

CITY OF FRANKLIN

2021 ADOPTED BUDGET

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**CITY OF FRANKLIN, WISCONSIN
2021 BUDGET
TABLE OF CONTENTS**

	<u>Page</u>
Letter of Transmittal	1
Summary of Budget.....	9
Budget Process and Calendar.....	11
Opportunities and Threats.....	13
Summary of Assessed Values.....	15
Tax Levy and Tax Rate Information	19
Official Budget Appropriation Units.....	23
Personnel Authorized Positions and Requests.....	35
General Fund	
Revenues.....	39
Expenditures.....	49
Departmental Budgets of the General Fund:	
General Government:	
Mayor	55
Aldermen	57
Municipal Court.....	59
City Clerk & Elections.....	61
Information Services	67
Administration & Human Resources.....	71
Finance & Audit.....	75
City Assessor.....	79
Legal Services	81
Municipal Buildings.....	83
Insurance.....	85
Unclassified and Contingency.....	87
Public Safety	
Police.....	89
Fire and Public Fire Protection	95

	<u>Page</u>
Inspection Services	101
Sealer of Weights and Measures.....	105
Public Works:	
Engineering and Public Works	107
Highway	111
Parks	119
Street Lighting	121
Weed Control	123
Health & Human Services:	
Public Health	125
Animal Control	129
Culture and Recreation	
Recreation	131
St. Martin's Fair	133
Conservation and Development:	
Planning	135
Economic Development	139
Transfers to Other Funds	143
Special Revenue Funds:	
Library Fund.....	145
Tourism Commission	153
Solid Waste Fund.....	155
Sanitary Sewer Fund.....	157
Water Fund	161
Civic Celebrations.....	167
St. Martin's Fair.....	169
Donations Fund.....	170
Grant Funds	
Fire/Police/Other.....	171
Health.....	173

	<u>Page</u>
Capital Funds	
Capital Outlay	179
Equipment Replacement	187
Capital Improvement.....	191
Street Improvement	203
Development	207
Utility Development	211
Debt Service.....	213
Tax Incremental Districts (TID).....	221
TID 3.....	221
TID 4.....	224
TID 5 Ballpark Commons/TID 7 Velo Village.....	227
TID 6 Bear Development.....	233
TID 8	233
TID Outstanding Debt.....	234
Internal Service Fund	239
Budget Ordinance.....	243

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December 31, 2020

**Adopted 2021 Budget
Transmittal Letter and Executive Summary**

Honorable Mayor and Common Council:

I am pleased to transmit the adopted 2021 Budget as approved by the Common Council on November 17, 2020. The budget includes: the general fund, special revenue funds, capital funds, the debt service fund, tax incremental financing district funds, and an internal service fund.

Major Highlights of the 2021 Adopted Budget

- All currently provided City services are maintained, with no reduction in staffing.
- Levy increase of \$176,200 - **Increase only to the extent of new growth which does not increase the overall tax burden to property owners** (i.e. increase equal to increase in value due to net new construction only).
- City of Franklin, local share only, equalized tax rate of **\$4.97** per thousand dollars of value – **This is a \$0.19 decrease compared to the 2020 equalized tax rate of \$5.16 per thousand dollars of value.**
- City of Franklin, local share only, assessed tax rate of **\$5.05** per thousand dollars of value – **This is a \$0.27 decrease compared to the 2020 assessed tax rate of \$5.32 per thousand dollars of value.**
- A substantial reduction in shared revenue from the State for participation in the expenditure restraint program. While the City continues to meet the expenditure limitation, the aids are unavailable to communities with a tax rate of less than \$5 per thousand dollars. The average 5-year history of these aids to the City is approximately \$170,000.
- Fully balanced budget with no planned use of fund balance.
- General fund revenues increased by \$239,838 compared to the 2020 budgeted revenues.
- General fund expenditures decreased by \$23,952, compared to the 2020 budgeted expenditures. This is net of restricted contingency, transfers out, and a \$250,000 Council authorized appropriation for 2021 facilities maintenance which will be funded with surplus from 2020, if available.
- General fund personnel costs decreased by \$232,031, compared to the 2020 budgeted personnel costs, due to un-funding a previously funded position in Administration, appropriately allocating costs according to the purposes they are expended for in the areas of Utilities and Health Insurance. and a credit to the general fund for health insurance savings.

- A funded reserve, in the amount of \$200,000, has been included as part of the City's succession plan, acknowledging that we have a very seasoned workforce, and a substantial number of employees, across all departments, who are of retirement age. These funds will assist the City in maintaining required staffing levels, funding the separation costs so that positions do not need to be held open for a period of time, as we experience larger than normal turnover, which is expected to last approximately 5-7 years.
- With a goal of lowering overall plan costs, adjustments to the health insurance benefit are being made to shift the focus to attacking the cost of claims and engaging employees to do the same.
- An adjustment to the OPEB Trust and the general fund to account for investment management services provided by a general fund employee.
- Hotel/Motel tax is adjusted from 6% to 8%. A 2021 increase is anticipated in the amount of approximately \$121,000 for Tourism only, based on pre-COVID-19 revenues.
- New borrowing across all funds is projected to be \$17 Million, including: \$2 Million for City capital needs, per the City's plan to borrow funds for capital needs on an alternative year basis; \$9 Million for tax incremental financing purposes, specifically for infrastructure and development incentives; \$3 Million in Sewer debt, to fund the proposed lift station; and \$3 Million in Water debt, to partially fund a new water tower.
- No change in the solid waste fee is projected for 2021.
- The sewer fee is expected to increase in 2021, due to the construction of a new lift station as well as the annual adjustment by MMSD.

2021 Budget Priorities / Guiding Assumptions / Strategies

Establishment of prudent, fiscally responsible budget

The overriding theme of the budget preparation process was to focus on continuing the work done in prior years to maintain a prudent and fiscally responsible budget, while ensuring that we are able to continue providing the high-quality services our citizens, community partners, business owners, and visitors have come to expect.

Ongoing, known challenges

There are a number of ongoing, known challenges that the City is faced with each year when establishing a budget as well as throughout the year while carrying out operations under the established budget. First, the challenge is to find a balance between the number and level of services provided compared to the costs to provide those services to ensure that taxpayers receive a reasonable and fair value for their tax dollars. Next, there are numerous restraints at the State level, including: levy limits; expenditure restraint limits; shared revenues (transportation aids, property tax aids, and exempt computer aids), which are not always fully funded; marketplace pressures; economy-based pressures; and political pressures. All of these limits, restrictions, and pressures affect the City's operations each and every year, thus making it more challenging every year to arrive at a balanced, workable budget.

Unique Challenge

One of the other main themes in preparing the 2021 budget was uncertainty. With a very unique challenge occurring in 2020, namely COVID-19, there were a number of changes in how we serve our customers and do business. While the pandemic has definitely had an impact on how the City has provided services, it has not prevented high-quality services from being provided on

a consistent basis. Working for a City, being deemed essential, and providing critical services, is a tall order, whether it be Health Services, Public Safety, Elections, Public Works, or other Departments working to continue on with other needed City services. Our employees have not skipped a beat in carrying out all of these critical services at a very high level, which is something we can be particularly proud of. Thankfully, the City of Franklin, as an employer, has been able to meet these challenges, without a substantial added burden on the taxpayers. With the help of our partners in the State and Federal Government, additional resources have been made available to assist in combatting the pandemic. In fact, current projections show the City ending 2020 in a favorable financial position.

The adopted 2021 budget assumes that there may still be a considerable amount of uncertainty in 2021, and reflects the following: (1) some expected, reduced revenues, (2) a level of planning that is currently being done to address technology-related strategies that will be needed if/when operations need to be altered in the future, (3) a level of conservatism in case some additional funds are needed unexpectedly, (4) the possibility that, in the event things spin out of control, as they did at the beginning of the pandemic, additional resources may again be forthcoming from our partners at the State and Federal level, (5) the prospect of being able to reserve some amount of available, 2020 year-end surplus, that could be used in 2021 for emergency actions, without needing to dip into our fund balance, and, as a last resort, (6) fund balance may need to be used, as the pandemic certainly qualifies as a 'one-time, temporary event' in which utilizing fund balance is found to be acceptable. In addition, there are not any unfunded requests in the 2021 approved budget that would need to be paid for with contingency (i.e. fund balance).

Maintaining City services, protecting City assets, using resources responsibly

As a service organization, our employees are our largest asset, which we rely on heavily to provide high-quality services throughout the City. As such, we must attract, support, develop, and retain strong, productive employees to perform those services. While there is a separate set of rules, in the form of bargaining agreements in place for certain Police and Fire employees, it is important for us to remember that all of our employees play a vital role in making the City successful, and any one group should not be considered less valuable than another. To that end, and knowing that it has not always been possible over the past nine years, this budget includes comparable pay and benefits for all employee groups to the extent possible. Also, in regard to staffing, a significant assumption is that, with the limited resources and tight restrictions, it is unlikely that additional permanent positions could be added to the City's organizational chart at this time even though most departments are running extremely lean, and undeniably have the need for additional labor hours in order to accomplish all of the duties and tasks under their responsibility. To bridge this gap, there have been some temporary help positions added, for 2021 only, in the areas of Public Works/Parks and Planning to ensure that necessary services, duties, and tasks are completed.

With respect to other operating costs, the goal throughout the budget process was to review everything, in detail, finding ways to trim costs without compromising service levels. Staff has and will continue to consider options, including: consolidating services; adopting feasible new technologies to provide services in a more cost-effective manner; contracting for services in areas and projects in which special expertise is needed, full-time staffing is not feasible or required in the long-term, and it is the most cost-effective way to successfully accomplish the task/project; and other workable methods to meet the needs of the community.

In regard to capital items, a large part of the City's budget, each request was reviewed on a zero-based budget approach. This means that each capital request was reviewed on its individual merits, without consideration to how much a department budgeted and received for

capital in previous years. This strategy was utilized due to the substantial impact and cumulative effect that deferred capital projects have on operating costs due to maintenance and upkeep. For example, keeping a snow plow in service for too long could be costing the City more than investing in a new snow plow in the long run, and likewise for other equipment, infrastructure, and improvements.

Managing Debt

The City of Franklin holds a very positive debt rating, Aa2, as was confirmed by the most recent debt issuance in 2020. Per Moody's, the City's bond rating agency, the Aa2 rating reflects the City's expanding, wealthy tax base; healthy operating reserves and liquidity; and a modest pension burden. It is important for the City to monitor its debt activities closely, in order to maintain its strong rating.

As the City has completed a number of development agreements in recent years, there has been a considerable amount of debt taken on, as well as committed to in the near future, to accommodate the execution of those agreements. As a result of this, the City's debt burden, along with its exposure, has grown considerably, although it currently remains below the City's self-imposed, internal limit of 2% of the City's equalized value (40% of the limit prescribed by law), which equates to approximately \$91.8 Million outstanding at any given time. This is considerably lower than the statutory limit of 5% of the City's equalized value, which equates to approximately \$229.4 Million. However, please note that, in the marketplace, a municipality that limits itself to utilizing 50% or less of its capacity, which equates to approximately \$114.7 Million in the City's current situation, is viewed as favorable.

With the City's expected debt position at the end of 2020, and a margin of indebtedness of approximately \$27.2 Million below the internal debt limit, it is important to note that great care must be taken when committing to the future use of debt, with an eye on additional exposure as well as future needs, so as not to exceed the limits, or if it chooses to change the internal limit, it does so purposefully and knowingly.

In addition, the new debt planned for 2021, all currently slated to be issued as general obligation debt, backed by the full faith of the City, includes the following: (1) \$2 Million for City capital needs, per the City's plan to borrow funds for capital needs on an alternative year basis; (2) \$9 Million for tax incremental financing purposes, specifically for infrastructure and development incentives; (3) \$3 Million in Sewer debt, to fund the proposed lift station; and \$3 Million in Water debt, to partially fund a new water tower, for a projected total of \$17 Million in new borrowing in 2021.

Ensuring long-term fiscal health

A major indication of the City's long-term fiscal health is the size of its general fund, fund balance it maintains over time, in comparison to its annual expenditures. Having an appropriately-sized fund balance is critical for many reasons, including: (1) illustrating to bondholders that the City is fiscally responsible and is worthy of their investments, (2) lowering the City's exposure with regard to unexpected emergencies and disasters, (3) allowing for adjustments when needed for sudden decreases in revenue or unexpected increases in expenditures, (4) savings for a large, future initiative or project that cannot be funded on an annual basis, and (5) having the security of available funds that are not planned to be used. As of the end of 2020, the fund balance may be more than 30% of 2020 planned expenditures. This is a strong indicator of self-restraint and foresight exercised by the City in the past, and something we need to continue into the future.

With the City's current Fund Balance Policy requiring a range for fund balance between 20% and 30% of the current year's budgeted expenditures, the end of 2020 may present an opportunity

for the City in that it could decide how to utilize any funds greater than 30% of expenditures. Per the established policy, these funds would be utilized for expenditures that are of a one-time nature and do not require repeated resources to maintain expenditures. This could include options such as: (1) a deposit to our OPEB trust, (2) use of the funds for capital items in lieu of borrowing, or (3) another similar purpose.

By establishing and working through all of these priorities, guiding assumptions and strategies, and working closely with the departments to identify areas where adjustments could be made without over compromising the 2021 plan, a balanced, responsible budget was arrived at.

