

**City of Franklin
General Fund Revenue**

City general fund revenues are normally relatively predictable. The majority of general fund revenue is obtained from property taxes, state shared revenue, and transportation aides which are known at the beginning of the year. Revenue has historically not been dependent on changes in economic factors. However, varying factors, including the local economy, can cause fluctuations from year to year in certain revenue items.



Property Taxes

Property taxes are levied upon all real property and business personal property owners at a calculated rate per \$1,000 of assessed value. As is typical for most Wisconsin municipalities, the property tax is the primary source of revenue for city government operations. The trend for property taxes, as a percentage of General Fund operating revenue, is as follows:

Year	2015	2016	2017	2018	2019	2020
Percentage	67	69	69	66	70	70

Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources, the amount of growth in new construction or whether increases in expenditures are needed to meet service needs for the City. In 2017, Hotel Taxes were limited by State Statutes to 2014 levels, and will be further restricted to 2010 levels by 2021. State levy limits are causing Cities to get creative about where certain state aids are credited. That will result in the greater appearance of taxes in the General Fund. Recent increased development activity will increase Building Permit revenues in 2019 & 2020.

The city's tax levy on a per capita basis is slightly below the State's median for City's our size.

	2015	2016	2017	2018	2019	2020
Population	35,655	35,741	36,046	35,779	35,779	35,996
Tax Levy						
General Fund	\$16,209,000	\$16,248,800	\$16,414,900	\$16,909,449	\$18,130,675	\$19,005,700
Library	1,240,000	1,287,000	1,296,600	1,303,200	1,312,700	1,340,500
Capital	1,460,000	1,473,200	1,497,500	1,515,200	646,000	295,700
Debt Service	1,600,000	1,500,000	1,300,000	1,300,000	1,300,000	1,100,000
Total Tax Levy	\$20,509,000	\$20,509,000	\$20,509,000	\$21,027,849	\$21,389,375	\$21,741,900
Per Capita						
General Fund	\$452.77	\$455.46	\$458.20	\$472.61	\$506.74	527.99
Library	34.64	36.07	36.19	36.42	36.69	37.24
Capital	40.78	41.30	41.80	42.35	18.06	8.21
Debt Service	44.69	42.05	36.29	36.33	36.33	30.56
Total Tax Levy	\$572.88	\$574.88	\$572.48	587.71	\$597.82	604.01

The per capita property tax levy has ranged from a high of \$ 604.01 in 2020 to a low of \$572.48 in 2017. Wisconsin Municipal Facts reported that cities of 30,000 to 150,000 had a median per capita property tax levy of \$597 for 2016/17 tax levies. As the City's population growth has stagnated, the per capita tax levels have increased.

Starting in 2019, General Transportation Aids are shifted to the Street Improvement Fund and additional Landfill Siting revenues into the Capital funds freeing up additional tax levy to the General Fund. Then in 2020, with an increase in expected landfill siting revenues, additional tax levy was shifted from Capital Funds to the General Fund, with the Capital Funds receiving added landfill siting revenues.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as permitted by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service (infrastructure). As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers, Tax Increment Districts or assessment projects. For 2020, that payment is estimated at \$1,050,000. The Water Utility has two large projects in the near future which will raise this payment to the City.

Hotel/Motel Room Tax

Hotels and motels charge a room tax that benefits the City of Franklin. The development of a hotel on South 27th Street resulted in the City receiving increased room taxes starting in 2009. A second hotel opened in July, 2015 near S 76th and W Rawson Ave. The 2015-16 state budget included a provision which directs a portion of this revenue to tourism beginning in 2017. In 2016, the year prior to the new restriction, this revenue source provided \$327,191. For 2020, the General Fund revenue source is capped at \$175,400, with the balance directed to the Franklin Tourism Commission.

Cable Franchise Fees

A franchise fee is charged by the City on cable television services, and has decreased in recent years. Declining trends in the number of cable subscribers has impacted this resource. For 2020, that tax should approximate \$480,000.

In the 2019-20 State Budget, the legislature lowered the tax rate to 4% (from 5%) beginning in January 2021. A new state aid was created to replace the impact of the tax rate reduction.

State Shared Revenue

State Shared Revenue was based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. During recent years the State has either not increased or has decreased the amount received. In 2010 the City received \$549,147, ten years later, in 2020, shared revenue is anticipated to receive \$502,000 an 8.6% decrease. The 2020 shared revenue is expected to decline \$11,900 (2.3%).

Expenditure Restraint payments are provided by the State for communities that limited their General Fund spending to a specified percentage. The percentage limit considers inflation and

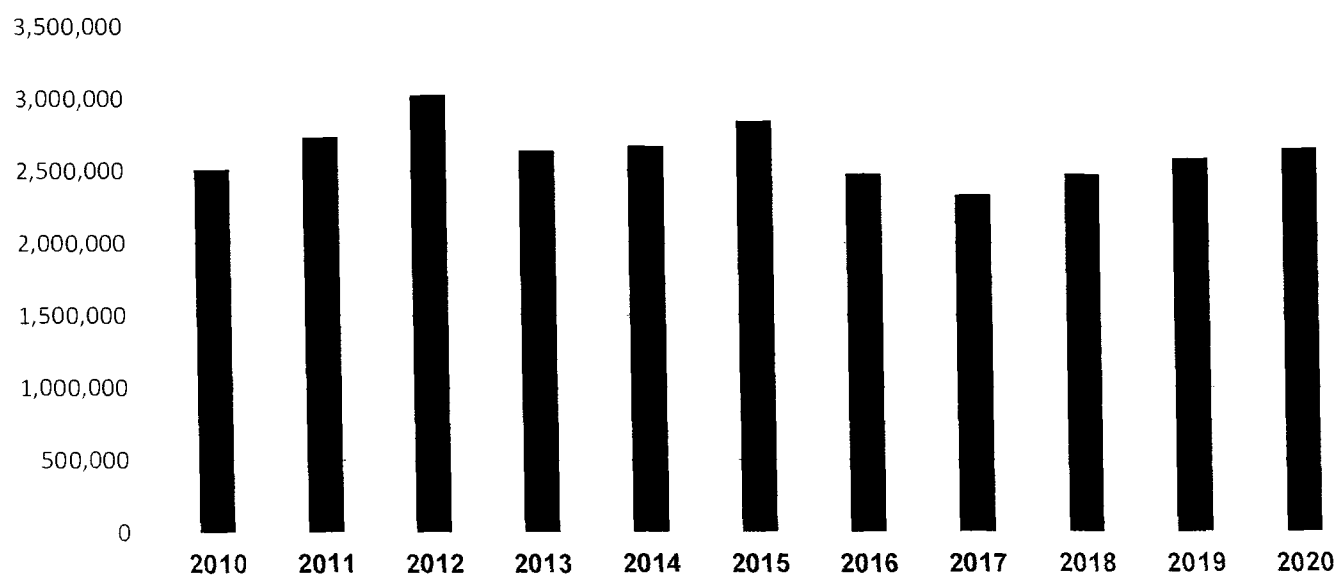
growth in new construction in the City. The amount received is dependant on the amount of the equalized tax rate over 5 mils (\$5.00 per 1,000 of value) and the communities that qualify In 2010 the City of Franklin received \$208,715. In 2020, \$150,000 is anticipated. That represents a 23% reduction over the last ten years With the restricted growth in Tax levy and rising real estate values, the City's equalized tax rate is projected to fall to \$5.15. That will effectively remove the City from the State's Expenditure Restraint program in the future.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses Franklin's highway expenditures over a rolling 6-year period in determining the aid amount. In 2010 the City of Franklin received \$1,458,603. For 2020, transportation aids are anticipated to be \$1,300,000 – a 6.4% increase The impact of the large Ballpark Commons project will increase transportation aids for several years. Beginning in 2019, only \$520,000 of this Aid will fund the General Fund, with the balance supporting the Street Improvement Fund The effect is to free tax levy that previously funded capital needs.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of this income The program was frozen by the Legislature in the 2017-18 budget, with a 1.47% increase in 2019 from 2018 levels In the same budget, a new class of personal property was exempted, with a new Personal Property Aid payment. However, the new aid payment reduces the allowable levy increase dollar for dollar. For 2020, the exempt computer aids are \$228,000 and the new exempt personal property aid is \$95,600.

Overall support from the Intergovernmental revenues have increased \$138,342 (5%) over the last ten years

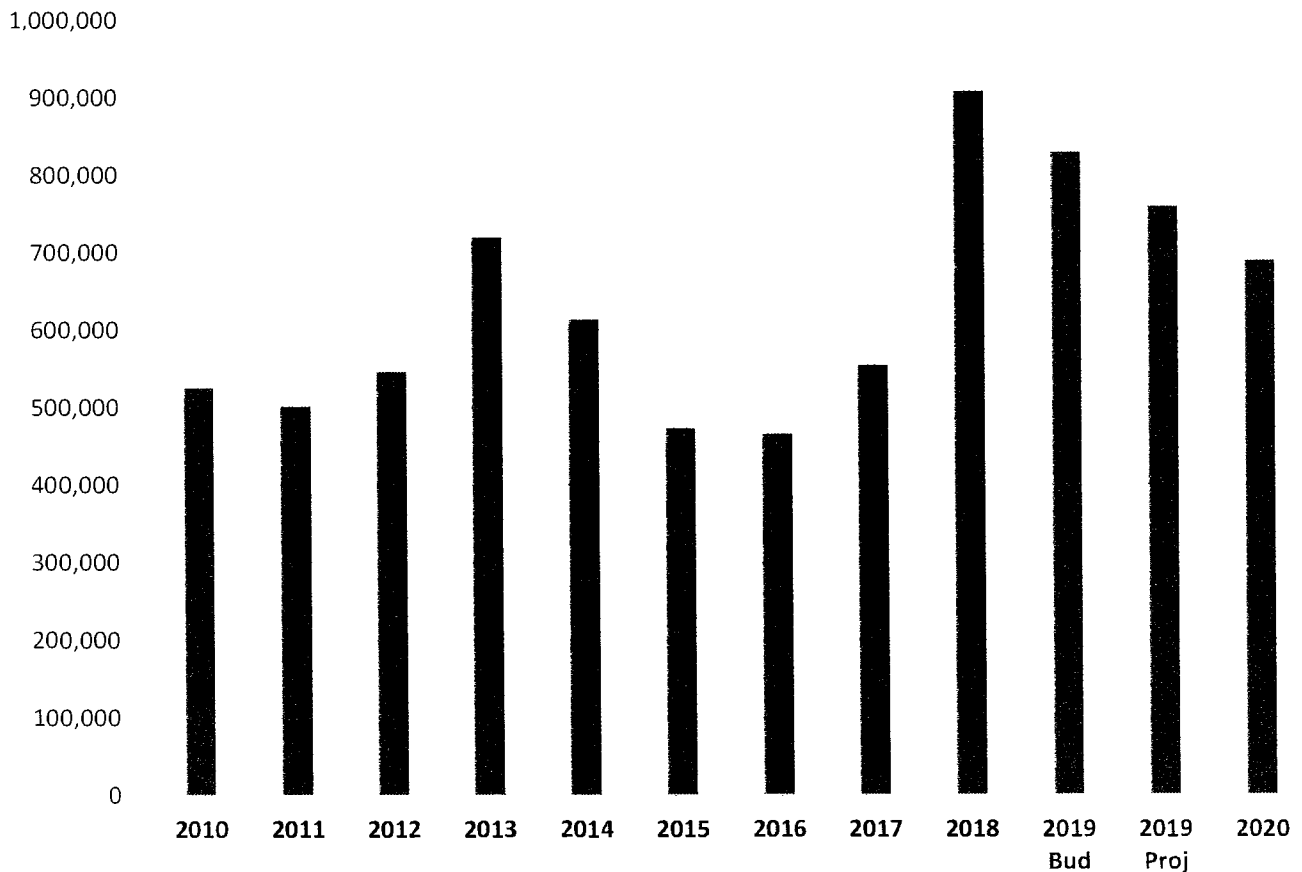
Intergovernment Revenue



Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory functions, such as liquor, bartender, peddler, food, pet, contractor, building, electrical, plumbing and others. The majority of such revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statutes. The primary revenue source in the permit category is building, plumbing and electrical permits (approximately 80%). The 2020 budget anticipates \$690,000 in Building, Plumbing and Electrical permit revenues. That compares to \$830,000 budgeted in 2019, when Ballpark Commons projects were getting pulled. The Tax Increment Districts provides the prospect of increased building permit revenue.

Building Permits

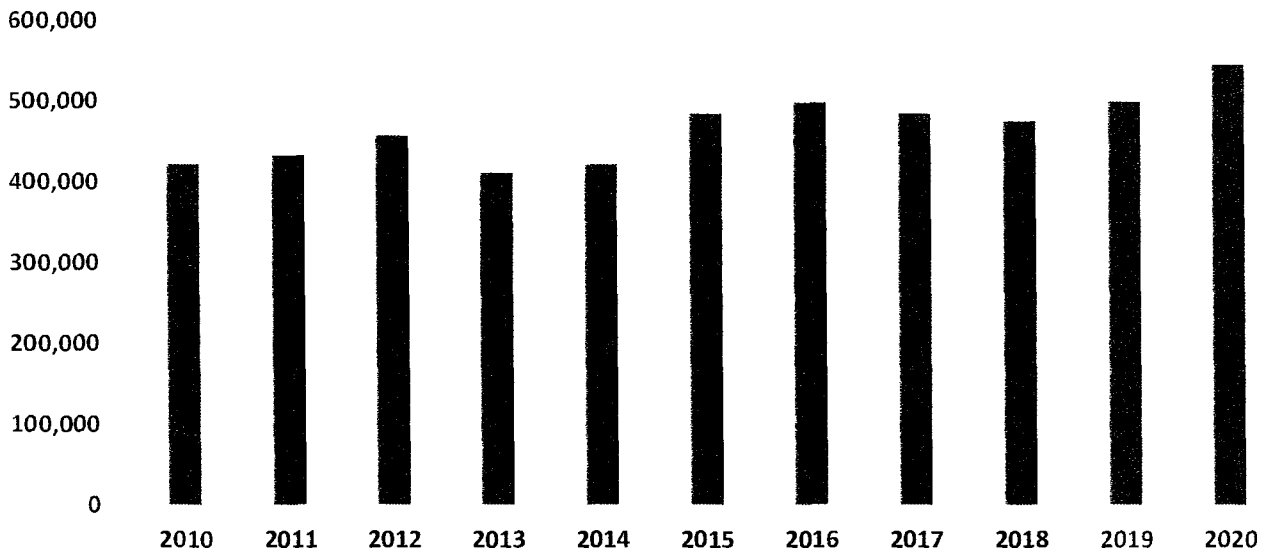


Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. The 2020 projection is \$546,000. Fine levels were increased in 2019 after many years at the same level. The increase occurred later in 2019, so

the revenue growth anticipated was retarded 2020 should see the full impact of the changes in fine levels.

