



**2022**

**Mayor's**

**Recommended**

**Annual Budget**

**CITY OF FRANKLIN, WISCONSIN  
2022 MAYOR’S RECOMMENDED BUDGET  
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Peggy A. Steeno, CPA, MBA  
Director of Administration

September 21, 2021

**Mayor's Recommended 2022 Budget  
Transmittal Letter and Executive Summary**

Honorable Mayor and Common Council:

I am pleased to transmit, for your consideration, the Mayor's Recommended 2022 Budget. The budget includes: the general fund, special revenue funds, capital funds, the debt service fund, tax incremental financing district funds, the sewer fund, and an internal service fund. Due to the timing of the budget release, which is prior to all final information being received by the State, we should expect minor changes throughout the process, as those final numbers arrive.

**2022 Budget Priorities / Guiding Assumptions / Strategies**

Establishment of prudent, fiscally responsible budget

The overriding theme of the budget preparation process has been 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.

Challenges

There are a number of ongoing 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. One 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. Another challenge is that there are numerous restraints at the State level, including: levy limits; expenditure restraint limits (not currently applicable due to Franklin's local tax rate being less than \$5.00/thousand of equalized value); shared revenues made up of: transportation aids, property tax aids, video service provider 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. And, this year is no different as each and every department was asked to prioritize their needs and make sacrifices with regard to what would be recommended for inclusion in the 2022 Budget.

In addition to the ongoing challenges faced every year, 2021 was again affected by COVID-19 and the uncertainty it brought to City operations. 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. Our employees have continued to rise to the occasion 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 continued to be made available to assist in combatting the pandemic. And, procedures are in place to ensure continuity of services if/when needed in the future.

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 place, in the form of bargaining agreements, 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 more or less valuable than another. Additionally, in regard to staffing, 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. However, there is an immediate need in the Fire Service area that has been the subject of considerable, ongoing concern; this is the need for additional firefighters to appropriately staff Fire Station #2 and to be readily available to serve current and future service needs in the southwest quadrant of the City. Due to this critical need, fire staffing has been reviewed in depth, and, in addition to a significant labor contract change effective in 2021, the recommended budget adds two new flexible firefighter positions to bolster on-duty staffing at Fire Station #2 to make progress in addressing this significant concern.

With respect to other operating costs, the goal throughout the budget process was to review every request, 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.

Another significant initiative embarked on as part of the 2022 budget process is the creation of a Five-Year Capital Improvement Plan (CIP) for the 2022 fiscal year and beyond, to protect the City's assets, while making informed budgeting decisions for large projects and purchases, based on goals and resources. Creating and maintaining a prudent five-year capital plan will accomplish a number of objectives: (1) identify and prioritize the City's capital needs on an ongoing basis; (2) ensure the timely repair and replacement of aging infrastructure as well as the building/purchasing of new assets consistent with growth and development, minimizing unanticipated, poorly planned, or unnecessary capital expenditures; (3) provide a level of certainty, avoiding surprises, and keeping the community informed; (4) plan for funding needs, allowing time to secure the most economical and effective financing methods, searching out and obtaining grants, flattening out the amount of debt borrowed, and controlling tax increases and user fee increases; and (5) balance the desired public improvements with the community's financial resources, providing for public input on an ongoing basis as well as continuity over time.

In regard to specific capital items in the new CIP, 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 or another similar method. 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

### 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 a significant amount being considered in the near future, to accommodate the execution of existing and contemplated 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 \$97.7 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 \$244.4 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 \$122.2 Million in the City's current situation, is viewed as favorable.

With the City's expected debt position at the end of 2021, and a margin of indebtedness of approximately \$28.8 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, thoughtfully, and knowingly.

The new debt currently planned for 2021, all currently slated to be issued in the near future as general obligation debt, backed by the full faith of the City, includes the following: (1) approximately \$2 Million for City capital needs which are part of the 2021 Adopted Budget, per the City's plan to borrow funds for capital needs every other year; (2) \$3 Million in Sewer debt, to fund the proposed lift station; (3) \$2 Million in Water debt, to partially fund a new water tower; and (4) \$4.5 Million contemplated for a potential new development; for a projected total of \$11.5 Million in new borrowing in 2021.

The Mayor's Recommended 2022 Budget does not include any additional new general debt as this is scheduled to be an 'off year' with regard to general borrowing and funds are secured through the recommended 2022 budget to source the capital needs recommended. There is, however, approximately \$7.6 Million of new borrowing included in the 2022 Budget for anticipated tax incremental financing projects.

### 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 2021, the General Fund, Fund Balance is expected to be approximately 31% of 2022 planned expenditures. This is a strong indicator of self-restraint and foresight exercised by the City, and something we need to continue into the future

With the City's current Fund Balance Policy requiring a fund balance range between 20% and 30% of the current year's budgeted expenditures, the end of 2021 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) transferring those funds to the capital projects accounts enabling them to be used for future capital needs, thereby reducing future borrowing; (2) using the funds for current, unfunded capital items; 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 2022 plan, a balanced, responsible budget was arrived at.

### ***Major Highlights of the Mayor's Recommended 2022 Budget***

- All currently provided City services are maintained, with no reduction in staffing.
- Net New Construction Value in 2021 is 113,793,500, or 2.48%, accounting for approximately \$548,500 in levy funds / **overall levy increase is \$513,900, or 2.3%, decreasing the overall tax burden to property owners.**
- City of Franklin, local share only, assessed tax rate of \$4.82 per thousand dollars of value – **This is a \$0.23 decrease compared to the 2021 assessed tax rate of \$5.05 per thousand dollars of value.**
- Fully balanced budget with no planned use of fund balance.
- General fund revenues increased by \$844,561 compared to the 2021 budgeted revenues.
- General fund expenditures increased by \$594,561, compared to the 2021 budgeted expenditures, net of restricted contingency and transfers out.
- General fund personnel costs increased by \$668,853, compared to the 2021 budgeted personnel costs, substantially due to the addition of two new flex firefighters, a full time, benefitted position replacing temporary help in Public Works/Parks, employee pay and benefit increases and the adjustment of allocations among funds.
- A funded reserve, in the amount of \$75,000, has been included as part of the City's succession plan, acknowledging that we have a very seasoned workforce, and a 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.
- Capital spending of approximately \$25.8 Million, per the Capital Improvement Plan and Tax Incremental Financing Funds. Larger initiatives include: parks improvements, a fiber network to serve all City facilities, equipment replacements, facility improvements, the future water source, other utility facilities and infrastructure, and TID improvements.