2021 Budget and Operational Focuses

- Growth/Development – Smart City growth is imperative to our future. The City has been working on this for a number of years, and will continue to do so in 2021. Fully evaluating proposed developments, and searching out and pursuing desired developments, based on City plans and goals, needs to be the continued focus. This includes finding a balance in how the City encourages development, and the need to fund improvements for growth to occur, while understanding that additional resources are not available until sometime after the development occurs.
- Creating and implementing a plan to address City-wide aging infrastructure – This initiative was started in 2020, by partnering with a consultant to review the condition of the City's infrastructure. In 2021, the goal is to use those results to create a long-term, cohesive, City-wide replacement/improvement plan, and an accompanying responsible financial model to properly execute the plan.
- Determination of the City's future water source – This initiative, which started a number of years ago, will be an ongoing focus in 2021 to ensure that the City's future is secure with regard to this critical resource.
- Attracting/maintaining a high-quality workforce – With today's workforce being more mobile than ever before and the local economy being pushed to its limits with regard to the number of available, qualified employees, it is important that the City focus on this area to ensure the continuity of services moving forward, including the following initiatives:
 - *Succession Planning* – With so many seasoned employees who are reaching retirement, it is important to establish and execute a plan to backfill positions as needed, so that positions do not need to be held open for a period of time, including a transition strategy, attraction strategy, and training and development strategy. Also, in lieu of immediately replacing a recently retired Accountant in the Finance Department, the plan is to hold that position open until the middle of 2021, when a 'Finance Director in Training' will be hired to work with the current Finance Director in his last year of employment, prior to retirement, to ensure a smooth transition for this critical position. Then, once the incumbent Finance Director retires, which is planned to occur in 2022, the 'Finance Director in Training' will fill the Finance Director position, and the Accountant position will be filled.
 - *Continual review of pay and benefits* – Focusing on how to better spend our labor and benefit dollars to maximize the return on investment, as well as ensuring that we are in line with comparable employers, is an important ongoing initiative. This includes: employee engagement and participation in containing health insurance costs, surveys among comparable employers, policy review and updates, and performance evaluations.

- *Implementation of the merit pay element of the authorized classification and compensation plan* – The current classification and compensation plan, that was approved approximately 5 years ago, includes a merit element that allows employees, through performance, to achieve a placement over the 65% level in their pay grade; however, no merit plan has been developed to date, which is creating an issue with retention. Since there was \$36,600 budgeted for this purpose in 2020, which remains unused due to the absence of an operating merit plan, these funds are being carried over, for use in 2021, once a prudent plan has been authorized by the Council.
- Focus on operational efficiencies / evaluation of services provided – There will be an ongoing focus on how we can continue providing high-quality services, with limited resources, getting tighter each year. This includes: rethinking how we provide services; prioritizing the services provided, based on the community’s needs; utilizing technology when possible to supplement and sustain services; searching out public/private partnerships to fill gaps, and making the best use of our resources as possible, to obtain the best return.

Strengths/Opportunities

- Developable Land – Developable land is something not all communities have. This is a great feature for the City, allowing the City to plan and execute smart growth, providing additional amenities as well as spreading costs over more value.
- Funding for Capital Items – While the budget continues to get tighter and tighter, the City has been able to accomplish something that other cities have not—continuing to fund a large portion of its capital needs through the tax levy and landfill siting fees. The City made some excellent choices with regard to the landfill located in Franklin. The landfill siting fees received by the community have been instrumental in addressing capital needs. We need to continue to carefully consider the use of these funds on an ongoing basis, and understand that these revenues will likely sunset in 20-30 years.
- Impact Fees / Improvements – Continued planning and execution of desired and required improvements, due to growth, needs to remain high on the City’s list of priorities. Coupling these fees with other available resources to build what is needed for the community is an economical way to make needed improvements a reality.
- Other Post-Employment Benefits (OPEB) Trusts – The City continues to be diligent in its funding of these future obligations, but needs to keep this on the radar as additional funds are available so as not to get into a position where funds are needed in the trusts at times when the City is not in the position to contribute.

The Process

- The Mayor, along with staff, presented the Mayor’s Recommended 2021 Budget on September 15th, to the Common Council and the Community, at the regularly scheduled Common Council Meeting. The Common Council then referred the draft budget to the Finance Committee for a thorough review.
- The Finance Committee met to review the draft budget in depth over four meetings, as noted below:
 - Tuesday, September 22nd, 4 PM - Introduction of 2021 Budget for all funds, revenues and expenditures, cost allocations, personnel head counts & additions;

- Thursday, September 24th, 4 PM - Capital & Operating Budget - Public Safety, Health, and Conservation & Development;
 - Tuesday, September 29th, 4 PM - Capital & Operating Budgets - Public Works, General Government and Recreation; and
 - Thursday, October 1st, 4 PM - TIDs, Solid Waste, Sewer, Debt Service, Total Tax Levy and Tax Rates.
- The Finance Committee presented their recommended changes to the Common Council, who discussed and adopted the recommendations at their regularly scheduled October 6th Meeting.
 - The Common Council then continued their consideration of the proposed budget from October 6th through November 17th.
 - The statutorily required public hearing notice was published on October 28th, on the then current budget details, and the Public Hearing was held by the Common Council on November 17th.
 - And, the Common Council wrapped up their deliberation and approved the 2021 Proposed Budget on November 17th.

Closing Remarks

This budget, under the Mayor’s direction and guidance, in cooperation with the Common Council and Finance Committee, is the result of a thorough review of sources and uses, careful consideration of current and expected spending, and a number of compromises, with the focus throughout being how to serve the community in the most favorable way. It was through a substantial amount of hard work, resolve, and follow-through by all parties involved that a prudent, fiscally responsible plan for 2021 was arrived at.

The Mayor and I would like to thank all of the departments for their leadership, diligence, cooperation, and willingness to make some very difficult, unselfish decisions in order to present a fiscally responsible budget to the Council. A great deal of ingenuity was used to maintain necessary service levels, while keeping the budget changes to a minimum in the face of so many restrictions and limitations, as well as the uncertainty. A big thanks also goes out to the Finance Committee and Common Council for all of the hard work, insight provided, and willingness to work as a team on this critical initiative. And, special thanks are extended to Finance Director, Paul Rotzenberg, and his staff, as well as Lisa Huening, for all of their hard work in preparing this budget document.

Staff is look forward to executing the well thought out, productive 2021 plan which reflects the values and serves the needs of the community.

Respectfully Submitted,

Peggy Steeno, CPA, MBA
Director of Administration

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City of Franklin, WI
All Funds

ADOPTED

Statement of Revenues & Expenditures For the Year Ended Dec. 31, 2021 Budget	General Fund	Debt Service	Tax Increment Districts	Special Revenue	Capital Funds	ADOPTED Total	Internal Service
REVENUES							
REAL ESTATE TAXES	19,184,900	1,100,000	3,803,500	1,337,200	296,000	25,721,600	
REVENUE - OTHER TAXES	626,900	21,000	679,600	83,000	1,305,852	2,716,352	
TRANSFERS - IN	1,050,000					1,050,000	
INTERGOVERNMENTAL	1,785,400	-	173,140	329,830	1,089,500	3,377,870	
LICENSES & PERMITS	1,108,650	-	-	24,000	-	1,132,650	
PENALTIES & FORFEITURES	490,000	-	-	0	-	490,000	
CHARGES FOR SERVICES	2,424,650	-	-	2,070,949	1,735,000	6,230,599	2,867,599
INTERGOVERNMENTAL CHARGES	203,200	-	-	0	-	203,200	
INTEREST & INV INCOME	359,718	15,000	270,000	20,500	260,700	925,918	15,000
MISCELLANEOUS	135,750	-	220,000	80,000	157,250	593,000	144,800
TOTAL REVENUES	27,369,168	1,136,000	5,146,240	3,945,479	4,844,302	42,441,189	3,027,399
EXPENDITURES							
GENERAL GOVERNMENT TOTAL	3,162,903	-	41,475	-	15,000	3,219,378	246,623
PUBLIC SAFETY TOTAL	18,352,063	-	-	104,600	-	18,456,663	2,003,808
PUBLIC WORKS TOTAL	4,288,736	-	665,120	2,048,984	-	7,002,840	524,073
HEALTH & HUMAN SERVICES TOTAL	713,239	-	-	319,224	-	1,032,463	92,483
CULTURE & RECREATION TOTAL	218,343	-	-	1,544,588	-	1,762,931	123,311
CONSERVATION & DEVELOPMENT TO	599,884	-	3,585,225	320,000	-	4,505,109	92,483
CONTINGENCY - Dept 199	2,760,000	-	-	-	190,650	2,950,650	-
CAPITAL OUTLAY	-	-	8,150,500	176,000	13,589,735	21,916,235	
PRINCIPAL	-	1,480,000	965,000	-	-	2,445,000	
INTEREST	-	137,363	1,410,432	-	-	1,547,795	
DEBT ISSUANCE COSTS	-	-	150,000	-	100,000	250,000	
TRANSFERS OUT	24,000	-	-	-	-	24,000	
TOTAL EXPENDITURES	30,119,168	1,617,363	14,967,752	4,513,396	13,895,385	65,113,064	3,082,781
(EXPENDITURES)	(2,750,000)	(481,363)	(9,821,512)	(567,917)	(9,051,083)	(22,671,875)	(55,382)
Transfers In		479,895	-	24,000	8,349,750	8,853,645	
Transfers Out		(25,886)	-	-	(5,038,259)	(5,064,145)	
General Obligation Debt Issued		-	9,000,000	-	2,000,000	11,000,000	
Net Change in Fund Balance	(2,750,000)	(27,354)	(821,512)	(543,917)	(3,739,592)	(7,882,375)	(55,382)
Beginning Fund Balance	8,859,136	1,073,561	1,399,693	1,988,586	14,278,422	27,599,398	2,488,519
Ending Fund Balance	6,109,136	1,046,207	578,181	1,444,669	10,538,830	19,717,023	2,433,137

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Budget Process and Calendar

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

The annual budget includes:

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

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

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

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

**CITY OF FRANKLIN
2021 ANNUAL BUDGET
BUDGET PREPARATION TIMETABLE**

- Monday, February 17 Common Council approved 2021 Budget preparation schedule
- Monday, July 6 Committee of the Whole – Identify and Provide Direction on Major Budget Issues
- Tuesday, September 15 Presentation of Mayor’s Recommended Budget to Common Council

FINANCE COMMITTEE REVIEW

- Tuesday, September 22nd Introduction for all funds, revenues and expenditures, cost allocations, personnel head counts & additions
- Thursday, September 24th Capital & Operating Budget - Public Safety, Health, and Conservation & Development
- Tuesday, September 29th Capital & Operating Budgets - Public Works, General Government and Recreation
- Thursday, October 1st TIDs, Solid Waste, Sewer, Debt Service, Total Tax Levy and Tax Rates
- Monday, October 5 Committee of the Whole Agenda item: Review of Mayor’s Recommended Budget
- Tuesday, October 6 Alternate day for Committee of the Whole meeting and budget discussion in conjunction with regular Common Council meeting
- Friday, October 16 Last day for changes to be included in the Public Hearing notice
- Wednesday, October 21 Preparation of Budget Public Hearing Notice
- Wednesday, October 28 Publication of Preliminary Budget and Hearing Notice
- Monday, November 2 Committee of the Whole meeting available for discussion of any budget Topics as may be needed
- Tuesday, November 3 Regular Common Council Meeting, discussion of the Budget
- Tuesday, November 17 **Regular Common Council Meeting**: Public Hearing on the Annual Budget and Adoption of 2021 Annual Budget. [Note: The late date does not provide an opportunity for delay of adoption without a special meeting soon thereafter.]

Opportunities and Threats - Could Impact Franklin in Current and Future Budgets

Opportunities

- Franklin's history of strong property values and growth, in addition to its location relative to significant transportation corridors, and past successful TID developments suggests that the community could again see strong development numbers if sufficient market-ready and market-attractive parcels become available
- Level of City tax rate remains prudent and fiscally responsible, and is very favorable in comparison to other Milwaukee County communities
- Further northerly expansion of the Waste Management Landfill will provide additional revenue from siting fees. Life of Landfill Siting Fees is expected to extend 20-30 additional years
- Consolidation and/or active cooperation of similar services with neighboring communities
- Billing 100% of the fire protection charges to the water utility customers instead of the current practice of 50% to the property tax levy and 50% to the utility customers – the Public Fire Protection tax levy supported fee is \$270,000
- Establishing a property tax equivalent from the Sewer Service Fund that would provide the equivalent of property taxes on the sewer service assets similar to the amounts charged to the Water Utility (requires a state law change)
- Development activities south of Ryan Road will spur additional investment due to the construction of the Ryan Creek Sewer Interceptor
- Improve infrastructure design requirements on new development that result in longer lasting infrastructure components, reducing demand for replacement costs
- Technology enhancements in the government functions that increase productivity of service providers – i.e. tablets that permit in field updates to infrastructure maintenance
- Utilization of utility monitoring tools to identify lost water earlier and mitigate unnecessary loss of water to the environment
- Implementing a change in wholesale water to the City of Milwaukee will provide a reliable long-term source as well as predictability in long term consumer rates
- New natural conservation recreation areas as a result of MMSD and Waste Management agreements to improve quality of life for residents
- The new Loomis Road Industrial Park will open opportunities to support attraction of needed, but less restricted, businesses to the city