PENALTIES & FORFEITURES



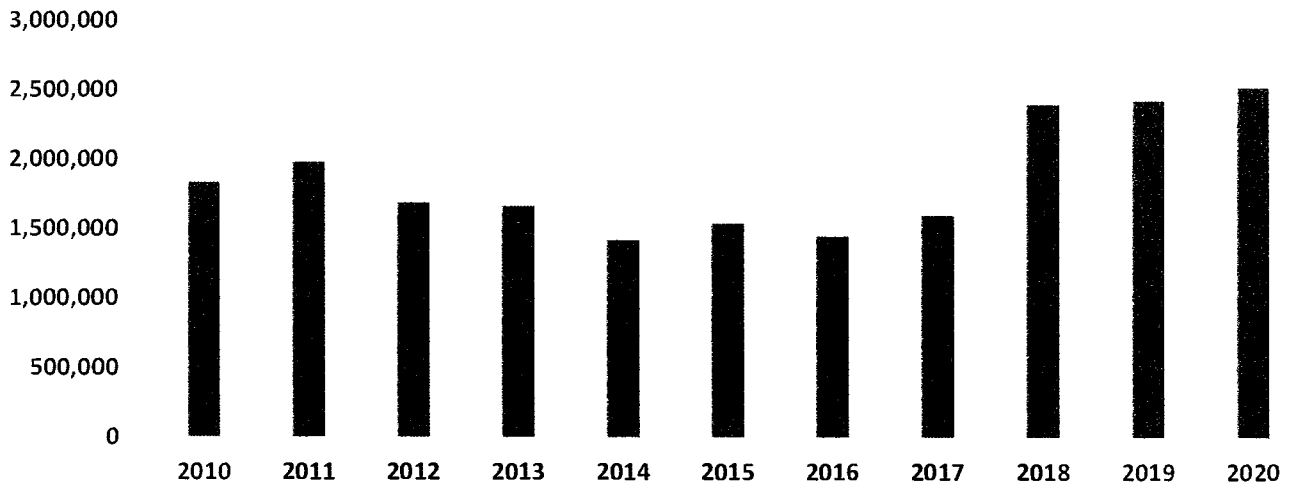
Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from ambulance services (53%), planning, engineering and administrative fees, and charges to developers in connection with development agreements

In 2018, Engineering inspection fees began to be recorded gross, rather than net of payments to inspection contractors. With the increased development activity, those fees ballooned.

The advanced life support program (ambulance fees) switched to a market driven system in 2007 where actual revenue created in each community is recorded by that community. Fees for basic and advanced life support services and ambulance transportation are billed on behalf of the City by an outside billing service

CHARGES FOR SERVICES



2020 ambulance fees are anticipated to be \$1,350,000, unchanged from 2019. As the Senior Housing project in Ballpark Commons development goes into service, ambulance fee revenue is expected to increase.

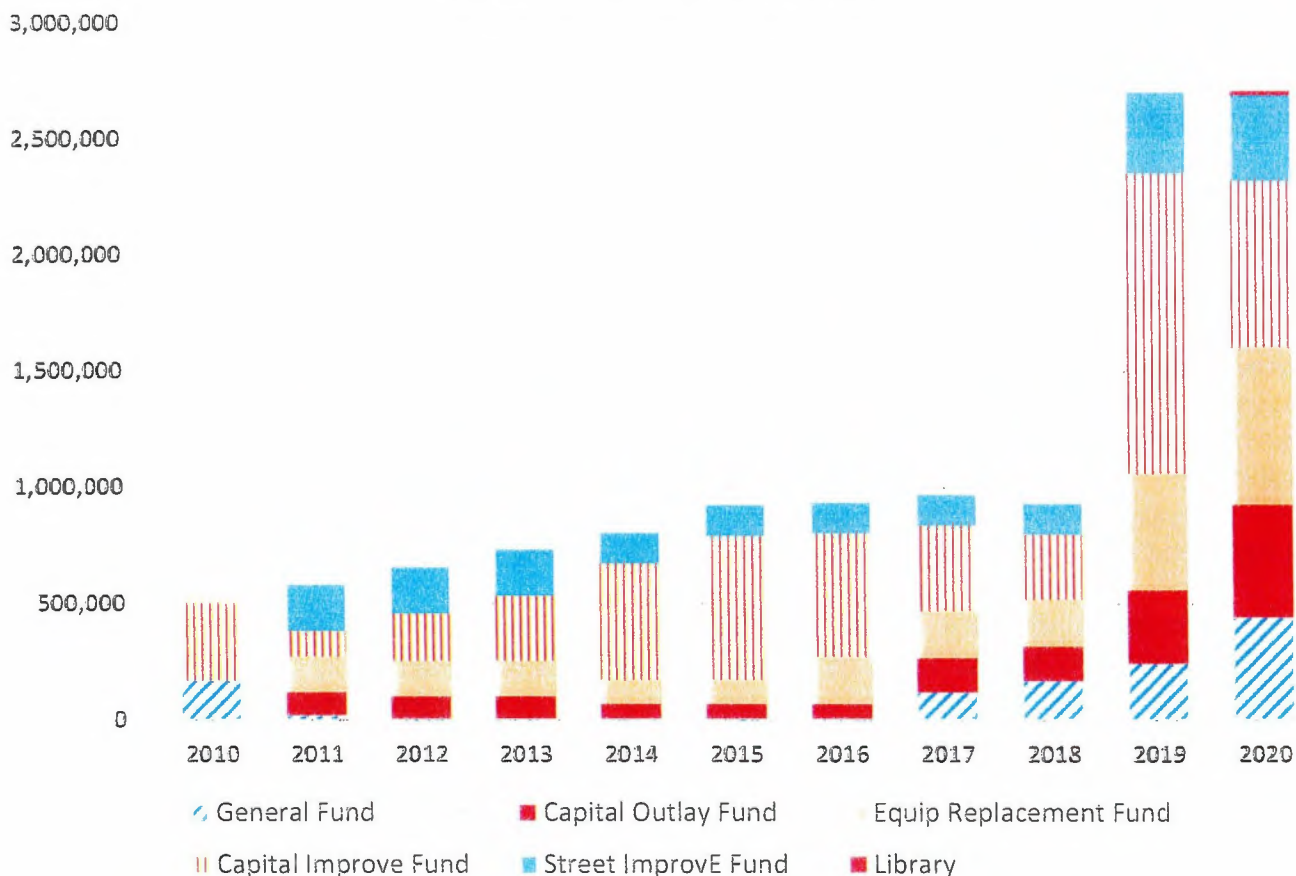
In 2020, Landfill siting revenues dedicated to the General Fund are increasing to \$438,000 (from \$240,000). See below for further discussion of Landfill Siting revenues.

Landfill Siting Revenues

The granting of a landfill license to Waste Management in 2010 by the WI Dept of Natural Resources saw the beginning of a new revenue source for the City and surrounding communities. A Landfill Siting Agreement was completed requiring a payment for each ton of fill going into the site, which is shared 75% to the City of Franklin (where it is located) and the remaining 25% shared with six other communities. The initial license was for 1.2 million tons. In 2018 the first expansion license was obtained expanding the landfill by 9 million tons. With that expansion the fee increased 25%. Waste Management had been controlling the amount of material accepted until the expansion permit was obtained. City revenues will approach \$2.7 million in 2020.

This revenue source will end when the landfill license is exhausted, so funding current operations with this resource presents long term challenges to replace it when the landfill is full. The City has been funding capital projects for most of the revenue life cycle. The site has the potential for 19 million tons of waste, which would permit one additional 9 million tons license renewal.

LANDFILL SITING REVENUES



The 2020 budget anticipates Landfill siting revenues to be allocated \$438,000 to General Fund, \$20,000 to the Library, and \$2.2 million to Capital Funds. The danger is that operating expenditures become too dependent upon non-recurring revenues. Within the Capital funds, \$483,900 is allocated to Capital Outlay, \$677,600 to Equipment Replacement, \$368,500 to Street Improvement and \$722,000 to Capital Improvement. \$350,300 of tax levy formerly in the Capital funds was shifted to the General Fund with the large increase in landfill siting revenues credited to the Capital Funds.

Intergovernmental Charges for Services

In addition to the Emergency Medical Services revenue included in charges for services above, a County subsidy is received toward providing the service. In 2012, the County negotiated a three year agreement that has Franklin receiving \$125,000 per year in Emergency Medical Service aids. That agreement is subject to budget pressures at the County level. For 2020, County resources are expected to decline by \$26,700 (21%) to \$100,000. Long term this resource cannot be depended upon.

In 2015, the Franklin School District resumed a program of a School Liaison Officer and contributes 70% of the cost of that officer back to the City. That program is expected to continue in 2020.

Interest Revenue

Investment earnings is one, of two, main revenue sources in this category. Investment interest revenue has declined following the falling short-term interest rates since 2009. Short term investment returns rose rapidly in 2018 and 2019. Recently, rates have begun to fall again. This revenue source will follow market interest rate movements.

Another component of Investment results are realized and unrealized gains/losses on fixed income investments. The City's investment policy limits the term of investments to a maximum of seven years. That provides downside protection from investment losses related to longer duration securities. Investments are reflected at market values generating unrealized gains and losses. However, as Investments are anticipated to be held to maturity, any unrealized losses are expected to be recovered, barring any premature forced sale for an emergency.

The last major component is Interest charged at the statutory rate of 18% per annum on delinquent property taxes. The City retains any interest collected by it, until such time as the County purchases all uncollected Real Estate (but not Personal Property) tax bills.

Miscellaneous Revenue

Water Tower rentals to cell phone companies and insurance dividends are the main components of miscellaneous revenue.

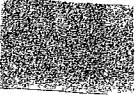
**City of Franklin, WI
General Fund Revenues**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
REAL ESTATE TAXES						
01-0000-4011	GENERAL PROPERTY TAX	19,005,700	18,472,900	18,125,000	16,887,688	16,404,723
	Total Property Taxes	19,005,700	18,472,900	18,125,000	16,887,688	16,404,723
TAXES						
01-0000-4012	PROPERTY TAX-SPECIAL-PAY IN LIEU C	9,500	9,500	9,200	11,815	10,712
01-0000-4014	MOBILE HOME TAX	21,000	21,000	20,000	19,615	20,999
01-0000-4022	MOTEL ROOM TAX	175,400	175,400	183,300	191,600	174,358
01-0000-4025	CABLE TV&VIDEO FRANCHISE FEE	480,000	480,000	490,000	501,021	482,833
	Total Other Taxes	685,900	685,900	702,500	724,051	688,902
FUND TRANSFERS						
01-0000-4031	TAX EQUIVALENT	1,050,000	1,050,000	1,050,000	1,011,392	1,032,843
01-0000-4830	TRANSFERS FROM OTHER FUNDS		109,500	89,125		26,950
	Total Transfers Inc	1,050,000	1,159,500	1,139,125	1,011,392	1,059,793
INTERGOVERNMENTAL						
01-0000-4121	PER CAPITA	405,000	405,000	433,000	405,039	406,780
01-0000-4122	STATE MEDICAL TRANSPORT AID	30,000	30,000	30,000	28,345	26,604
01-0000-4124	EXPENDITURE RESTRAINT	150,000	150,000	142,900	162,254	207,922
01-0000-4125	SPECIAL UTILITY	67,000	67,000	64,700	67,375	69,323
01-0000-4126	STATE EXEMPT COMPUTER AID	228,000	228,000	228,000	222,663	219,437
01-0000-4127	FIRE INSURANCE TAX	165,000	165,000	164,000	151,565	153,400
01-0000-4128	EXEMPT PERS PROP AID	95,600	95,600	95,600		
01-0000-4144	GEN TRANS AIDS	535,000	535,000	520,000	1,221,069	1,093,339
01-0000-4157	OTHER POLICE GRANTS	70,800	60,000	50,000	59,178	88,156
	Total Intergovernmental	1,746,400	1,735,600	1,728,200	2,317,488	2,264,961
LICENSES & PERMITS						
01-0000-4201	CLASS A BEER	1,900	1,900	1,900	1,843	1,577
01-0000-4202	CLASS A LIQUOR	9,000	9,000	9,125	9,187	7,868
01-0000-4203	CLASS B BEER	4,000	4,000	3,800	4,072	4,009
01-0000-4204	CLASS B LIQUOR & RESERVE FEE	16,500	16,500	16,500	16,827	28,457
01-0000-4205	SPECIAL CLASS B BEER					245
01-0000-4206	CLASS C WINE			300	267	100
01-0000-4209	BARTENDER/OPERATOR LICENSE	16,500	16,500	15,100	16,715	17,221
01-0000-4213	AMUSEMENT LICENSES	6,500	6,500	6,100	6,240	6,550
01-0000-4215	BOWLING AND POOL	500	500	530	530	530
01-0000-4217	ENTERTAINMENT & AMUSEMENT	2,800	2,800	2,950	4,384	2,750
01-0000-4219	PEDDLER/TRANSIENT/DOOR-TO-DOOR	4,500	4,500	3,500	4,256	4,974
01-0000-4221	COMBINATION-FOOD&PEDDLER LIC	150	150			50
01-0000-4222	FOOD PRE-INSPECTION	1,600	1,600	4,600	4,918	1,675
01-0000-4223	FOOD LICENSE			2,300	2,695	4,230
01-0000-4227	SODA LICENSE	300	300	200	95	310
01-0000-4229	CIGARETTE LICENSE	2,300	2,300	2,500	2,300	2,400
01-0000-4233	COUNTRY CLUB LICENSE	250	250	250	250	250
01-0000-4237	SALVAGE YARD/WASTE DISPOSAL	1,400	1,400	700	700	1,400
01-0000-4241	OTHERLIC/PUBLIC GRN/TAXEXMPT	2,400	2,400	1,000	1,895	2,417
01-0000-4242	TECHNOLOGY FEE	8,500	8,500	9,500	15,037	7,667
01-0000-4257	BICYCLE LICENSE				12	26
01-0000-4261	ANIMAL& MOBILE HOME LICENSES	6,800	6,800	6,500	6,917	7,534
01-0000-4262	RETAIL FOOD ESTABLMT LICENSE	20,500	20,500	21,000	1,335	16,777
01-0000-4263	RESTAURANT LICENSE & MISC FEES	35,000	35,000	35,000	59,579	25,867
01-0000-4264	APPLICATION&OTHER HEALTH LIC	8,900	8,900	7,500	6,850	7,350
01-0000-4265	POOL LICENSE FEES	7,200	7,200	9,500	3,200	5,796
01-0000-4266	HOTEL/MOTEL LODGING LICENSE FEES	3,500	3,500	3,100	3,797	3,488
01-0000-4268	HEALTH LATE FEES				255	85
01-0000-4269	HEALTH REINSPECTION FEES	500	500	250	775	2,175
01-0000-4270	HEALTH PREINSPECTION FEES	500	500	150	380	
01-0000-4271	BUILDING PERMITS	500,000	500,000	575,000	660,746	423,900
01-0000-4273	ELECTRICAL PERMITS	100,000	100,000	90,000	139,081	72,183
01-0000-4275	PLUMBING PERMITS	90,000	90,000	95,000	108,535	58,745
01-0000-4277	STREET EXCAVATION PERMITS	10,000	10,000	12,500	18,875	9,534
01-0000-4279	FILL PERMITS	3,500	3,500	4,100	17,075	3,130
01-0000-4281	SIGN PERMITS	12,000	12,000	8,500	16,222	12,492
01-0000-4285	SPECIAL EVENT PERMIT	900	900	800	1,275	825
01-0000-4286	PARK CANCELLATION FEE - NON-TAXABLE				25	50
01-0000-4287	PARK & FIELD RESERVATION-TAXABLE	18,000	18,000	15,000	19,800	18,196
01-0000-4288	FIRE BURNING & OTHER PERMITS	4,000	4,000	3,500	3,625	3,940
01-0000-4289	ALARM/BARRICADE/MINING PERMITS	2,800	2,800	300	815	2,890
	Total Licenses & Permits	903,200	903,200	968,555	1,161,385	769,663
PENALTIES & FORFEITURES						