- Planned utilization of approximately \$6.7 Million of funds on hand, including: current impact fees, special assessments, capital fund balances, and excess impact fees.
- An OPEB Trust which is essentially fully funded.
- No new borrowing in 2022 currently planned for general City needs; however future development activities may require consideration of new debt specific to those initiatives.
- A \$5 increase in the solid waste fee is projected for 2022, which is needed to support applicable services, and was last increased two (2) years ago when frequency of service was increased to weekly recycling and the change to automated refuse pick-up.
- American Rescue Plan Act Funding to the City of Franklin in the amount of \$3.75 Million; approximately \$1.5 Million is currently identified for use in 2022, and staff will be working on a plan for the remaining funds in the near future. These funds need to be committed by 12/31/2024, and spent by 12/31/2026

### **2022 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 2022. 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.
- Executing, updating, and monitoring the City's plan to continue 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 action plan is being implemented which is beginning to address the most pressing maintenance and capital need. Additionally, staff will be working to implement an accompanying fiscally responsible financial model to properly execute the plan well into the future.
- Determination of the City's future water source – This initiative, which started a number of years ago, will be an ongoing focus in 2022 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.
  - *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 6 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. There were funds budgeted for this purpose in 2020, that were carried over to 2021, and remain unused. These funds will likely be partnered with funds budgeted in 2022 to use toward merit rewards, 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, which are 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, impact fees, special assessments, and landfill siting fees rather than issuing new debt. 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 a few decades.
- 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.

### **Next Steps**

- Finance Committee review of the budget - four meetings planned:
  - Tuesday, September 28<sup>th</sup>, 4 PM - Introduction of the Mayor's Recommended 2022 Budget, revenues and expenditures, cost allocations, personnel head counts & additions

*Mayor's Recommended 2022 Budget, Transmittal Letter and Executive Summary*

- Thursday, September 30<sup>th</sup>, 4 PM - Capital & Operating Budget - Public Safety, Health, Recreation, and Planning
- Thursday, October 7<sup>th</sup>, 4 PM - Capital & Operating Budgets - Public Works/Parks, Solid Waste, Sanitary Sewer, Economic Development, and General Government
- Monday, October 11<sup>th</sup>, 4 PM - TIDs, Debt Service, Self-Insurance Fund, Total Tax Levy and Tax Rates, and determine recommendations to the Common Council
- Council discussion/decision regarding Finance Committee recommendations and initial changes to the budget – October 19<sup>th</sup>
- Hearing Notice published on October 27<sup>th</sup>, on the then current budget details
- Continued deliberation of the proposed budget - October 19<sup>th</sup> - November 16<sup>th</sup>
- Public Hearing on the 2022 Proposed Budget – November 16<sup>th</sup>
- Council consideration of the 2022 Proposed Budget - November 16<sup>th</sup>

***Closing Remarks***

This budget, under the Mayor's direction and guidance, 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 being how to serve the community in the most favorable way. It is through a lot of hard work, resolve, and follow-through that we arrived at a prudent, fiscally responsible plan for 2022.

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.

Special thanks are extended to Finance Director, Paul Rotzenberg, and his staff, for all of their hard work on the 2022 budget preparations, as well as Lisa Huening, for all of her hard work in assembling this budget document.

Staff will be as responsive as possible as we work our way through this year's process leading up to the Council's consideration of the budget on November 16<sup>th</sup>. We look forward to working together to establish a well thought out, productive 2022 plan which reflects the values and serves the needs of the community.

Respectfully Submitted,

***Peggy Steeno***, CPA, MBA  
**Director of Administration**

City of Franklin, WI  
All Funds

MAYOR REC

Statement of Revenues & Expenditures  
For the Year Ended Dec. 31, 2022  
Budget

	General Fund	Debt Service	Tax Increment Districts	Special Revenue	Capital Funds	MAYOR REC Total	Internal Service
<b>REVENUES</b>							
REAL ESTATE TAXES	19,931,500	1,100,000	4,952,500	1,347,200	53,300	27,384,500	
REVENUE - OTHER TAXES	626,900	2,000	803,800	0	2,501,091	3,933,791	
TRANSFERS - IN	1,063,600					1,063,600	
INTERGOVERNMENTAL	1,758,500	-	575,700	518,060	1,823,000	4,675,260	
LICENSES & PERMITS	1,202,275	-	-	20,000	-	1,222,275	
PENALTIES & FORFIETURES	450,000	-	-	0	-	450,000	
CHARGES FOR SERVICES	2,503,750	-	-	2,015,500	1,820,000	6,339,250	2,934,756
INTERGOVERNMENTAL CHARGES	261,200	-	-	45,000	-	306,200	
INTEREST & INV INCOME	196,138	3,250	215,000	8,825	154,500	577,713	8,000
MISCELLANEOUS	219,866	-	-	58,500	136,000	414,366	123,400
<b>TOTAL REVENUES</b>	<b>28,213,729</b>	<b>1,105,250</b>	<b>6,547,000</b>	<b>4,013,085</b>	<b>6,487,891</b>	<b>46,366,955</b>	<b>3,066,156</b>
<b>EXPENDITURES</b>							
GENERAL GOVERNMENT TOTAL	3,395,979	-	64,860	15,000	25,000	3,500,839	268,935
PUBLIC SAFETY TOTAL	18,966,374	-	-	231,365	-	19,197,739	2,185,100
PUBLIC WORKS TOTAL	4,270,593	-	56,000	2,056,965	-	6,383,558	571,488
HEALTH & HUMAN SERVICES TOTAL	751,686	-	-	485,592	-	1,237,278	100,851
CULTURE & RECREATION TOTAL	451,849	-	-	1,503,816	-	1,955,665	134,468
CONSERVATION & DEVELOPMENT TOT	618,248	-	814,000	-	-	1,432,248	100,851
CONTINGENCY - Dept 199	2,235,000	-	-	-	190,000	2,425,000	-
CAPITAL OUTLAY		-	7,250,000	288,840	18,276,787	25,815,627	
PRINCIPAL		970,000	1,855,000			2,825,000	
INTEREST		197,344	1,118,443			1,315,787	
DEBT ISSUANCE COSTS		-	175,000			175,000	
TRANSFERS OUT	24,000					24,000	
<b>TOTAL EXPENDITURES</b>	<b>30,713,729</b>	<b>1,167,344</b>	<b>11,333,303</b>	<b>4,581,578</b>	<b>18,491,787</b>	<b>66,287,741</b>	<b>3,361,693</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(2,500,000)</b>	<b>(62,094)</b>	<b>(4,786,303)</b>	<b>(568,493)</b>	<b>(12,003,896)</b>	<b>(19,920,786)</b>	<b>(295,537)</b>
Transfers In		-	-	24,000	10,419,915	10,443,915	
Transfers Out		-	-	(1,556,200)	(5,498,490)	(7,054,690)	
General Obligation Debt Issued		-	7,650,000			7,650,000	
<b>Net Change in Fund Balance</b>	<b>(2,500,000)</b>	<b>(62,094)</b>	<b>2,863,697</b>	<b>(2,100,693)</b>	<b>(7,082,471)</b>	<b>(8,881,561)</b>	<b>(295,537)</b>
Beginning Fund Balance	8,871,979	441,404	43,227	3,900,691	15,741,051	28,998,351	3,083,229
<b>Ending Fund Balance</b>	<b>6,371,979</b>	<b>379,310</b>	<b>2,906,924</b>	<b>1,799,998</b>	<b>8,658,580</b>	<b>20,116,790</b>	<b>2,787,692</b>