Threats

- Staffing recruitment and retention issues – As the overall workforce becomes more mobile, and a substantial number of current employees contemplate retirement, it becomes harder to recruit and retain high quality employees to provide services in the City of Franklin
- Lack of developed and ready business park parcels will slow high-value, non-residential growth and possibly cause the loss of existing businesses
- Lack of population density limits “quality of life” developments
- Continued efforts by the State to reduce aids and other revenue opportunities to municipalities
 - The movement toward eliminating personal property tax payments by businesses, as the State has already removed a fair portion of taxable property in certain asset classifications. While there is currently a replacement revenue in place from the State, continuance and proper funding of the aid are uncertain
 - The possibility of removing the State’s contribution to local governments for matching Exempt Computer Aids. This is not a current proposal, however, it has been proposed in the past and could be again
 - The continued erosion of legislative support for local government in property tax assessment practice, use of road right-of-way, continued reduction in state/county funding share in public works projects increases local costs and reduces property tax revenue.
 - Municipal property tax levy increases are limited to the larger of new construction growth or 0%, while various user fees increases are further limited by requiring offsets against the allowable levy
 - State restrictions on local control and decision making which affects expenditures, revenues, services, and alternatives
- ‘Cord cutting’ and the impact on the \$500,000 of annual cable TV tax revenue, as well as the reduced tax rates mandated by the State. In addition, the State aid currently provided could be reduced or eliminated in the future
- Lack of funding to maintain the City’s infrastructure and protect the City’s assets, which could be caused by lack of sufficient revenues to fund, additional needs due to growth, or other factors
- Demands on and for program and operating expenditures
 - Development of the Park plan could strain available financial resources
 - Potential cost of a large-scale Emerald Ash Borer control program
 - Seed capital for sewer build out in Southwest Sewer District.
 - Continued changes to the paramedic contract may cause program changes and increased personnel and training costs
 - Additional staff time requested/needed in a number of departments to maintain current service offerings
- Lack of growth, current state restrictions, and other threats could cause reductions in staff and/or services
- Aging workforce, with the potential for loss of intellectual capital upon retirement and the added costs from a legacy defined benefit pension plan
- Continued unchecked rate increases in the cost of water for the next few years

CITY OF FRANKLIN
Summary of Assessed Value Final

	Jan 1, 2020 Total Assessed Values	TID #3 Assessed Values	TID #4 Assessed Values	TID #5 Assessed Values	TID #6 Assessed Values	TID #7 Assessed Values	TIF Assessed Values	Jan 1, 2020 Assessed Values Less TID	Jan 1, 2019 Assessed Values Less TID	Difference	PCT Change
Personal Property-manufacturing @ FMV Assessment Ratio	18 047 000 98 023% ²		44 400 98 023%				44,400 97 973%	18,002 600 98 024%	15 283,000 97 005%	2,719,600	
P P @ Est Assessed Value	17 690 300	-	43,500	-	-	-	43 500	17 646 800	14,825 200	2 821 600	19 0%
Real Estate-manufacturing @ FMV Assessment Ratio	156,827,500 98 021% ²	-	1,767,500 98 021%				1,767,500 98 020%	155 060 000 98 021%	150,845 900 97 007%	4 214 100	
R E @ Est Assessed Value	153 723,600	-	1,732,500	-	-	-	1 732,500	151,991,100	146,331,100	5,660,000	3 9%
Manufacturing at Est Assessed Value	171 413 900	-	1,776 000	-	-	-	1,776,000	169,637 900	161 156 300	8 481,600	5 3%
Real Estate - Residential	3,353,214 200	67 466,200	25,503,700	1,025,400	993,600	-	94,988 900	3,258,225,300	3,075 290 145	182,935,155	5 9%
Real Estate - Commercial	932,412,800	184,526,900	42,509,000	26,949,000	137 200	8,338,400	262 460,500	669,952,300	619 346,800	50,605,500	8 2%
Real Estate - Agricultural/Other	20,711,000	-	514,100	-	30,400	-	544,500	20,166,500	19,384,200	782,300	4 0%
Total Real Estate	4,306 338,000	251,993,100	68 526,800	27 974,400	1,161,200	8 338,400	357,993,900	3,948,344 100	3,714 021,145	234,322,955	6 3%
Personal Property - Commercial	34,122,100	8,390,300	3,534,400	193,700	18,000		12,136,400	21,985,700	22,811,200	(825,500)	-3 6%
Residential Commercial & Agricultural	4,340,460,100 ¹	260,383,400	72,061,200	28,168,100	1 179 200	8,338 400	370,130,300	3,970,329,800	3 736 832 345	233,497,455	6 2%
Sub total	4 511,874,000	260 383,400	73 837,200	28,168,100	1 179,200	8,338,400	371,906 300	4,139,967,700	3,897,988 645	241,979 055	6 2%
Less TID Base	-	(173,488,200)	(19,817 900)	(3 015 800)	(1,183 900)	(7,495,500)	(205,001,300) ^{3,4}	205,001 300 ³	196,321 900	8 679 400	4 4%
Total Assessed Value - 2020	<u>4,511,874,000</u>	<u>86,895,200</u>	<u>54,019,300</u>	<u>25,152,300</u>	<u>(4,700)</u>	<u>842,900</u>	<u>166,905,000</u>	<u>4,344,969,000</u>	<u>4,094,310,545</u>	<u>250,658,455</u>	6 1%
Percent Increase	6 7%	37 0%	6 1%	21 1%	#DIV/0!	#DIV/0!	23 5%	6 1%			
2020 Breakdown by Type											
Real Estate	4,460,061,600	78,504,900	50 441,400	24,958,600	(22,700)	842,900	154 725 100	4,305 336,500	4,056,674 145	248 662 355	
Personal Property	51,812,400	8,390,300	3,577,900	193,700	18,000	-	12,179,900	39,632,500	37,636 400	1,996,100	
Total Assessed Value - 2020	<u>4,511,874,000</u>	<u>86,895,200</u>	<u>54,019,300</u>	<u>25,152,300</u>	<u>(4,700)</u>	<u>842,900</u>	<u>166,905,000</u>	<u>4,344,969,000</u>	<u>4,094,310,545</u>	<u>250,658,455</u>	
2020 Breakdown by School District											
Franklin School District	3,421 752 700	-	-	25,152 300	(4,700)	842,900	25,165 800	3 396,587,100	3,187,304,700	209 282 400	
Oak Creek/Franklin School District	824 189,600	86 895 200	52,243,300	-	-	-	139,138,500	685,051,100	656,941,545	28,109,555	
Whitnall School District	285,931,700	-	-	-	-	-	-	285,931,700	250,064,300	15,867,400	
Total Assessed Value - 2020	<u>4,511,874,000</u>	<u>86,895,200</u>	<u>52,243,300</u>	<u>25,152,300</u>	<u>(4,700)</u>	<u>842,900</u>	<u>164,304,100</u>	<u>4,347,569,900</u>	<u>4,094,310,545</u>	<u>253,259,355</u>	
Total Assessed Value - 2019	<u>4,229,425,745</u>	<u>63,447,600</u>	<u>50,903,900</u>	<u>20,763,700</u>	<u>-</u>	<u>-</u>	<u>135,115,200</u>	<u>4,094,310,545</u>			

¹ Agrees to Statement of Assessment

² Per DOR Average Assessment Ratio to be received

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

4 1/1/2016 base for TID #5 per DOR

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**CITY OF FRANKLIN
Assessed Value by District**

	Final			Total	Residential	Commercial
	#5 Franklin	#1 Oak Creek	#3 Whitnall		Agricultural	Manufacturing
					Total	Total
Real Estate - Manufacturing	113,194,500	39,856,300	4 8% 672,800	153,723,600		153,723,600
Real Estate	3,279,203,100 *	764,411,200 *	262,723,700 *	4,306,338,000	4,306,338,000	
Total Real Estate	3,392,397,600	804,267,500	263,396,500	4,460,061,600	4,306,338,000	153,723,600
Personal Property - Manufacturing	14,370,400	3,181,600	138,300	17,690,300		17,690,300
Personal Property	14,984,700 *	16,740,500 *	2,396,900 *	34,122,100	34,122,100	
Total Personal Property	29,355,100	19,922,100	2,535,200	51,812,400	34,122,100	17,690,300
Total	3,421,752,700	824,189,600	265,931,700	4,511,874,000	4,340,460,100	171,413,900
	100.00%	100.00%	100.00%			
Total Assessed Value (TIF in)	3,421,752,700	824,189,600	265,931,700	4,511,874,000	4,340,460,100	171,413,900
Total Real Estate Assessed Value (TIF in)	3,392,397,600	804,267,500	263,396,500	4,460,061,600	4,306,338,000	153,723,600
Total Pers Prop Assessed Value (TIF in)	29,355,100	19,922,100	2,535,200	51,812,400	34,122,100	17,690,300
Total Assessed Value (TIF in)	3,421,752,700	824,189,600	265,931,700	4,511,874,000	4,340,460,100	171,413,900
TIF Assessed Values -Increment	(25,165,600)	(139,138,500)	-	(164,304,100)	(165,728,315)	1,424,215
Total Assessed Value (TIF out)	3,396,587,100	685,051,100	265,931,700	4,347,569,900	4,174,731,785	172,838,115

	2019					
Total Residential RE Assessed Value (TIF in)	1,025,400	374,516,045	67,466,200	443,007,645		
Percent of total	0.0%	45.4%	25.4%	9.8%		
Total RE Commercial, Manufacturing, Agriculture	26,949,000	374,681,600	184,526,900	586,157,500		
Percent of total	0.8%	45.5%	69.4%	13.0%		
Other & Pers Prop Assessed Value (TIF in)	193,700	22,095,400	8,390,300	30,679,400		
Percent of total	0.0%	2.7%	3.2%	0.7%		
Total Assessed Value (TIF in)	28,168,100	771,293,045	260,383,400	1,059,844,545	-	-
	0.8%	93.6%	97.9%	23.5%		
Total Assessed Value (TIF in)	3,421,752,700	824,189,600	265,931,700	4,511,874,000		

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

	Residential	Commercial	Other	Manufacturing	Personal Property	Total	Percent Change	Ratio to Market Value
1-Jan								
2020 #	3,353,214,200	932,412,800	20,711,000	153,723,600	51,812,400	4,511,874,000	6.7%	98.0%
2019 #	3,163,899,045	846,605,500	19,891,700	147,928,400	51,101,100	4,229,425,745	4.8%	97.0%
2018 #	3,013,005,480	801,651,700	19,663,100	147,427,000	53,563,000	4,035,310,280	4.7%	100.2%
2017 #	2,838,161,900	776,873,400	19,370,100	145,697,200	74,663,600	3,854,766,200	4.1%	99.1%
2016 #	2,694,247,825	759,562,700	19,596,500	150,592,900	80,479,000	3,704,478,925	9.1%	99.0%
2015	2,404,990,700	760,663,600	18,879,700	135,834,500	76,174,600	3,396,543,100	0.9%	92.7%
2014	2,383,400,600	754,301,600	18,872,100	123,011,900	85,006,600	3,364,592,800	0.1%	93.7%
2013 #	2,368,565,600	751,653,500	18,839,000	126,646,100	94,023,900	3,359,728,100	-8.0%	98.4%
2012	2,640,305,880	761,761,108	20,985,100	134,754,000	95,404,700	3,653,210,788	0.2%	103.8%
2011 *	2,639,608,880	762,172,408	20,712,300	132,571,800	90,644,700	3,645,710,088	0.0%	99.3%

Percentage of Total Assessed Values

2020 #	74.3%	20.7%	0.5%	3.4%	1.1%	100.0%
2019 #	74.8%	20.0%	0.5%	3.5%	1.2%	100.0%
2018 #	74.7%	19.9%	0.5%	3.7%	1.3%	100.0%
2017 #	73.6%	20.2%	0.5%	3.8%	1.9%	100.0%
2016 #	72.7%	20.5%	0.5%	4.1%	2.2%	100.0%
2015	70.8%	22.4%	0.6%	4.0%	2.2%	100.0%
2014	70.8%	22.4%	0.6%	3.7%	2.5%	100.0%
2013 #	70.5%	22.4%	0.6%	3.8%	2.8%	100.0%
2012	72.3%	20.9%	0.6%	3.7%	2.6%	100.0%
2011 *	72.4%	20.9%	0.6%	3.6%	2.5%	100.0%

Revaluation year
* Reassessment Year

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

Tax Increment District Equated Values - Increment

	TID 3	TID 4	TID 5	TID 6	TID 7	TID 8	All TID's	Pct Change	Pct Total Assessed Value
2020	97,386,600	54,668,200	21,439,500	-	533,300	n/a	174,027,600	17.4%	3.9%
2019	64,781,500	52,629,500	30,859,200	n/a	n/a	n/a	148,270,200	50.0%	3.5%
2018	51,181,600	46,431,200	1,261,200	n/a	n/a	n/a	98,874,000	-10.8%	2.5%
2017	62,049,100	47,593,400	1,211,500	n/a	n/a	n/a	110,854,000	10.9%	2.9%
2016	55,256,200	44,691,300	n/a	n/a	n/a	n/a	99,947,500	-21.4%	2.7%
2015	72,829,900	54,274,300	n/a	n/a	n/a	n/a	127,104,200	9.1%	3.7%
2014	72,785,000	43,675,900	n/a	n/a	n/a	n/a	116,460,900	12.7%	3.5%
2013	64,305,700	39,050,100	n/a	n/a	n/a	n/a	103,355,800	5.9%	3.1%
2012	63,917,800	33,693,500	n/a	n/a	n/a	n/a	97,611,300	-13.4%	2.7%
2011	72,652,600	40,050,300	n/a	n/a	n/a	n/a	112,702,900	-59.3%	3.1%

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

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City of Franklin
 Tax Equalization Ratio
 2021 Budget

