

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.

CAPITAL OUTLAY FUND (41)

CITY OF FRANKLIN, WI

The projected 2019 tax levy of \$452,800 was increased \$2,300 (0.5%) from 2018. Total revenue from the tax levy and landfill siting revenues in 2019 are \$550,800 compared to the budgeted \$642,500 in 2018. Additional landfill siting revenue was allocated in 2017 and 2018 to fund deferred information technology projects, awaiting the arrival of the Department Manager hired early in 2016. For 2019 departments requested \$1,091,875. The recommended totals \$1,077,945. There is a \$400,000 contingency included in that total, pending receipt of additional landfill siting revenues. The largest 2019 recommended expenditures are \$249,000 for six police vehicles, and \$70,000 for an Information Systems project server. 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 and available resources. 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 change from year to 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 funded by this fund, investment earnings and any unspent funds from prior years. The State imposed levy limits related to net new construction have not kept pace with requests in this fund over the past few years. Either a new resource or increased efficiency of capital equipment will be needed to meet the needs of City operations.

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

**City Of Franklin WI
Capital Outlay Request by Dept
2019 by Dept**

Where no priorities are listed, none provided by requester

** - Reduced Funding

&& - contingent on funding

%% - \$5,000 is direct appropriations

Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Information Services Dept				
(3) PC replacements as part of IT Upgrade	5841	2	1,530	1,530
Unexpected Hardware replacements **	5841	0	10,000	8,000
VMWare Server and SAN Disk expansion	5841	1	69,208	70,000
City of Franklin Website update	5843	3	30,500	
Total Information Services Dept - 144 -			111,238	79,530
Administration Dept				
(2) PC replacements as part of IT Upgrade	5841		1,020	1,020
Administration Dept - 147 -			1,020	1,020
Finance Dept				
Counter public see thru barrier - new	5822	1	7,500	
Security cameras on Treasury counter - new	5822	2	10,000	
Payment drop box inside City Hall entrance	5822	3	1,500	
(3) PC replacements as part of IT upgrade	5841		1,530	1,530
Total Finance Dept - 151 -			20,530	1,530
Assessor Dept				
(2) PC replacements as part of IT upgrade	5841		1,020	1,020
Total Assessor Dept			1,020	1,020
Municipal Buildings Dept				
(1) PC replacement as part of IT Upgrade	5841		510	510
City Hall Security Camera's and Door Locks &&				75,000
Total Municipal Buildings Dept - 181			510	75,510
Total General Government			134,318	158,610
Police Dept Dept- 211				
Squad Cars (6) - replacements	5811	1	249,000	249,000
Body Armor - tactical (2) & Ballistic (13) - replacement	5819	2	14,115	14,125
Motorcycle Video system - new	5819	3	13,090	13,100
Patrol PC Rhino tablets (8) - new	5841	4	24,000	24,000
Patrol PC Keyboard wrist pads (12) - new	5841	5	958	
Sundry computer parts	5841	6	7,000	
Uninterruptible Power system - replacement	5841	7	26,000	
Air conditioner - auxiliary unit in server room	5822	8	9,000	
Fire Suppression System - replacement	5822	9	35,000	
Building Access control/continues upgrades - replacement	5822	10	20,000	
Retaining walls (5) - replacement	5822	11	60,000	
SWAT rifles (12) - replacement	5819	12	23,412	
Indigo Vision Cameras (5)	5819	13	12,000	
Police Mountain Bike (2) - new	5819	14	2,400	
Starchase Pursuit Management Technology System (2) - new	5819	15	9,990	

**City Of Franklin WI
Capital Outlay Request by Dept
2019 by Dept**

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Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Speed display signs (2) - new	5819	16	6,968	
Portable radio batteries (50) - replacement	5819	17	4,662	
radar units (3) - replacement	5819	18	6,256	
Preliminary breath test units (11) - replacement	5819	19	4,675	
Axon Taser Cartridges (replacement)	5819	20	3,110	
Lighting Upgrades (LED) - replacement	5822	21	10,000	
AED Units (7) - new	5819	22	7,181	
Chemical Munitions (replacement)	5819	23	1,310	
Pistol magazines (30) - new	5819	24	1,050	
ASP Talon Batons (20) - replacement	5819	25	2,600	
Stinger spike strips (2) - replacement	5819	26	1,100	
Shot Indicating resetting trigger Training Pistol (5) - new	5819	27	979	
Chairs (7) - replacement - detective bureau	5819	28	2,800	
Chairs (4) - replacement - console in Dispatch	5819	29	2,400	2,400
drinking fountain - new	5819	30	2,200	
Entry tool kits for squads (12) - replacement	5819	31	4,984	
Rope Rescue throw bags (20) - new	5819	32	1,362	
Rain Jackets (43) - replacement	5819	33	5,375	
(36) PC replacements as part of IT upgrade	5841		18,360	
Phone system (replace) &&	5819		75,000	75,000
Unexpected Software and hardware Replacements	5841			4,000
Total Police Dept - 2014 -			668,337	381,625
Fire Dept - 221				
Furniture/Fixture replacements - all stations **	5812	8	3,500	3,000
Radio headsets for Med 281 & 283	5815	4	2,600	2,600
Battery Powered Ventilation Fan	5815	5	3,500	3,500
Low Pressure Air Bag System	5815	10	7,760	
Turnout gear	5818	1	31,700	31,700
Personal Thermal Imaging Cameras	5818	2	8,400	8,400
Personal Escape Devices	5818	3	8,700	8,700
Interior EMS Equipment Cabinets **	5818	6	4,240	4,200
Flooring - (Sta # 2) - replacement	5822	7	15,000	15,000
Garage door - replacement - (Sta #1)	5822	9	6,500	6,500
Concrete pad for Equip Trailer storage - (Sta #3) - replacement	5822	11	5,000	5,000
(4) PC replacements as part of IT upgrade	5841		2,040	2,040
Total Fire Dept - 2014-			98,940	90,640
Building Inspection Dept				
(3) PC replacements as part of IT Upgrade	5841		1,530	1,530
(3) user license to inspection manuals	5843		3,000	
Total Building Inspection Dept - 231-			4,530	1,530
Total Public Safety			771,807	473,795

**City Of Franklin WI
Capital Outlay Request by Dept
2019 by Dept**

Where no priorities are listed, none provided by requester

** - Reduced Funding

&& - contingent on funding

%% - \$5,000 is direct appropriations

Dept - Prior Year Adopted Budget	Acct	Priority	Requested	Adopted
Engineering				
Office equipment	5813		4,000	-
Robotic locator - replacement	5819		36,500	
(2) PC replacements as part of IT Upgrade	5841		1,020	1,020
Total Engineering Dept - 321 -			41,520	1,020
Highway Dept				
Router - replacement - 1	5819	1	17,000	17,000
Trees - replacement ** && %%	5821	2	32,000	16,000
Snowblower attachment (2) - new	5814	3	12,000	
Furnace & Aid Conditioning unit	5814	4	20,000	
Gas powered saws (2) - hand held	5811	5	1,200	
Total Highway Dept - 331 -			82,200	33,000
Street Lighting - 351				
Total Public Works			123,720	34,020
Health & Human Services				
(2) PC replacements as part of IT Upgrade	5841		1,020	1,020
Public Health Dept - 411 -			1,020	1,020
Total Health & Human Services			1,020	1,020
Culture & Recreation				
Parks Dept				
Park Equipment - benches, dog waste stations, trash recepticals	5821	1	7,000	7,000
Trees &&	5821		2,000	2,000
Total Parks Dept - 551			9,000	9,000
Total Culture & Recreation			9,000	9,000
Conservation & Development				
Planning Dept				
Large format file cabinets (2) - new	5813		1,500	1,500
(1) PC replacements as part of IT Upgrade	5841		510	
Total Planning Dept- 621 -			2,010	1,500
Total Conservation & Development			2,010	1,500
Contingency - General			50,000	50,000
Planned Spending pending additional consideration				100,000
Restricted Contingency				250,000
Total Capital Outlay - General Government			1,091,875	1,077,945
Resources			550,800	1,055,800
Net Rev (expenditures)			(541,075)	(22,145)
Forecasted Beginning Fund Balance			172,505	172,505
Ending Fund Balance			(368,570)	150,360