## **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 the first Tuesday in May, for the review and approval of the Common Council. Each year, the Mayor, with the assistance of the Director of Administration, Director of Finance and Treasurer, all other department heads, and other staff as the Mayor determines is appropriate, 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 Finance Committee for its review. Upon its review of the Recommended Budget, the Finance Committee submits its recommended changes 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  
2022 ANNUAL BUDGET  
BUDGET PREPARATION TIMETABLE  
April 20, 2021**

Tuesday, April 20	2022 Budget Preparation Timetable presented to the Common Council
Monday, August 2	Committee of the Whole Meeting – Identify and provide direction on major budget issues.
Tuesday, September 21	Presentation of Mayor’s Recommended Budget to Common Council
Wednesday, September 22 to Tuesday, October 12	Finance Committee review of Mayor’s Recommended Budget.
Wednesday, September 22 to Tuesday, October 19	Aldermen may contact department heads with budget questions
Tuesday, October 19	Common Council discussion/decision regarding Finance Committee recommendations and initial changes to the budget. Last day for budget changes to be included in the Public Hearing Notice
October 19—November 16	Continued deliberation of the proposed budget.
Wednesday, October 20	Preparation of Budget Public Hearing Notice.
Wednesday, October 27	Publication of Preliminary Budget and Hearing Notice
Monday, November 1	Committee of the Whole Meeting available for discussion of any budget topics as may be needed
Tuesday, November 2	Regular Common Council Meeting, discussion of the 2022 Budget.
Tuesday, November 16	<b><u>Regular Common Council Meeting</u></b> . Public Hearing on the Annual Budget and Adoption of 2022 Annual Budget. [Note. This date does not provide an opportunity for delay of adoption without a special meeting soon thereafter.]

4/16/2021

Note. Subsequent actions that may affect the Common Council’s regular meeting schedule may impact this calendar

## **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 30-35 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 continues to become more mobile, and a substantial number of current employees contemplate retirement, it becomes more difficult 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 annual cable TV tax revenue has negatively affected the City budget and will likely continue moving forward (down to ~\$440,000 in 2021 compared to the high point of ~\$526,000 in 2015), 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, aging infrastructure, and 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**

Additional items to be added as suggested by Council/Staff/Others



CITY OF FRANKLIN  
Summary of Assessed Value Preliminary

Estimate	Jan 1, 2021	TID #3	TID #4	TID #5	TID #6	TID #7	TID #8	TIF	Jan 1, 2021	Jan 1, 2020	Difference	PCT Change
	Total Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values Less TID	Assessed Values Less TID		
Personal Property-manufacturing @ FMV	17 844 200		43,900					43 900	17 800 300	18 002 600	(202 300)	
Assessment Ratio	99 000% <sup>2</sup>		99 000%					99 089%	99 000%	98 024%		
P P @ Est Assessed Value	17 665 800	-	43 500	-	-	-	-	43 500	17 622 300	17 646 800	(24 500)	-0 1%
Real Estate-manufacturing @ FMV	160 818,500		1 750 000					1 750 000	159 068 500	155 060 000	4 008 500	
Assessment Ratio	99 000% <sup>2</sup>		99 000%					99 000%	99 000%	98 021%		
R E @ Est Assessed Value	159 210 400	-	1 732 500	-	-	-	-	1 732 500	157 477 900	151 991 100	5 486 800	3 6%
Manufacturing at Est Assessed Value	176 876 200	-	1 776 000	-	-	-	-	1 776 000	175 100 200	169,637 900	5 462 300	3 2%
Real Estate Residential	3 646 425 700	74 700 200	28 183 300	1 094 900	3 202 300	-	-	107 180 700	3 539 245 000	3 258 225 300	281 019 700	8 6%
Real Estate - Commercial	997 280 500	172 936 000	45 795 400	71 042 500	135 600	27 788 400	45 795 400	363 493 300	633 787 200	669 952 300	(36 165 100)	-5 4%
Real Estate - Agricultural/Other	21,427,200	2,600	554,200	-	299,200	-	554,100	1,410,100	20,017,100	20,166,500	(149,400)	-0 7%
Total Real Estate	4 665 133 400	247 638 800	74 532 900	72 137 400	3 637,100	27 788 400	46 349 500	472 084 100	4 193 049 300	3 948 344 100	244 705 200	6 2%
Personal Property - Commercial	35,690,300	6,568,700	5,282,200	2,711,000	18,000		5,282,200	19,862,100	15,828,200	21,985,700	(6,157,500)	-28 0%
Residential Commercial & Agricultural	4 700 823 700 <sup>1</sup>	254 207,500	79 815 100	74 848 400	3 655 100	27 788 400	51 631 700	491 946 200	4 208 877 500	3 970 329 800	238 547 700	6 0%
Sub total	4 877 699 900	254 207 500	81 591 100	74 848 400	3 655 100	27 788 400	51 631,700	493 722 200	4 383 977 700	4 139 967 700	244 010 000	5 9%
Less TID Base	-	(173 488 200)	(19 817 900)	(3 015 800)	(1 183 900)	(7 495 500)	(44 724,000)	(249 725 300) <sup>3,4</sup>	249 725 300 <sup>3</sup>	205 001 300	44 724 000	21 8%
Total Assessed Value - 2020	4,877,699,900	80,719,300	61,773,200	71,832,600	2,471,200	20,292,900	6,907,700	243,996,900	4,633,703,000	4,344,969,000	288,734,000	6 6%
Percent Increase	8 1%	-7 1%	14 4%	185 6%	-52678 7%	2307 5%	#DIV/0!	46 2%	6 6%			
<b>2021 Breakdown by Type</b>												
Real Estate	4 824 343 800	74 150 600	56 447 500	69 121 600	2 453 200	20 292 900	1 625 500	224 091,300	4 600 252 500	4 305 336 500	294 916 000	
Personal Property	53,356,100	6,568,700	5,325,700	2,711,000	18,000	-	5,282,200	19,905,600	33,450,500	39,632,500	(6,182,000)	
Total Assessed Value - 2020	4,877,699,900	80,719,300	61,773,200	71,832,600	2,471,200	20,292,900	6,907,700	243,996,900	4,633,703,000	4,344,969,000	288,734,000	
Total Assessed Value - 2020	4,511,874,000	86,895,200	54,019,300	25,152,300	(4,700)	842,900	-	166,905,000	4,344,969,000			

<sup>1</sup> Agrees to Statement of Assessment

<sup>2</sup> Per DOR Average Assessment Ratio to be received

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

<sup>4</sup> 1/1/2016 base for TID #5 per DOR

9/20/21

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City of Franklin  
 Tax Equalization Ratio  
 2022 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.