**City of Franklin, WI
General Fund Revenues**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
01-0000-4311	FINES/PENALTY/RESTITUTION/MISC PO	546,000	525,000	500,000	475,840	484,995
01-0000-4331	ORDINANCE VIOLATIONS-OTHER					412
	Total Fines & Forfeitures	546,000	525,000	500,000	475,840	485,407
CHARGES FOR SERVICES						
01-0000-4401	SUBDIVISION FILING	20,000	20,000	34,000	26,500	20,000
01-0000-4402	LAND COMBINATION FILING	800	800	1,200	1,200	800
01-0000-4403	CSM FILING	10,000	10,000	9,000	12,000	9,000
01-0000-4404	SITE PLAN REVIEW FILING	7,500	7,500	12,000	28,429	10,075
01-0000-4405	VARIANCE & APPEALS FILING	2,500	2,500	2,250	1,500	2,375
01-0000-4406	SPECIAL USE FILING	12,500	12,500	7,500	17,500	26,000
01-0000-4407	REZONING FILING	4,500	4,500	5,100	3,200	4,250
01-0000-4409	OTHER FILING & PLANNING CHARGE	15,000	15,000	13,000	11,635	19,230
01-0000-4411	PUBLICATIONS & RECORDING	2,400	2,400	2,500	2,849	2,814
01-0000-4413	PROPERTY STATUS REPORTS	5,500	5,500	3,300	5,090	5,450
01-0000-4415	COPYING CHARGES	500	500	200	342	850
01-0000-4416	SOIL TESTING			750		230
01-0000-4421	MAP & CD SALES-TAXABLE	300	300	200	454	302
01-0000-4422	ELECTION SERVICES					396
01-0000-4425	ARCHITECTURAL BOARD REVIEW	4,500	4,500	4,000	6,570	4,795
01-0000-4431	POLICE SERVICES	2,800	2,800	2,200	2,668	2,977
01-0000-4432	SPECIAL EVENT PUBLIC SAFETY	4,000	4,000	9,000	3,576	4,047
01-0000-4440	AMBULANCE SERVICES - ALS	1,350,000	1,350,000	950,000	893,013	769,891
01-0000-4441	AMBULANCE SERVICES-BLS			350,000	316,309	284,135
01-0000-4442	FIRE SAFETY, CPR TRAINING, FINES & M	1,500	1,500	1,000	6,210	298
01-0000-4443	FIRE PLAN REVW/WITNESS/TEST	40,000	40,000	65,000	43,965	29,930
01-0000-4444	FIRE INSPECTION&REINSPECTION	19,500	19,500	15,000	18,459	19,465
01-0000-4445	QUARRY REIMBURSEMENT	43,000	43,000	42,000	35,500	43,000
01-0000-4449	WEIGHTS & MEASURES CHARGES	7,600	7,600	8,500	8,576	8,597
01-0000-4451	OTHER HEALTH/SANITARIAN FEES					150
01-0000-4452	CLINIC SERVICES	75,000	75,000	75,000	74,216	76,836
01-0000-4453	SALE OF RADON TEST KITS	1,750	1,750	1,000	702	804
01-0000-4456	HEALTH LABOR CHARGED TO GRANTS	37,650	40,000	41,000	42,134	30,977
01-0000-4470	WEED CONTROL	7,000	7,000	6,000	6,058	5,823
01-0000-4471	STREET LIGHTING	10,000	10,000	8,500	19,041	9,703
01-0000-4479	ENGINEERING FEES	320,000	320,000	440,000	522,432	617
01-0000-4480	DPW CHARGES	3,500	3,500	8,500	45,265	22,943
01-0000-4481	TICKET SALES TO EVENTS (NOT 7/4)				3,225	
01-0000-4482	CLERK SERVICES				45	
01-0000-4493	LANDFILL OPERATIONS-SITING	438,000	240,000	240,000	166,269	116,610
01-0000-4496	LANDFILL OPERTN-EMERALD PARK	80,000	80,000	75,000	80,473	69,877
	Total Charges for Services	2,527,300	2,331,650	2,432,700	2,405,405	1,603,247
INTERGOVT CHGS FOR SERVICES						
01-0000-4611	COUNTY EMT-PARAMEDIC-ALS	100,000	100,000	106,000	113,117	96,990
01-0000-4615	SCHOOL LIAISON OFFICER	82,000	82,000	78,000	79,425	75,807
	Total Intergovt Charges for Services	182,000	182,000	184,000	192,542	172,797
INVESTMENT EARNINGS						
01-0000-4711	INTEREST ON INVESTMENTS	240,500	240,500	280,000	181,389	99,358
01-0000-4713	INVESTMENT GAINS/LOSSES			50,000	(22,571)	(3,091)
01-0000-4715	INTEREST-TAX ROLL	100,000	100,000	175,000	78,199	89,826
01-0000-4716	INTERFUND INTEREST	3,080	3,080	3,500	3,893	2,400
01-0000-4719	MISCELLANEOUS INTEREST			300	487	782
	Total Investment Earnings	343,580	343,580	508,800	241,397	189,275
MISCELLANEOUS REVENUE						
01-0000-4725	RENTAL-MUNICIPAL PROP	50,000	50,000	50,000	99,974	53,041
01-0000-4751	PROPERTY SALE	500	500		40	572
01-0000-4752	SALE OF CONFISCATED PROPERTY					353
01-0000-4753	CULVERT SALES-NO TAX	8,500	8,500	10,000	8,433	8,762
01-0000-4756	SALE OF STATE SEALS	1,500	1,500	1,100	1,120	640
01-0000-4757	HOUSE NUMBER SALES	250	250	250	294	160
01-0000-4771	INSURANCE DIVIDEND	40,000	40,000	82,000	88,144	45,097
01-0000-4781	REFUNDS/REIMBURSEMENTS	35,000	35,000	7,500	21,153	11,098
01-0000-4784	MADACC ANML LIC SOLD/ORD FEE	2,500	2,500	2,500	4,773	4,215
01-0000-4798	CASH OVER(SHORT)				2	(58)
01-0000-4799	MISCELLANEOUS REVENUE	1,000	1,000	100	337	3,700
	Total Misc Rev	139,250	139,250	153,450	224,270	127,580
	Total Revenues	27,129,330	26,478,580	26,442,330	25,641,458	23,766,348

**City of Franklin
General Fund Expenditures**



City General Fund expenditures are divided into Activities and further reported by categories/departments. The activities are general government, public safety, public works, health & human services, culture & recreation, and conservation and development. A summary of the expenditures by Activity (in thousands) follows:

	2016	2017	2018	2019 Fcst	2019 Bud	2020 Req	Inc (Dec)
Gen Gov	2,901	2,941	2,943	3,064	3,284	3,394	110
Pub Safety	15,788	16,661	17,078	17,433	17,784	18,447	663
Pub Works	3,745	3,852	3,388	3,871	3,571	4,152	581
Health	647	676	670	648	751	738	(13)
Culture & Rec	180	188	241	152	183	210	27
Conservation	523	520	512	571	641	619	(22)
Transfers & Other	1,260	57	85	24	274	524	250
Contingency					1,610	1,144	(466)
Total	25,044	24,895	24,917	25,763	28,098	29,228	1,130

General Government

General government is comprised of 12 departments that provide either specific services for the City or provide services to or on behalf of the departments. Incorporated into the total General Fund Expenditure increase of 4.0%, the General Government category of expenditures is expected to increase 3.3% from 2019. General Government expenditures are 11.6% of the General Fund expenditure budget.

Public Safety

Public safety is comprised of Police, Fire, Public Fire Protection, Building Inspection and Weights and Measures. Public Safety expenditures increased 3.7% from the 2019 budget and amounts to 63.1% of the General Fund expenditure budget.

Public Safety (000's)	2016	2017	2018	2019 Fcst	2019 Bud	2020 Req	Inc (Dec)
Police	7,868	8,371	8,578	8,828	8,901	9,197	296
Dispatch	988	1,022	984	1,132	1,184	1,197	13
Fire	5,900	6,223	6,410	6,376	6,516	6,853	337
Public Fire Prot	275	280	280	280	283	283	0
Bldg Inspect	750	757	817	809	892	909	17
Weights & Measures	8	8	8	8	8	8	0
Total Pub Safety	15,788	16,660	17,077	17,433	17,784	18,447	663
Inc (dec) Pr Yr	-1.2	5.5	2.5	2.1	4.1	3.7	

Public Works

Public Works is comprised of Engineering, Highway, Street Lighting, and Weed Control. Public Works expenditures have increased 16.3% from 2019. Public Works comprises 14.2% of General Fund Expenditures. Public Works includes a new expenditure for contract services that was netted against revenues in prior years.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have decreased 1.75% from 2019 and amount to 2.5% of the General Fund expenditure budget.

Culture & Recreation

Culture & Recreation is comprised of the Parks and Recreation expenses. Recreation expense includes amounts paid for St. Martins Fair and Civic Celebrations. Culture & Recreation expenditures have increased 15.19% from 2019 and amount to 0.7% of the General Fund expenditure budget.

Conservation & Development

Conservation & Development is comprised of the economic development and planning functions. Conservation & Development expenditures have decreased 3.34% from 2019 and amount to 2.1% of the General Fund expenditure budget

Transfers out and Contingency

Transfers out increase to \$524,000 for 2020 including \$ 500,000 for a City Hall and Police Administration Security project.

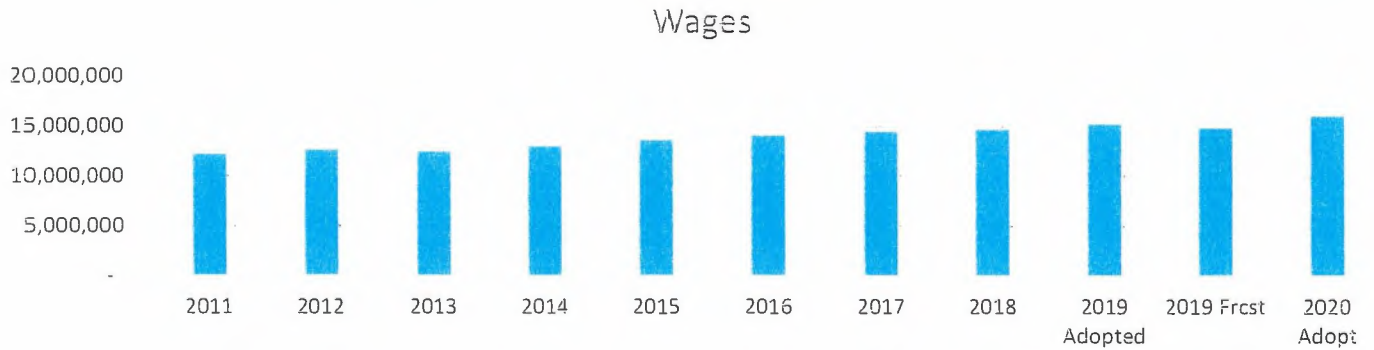
Contingency

Contingency includes a provision to preserve Expenditure Restraint aids from the State and decreased from 2019 to \$ 1,144,000.

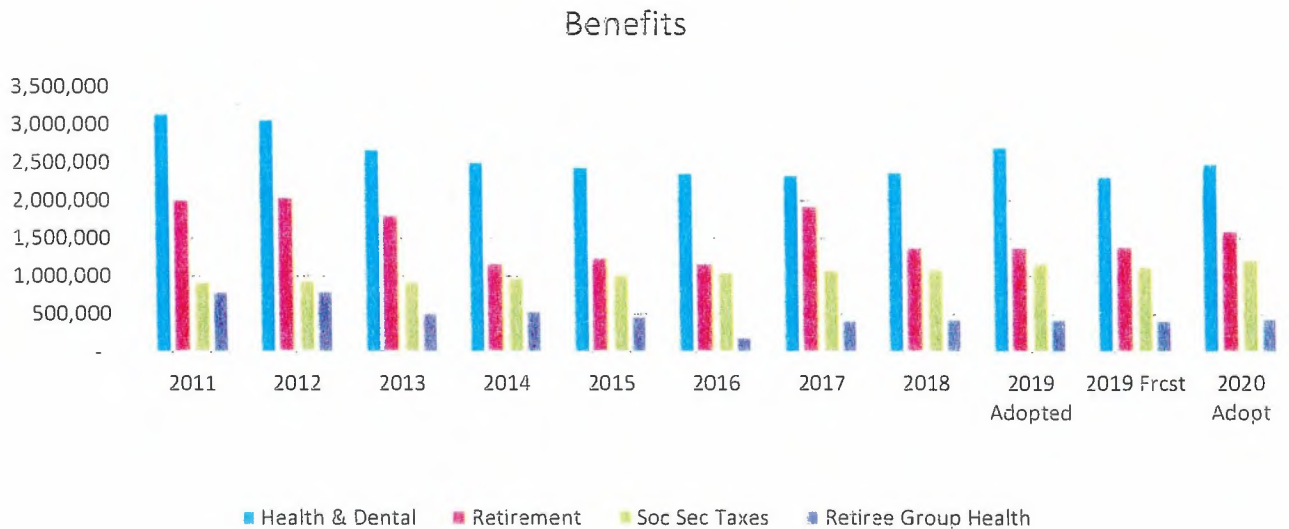
General Fund Expenditures By Functional Category

The 2020 General Fund expenditure budget is presented, on a following page, by functional categories Salaries, wages and benefits comprise 74% of the General Fund budget. The 2020 plan includes a provision for \$252,200 for separation benefits upon retirements. This provision allows the City to replace the employee immediately.