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

	2016-17	2017-18	2018-19	2019-2020	2020-21	Inc (Dec)
Assessed Value TID In	3,704,478,925	3,854,766,200	4,035,237,210	4,229,425,745	4,511,874,000	6 68%
Percentage Change	9 07%	4 06%	4 68%			
Equalized Value TID Out	3,629,055,600	3,778,072,200	3,924,067,400	4,211,998,800	4,413,724,900	4 79%
Percentage Change	4 49%	4 11%	3 86%	7 34%		
TID 3 Increment	55,256,200	62,049,100	51,181,600	64,781,500	97,386,600	50 33%
TID 4 Increment	44,691,300	47,593,400	46,431,200	52,629,500	54,668,200	3 87%
TID 5 Increment		1,211,500	1,261,200	30,859,200	21,439,500	-30 52%
TID 6 Increment					-	
TID 7 Increment					533,300	
Total - TID In Equalized Value	3,729,003,100	3,888,926,200	4,022,941,400	4,360,269,000	4,587,752,500	5 22%
Percentage Change	2 19%	4 29%	3 45%	8 39%	5 22%	
Assessment Ratio	99 06681%	99 11732%	100 30564%	97 00737%	98 02073%	
City Tax Levy - TID Out	\$ 20,509,000	\$ 21,027,849	\$ 21,389,375	\$ 21,741,900	\$ 21,918,100	0 81%
Equalized Rate TID Out	0 005651333	0 005565762	0 005450817	0 005161896	0 004965896	-3 80%
Percentage Change	-4 29%	-1 51%	-2 07%	-5 30%	-3 80%	
Tax Levy - TID In	\$ 21,073,837	\$ 21,644,836	\$ 21,928,319	\$ 22,507,255	\$ 22,782,303	1 22%
Tax rate on Assessed Value	5.6887452	5.6150840	5.4342082	5.3215866	5.0494103	\$ (0.2722) -5.11%
Tax Rate Based Strictly on Assessed Value	5 6950576	5 6089619	5 4396210	5 3102714	5.0413687	-2 38%
Equalization Difference	(0 0063124)	0 0061221	(0 0054128)	0 0113152	0 0080416	
Expenditure Restraint Equalized Tax Rate	0 6513325	0 5657616	0 4508174	0 1618961	(0 0341037)	
Impact on Expenditure Restraint Aids	-28 02%	-13 14%	-20 32%	-64 09%	no longer qualify	

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

Levy Year	State of Wisconsin	Milwaukee County	School Districts					City of Franklin				Total
			Franklin	Whitnall	Oak Creek-Franklin	School Levy Credit	MATC	MMSD	Local	Tax Increment	Special Charges	
2011	623,904	16,812,497	31,435,718	2,208,503	5,268,377	(6,195,239)	6,934,559	5,188,886	20,467,000	2,560,324	1,900,389	87,204,918
2012	598,062	17,287,141	31,787,042	2,237,434	5,553,401	(6,185,506)	7,258,001	5,582,906	20,509,000	2,363,758	1,799,510	88,790,749
2013	579,423	16,986,670	32,784,606	2,174,991	5,254,726	(6,246,198)	7,043,487	5,638,269	20,509,000	2,526,924	1,796,214	89,048,112
2014	609,193	17,713,835	32,782,988	2,285,650	5,557,471	(6,323,990)	4,411,951	5,955,818	20,509,000	2,690,638	1,767,143	87,959,695
2015	619,289	18,083,210	33,404,871	2,223,327	5,928,300	(7,265,748)	4,428,322	6,145,125	20,509,000	3,020,350	1,727,974	88,824,019
2016	632,834	18,496,951	33,404,863	2,224,862	5,748,697	(7,284,002)	4,571,805	6,354,128	20,509,000	2,267,466	1,758,435	88,685,039
2017	**	19,090,000	33,783,303	2,346,376	5,425,692	(8,010,872)	4,750,585	6,519,552	21,027,849	2,471,104	1,672,640	89,076,229
2018	**	19,244,848	34,189,665	2,349,780	5,535,027	(7,967,025)	4,809,220	6,650,847	21,389,375	2,156,858	1,646,735	90,005,330
2019	**	20,157,046	34,714,826	2,375,394	5,994,101	(7,927,867)	4,983,668	6,931,842	21,741,900	3,261,911	1,820,372	94,053,193
2020	**	20,332,889	34,714,826	2,355,428	6,079,237	(7,850,550)	5,078,355	6,993,977	21,918,100	3,718,985	1,870,233	95,211,480

% increase from 2011 20		20.9%	10.4%	6.7%	15.4%		-26.8%	34.8%	7.1%	45.3%	-1.6%	9.2%
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** In 2017 the State sunsetted Its Property Tax Levy

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

Budget Year	School Districts			School Credits	Overlapping Rates					Total Net Tax Rate by District			Total Levy City of Franklin
	Franklin	Oak Creek	Whitnall		Milwaukee Area		Milwaukee Metropolitan		State	School Districts			
					City of Franklin	Technical College	Milwaukee County	Sewerage District		Franklin	Oak Creek	Whitnall	
2012	11.62	8.83	9.56	(1.70)	5.79	1.96	4.76	1.52	0.17	24.12	21.33	22.06	20,467,000
2013	11.72	9.09	9.72	(1.69)	5.78	2.04	4.87	1.57	0.16	24.45	21.82	22.45	20,509,000
2014	# 13.26	9.10	10.67	(1.86)	6.29	2.16	5.21	1.73	0.17	26.97	22.81	24.38	20,509,000
2015	13.21	9.76	11.11	(1.88)	6.28	1.36	5.44	1.83	0.18	26.42	22.97	24.32	20,509,000
2016	13.29	10.57	10.88	(2.14)	6.26	1.35	5.52	1.87	0.18	26.33	23.61	23.92	20,509,000
2017	* 12.04	9.39	10.08	(1.97)	5.69	1.27	5.13	1.76	0.17	24.09	21.44	22.13	20,509,000
2018	* 11.64	8.82	10.29	(2.08)	5.62	1.27	5.10	1.74	-	23.28	20.46	21.94	21,027,849
2019	* 11.21	8.58	9.76	(1.97)	5.43	1.22	4.89	1.69	-	22.47	19.84	21.02	21,389,375
2020	* 10.92	9.12	9.50	(1.87)	5.32	1.22	4.93	1.70	-	22.22	20.42	20.80	21,741,900
2021	* 10.21	9.02	8.86	(1.74)	5.05	1.17	4.68	1.61	-	20.98	19.80	19.63	21,918,100

Note # Revaluation Year
 * Reassessment Impact

In 2017 the State sunsetted its Property Tax Levy

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City of Franklin, WI
General Fund

Official Budget Appropriation Units

2021 ADOPTED	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct	
REVENUES								
	REAL ESTATE TAXES	18 136,986	19 005,700	19 005,700	19 184 900	179 200	0.9%	
	REVENUE - OTHER TAXES	692,944	685,900	685 900	626 900	(59 000)	-8.6%	
	TRANSFERS - IN	968 448	1 050 000	1 050 000	1 050 000	0	0.0%	
	INTERGOVERNMENTAL	1 757 347	1 746 400	1 746 400	1 847 400	1 785 400	39 000	2.2%
	LICENSES & PERMITS	1 314 918	903 200	905 700	1 007 480	1 108,650	205 450	22.7%
	FINES FORFEITURES AND PENALTIES	451 062	546,000	546 000	450 000	490 000	(56 000)	-10.3%
	CHARGES FOR SERVICES	2 829 033	2 527 300	2,351 900	1 866,950	2,424 650	(102 650)	-4.1%
	INTERGOVERNMENTAL CHARGES	226 178	182 000	182 000	183,600	203 200	21 200	11.6%
	INTEREST & INV INCOME	510 943	343,580	343 580	345 500	359 718	16 138	4.7%
	MISCELLANEOUS	189 606	139 250	136 750	138 000	(3,500)	-2.5%	
	Total Resources	27,077,465	27,129,330	26,953,930	26,539,530	27,369,168	239,838	0.9%
	Totals for dept 0101 - MAYOR	18 482	18 482	18 482	18 491	18,486	4	0.0%
	Totals for dept 0102 - ALDERMEN	47 409	47 409	47 409	47 428	47 417	8	0.0%
	Totals for dept 0121 - MUNICIPAL COURT	187 333	193,490	193,490	188,957	189 109	(4 381)	-2.3%
	Totals for dept 0141 - CITY CLERK	305,789	353,001	353,001	323,277	334,272	(18 729)	-5.3%
	Totals for dept 0142 - ELECTIONS	14 025	70 404	70,404	72 436	28,922	(41 482)	-58.9%
	Totals for dept 0144 - INFORMATION SERVICES	129 250	131 451	236,451	193 171	102 343	(29 108)	-22.1%
	Totals for dept 0147 - ADMINISTRATION	317 732	411 533	411 533	257 089	262 816	(148,717)	-36.1%
	Totals for dept 0151 - FINANCE	409 026	419 877	419 877	406,191	424 474	4 597	1.1%
	Totals for dept 0181 - MUNICIPAL BUILDINGS	107 963	101 001	154 001	101 840	106,778	5 777	5.7%
	Totals for dept 0199 - CONTINGENCY					0	0	
	Personnel Costs - General Government	1 537 009	1 746 648	1 904 648	1 608 880	1 514 617	(232 031)	-13.3%
	Totals for dept 0101 - MAYOR	5 046	7 850	8 694	5,600	12 000	4 150	52.9%
	Totals for dept 0102 - ALDERMEN	23,032	25,651	25 651	23,200	25 350	(301)	-1.2%
	Totals for dept 0121 - MUNICIPAL COURT	15 942	19 625	19 625	17 000	21 475	1 850	9.4%
	Totals for dept 0141 - CITY CLERK	21 835	27,200	27 200	24,850	28,500	1 300	4.8%
	Totals for dept 0142 - ELECTIONS	8 704	16,500	16,500	13,800	25 000	8,500	51.5%
	Totals for dept 0144 - INFORMATION SERVICES	411 444	429 878	346,271	303 800	432 736	2 858	0.7%
	Totals for dept 0147 - ADMINISTRATION	75 989	129 655	129 655	80,780	129 755	100	0.1%
	Totals for dept 0151 - FINANCE	104 742	115,710	115 710	122,500	122,490	6 780	5.9%
	Totals for dept 0152 - AUDITOR	31 455	30 050	30 050	25,500	30 050	0	0.0%
	Totals for dept 0154 - CITY ASSESSORS	226,888	233,350	233,350	232 850	237 650	4,300	1.8%
	Totals for dept 0161 - LEGAL SERVICES	299 700	358 000	357 000	314 850	353 600	(4,400)	-1.2%
	Totals for dept 0181 - MUNICIPAL BUILDINGS	110 721	130 515	159,214	114 925	120 615	(9 900)	-7.6%
	Totals for dept 0194 - INSURANCE	65,437	95 850	95 850	78,500	106,565	10 715	11.2%
	Totals for dept 0198 - UNCLASSIFIED EXPENSES	15,979	27,500	27,500		2,500	(25,000)	-90.9%
	Non-Personnel General Government	1 416,914	1 647 334	1 592,270	1 358,155	1 648 286	952	0.1%
	GENERAL GOVERNMENT TOTAL	2,953,923	3 393,982	3,496,918	2 967 035	3 162,903	(231 079)	-6.8%
	Totals for dept 0211 - POLICE DEPT	7 507 336	7 970 358	8,020 358	7 752 697	7 925 895	(44 463)	-0.6%
	Totals for dept 0212 - PD DISPATCH	1 080,162	1 197,247	1 197 247	1 177 038	1 207 563	10,316	0.9%
	Dept 213 - GENERAL PUB SAFETY	0	0	0	0	0	0	
	Totals for dept 0221 - FIRE DEPT	5 884,640	6 286,453	6 286,453	6 046 924	6 268 073	(18,380)	-0.3%
	Totals for dept 0231 - INSPECTION SERVICES	707,549	768,655	846,955	734,091	753,818	(14,837)	-1.9%
	Personnel Costs Public Safety	15 179 687	16,222,713	16,351 013	15 710,750	16 155 349	(67 364)	-0.4%
	Totals for dept 0211 - POLICE DEPT	1 043 928	1,226,530	1 249 060	1 096,074	1 235 790	9 260	0.8%
	Totals for dept 0221 - FIRE DEPT	513,583	566,500	566,831	507,621	515 980	(50 520)	-8.9%
	Totals for dept 0223 - FIRE PROTECTION	279 819	283 300	283,300	283,300	283,300	0	0.0%
	Totals for dept 0231 - INSPECTION SERVICES	132 736	140 335	218,635	134,405	154 044	13 709	9.8%
	Totals for dept 0239 - SEALER OF WEIGHTS & ME	7,600	7,600	7,600	7,600	7,600	0	0.0%
	Non-Personnel Costs Public Safety	1 977 666	2 224,265	2 325,426	2,029 000	2 196,714	(27 551)	-1.2%
	PUBLIC SAFETY TOTAL	17 157 353	18,446 978	18,676,439	17 739 750	18 352 063	(94 915)	-0.5%