** - Reduced Funding

&& Contingent on Funding

Fund 41 - CAPITAL OUTLAY FUND

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 MAYOR'S RECOM BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0000 - GENERAL								
REAL ESTATE TAXES								
41-0000-4011	GENERAL PROPERTY TAX	452,800	452,800	450,500	450,500	450,500	444,300	437,100
	Total Taxes	452,800	452,800	450,500	450,500	450,500	444,300	437,100
INTERGOVERNMENTAL								
41-0000-4143	BLOCK GRANTS	5,000		396				
41-0000-4157	OTHER POLICE GRANTS						7,849	4,425
	Total Intergovernmental	5,000		396			7,849	4,425
CHARGES FOR SERVICES								
41-0000-4493	LANDFILL SITING REVENUE	317,000	317,000	147,000	147,000	147,000	148,000	67,000
	Total Charges for Services	317,000	317,000	147,000	147,000	147,000	148,000	67,000
INTEREST & INV INCOME								
41-0000-4711	INTEREST ON INVESTMENTS	6,000	6,000	6,000	6,000	6,000	5,043	8,501
41-0000-4713	INVESTMENT GAINS/LOSSES						(611)	(2,561)
	Total Interest & Inv Income	6,000	6,000	6,000	6,000	6,000	4,432	5,940
MISCELLANEOUS								
41-0000-4751	PROPERTY SALE	25,000	25,000	30,000	39,000	39,000	53,674	30,960
41-0000-4799	MISCELLANEOUS REVENUE						401	
	Total Miscellaneous	25,000	25,000	30,000	39,000	39,000	54,075	30,960
OTHER								
41-0000-4781	REFUNDS/REIMBURSEMENTS							39
	Total Other							39
TRANSFERS - IN								
41-0000-4830	TRANSFERS FROM OTHER FUNDS	250,000	250,000	101,000	134,138		33,138	26,025
	Total Transfers In	250,000	250,000	101,000	134,138		33,138	26,025
INTEREST EXP								
41-0000-5621	INTEREST - KANSAS ST BANK						353	688
	Total Interest Expense						(353)	(688)
	Total Revenues	1,055,800	1,050,800	734,896	776,638	642,500	691,441	570,801
Dept 0121 - MUNICIPAL COURT								
CAPITAL EXPENDITURES								
41-0121-5843	SOFTWARE							1,056
	Total Court							(1,056)
Dept 0141 - CITY CLERK								
CAPITAL EXPENDITURES								
41-0141-5813	OFFICE EQUIPMENT			225	225		479	
41-0141-5841	COMPUTER EQUIPMENT			3,000	3,000	3,000	252	
41-0141-5843	SOFTWARE			1,205	1,205	1,205		
	Total City Clerk			(4,430)	(4,430)	(4,205)	(731)	
Dept 0142 - ELECTIONS								
CAPITAL EXPENDITURES								
41-0142-5841	COMPUTER EQUIPMENT			24,500	24,500	24,500		
	Total Elections			(24,500)	(24,500)	(24,500)		
Dept 0144 - INFORMATION SERVICES								
CAPITAL EXPENDITURES								
41-0144-5819	OTHER CAPITAL EQUIPMENT			15,300	15,300			9,412
41-0144-5841	COMPUTER EQUIPMENT	79,530	79,530	35,900	35,901	35,901	16,073	72,900
41-0144-5843	SOFTWARE			30,980	30,983	28,023	77,657	71,564
	Total Information Services	(79,530)	(79,530)	(82,180)	(82,184)	(63,924)	(93,730)	(153,876)
Dept 0147 - ADMINISTRATION								
CAPITAL EXPENDITURES								
41-0147-5841	COMPUTER EQUIPMENT	1,020	1,020	2,400	2,400	2,400		625
41-0147-5843	SOFTWARE			964	964	964		
	Total Administration	(1,020)	(1,020)	(3,364)	(3,364)	(3,364)		(625)
Dept 0151 - FINANCE								
CAPITAL EXPENDITURES								
41-0151-5812	FURNITURE/FIXTURES						670	1,236
41-0151-5813	OFFICE EQUIPMENT						3,256	
41-0151-5841	COMPUTER EQUIPMENT	1,530	1,530	4,200	4,200	4,200		2,569
41-0151-5843	SOFTWARE				5,187	5,187	21,630	5,350
	Total Finance	(1,530)	(1,530)	(4,200)	(9,387)	(9,387)	(25,556)	(9,155)

Fund 41 - CAPITAL OUTLAY FUND

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 MAYOR'S RECOM BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0154 - CITY ASSESSORS								
CAPITAL EXPENDITURES								
41-0154-5813	OFFICE EQUIPMENT			1,200	1,200	1,200		210
41-0154-5841	COMPUTER EQUIPMENT	1,020	1,020		1,200	1,200		
41-0154-5843	SOFTWARE			482	482	482		
	Total City Assessors	(1,020)	(1,020)	(1,682)	(1,682)	(1,682)		(210)
Dept 0181 - MUNICIPAL BUILDINGS								
CAPITAL EXPENDITURES								
41-0181-5812	FURNITURE/FIXTURES							210
41-0181-5815	SHOP EQUIPMENT			700	700	700		
41-0181-5819	OTHER CAPITAL EQUIPMENT			90,000	90,000			
41-0181-5822	BUILDING IMPROVEMENTS			25,000	25,000	25,000	18,965	8,372
41-0181-5841	COMPUTER EQUIPMENT	510	510					
	Total Capital	(510)	(510)	(115,700)	(115,700)	(25,700)	(18,965)	(8,582)
NON PERSONNEL SERVICES								
41-0181-5499	UNRESTRICTED	75,000	75,000					
NET OF REVENUES/APPROPRIATIONS - NON PERSONNEL SERVICES		(75,000)	(75,000)					
	Total Municipal Buildings	(75,510)	(75,510)	(115,700)	(115,700)	(25,700)	(18,965)	(8,582)
Dept 0199 - CONTINGENCY								
NON PERSONNEL SERVICES								
41-0199-5110	RESTRICTED CONTINGENCY	250,000	250,000					
41-0199-5499	CONTINGENCY	150,000	150,000		27,750	50,000		41,850
	Total Contingency	(400,000)	(400,000)		(27,750)	(50,000)		(41,850)
Dept 0211 - POLICE DEPT								
CAPITAL EXPENDITURES								
41-0211-5811	AUTO EQUIPMENT	249,000	249,000	290,000	293,782	247,782	240,585	219,614
41-0211-5818	SAFETY EQUIPMENT			33,130	33,138			
41-0211-5819	OTHER CAPITAL EQUIPMENT	29,625	29,625	71,150	71,149	37,774	56,155	59,183
41-0211-5841	COMPUTER EQUIPMENT	24,000	24,000	68,530	68,537	68,537	51,122	115,150
41-0211-5843	SOFTWARE			2,165	2,169	2,169		
	Total Police	(302,625)	(302,625)	(464,975)	(468,775)	(356,262)	(347,862)	(393,947)
NON PERSONNEL SERVICES								
41-0211-5499	UNRESTRICTED	79,000	79,000					
	Total Contingency	(79,000)	(79,000)					
	Total Police	(381,625)	(381,625)	(464,975)	(468,775)	(356,262)	(347,862)	(393,947)
Dept 0221 - FIRE DEPT								
CAPITAL EXPENDITURES								
41-0221-5812	FURNITURE/FIXTURES	3,000	3,000	3,500	3,500	3,500	1,936	1,707
41-0221-5815	SHOP EQUIPMENT	6,100	6,100	23,000	23,000	12,000	11,252	18,959
41-0221-5818	SAFETY EQUIPMENT	53,000	53,000	44,900	44,900	31,600	49,245	115,226
41-0221-5822	BUILDING IMPROVEMENTS	26,500	26,500				21,040	21,816
41-0221-5841	COMPUTER EQUIPMENT	2,040	2,040	22,970	22,972	22,972	13,438	15,867
41-0221-5843	SOFTWARE			2,650	2,651	2,651		
	Total Fire	(90,640)	(90,640)	(97,020)	(97,023)	(72,723)	(96,911)	(173,575)
Dept 0231 - BUILDING INSPECTION								
CAPITAL EXPENDITURES								
41-0231-5813	OFFICE EQUIPMENT							2,245
41-0231-5841	COMPUTER EQUIPMENT	1,530	1,530	1,800	1,800	1,800	619	1,684
41-0231-5843	SOFTWARE			15,240	15,243	723	990	784
	Total Building Inspection	(1,530)	(1,530)	(17,040)	(17,043)	(2,523)	(1,609)	(4,713)
Dept 0321 - ENGINEERING								
CAPITAL EXPENDITURES								
41-0321-5812	FURNITURE/FIXTURES						495	
41-0321-5813	OFFICE EQUIPMENT			4,200	6,200			
41-0321-5841	COMPUTER EQUIPMENT	1,020	1,020	6,200	4,700	4,700		
41-0321-5843	SOFTWARE			9,180	9,187	9,187		
	Total Engineering	(1,020)	(1,020)	(19,580)	(20,087)	(13,887)	(495)	
Dept 0331 - HIGHWAY								
CAPITAL EXPENDITURES								
41-0331-5811	AUTO EQUIPMENT						10,040	46,832
41-0331-5814	NONMOTORIZED EQUIPMENT			33,490	33,490	13,000		
41-0331-5815	SHOP EQUIPMENT			15,000	15,000	15,000		9,274
41-0331-5819	OTHER CAPITAL EQUIPMENT	17,000	17,000				162	5,177
41-0331-5821	TREES & LANDSCAPING	5,000		5,000	5,000	5,000	32,000	25,636
41-0331-5841	COMPUTER EQUIPMENT			7,200	7,211	7,211	599	
41-0331-5843	SOFTWARE			960	964	964		
	Total Highway	(22,000)	(17,000)	(61,650)	(61,665)	(41,175)	(42,801)	(86,919)