Wages have grown from \$12.2 million in 2011 to \$ 16 0 million in 2020 or 31%.



Employee benefits which consist of Group Health & Dental, Retirement, Retiree Health, life insurance and employment taxes have declined from \$6.8 million in 2011 to \$5.7 million in 2020 (16.5%). The reduction was possible by controlling health care costs and sharing retirement benefits.



The 2017 spike in Retirement costs includes a one-time \$630,000 contribution to the Public Works retirement plan. In 2019, the City elected the Wisconsin Retirement System pension plan for all new employees. Those employees in the old plans were provided the option of remaining in the old plans. In the short term, Public Works retirement costs will be elevated as the unpaid benefit costs of the old Public Works plan work thru the system.

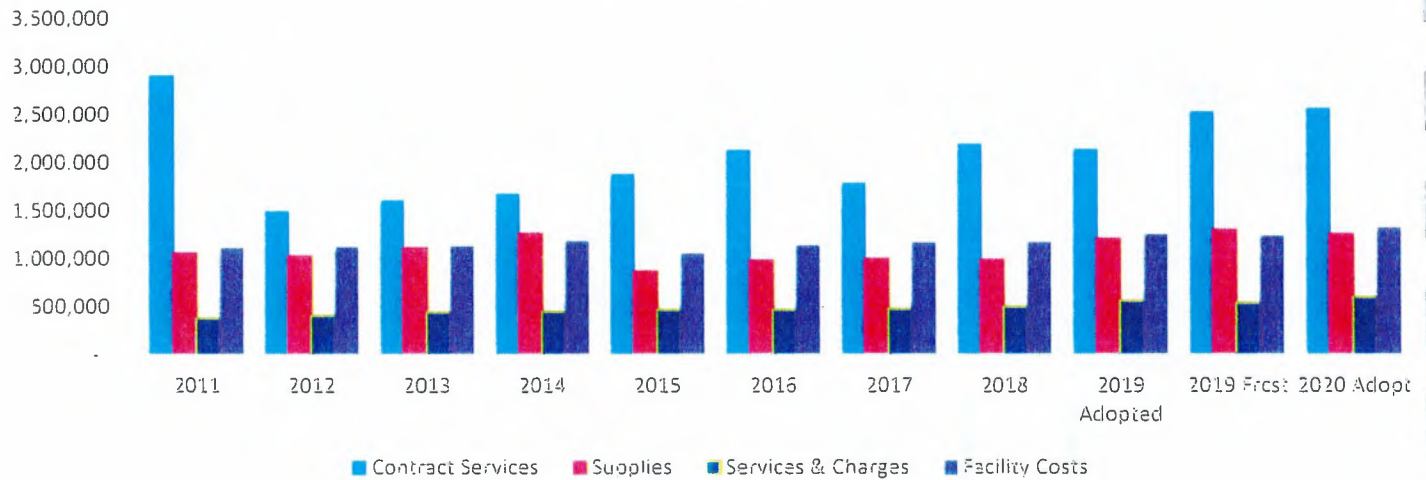
Health costs declined in 2020 related to components, the total premium declined slightly, while the employee contribution remained unchanged, reducing the City's share, and the City's contribution to the Health Savings Accounts were transferred to the Self Insurance fund.

Non-personnel costs consist of property insurance, Contracted services, Utilities, Operating supplies, Services & Charges, facility charges, other costs and contingency. In 2012, the Solid Waste contract services cost was moved to a Special Revenue Fund with the imposition of the residential Solid Waste fee. The following year, the Legislature restricted the City's ability to

adjust this fee without impacting levy increases. Non-personnel services have increased over 20% once the Solid Waste contract cost is adjusted.

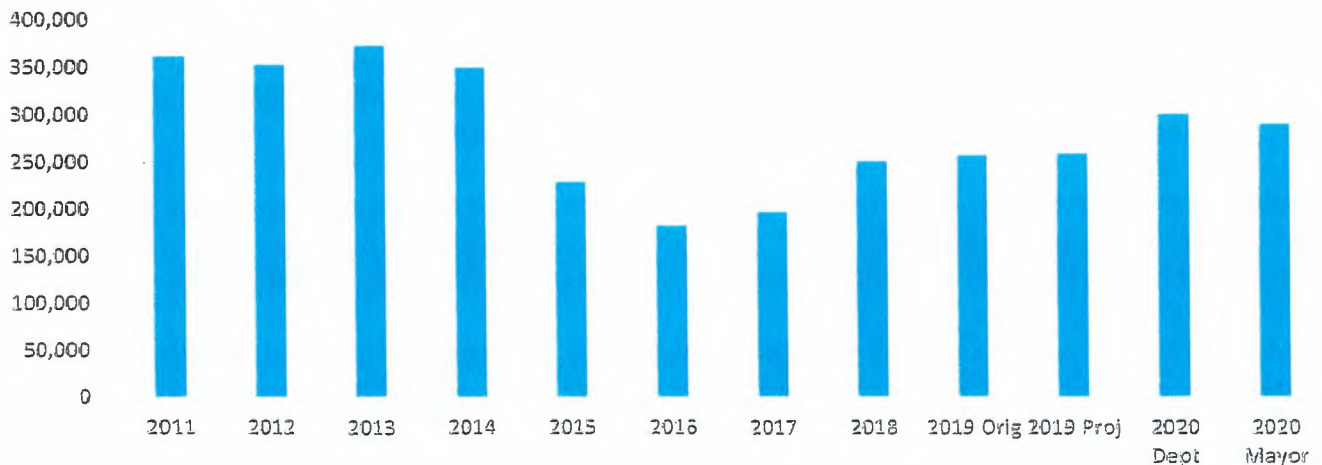
Beginning in 2018, Engineering contract services includes inspection services for new development activity.

Non-Personnel Costs

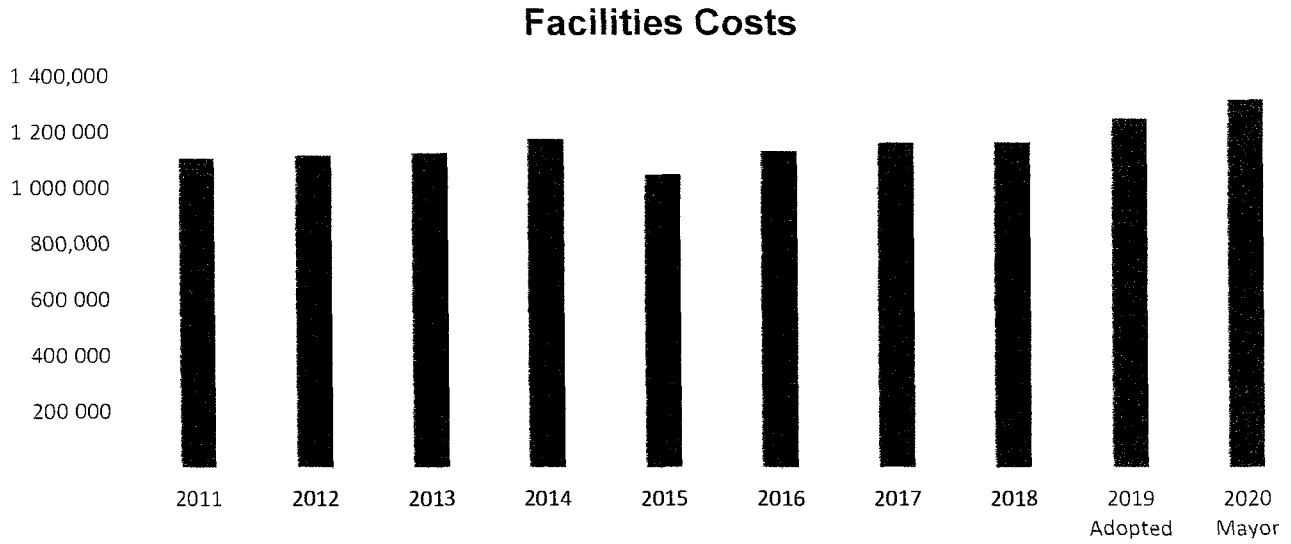


Fuel costs are another major expenditure and vary with the cost of oil. In 2011, the City spent \$363,000 on fuel and will only spend \$290,000 in 2020. Oil prices peaked over \$140/barrel in 2013, when City costs also peaked at \$373,647. This demonstrates the impact of volatile fuel prices on the City's operating costs.

Fuel



The City's aging municipal building inventory will require more maintenance costs, which can be seen in the steady rising facility charges.



**City of Franklin, WI
General Fund Operating Expenditures
Ten Years Ended Dec 31, 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019 Adopted	2019 Frst	2020 Adopt	Inc (Dec)	Inc (Dec)	2019 Adopt	Pct of
Salaries	12,227,026	12,642,117	12,474,912	13,035,815	13,617,678	14,121,239	14,507,032	14,723,472	15,269,859	14,851,460	16,068,620	798,761	798,761	5.2%	
Health & Dental	3,136,843	3,057,720	2,666,043	2,499,995	2,430,490	2,354,942	2,330,364	2,366,008	2,697,429	2,313,400	2,478,776	(218,653)	(218,653)	-8.1%	
Retirement	1,993,194	2,026,156	1,788,113	1,155,668	1,227,917	1,153,827	1,918,221	1,370,847	1,372,275	1,381,600	1,589,814	217,539	217,539	15.9%	
Soc Sec Taxes	906,382	930,267	918,994	957,127	1,007,330	1,038,157	1,072,459	1,085,726	1,164,661	1,119,640	1,208,083	43,422	43,422	3.7%	
Retiree Group Health	785,896	794,785	503,643	530,892	468,102	184,391	411,699	428,250	423,813	410,390	432,170	8,357	8,357	2.0%	
Workman's Comp Ins	352,667	344,819	356,335	356,001	498,391	509,031	514,901	376,184	401,982	378,600	429,592	27,610	27,610	6.9%	
Other Benefits	63,023	65,485	65,380	70,949	106,658	84,288	56,943	72,043	126,706	153,520	67,266	(59,440)	(59,440)	-46.9%	
Charged to Other func	(410,400)	(399,100)	(408,400)	(410,860)	(548,579)	(411,180)	(442,100)	(468,011)	(438,620)	(435,720)	(492,920)	(54,300)	(54,300)	12.4%	
Total Benefits	6,827,605	6,820,132	5,890,108	5,159,972	5,180,308	4,913,436	5,862,487	5,231,047	5,748,246	5,321,430	5,712,781	(35,465)	(35,465)	-0.6%	
Total Salaries & Benei	19,054,631	19,462,249	18,365,020	18,195,787	18,797,986	19,034,675	20,369,519	19,954,519	21,018,105	20,172,890	21,781,401	763,296	763,296	3.6%	
Contract Services	2,904,850	1,492,824	1,604,164	1,676,058	1,878,021	2,127,643	1,786,293	2,190,794	2,137,868	2,526,837	2,562,343	424,475	424,475	19.9%	
Supplies	1,065,013	1,033,062	1,115,471	1,268,669	874,098	985,440	1,005,337	994,711	1,214,150	1,306,100	1,282,405	48,255	48,255	4.0%	
Services & Charges	382,306	409,830	445,205	451,527	468,261	469,664	479,639	500,408	562,834	541,075	601,691	38,857	38,857	6.9%	
Facility Costs	1,107,639	1,117,636	1,127,596	1,178,300	1,060,734	1,134,168	1,164,133	1,165,445	1,250,505	1,232,230	1,318,480	67,975	67,975	5.4%	
Other	23,943	26,543	32,730	28,190	32,133	32,366	32,954	26,263	30,300	30,400	32,800	2,500	2,500	8.3%	
Contingency	24,000	244,000	109,982	400	68,045	9,988	1,200	1,200	1,610,680	24,000	1,145,000	(465,680)	(465,680)	-28.9%	
Transfers Out	5,507,751	4,323,915	4,435,548	4,694,889	4,905,562	6,009,294	4,525,494	4,962,821	7,080,337	5,660,642	7,446,719	366,382	366,382	5.2%	
Total Other Costs	24,562,382	23,786,164	22,800,568	22,890,476	23,703,548	25,043,969	24,895,013	24,917,340	28,098,442	25,833,532	29,228,120	1,129,678	1,129,678	4.0%	

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**MAYOR
101**

DEPARTMENT: Mayor

PROGRAM MANAGER: Mayor (administered by Director of Administration)

PROGRAM DESCRIPTION:

The Mayor is the Chief Executive Officer of the City, responsible for ensuring that all City ordinances and State laws are observed and enforced and that all City officers, boards, and commissions properly discharge their duties. The Mayor nominates to the Council the appointment of certain City employees and board and commission members and is chairman of the Plan Commission and the Community Development Authority. The Mayor presides at the meetings of the Common Council, voting only in cases relating to tie votes. The Mayor is elected for a three-year term of office, with the current term expiring April 2020.

City Ordinances designate eight cabinet officers, as well as other unclassified positions within City government, that shall be appointed by the Mayor subject to the confirmation by a majority of all members of the Common Council.

SERVICES:

- Represent people of the City of Franklin.
- Administer City government in accordance with City Ordinances and State Statutes.
- Annually prepare and submit to the Common Council a proposed annual budget.

STAFFING:

1 Elected position

BUDGET SUMMARY:

- 1) The annual salary for the Mayor is currently established at \$16,800. In addition, the Mayor receives \$4,800 annually for reimbursement of mileage related expenses. These compensation levels were established by Common Council action on December 15, 1998, under City Ordinance 98-1527.
- 2) The 2020 budget remains essentially the same as the 2019 budget except for the addition of \$1,000 for office supplies/equipment and \$500 for meeting expenses associated with hosting/attending intergovernmental meetings.