City of Franklin, WI
General Fund

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
Totals for dept 0321 - ENGINEERING	540 914	590 261	590 261	531 404	599 419	9 158	1 6%
Totals for dept 0331 - HIGHWAY	1 648,581	1 974 746	2 604,746	1 871 001	2,015 467	40 721	2.1%
Personnel Costs - Public Works	2 189 495	2 565 007	3 195 007	2 402,405	2 614 886	49 879	1 9%
Totals for dept 0321 - ENGINEERING	675 297	342 820	342 820	339 250	292 850	(49 970)	-14 6%
Totals for dept 0331 - HIGHWAY	965 411	890 800	975 737	979 000	1 016 750	125 950	14 1%
Totals for dept 0351 - STREET LIGHTING	303 972	346 000	386 120	342 800	357,200	11 200	3.2%
Totals for dept 0361 - WEED CONTROL	5,898	7,050	7,050	7,050	7,050	0	0 0%
Non-Personnel Costs - Public Works	1 950 578	1 586,670	1 711 727	1 668 100	1 673 850	87 180	5 5%
PUBLIC WORKS TOTAL	4,140 073	4,151 677	4,906,734	4 070,505	4 288 736	137 059	3.3%
Personnel Costs - dept 0411 - PUBLIC HEALTH	528 981	628,585	628,585	612,910	597 789	(30 796)	-4.9%
Totals for dept 0411 - PUBLIC HEALTH	75 056	65,250	65,250	64,100	67 450	2 200	3 4%
Totals for dept 0431 - ANIMAL CONTROL	42,723	43,800	43,800	46,400	48,000	4,200	9 6%
Non-Personnel Costs - Public Health	117 779	109 050	109 050	110 500	115 450	6,400	5 9%
HEALTH & HUMAN SERVICES TOTAL	646,760	737 635	737 635	723 410	713 239	(24,396)	-3 3%
Totals for dept 0529 - ST MARTINS FAIR					0	0	
Totals for dept 0551 - PARKS	153,110	119,998	119,998	116,235	122,368	2,370	2 0%
Personnel Costs - Culture & Recreation	153 110	119,998	119 998	116 235	122 368	2 370	2 0%
Totals for dept 0551 - PARKS	46 839	66 450	66,450	61 250	73 975	7 525	11 3%
Totals for dept 0521 - RECREATION	23,411	24,000	24,000	13,000	22,000	(2,000)	-8 3%
Non-Personnel Costs - Culture & Recreation	70,250	90,450	90 450	74,250	95 975	5 525	6 1%
CULTURE & RECREATION TOTAL	223,360	210,448	210 448	190 485	218 343	7 895	3 8%
Totals for dept 0621 - PLANNING	332,122	358,680	358 680	332 979	367 941	9 261	2.6%
Totals for dept 0641 - ECONOMIC DEVELOPMENT	123,622	126,770	126,770	125,139	95,793	(30,977)	-24 4%
Personnel Costs - Conservation & Development	455,744	485,450	485 450	458 118	463 734	(21 716)	-4.5%
Totals for dept 0621 - PLANNING	99 070	74,950	133,844	117 345	75,650	700	0 9%
Totals for dept 0641 - ECONOMIC DEVELOPMENT	51,605	59,000	97,000	47,500	60,500	1,500	2 5%
Non-Personnel Costs - Conservation & Development	150 675	133 950	230 844	164,845	136 150	2,200	1 6%
CONSERVATION & DEVELOPMENT TOTAL	606 419	619 400	716,294	622,963	599 884	(19 516)	-3.2%
Totals for dept 0521 - RECREATION	13 000	13 000	13,000		13,000	0	0 0%
Totals for dept 0529 - ST MARTINS FAIR-USE FUN	31 000	11 000	11 000		11 000	0	0.0%
Totals for dept 0998 - OTHER FINANCING USES/T	8 100	500 000	500 000	0	-	(500 000)	-100 0%
TRANSFERS OUT TOTAL	52 100	524 000	524 000	0	24 000	(500 000)	-95 4%
CONTINGENCY	0	1 144,000	979 815		2 760 000	1 616 000	141 3%
TOTAL EXPENDITURES	25,779,988	29,228,120	30,248,283	26,314,148	30,119,168	891,048	3.0%
NET RESOURCES (EXPENDITURES)	1,297,477	(2,098,790)	(3,294,353)	225,382	(2,750,000)	(651,210)	31 0%
BEGINNING FUND BALANCE	7 336,277	8 633,754	8 633 754	8 633 754	8 859 136		
ENDING FUND BALANCE	8 633,754	6 534 964	5 339 401	8 859 136	6 109 136		

City of Franklin, WI
Debt Service Funds 31 & 51

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
REVENUES							
REAL ESTATE TAXES	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	0	0.0%
INTEREST & INV INCOME	10,816			3,000	-	0	
Total Revenues	1,310,816	1,100,000	1,100,000	1,103,000	1,100,000	0	0.00%
EXPENDITURES							
PRINCIPAL	1,405,000	1,387,500	1,387,500	1,425,000	1,480,000	92,500	6.7%
INTEREST	135,337	200,272	200,272	200,000	137,363	(62,909)	-31.4%
Total Expenditures	1,540,337	1,587,772	1,587,772	1,625,000	1,617,363	29,591	1.9%
Excess Revenue (Expenditures)	(229,521)	(487,772)	(487,772)	(522,000)	(517,363)	(29,591)	
Transfers In	312,067	487,772	487,772	475,000	479,895	(7,877)	-1.6%
Total Other Financing	312,067	487,772	487,772	475,000	479,895	(7,877)	-1.6%
Net Change in Fund Balance	82,546	0	0	(47,000)	(37,468)	(37,468)	
Beginning Fund Balance	268,385	350,931	350,931	350,931	303,931		
Ending Fund Balance	350,931	350,931	350,931	303,931	266,463		
Special Assessments Fund 51							
REVENUE - OTHER TAXES	28,524	65,000	65,000	21,000	21,000	(44,000)	-67.7%
INTEREST & INV INCOME	24,772	12,000	12,000	15,000	15,000	3,000	25.0%
Total Revenues	53,296	77,000	77,000	36,000	36,000	(41,000)	-53.25%
Total Expenditures	-	-	-	-	-	-	
Excess Revenue (Expenditures)	53,296	77,000	77,000	36,000	36,000	(41,000)	-53.2%
Transfers In		(34,090)	(34,090)	(34,000)	-	34,090	-100.0%
Transfers Out		(600,000)	(600,000)		(25,886)	574,114	-95.7%
Total Other Financing		(634,090)	(634,090)	(34,000)	(25,886)	608,204	
Net Change in Fund Balance	53,296	(557,090)	(557,090)	2,000	10,114	567,204	
Beginning Fund Balance	714,334	767,630	767,630	767,630	769,630		
Ending Fund Balance	767,630	210,540	210,540	769,630	779,744		
DEBT SERVICE FUND TOTAL							
REVENUES							
REAL ESTATE TAXES	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	0	0.0%
REVENUE - OTHER TAXES	28,524	65,000	65,000	21,000	21,000	(44,000)	-67.7%
INTEREST & INV INCOME	35,588	12,000	12,000	18,000	15,000	3,000	25.0%
Total Revenues	1,364,112	1,177,000	1,177,000	1,139,000	1,136,000	(41,000)	
EXPENDITURES							
PRINCIPAL	1,405,000	1,387,500	1,387,500	1,425,000	1,480,000	92,500	6.7%
INTEREST	135,337	200,272	200,272	200,000	137,363	(62,909)	-31.4%
DEBT ISSUANCE COSTS	-	-	-	-	-	0	
Total Expenditures	1,540,337	1,587,772	1,587,772	1,625,000	1,617,363	29,591	
Excess Revenue (Expenditures)	(176,225)	(410,772)	(410,772)	(486,000)	(481,363)	(70,591)	
Transfers In	312,067	453,682	453,682	441,000	479,895		0.0%
Transfers Out	-	(600,000)	(600,000)	-	(25,886)		0.0%
General Obligation Debt Issued	-	-	-	-	-		
Total Other Financing	312,067	(146,318)	(146,318)	441,000	454,009		
Net Change in Fund Balance	135,842	(557,090)	(557,090)	(45,000)	(27,354)		
Beginning Fund Balance	982,719	1,118,561	1,118,561	1,118,561	1,073,561		
Ending Fund Balance	1,118,561	561,471	561,471	1,073,561	1,046,207		

City of Franklin, WI
TID's

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
TID3 SUMMARY							
REAL ESTATE TAXES	1 114 683	1 409 000	1 409 000	1,401 700	2 107 000	698 000	49.5%
REVENUE - OTHER TAXES	-	-	-	-	538 000	538 000	
INTERGOVERNMENTAL	482,476	507 500	507,500	513 900	61,440	(446 060)	-87.9%
INTEREST & INV INCOME	95 601	25 000	25,000	15 000	-	(25 000)	100.0%
MISCELLANEOUS	-	-	-	-	-	-	
Total Revenues	1 692 760	1,941,500	1 941 500	1 930 600	2 706,440	764 940	39.40%
GENERAL GOVERNMENT TOTAL	100 146	12 550	12,550	7 300	5 070	(7,480)	-59.6%
CONSERVATION & DEVELOPMENT TOTAL	5,291 991	711 705	760,705	760 750	1 050 225	338 520	47.6%
CAPITAL OUTLAY	-	-	-	-	-	-	
PRINCIPAL	-	665 000	665 000	665,000	965 000	300 000	45.1%
INTEREST	47 921	80 265	80 265	80 525	55 795	(24,470)	-30.5%
DEBT ISSUANCE COSTS	38,681	-	-	-	-	-	
Total Expenditures	5,478 739	1,469 520	1 518 520	1 513 575	2 076 090	606 570	41.3%
Excess Revenue (Expenditures)	(3 785 979)	471 980	422 980	417 025	630 350	158 370	
General Obligation Debt Issued	3,024,367	-	-	-	-	-	
Total Other Financing	3 024,367	-	-	-	-	-	
Net Change in Fund Balance	(761 612)	471 980	422 980	417 025	630 350		
Beginning Fund Balance	653,522	(108,090)	(108,090)	(108,090)	308,935		
Ending Fund Balance	(108 090)	363 890	314 890	308 935	939,285		
TID 4 SUMMARY							
REAL ESTATE TAXES	1 132 983	1 144 700	1,144,700	1 138,800	1 183 000	38,300	3.3%
REVENUE - OTHER TAXES	-	120,000	120,000	73,900	50,000	(70,000)	-58.3%
INTERGOVERNMENTAL	21,414	48,900	48 900	53 700	86 060	37 160	76.0%
INTEREST & INV INCOME	118 138	74,000	74 000	73 900	-	(74,000)	-100.0%
Total Revenues	1 272 535	1 387 600	1,387 600	1 340,300	1 319 060	(68 540)	-4.9%
GENERAL GOVERNMENT TOTAL	16 714	7,550	22,550	12,370	4 920	(2 630)	-34.8%
PUBLIC WORKS TOTAL	28 589	23 040	1,543 715	-	-	(23 040)	-100.0%
CONSERVATION & DEVELOPMENT TOTAL	9 000	700	10 700	700	-	(700)	-100.0%
CAPITAL OUTLAY	241 751	11 000 000	10 237 606	8 574 000	-	(11 000 000)	-100.0%
PRINCIPAL	-	-	-	-	-	-	
INTEREST	-	-	-	-	36 875	36 875	
DEBT ISSUANCE COSTS	-	75 000	75 000	-	-	(75,000)	-100.0%
Total Expenditures	296 054	11,106 290	11,889,571	8 587 070	41,795	(11,064,495)	-99.62%
Excess Revenue (Expenditures)	976,481	(9 718 690)	(10,501 971)	(7 246,770)	1,277 265	10 995 955	
General Obligation Debt Issued	-	6,200,000	6,200,000	-	-	(6,200,000)	-100.0%
Total Other Financing	-	6,200 000	6,200 000	-	-	(6 200 000)	-100.0%
Net Change in Fund Balance	976,481	(3,518,690)	(4,301,971)	(7 246 770)	1 277 265	4 795 955	
Beginning Fund Balance	3,091,459	4,067,940	4,067,940	4,067,940	(3,178,830)		
Ending Fund Balance	4 067 940	549 250	(234 031)	(3 178 830)	(1 901 565)		
TID 5 SUMMARY							
REAL ESTATE TAXES	30 951	756 000	756 000	721,361	501 000	(255 000)	-33.7%
REVENUE - OTHER TAXES	-	-	-	91,560	91 600	91 600	
INTERGOVERNMENTAL	123	12 900	12 900	12,900	25 640	12 740	98.8%
INTEREST & INV INCOME	104 510	1 000	1 000	55 600	-	(1 000)	-100.0%
MISCELLANEOUS	-	-	-	-	220 000	220 000	
Total Revenues	135 584	769 900	769 900	881,421	838,240	68,340	8.9%
GENERAL GOVERNMENT TOTAL	87 243	18 100	38,059	31,800	9 075	(9 025)	-49.9%
PUBLIC WORKS TOTAL	23 910	9 500	14,429	-	-	(9 500)	-100.0%
CONSERVATION & DEVELOPMENT TOTAL	5 929,866	700	7 950	7,250	5,000	4,300	614.3%
CAPITAL OUTLAY	5,296,810	-	-	-	-	-	
PRINCIPAL	10 000 000	-	4 000 000	13,800 000	-	-	
INTEREST	735 085	890 763	890 763	775,374	821 641	(69 122)	-7.8%
DEBT ISSUANCE COSTS	221,471	-	-	-	-	-	
Total Expenditures	22 294,385	919 063	4 951 201	14 614,424	835 716	(83,347)	-9.1%
Excess Revenue (Expenditures)	(22,158,801)	(149,163)	(4,181,301)	(13,733,003)	2,524	151,687	
Transfers In	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
General Obligation Debt Issued	17,927,999	-	-	9,770,000	-	-	
Total Other Financing	17 927 999	-	-	9 770 000	-	-	
Net Change in Fund Balance	(4,230,802)	(149,163)	(4,181,301)	(3,963,003)	2,524	151,687	
Beginning Fund Balance	8 685 515	4,454 713	4,454,713	4,454,713	491,710		
Ending Fund Balance	4,454 713	4 305 550	273,412	491 710	494 234		

City of Franklin, WI
TID's

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
TID6 SUMMARY							
REVENUES							
REAL ESTATE TAXES	-	-	-	-	-	-	-
REVENUE - OTHER TAXES	-	-	-	-	-	-	-
INTEREST & INV INCOME	120 883	25 000	25 000	9 000	-	(25 000)	-100 0%
MISCELLANEOUS	-	7 500	7,500	7 500	-	(7,500)	-100 0%
Total Revenues	120 883	32 500	32,500	16 500	-	(32 500)	-100 00%
GENERAL GOVERNMENT TOTAL	12 770	10 650	10 650	4 750	8 070	(2,580)	-24.2%
PUBLIC WORKS TOTAL	-	28 040	28 040	14 800	21,060	(6 980)	24.9%
CONSERVATION & DEVELOPMENT TOTAL	-	700	1,856	-	12 500	11 800	1685 7%
CAPITAL OUTLAY	1 065,175	3 000 000	9 000 000	8 000 000	3 000 000	-	0 0%
INTEREST	116 963	281,590	281,590	220,400	342 850	61,260	21.8%
DEBT ISSUANCE COSTS	109 100	45,000	45,000	45 000	50,000	5 000	11 1%
Total Expenditures	1 304 008	3,365 980	9 367,136	8 284,950	3,434,480	68 500	2 0%
Excess Revenue (Expenditures)	(1 183 125)	(3,333,480)	(9 334 636)	(8,268,450)	(3,434,480)		0.0%
General Obligation Debt issued	6,638,319	3,250,000	3,250,000	3,200,000	3,000,000	(250,000)	-7 69%
Total Other Financing	6,638 319	3 250,000	3,250 000	3 200 000	3 000 000	(250 000)	7 69%
Net Change in Fund Balance	5,455 194	(83,480)	(6 084 636)	(5 068,450)	(434,480)		
Beginning Fund Balance	(13,344)	5,441,850	5,441,850	5,441,850	373,400		
Ending Fund Balance	5,441,850	5 358,370	(642 786)	373,400	(61 080)		

