
Projected Beginning Fund balance					1,173,888
Projected Ending Fund Balance					\$ 281,362

	TID 5	10,949,250
	Park Impact	2,779,725
	Water Impact	390,000
	Sewer & Water Connection	900,000
	total	15,018,975

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City of Franklin, WI
 Capital Improvement Plan
 2017 Budget
 Planning for 2016-2022

Activity	Adopted Budget		Amended Budget		Estimate		Adopted Budget		Forecast			Potential Future Projects	
	2016	2016	2016	2016	2016	2016	2017	2018	2019	2020	2021		2022
Revenue:													
Grants	65,193	65,193	65,200	65,200	65,200	65,200	389,500	439,000	668,000	779,000	800,000	825,000	
Landsfill Siting - Direct	499,000	499,000	348,000	348,000	348,000	348,000	450,000	500,000	500,000	500,000	500,000	500,000	
Transfer from Connection Fees - Sewer	250,000	250,000	250,000	250,000	250,000	250,000	450,000	500,000	500,000	500,000	500,000	500,000	
Transfer from Connection Fees - Water	250,000	250,000	250,000	250,000	250,000	250,000	2,779,725	390,000	10,949,250				
Transfer from Impact Fees-Parks	420,963	420,963	175,000	175,000	175,000	175,000	1,200,000	5,000					
Transfer from Water Utility toward building **							1,200,000	5,000					
Transfer from TID # 5							1,200,000	5,000					
Transfer from General Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	5,000						
Interest revenue	5,000	5,000	5,000	5,000	5,000	5,000							
Total Revenue	2,689,146	2,689,146	1,793,200	1,793,200	1,793,200	1,793,200	15,413,475	1,439,000	1,968,000	1,778,000	1,800,000	1,825,000	
Expenditures:													
Approved Projects:													
South 76th St - Puetz to Imperial Dr- Sidewalks @	10,000	10,000	10,000	10,000	10,000	10,000							
St Martin's Road - County Line east to Hwy 100 - Jurisdictional Transfer to City	150,000	150,000	150,000	150,000	150,000	150,000		500,000					
Drexel & 51st St Intersection - engineering/construction	1,000	1,000	1,000	1,000	1,000	1,000							
St Martin's Road - culvert replacement - between S North Cape Rd and Waukesha County Line	450,000	495,158	570,158	570,158	570,158	570,158							
27th Street - lighting project - special assessments	310,000	310,000	187,000	187,000	187,000	187,000							
Baseball Commons - water mains							1,135,125						
Baseball Commons - sewer mains							942,000						
Baseball Commons - streets							2,662,500						
Fire Station Security closets							4,500						
Roof Replacements - Fire Station # 1							78,500						
Roof Repairs - City hall - phase 1							225,000						
Roof Repairs - City hall - phase 2							250,000						
Kayla's Krew All-Inclusive Park & Park Nature Center							175,221						
Pleasant View Trail							37,000						
Pedestrian walkway along West College Ave 35th - 27th							350,000						
Police Communication Center - All Radio systems							411,000						
Police Communication Center - NICE System							20,000						
Total Approved Projects	2,177,000	2,509,979	1,751,379	1,751,379	1,751,379	1,751,379	6,539,625	500,000					
Projects Pending Approval:													
Salt Storage Building							400,000						
Puetz Road - 26th St to St Martins-Rural Section								1,000,000					
Extension of W Marquette Rd from S 51st to Pleasant View School							500,000						
Oakwood Road Drainage - in partnership with Waukesha water main project								150,000					
N Cape Road - reconstruction & jurisdiction transfer to City													
St Martins Road Extension at Forest Hill Ave								1,500,000					
South 76th St - Puetz to County Line													
Ryan Road - 60th St to Loomis Road										100,000			
27th St - Drexel to Ryan - 2 miles - buried Utilities **											4,396,000		
27th St - Drexel to Ryan - 2 mi - Enhanced Items **											920,000		
27th St - Ryan to .5M south - Buried Utilities **											230,000		
27th St - Ryan to .5M south - Enhanced Items **											1,096,500		
27th St - .5M south of Ryan to County Line - WISDOT Items **											690,000		
27th St - .5M south of Ryan to County Line - Enhanced Items **											3,295,500		
Baseball Commons projects							10,949,250						
Contingency							66,350	150,000	50,000	50,000	50,000	50,000	