	2017-18	2018-19	2019-20	2020-21	2021-22	estimate	Inc (Dec)
Assessed Value TID In	3,854,766,200	4,035,237,210	4,229,425,745	4,511,874,000	4,877,699,900		8 11%
Percentage Change	4 06%	4 68%					
Equalized Value TID Out	3,778,072,200	3,924,067,400	4,211,998,800	4,413,724,900	4,660,476,700		5 59%
Percentage Change	4 11%	3 86%	7 34%				
TID 3 Increment	62,049,100	51,181,600	64,781,500	97,386,600	85,724,400		-11 98%
TID 4 Increment	47,593,400	46,431,200	52,629,500	54,668,200	61,294,100		12 12%
TID 5 Increment	1,211,500	1,261,200	30,859,200	21,439,500	53,255,600		148 40%
TID 6 Increment				-	1,668,600		
TID 7 Increment				533,300	20,796,200		
TID 8 Increment					4,157,800		
<b>Total - TID In Equalized Value</b>	<b>3,888,926,200</b>	<b>4,022,941,400</b>	<b>4,360,269,000</b>	<b>4,587,752,500</b>	<b>4,887,373,400</b>		<b>6 53%</b>
Percentage Change	4 29%	3 45%	8 39%	5 22%	6 53%		
Assessment Ratio	99 11732%	100 30564%	97 00737%	98 02073%			
City Tax Levy - TID Out	\$ 21,027,849	\$ 21,389,375	\$ 21,741,900	\$ 21,918,100	\$ 22,432,000		2 34%
Equalized Rate TID Out	0 005565762	0 005450817	0 005161896	0 004965896	0 004813242		-3 07%
Percentage Change	-1 51%	-2 07%	-5 30%	-3 80%	-3 07%		
Tax Levy - TID In	\$ 21,644,836	\$ 21,928,319	\$ 22,507,255	\$ 22,782,303	\$ 23,524,109		3 26%
<b>Tax rate on Assessed Value</b>	<b>5.6150840</b>	<b>5.4342082</b>	<b>5.3215866</b>	<b>5.0494103</b>	<b>4.8227872</b>	<b>\$ (0.2266)</b>	<b>-4.49%</b>
Tax Rate Based Strictly on Assessed Value	5 6089619	5 4396210	5 3102714	5 0413687	4 8410526		-3 97%
Equalization Difference	0 0061221	(0 0054128)	0 0113152	0 0080416	(0 0182654)		
Expenditure Restraint Equalized Tax Rate	0 5657616	0 4508174	0 1618961	(0 0341037)	(0 1867585)		
Impact on Expenditure Restraint Aids	-13 14%	-20 32%	-64 09%	no longer qualify			

**City of Franklin  
2022 Tax Rate  
Impact of Various Changes**

Updated 9/20/21

Assessed Value - TID Out	4,633,703,000								
Assessed Value - TID In	4,877,699,900								
2021	\$ 21,918,100	Pct Change							
Recommended Levy	\$ 22,432,000	Fr Pr Yr	2.34%	Assessed Value					
				Tax Rate					Tax
				4.8227872					\$1,260.19
Change in Levy	\$ 513,900				Change			Tax Change	
1,000	22,433,000	0.0046%	4.8230022	0.0002150	(\$0.06)				
5,000	22,437,000	0.0228%	4.8238622	0.0010750	(\$0.28)				
10,000	22,442,000	0.0456%	4.8249372	0.0021500	(\$0.56)				
25,000	22,457,000	0.1141%	4.8281621	0.0053749	(\$1.40)				
50,000	22,482,000	0.2281%	4.8335370	0.0107498	(\$2.81)				
100,000	22,532,000	0.4562%	4.8442868	0.0214996	(\$5.62)				
150,000	22,582,000	0.6844%	4.8550366	0.0322494	(\$8.43)				
200,000	22,632,000	0.9125%	4.8657864	0.0429992	(\$11.24)				
-1,000	22,431,000	-0.0046%	4.8225722	-0.0002150	(\$0.06)				
-5,000	22,427,000	-0.0228%	4.8217122	-0.0010750	(\$0.28)				
-10,000	22,422,000	-0.0456%	4.8206372	-0.0021500	(\$0.56)				
-25,000	22,407,000	-0.1141%	4.8174123	-0.0053749	(\$1.40)				
-50,000	22,382,000	-0.2281%	4.8120374	-0.0107498	(\$2.81)				
-100,000	22,332,000	-0.4562%	4.8012876	-0.0214996	(\$5.62)				
-150,000	22,282,000	-0.6844%	4.7905378	-0.0322494	(\$8.43)				
-200,000	22,232,000	-0.9125%	4.7797880	-0.0429992	(\$11.24)				
-0.25% - (\$56,080)	22,375,920	-0.24%	4.8107302	-0.0120570	(\$3.15)				
-0.5% - (\$112,160)	22,319,840	-0.49%	4.7986733	-0.0241139	(\$6.30)				
-1.0% - (\$224,320)	22,207,680	-0.98%	4.7651091	-0.0576781	(\$15.07)				

**City of Franklin, WI**  
**Impact of Levy Increase**  
**20-Sep-21**

	Per \$100,000 of Assessed Value		Average Residence	
	2020	2021	2020	2021
<b>Home Value</b>	<b>100,000</b>	<b>108,600</b>	<b>261,300</b>	<b>283,800</b>
Tax Rate	5.0413687	4.841053	5.0413687	4.841053
Tax	504.14	525.74	1,317.31	1,373.89
<b>Tax Inc (Dec)</b>		<b>\$ 21.60</b>		<b>\$ 56.58</b>
Pct Change in Tax		4.3%		4.3%
Residential Valuation Change		8.60%		8.60%

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<b>LEVY HISTORY 2012/2013 - 2021/2022</b>				
<i>TAX YEAR/ YEAR COLLECTED</i>	<i>LEVY</i>	<i>PRIOR YEAR LEVY</i>	<i>CHANGE INC / (DEC)</i>	<i>% INC / (DEC)</i>
2012/2013	20,509,000	20,467,000	42,000	0.21%
2013/2014	20,509,000	20,509,000	0	0.00%
2014/2015	20,509,000	20,509,000	0	0.00%
2015/2016	20,509,000	20,509,000	0	0.00%
2016/2017	20,509,000	20,509,000	0	0.00%
2017/2018	21,027,849	20,509,000	518,849	2.53%
2018/2019	21,389,375	21,027,849	361,526	1.72%
2019/2020	21,741,900	21,389,375	352,525	1.65%
2020/2021	21,918,100	21,741,900	176,200	0.81%
2021/2022	<b>22,432,000</b>	21,918,100	513,900	2.34%