TID7 SUMMARY							
REAL ESTATE TAXES	-	-	-	-	12 500	12,500	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-
INTEREST & INV INCOME	5,438	270,000	270,000	180 000	270 000	-	0 00%
MISCELLANEOUS	42 500	-	-	-	-	-	-
Total Revenues	47 938	270 000	270 000	183 300	282 500	12,500	4 63%
GENERAL GOVERNMENT TOTAL	49 356	13,300	13,300	7,300	6 270	(7 030)	-52.86%
PUBLIC WORKS TOTAL	13,400	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT TOTAL	-	700	24 800	-	-	(700)	-100 00%
CAPITAL OUTLAY	1 678,254	-	-	-	-	-	-
INTEREST	-	268 549	268 549	114,530	153,271	(115 278)	-42 93%
DEBT ISSUANCE COSTS	53 920	-	-	-	-	-	-
Total Expenditures	1 794 930	282,549	306 649	121 830	159 541	(123 008)	-43.54%
Excess Revenue (Expenditures)	(1 746 992)	(12,549)	(36 649)	61,470	122,959	135,508	
General Obligation Debt Issued	5,090,000	-	-	-	-	-	-
Total Other Financing	5,090,000	-	-	-	-	-	-
Net Change in Fund Balance	3,343,008	(12 549)	(36 649)	61,470	122 959		
Beginning Fund Balance	-	3,343,008	3,343,008	3,343,008	3,404,478		
Ending Fund Balance	3 343 008	3,330,459	3 306,359	3,404,478	3 527,437		

TID8 SUMMARY							
REAL ESTATE TAXES	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-
INTEREST & INV INCOME	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
GENERAL GOVERNMENT TOTAL	-	-	-	-	8 070	8 070	-
PUBLIC WORKS TOTAL	-	-	-	-	644,060	644,060	-
CONSERVATION & DEVELOPMENT TOTAL	-	-	-	-	2,517 500	2,517 500	-
CAPITAL OUTLAY	-	-	-	-	5 150 500	5 150,500	-
INTEREST	-	-	-	-	-	-	-
DEBT ISSUANCE COSTS	-	-	-	-	100 000	100 000	-
Total Expenditures	-	-	-	-	8,420,130	8,420 130	-
Excess Revenue (Expenditures)	-	-	-	-	(8,420 130)	(8,420 130)	-
General Obligation Debt Issued	-	-	-	-	6,000,000	6,000,000	-
Total Other Financing	-	-	-	-	6 000 000	6 000 000	-
Net Change in Fund Balance	-	-	-	-	(2,420 130)	(2,420 130)	-
Beginning Fund Balance	-	-	0	0	-	-	-
Ending Fund Balance	-	-	0	0	(2 420 130)	(2 420 130)	-

City of Franklin, WI
TID's

Official Budget Appropriation Units

2021
ADOPTED

All TID's

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
REVENUES							
REAL ESTATE TAXES	2,278,617	3,309,700	3,309,700	3,261,861	3,803,500	493,800	14.92%
REVENUE OTHER TAXES	-	120,000	120,000	165,460	679,600	559,600	466.33%
INTERGOVERNMENTAL	504,013	569,300	569,300	580,500	173,140	(396,160)	-69.59%
INTERGOVERNMENTAL CHARGES	-	-	-	3,300	-	-	
INTEREST & INV INCOME	444,570	395,000	395,000	333,500	270,000	(125,000)	-31.65%
MISCELLANEOUS	42,500	7,500	7,500	7,500	220,000	212,500	2833.33%
Total Revenues	3,269,700	4,401,500	4,401,500	4,352,121	5,146,240	744,740	16.92%
GENERAL GOVERNMENT TOTAL	266,229	62,150	97,109	63,520	41,475	(20,675)	-33.27%
PUBLIC WORKS TOTAL	65,899	60,580	1,586,184	14,800	665,120	604,540	997.92%
CONSERVATION & DEVELOPMENT TOTAL	11,230,857	714,505	806,011	768,700	3,585,225	2,870,720	401.78%
CAPITAL OUTLAY	8,281,990	14,000,000	19,237,606	16,574,000	8,150,500	(5,849,500)	-41.78%
PRINCIPAL	10,000,000	665,000	4,665,000	14,465,000	965,000	300,000	45.11%
INTEREST	899,969	1,521,167	1,521,167	1,190,829	1,410,432	(110,735)	-7.28%
DEBT ISSUANCE COSTS	423,172	120,000	120,000	45,000	150,000	30,000	25.00%
Total Expenditures	31,168,116	17,143,402	28,033,077	33,121,849	14,967,752	(2,175,650)	-12.69%
Excess Revenue (Expenditures)	(27,898,416)	(12,741,902)	(23,631,577)	(28,769,728)	(9,821,512)	2,920,390	
General Obligation Debt Issued	32,680,685	9,450,000	9,450,000	12,970,000	9,000,000	(450,000)	-4.76%
Total Other Financing	32,680,685	9,450,000	9,450,000	12,970,000	9,000,000	(450,000)	-4.76%
Net Change in Fund Balance	4,782,269	(3,291,902)	(14,181,577)	(15,799,728)	(821,512)	2,470,390	
Beginning Fund Balance	12,417,152	17,199,421	17,199,421	17,199,421	1,399,693		
Ending Fund Balance	17,199,421	13,907,519	3,017,844	1,399,693	578,181		

City of Franklin
Special Revenue Funds

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
LIBRARY FUND 15							
REAL ESTATE TAXES	1 312,700	1 340 500	1 340 500	1 340,500	1,337,200	(3,300)	-0.2%
CHARGES FOR SERVICES	49,181	60 000	60 000	68 000	68 500	8 500	14.2%
INTERGOVERNMENTAL CHARGES	0			-	-	-	
INTEREST & INV INCOME	27 174	15 000	15 000	11 000	-	(15 000)	-100.0%
TRANSFERS IN	8100	0			-	-	
Total Revenues	1,397,155	1,415,500	1,415,500	1,419,500	1,405,700	(9,800)	-0.7%
Personnel Services	898 852	998,134	998,134	998 955	1 004 686	6 552	0.7%
Non-Personnel Services	333,525	314,485	314 485	330,157	329,728	15 243	4.8%
Capital Expenditures	91,020	154,000	154,000	147,940	139,000	(15,000)	-9.7%
CULTURE & RECREATION TOTAL	1 323 397	1 466,619	1 466,619	1,477,052	1 473 414	6,795	0.5%
Non-Personnel Services - Dept 512							
CULTURE & RECREATION TOTAL	1,323,397	1,466,619	1,466,619	1,477,052	1,473,414	6,795	0.5%
NET REVENUE (EXPENDITURES)	73,758	(51,119)	(51,119)	(57,552)	(67,714)	(16,595)	
BEGINNING FUND BALANCE	489 669	563 427	563 427	563,427	505,875		
ENDING FUND BALANCE	563 427	512 308	512,308	505 875	438,161		
AUXILIARY LIBRARY FUND 16							
CHARGES FOR SERVICES	11 909	10 000	10,000	10 000	8,000	(2,000)	-20.0%
INTEREST & INV INCOME	777	100	100	1,080	500	400	400.0%
MISCELLANEOUS	58,350	58 400	58,400	44,200	39 000	(19,400)	-33.2%
Total Revenues	71,036	68,500	68,500	55,280	47,500	(21,000)	-30.7%
Non-Personnel Services	50,785	52,100	52,100	47 090	35 500	(16 600)	-31.9%
Capital Expenditures	13,427	16,400	16,400	21,400	12,000	(4,400)	-26.8%
CULTURE & RECREATION TOTAL	64,212	68,500	68,500	68,490	47,500	(21,000)	-30.7%
NET REVENUE (EXPENDITURES)	6,824	0	0	(13,210)	-	-	
BEGINNING FUND BALANCE	140,621	147,445	147,445	147,445	134,235		
ENDING FUND BALANCE	147,445	147 445	147 445	134,235	134,235		
TOURISM COMMISSION - FUND 17							
REVENUE - OTHER TAXES	175,721	210,179	210 179	93,000	83 000	(127 179)	-60.5%
INTEREST & INV INCOME	6,755		-	4,000	-	-	
Total Revenues	182,476	210,179	210,179	97,000	83,000	(127,179)	-60.5%
Personnel Services		35 000	35,000		-	(35,000)	-100.0%
Non-Personnel Services	88,594	404,000	405,371		320,000	(84,000)	-20.8%
CONSERVATION & DEVELOPMENT TOTAL	88 594	439,000	440 371	-	320,000	(119 000)	-27.1%
NET REVENUE (EXPENDITURES)	93,882	(228,821)	(230,192)	97,000	(237,000)	(8,179)	3.6%
BEGINNING FUND BALANCE	376,069	469,951	469,951	469,951	566,951		
ENDING FUND BALANCE	469,951	241,130	239 759	566 951	329,951		
SOLID WASTE FUND 19							
INTERGOVERNMENTAL	68,858	69 000	69 000		69 000	-	0.0%
CHARGES FOR SERVICES	1,584,034	1,899 349	1,899,349		1 909,449	10 100	0.5%
INTEREST & INV INCOME	29,382	20 000	20,000		20,000	-	0.0%
MISCELLANEOUS	2,301	1,500	1,500		-	(1 500)	-100.0%
Total Revenues	1,684,575	1,989,849	1,989,849	-	1,998,449	8,600	0.4%
Personnel Services	15,248	17 638	17,638		16 384	(1 254)	-7.1%
Non-Personnel Services	1,644,949	1,953,649	1,953,649		2,032,600	78,951	4.0%
Public Works Total	1,660,197	1,971,287	1,971,287	-	2,048,984	77,697	3.9%
NET REVENUE (EXPENDITURES)	24,378	18,562	18,562	-	(50,535)	(69 097)	
BEGINNING FUND BALANCE	430,747	455,125	455,125	455,125	455,125		
ENDING FUND BALANCE	455,125	473 687	473 687	455 125	404,590		

City of Franklin
Special Revenue Funds

Official Budget Appropriation Units

						2021	
	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
FIRE GRANT FUND - 20							
INTERGOVERNMENTAL	7,895	6,000	6,000	6,000	10,000	4,000	66.7%
Total Revenues	7,895	6,000	6,000	6,000	10,000	4,000	66.7%
Non-Personnel Services	6,299	6,000	6,000	6,000	10,000	4,000	66.7%
Capital	2,547	-	-	-	-	-	-
Public Safety Total	8,846	6,000	6,000	6,000	10,000	4,000	66.7%
NET REVENUE (EXPENDITURES)	(951)	-	-	-	-	-	
BEGINNING FUND BALANCE	22,574	21,623	21,623	21,623	21,623		0.0%
ENDING FUND BALANCE	21,623	21,623	21,623	21,623	21,623		
POLICE GRANT FUND - 21							
INTERGOVERNMENTAL	7,971	25,000	25,000	25,000	25,000	-	0.0%
Total Revenues	7,971	25,000	25,000	25,000	25,000	-	
Capital	7,971	25,000	25,000	25,000	25,000	-	0.0%
Public Safety Total	7,971	25,000	25,000	25,000	25,000	-	
NET REVENUE (EXPENDITURES)	-	-	-	-	-	-	
BEGINNING FUND BALANCE	-	-	-	0	-		
ENDING FUND BALANCE	-	-	-	0	-		
ST MARTINS FAIR FUND 24							
LICENSES & PERMITS	20,372	27,000	27,000	-	24,000	(3,000)	-11.11%
MISCELLANEOUS	-	-	-	-	3,000	3,000	
TRANSFERS IN	31,000	11,000	11,000	-	11,000	-	0.0%
Total Revenues	51,372	38,000	38,000	-	38,000	-	0.0%
Personnel Services	37,797	36,716	36,716	-	37,051	335	0.9%
Non-Personnel Services	15,543	21,150	21,150	-	15,500	(5,650)	-26.7%
Culture & Recreation Total	53,340	57,866	57,866	-	52,551	(5,315)	-9.2%
NET REVENUE (EXPENDITURES)	(1,968)	(19,866)	(19,866)	-	(14,551)	5,315	
BEGINNING FUND BALANCE	5,604	3,636	3,636	3,636	3,636		
ENDING FUND BALANCE	3,636	(16,230)	(16,230)	3,636	(10,915)		
HEALTH GRANTS FUND 25							
INTERGOVERNMENTAL	204,497	223,750	223,750	250,359	225,830	2,080	0.9%
INTEREST & INV INCOME	-	-	-	-	-	-	-
MISCELLANEOUS	18,156	2,080	2,080	2,280	-	(2,080)	-100.0%
TRANSFERS IN	-	-	-	-	-	-	-
Total Revenues	222,653	225,830	225,830	252,639	225,830	-	0.0%
Personnel Services	98,978	128,774	128,774	100,249	102,774	(26,000)	-20.2%
Non-Personnel Services	111,617	167,280	222,280	224,180	216,450	49,170	29.4%
Capital	10,056	-	-	3,000	-	-	-
Total Health	220,651	296,054	351,054	327,429	319,224	23,170	7.8%
NET REVENUE (EXPENDITURES)	2,002	(70,224)	(125,224)	(74,790)	(93,394)	(23,170)	
BEGINNING FUND BALANCE	169,615	171,617	171,617	171,617	96,827		
ENDING FUND BALANCE	171,617	101,393	46,393	96,827	3,433		