Fund 41 - CAPITAL OUTLAY FUND

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 MAYOR'S RECOM BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
NON PERSONNEL SERVICES								
41-0331-5499	UNRESTRICTED CONTINGENCY	11,000	16,000					
	Total Contingency	(11,000)	(16,000)					
	Total Highway	(33,000)	(33,000)	(61,650)	(61,665)	(41,175)	(42,801)	(86,919)
Dept 0411 - PUBLIC HEALTH								
CAPITAL EXPENDITURES								
41-0411-5841	COMPUTER EQUIPMENT	1,020	1,020	4,200	4,200	4,200		2,656
41-0411-5843	SOFTWARE				2,382	2,382		
	Total Public Health	(1,020)	(1,020)	(4,200)	(6,582)	(6,582)		(2,656)
Dept 0551 - PARKS								
CAPITAL EXPENDITURES								
41-0551-5821	TREES & LANDSCAPING	7,000	7,000	4,000	4,000	4,000	968	1,110
41-0551-5832	PARK IMPROVMENTS-DEVELOPMENT							2,169
41-0551-5835	PARK EQUIPMENT & SUPPLIES			9,230	9,250		19,128	16,763
	Total Parks	(7,000)	(7,000)	(13,230)	(13,250)	(4,000)	(20,096)	(20,042)
NON PERSONNEL SERVICES								
41-0551-5499	UNRESTRICTED CONTINGENCY	2,000	2,000					
	Total Contingency	(2,000)	(2,000)					
	Total Parks	(9,000)	(9,000)	(13,230)	(13,250)	(4,000)	(20,096)	(20,042)
Dept 0621 - PLANNING								
CAPITAL EXPENDITURES								
41-0621-5813	OFFICE EQUIPMENT	1,500	1,500				1,019	161
41-0621-5841	COMPUTER EQUIPMENT			1,200	1,200	1,200	599	672
41-0621-5843	SOFTWARE			480	482	482		
	Total Planning	(1,500)	(1,500)	(1,680)	(1,682)	(1,682)	(1,618)	(833)
Dept 0998 - OTHER FINANCING USES/TRSFERS								
TRANSFERS - OUT								
41-0998-5589	TRANSFER TO OTHER FUNDS						26,950	
	Total Transfers Out						(26,950)	
ESTIMATED REVENUES - FUND 41								
		1,055,800	1,050,800	734,896	776,638	642,500	691,794	571,489
APPROPRIATIONS - FUND 41								
		1,077,945	1,077,945	915,431	955,104	681,596	677,677	898,727
Total Net Rev (Expenditures) Fd 41		(22,145)	(27,145)	(180,535)	(178,466)	(39,096)	14,117	(327,238)
BEGINNING FUND BALANCE								
		172,505	172,505	353,040	353,040	353,040	338,922	666,160
ENDING FUND BALANCE								
		150,360	145,360	172,505	174,574	313,944	353,039	338,922

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 replacements fluctuate on an annual basis, depending on the need and condition of equipment scheduled for replacement.

The 2019 budget anticipates additional landfill siting revenues related to an expansion of the landfill license with the WI Dept of Natural Resources. With that added revenue, the tax levy was reduced by \$175,000 and landfill siting revenue was increased by a like amount.

The 2019 budget expenditures of \$1,056,670 exceed resources of \$610,700 as the City is entering a period of increased replacements. Actual requested replacements have trailed scheduled replacements the last several years. The backlog of un-replaced equipment has increased. The scheduled replacements over the next six years are:

2019	\$1,929,174		2022	\$1,907,190
2020	\$2,142,237		2023	\$289,906
2021	\$667,858		2024	\$343,238

The Fire Chief identified that the Engine replacement would be \$100,000 more expensive than planned. That has included that additional appropriation in the budget.

Department Heads use the replacement schedule as a guide when requesting equipment. The \$1.9 million scheduled for replacement in 2019 was reduced to \$1,156,000 in the budget.

A goal of the program is to keep a relatively constant annual tax levy increased by the growth realized in the City. The 2019 budget has a tax levy of \$175,000, \$376,700 of landfill siting revenue and \$59,000 of other revenue for a total of \$610,700. The 2019 net levy is \$1,700 (0.5%) greater than the prior year. In 2016, landfill siting revenues were increased \$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. The SCBA equipment replacement is included in the 2019 Budget.

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 2018 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 projects the fund balance to be exhausted by 2020. 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.

2019 Revenues represent only 51.3% of the resources required to be fully funded. An additional \$290,286 would be needed to provide the recommended resources for this fund.

**City of Franklin, WI
Equipment Replacement Fund
2019 Budget Dept Requests**

	Dept	Priority	Dept Request Amount	Adopted
Fire Engine - replace Engine 2	Fire		575,000	675,000
Self Contained Breathing Apparatus	Fire		331,670	291,670
Total Fire			906,670	966,670
3 Yard Wheel Loader	Highway	1	190,000	190,000
Tandem Axle Dump Truck with Snowplow & salt spr	Highway	2	222,000	
One Ton 4x4 with Dump & plow	Highway	3	66,000	
Pick Up/SUV 4 wheel drive	Highway	4	42,500	
Total Highway			520,500	190,000
Total Requested Equipment			\$ 1,427,170	\$ 1,156,670
Resources			610,700	610,700
Net Revenue (Expenditures)			\$ (816,470)	\$ (545,970)
Beginning Fund Balance			2,526,815	2,526,815
Ending Fund Balance			1,710,345	1,980,845
Potential Sales Value				
Total Revenue			-	-

Equipment Replacement - Fund 42

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2017 ACTIVITY	2016 ACTIVITY
Fund 42 - EQUIPMENT REPLACEMENT FUND								
Dept 0000 - GENERAL								
REAL ESTATE TAXES								
42-0000-4011	GENERAL PROPERTY TAX	175,000	351,700	350,000	350,000	350,000	348,300	342,600
CHARGES FOR SERVICES								
42-0000-4493	LANDFILL OPERATN-2ND SITING	376,700	200,000	200,000	200,000	200,000	200,000	200,000
INVESTMENT EARNINGS								
42-0000-4711	INTEREST ON INVESTMENTS	25,000	25,000	25,000	25,000	25,000	27,919	25,486
42-0000-4713	INVESTMENT GAINS/LOSSES	4,000	4,000		4,000	4,000	(8,904)	(16,116)
	Total Investment Earnings	29,000	29,000	25,000	29,000	29,000	19,015	9,370
SALE OF CAPITAL ASSETS								
42-0000-4751	PROPERTY SALE	30,000	30,000	15,000	7,500	7,500	28,201	95,625
MISCELLANEOUS REVENUE								
42-0000-4781	REFUNDS/REIMBURSEMENTS						750	
FUND TRANSFERS								
42-0000-4830	TRANSFERS FROM OTHER FUNDS					8,000		
	Total Revenues	610,700	610,700	590,000	586,500	594,500	596,266	647,595
Dept 0211 - POLICE DEPT								
CAPITAL OUTLAY								
42-0211-5811	AUTO EQUIPMENT				44,754	52,754		
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY				(44,754)	(52,754)		
Dept 0221 - FIRE DEPT								
CAPITAL OUTLAY								
42-0221-5811	AUTO EQUIPMENT	675,000	575,000					
42-0221-5817	AMBULANCE						187,806	
42-0221-5818	SAFETY EQUIPMENT	331,670	331,670			40,000		
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY	(1,006,670)	(906,670)			(40,000)	(187,806)	
Dept 0231 - BUILDING INSPECTION								
CAPITAL OUTLAY								
42-0231-5811	AUTO EQUIPMENT					4,000	49,777	
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY					(4,000)	(49,777)	
Dept 0321 - ENGINEERING								
CAPITAL OUTLAY								
42-0321-5811	AUTO EQUIPMENT			25,000				
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY			(25,000)				
Dept 0331 - HIGHWAY								
CAPITAL OUTLAY								
42-0331-5811	AUTO EQUIPMENT	190,000	520,500	350,000	251,000	251,000	417,871	581,235
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY	(190,000)	(520,500)	(350,000)	(251,000)	(251,000)	(417,871)	(581,235)
	ESTIMATED REVENUES - FUND 42	610,700	610,700	590,000	586,500	594,500	596,266	647,595
	APPROPRIATIONS - FUND 42	1,196,670	1,427,170	375,000	295,754	347,754	655,454	581,235
	Total Net Revenue (Expenditures)	(585,970)	(816,470)	215,000	290,746	246,746	(59,188)	66,360
	BEGINNING FUND BALANCE	2,526,815	2,526,815	2,311,815	2,311,815	2,311,815	2,371,003	2,304,643
	ENDING FUND BALANCE	1,940,845	1,710,345	2,526,815	2,602,561	2,558,561	2,311,815	2,371,003

CAPITAL IMPROVEMENT FUND (46)
CITY OF FRANKLIN, WI
2019 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 investment 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 are then 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 City Hall improvement projects and reduce Unrestricted General Fund Balance. That Unrestricted Balance increased in January, 2017 when a \$2.3 million account receivable with Milwaukee Metro Sewer District was repaid.