\* 2021/2022 is the recommended levy

<b>CITY PORTION - ASSESSED TID-OUT TAX RATE HISTORY 2012/2013 - 2021/2022</b>				
<i>TAX YEAR/ YEAR COLLECTED</i>	<i>ASSESSED RATE</i>	<i>PRIOR YEAR ASSESSED RATE</i>	<i>CHANGE INC / (DEC)</i>	<i>% INC / (DEC)</i>
2012/2013	5.774	5.794	(0.020)	-0.35%
2013/2014	6.294	5.774	0.520	9.01%
2014/2015	6.300	6.294	0.006	0.10%
2015/2016	6.256	6.300	(0.044)	-0.70%
2016/2017	5.689	6.256	(0.567)	-9.06%
2017/2018	5.615	5.689	(0.074)	-1.30%
2018/2019	5.434	5.615	(0.181)	-3.22%
2019/2020	5.322	5.434	(0.112)	-2.06%
2020/2021	5.049	5.322	(0.273)	-5.13%
2021/2022	<b>4.823</b>	5.049	(0.226)	-4.48%

\* 2021/2022 tax rate is estimated / actual rate will be determined in October/early November

\*\* Tax bills are calculated based on assessed rates

<b>CITY PORTION - LOCAL EQUALIZED TID-OUT TAX RATE HISTORY 2012/2013 - 2021/2022</b>				
<i>TAX YEAR/ YEAR COLLECTED</i>	<i>EQUALIZED RATE</i>	<i>PRIOR YEAR EQUALIZED RATE</i>	<i>CHANGE INC / (DEC)</i>	<i>% INC / (DEC)</i>
2012/2013	5.985	5.743	0.242	4.21%
2013/2014	6.194	5.985	0.209	3.49%
2014/2015	5.905	6.194	(0.289)	-4.67%
2015/2016	5.823	5.905	(0.082)	-1.39%
2016/2017	5.651	5.823	(0.172)	-2.95%
2017/2018	5.566	5.651	(0.085)	-1.50%
2018/2019	5.451	5.566	(0.115)	-2.07%
2019/2020	5.162	5.451	(0.289)	-5.30%
2020/2021	4.966	5.162	(0.196)	-3.80%
2021/2022	<b>4.813</b>	4.966	(0.153)	-3.08%

\* Equalized rates compare the City of Franklin to other WI municipalities

Year 2021	Co-muni Code 40226	County MILWAUKEE Municipality CITY OF FRANKLIN	Account No 1081	Report Type
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**Section A: Determination of 2021 Payable 2022 Allowable Levy Limit**

1	2020 payable 2021 actual levy plus 2021 personal property aid ( 60,298.46 )	\$21,978,401
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2020 levy for new general obligation debt authorized after July 1, 2005	\$539,000
4	2020 payable 2021 adjusted actual county levy (Line 1 minus Lines 2 and 3)	\$21,439,401
5	0.00% growth, plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2020 adjusted actual levy	\$21,439,401
6	Net new construction ( 2.48 % ), plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2020 adjusted actual levy	\$21,971,098
7	Greater of Line 5 or Line 6	\$21,971,098
8	2021 levy limit before adjustments less 2022 personal property aid ( \$77,987.9 )	\$21,893,110
9	Total adjustments (from Sec D, Line U)	\$539,000
10	<b>2021 Payable 2022 Allowable Levy (sum of Lines 8 and 9)</b>	\$22,432,110
11	Higher levy approved by special resolution at a special meeting of Town electors	

**Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)**

1	Previous year's allowable levy	\$21,918,109
2	Previous year's actual levy	\$21,918,103
3	Previous year's unused levy (Line 1 minus Line 2)	\$6
4	Previous year's actual levy \$21,918,103 x 0.015	\$328,772
5	<b>Allowable Increase (lesser of Lines 3 or 4)</b>	\$6

**Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

1	2020 unused percentage	0.000%
2	2019 unused percentage	0.004%
3	2018 unused percentage	0.000%
4	2017 unused percentage	0.000%
5	2016 unused percentage	0.628%
6	Total unused percentage (sum of Lines 1-5)	0.632%
7	Previous year's actual levy due to valuation factor	\$21,439,401
8	<b>Allowable Increase (Line 6 multiplied by Line 7)</b>	\$135,497

**Section D: Adjustments to Allowable Levy Limit**

		<b>Additions</b>	<b>Subtractions</b>
A	Increase for unused levy from previous year <i>(from Sec. B, Line 5)</i>		
B	Decrease in 2022 debt service levy as compared to 2021 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2022 debt service levy as compared to 2021 debt service levy for debt authorized prior to July 1, 2005		
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.		
E	Debt service levy for general obligation debt authorized after July 1, 2005	\$539,000	
F	Increase in 2021 payable 2022 levy approved by a referendum.		
G	Amount levied in 2021 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2021 payable 2022 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2021 payable 2022 levy for transfer of services during 2021 to other governmental units		
K	Adjustment to 2021 payable 2022 for transfer of services during 2021 from other governmental units		
L	Adjustment to 2021 payable 2022 levy for annexation of land during 2021 by a city or village <i>(towns only)</i>		
M	Adjustment to 2021 payable 2022 levy for annexation of land during 2021 from a town <i>(villages or cities only)</i>		
N	Lease payment for lease revenue bond issued before July 1, 2005		
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.		
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations		
Q	Adjustment to 2021 payable 2022 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		
R	Increase for unused levy carryforward from prior years <i>(from Sec. C, Line 8)</i>		
S	Increase in levy for each occupancy permit issued in 2020 for qualifying new single-family residential dwelling units		
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant		
U	<b>Total Adjustments</b> <i>(sum of Lines A-T)</i>		\$539,000