City of Franklin
Special Revenue Funds

Official Budget Appropriation Units

	2021 ADOPTED					Fav (Unf) Prior Adopted \$		Fav (-Unf) Prior Adopted Pct	
	2019 ACTIVITY	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2020 Forecast	2021 ADOPTED				
DONATIONS FUND 28									
MISCELLANEOUS	41,245	11,000	26,000	21,000	13,000	2,000	18.2%		
Total Revenues	41,245	11,000	26,000	21,000	13,000	2,000	18.18%		
Public Safety	18,133	68,950	83,950	53,100	94,600	25,650	37.2%		
Health & Human Services	(1,123)				-	-			
Capital	13,500				-	-			
Total Expenditures	30,510	68,950	83,950	53,100	94,600	25,650	37.20%		
NET REVENUE (EXPENDITURES)	10,735	(57,950)	(57,950)	(32,100)	(81,600)	(23,650)			
BEGINNING FUND BALANCE	150,599	161,334	161,334	161,334	129,234				
ENDING FUND BALANCE	161,334	103,384	103,384	129,234	47,634				
CIVIC CELEBRATIONS FUND 29									
LICENSES & PERMITS	300				-	-			
CHARGES FOR SERVICES	93,598	85,000	85,000	-	85,000	-	0.0%		
MISCELLANEOUS	38,997	21,000	21,000	-	25,000	4,000	19.0%		
TRANSFERS IN	13,000	13,000	13,000	-	13,000	-	0.0%		
Total Revenues	145,895	119,000	119,000	-	123,000	4,000	3.4%		
Culture & Recreation	138,717	104,528	104,528	7,552	122,123	17,595	16.8%		
Total Expenditures	138,717	104,528	104,528	7,552	122,123	17,595	16.8%		
NET REVENUE (EXPENDITURES)	7,178	14,472	14,472	(7,552)	877	(13,595)			
BEGINNING FUND BALANCE	70,138	77,316	77,316	77,316	69,764				
ENDING FUND BALANCE	77,316	91,788	91,788	69,764	70,641				
TOTAL SPECIAL REVENUE FUNDS									
REAL ESTATE TAXES	1,312,700	1,340,500	1,340,500	1,340,500	1,337,200	(3,300)	-0.2%		
REVENUE - OTHER TAXES	175,721	210,179	210,179	93,000	83,000	(127,179)	-60.5%		
INTERGOVERNMENTAL	299,221	323,750	323,750	281,359	329,830	6,080	1.9%		
LICENSES & PERMITS	20,672	27,000	27,000	0	24,000	(3,000)	-11.1%		
CHARGES FOR SERVICES	1,738,722	2,054,349	2,054,349	78,000	2,070,949	16,600	0.8%		
INTEREST & INV INCOME	64,088	35,100	35,100	16,080	20,500	(14,600)	-41.6%		
MISCELLANEOUS	159,049	93,980	108,980	67,480	80,000	(13,980)	-14.9%		
Total Revenues	3,770,173	4,084,858	4,099,858	1,876,419	3,945,479	(139,379)	-3.4%		
EXPENDITURES									
PUBLIC SAFETY TOTAL	24,432	74,950	89,950	59,100	104,600	29,650	39.6%		
PUBLIC WORKS TOTAL	1,660,197	1,971,287	1,971,287	-	2,048,984	77,697	3.9%		
HEALTH & HUMAN SERVICES TOTAL	209,472	296,054	351,054	324,429	319,224	23,170	7.8%		
CULTURE & RECREATION TOTAL	1,475,219	1,527,113	1,527,113	1,383,754	1,544,588	17,475	1.1%		
CONSERVATION & DEVELOPMENT TOTAL	88,594	439,000	440,371	-	320,000	(119,000)	-27.1%		
CAPITAL OUTLAY	143,521	195,400	195,400	197,340	176,000	(19,400)	-9.9%		
Total Expenditures	3,601,435	4,503,804	4,575,175	1,964,623	4,513,396	9,592	0.21%		
Excess Revenue (Expenditures)	168,738	(418,946)	(475,317)	(88,204)	(567,917)	(148,971)			
Transfers In	52,100	24,000	24,000	0	24,000	-	0.0%		
Total Other Financing	52,100	24,000	24,000	0	24,000	-	0.0%		
Net Change in Fund Balance	220,838	(394,946)	(451,317)	(88,204)	(543,917)	(148,971)			
Beginning Fund Balance	1,855,952	2,076,790	2,076,790	2,076,790	1,988,586				
Ending Fund Balance	2,076,790	1,681,844	1,625,473	1,988,586	1,444,669				

City of Franklin, WI
Capital Funds

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
Utility Development Fund 22							
REVENUE - OTHER TAXES	425,757	75,000	75,000	163,000	125,000	50,000	66.7%
INTEREST & INV INCOME	56,502	18,000	18,000	16,000	17,500	(500)	-2.8%
Total Revenues	482,259	93,000	93,000	179,000	142,500	49,500	53.2%
Transfers In						0	
Transfers Out		(1,120,000)	(1,120,000)		(1,000,000)	120,000	
Total Other Financing	-	(1,120,000)	(1,120,000)	-	(1,000,000)	120,000	
Net Change in Fund Balance	482,259	(1,027,000)	(1,027,000)	179,000	(857,500)		
Beginning Fund Balance	1,712,540	2,194,799	2,194,799	2,194,799	2,373,799		
Ending Fund Balance	2,194,799	1,167,799	1,167,799	2,373,799	1,516,299		
Development Fund 27 (Impact Fees)							
Impact Fee - Parks	948,902	804,000	804,000	179,000	146,117	(657,883)	-81.8%
Impact Fee - Sewer	48,440	48,000	48,000	113,000	112,000	64,000	133.3%
Impact Fee - Administrative	21,684	15,000	15,000	3,500	7,535	(7,465)	-49.8%
Impact Fee - Water	1,158,186	679,000	679,000	300,000	498,000	(181,000)	-26.7%
Impact Fee - Transportation	113,102	22,000	22,000	20,000	158,825	136,825	621.9%
Impact Fee - Fire	174,135	133,500	133,500	30,000	108,875	(24,625)	-18.4%
Impact Fee - Law Enforcement	322,218	207,700	207,700	50,000	124,750	(82,950)	-39.9%
Impact Fee - Library	262,058	224,000	224,000	50,000	24,750	(199,250)	-89.0%
REVENUE - OTHER TAXES	3,048,725	2,133,200	2,133,200	745,500	1,180,852	(952,348)	-44.6%
INTEREST & INV INCOME	187,289	120,000	120,000	144,687	185,500	65,500	54.6%
MISCELLANEOUS						0	
Total Revenues	3,236,014	2,253,200	2,253,200	890,187	1,366,352	(1,839,196)	-81.6%
EXPENDITURES							
GENERAL GOVERNMENT TOTAL	6,701	25,000	33,553	35,000	15,000	(10,000)	-40.0%
Total Expenditures	6,701	25,000	33,553	35,000	15,000	(10,000)	-40.0%
Excess Revenue (Expenditures)	3,229,313	2,228,200	2,219,647	855,187	1,351,352	(1,829,196)	
Parks	212,631	621,500	718,185	150,000	1,259,250	637,750	102.6%
Transportation	18,000	71,923	71,923	72,000	71,886	(37)	-0.1%
Fire	39,333	42,937	42,937	43,000	42,941	4	0.0%
Law Enforcement	133,800	205,082	205,082	205,000	205,182	100	0.0%
Library	132,286	134,000	134,000	134,000	134,000	0	0.0%
Water	-	1,025,000	1,368,130	556,000	2,250,000	1,225,000	119.5%
Sewer	-	250,000	250,000		75,000	(175,000)	-70.0%
Total Transfers Out	(536,050)	(2,350,442)	(2,790,257)	(1,160,000)	(4,038,259)	(1,687,817)	-71.8%
Total Other Financing	(536,050)	(2,350,442)	(2,790,257)	(1,160,000)	(4,038,259)	(1,687,817)	-71.8%
Net Change in Fund Balance	2,693,263	(122,242)	(570,610)	(304,813)	(2,686,907)	(3,517,013)	287.7%
Beginning Fund Balance	6,140,194	8,833,457	8,833,457	8,833,457	8,528,644		
Ending Fund Balance	8,833,457	8,711,215	8,262,847	8,528,644	5,841,737		
Capital Outlay Fund 41							
REAL ESTATE TAXES	452,800	295,700	295,700	295,700	296,000	300	0.1%
INTERGOVERNMENTAL	3,998	6,000	45,900	16,700	15,000	9,000	150.0%
CHARGES FOR SERVICES	317,730	483,900	475,000	475,000	904,100	420,200	86.8%
INTEREST & INV INCOME	17,956	7,800	7,800	10,800	7,800	0	0.0%
MISCELLANEOUS	0			18,000	21,250	21,250	
SALE OF CAPITAL ASSETS	31,327	25,000	43,125	20,000	20,000	(5,000)	-20.0%
Total Revenues	823,811	818,400	867,525	836,200	1,264,150	445,750	54.5%
EXPENDITURES							
CONTINGENCY Dept 199		60,000	33,000		40,650	(19,350)	-32.3%
CAPITAL OUTLAY	757,145	929,350	1,097,998	1,005,200	1,769,735	840,385	90.4%
DEBT ISSUANCE COSTS						0	
Total Expenditures	757,145	989,350	1,130,998	1,005,200	1,810,385	821,035	83.0%
Excess Revenue (Expenditures)	66,666	(170,950)	(263,473)	(169,000)	(546,235)	(375,285)	
Transfers In						0	
Transfers Out						0	
General Obligation Debt Issued					542,000	542,000	
Total Other Financing	-				542,000	542,000	
Net Change in Fund Balance	66,666	(170,950)	(263,473)	(169,000)	(4,235)		
Beginning Fund Balance	425,045	491,711	491,711	491,711	322,711		
Ending Fund Balance	491,711	320,761	228,238	322,711	318,476		

City of Franklin, WI
Capital Funds

Official Budget Appropriation Units

2021
ADOPTED

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
Equipment Replacement Fund 42							
REAL ESTATE TAXES	175 000	0				0	
INTERGOVERNMENTAL				175 000		0	
CHARGES FOR SERVICES	500 000	677,600	400 000	400 000	604 400	(73,200)	10.8%
INTEREST & INV INCOME	91 827	37 400	37 400	35 000	37 400	0	0.0%
MISCELLANEOUS	727					0	
SALE OF CAPITAL ASSETS	3 151	56 500	56 500	30 000	30 000	(26 500)	-46.9%
Total Revenues	770 705	771,500	493 900	640 000	671 800	(99 700)	12.9%
EXPENDITURES							
CAPITAL OUTLAY	888,337	850 000	1 056 974	1,037,900	1 168,500	318 500	37.5%
Total Expenditures	888 337	850 000	1 056,974	1 037 900	1 168 500	318 500	37.5%
Excess Revenue (Expenditures)	(117 632)	(78,500)	(563,074)	(397 900)	(496 700)	(418,200)	
Transfers In						0	
Total Other Financing						-	
Net Change in Fund Balance	(117,632)	(78,500)	(563,074)	(397,900)	(496,700)		
Beginning Fund Balance	2,645,694	2,528,062	2,528,062	2,528,062	2,130,162		
Ending Fund Balance	2 528,062	2 449 562	1 964,988	2 130,162	1 633 462		
Capital Improvement Fund 46							
INTERGOVERNMENTAL		500 000	1 443 000	824 000	-	(500,000)	100.0%
CHARGES FOR SERVICES	1 229 622	722 000	180 000	520 000	51 500	(670 500)	92.9%
INTEREST & INV INCOME	87 052	25 000	25,000	25,000	5 000	(20 000)	-80.0%
MISCELLANEOUS	65				86 000	86 000	
SALE OF CAPITAL ASSETS					-	0	
Total Revenues	1 316 739	1,247 000	1,648,000	1 369 000	142 500	(1 104,500)	-88.6%
EXPENDITURES							
CONTINGENCY Dept 199		175 000	171 070		150,000	(25 000)	-14.3%
CAPITAL OUTLAY	5,179 941	4 745,000	6,439,619	3,182 081	9 651 500	4,906 500	103.4%
DEBT ISSUANCE COSTS	49 924				100 000	100,000	
Total Expenditures	5,229 865	4,920,000	6 610,689	3 182,081	9,901 500	4 981 500	101.3%
Excess Revenue (Expenditures)	(3 913,126)	(3,673 000)	(4,962 689)	(1 813,081)	(9 759 000)		
Transfers In	304,631	2 841 500	2,912 900	197 000	8,349,750	5 508 250	193.9%
Transfers Out						0	
General Obligation Debt Issued	2,297,598	0			1,458,000	1,458,000	
Total Other Financing	2 602 229	2 841 500	2 912,900	197 000	9 807 750	6,966,250	245.2%
Net Change in Fund Balance	(1,310,897)	(831,500)	(2,049,789)	(1 616,081)	48,750		
Beginning Fund Balance	3,323,373	2,012,476	2,012,476	2,012,476	396,395		
Ending Fund Balance	2,012,476	1 180 976	(37 313)	396 395	445 145		
Street Improvement Fund 47							
REAL ESTATE TAXES	18,200	0				0	
INTERGOVERNMENTAL	700 000	845 000	845,000	765,000	1 074,500	229 500	27.2%
CHARGES FOR SERVICES	343 270	368 500	350,000	350,000	175,000	(193 500)	-52.5%
INTEREST & INV INCOME	14 136	4 800	4,800	5,500	7 500	2 700	56.3%
MISCELLANEOUS						0	
Total Revenues	1 075,606	1,218 300	1 199 800	1 120,500	1,257 000	38 700	3.2%
EXPENDITURES							
CAPITAL OUTLAY	968 785	1 300 000	1,487 936	1 100,000	1 000,000	(300 000)	-23.1%
Total Expenditures	968 785	1 300 000	1 487 936	1 100,000	1 000 000	(300 000)	-23.1%
Excess Revenue (Expenditures)	106,821	(81,700)	(288,136)	20,500	257 000	338,700	
Net Change in Fund Balance	106,821	(81 700)	(288 136)	20 500	257 000	#VALUE!	
Beginning Fund Balance	399,390	506,211	506,211	506,211	526,711		
Ending Fund Balance	506,211	424 511	218 075	526 711	783 711		
All Capital Funds							
REAL ESTATE TAXES	646 000	295 700	295 700	295 700	296 000	300	0.1%
REVENUE OTHER TAXES	3,474,482	2,208,200	2,208,200	908 500	1 305,852	(902 348)	-40.9%
INTERGOVERNMENTAL	703 998	1 351 000	2,333,900	1 780 700	1 089 500	(261 500)	19.4%
CHARGES FOR SERVICES	2 390 622	2,252 000	1,405 000	1 745,000	1 735,000	(517,000)	-23.0%
INTEREST & INV INCOME	454 762	213,000	213,000	236,987	260,700	47 700	22.4%
MISCELLANEOUS	792	0	0	18,000	107 250	107 250	
SALE OF CAPITAL ASSETS	34,478	81 500	99,625	50,000	50 000	(31,500)	-38.7%
Total Revenues	7 705 134	6,401 400	6 555 425	5 034 887	4,844,302	(1 557 098)	-24.3%
EXPENDITURES							
GENERAL GOVERNMENT TOTAL	6 701	25 000	33,553	35,000	15 000	(10 000)	-40.0%
CAPITAL OUTLAY	7 794 208	7 824 350	10 082,527	6,325,181	13 589 735	5 765,385	73.7%
DEBT ISSUANCE COSTS	49 924				100 000	100,000	
Total Expenditures	7 850,833	8 084 350	10 320 150	6 360,181	13 895 385	5,811 035	71.9%
Excess Revenue (Expenditures)	(145 699)	(1 682 950)	(3 764 725)	(1 325,294)	(9 051 083)	(7 368 133)	
Transfers In	304 631	2 841,500	2,912 900	197 000	8 349 750	5 508,250	193.9%
Transfers Out	(536 050)	(3 470,442)	(3 910,257)	(1 160,000)	(5 038,259)	(1 567 817)	45.2%
General Obligation Debt Issued	2,297,598	-	-	-	2,000,000	2,000,000	
Total Other Financing	2 066,179	(628,942)	(997,357)	(963,000)	5,311,491	5 940 433	-94.4%
Net Change in Fund Balance	1,920,480	(2,311,892)	(4,762,082)	(2,288,294)	(3,739,592)		
Beginning Fund Balance	14,646,236	16,566,716	16,566,716	16,566,716	14,278,422		
Ending Fund Balance	16 566,716	14 254 824	11 804 634	14 278,422	10 538 830		