**City of Franklin, WI
Mayor - Dept 101**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
PERSONAL SERVICES						
01-0101-5113	SALARIES-PT	16,800	16,800	16,800	16,800	16,800
	Total Personal Services	(16,800)	(16,800)	(16,800)	(16,800)	(16,800)
EMPLOYEE BENEFITS						
01-0101-5151	FICA	1,652	1,652	1,650	1,652	1,652
01-0101-5156	WORKERS COMPENSATION INS	30	30	30	36	48
	Total Employee Benefits	(1,682)	(1,682)	(1,680)	(1,688)	(1,700)
SUPPLIES						
01-0101-5312	OFFICE SUPPLIES					50
01-0101-5329	OPERATING SUPPLIES	1,000	1,000			
	Total Supplies	(1,000)	(1,000)			(50)
SERVICES & CHARGES						
01-0101-5422	SUBSCRIPTIONS	50	50	100		
01-0101-5425	CONFERENCES & SCHOOLS	1,000	1,000	200		357
01-0101-5432	MILEAGE	4,800	4,800	4,800	4,800	4,800
	Total Services & Charges	(5,850)	(5,850)	(5,100)	(4,800)	(5,157)
CLAIMS, CONTRIB AND AWARDS						
01-0101-5734	VOLUNTEER RECOGNITION	1,000	1,000	500		
	Total Claims, Contributions, & Award	(1,000)	(1,000)	(500)		
	Total Gen Fund - Mayor	(26,332)	(26,332)	(24,080)	(23,288)	(23,707)

**ALDERMEN
102**

DEPARTMENT: Aldermen

PROGRAM MANAGER: Mayor (administered by the Director of Clerk Services)

PROGRAM DESCRIPTION:

The Common Council is the legislative branch of City government. Its primary purpose is the passage of laws, ordinances and policies, establishment of pay ranges for city employees and official management of the city's financial affairs; its budget, its revenues and the raising of funds for the operation of the city. The Common Council is comprised of the Mayor and six members representing the six Aldermanic Districts, serving three-year overlapping terms. One Alderman is elected and serves as Common Council President.

Boards and Commissions of the City serve primarily in an advisory role to the Mayor and Common Council in developing policies and managing the affairs of the City to best serve its citizens. Boards and commissions allow for additional citizen input beyond that of the elected officials. Certain boards and commissions are required under Wisconsin statutes (e.g., the Board of Public Works and Plan Commission); others have been established to oversee certain activities (e.g., Civic Celebrations Commission). The City is served by the following Boards and Commissions:

Architectural Board	Finance Committee
Board of Health	Library Board
Board of Review	License Committee
Board of Public Works	Parks Commission
Board of Water Commissioners	Personnel Committee
Board of Zoning and Building Appeals	Plan Commission
Civic Celebrations Commission	Police and Fire Commission
Community Development Authority	Quarry Monitoring Committee
Economic Development Commission	Technology Commission
Environmental Commission	Tourism Commission
Fair Commission	

Certain boards and commissions oversee programs with their own budget or fund (such as the Community Development Authority, Civic Celebrations Commission, Fair Commission, Library Board, and Board of Water Commissioners). The cost of supporting the remaining boards and commissions is included in the Common Council budget.

SERVICES:

- Adopt ordinances and resolutions, levy taxes and appropriate monies for the operation of the City.
- Adopt and review policies to meet needs of the City and its citizens.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Six Aldermen (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.00	0.00	0.00	0.00	0.0	0.00

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Ordinances passed	43	47	61	39	45	45
Resolutions passed	112	75	100	115	100	100
Common Council meeting hours	90	60	45	57	65	60

*Forecast

BUDGET SUMMARY:

- 1) The annual salary for Aldermen is currently established at \$7,200. In addition, Aldermen also receive \$1,800 annually for reimbursement of mileage related expenses. These compensation levels were established by Common Council action on December 15, 1998 under City Ordinance 98-1527.
- 2) Clerical support is provided through the Director of Clerk Services office.
- 3) Memberships include:

Wisconsin Policy Forum Inc.	\$1,720
Intergovernmental Cooperation Council	350
League of Wisconsin Municipalities and Urban Alliance	10,506
Amer. Society of Composers, Authors, Publishers	325
South Suburban Chamber of Commerce	150
Broadcast Music, Inc.	350
SESAC (Society of European Stage Authors and Composers)	350
Total	13,751

City of Franklin, WI
Alderman - Dept 102

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0102 - ALDERMEN						
PERSONAL SERVICES						
01-0102-5113	SALARIES-PT	43,200	43,200	43,200	43,200	43,200
	Total	43,200	43,200	43,200	43,200	43,200
EMPLOYEE BENEFITS						
01-0102-5151	FICA	4,131	4,131	4,150	4,131	4,131
01-0102-5156	WORKERS COMPENSATION INS	78	78	80	72	108
	Total	4,209	4,209	4,230	4,203	4,239
SUPPLIES						
01-0102-5313	PRINTING	100	100	50		32
	Total	100	100	50		32
SERVICES & CHARGES						
01-0102-5424	MEMBERSHIPS/DUES	13,751	13,751	13,200	11,415	11,164
01-0102-5425	CONFERENCES & SCHOOLS	500	500	250	101	200
01-0102-5432	MILEAGE	10,800	10,800	10,800	10,800	10,800
	Total	25,051	25,051	24,250	22,316	22,164
CLAIMS, CONTRIB AND AWARDS						
01-0102-5734	VOLUNTEER RECOGNITION	500	500	250	133	35
	Total	500	500	250	133	35
	Total Alderman	73,060	73,060	71,980	69,852	69,670

**MUNICIPAL COURT
121**

DEPARTMENT: Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

The Municipal Court has jurisdiction over local ordinance and traffic citations issued in the City. The Court is presided over by a Municipal Judge, elected every three years. The Judge is required by Local Ordinance to be a licensed attorney. The cost of the court clerks for the weekly trial and pleading sessions is also included in this program. The Police Department provides some, very limited, administrative services for the Court which are accounted for in a separate program. The City's interests at trial are represented by the City Attorney's office, which are accounted for in a separate program.

SERVICES:

- Presides over Municipal Court, adjudicating violations of municipal ordinances and traffic citations and imposing forfeitures where provided by law.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Municipal Judge (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Court Clerk *	2.50	2.50	2.50	2.50	2.50	2.50
Total	2.50	2.50	2.50	2.50	2.50	2.50

* Administration and Human Resource support through the Police Department.

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Municipal court cases	9,113	10,533	9,447	9,999	6,480	9,000

* Forecast

BUDGET SUMMARY:

Two daytime and four nighttime court sessions per month are generally held. Associated revenues from fines and forfeitures have continued to trend upward. The budget anticipates consideration of a review of and implementation of an increase of fine rates for 2019, which would have its first full-year impact in 2020.

Beginning in 2018, the Court has pursued the State Debt Collection (SDC) program which diverts individual state income tax refunds to settle outstanding court-imposed municipal fines and forfeitures. This program has had the result of increasing revenue and effectively eliminating the boarding of prisoners.

**City of Franklin, WI
Muni Court - Dept 121**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0121 - MUNICIPAL COURT						
PERSONAL SERVICES						
01-0121-5111	SALARIES-FT	98,725	98,725	94,700	89,338	83,093
01-0121-5113	SALARIES-PT	42,396	42,396	41,625	41,178	40,653
01-0121-5117	SALARIES-OT	1,200	1,200	400	255	563
01-0121-5118	COMPTIME TAKEN	1,000	1,000	1,200	1,545	923
01-0121-5133	LONGEVITY	450	450	450	450	450
01-0121-5134	HOLIDAY PAY	7,329	7,329	7,100	6,802	7,386
01-0121-5135	VACATION PAY	9,472	9,472	9,100	9,758	8,206
	Total	160,572	160,572	154,575	149,326	141,274
EMPLOYEE BENEFITS						
01-0121-5151	FICA	12,284	12,284	11,800	10,261	9,495
01-0121-5152	RETIREMENT	7,027	7,027	8,400	6,455	6,014
01-0121-5153	RETIREE GROUP HEALTH	305	305	300	275	218
01-0121-5154	GROUP HEALTH & DENTAL	12,379	13,656	12,550	14,075	26,032
01-0121-5155	LIFE INSURANCE	635	635	600	528	512
01-0121-5156	WORKERS COMPENSATION INS	288	288	270	270	370
01-0121-5162	EMPLOYER HSA CONTRIBUTION		750	750		
	Total	32,918	34,945	34,670	31,864	42,641
CONTRACTUAL SERVICES						
01-0121-5219	OTHER PROFESSIONAL SERVICES	1,400	1,400	1,200	1,400	1,100
01-0121-5257	SOFTWARE MAINTENANCE	11,500	11,500	10,500	9,613	8,992
01-0121-5294	PRISONER BOARDING	2,000	2,500	5,000	20,607	55,820
01-0121-5298	COLLECTION SVCS/DOT SUSP FEE	650	650	400	840	1,300
	Total	15,550	16,050	17,100	32,460	67,212
SUPPLIES						
01-0121-5312	OFFICE SUPPLIES	875	875	700	830	641
	Total	875	875	700	830	641
SERVICES & CHARGES						
01-0121-5410	DMV ACCESS SERVICE	1,200	1,200	1,200	1,200	1,200
01-0121-5422	SUBSCRIPTIONS	100	100			
01-0121-5424	MEMBERSHIPS/DUES	200	200	150	100	180
01-0121-5425	CONFERENCES & SCHOOLS	1,600	1,600	1,500	1,500	800
01-0121-5429	JURY/WITNESS FEES	100	100	100	(33)	(64)
	Total	3,200	3,200	2,950	2,767	2,116
	Total	213,115	215,642	209,995	217,247	253,884

**CITY CLERK/ELECTIONS
141, 142**

DEPARTMENT: City Clerk

PROGRAM MANAGER: Director of Clerk Services

PROGRAM DESCRIPTION:

The City Clerk is the legal custodian of the city's official records, responsible for the administration of elections, complaint handling, legal notification to the public, the issuance of licenses and permits, and the preparation of agendas and the official minutes. The Clerk's Office provides administrative support to the Common Council, various boards, commissions and committees, and responds to informational requests from the general public.

In addition, the Clerk's office is responsible for the Elections budget. The Elections budget provides funding for the operation of local, school, state, and federal elections in the City of Franklin. All election records and voter files are maintained and all elections are conducted through the Office of the City Clerk.

SERVICES:

- Prepare and review Common Council agenda.
- Attend all Council meetings; Board and Commission meetings as necessary.
- Maintain custody of City's official records, providing access to and responding to public records requests.
- Prepare, distribute and process resolutions, ordinances, proclamations, agendas and minutes for meetings of the Common Council and various city boards, commissions and committees, including ad hoc groups. Act as Clerk of the Board of Review as mandated by State Statutes.
- Complaint handling.
- Index Council minutes, resolutions and ordinances.
- Codify approved ordinances.
- Administer oaths of office and certify official documents. Administer process of Economic Interest Statement filing pursuant to Franklin Municipal Code.
- Issue permits and licenses, as required by local and state laws. Also, administration of reservation requests for park rental, ball diamond rental, other recreation facility rental, burn permits, weights and measures, and alarm permits, conducts background checks, and processes park deposit refunds.
- Oversee City records management and retention program.
- Administer elections, which includes providing candidate information, voter registration, verification and updating of voter records, assistance with absentee voting, election inspector training, and preparation and processing of Federal, State, and local elections. Act as local election filing officer as required by State Statutes.
- Coordinate, prepare and distribute City directory and monthly calendar.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Administration Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Typist	.62	.62	.62	0	0	0
Secretary	.50	.50	.50	1.12	1.12	1.50
Temporary Help	.00	.00	.00	.00	.00	.00
Total	4.12	4.12	4.12	4.12	4.12	4.50

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Liquor licenses	56	55	56	56	56	56
Bartenders licenses	378	393	392	378	375	375
Park Permits	139	175	202	216	220	230
Property status reports	223	250	193	186	175	175
Burn permits	310	292	261	235	250	250
Complaints	250	386	372	383	425	450
Registered voters	21,713	22,274	21,862	21,500	21,683	22,300
Elections held	**3	4	2	4	2	4

*Forecast

**Includes one special election.

BUDGET SUMMARY:

- 1) 01.141.5424 Memberships and 01.141.5425 Conferences/Schools in the City Clerk's budget includes funding of memberships and training/conferences for all employees in the Director of Clerk Services' office, which includes certification training, along with statutory training requirements.
- 2) 01.141.5471 Background Checks includes funding for all license applicants and Board/Commission recommended appointees (\$7 charge for each check conducted through the Wisconsin Department of Justice, Crime Information Bureau, with CIBR checks now performed by Clerk's office staff).
- 3) Election increase in funding is due to four elections scheduled in 2020 vs. two scheduled elections held in 2019. [Note: The boundaries created by the redistricting (completed in 2011) went into effect January 1, 2012, and, as required by State law, Franklin has exceeded the population of 35,000 and now is required to vote by "Ward" rather than "District". As a result of having three State Assembly Districts, two Senate Districts, three County Supervisory Districts, three School Districts, and twenty-five Wards, costs have increased for poll workers, ballot printing, and machine tabulating. In addition, the State of Wisconsin Statewide Voter Registration System was replaced at the 2016 February Spring Primary, with costly impacts to the process for municipalities required to conduct and report elections by ward. With the prior software, Franklin was able to combine poll lists in each Aldermanic District and still report by ward due to coding which designated the specific

ballot voters were to receive by ward. The statewide registration system, WisVote, requires separate poll lists for each ward, thereby increasing the pre-election work from “six Aldermanic Districts times everything” to “twenty-five Wards times everything”. This also increased the number of poll workers needed on election day just to work at the poll lists and directing voters to the correct ward line and covering the requirement for separate ward poll books.]

2020 elections will be as follows:

Spring Primary – February 18, 2020

Spring Election* and Presidential Preference Primary – April 7, 2020

Partisan Primary – August 11, 2020

General and Presidential Election – November 3, 2020

*Spring Election includes offices of Mayor and Alderpersons for Dist. 3, 4, and 6

- 4) 01.142.5115 Salaries-Temporary in the Elections Budget covers Inspectors of Election (poll workers). While abiding by the restrictions of State law, the number of workers assigned to each polling location will vary depending on the voter turnout estimated by the Dir. of Clerk Services. (See explanation in #3 above.)
- 5) 01.142.5242 Election Equipment Maintenance includes maintenance coverage for the voting systems. In addition, backup and preservation is required of electronic data (from electronic voting systems), pursuant to Wis. Stats §5.05(1)(e) and 5.06(6).
- 6) 01.142.5425 Conferences and Schools in the Elections Budget includes funding for State-mandated training for Chief Election Inspectors (poll worker chairmen at each polling location) and election-related training for City Clerk’s office personnel.
- 7) 01.142.5433 Equipment Rental covers \$150 per election paid to The Polish Center and \$150 per election paid to St. Martin of Tours Church for use as polling locations.