City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2022 MAYOR REC					Version		Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	2021 Forecast	4 2022 DEPT REQ	2022 MAYOR REC		
REVENUES								
REAL ESTATE TAXES	19 001 867	19 184 900	19 184 900	19 184 900	19 689 200	19 931 500	746 600	3 9%
REVENUE - OTHER TAXES	648 972	626 900	626 900	626 200	626 900	626 900	0	0 0%
TRANSFERS - IN	1 003 388	1 050,000	1 050 000	1 050 000	1 063 600	1 063 600	13 600	1 3%
INTERGOVERNMENTAL	1 790 135	1 785 400	1 785 400	1 733 400	1 712 500	1 758 500	(26 900)	-1 5%
LICENSES & PERMITS	1 056 952	1 108 650	1 108 650	1,168,400	1 202 275	1 202 275	93 625	8 4%
FINES FORFEITURES AND PENALTIES	390 124	490 000	490 000	420 000	450,000	450 000	(40 000)	-8 2%
CHARGES FOR SERVICES	2 172 980	2 424 650	2 424 650	2 448 250	2 498 750	2 503 750	79 100	3 3%
INTERGOVERNMENTAL CHARGES	183 423	203 200	203 200	203 000	211 200	261 200	58 000	28 5%
INTEREST & INV INCOME	317 064	359 718	359 718	112 438	176 138	196 138	(163 580)	-45 5%
MISCELLANEOUS	215 511	135 750	135 750	154 550	171 500	219 866	84 116	62 0%
<b>Total Resources</b>	<b>26,780,416</b>	<b>27,369,168</b>	<b>27,369,168</b>	<b>27,101,138</b>	<b>27,802,063</b>	<b>28,213,729</b>	<b>844,561</b>	<b>3 1%</b>
Totals for dept 0101 - MAYOR	18 487	18 486	18,486	18,500	18 496	18 494	8	0 0%
Totals for dept 0102 ALDERMEN	47 403	47 417	47 417	47 400	47 417	47 413	(4)	0 0%
Totals for dept 0121 - MUNICIPAL COURT	188 068	189 109	189 109	187 700	198 341	197 609	8 500	4 5%
Totals for dept 0141 CITY CLERK	330 949	334 272	334 272	333 900	348 658	346,429	12 157	3 6%
Totals for dept 0142 - ELECTIONS	77 959	28 922	28 922	21 300	63,265	75 171	46 249	159 9%
Totals for dept 0144 INFORMATION SERVI	130 927	102 343	102,343	102 900	106 148	150 311	47 968	46 9%
Totals for dept 0147 - ADMINISTRATION	259 819	262 816	262 816	274 950	282,189	292 853	30 037	11 4%
Totals for dept 0151 - FINANCE	404 363	424 474	424 474	388 375	465 999	409 860	(14 614)	-3 4%
Totals for dept 0181 - MUNICIPAL BUILDING	111 927	106 778	106 778	110 600	122 633	123 266	16 488	15 4%
Totals for dept 0199 - CONTINGENCY		0	0		50,000	197,329	197,329	
Personnel Costs - General Government	1 569 902	1 514 617	1 514 617	1 485 625	1 703 146	1 858 735	344 118	22 7%
Totals for dept 0101 - MAYOR	5 459	12 000	13 410	9 900	12 000	12 000	0	0 0%
Totals for dept 0102 - ALDERMEN	22 481	25 350	25 350	24 900	25 451	26 250	900	3 6%
Totals for dept 0121 - MUNICIPAL COURT	14 144	21 475	23 040	19 550	23 985	23 985	2 510	11 7%
Totals for dept 0141 - CITY CLERK	19 517	28 500	28 500	27 200	28,600	28 600	100	0 4%
Totals for dept 0142 - ELECTIONS	11 132	25 000	25 000	22 900	27 600	18 000	(7 000)	-28 0%
Totals for dept 0144 - INFORMATION SERVI	320 979	432 736	454 102	426 800	471 822	291 814	(140 922)	-32 6%
Totals for dept 0147 - ADMINISTRATION	98 671	129 755	129 755	105 480	133 805	133 805	4 050	3 1%
Totals for dept 0151 - FINANCE	124 008	122 490	122 490	115 050	134,235	134 235	11 745	9 6%
Totals for dept 0152 - AUDITOR	36 480	30,050	30 050	25 500	42 525	42 525	12 475	41 5%
Totals for dept 0154 - CITY ASSESSORS	230 743	237 650	237 650	234 250	247 300	240 895	3 245	1 4%
Totals for dept 0161 LEGAL SERVICES	287 565	353 600	353,600	321 600	353 600	334,600	(19 000)	5 4%
Totals for dept 0181 MUNICIPAL BUILDING	249 196	120 615	120 615	362 925	133,550	121 450	835	0 7%
Totals for dept 0194 - INSURANCE	89 748	106 565	106 565	106 000	126 585	126 585	20 020	18 8%
Totals for dept 0198 UNCLASSIFIED EXPEI	0	2,500	2,500	30,000	2,500	2,500	0	0 0%
Non-Personnel General Government	1 510 124	1 648 286	1 672 627	1 832 055	1 763 558	1 537 244	(111 042)	-6 7%
GENERAL GOVERNMENT TOTAL	3 080 025	3 162 903	3 187 244	3 317 680	3 466 704	3 395 979	233 076	7 4%
Totals for dept 0211 - POLICE DEPT	7 714 579	7 925 895	7 925 895	7 534 900	7 958 511	7 897 545	(28 350)	-0 4%
Totals for dept 0212 PD DISPATCH	1 147 151	1 207 563	1 207,563	1 202 700	1 276 381	1 262 526	54 963	4 6%
Totals for dept 0221 - FIRE DEPT	5 943 185	6 268 073	6 268 073	6 273 475	6 850 768	6 775 902	507 829	8 1%
Totals for dept 0231 - INSPECTION SERVICE	736,213	753,818	832,118	770,800	754,289	746,210	(7,608)	-1 0%
Personnel Costs - Public Safety	15 541 128	16 155 349	16 233 649	15 781 875	16 839 949	16 682 183	526 834	3 3%
Totals for dept 0211 - POLICE DEPT	1 009 914	1 235 790	1 277 535	1 036 592	1 442 000	1 279 590	43 800	3 5%
Totals for dept 0221 - FIRE DEPT	498 419	515 980	516 033	456 290	562 930	556 430	40 450	7 8%
Totals for dept 0223 - FIRE PROTECTION	279 995	283 300	283 300	280 000	283 300	283 300	0	0 0%