City of Franklin, WI
Internal Service Fund
2021
ADOPTED

Official Budget Appropriation Units

	2019 ACTIVITY	2020 ORIGINAL	2020 AMENDED	2020 Forecast	2021 ADOPTED	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
SELF INSURANCE FUND 75							
				1			
Medical Premiums - City	2,437,680	2,648,046	2,648,046		2,213,369	(434,677)	-16.4%
Medical Premiums - Employee	528,386	538,440	538,440		478,630	(59,810)	-11.1%
Other Revenues	178,322	120,000	120,000		144,800	24,800	20.7%
Investment Income	65,480	45,000	45,000		15,000	(30,000)	-66.7%
Total Medical Revenues	3,209,868	3,351,486	3,351,486	-	2,851,799	(499,687)	-14.9%
Dental Premiums - City	111,844	112,000	112,000		112,000	0	0.0%
Dental Premiums - Employee	59,622	60,000	60,000		63,600	3,600	6.0%
Total Dental Premiums	171,466	172,000	172,000	-	175,600	3,600	2.1%
Total Revenue	3,381,334	3,523,486	3,523,486	-	3,027,399	(496,087)	-14.1%
Medical Claims	1,606,264	2,414,477	2,414,477		1,848,536	(565,941)	-23.4%
Medical Claim Fees	159,837	105,677	105,677		107,041	1,364	1.3%
Stop Loss Premiums	553,893	666,331	666,331		540,610	(125,721)	-18.9%
Stop Loss Recovery	0				-	0	
Others	66,708	112,478	112,478		177,245	64,767	57.6%
Contingency		500,000	500,000		-	(500,000)	-100.0%
Contributions to HSA's	94,375	237,000	237,000		224,650	(12,350)	-5.2%
Total Medical Costs	2,481,077	4,035,963	4,035,963	-	2,898,082	(1,137,881)	-28.2%
Dental Claims - Actives	168,438	193,000	193,000		179,000	(14,000)	-7.3%
Dental Claims - Retiree	3,466	4,900	4,900		5,700	800	16.3%
Total Dental Costs	171,904	197,900	197,900	-	184,700	(13,200)	-6.7%
Total Medical Costs	2,652,981	4,233,863	4,233,863	-	3,082,782	(1,151,081)	
Net Revenues (Expenditures)	728,353	(710,377)	(710,377)	-	(55,383)	654,994	
Beginning Fund Balance	1,760,166	2,488,519	2,488,519	2,488,519	2,488,519		
Ending Fund Balance	2,488,519	1,778,142	1,778,142	2,488,519	2,433,136		

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

DEPARTMENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
MUNICIPAL COURT	2 50	2.50	2.50	2 50	2 50	2 50	2 50	2 50	2 50	2.50
CLERK	4.14	4.14	4 12	4.12	4 12	4 12	4 12	4 12	4 50	4 50
INFORMATION SERVICES	0.00	0 00	0 00	0 75	0.75	1 00	1 00	1 00	1 00	1 00
ADMINISTRATION & HUMAN RESOURCES	3 00	3 00	4 00	3 00	3.00	3 00	3 00	3 00	4 00	4 00
FINANCE	7 10	7.10	6 60	6 60	6 60	6 60	6 60	6 79	6 79	7 95
ASSESSOR	1 00	1 00	1 00	1 00	1 00	0.00	0 00	0 00	0 00	0 00
MUNICIPAL BUILDINGS	3 74	3 74	2 78	4 03	4.03	4 03	4 03	4 05	4 05	4.05
TOTAL GENERAL GOVERNMENT	21 48	21 48	21 00	22 00	22 00	21 25	21 25	21 46	22 84	24 00
POLICE	60 75	60.75	60 75	61 75	61 75	61 75	61.75	61 75	62 75	62 75
DISPATCH	16.00	15.00	15 00	15 00	15 00	15 00	15 00	15 00	15 00	15 00
FIRE	46.45	46 50	46 50	46 50	46 50	46 00	46 00	46 50	47 50	47 50
BUILDING INSPECTION	7 00	7 00	7 00	8.00	8 00	8 30	8 30	9 60	9 00	9 00
TOTAL PUBLIC SAFETY	130 20	129 25	129.25	131.25	131 25	131 05	131 05	132 85	134.25	134 25
ENGINEERING (a)	8 25	8 25	8 25	8 25	8.25	8 25	8 25	8 25	8 25	8 25
HIGHWAY (b)	22.00	22 00	22 00	22.00	23 00	22 00	22 00	22 00	23 00	23 00
PARKS	2 00	2.00	2.00	2 00	2.00	2 00	2 00	1.80	1 75	2 37
TOTAL PUBLIC WORKS	32.25	32 25	32.25	32 25	33 25	32 25	32 25	32.05	33 00	33 62
PUBLIC HEALTH	6 15	6 15	6 75	6 75	6 75	6 75	6 95	6.95	7 05	7 05
PLANNING	4 00	4 00	4 00	4 00	4 00	4 00	4 00	4 00	4 00	4 17
ECONOMIC DEVELOPMENT	0 00	0 00	0 58	1 00	1 00	1.00	1 00	1 00	1.00	1 00
TOTAL GENERAL FUND	194 08	193 13	193.83	197 25	198 25	196 30	196 50	198 31	202 14	204 09
PUBLIC HEALTH - GRANT	0 00	0 00	0 00	0 00	0 00	0 75	1 00	1 00	1 00	1 00
LIBRARY	16 82	17 70	17.02	16 94	16 94	16 68	15 57	15 47	15 47	15 47
Tourism									0 50	0 50
SEWER & WATER	11 55	11 55	11 55	11 55	10 80	10 80	10 80	11 80	11 80	11 80
TOTAL	222.45	222.38	222.40	225.74	225.99	224.53	223.87	226.58	230.91	232.86

Notes

- Corrections made from prior years

- Information Services - A change from external support to internal staffing was authorized in mid-2020, however has been re-evaluated and is requested to remain as contracted services

35

**City of Franklin
Authorized Unfunded Positions for 2021**

Dept	FTE	Position Title	Comment
Administration	1.00	HR Analyst	New authorized position in 2020 / unfunded in 2021
Finance	1.00	Accountant	Being held open in 2021 due to transition plan for Finance Director / Expected to be filled in 2022
Parks	1.00	Light Equipment Operator	Created a number of years ago, but not funded
Health	0.20	Clinic Nurse	3 positions with .05, .05 & 10 FTE's
	<u>3.20</u>		

July 2020 Salary Ranges (2% ATB Increase + Progress to Market, if applicable)

Position Title	Grade	JFA Total	Minimum Pay	Market Rate	Maximum Pay
Executive and Management					
Director of Administration	14	810	\$97,837	\$120,094	\$132,079
Fire Chief	(790 pts and above)	795	\$47.04	\$57.74	\$63.50
Police Chief		795			
Assistant Fire Chief	13	770	\$91,012	\$111,718	\$122,867
City Engineer/DPW Director	(750 to 785 pts)	755	\$43.76	\$53.71	\$59.07
Assistant Police Chief		755			
Battalion Chief	12	730	\$84,662	\$103,923	\$114,294
Captain of Police	(710 to 745 pts)	730	\$40.70	\$49.96	\$54.95
Director of Finance and Treasurer		725			
Director of Clerk Services	11	705	\$78,756	\$96,672	\$106,320
Director of Health and Human Services	(670 to 705 pts)	680	\$37.86	\$46.48	\$51.12
Library Director		680			
Information Services Director		680			
Economic Development Director		670			
Supervisory and Advanced Technical					
Building Inspector	10	665	\$73,378	\$88,879	\$97,225
Sewer & Water Superintendent	(615 to 665 pts)	665	\$35.28	\$42.73	\$46.74
Assistant City Engineer		635			
Planning Manager		630			
Department of Public Works Superintendent		615			
Emergency Services Communication Supervisor	9	585	\$68,258	\$82,678	\$90,442
Principal Planner	(560 to 610 pts)	570	\$32.82	\$39.75	\$43.48
Public Health Nurse Supervisor		565			
Project Engineer		560			
Electrical Inspector	8	550	\$63,496	\$76,910	\$84,133
Plumbing Inspector	(505 to 555 pts)	550	\$30.53	\$36.98	\$40.45
First Assistant Building Inspector		545			
Adult Services Librarian/Assistant Director		540			
Human Resources Coordinator		520			
Assistant Superintendent of Public Works		510			
Accounting Supervisor		505			
Engineering Tech IV		505			
Deputy Treasurer	7	485	\$59,066	\$71,544	\$78,264
City Forester		475	\$28.40	\$34.40	\$37.63
Assistant Building Inspector	(450 to 500 pts)	470			
Building Maintenance Superintendent		460			
Sanitarian		460			
Engineering Tech III		455			
Library Circulation Supervisor		455			
Mechanic I		455			
Associate Planner		455			
Public Health Nurse		455			

July 2020 Salary Ranges (2% ATB Increase + Progress to Market, if applicable)

Administrative and Technical					
Residential Bulding Inspector	6	445	\$53,721	\$64,197	\$69,838
Sewer & Water Operator II	(415 to 445 pts)	440	\$25 83	\$30 86	\$33 58
Arborist		440			
Lead Dispatcher		435			
Court Administrative Assistant		435			
Foreman		435			
Public Health Specialist		425			
Deputy City Clerk		420			
Reference Librarian		420			
Youth Reference/Young Adult Librarian		420			
Community Drug Free Coalition Coordinator		420			
Engineering Tech II		415			
Permit Technician		415			
Dispatcher	5	410	\$49,975	\$59,720	\$64,967
Heavy Equipment Operator	(380 to 410 pts)	410	\$24.03	\$28 71	\$31 23
Community Fire Prevention Specialist		400			
Sewer & Water Operator I		395			
Inspection Permit Clerk		395			
Assistant Mechanic		390			
Accountant		385			
Light Equipment Operator	4	375	\$46,488	\$55,552	\$60,433
Confidential Police Administrative Assistant	(345 to 375 pts)	370	\$22.35	\$26.71	\$29.05
Confidential Fire Administrative Assistant		370			
Deputy Court Administrative Assistant		370			
Sewer & Water Technician		370			
Administrative/Project Assistant		365			
Program and Outreach Coordinator		365			
Assistant Planner		355			
Clerical and Support Staff					
Administrative Assistant (DPW)	3	335	\$41,083	\$49,093	\$53,406
Administrative Assistant (Engineering)	(310 to 340 pts)	335	\$19.75	\$23 60	\$25.68
Administrative Clerk (Clerks)		335			
Municipal Court Clerk		325			
Assessor Clerk		325			
Account Clerk		315			
Administrative Clerk (Health)		315			
Maintenance Custodian		315			
Secretary (Building)	2	305	\$38,216	\$45,667	\$49,679
Library Assistant	(275 to 305 pts)	300	\$18.37	\$21 96	\$23.88
Secretary (Planning)		300			
Finance Clerk		290			
Secretary (Clerk)		290			
Lead Cashier		285			
Clerk Typist		275			
Cashier/Clerk	1	270	\$35,549	\$42,481	\$46,214
Library Administrative Aide	(240 to 270 pts)	270	\$17 09	\$20 42	\$22 22
Custodian		235			
Police Utility Clerk		235			