In December 2017, the City issued \$1.63 million in General Obligation Promissory Notes to fund 2018 Capital Improvement Fund projects. This protected the City's ability to manage levy levels for 2018.

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.

Status of 2018 projects:

Roof Repairs at City Hall - \$1,775,000 – a contract for architectural services is expected to be awarded for this project by Dec 31, 2018. The project consists of three components, roof replacement, HVAC replacement and City Hall entrance remodeling.

Fire Department station specific alerting system - \$265,000. The system would alert only the station dispatched to the call for service.

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 Puetz Road (TBD)– 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%) (estimated \$2 million)

Extension of W Marquette Road (TBD) S 51st Street to Pleasant View School. (2019) - \$750,000

W Oakwood Rd bridge and drainage (2021) – engineering to alleviate drainage issues along W Oakwood Rd (estimated \$1 million)

S 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.

Ryan Road reconstruction 60th St to Loomis Road (To Be Determined) – City portion of reconstruction costs on a State project on a portion of Ryan Road. (\$500,000)

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

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

Parks Projects

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

Land for two Mini Parks – \$90,336

Mini Park land acquisition – this program was not advanced in 2018 and was not included in the 2019 budget.

The Sewer & Water pending approval projects are funded by the Utility Development fund. No projects came forward in 2018 requiring these funds. A similar appropriation will be included in the 2019 program.

The following 2019 projects are contemplated:

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 2019, \$500,000 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

Reconstruction of the Drexel and S 51st Street intersection to improve traffic flows. This project carries a \$1,000,000 price tag.

S 68 th St vertical sight curve improvements -	\$300,000
Construction of S 50 th Street from Marquette to Minnesota -	\$100,000
Park Development projects:	
• Equipment at Pleasant View Neighborhood Park -	\$20,000
• Pleasant View Park Pavilion construction	\$500,000
• Restoration of Historical site	\$40,000.

Projects Pending Council Approval

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:

. Land purchase for a 'Neighborhood Park' – 19.84 acres -	\$298,109
. Ken Windl Pavalion repairs -	\$25,000

Indoor Shooting range at the municipal Police station – replacing the existing facility, which was constructed in 2001. \$1,400,000

Any portion of this project not having a contract award by the end of 2018 will need an appropriation or a carryforward budget amendment brought forward in 2019 for consideration.

Ballpark Common's projects. The 2018 budget anticipated that a portion of the project would include Special Assessments (which would be a City project). The Special Assessment issue was resolved by illuminating them as the entire property is to be owned by the Developer. The project was the handled in TID5.

Rawson Homes Water Main relay project. This project had all bids rejected earlier in 2018. It is expected to be rebid later in 2018 with contracts awarded. The project activity will be wholly reflected within the Water Utility Fund.

Rawson Homes Storm Sewer project: bids earlier in 2018 were rejected as too high. The project is expected to be rebid later in 2018. Should the contract award be delayed beyond 2018, a carryforward budget amendment will be brought forward in 2019 for consideration.

Industrial Park Lift Station removal project engineering. An engineering contract was awarded earlier in 2018.

River Park trail bridge – a construction contract was awarded in 2018, which was completed by Sept 16, 2018.

Ernie Lake Special Park Boardwalk – competed in 2018.

Pleasant View Park pavilion – design was completed in 2018, with construction delayed to 2019.

Historical Society barn – this project was not completed in 2018. The City has agreed to allow this project to be a donated project by the Historical Society.

W Drexel & S 51st Street intersection reconstruction. Design of the project was begun in 2018, with construction now scheduled for 2019.

S 68th Street reconstruction engineering. This project was completed in 2018, with elements of the engineering used in planning the 2019 street program.

Police Indoor Shooting range: This project became more involved as planning progressed. The project was carried into the 2019 Capital Improvement program.

Station Specific Alerting system – this program was carried forward into the 2019 Capital Improvement program.

Neighborhood Park land acquisition – this program is expected to be completed by the end of 2018.

Community Recreation Center building – (TBD)

Utility Projects

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

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

Water Utility infrastructure projects include water tower, master meter and distribution mains possibly in connection with new wholesale supplier - (2021-23) - \$12 million

Remove the industrial park sanitary sewer lift station and replace with gravity flow sanitary sewer mains in connection with Waukesha's wastewater project – (2020) - \$4 million

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

City of Franklin
 Capital Improvement Fund
 Budget 2019

Adopted

Project/Name	Activity	Total	Funding Source	Amount	Net City Funds
Landfill Siting Revenue		560,000			\$ 560,000
Investment Income		20,000			20,000
Total Revenue		580,000			580,000

Expenditures
Approved Projects

Highway					
Drexel & S 51st St roundabout	DPW	1,000,000			1,000,000
Rawson Homes - Water Main Relay & Storm Sewer	DPW	1,150,000	Grant	1,150,000	-
S 68th St - vertical sight curve	DPW	300,000			300,000
S 50th St - Marquette to Minnesota	DPW	100,000			100,000
-					
PARK DEVELOPMENT					
Pleasant View Neighborhood Park - equipment provisions	Park	20,000	Park Impact Fees	9,400	10,600
Pleasant View Park Pavilion	Park	500,000	Park Impact Fees	235,000	265,000
'Neighborhood Park' land acquisition	Park	298,109	Park Impact Fees	140,111	157,998
-					
City Hall Roof, HVAC, and Fascia Wood Replacement	Muni Bldg	1,775,000	n/a		1,775,000
Historic Site closeout and Restoration	Muni Bldg	40,000	donation	-	40,000
Total Approved Projects		5,183,109		1,534,511	3,648,598

Projects Pending Approval

Water Projects	Utility	500,000	Water Connection Fees	500,000	-
Water Tower Design costs	Utility				-
Design costs for change in municipal water	Utility				-
Sewer Projects	Utility	500,000	Sewer Connection Fees	500,000	-
-					
PARK DEVELOPMENT					
Hillcrest Park land acquisition	Park		Park Impact Fees		-
'Neighborhood Park' land acquisition	Park				-
Ken Windl Pavillion repairs	Park	25,000	Park Impact Fees		25,000
Recreational Trail - 76th & Oakwood	Park				-
Public Safety					
Repave Police Station parking lot	Police				-
Indoor Shooting range at Police Dept	Police	1,400,000			1,400,000
Station specific alerting system	Fire	265,000			265,000
Contingency		100,000			100,000

Total Projects Pending Approval 2,790,000 1,000,000 1,790,000

Total Projects 7,973,109 2,534,511 5,438,598

Net Revenue (Expenditures)				(4,858,598)
Loan Proceeds				2,100,000
Transaction fees				(75,000)
Net Rev (Expenditures)				(2,833,598)
Projected Beginning Fund balance				2,851,218
Projected Ending Fund Balance				17,620

Note: The full Contingency appropriation will not be available unless additional revenue is received for unless other documented project underspending occurs.