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City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2022 MAYOR REC	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	2021 Forecast	Version		Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct	
					4 2022 DEPT REQ	2022 MAYOR REC			
	Totals for dept 0231 - INSPECTION SERVICE	134 314	154 044	154 044	153 360	163 906	157 071	3 027	2 0%
	Totals for dept 0239 - SEALER OF WEIGHTS	7,600	7,600	7,600	7,600	7,800	7,800	200	2 6%
	Non-Personnel Costs - Public Safety	1 930 241	2 196 714	2 238 512	1 933 842	2 459 936	2 284 191	87 477	4 0%
	<b>PUBLIC SAFETY TOTAL</b>	<b>17 471 369</b>	<b>18 352 083</b>	<b>18 472 161</b>	<b>17 715 717</b>	<b>19 299 885</b>	<b>18 966 374</b>	<b>614 311</b>	<b>3 3%</b>
	Totals for dept 0321 - ENGINEERING	538 588	599,419	599 419	622 425	643 398	604 728	5 309	0 9%
	Totals for dept 0331 - HIGHWAY	1 892,905	2 015 467	2,015 467	1 932 800	2,089 271	1 812 290	(203 177)	-10 1%
	Personnel Costs - Public Works	2 431 493	2 614 886	2,614 886	2 555 225	2 732 669	2 417 018	(197 868)	-7 6%
	Totals for dept 0321 - ENGINEERING	553 554	292 850	320,797	289,200	302 375	301 625	8 775	3 0%
	Totals for dept 0331 - HIGHWAY	751 349	1 016 750	1 221,881	1 103 350	1,330 936	1 157 700	140 950	13 9%
	Totals for dept 0351 - STREET LIGHTING	325 553	357 200	422 040	389,200	417,200	387 200	30 000	8 4%
	Totals for dept 0361 WEED CONTROL	3,682	7,050	7,050	5,500	7,050	7,050	0	0 0%
	Non-Personnel Costs - Public Works	1 634 119	1 673,850	1 971,568	1,787,250	2 057 561	1 853 575	179,725	10 7%
	<b>PUBLIC WORKS TOTAL</b>	<b>4 065 612</b>	<b>4 288,736</b>	<b>4 586 454</b>	<b>4,342 475</b>	<b>4 790,230</b>	<b>4,270 593</b>	<b>(18,143)</b>	<b>-0 4%</b>
	Personnel Costs - dept 0411 - PUBLIC HEALTH	558 155	597,789	597 789	595 750	640 783	636 736	38 947	6 5%
	Totals for dept 0411 - PUBLIC HEALTH	60 133	67,450	67 450	64 300	67 450	67 450	0	0 0%
	Totals for dept 0431 - ANIMAL CONTROL	45,687	48,000	48,000	45,000	49,000	47,500	(500)	-1 0%
	Non-Personnel Costs - Public Health	105 821	115 450	115 450	109 300	116 450	114 950	(500)	-0 4%
	<b>HEALTH &amp; HUMAN SERVICES TOTAL</b>	<b>663 975</b>	<b>713 239</b>	<b>713 239</b>	<b>705 050</b>	<b>757 233</b>	<b>751 686</b>	<b>38 447</b>	<b>5 4%</b>
	Totals for dept 0529 - ST MARTINS FAIR	0	0	0	0	0	0	0	0 0%
	Totals for dept 0551 PARKS	230,253	122,368	122,368	117,950	295 096	337,849	215,481	176 1%
	Personnel Costs - Culture & Recreation	230 253	122 368	122 368	117 950	295 096	337 849	215 481	176 1%
	Totals for dept 0551 PARKS	54 854	73 975	85 118	81 950	122 000	92,000	18 025	24 4%
	Totals for dept 0521 RECREATION	3,280	22,000	22,000	10,000	22,000	22,000	0	0 0%
	Non-Personnel Costs - Culture & Recreation	58 134	95 975	107 118	91 950	144 000	114 000	18,025	18 8%
	<b>CULTURE &amp; RECREATION TOTAL</b>	<b>288 386</b>	<b>218,343</b>	<b>229 486</b>	<b>209 900</b>	<b>439,096</b>	<b>451 849</b>	<b>233 506</b>	<b>106 9%</b>
	Totals for dept 0621 - PLANNING	352 347	367 941	367 941	367 850	472 155	379 850	11 909	3 2%
	Totals for dept 0641 - ECONOMIC DEVELOP	124,893	95,793	95,793	97,250	100,960	100,225	4,432	4 6%
	Personnel Costs - Conservation & Development	477 240	463 734	463 734	465 100	573 115	480 075	16 341	3 5%
	Totals for dept 0621 - PLANNING	102 992	75 650	81 673	62 300	88 173	81 673	6 023	8 0%
	Totals for dept 0641 - ECONOMIC DEVELOP	17,179	60,500	71,850	35,950	73,000	56,500	(4,000)	-6 6%
	Non-Personnel Costs - Conservation & Develop	120 171	136,150	153,523	98 250	161 173	138 173	2 023	1 5%
	<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>597 411</b>	<b>599 884</b>	<b>617 257</b>	<b>563 350</b>	<b>734,288</b>	<b>618 248</b>	<b>18 364</b>	<b>3 1%</b>
	Totals for dept 0521 - RECREATION	0	13 000	13 000	0	13,000	13 000	0	0 0%
	Totals for dept 0529 ST MARTINS FAIR-USI	0	11 000	11 000	0	11 000	11 000	0	0 0%
	Totals for dept 0998 - OTHER FINANCING U:	48 379	0	350 000	0	0	0	0	0 0%
	TRANSFERS OUT TOTAL	48 379	24 000	374 000	574 000	24 000	24 000	0	0 0%
	CONTINGENCY	0	2 760 000	2 720 000	0	(190 000)	2 235 000	(525 000)	-19 0%
	<b>TOTAL EXPENDITURES</b>	<b>26,215,157</b>	<b>30,119,168</b>	<b>30,899,841</b>	<b>27,428,172</b>	<b>29,321,436</b>	<b>30,713,729</b>	<b>594,561</b>	<b>2 0%</b>
	<b>NET RESOURCES (EXPENDITURES)</b>	<b>565,259</b>	<b>(2,750,000)</b>	<b>(3,530,673)</b>	<b>(327,034)</b>	<b>(1,519,373)</b>	<b>(2,500,000)</b>	<b>250,000</b>	<b>-9 1%</b>
	BEGINNING FUND BALANCE	8 633 754	9 199 013	9 199 013	9 199 013	8 871 979	8 871 979		
	ENDING FUND BALANCE	9 199 013	6 449 013	5 668 340	8 871 979	7 352 606	6,371 979		

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City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2022 MAYOR REC	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	2021 Forecast	Version	2022 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
					4 2022 DEPT REQ			
<b>Total Tax Levy</b>								
General Fund	19 001,867	19 184 900	19 184 900	19 184 900	19,689 200	19 931 500	746 600	3 9%
Library Fund	1 340 500	1 337 200	1,337 200	1 337 200	1 357 200	1 347 200	10 000	0 7%
Capital Funds	295 700	296,000	296,000	296 000	303 300	53,300	(242,700)	-82 0%
Debt Service Fund	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	0	0 0%
<b>Total Tax Levy</b>	<b>21,738,067</b>	<b>21,918,100</b>	<b>21,918,100</b>	<b>21,918,100</b>	<b>22,449,700</b>	<b>22,432,000</b>	<b>513,900</b>	<b>2 3%</b>
Impact Fee - Parks	259 254	146 117	146 117	125 000	316 485	316 485	170,368	116 6%
Impact Fee - Sewer	113 304	112,000	112 000	153 000	368 610	368,610	256 610	229 1%
Impact Fee - Administrative	6 713	7 535	7 535	6 500	73 040	73 040	65 505	869 3%
Impact Fee - Water	570 239	498 000	498 000	275 000	1,600 846	701 623	203 623	40 9%
Impact Fee - Transportation	69 495	158 825	158,825	50,000	375 362	375 362	216 537	136 3%
Impact Fee - Fire	61 149	108 875	108 875	36 000	257 444	257 444	148 569	136 5%
Impact Fee - Law Enforcement	89 461	124 750	124 750	40 000	294 498	294 498	169 748	136 1%
Impact Fee - Library	60,698	24,750	24,750	20,000	49,229	49,229	24,479	98 9%
Total Impact Fees collected	1 230 313	1 180 852	1 180 852	705 500	3 335 514	2 436 291	1 255 439	106 3%