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**CITY OF FRANKLIN
DEVELOPMENT FUND 27
IMPACT FEES**

The Development Fund helps provide for the financing of public facilities such as roads, water & sanitary sewerage systems, parks, public safety, and recreation for land not yet developed. The City of Franklin is one of the most rapidly growing communities in Southeastern Wisconsin (interrupted by the 2008 Recession). City Officials recognized the need to recover the costs of providing public facilities and infrastructure needed to serve new development through the imposition of impact fees collected at the time of development. The Impact Fee changes over time as development takes place and growth rates change. The 2016 Impact Fee on a single family residence is \$7,434, related to Parks/Recreation, Water systems, Transportation Facilities, Public Safety, Library Services, and Administrative. The fee is collected when building permits are issued. In 2013, the Common Council adopted Ordinance 2013-2105 establishing the Southwest Sanitary Sewer Service Area and creating a \$3074 Sewer Impact Fee.

The Library built in 2002 included space for future growth anticipated with development. Library Impact fees are dedicated to Debt Service on that portion, originally \$1,722,000. Current Impact Fee receipts are not sufficient to meet the Debt Service on this debt. Those deferred amounts will be recovered once growth resumes.

Law Enforcement Impact Fees are dedicated to a portion of the 2001 Law Enforcement building project (\$2,530,380). Current Impact Fee receipts are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

Fire Station #3 was partially funded (\$529,834) with impact fees. Future impact fees were committed to Debt Service. Current Impact Fee collections are meeting the Debt Service needs.

Transportation Impact Fees have been dedicated to Debt funding the Drexel Ave reconstruction from Loomis Road to Highway 100 (\$1,086,715). Current Impact Fee receipts are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

Water Impact fees are aiding specific additions to the water infrastructure including over sizing needs. Future water infrastructure needs will utilize Impact Fees as collected.

Park/Recreation Impact Fees will support the Comprehensive Outdoor Recreation Plan ("CORP") initially adopted in 1994 and updated in 2002 and again in 2011 and 2015. The Impact Fee will contribute to projected needs for additional parkland and development of existing parks. The Fund had \$3,258,674 on hand at December 31, 2015 to support these efforts. Expenditures were temporarily suspended with the economic slowdown starting in 2008. Park Impact fee expenditures have not kept pace with collections. A state statute permits holding impact fees for a maximum of ten years, unless Council declares an emergency. On March 1, 2016, Council adopted Resolution 2016-7177 extending the expenditure period beyond ten years until December 31, 2022.

In 2013, the Common Council created a Southwest Sanitary Sewer District served by the Ryan Creek Sanitary Sewer Interceptor. In conjunction with the District a Sanitary Sewer Impact Fee was created to provide resources for sanitary sewer mains in the District.

Park projects included in the Capital Improvement Fund for 2017 that are eligible for Park Impact Fee funding resources are:

Capital Projects Adopted for 2017:	Project Cost	Impact Fee Use
Pleasant View Park Pavilion	\$410,000	\$192,700
Acquisition of Neighborhood Park land	\$298,109	\$140,111
Acquisition of land for Mini Park 3, 4	\$ 90,336	\$ 38,844
River Park bridge & trail	\$425,000	\$263,500
Pleasant View Trail development	18,000	\$11,160
Mahr Woods Special Park land acquisition	\$451,680	\$162,605
Land acquisition for Southwest Park	\$3,011,200	\$1,084,032
Dedication of Greenseems land to Parks		\$886,773
Total	\$4,704,326	\$2,779,725