**City of Franklin, WI
Clerk - Dept 141 & Elections - Dept 142**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0141 - CITY CLERK						
PERSONAL SERVICES						
01-0141-5111	SALARIES-FT	214,891	255,282	176,200	171,652	159,978
01-0141-5113	SALARIES-PT	21,451		41,150	41,684	41,762
01-0141-5115	SALARIES-TEMP	601	601	600		264
01-0141-5117	SALARIES-OT	2,000	1,000	1,000	(2,481)	(550)
01-0141-5118	COMPTIME TAKEN	2,000	2,000	1,200	2,597	1,720
01-0141-5133	LONGEVITY	540	540	570	568	498
01-0141-5134	HOLIDAY PAY	14,591	15,688	13,350	12,212	13,029
01-0141-5135	VACATION PAY	19,996	20,779	18,100	16,525	16,407
	Total	276,070	295,890	252,170	242,757	233,108
EMPLOYEE BENEFITS						
01-0141-5151	FICA	21,043	22,636	19,100	18,123	17,277
01-0141-5152	RETIREMENT	17,152	19,932	15,100	12,242	11,643
01-0141-5153	RETIREE GROUP HEALTH	811	811	790	743	589
01-0141-5154	GROUP HEALTH & DENTAL	46,061	72,044	27,700	34,290	43,976
01-0141-5155	LIFE INSURANCE	495	1,362	1,175	979	962
01-0141-5156	WORKERS COMPENSATION INS	1,269	532	450	442	607
01-0141-5162	EMPLOYER HSA CONTRIBUTION		1,500	1,500		
01-0141-5199	ALLOCATED PAYROLL COST	(9,900)	(8,200)	(8,200)	(8,900)	(8,300)
	Total	76,931	110,617	57,615	57,919	66,754
CONTRACTUAL SERVICES						
01-0141-5223	FILING FEES	1,000	1,000	750	1,350	780
01-0141-5299	SUNDRY CONTRACTORS	6,000	6,000	6,000	6,654	7,389
	Total	7,000	7,000	6,750	8,004	8,169
SUPPLIES						
01-0141-5312	OFFICE SUPPLIES	900	900	900	1,052	877
01-0141-5313	PRINTING	400	400	250	133	211
	Total	1,300	1,300	1,150	1,185	1,088
SERVICES & CHARGES						
01-0141-5421	OFFICIAL NOTICES/ADVERTISING	9,000	9,000	9,500	8,578	9,709
01-0141-5422	SUBSCRIPTIONS	100	100	100	100	125
01-0141-5424	MEMBERSHIPS/DUES	800	800	800	720	820
01-0141-5425	CONFERENCES & SCHOOLS	3,000	3,000	2,000	1,117	1,154
01-0141-5432	MILEAGE	800	800	500	459	593
01-0141-5471	BACKGROUND CHECKS	5,200	5,200	5,000	4,620	4,893
	Total	18,900	18,900	17,900	15,594	17,294
	Total Clerk	380,201	433,707	335,585	325,459	326,413

**City of Franklin, WI
Clerk - Dept 141 & Elections - Dept 142**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0142 - ELECTIONS						
PERSONAL SERVICES						
01-0142-5111	SALARIES-FT	3,002	3,002	1,000	2,414	920
01-0142-5113	SALARIES-PT	4,029	1,029	850	2,048	359
01-0142-5115	SALARIES-TEMP	49,074	49,074	10,150	41,496	15,504
01-0142-5117	SALARIES-OT	12,000	8,000	1,500	6,315	1,517
01-0142-5133	LONGEVITY	6	6			
	Total	68,111	61,111	13,500	52,273	18,300
EMPLOYEE BENEFITS						
01-0142-5151	FICA	669	669	225	812	217
01-0142-5152	RETIREMENT	487	487	400	557	171
01-0142-5153	RETIREE GROUP HEALTH	37	37	25	57	12
01-0142-5154	GROUP HEALTH & DENTAL	906	1,158	400	939	372
01-0142-5155	LIFE INSURANCE	26	26	30	30	11
01-0142-5156	WORKERS COMPENSATION INS	168	168	70	172	83
	Total	2,293	2,545	1,150	2,567	866
CONTRACTUAL SERVICES						
01-0142-5214	DATA PROCESSING SERVICES	1,500	1,500	1,000	1,411	688
01-0142-5242	EQUIPMENT MAINTENANCE	3,800	3,800	3,500	3,215	3,215
	Total	5,300	5,300	4,500	4,626	3,903
SUPPLIES						
01-0142-5312	OFFICE SUPPLIES	2,500	2,500	1,000	865	811
01-0142-5313	PRINTING	6,000	6,000	2,000	2,812	1,407
	Total	8,500	8,500	3,000	3,677	2,218
SERVICES & CHARGES						
01-0142-5421	OFFICIAL NOTICES/ADVERTISING	700	700	500	607	130
01-0142-5425	CONFERENCES & SCHOOLS	600	600			
01-0142-5432	MILEAGE	200	200	100	79	89
	Total	1,500	1,500	600	686	219
FACILITY CHARGES						
01-0142-5532	FACILITY RENTAL	1,200	1,200	600	1,200	600
	Total	1,200	1,200	600	1,200	600
	Total Elections	86,904	80,156	23,350	65,029	26,106

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INFORMATION SERVICES

144

DEPARTMENT: Information Services

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

City-wide computing and telecommunication needs are administered by this program. This includes the City Hall Complex local area network (LAN), as well as the City's wide area network (WAN), which includes all Fire Station locations, the Public Works Garage, Sewer/Water operations, the Police Department Facility, and the Library. The program does not generally include the purchase price for replacement of individual workstations within other operating departments, but it does include the contracted staff support for installation and maintenance of the network computers and network components.

SERVICES:

- Maintain and grow the City WAN structure.
- Perform maintenance and repair work on City-owned computing equipment.
- Provide training and software support to City personnel.
- Maintain and assist in development of the City's website.
- Coordinate and monitor Internet and email access for City employees.
- Overall responsibility for GIS, Land Management, and Utility Billing software systems.
- Maintain the City's telecommunication services and equipment and the City's public access television channel.

STAFFING:

The City's information services function is managed by the IT Director/Manager who is a professional in the information services area and reports to the Director of Administration. Primary staff support is provided through a professional services contract with an outside data processing technical support firm. In addition, the Information Services budget provides for outside contracting for Geographic Information System (GIS) support services and maintenance of GIS software. The City's cost of telecommunication services and equipment (excluding the Police Department) is also included in this budget.

ACTIVITY MEASURES:

Activity	2015*	2016*	2017*	2018*	2019*	2020*
Total City computers	260	268	289	289	325	343
Software applications	60	60	70	72	76	82
Est. Help Desk Requests	1,500	1,700	2,228	2,850	3,250	2,530

*Forecast

BUDGET SUMMARY:

- 1) Data Processing Services is used primarily to fund Heartland Business Systems (HBS), the contract agent that maintains our computer systems. Core operations continue with a “Dual Technician” with a second Dual Technician funded in the Police Department. Despite the total size of the IT operations, the bulk of the work is still done with only the two full-time technicians. (Dual Technicians perform both Level 1 (help desk) work and Level 2 (network maintenance) work.) Data Base Administrator (DBA) and specialty services are also acquired from HBS out of this account as well.
- 2) The IT Director manages current staffing contracts, which covers the City Hall and Police Department contracted staff and the GIS contracted staff. The IT Director also addresses technology related issues such as phones. Effectively, issues under the advisory purview of the Technology Commission fall under the day-to-day purview of the IT Director. The IT Director is not a department head level position and reports to the Director of Administration.
- 3) Capital Outlay purchases include:

Computer Equipment: Emergency Hardware & Software Replacements (\$8,000); Memory Upgrade for VMWare Servers (\$11,200); Voice Over Internet Phones (VOIP) for Remote Offices (\$6,600); Veeam Backup Servers (new) (\$17,750); Fireproof Vertical 2 Drawer File Cabinet (\$2,400); Website Redevelopment (\$20,000).
- 4) Activity measures in this area are not historically precisely tracked or measurable. For example, Help Desk requests are always estimated. A project for this division will be to identify appropriate measurable and relatable activity measures and accurate data gathering tools.

**City of Franklin, WI
Information Systems - Dept 144**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0144 - INFORMATION SERVICES						
PERSONAL SERVICES						
01-0144-5111	SALARIES-FT	88,390	88,390	86,750	85,226	82,838
01-0144-5113	SALARIES-PT				1,660	
01-0144-5134	HOLIDAY PAY	4,848	4,848	4,725	4,617	5,586
01-0144-5135	VACATION PAY	3,730	3,730	3,600	3,212	2,463
	Total	96,968	96,968	95,075	94,715	90,887
EMPLOYEE BENEFITS						
01-0144-5151	FICA	7,418	7,418	7,225	6,869	6,779
01-0144-5152	RETIREMENT	6,545	6,545	6,200	4,687	4,544
01-0144-5153	RETIREE GROUP HEALTH	495	495	500	469	372
01-0144-5154	GROUP HEALTH & DENTAL	19,401	21,600	19,750	17,640	16,558
01-0144-5155	LIFE INSURANCE	449	449	440	426	417
01-0144-5156	WORKERS COMPENSATION INS	175	175	170	162	235
	Total	34,483	36,682	34,285	30,253	28,905
CONTRACTUAL SERVICES						
01-0144-5214	DATA PROCESSING SERVICES	137,000	137,000	160,000	106,999	123,472
01-0144-5215	GIS SUPPORT SERVICES	109,000	109,000	104,000	102,258	97,724
01-0144-5242	EQUIPMENT MAINTENANCE	36,000	36,000	21,000	18,784	13,044
01-0144-5257	SOFTWARE MAINTENANCE	74,308	74,308	97,000	53,944	55,198
01-0144-5299	SUNDRY CONTRACTORS	10,320	10,320	5,000	4,004	2,263
	Total	366,628	366,628	387,000	285,989	291,701
SUPPLIES						
01-0144-5312	OFFICE SUPPLIES	200	200	100	55	1
01-0144-5329	OPERATING SUPPLIES	1,500	1,500	1,000	1,408	865
01-0144-5333	EQUIPMENT SUPPLIES	5,250	5,250	4,000	4,113	2,249
	Total	6,950	6,950	5,100	5,576	3,115
SERVICES & CHARGES						
01-0144-5410	DATA COMMUN-INTERNET SERVICE	25,300	25,300	9,500	9,189	10,017
01-0144-5415	TELEPHONE	29,000	29,000	29,000	25,753	26,648
01-0144-5425	CONFERENCES & SCHOOLS	2,000	2,000	500	1,467	
	Total	56,300	56,300	39,000	36,409	36,665
	Total	561,329	563,528	560,460	452,942	451,273

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ADMINISTRATION and HUMAN RESOURCES
147

DEPARTMENT: Administration and Human Resources

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

The Director of Administration serves as the Chief Administrative Officer of the municipal corporation; leading, planning, organizing and directing portions of the central administration of the City of Franklin toward the fulfillment of goals and policies determined by the Mayor and Common Council. The Director coordinates certain day-to-day administrative activities of the City, excluding the administrative functions of the City Clerk. The Director has responsibility of overseeing the City's insurance program and serves as the Director of Human Resources. As of 2012, the Director of Administration was given the responsibility of overseeing/supervising the Finance Department and assumed the lead role in the annual preparation of the Mayor's recommended budget and coordinating the Common Council's annual budget process.

The mission of the Human Resources function is to develop and maintain a high functioning workforce through strategic, flexible, progressive, and cost-effective human resources systems. The services provided by Human Resources range from analysis and recommendations regarding complex compensation and benefits issues, to consultation with management and policy makers, to direct service to employees. The functional areas encompassing Human Resources are summarized as follows: staffing, labor relations, compensation, benefits, training and development, employee records, equal employment opportunity, and human resources information systems.

MAJOR SERVICES:

- Attend Common Council meetings; provide staff support and attend Board and Commission meetings as necessary.
- Responsible for the annual development and preparation of the Mayor's recommended budget and coordinating the Common Council's annual budget process.
- In conjunction with the Personnel Committee and with support from the Human Resource Coordinator, responsible for negotiation and administration of collectively bargained labor agreements (Fire and Police Associations) and recruitment of non-sworn personnel.
- In coordination with the Human Resource Coordinator, administer human resources systems, including the City's workers' compensation and employee health insurance programs, and addressing all of the State instigated changes from Acts 10 and 32.
- Develop, recommend, and maintain Human Resources policies and procedures.
- Coordinate staff training and development as requested by Department Heads.
- Administration of the City's liability and property insurance.
- Coordinate the development and publication of the City's newsletter.
- Represent the City in intergovernmental and legislative functions.
- Maintain and upgrade the City's website and cable television channel.
- Maintain the City's information technology and voice communications systems.
- Provide or provide for departmental staff support to the Personnel Committee, Finance Committee, Fire & Police Commission, Technology Commission, and Civil Service Sub-Committee.

- Coordinate the City's annual employee performance evaluation procedure.
- Oversee the Assessor, Animal Control, Recreation, Municipal Buildings, Finance, Information Services, and Building Inspection offices and staff.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Director of Administration	1.00	1.00	1.00	1.00	1.00	1.00
Administrative staff	0	0	0	0	0	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	4.00

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Labor Contracts Having Negotiations	1	2	0	2	2	1
Worker's Comp Claims	37	36	43	48	45	45
Job Analyses Conducted & Job Descriptions Revised	80	4	3	7	20	10
New Hires	14	15	14	25	23	25
Separations from Service	16	14	23	20	20	25
Turnover Rate	7%	6.1%	10%	8.4%	8.4%	10%
Civil Service Exams Administered	2	4	3	4	4	2

* Forecast

BUDGET SUMMARY:

1. Capital outlay appropriations include a Laptop replacement for HR Coordinator (\$2,000) and a Laptop replacement for Director of Administration (\$2,000).
2. It is worth noting that the Administration and Human Resources budget does not directly include expenditures related to the continuation of the Wellness Program as previously established by the Common Council. As explained in conjunction with approval of the non-represented employee pay and benefits ordinances at that time, direct costs associated with the Wellness Program will be charged directly to the Group Health internal service fund. Costs include items such as printing, purchase of educational DVD's, speaker fees, rental fees, refreshments, employee incentives, and a myriad of other potential items that can educate, inform, or engage participants, but they do not include medical claim costs charged directly to the fund, such as the cost of health risk assessments, which are separately expensed by the fund. The Fire Department is operating, as an ongoing pilot project, a cooperative effort with a local fitness center and their staff that provides some on-site fitness consultations. This pilot project is anticipated to continue in 2020, is incorporated as an addition to the Wellness Program, and may be expanded to other departments with Common Council approval following the pilot project. The costs for the Wellness Program, excluding the fitness component, are capped at an annual expenditure not to exceed the City share of the cost of one family plan, which for 2020 is approximately \$22,800 (the final figure is generally set near the end of each calendar year). Said costs amount to less than two-thirds of one percent of expenditures.