Park Impact	384,511
Grants	1,150,000
Sewer & Water Conne	1,000,000
total	<u>2,534,511</u>

City of Franklin, WI
 Capital Improvement Plan
 2019 Budget
 Planning for 2020-25

Activity		Adopted	Amended	Estimate	Adopted	Forecast					Potential	
		2018	Budget 2018	2018	Budget 2019	2020	2021	2022	2023	2024	Future Projects	
Revenue:												
Grants			638,000	630,225	1,150,000		2,400,000					
Landfill Siting - Direct		276,000	276,000	276,000	580,000	640,000	665,000	690,000	715,000			
Transfer from Connection Fees - Sewer		500,000	500,000			500,000	500,000	500,000	500,000	500,000		
Transfer from Connection Fees - Water		500,000	500,000			500,000	500,000	500,000	500,000	500,000		
Transfer from Impact Fees-Parks		1,552,928	1,552,928	245,787	384,511							
Transfer from Other Funds		1,100,000	1,100,000		1,000,000							
Transfer from TID # 5		14,429,251	14,429,251									
Transfer Out			(101,000)	(101,000)								
Donations		150,000	150,000	11,559								
Interest revenue		5,000	5,000	20,000	20,000							
Total Revenue		18,513,179	19,050,179	1,082,571	3,114,511	1,640,000	4,065,000	1,690,000	1,715,000	1,000,000		-
Expenditures:												
Approved Projects:												
76th St Storm Sewer laterals	DPW		3,100	1,825								
76th St Rawson Traffic Signal	DPW		3,084	3,084								
St Martin's Road - culvert replacement - between S North Cape Rd and Waukesha County Line	DPW		54,593	54,598								
Roof Repairs - City hall - phase 1	Gen Govt	1,775,000	1,775,000	54,000								
City Hall Roof, HVAC, and Fascia Wood Replacement	Gen Govt				1,775,000							
Baseball Commons projects	DPW	19,138,876	20,031,576	-								
Rawson Homes Water Main relay	Water	1,000,000	1,045,300	26,500								
Rawson Homes Storm Sewer	DPW		631,708	630,225	1,150,000							
Remove Industrial Lift Station and replace with gravity sewer line	Sanitary Sewer	100,000	100,000									
Trail Projects:	Park											
River Park Trail bridge	Park	425,000	425,000	290,500								
Ernie Lake Special Park boardwalk	Park	50,000	50,000	29,200								
Woodview Park - purchase 19.84 acres	Park											298,100
Pleasant View Park Pavilion	Park				500,000							
Pleasant View Park - Development	Park	410,000	410,000	40,000	20,000							
Neighborhood Park' land acquisition	Park				298,109							
Historical Society Barn - matching funds	Recreation	150,000	150,000		40,000							
				10,575								
Drexel & 51st St Intersection - engineering/construction	DPW	750,000	98,000	96,800	1,000,000							
S 68th Street reconstruction	DPW	25,746	25,746	25,493	300,000							
50th St - Marquette to Minnesota	DPW				100,000							
Emergency Vehicle preemption system	Police		137,981	137,900								
Police Squad Car	Police		46,000	39,500								
Police Drug Vault Ventilation System	Police		50,000	23,850								
Communication Center - NICE System	Police		42,696	42,696								
Total Approved Projects		23,824,622	25,079,784	1,506,746	5,183,109	-	-	-	-	-	-	298,100
Projects Pending Approval:												
Salt Storage Building	DPW		304,560	296,000								
Puetz Road - 76th St to St Martins-Rual Section	DPW					2,000,000						
W Oakwood Rd bridge	DPW					1,000,000						
South 76th St - Puetz to County Line	DPW											3,500,000
Ryan Road - 60th St to Loomis Road	DPW											100,000
27th St - Drexel to Ryan - 2 miles - buried Utilities **	DPW											4,396,000
27th St - Drexel to Ryan - 2 mi - Enhanced Items **	DPW											920,000
27th St - Ryan to .5M south - Buried Utilities **	DPW											230,000
27th St - Ryan to .5M south - Enhanced Items **	DPW											1,098,500
27th St - .5M south of Ryan to County Line - WISDOT Items **	DPW											690,000
27th St - .5M south of Ryan to County Line - Enhanced Items **	DPW											3,295,500
Indoor Shooting range @ Police Dept	Police	191,250	191,250		1,400,000							
Station specific alerting system	Fire	100,000	100,000	-	265,000							
Contingency	Gen Govt	250,000	101,000	3,100	100,000	150,000	150,000	150,000	150,000	150,000		
Neighborhood Park' land acquisition	Park	298,109	298,109	275,000	-							
Ken Windl pavilion repairs	Park				25,000							
Mini Park No 3	Park	90,336	90,336	-								
Community Recreation Center Building Park	Park											430,000
Sewer Projects	Sanitary Sewer	500,000	500,000		500,000	500,000	500,000	500,000	500,000	500,000		
76th & Ryan - sewer project	Sewer											2,500,000
Hawthorn Heights Sanitary Sewer & Water	Utility											3,000,000
Hwy 100 - College to Loomis - State Proj	Utility											500,000
Water Projects	Water	500,000	500,000		500,000	500,000	500,000	500,000	500,000	500,000		
Puetz Rd Water Tower refurbish	Water											1,000,000
Southwest City water projects in partnership with Waukesha Water Mains (water tower, master meter, distribution mains)	Water											2,000,000
Total Projects not yet Approved		1,929,695	2,085,255	574,100	2,790,000	1,150,000	4,150,000	1,150,000	1,150,000	1,150,000	1,150,000	23,860,000
Total expenditures		25,754,317	27,165,039	2,080,846	7,973,109	1,150,000	4,150,000	1,150,000	1,150,000	1,150,000	1,150,000	23,958,100
Net change in fund balance		(7,241,138)	(8,114,860)	(998,275)	(4,858,598)	490,000	(85,000)	540,000	565,000	(150,000)		
Proceeds from borrowing-10 year or interfund		5,600,000	5,600,000	-	2,100,000							
Bond Issue Costs		(98,000)	(98,000)	-	(75,000)							
Net Proceeds		5,502,000	5,502,000	-	2,025,000	-	-	-	-	-	-	-
Beginning fund balance (projected)		3,795,493	3,795,493	3,795,493	2,797,218	1,797,218	2,287,218	2,202,218	2,742,218	3,307,218		
Ending fund balance		2,056,355	1,182,633	2,797,218	(36,380)	2,287,218	2,202,218	2,742,218	3,307,218	3,157,218		

** Current construction estimate is 2029 (Traffic Dependent)

* Post Adoption

Capital Improvement - Fund 46

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQUEST BUDGET	2018 PROJECTED ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0000 - GENERAL INTERGOVERNMENTAL								
46-0000-4142	CDBG-COMMTY DEV BLOCK GRANTS			630,225		638,000		67,942
46-0000-4150	OTHER GRANTS	1,150,000		630,225		638,000		67,942
		<u>1,150,000</u>		<u>630,225</u>		<u>638,000</u>		<u>67,942</u>
CHARGES FOR SERVICES								
46-0000-4493	LANDFILL SITING REVENUE	560,000	560,000	276,000	276,000	276,000	370,758	533,843
INVESTMENT EARNINGS								
46-0000-4711	INTEREST ON INVESTMENTS	20,000	20,000	20,000	5,000	5,000	30,621	11,985
46-0000-4713	INVESTMENT GAINS/LOSSES						(8,194)	(19,930)
46-0000-4717	BOND PROCEEDS INTEREST INCOME						528	
Total Investment Earnings		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>	<u>5,000</u>	<u>22,955</u>	<u>(7,945)</u>
MISCELLANEOUS REVENUE								
46-0000-4730	DONATIONS		127,550	11,559	150,000	150,000		
46-0000-4781	REFUNDS/REIMBURSEMENTS							87,355
Total Miscellaneous Revenue			<u>127,550</u>	<u>11,559</u>	<u>150,000</u>	<u>150,000</u>		<u>87,355</u>
SALE OF CAPITAL ASSETS								
46-0000-4751	PROPERTY SALE						97,480	
FUND TRANSFERS								
46-0000-4830	TRANSFERS FROM OTHER FUNDS			(101,000)	15,529,251	15,529,251		62,289
46-0000-4834	TRSFER FROM GENERAL FUND 01							1,200,000
46-0000-4839	TSFR FR DEVELPMT-IMPACT FD27	384,511	421,572	245,787	1,552,928	1,552,928	661	212,222
Total Fund Transfers		<u>384,511</u>	<u>421,572</u>	<u>144,787</u>	<u>17,082,179</u>	<u>17,082,179</u>	<u>661</u>	<u>1,474,511</u>
DEBT PROCEEDS								
46-0000-4911	BOND PROCEEDS	2,100,000			5,600,000	5,600,000	1,630,000	
TRANSFERS OUT								
46-0000-5589	TRANSFER TO OTHER FUNDS		(1,000,000)			(101,000)		(113,515)
DEBT SERVICE								
46-0000-5601	BOND/NOTE ISSUANCE COST	(75,000)			(98,000)	(98,000)	(40,442)	
Total Revenues		<u>4,139,511</u>	<u>129,122</u>	<u>1,082,571</u>	<u>23,015,179</u>	<u>23,552,179</u>	<u>2,081,412</u>	<u>2,042,191</u>
Dept 0144 - INFORMATION SERVICES								
CAPITAL OUTLAY								
46-0144-5843.9995	EMAIL SECURITY SOFTWARE							4,343
Total Information Services								<u>(4,343)</u>
Dept 0181 - MUNICIPAL BUILDINGS								
CAPITAL OUTLAY								
46-0181-5822.9655	HEALTH DEPT RENOVATION 2017-Bldg Improve						31,223	
46-0181-5822.9687	FRANKLIN HISTORICAL SOCIETY BARN	40,000	150,000		150,000	150,000		
Total Capital		<u>(40,000)</u>	<u>(150,000)</u>		<u>(150,000)</u>	<u>(150,000)</u>	<u>(31,223)</u>	
CONTRACTUAL SERVICES								
46-0181-5219.9657	CITY HALL ROOF REPLACE-OTHER PROF'L SVC	1,775,000			1,775,000	1,775,000	7,900	
Total Contractual Services		<u>(1,775,000)</u>			<u>(1,775,000)</u>	<u>(1,775,000)</u>	<u>(7,900)</u>	
Total Municipal Buildings		<u>(1,815,000)</u>	<u>(150,000)</u>		<u>(1,925,000)</u>	<u>(1,925,000)</u>	<u>(39,123)</u>	
Dept 0199 - CONTINGENCY								
CONTINGENCY								
46-0199-5499	UNRESTRICTED CONTINGENCY	(100,000)	(150,000)	(10,575)	(2,296,376)	(2,234,076)		
Dept 0211 - POLICE DEPT								
CAPITAL OUTLAY								
46-0211-5811.7069	Police Squad Car & Radio			39,500		46,000		
46-0211-5819.7061	POLICE-HVAC UNIT-OTHER CAPITAL EQUIPMENT						102,480	
46-0211-5819.7063	Police-Radio System-Dispatch Consoles			42,696		42,696		241,943
46-0211-5819.7070	Emergency Vehicle Preemption-Cap Equipmt							12,364
46-0211-5819.7072	INDOOR SHOOTING RANGE		1,400,000		191,250	191,250		
46-0211-5819.7073	Police Drug Vault Ventilation System			23,850		50,000		
Total Capital Outlay			<u>(1,400,000)</u>	<u>(106,046)</u>	<u>(191,250)</u>	<u>(329,946)</u>	<u>(102,480)</u>	<u>(254,307)</u>
CONTINGENCY								
46-0211-5499	UNAPPROVED POLICE PROJECTS	(1,400,000)	(405,000)					
Total Police		<u>(1,400,000)</u>	<u>(1,805,000)</u>	<u>(106,046)</u>	<u>(191,250)</u>	<u>(329,946)</u>	<u>(102,480)</u>	<u>(254,307)</u>