City of Franklin, WI
Development Fund - 27

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 PROJECTED ACTIVITY	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
SPECIAL ASSESSMENTS								
27-0000-4291	IMPACT FEES-PARK/RECREATION	184,592	137,670	175,000	175,000	225,000	300,000	300,000
27-0000-4292	IMPACT FEES-SEWER-SW CORNER	17,568	2,828					
27-0000-4293	IMPACT FEE-ADMINISTRATIVE	5,830	3,630	5,000	5,000	6,000	6,000	6,000
27-0000-4294	IMPACT FEE-WATER	235,415	133,352	200,000	200,000	225,000	275,000	275,000
27-0000-4295	IMPACT FEE-TRANSPORTATION	51,436	20,533	37,000	37,000	12,000	37,000	37,000
27-0000-4296	IMPACT FEE-FIRE PROTECTION	48,134	27,116	40,000	40,000	40,000	40,000	40,000
27-0000-4297	IMPACT FEE-LAW ENFORCEMENT	88,431	50,222	73,000	73,000	73,000	73,000	73,000
27-0000-4299	IMPACT FEE-LIBRARY	51,821	38,526	55,000	55,000	60,000	60,000	60,000
Total - SPECIAL ASSESSMENTS		683,227	413,977	585,000	585,000	641,000	791,000	791,000
INTEREST & INV INCOME								
27-0000-4711	INTEREST ON INVESTMENTS	20,737	30,392	20,000	20,000	30,000	35,000	35,000
27-0000-4713	INVESTMENT GAINS/LOSSES	20,003	(3,963)	5,000	5,000	15,000		
27-0000-4716	INTERFUND INTEREST	120,924	37,473	11,334	11,334	10,000	1,618	1,618
Total - INTEREST & INV INCOME		161,664	63,882	36,334	36,334	55,000	36,618	36,618
27-0000-5219	OTHER PROFESSIONAL SERVICES		6,752		3,321	5,000	5,000	5,000
Total Revenues		844,891	471,107	621,334	618,013	691,000	822,618	822,618
27-0211-5593	Dept 0211-POLICE DEPT TRSFER TO DEBT SERVICE FUND 31	78,010	67,122	205,006	205,006	50,000	205,000	205,000
27-0221-5593	Dept 0221-FIRE DEPT TRSFER TO DEBT SERVICE FUND 31	42,959	42,975	42,958	42,958	32,800	43,100	43,100
27-0331-5593	Dept 0331-HIGHWAY TRSFER TO DEBT SERVICE FUND 31	44,734	23,393	73,613	73,613	20,000	73,250	73,250
27-0511-5593	Dept 0511-LIBRARY TRSFER TO DEBT SERVICE FUND 31	61,108	49,004	134,040	134,040	10,000	133,100	133,100
27-0551-5598	Dept 0551-PARKS TSFR TO CAPITAL IMPROVEMENT FUND	626,182	607,300	420,953	420,953	250,000	3,289,946	2,891,185
27-0755-5589	Dept 0755-WATER CONNECTION TRANSFER TO OTHER FUNDS-WATER C	873,727						
27-0755-5825	REIMB TO DEVELOPERS & OTHERS			500,000	500,000	150,000	500,000	500,000
Total - 0755-WATER CONNECTION		(873,727)		(500,000)	(500,000)	(150,000)	(500,000)	(500,000)
27-0756-5219	Dept 0756-SEWER CONNECTION OTHER PROFESSIONAL SERVICES			15,000	15,000			
ESTIMATED REVENUES - FUND 27		844,891	477,859	621,334	621,334	696,000	827,618	827,618
APPROPRIATIONS - FUND 27		1,726,720	796,546	1,391,570	1,394,891	517,800	4,249,396	3,850,635
NET OF REVENUES/APPROPRIATIONS - FUND 27		(881,829)	(318,687)	(770,236)	(773,557)	178,200	(3,421,778)	(3,023,017)
BEGINNING FUND BALANCE		5,052,168	4,170,339	3,851,652	3,851,653	3,851,653	4,029,853	4,029,853
ENDING FUND BALANCE		4,170,339	3,851,652	3,081,416	3,078,096	4,029,853	608,075	1,006,836

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**CITY OF FRANKLIN, WI
UTILITY DEVELOPMENT FUND 22**

The Utility Development fund provides resources for the financing of new sanitary sewer and water facilities. The City of Franklin has considerable development to occur, and City Officials recognized the need to recover the costs of providing new sanitary sewer and water infrastructure through the imposition of Impact fees. The fee is collected when plumbing permits are issued. Those properties which paid an Impact fee are exempt from a connection fee. The 2016 water connection fee is \$2,172 (for a single family home), while the sanitary sewer connection fee is \$600.