City of Franklin, WI
Administration - Dept 147

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0147 - ADMINISTRATION						
PERSONAL SERVICES						
01-0147-5111	SALARIES-FT	287,152	276,798	219,800	217,390	209,106
01-0147-5117	SALARIES-OT	1,500	1,500	750	562	255
01-0147-5118	COMPTIME TAKEN				355	93
01-0147-5133	LONGEVITY	455	455	420	420	420
01-0147-5134	HOLIDAY PAY	14,076	16,838	13,700	13,241	12,971
01-0147-5135	VACATION PAY	22,642	24,766	22,000	17,340	19,535
	PERSONAL SERVICES	325,825	320,357	256,670	249,308	242,380
EMPLOYEE BENEFITS						
01-0147-5151	FICA	24,926	24,507	19,700	18,425	17,936
01-0147-5152	RETIREMENT	21,950	20,615	16,900	12,556	12,119
01-0147-5153	RETIREE GROUP HEALTH	1,333	1,619	1,300	1,249	984
01-0147-5154	GROUP HEALTH & DENTAL	56,674	63,384	39,300	35,735	33,560
01-0147-5155	LIFE INSURANCE	1,218	1,478	1,200	1,133	1,111
01-0147-5156	WORKERS COMPENSATION INS	1,207	576	460	444	627
01-0147-5162	EMPLOYER HSA CONTRIBUTION		4,500	3,000		
01-0147-5199	ALLOCATED PAYROLL COST	(21,600)	(20,200)	(20,200)	(21,771)	(20,300)
	EMPLOYEE BENEFITS	85,708	96,479	61,660	47,771	46,037
CONTRACTUAL SERVICES						
01-0147-5211	MEDICAL SERVICES	9,500	9,500	9,000	7,959	9,819
01-0147-5219	OTHER PROFESSIONAL SERVICES	15,000	15,000	7,500	40,785	566
01-0147-5241	AUTO MAINTENANCE	600	600	200		134
01-0147-5242	EQUIPMENT MAINTENANCE	1,900	1,900	1,700	1,460	1,198
01-0147-5252	LABOR ATTORNEY	20,000	20,000	10,000	13,748	10,932
01-0147-5287	UNEMPLOYMENT COSTS	4,000	4,000	4,000	8,930	915
01-0147-5299	SUNDRY CONTRACTORS	4,200	4,200	3,800	3,772	3,772
	CONTRACTUAL SERVICES	55,200	55,200	36,200	76,654	27,336
SUPPLIES						
01-0147-5311	POSTAGE	42,000	42,000	35,000	34,184	33,477
01-0147-5312	OFFICE SUPPLIES	1,150	1,150	1,100	1,114	850
01-0147-5313	PRINTING	8,100	8,100	8,100	7,032	8,085
01-0147-5328	EMPLOYMENT TESTING & EDUCATION S	3,000	3,000	3,000	1,120	2,786
01-0147-5329	OPERATING SUPPLIES	4,000	4,000	2,800	2,212	2,774
01-0147-5331	FUEL/LUBRICANTS-Admin	300	300	200	185	163
01-0147-5332	VEHICLE SUPPORT	480	8,000	6,000	3,001	240
01-0147-5399	MISCELLANEOUS SUPPLIES				40	368
	SUPPLIES	59,030	66,550	56,200	48,888	48,743
SERVICES & CHARGES						
01-0147-5421	OFFICIAL NOTICES/ADVERTISING	1,600	1,600	500	1,074	1,449
01-0147-5422	SUBSCRIPTIONS	675	675	650	668	550
01-0147-5424	MEMBERSHIPS/DUES	1,950	1,950	1,800	1,790	1,771
01-0147-5425	CONFERENCES & SCHOOLS	3,200	3,200	500	403	308
01-0147-5428	ALLOCATED INSURANCE COST	200	200	200	200	200
01-0147-5432	MILEAGE	600	600	500	526	1,137
01-0147-5433	EQUIPMENT RENTAL	6,200	6,200	4,000	4,160	4,081
01-0147-5470	RECRUITING				1,622	
	SERVICES & CHARGES	14,425	14,425	8,150	10,443	9,496
CLAIMS, CONTRIB AND AWARDS						
01-0147-5726	EMPLOYEE RECOGNITION	1,000	1,000		47	
	CLAIMS, CONTRIB AND AWARDS	1,000	1,000		47	
	Total Admin	541,188	554,011	418,880	433,111	373,992

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FINANCE & AUDIT DEPARTMENTS 151, 152

DEPARTMENT: Finance

PROGRAM MANAGER: Director of Finance & Treasurer

PROGRAM DESCRIPTION:

The City Finance Department is responsible for the cash receipting, accounting, investments, budgeting, banking, borrowing, and financial reporting of all City operations. This includes the maintenance of all financial records for the City and Utilities, billing and collections, accounts payable processing, managing the City's borrowing, and processing payroll for all City employees. The Director is responsible for cash management and investment management with the assistance of outside investment managers. The department is also responsible for property tax billing and collections for the City and the other taxing jurisdictions from December through July of each year.

Long-term department goals include increasing automation of accounting and treasury functions to improve efficiency of services to other City departments and the public, increasing the knowledge of department staff, maintaining timely, quality and useful financial information for City officials and citizens. In late 2013 new financial software was implemented. In late 2014, upgraded payroll processing software was installed. In September, 2015 Fixed Asset Software was installed. In the fall of 2017, new Special Assessment software was installed. The 2018 tax collection included on line payments, escrow payments and automating lockbox collection application. 2019 plans include converting paper timesheets to an electronic format integrated with Public Safety longer term scheduling. The addition of updated utility billing software should permit online utility payments, this change is planned for 2019 Q3 or 2020 Q1.

The Audit Department (No. 152) accounts for the cost of the annual City audit. New auditors were selected by the Common Council in 2016 which will reduce future audit costs.

SERVICES:

- Serve as the City's Chief Financial Officer
- Preparation of monthly and annual financial statements
- Preparation of the Comprehensive Annual Financial Report (CAFR) and coordination of the annual audit.
- Coordinate and supervise the preparation of annual City budget.
- Preparation of required Wisconsin Dept of Revenue financial reports and forms.
- Property tax collection and settlement with other governments
- Implement borrowing strategies and supervise all City borrowing.
- Disbursement of monies to vendors.
- Payroll processing for all City employees.
- Billing and collection for City services provided, including special assessments, weed control, development, inspection, and other services.
- Financial support and advice to the Franklin Water Utility

- Financial support and advice regarding the TIF Districts and the Community Development Authority.
- Cash management and investment of City funds.
- Receipting of City monies (except Library, Municipal Court & Police)
- Manage City bank accounts (except Library accounts)
- Dog and cat licensing.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Director of Finance & Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.23	1.23	1.23	1.23	1.23	1.23
Lead Cashier	.56	.56	.56	.56	.75	.75
Cashier/Clerk	.56	.56	.56	.56	.50	.50
Cashiers (seasonal)	.25	.25	.25	.25	.25	.25
Total	6.60	6.60	6.60	6.60	6.73	6.73

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Disbursement Checks	6,026	6,268	5,552	5,224	7,500	7,500
Employees Paid bi-weekly	250	252	244		250	250
Property Tax Bills	13,773	13,784	13,362	13,280	13,500	13,500
Water/Sewer Payments	38,832	39,015	39,378	39,505	39,050	39,400
General Receipts Processed	16,408	18,146	10,064	11,290	18,750	18,750
Dog/Cat licenses	547	512	542	516	550	550
Assessment Invoices	11	nil	nil		nil	10
Customer Invoices	1,089	1,103	1,172	1,373	1,150	1,150
Purchase Requisitions Used	173	145	128	155	150	150

* Forecast

BUDGET SUMMARY:

- 1) The department uses lockbox processing, outsourced payroll processing, outsourced property tax bill printing and mailing and temporary seasonal help to minimize staffing while maintaining efficient customer services.
- 2) Allocated Payroll Costs – This represents the portion of the departmental personal expense charged to other funds (i.e. TIF Districts, sewer and water operations).

City of Franklin, WI
Finance - Dept 151 & Audit - Dept 152

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0151 - FINANCE						
PERSONAL SERVICES						
01-0151-5111	SALARIES-FT	303,865	303,865	259,000	258,491	248,878
01-0151-5113	SALARIES-PT	60,805	60,805	84,000	93,041	91,769
01-0151-5115	SALARIES-TEMP	4,906	4,906	4,800	1,437	1,988
01-0151-5117	SALARIES-OT	1,200	1,200			
01-0151-5118	COMPTIME TAKEN			300	312	422
01-0151-5133	LONGEVITY	855	855	830	795	740
01-0151-5134	HOLIDAY PAY	18,591	18,591	18,000	16,620	16,734
01-0151-5135	VACATION PAY	27,037	27,037	26,000	20,708	22,470
	PERSONAL SERVICES	417,259	417,259	392,930	391,404	383,001
EMPLOYEE BENEFITS						
01-0151-5151	FICA	31,920	31,920	31,500	29,023	28,457
01-0151-5152	RETIREMENT	19,421	19,421	18,600	16,493	16,002
01-0151-5153	RETIREE GROUP HEALTH	1,262	1,262	1,200	1,172	928
01-0151-5154	GROUP HEALTH & DENTAL	36,562	40,485	37,000	59,427	55,745
01-0151-5155	LIFE INSURANCE	1,603	1,603	1,550	1,276	1,280
01-0151-5156	WORKERS COMPENSATION INS	750	750	750	702	992
01-0151-5162	EMPLOYER HSA CONTRIBUTION		750	750		
01-0151-5199	ALLOCATED PAYROLL COST	(88,900)	(68,680)	(68,680)	(72,360)	(69,445)
	EMPLOYEE BENEFITS	2,618	27,511	22,670	35,733	33,959
CONTRACTUAL SERVICES						
01-0151-5215	P/R & H/R PROCESSING FEES	53,300	53,300	54,000	41,094	42,342
01-0151-5219	OTHER PROFESSIONAL SERVICES	3,800	3,800			3,900
01-0151-5242	EQUIPMENT MAINTENANCE			450	1,153	420
01-0151-5257	SOFTWARE MAINTENANCE	24,900	24,900	23,500	23,262	20,538
01-0151-5299	REAL ESTATE TAX BILL PREP	14,250	14,250	13,500	12,573	13,341
	CONTRACTUAL SERVICES	96,250	96,250	91,450	78,082	80,541
SUPPLIES						
01-0151-5312	OFFICE SUPPLIES	2,200	2,200	1,800	1,022	2,082
01-0151-5313	PRINTING	1,100	1,100	1,100	1,054	1,035
	SUPPLIES	3,300	3,300	2,900	2,076	3,117
SERVICES & CHARGES						
01-0151-5421	OFFICIAL NOTICES/ADVERTISING	2,000	2,000	1,675	2,447	1,568
01-0151-5424	MEMBERSHIPS/DUES	300	300	300	300	300
01-0151-5425	CONFERENCES & SCHOOLS	2,760	2,760	1,200	1,995	2,104
01-0151-5428	ALLOCATED INSURANCE COST	1,500	1,500	1,500	1,500	1,500
01-0151-5491	BANK FEES	9,600	9,600	7,200	6,007	6,736
	SERVICES & CHARGES	16,160	16,160	11,875	12,249	12,208
	Total Finance	535,587	560,480	521,825	519,544	512,826
Dept 0152 - AUDITOR						
CONTRACTUAL SERVICES						
01-0152-5213	ANNUAL AUDIT SERVICES	30,050	30,050	27,000	30,255	30,755
01-0152-5219	ACTUARIAL SERVICES			6,400		7,200
	CONTRACTUAL SERVICES	30,050	30,050	33,400	30,255	37,955
Totals for dept 0152 - AUDITOR		30,050	30,050	33,400	30,255	37,955

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**CITY ASSESSOR
154**

DEPARTMENT: Assessor

PROGRAM MANAGER: Director of Administration and City Assessor

PROGRAM DESCRIPTION:

The Assessor's Office is responsible for setting the value of all property within the City for the purposes of determining the taxable value of real and personal property, upon which is levied the municipal, county, and school property tax. The City Assessor is an outside contractor. As of 2016, the Assessor Clerk position is now provided through the City's outside contractor and incorporated as part of their assessment services contract with the City.

SERVICES:

- Input and update information in property database.
- Inspect and review all properties that were issued permits for the current year, as well as any partial assessments occurring in the prior year, and determine the appropriate property value assessment.
- Provide assessment information to interested parties.
- Keeps an annual, updated list of businesses for personal property reporting.
- Prepare the Assessor's Final Report and TIF Valuation Report for submission to the Department of Revenue.
- Attend Board of Review as required by State Statutes.
- Perform a City-wide property revaluation which historically occurred on a three-year cycle. In 2015, however, the Common Council approved a contract to perform an "Interim Market Update" annually commencing with 2016. This "Interim Market Update" is approved for 2020 as well.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Assessor – Contracted ++	++	++	++	++	++	++
Assessor Clerk–Contracted ++	1.00	1.00	++	++	++	++
Total	1.00	1.00	0.00	0.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2015	2016	2017*	2018*	2019*	2020*
		Φ	Φ	Φ	Φ	Φ
Properties Inspected	548	516	489	479	563	575
Assessment Notices Mailed	332	12,881	12,296	12,142	12,185	12,200
Open Book Hearings	15	309	222	221	185	200
Board of Review Hearings	9	36	20	15	26	25
Residential Parcels	11,836	11,837	11,842	11,864	11,932	11,960
Commercial Parcels	551	543	557	560	561	568
Total Parcels	12,833	12,881	12,885	12,890	12,926	13,050
Assessed Value Increase	28m	289m	161m	201m	159m	190M

* Forecast

Φ Revaluation Year

BUDGET SUMMARY:

- 1) The City contracts for Assessor Services. This cost is less than the cost of a full-time hired City Assessor position.
- 2) The State of Wisconsin provides manufacturing assessment services for the City and, by law, charges for those services. As such, the rate of increase in that expense line item cannot be controlled by the City.
- 3) The City historically funded one-third of the cost of a revaluation each year so that a full revaluation can be done every third year without the budget suffering a significant, \$100,000 spike in expenditures. When the City did so it typically undertook an Exterior Revaluation where each property is visited curb-side and evaluated. Since 2013, however, an "Interim Market Update" has been performed as an allowable statutory alternative. Beginning with 2016, the City contracted with Tyler Technologies to perform the Interim Market Update Revaluation annually. An Interim Market Update Revaluation is anticipated again for 2020. For 2020, the total appropriation represents \$89,500 for Annual Maintenance Services and Clerical Services, and \$33,200 for 2020 Annual Revaluation Services.
- 4) Capital Outlay funding for 2020 includes replacement of an office chair/desk (\$600).