Capital Improvement - Fund 46

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQUEST BUDGET	2018 PROJECTED ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0221 - FIRE DEPT								
CAPITAL OUTLAY								
46-0221-5819.7070	Emergency Vehicle Preemption-Cap Equipmt						3,330	7,277
46-0221-5822.9568	BLDG IMPROVEMT-Fire Stn Security Closets							4,479
46-0221-5822.9658	FIRE STATION #1 ROOF REPLACEMENT							76,449
	Total Capital Outlay						(3,330)	(88,205)
CONTINGENCY								
46-0221-5499	UNAPPROVED FIRE PROJECTS	(265,000)	(265,000)		(100,000)	(100,000)		
	Total Fire	(265,000)	(265,000)		(100,000)	(100,000)	(3,330)	(88,205)
Dept 0331 - HIGHWAY								
CAPITAL OUTLAY								
46-0331-5823	STREET EXT/IMPROVE/RECONSTR	1,400,000	1,400,000	124,118	4,325,746	4,246,846		117
46-0331-5826.3717	ST MARTINS RD SANITARY SEWER CONSTRUCTN			54,598		36,080	28,780	
46-0331-5828.3717	ST MARTINS RD SIDEWALK CONSTRUCTION					2,208	41,322	351
46-0331-5829	Storm Sewer Constructn-TID 5	1,150,000		630,225	943,000	1,574,708	12,824	
46-0331-5830.3529	Rawson Homes - Water Main Relay					45,300		
46-0331-5830.3717	ST MARTINS RD WATER HYDRANTS					16,304	14,461	
46-0331-5834.3076	S 76/RAWSON STREET LIGHTS			3,084				
46-0331-5834.9729	RYAN RD RECONST/S27-ROOT RIVER LIGHTING						(94)	
46-0331-5836	PARKING LOT PAVEMT RESURFACE				3,000,000	3,000,000		
46-0331-5837.9314	ST MARTINS RD/TESS CORNERS BRIDGE/CULVRT						592,023	52,620
46-0331-5839.3076	S 76/Rawson TRAFFIC SIGNAL LIGHTS					3,084		
46-0331-5839.7070	Traffic Signals- EMERG VEH PREEMPTION			137,900		137,981	88,630	19,049
46-0331-5850	GAS MAIN MOVEMENT-MMMSD methane				3,650,000	3,650,000		
46-0331-5855.9691	DPW SALT STORAGE BLDG-SALT DOME CONSTRUC			296,000		304,560	19,529	
		(2,550,000)	(1,400,000)	(1,245,925)	(11,918,746)	(13,017,071)	(797,475)	(72,137)
CONTRACTUAL SERVICES								
46-0331-5216.3305	Drexel/S 51 Roundabout ENGINEERING SVC					90,000		
46-0331-5216.3313	W Elm Rd east of S 27 eng svc					45,000		
46-0331-5216.3609	OAKWOOD RD-Root River Floodplain Study						12,022	9,780
						(135,000)	(12,022)	(9,780)
CONTINGENCY								
46-0331-5499	UNAPPROVED HIGHWAY PROJECTS			(3,100)				
CAPITAL IMPROVEMENTS								
46-0331-5922	LAND IMPROVEMENTS				(3,010,000)	(3,010,000)		
	Total Highway	(2,550,000)	(1,400,000)	(1,249,025)	(14,928,746)	(16,162,071)	(809,497)	(81,917)
Dept 0551 - PARKS								
CAPITAL OUTLAY								
46-0551-5819.9820	EQUIPMENT KAYLA'S PLAYGROUND							25,160
46-0551-5822.9687	FRANKLIN HISTORICAL SOCIEY BARN-Bldg Imp						30,875	210
46-0551-5832	PARK IMPROVEMENTS	525,000	45,000	40,000	410,000	410,000		134,475
46-0551-5833	RECREATION/BIKE TRAIL			29,200	220,000	220,000	3,891	287,429
46-0551-5835.9806	PARK EQUIPM PLEASANT VIEW PK	20,000						
46-0551-5835.9820	Kayla's Playground-Park Equipmt &Supplies							12,239
46-0551-5837.9828	River Park Trail BRIDGE			290,500	425,000	425,000	13,994	83,046
		(545,000)	(45,000)	(359,700)	(1,055,000)	(1,055,000)	(48,760)	(542,559)
CONTINGENCY								
46-0551-5499	UNAPPROVED PARK PROJECTS	(298,109)	(596,218)	(275,000)	(388,445)	(388,445)		
	Total Parks	(843,109)	(641,218)	(634,700)	(1,443,445)	(1,443,445)	(48,760)	(542,559)
Dept 0755 - WATER CONNECTION								
FUND TRANSFERS								
46-0755-4833	TSFR FR CONNECTION FEES FD22	500,000	500,000		500,000	500,000		
CAPITAL OUTLAY								
46-0755-5830	UNAPPROVED WATER PROJECTS		1,000,000	26,500	2,513,500	2,513,500		2,022
46-0755-5856.9742	WATER STORAGE STRUCTURE		100,000					
	Total Capital Outlay		(1,100,000)	(26,500)	(2,513,500)	(2,513,500)		(2,022)
CONTINGENCY								
46-0755-5499	UNAPPROVED WATER PROJECTS	(500,000)	(500,000)		(500,000)	(500,000)		
	Total Water		(1,100,000)	(26,500)	(2,513,500)	(2,513,500)		(2,022)

Capital Improvement - Fund 46

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQUEST BUDGET	2018 PROJECTED ACTIVITY	2018 ORIGINAL BUDGET	2018 AMENDED BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0756 - SEWER CONNECTION								
FUND TRANSFERS								
46-0756-4833	TSFR FR CONNECTION FEES FD22	500,000	500,000		500,000	500,000		
CAPITAL OUTLAY								
46-0756-5819.3589	S NORTH CAPE RD STORM SEWER							40,746
46-0756-5826	General Sanitary Sewer Main Project				1,256,000	1,256,000		
46-0756-5829	STORM SEWER CONSTRUCTION							655
	Total Capital Outlay				(1,256,000)	(1,256,000)		(41,401)
CONTINGENCY								
46-0756-5499	UNAPPROVED SEWER PROJECTS	(500,000)	(500,000)		(600,000)	(600,000)		
	Total Sewer Connections				(1,356,000)	(1,356,000)		(41,401)
ESTIMATED REVENUES - FUND 46		5,214,511	2,129,122	1,082,571	24,113,179	24,751,179	2,121,854	2,155,706
APPROPRIATIONS - FUND 46		8,048,109	7,511,218	2,026,846	25,852,317	27,263,038	1,043,632	1,128,269
	Net Revenjues (Expenditures)	(2,833,598)	(5,382,096)	(944,275)	(1,739,138)	(2,511,859)	1,078,222	1,027,437
BEGINNING FUND BALANCE		2,851,218	2,851,218	3,795,493	3,795,493	3,795,493	2,717,272	1,689,836
ENDING FUND BALANCE		17,620	(2,530,878)	2,851,218	2,056,355	1,283,634	3,795,494	2,717,273

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. In 2019, General Transportation Aids replaced much of the tax levy to preserve 'expenditure restraint aids' in the General Fund. The goal is to increase the tax levy annually by the amount of growth in the City.