The fund also captures Sanitary Sewer & Water Special Assessments. Special Assessments are used to capture a portion of the sanitary sewer or water main construction costs benefiting properties (based upon frontage).

In 2013, the Common Council created a Southwest Sanitary Sewer District served by the Ryan Creek Sanitary Sewer Interceptor. In conjunction with the District a Sanitary Sewer Impact fee was created to provide resources for sanitary sewer mains in the District. Those fees are held in the Development Fund.

At December 31, 2015 the fund had the following resources for future infrastructure projects.

	Water	Sewer
Cash & Investments	258,520	449,443
Special Assessments	591,257	501,497
Total Resources	849,777	950,940

City of Franklin, WI
Utility Development Fund - 22

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 ACTIVITY	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2017 DEPT REQUEST BUDGET	2017 ADOPTED BUDGET
Dept 0755-WATER CONNECTION							
REVENUE - TAXES							
22-0755-4091	SPEC ASSESSMENT - WATER PRINCIPAL	140,403	71,431	101,150	101,150	73,000	73,000
22-0755-4092	WATER CONNECTION FEE	7,007	2,069	4,100	4,100	4,100	4,100
Total - REVENUE - TAXES		147,410	73,500	105,250	105,250	77,100	77,100
INTEREST & INV INCOME							
22-0755-4711	INTEREST ON INVESTMENTS	763	550	750	750		
22-0755-4712	SPECIAL ASSESSMENTS-INTEREST	27,401	24,384	25,000	25,000	20,000	20,000
22-0755-4713	INVESTMENT GAINS/LOSSES	1,412					
Total - INTEREST & INV INCOME		29,576	24,934	25,750	25,750	20,000	20,000
TRANSFERS - OUT							
22-0755-5598	TSFR TO CAPITAL IMPROVEMENT FUND 46	130,375		250,000	250,000	450,000	450,000
22-0755-5825	REIMB TO DEVELOPERS & OTHERS	11,007					
Total - 0755-WATER CONNECTION		35,804	98,434	(119,000)	(119,000)	(352,900)	(352,900)
Dept 0756-SEWER CONNECTION							
REVENUE - TAXES							
22-0756-4091	SPEC ASSESSMENT-SEWER PRINCIPAL	120,964	81,116	94,100	94,100	50,000	50,000
22-0756-4093	SEWER CONNECTION FEE	37,320	25,980	35,000	35,000	35,000	35,000
Total - REVENUE - TAXES		158,284	107,096	129,100	129,100	85,000	85,000
INTEREST & INV INCOME							
22-0756-4711	INTEREST ON INVESTMENTS	903	987	900	900		
22-0756-4712	SPECIAL ASSESSMENTS-INTEREST	33,377	28,056	33,000	33,000	24,400	24,400
22-0756-4713	INVESTMENT GAINS/LOSSES	1,854					
Total - INTEREST & INV INCOME		36,134	29,043	33,900	33,900	24,400	24,400
TRANSFERS - OUT							
22-0756-5598	TSFR TO CAPITAL IMPROVEMENT FUND 46			250,000	250,000	450,000	450,000
22-0756-5219	OTHER PROFESSIONAL SERVICES	1,030					
Total - 0756-SEWER CONNECTION		193,388	136,139	(87,000)	(87,000)	(340,600)	(340,600)
ESTIMATED REVENUES - FUND 22		371,404	234,573	294,000	294,000	206,500	206,500
APPROPRIATIONS - FUND 22		142,412		500,000	500,000	900,000	900,000
NET OF REVENUES/APPROPRIATIONS - FUND 22		228,992	234,573	(206,000)	(206,000)	(693,500)	(693,500)
BEGINNING FUND BALANCE		443,438	672,431	907,004	907,004	907,004	907,004
ENDING FUND BALANCE		672,430	907,004	701,004	701,004	213,504	213,504