**City of Franklin, WI
Assessor - Dept 154**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0154 - CITY ASSESSORS						
CONTRACTUAL SERVICES						
01-0154-5210	PROFESSIONAL SERVICES	122,700	122,700	118,000	118,200	115,200
01-0154-5219	OTHER PROFESSIONAL SERVICES	87,000	87,000	84,000	84,000	83,000
01-0154-5299	SUNDRY CONTRACTORS	12,000	12,000	12,000	10,794	11,077
	CONTRACTUAL SERVICES	221,700	221,700	214,000	212,994	209,277
SUPPLIES						
01-0154-5311	POSTAGE	6,000	6,000	6,000	5,464	5,400
01-0154-5312	OFFICE SUPPLIES	1,500	1,500	1,500	1,078	1,319
01-0154-5313	PRINTING	4,000	4,000	4,000	3,385	3,494
	SUPPLIES	11,500	11,500	11,500	9,927	10,213
SERVICES & CHARGES						
01-0154-5421	OFFICIAL NOTICES/ADVERTISING	150	150	150	160	102
	SERVICES & CHARGES	150	150	150	160	102
	Total	233,350	233,350	225,650	223,081	219,592

LEGAL SERVICES

161

DEPARTMENT: Legal Services

PROGRAM MANAGER: City Attorney

PROGRAM DESCRIPTION:

The law firm of Wesolowski, Reidenbach & Sajdak, S.C. is responsible for conducting most of the legal business in which the City is involved, such as researching and preparing legal opinions, researching and drafting ordinances, drafting resolutions, providing general legal counsel services, providing representation for the purchase and sale of property, providing general litigation services and for the prosecution of ordinance and traffic code violations. Jesse A. Wesolowski serves as the City Attorney and Brian C. Sajdak, Christopher R. Smith, and Eduardo M. Borda serve as Assistant City Attorneys.

SERVICES:

- Attend all Common Council meetings.
- Attend all Plan Commission meetings.
- Attend all Community Development Authority meetings.
- Attend all Board of Review meetings.
- Prepare and/or review ordinances and resolutions.
- Consult with staff and elected officials on legal matters.
- Render legal opinions as requested.
- Hold instructional meetings.
- Coordinate legal defense of claims against the City.
- Represent the City, its boards and officers in civil claims and litigation.
- Prosecute ordinance violations.
- Prepare and/or review development agreements.
- Prepare and/or review City contracts.
- Provide Boards and Commissions support services drafting agendas, public hearing notices, resolutions, ordinances and/or motions for the Plan Commission, the Community Development Authority, the Environmental Commission, and the Parks Commission, and staff liaison services and support as required to the Community Development Authority, the Economic Development Commission, and the 27th Street Committee.

STAFFING – Contractual

ACTIVITY MEASURES:

Activity	2015	2016	2017	2018	2019*	2020*
Hours of Service	5,615	5,096	5,327	5,094	5,298	5,298
Matters Litigated	2	15	17	6	4	5
Municipal Court Cases	9,279	10,533	9,447	9,999	8,772	9,000

* Forecast

**City of Franklin, WI
Legal Services - Dept 161**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0161 - LEGAL SERVICES						
CONTRACTUAL SERVICES						
01-0161-5212	LEGAL SERVICES	196,000	196,000	187,000	186,537	182,911
01-0161-5213	LEGAL SERVICES-COURT	70,000	70,000	67,000	56,152	65,281
01-0161-5214	BOARD&COMMSN SUPPORT-PARALG	57,900	57,900	56,200	56,300	56,200
01-0161-5251	SPECIAL ATTORNEY SERVICE				288	7,343
01-0161-5253	ATTORNEY FEES - ADDITIONAL SERVICE	32,650	32,650	5,000	2,940	10,980
	CONTRACTUAL SERVICES	356,550	356,550	315,200	302,217	322,715
SERVICES & CHARGES						
01-0161-5425	CONFERENCES & SCHOOLS			700		890
01-0161-5427	COURT COSTS	450	450	450	625	460
	SERVICES & CHARGES	450	450	1,150	625	1,350
	Total	357,000	357,000	316,350	302,842	324,065

MUNICIPAL BUILDINGS

181

DEPARTMENT: Municipal Buildings

PROGRAM MANAGER: Director of Administration (assisted by Building Operations Supervisor)

PROGRAM DESCRIPTION:

The Municipal Buildings Department provides for the operation and maintenance of the City's buildings which include: the City Hall Complex; Law Enforcement Building; and Library. To a lesser extent the division may support or assist with other buildings such as Legend Park Buildings; Fire Stations 1, 2, and 3; the Public Works Garage and accessory buildings. Custodial service employees are provided to City Hall, Law Enforcement Building, and Library.

SERVICES:

- Provide custodial services at City Hall, Law Enforcement Building, and Library.
- Operate and maintain City buildings and aspects of grounds maintenance not performed by Department of Public Works staff.
- Coordinate repairs and major maintenance projects in City facilities, including ADA compliance activities.
- Procure maintenance materials and supplies for said municipal buildings. The cost of maintenance materials, supplies, and utilities are included in the budgets of the Law Enforcement Building, Library, Fire Stations, Public Works Garage, and the Sewer and Water Building.

STAFFING:

Authorized Positions (FTE)	2015	2016	2017	2018	2019	2020
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Custodian	1.78	1.78	1.78	1.78	1.78	1.78
Custodian	1.25	1.25	1.25	1.25	1.25	1.25
Seasonal Maintenance	0	0	0	0	0	0
Total	4.03	4.03	4.03	4.03	4.03	4.03

ACTIVITY MEASURES:

Square Footage:	2015	2016	2017	2018	2019	2020
City Hall	47,206	47,206	47,206	47,206	47,206	47,206
Fire Stations	37,750	37,750	37,750	37,750	37,750	37,750
Public Works Building	45,450	45,450	45,450	45,450	45,450	45,450
Sewer & Water Building	6,620	22,304	22,304	22,304	22,304	22,304
Law Enforcement Building	68,300	68,300	68,300	68,300	68,300	68,300
Library Building	40,000	40,000	40,000	40,000	40,000	40,000
Total Square Footage	245,326	261,010	261,010	261,010	261,010	261,010

*Forecast

BUDGET SUMMARY:

- 1) Staffing for 2020 reflects a continuation of adopted 2019 staffing levels, consisting of one supervisor, one full-time maintenance custodian, two part-time maintenance custodians, and two part-time 2nd shift custodians.
- 2) Allocated Payroll Cost – This credit represents the portion of the departmental expense charged to the Police and Library operations.
- 3) Capital Outlay purchases include: Replacement of Conference Room Chairs (\$9,500); Replacement of Snow Removal Tractor (\$30,000); Landscaping around City Hall (\$30,000); Replacement of City Hall Exterior Sign with Digital LED Message Board (\$50,000); City Hall Lobby Historical Gallery (\$5,000).

City of Franklin, WI Muni Buildings - Dept 181

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0181 - MUNICIPAL BUILDINGS						
PERSONAL SERVICES						
01-0181-5111	SALARIES-FT	105,197	105,197	102,400	101,967	97,433
01-0181-5113	SALARIES-PT	78,353	78,353	71,800	77,337	78,381
01-0181-5114	SEVERANCE PAYMENTS	13,000				
01-0181-5117	SALARIES-OT	4,500	4,500	4,500	1,760	3,381
01-0181-5118	COMPTIME TAKEN				6	12
01-0181-5133	LONGEVITY	360	360	360	347	520
01-0181-5134	HOLIDAY PAY	11,084	11,084	11,600	10,657	10,251
01-0181-5135	VACATION PAY	12,874	12,874	12,500	11,152	11,195
	PERSONAL SERVICES	225,368	212,368	203,160	203,226	201,173
EMPLOYEE BENEFITS						
01-0181-5151	FICA	14,456	14,456	15,500	15,140	15,024
01-0181-5152	RETIREMENT	12,291	12,291	9,300	6,803	42,705
01-0181-5153	RETIREE GROUP HEALTH	1,465	1,465	1,400	1,512	1,035
01-0181-5154	GROUP HEALTH & DENTAL	37,780	42,060	38,400	34,535	32,384
01-0181-5155	LIFE INSURANCE	565	565	550	526	512
01-0181-5156	WORKERS COMPENSATION INS	8,076	8,076	7,700	7,190	9,805
01-0181-5162	EMPLOYER HSA CONTRIBUTION		1,500	1,500		
01-0181-5199	ALLOCATED PAYROLL COST	(186,000)	(177,480)	(177,480)	(179,160)	(177,480)
	EMPLOYEE BENEFITS	(111,367)	(97,067)	(103,130)	(113,454)	(76,015)
SUPPLIES						
01-0181-5312	OFFICE SUPPLIES	115	115	100	67	27
01-0181-5326	UNIFORMS	1,000	1,000	750	607	731
01-0181-5331	FUEL/LUBRICANTS	100	100	100	70	
01-0181-5342	CONSUMABLE TOOLS	250	250	250	1,025	198
	SUPPLIES	1,465	1,465	1,200	1,769	956
FACILITY CHARGES						
01-0181-5551	WATER	1,900	1,900	1,700	1,881	1,803
01-0181-5552	ELECTRICITY	60,000	60,000	59,000	57,851	59,023
01-0181-5553	SEWER	900	900	850	850	663
01-0181-5554	NATURAL GAS	12,000	12,000	11,000	11,291	9,591
01-0181-5555	LANDSCAPE MATERIALS	3,000	3,000	1,000	909	971
01-0181-5556	JANITORIAL SUPPLIES	6,250	6,250	6,000	5,617	5,186
01-0181-5557	BUILDING MAINTENANCE-SYSTEMS	22,500	22,500	22,500	21,476	23,029
01-0181-5559	BUILDING MAINTENANCE-OTHER	9,500	9,500	9,000	10,581	9,441
	FACILITY CHARGES	116,050	116,050	111,050	110,456	109,707
	Total	231,516	232,816	212,280	201,997	235,821

**INSURANCE
194**

DEPARTMENT: Insurance

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

The City accounts for all insurance program activities in a separate General Fund department, excluding employee health insurance. Insurance coverage maintained by the City includes general and umbrella liability, property, auto, professional liability, and worker compensation policies. Third party insurance companies provide all insurance coverage for the City. Workers Compensation costs are based on covered payroll amounts multiplied by standard rates established by the State. The City's worker compensation insurance carrier also offers a dividend program, which makes the City eligible to earn dividends if claim costs fall below specified thresholds. Good claims experience may increase the amount of the dividend available to the City. The full-expected premium cost is budgeted as expenditure; estimated dividends are budgeted as revenues on a conservative basis, as the amounts are subject to change based on claims experience. Insurance amounts are allocated to various City departments, the Library, Water Utility, and Sewer Fund through an ongoing administrative allocation.

BUDGET SUMMARY:

- 1) The largest expense within the funding for this area is workers compensation costs. The State sets rates and calculates the City's modification factor based upon claims history. Workers Compensation expenses are charged out to the operating department budgets. Changes in rates are not established by the State until October 1st, but not much is expected. The State-determined modification factor that is applied to the City of Franklin has stabilized and is expected to reflect no added surcharge based on claims history.
- 2) The insurance budget not allocated to specific departments represents mainly public officials' liability insurance.

**City of Franklin, WI
Insurance - Dept 194**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
SERVICES & CHARGES						
01-0194-5501	INCURRED CLAIM-CURRENT YEAR				5,000	
	SERVICES & CHARGES				5,000	
FACILITY CHARGES						
01-0194-5511	BUILDING INSURANCE	64,100	64,100	62,200	60,894	61,340
01-0194-5512	AUTO/EQUIPMENT INSURANCE	87,500	87,500	84,500	84,210	79,990
01-0194-5513	PUBLIC LIABILITY	108,600	108,600	98,500	97,822	96,923
01-0194-5514	PROFESSIONAL LIABILITY	42,900	42,900	40,000	39,751	38,013
01-0194-5516	UMBRELLA INSURANCE				15,500	15,520
01-0194-5517	WORKERS COMPENSATION INS	450,000	450,000	425,000	400,696	497,886
01-0194-5518	PUBLIC OFFICIALS E&O INSURCE	51,900	51,900	49,000	48,344	47,774
01-0194-5560	CHARGES&CREDITS-INTERDEPTMTL	(259 150)	(265 000)	(265,000)	(274 058)	(274 106)
01-0194-5561	WORKERS COMP-CONTRA	(450,000)	(450,000)	(415 000)	(400,651)	(497,886)
	FACILITY CHARGES	95,850	90,000	79,200	72,508	65,454
	Total	95,850	90,000	79,200	77,508	65,454

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**UNCLASSIFIED, CONTINGENCY & ANTICIPATED UNDERSPENDING
198, 199**

DEPARTMENT: Unclassified, Contingency & Anticipated Under spending

PROGRAM MANAGER: Director of Finance & Treasurer

PROGRAM DESCRIPTION: These programs provide for miscellaneous accounts that are not contained in department operating budgets.

Department 198 Unclassified: Items accounted for in this department include refunded taxes, special assessments on City owned property (if any) and claims or judgment costs.

Department 199 Contingency: This area carries the annual contingency appropriation. This appropriation is made to address unforeseen expenditures in the General Fund or to allow Common Council to retain control of program expenditures that are uncertain at time of budget adoption. Funds may be expended directly from the contingency account, but are generally transferred to General Fund operating budgets by specific Common Council action.

Contingency is composed of an unrestricted contingency which can be spent by a simple majority of the Common Council and a Restricted Contingency which would require four affirmative votes of Council members to expend.

Department 199 Anticipated Under spending: Historically the City budgets have been under spent for a variety of reasons. The primary reason is manpower positions that are vacant for a portion of the year due to natural turnover of staffing. While it is difficult to predict where the vacancies will occur from year to year it is probable that vacancies will occur. It is reasonable to budget for a vacancy factor. By doing so the residents are not taxed for an expenditure that will not be made. This has been a longstanding practice in the City of Franklin.

**City of Franklin, WI
Unclassified - Dept 198 & Contingency - Dept 199**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0198 - UNCLASSIFIED EXPENSES						
FACILITY CHARGES						
01-0198-5543	REFUNDED PROPERTY TAXES	27,500	2,500	15,500	1,127	20,139
	FACILITY CHARGES	27,500	2,500	15,500	1,127	20,139
	Total	27,500	2,500	15,500	1,127	20,139
Dept 0199 - CONTINGENCY						
CONTINGENCY						
01-0199-5110	RESTRICTED CONTINGENCY	1,335,000				
01-0199-5497	ANTICIPATED UNDEREXPENDITURE	(315,000)	(315,000)			
01-0199-5499	UNRESTRICTED CONTINGENCY	125,000	125,000		1,200	
	CONTINGENCY	1,145,000	(190,000)		1,200	
	Total	1,145,000	(190,000)		1,200	

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