The tax levy was reduced by approximately \$700,000 from 2018 levels to preserve 'expenditure restraint aid' revenues. Replacing that revenue is a like sum of General Transportation Aids. When adjusting for that replaced revenue, an additional \$3,500 or 0.5% was added to this fund. 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 171 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 resurfacing. A life of 30 years for pavement is considered reasonable.

Engineering has estimated that between \$1 and \$1.3 million is needed annually to maintain City roads. 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:

2014	2015	2016	2017	2018 Est
\$1013024	\$837,956	\$940,545	\$815,212	\$868,200

Given the Engineering estimate of required annual expenditures, adequate funding is not available to complete the five year road improvement plan.

2019 LOCAL STREET IMPROVEMENT PROGRAM PRIORITIZED LISTING

STREET	LIMITS	RATING	LENGTH (LF)	SECTION	PULVERIZE/ MILL	ESTIMATED PROJECT COST
W. Minnesota Ave.	Termini to S. 27th St.	3	1,870	Rural	Pulverize	\$ 95,458
S. 68th St.	W. Pineberry Ridge to 158 ft. North of Wildwood Creek	3	730	Rural	Pulverize	\$ 41,817
S. 68th St.	W. Lindner Dr. to W. Brunn Dr.	3	725	Rural	Pulverize	\$ 35,642
S. 68th St.	W. Lindner Dr. to W. Brunn Dr.	3	425	Urban	Mill	\$ 22,119
S. 68th St.	S. Park View Ct. to Loomis Rd.	3	2,140	Rural	Pulverize	\$ 105,073
W. Imperial Dr.	S. 83rd St. to S. 76th St.	3	4,260	Urban	Mill	\$ 259,183
W. Pebble Beach Ct.	S. Tumblecreek Dr. to Termini	3	460	Urban	Mill	\$ 36,738
W. Pebble Beach Ct.	Termini to S. Tumblecreek Dr.	4	415	Urban	Mill	\$ 28,814
W. Southwood Dr.	S. 41st St. to S. 35th St.	3	1,650	Urban	Mill	\$ 83,448
W. Thorncrest Dr.	S. Sherwood Dr. to S. 35th St.	4	970	Urban	Mill	\$ 49,707
S. Scepter Ln.	W. Cascade Dr. to W. Steeple View Ln.	3	470	Urban	Mill	\$ 33,710
W. Cascade Dr.	S. Chapel Hill Dr./S. Mission Dr. to S. Scepter Ln.	4	1,125	Urban	Mill	\$ 56,771
W. Tumblecreek Dr.	S. 51st St. to S. 46th St.	4	1,555	Urban	Mill	\$ 114,552
S. 50th St.	W. Tumblecreek Dr. to 160 ft. South of W. Tumblecreek Dr.	4	160	Urban	Mill	\$ 10,042
S. Chapel Hill Dr.	W. Cascade Dr./S. Mission Dr. to W. Beacon Hill Dr.	4	1,175	Urban	Mill	\$ 85,773
W. Hilltop Dr.	S. Sherwood Dr. to S. 35th St.	4	1,000	Urban	Mill	\$ 51,074
W. Tumblecreek Dr.	S. 46th St. to 1,200 ft. East of S. 46th St.	4	1,250	Urban	Mill	\$ 93,702
TOTALS			20,380			\$ 1,203,623

Fund 47 - STREET IMPROVEMENT FUND

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0000 - GENERAL								
INTEREST & INV INCOME								
47-0000-4711	INTEREST ON INVESTMENTS	4,000	4,000	5,500	2,500	2,500	7,209	5,998
47-0000-4713	INVESTMENT GAINS/LOSSES						(959)	(2,311)
	Total Interest & Inv Income	4,000	4,000	5,500	2,500	2,500	6,250	3,687
OTHER								
47-0000-4781	REFUNDS/REIMBURSEMENTS							28,855
	Total Other							28,855
REAL ESTATE TAXES								
47-0000-4011	GENERAL PROPERTY TAX	18,200	18,200	714,700	714,700	714,700	704,900	693,500
	Total Taxes	18,200	18,200	714,700	714,700	714,700	704,900	693,500
INTERGOVERNMENTAL								
47-0000-4144	TRANSPORTATION AIDS	700,000	700,000					
47-0000-4151	LOCAL ROAD IMPROVEMENT AIDS			70,000	75,000	75,000		92,875
	Total Intergovernmental	700,000	700,000	70,000	75,000	75,000		92,875
CHARGES FOR SERVICES								
47-0000-4493	LANDFILL SITING REVENUE	133,000	133,000	133,000	133,000	133,000	133,000	133,000
	Total Charges for Services	133,000	133,000	133,000	133,000	133,000	133,000	133,000
	Total Revenues	855,200	855,200	923,200	925,200	925,200	844,150	951,917
Dept 0331 - HIGHWAY								
CAPITAL EXPENDITURES								
47-0331-5823	STREET EXT/IMPROVE/RECONSTRUC	975,000	1,203,623	868,200	920,000	920,000	815,212	940,545
	Total Capital Expend	(975,000)	(1,203,623)	(868,200)	(920,000)	(920,000)	(815,212)	(940,545)
	Total Expenditures	(975,000)	(1,203,623)	(868,200)	(920,000)	(920,000)	(815,212)	(940,545)
	ESTIMATED REVENUES - FUND 47	855,200	855,200	923,200	925,200	925,200	844,150	951,917
	APPROPRIATIONS - FUND 47	975,000	1,203,623	868,200	920,000	920,000	815,212	940,545
	Total Net Revenue (Expenditures)	(119,800)	(348,423)	55,000	5,200	5,200	28,938	11,372
	BEGINNING FUND BALANCE	341,266	341,266	286,266	286,266	286,266	257,328	245,955
	ENDING FUND BALANCE	221,466	(7,157)	341,266	291,466	291,466	286,266	257,327

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

The Development Fund helps provide for the financing of public facilities such as roads, water systems, sanitary sewer, public safety, and recreation for land not yet developed. The City of Franklin has considerable undeveloped area and was 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. The Impact Fee changes over time as development takes place and growth rates change. The 2018 Impact Fee on a single family residence is \$8,291, 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 created a Sewer Impact Fee to support sanitary sewer infrastructure in that District. The 2017 Sanitary Sewer Impact fee is \$3,126.

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. Beginning in 2017, Fire Impact fees are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

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 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 \$3,383,609 on hand at December 31, 2017 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.

At December 31, 2017 debt related to these projects totaled \$2,143,330, with an additional \$1,842,400 deferred to future periods pending collection of fees.

Park projects included in the Capital Improvement Fund for 2019 that are eligible for Park Impact Fee funding resources are:

Capital Projects:	Project Cost	Impact Fee Use
Approved Projects:		
• Pleasant View Park improvements	\$20,000	\$9,400
• Pleasant View Park Pavilion	\$500,000	\$235,000
Projects pending approval:		
• Neighborhood Park land acquisition	\$298,109	140,111
Total	\$818,109	384,511

Fund 27 - DEVELOPMENT/IMPACT FEE FUND

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0000 - GENERAL								
INTEREST & INV INCOME								
27-0000-4711	INTEREST ON INVESTMENTS	60,000	60,000	60,000	43,750	43,750	44,759	40,665
27-0000-4713	INVESTMENT GAINS/LOSSES						(13,536)	(18,657)
27-0000-4716	INTERFUND INTEREST				817	817	9,625	11,335
	Total Interest & Inv Income	60,000	60,000	60,000	44,567	44,567	40,848	33,343
NON PERSONNEL SERVICES								
27-0000-5219	OTHER PROFESSIONAL SERVICES				13,321	10,000		
	Total Non-Personnel Services				(13,321)	(10,000)		
Impact Fees								
27-0000-4291	IMPACT FEES-PARK/RECREATION	400,000	400,000	400,000	192,000	192,000	66,591	209,983
27-0000-4292	IMPACT FEES-SEWER-SW CORNER	35,000	35,000		122,440	122,440		
27-0000-4293	IMPACT FEE-ADMINISTRATIVE	7,500	7,500	12,000	4,125	4,125	2,695	5,060
27-0000-4294	IMPACT FEE-WATER	425,000	425,000	500,000	185,000	185,000	122,539	210,561
27-0000-4295	IMPACT FEE-TRANSPORTATION	25,000	25,000	25,000	8,400	8,400	19,218	8,738
27-0000-4296	IMPACT FEE-FIRE PROTECTION	50,000	50,000	75,000	32,250	32,250	17,970	31,058
27-0000-4297	IMPACT FEE-LAW ENFORCEMENT	75,000	75,000	112,000	55,930	55,930	33,017	57,694
27-0000-4299	IMPACT FEE-LIBRARY	75,000	75,000	112,000	43,950	43,950	19,383	59,483
	Total Impact Fees	1,092,500	1,092,500	1,236,000	644,095	644,095	281,413	582,597
	Total Revenues	1,152,500	1,152,500	1,296,000	675,341	678,662	322,261	615,940
Dept 0147 - ADMINISTRATION								
NON PERSONNEL SERVICES								
27-0147-5219	OTHER PROFESSIONAL SERVICES	20,000	20,000	10,000				
	NET OF REVENUES/APPROPRIATIONS - NON PER	(20,000)	(20,000)	(10,000)				
	Total Administration	(20,000)	(20,000)	(10,000)				
Dept 0211 - POLICE DEPT								
TRANSFERS - OUT								
27-0211-5693	TRSFER TO DEBT SERVICE FUND 3	205,000	205,000	100,000	205,000	205,000	34,654	63,044
	NET OF REVENUES/APPROPRIATIONS - TRANSFE	(205,000)	(205,000)	(100,000)	(205,000)	(205,000)	(34,654)	(63,044)
	Total Police	(205,000)	(205,000)	(100,000)	(205,000)	(205,000)	(34,654)	(63,044)
Dept 0221 - FIRE DEPT								
TRANSFERS - OUT								
27-0221-5693	TRSFER TO DEBT SERVICE FUND 3	43,100	43,100	43,100	43,100	43,100	43,006	42,957
	NET OF REVENUES/APPROPRIATIONS - TRANSFE	(43,100)	(43,100)	(43,100)	(43,100)	(43,100)	(43,006)	(42,957)
	Total Fire	(43,100)	(43,100)	(43,100)	(43,100)	(43,100)	(43,006)	(42,957)
Dept 0331 - HIGHWAY								
TRANSFERS - OUT								
27-0331-5693	TRSFER TO DEBT SERVICE FUND 3	73,250	73,250	25,000	73,250	73,250	11,024	10,000
	NET OF REVENUES/APPROPRIATIONS - TRANSFE	(73,250)	(73,250)	(25,000)	(73,250)	(73,250)	(11,024)	(10,000)
	Total Highway	(73,250)	(73,250)	(25,000)	(73,250)	(73,250)	(11,024)	(10,000)
Dept 0511 - LIBRARY								
TRANSFERS - OUT								
27-0511-5693	TRSFER TO DEBT SERVICE FUND 3	133,100	133,100	100,000	133,100	133,100	25,313	54,930
	NET OF REVENUES/APPROPRIATIONS - TRANSFE	(133,100)	(133,100)	(100,000)	(133,100)	(133,100)	(25,313)	(54,930)
	Total Library	(133,100)	(133,100)	(100,000)	(133,100)	(133,100)	(25,313)	(54,930)
Dept 0551 - PARKS								
TRANSFERS - OUT								
27-0551-5698	TSFR TO CAPITAL IMPROVEMENT F	384,511	149,511	220,000	1,572,350	1,572,350	661	212,222
	NET OF REVENUES/APPROPRIATIONS - TRANSFE	(384,511)	(149,511)	(220,000)	(1,572,350)	(1,572,350)	(661)	(212,222)
	Total Parks	(384,511)	(149,511)	(220,000)	(1,572,350)	(1,572,350)	(661)	(212,222)
Dept 0755 - WATER CONNECTION								
CAPITAL EXPENDITURES								
27-0755-5825	REIMB TO DEVELOPERS & OTHERS	500,000	500,000		500,000	500,000	99,665	25,878
	NET OF REVENUES/APPROPRIATIONS - CAPITAL	(500,000)	(500,000)		(500,000)	(500,000)	(99,665)	(25,878)
	Total Water Connection	(500,000)	(500,000)		(500,000)	(500,000)	(99,665)	(25,878)
Dept 0756 - SEWER CONNECTION								
CAPITAL EXPENDITURES								
27-0756-5825	REIMB TO DEVE - OVERSIZING	500,000	500,000		500,000	500,000		
	NET OF REVENUES/APPROPRIATIONS - CAPITAL	(500,000)	(500,000)		(500,000)	(500,000)		
	Total Sewer	(500,000)	(500,000)		(500,000)	(500,000)		
ESTIMATED REVENUES - FUND 27								
	APPROPRIATIONS - FUND 27	1,152,500	1,152,500	1,296,000	688,662	688,662	322,261	615,940
	NET OF REVENUES/APPROPRIATIONS - FUND 27	(706,461)	(471,461)	797,900	(2,351,459)	(2,348,138)	107,938	206,909
BEGINNING FUND BALANCE								
	ENDING FUND BALANCE	4,964,399	4,964,399	4,166,499	4,166,499	4,166,499	4,058,562	3,851,653
		\$ 4,257,938	\$ 4,492,938	\$ 4,964,399	\$ 1,815,040	\$ 1,818,361	\$ 4,166,500	\$ 4,058,562

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 imposed upon new development. The fee is collected when plumbing permits are issued. Those properties which paid an Impact fee are exempt from a connection fee. The 2018 water connection fee is \$2,395 (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. The 2018 Sanitary Sewer fee is \$3,126.

At August 31, 2018 the fund had the following resources for future infrastructure projects.

	Water	Sewer
Cash & Investments	639,561	879,367
Special Assessments	455,454	311,924
Total Resources	1,095,015	1,191,291

Fund 22 - UTILITY DEVELOPMENT

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0755 - WATER CONNECTION								
REVENUE - TAXES								
22-0755-4091	SPEC ASSESSMENT - WATER PRINC	28,400	28,400	81,600	81,600	81,600	66,697	133,982
22-0755-4092	WATER CONNECTION FEE	2,000	2,000	1,000			2,281	
	Total Taxes	30,400	30,400	82,600	81,600	81,600	68,978	133,982
INTEREST & INV INCOME								
22-0755-4711	INTEREST ON INVESTMENTS	5,000	5,000	7,500			6,250	1,778
22-0755-4712	SPECIAL ASSESSMENTS-INTEREST	6,300	6,300	15,000	15,000	15,000	12,820	18,680
	Total Interest & Inv Income	11,300	11,300	22,500	15,000	15,000	19,070	20,458
TRANSFERS - OUT								
22-0755-5598	TSFR TO CAPITAL IMPROVEMENT F	500,000	500,000		500,000	500,000		
	Total Transfers Out	(500,000)	(500,000)		(500,000)	(500,000)		
	Total Water Connections - Rev (Expe	(458,300)	(458,300)	105,100	(403,400)	(403,400)	88,048	154,440
Dept 0756 - SEWER CONNECTION								
REVENUE - TAXES								
22-0756-4091	SPEC ASSESSMENT-SEWER PRINCI	29,200	29,200	82,000	82,000	82,000	56,679	118,685
22-0756-4093	SEWER CONNECTION FEE	35,000	35,000	70,000	18,000	18,000	17,880	18,300
	Total Taxes	64,200	64,200	152,000	100,000	100,000	74,559	136,985
INTEREST & INV INCOME								
22-0756-4711	INTEREST ON INVESTMENTS	5,000	5,000	10,000			8,620	2,700
22-0756-4712	SPECIAL ASSESSMENTS-INTEREST	11,600	11,600	19,000	19,000	19,000	17,962	23,062
	Total Interest & Inv Income	16,600	16,600	29,000	19,000	19,000	26,582	25,762
TRANSFERS - OUT								
22-0756-5598	TSFR TO CAPITAL IMPROVEMENT F	500,000	500,000		500,000	500,000		
	Total Transfers Out	(500,000)	(500,000)		(500,000)	(500,000)		
	Total Sewer Connections - Rev (Expe	(419,200)	(419,200)	181,000	(381,000)	(381,000)	101,141	162,747
ESTIMATED REVENUES - FUND 22		122,500	122,500	286,100	215,600	215,600	189,189	317,187
APPROPRIATIONS - FUND 22		1,000,000	1,000,000		1,000,000	1,000,000		
NET OF REVENUES/APPROPRIATIONS - FUND 22		(877,500)	(877,500)	286,100	(784,400)	(784,400)	189,189	317,187
BEGINNING FUND BALANCE		1,699,478	1,699,478	1,413,378	1,413,378	1,413,378	1,224,190	907,004
ENDING FUND BALANCE		821,978	821,978	1,699,478	628,978	628,978	1,413,379	1,224,191