City of Franklin, WI  
Debt Service Funds 31 & 51

2022  
MAYOR REC

Official Budget Appropriation Units

	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	2021 Forecast	Version		2022 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
					1	4			
REVENUES									
REAL ESTATE TAXES	1 100 000	1 100 000	1 100 000	1 100 000	1 100 000	1 100 000	0	0 0%	
INTEREST & INV INCOME	4 081					-	0		
<b>Total Revenues</b>	<b>1,104,081</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>0.00%</b>	
PRINCIPAL	1 425 000	1 480 000	1 480 000	1,480 000	970 000	970 000	(510 000)	-34.5%	
INTEREST	152 218	137 363	137 363	137 363	197 344	197 344	59 981	43 7%	
<b>Total Expenditures</b>	<b>1,577 218</b>	<b>1 617 363</b>	<b>1 617,363</b>	<b>1 617 363</b>	<b>1 167 344</b>	<b>1 167 344</b>	<b>(450 019)</b>	<b>-27.8%</b>	
<b>Excess Revenue (Expenditures)</b>	<b>(473 137)</b>	<b>(517 363)</b>	<b>(517,363)</b>	<b>(517,363)</b>	<b>(67,344)</b>	<b>(67,344)</b>	<b>450,019</b>		
Transfers In	397,950	479,895	479,895	479,895	31,476	31,476	(448,419)	-93.4%	
Total Other Financing	397 950	479,895	479 895	479 895	31 476	31 476	(448,419)	-93.4%	
<b>Net Change in Fund Balance</b>	<b>(75,188)</b>	<b>(37,468)</b>	<b>(37,468)</b>	<b>(37,468)</b>	<b>(35,868)</b>	<b>(35,868)</b>	<b>1,600</b>		
Beginning Fund Balance	350,931	275,743	275,743	275,743	238,275	238,275			
Ending Fund Balance	275 743	238,275	238,275	238,275	202 407	202,407			
<b>Special Assessments Fund 51</b>									
REVENUE OTHER TAXES	17 853	21 000	21 000	21 000	2,000	2 000	(19 000)	-90 5%	
INTEREST & INV INCOME	15 645	15 000	15 000	15 000	3 250	3 250	(11 750)	78.3%	
<b>Total Revenues</b>	<b>33,498</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>5,250</b>	<b>5,250</b>	<b>(30 750)</b>	<b>-85 42%</b>	
Total Expenditures									
<b>Excess Revenue (Expenditures)</b>	<b>33,498</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>5,250</b>	<b>5,250</b>	<b>(30 750)</b>	<b>-85.4%</b>	
Transfers In				(34 000)	(31 476)	(31 476)	(31 476)	100 0%	
Transfers Out	(600,000)	(25,886)	(25,886)				25,886		
Total Other Financing	(600 000)	(25 886)	(25,886)	(34 000)	(31,476)	(31,476)	(5,590)		
<b>Net Change in Fund Balance</b>	<b>(566,502)</b>	<b>10,114</b>	<b>10,114</b>	<b>2,000</b>	<b>(26,226)</b>	<b>(26,226)</b>	<b>(36,340)</b>		
Beginning Fund Balance	767,630	201,128	201,128	201,128	203,128	203,128			
Ending Fund Balance	201 128	211 242	211,242	203 128	176 902	176 902			
<b>DEBT SERVICE FUND TOTAL</b>									
REVENUES									
REAL ESTATE TAXES	1 100 000	1 100 000	1 100 000	1 100 000	1 100 000	1 100 000	0	0 0%	
REVENUE OTHER TAXES	17 853	21 000	21 000	21,000	2 000	2,000	(19 000)	-90.5%	
INTEREST & INV INCOME	19 726	15 000	15 000	15 000	3 250	3 250	(11 750)	-78 3%	
<b>Total Revenues</b>	<b>1,137,579</b>	<b>1,136,000</b>	<b>1,136,000</b>	<b>1,136,000</b>	<b>1,105,250</b>	<b>1,105,250</b>	<b>(30,750)</b>		
PRINCIPAL	1 425 000	1 480 000	1 480 000	1,480 000	970 000	970 000	(510 000)	-34 5%	
INTEREST	152 218	137 363	137 363	137 363	197 344	197,344	59 981	43 7%	
DEBT ISSUANCE COSTS							0		
<b>Total Expenditures</b>	<b>1,577,218</b>	<b>1,617,363</b>	<b>1,617,363</b>	<b>1,617,363</b>	<b>1,167,344</b>	<b>1,167,344</b>	<b>(450,019)</b>		
<b>Excess Revenue (Expenditures)</b>	<b>(439 639)</b>	<b>(481 363)</b>	<b>(481,363)</b>	<b>(481,363)</b>	<b>(62,094)</b>	<b>(62 094)</b>	<b>419,269</b>		
Transfers In	397 950	479 895	479 895	445 895	-	-		0 0%	
Transfers Out	(600 000)	(25 886)	(25,886)					0 0%	
General Obligation Debt Issued									
Total Other Financing	(202 050)	454 009	454 009	445,895					
<b>Net Change in Fund Balance</b>	<b>(641,689)</b>	<b>(27,354)</b>	<b>(27,354)</b>	<b>(35,468)</b>	<b>(62,094)</b>	<b>(62,094)</b>			
Beginning Fund Balance	1,118,561	476,872	476,872	476,872	441,404	441,404			
Ending Fund Balance	476 872	449 518	449 518	441 404	379,310	379 310			

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City of Franklin, WI  
TID's

Official Budget Appropriation Units

2022  
MAYOR REC

ACTIVITY	2020	2021	2021	Version		2022	2022	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
				1	4				
		ORIGINAL	AMENDED	Forecast	DEPT REQ	MAYOR REC			
<b>TID3 SUMMARY</b>									
REAL ESTATE TAXES	1 401 748	2 107 000	2 107 000	2 067 500	1 843 100	1 843 100	(263 900)	-12.5%	
REVENUE - OTHER TAXES		538 000	538 000	62 900		-	(538 000)	-100.0%	
INTERGOVERNMENTAL	510 053	61,440	61 440	537 600	537,400	509 100	447 660	728.6%	
INTEREST & INV INCOME	8 995	-		2 000	2 500	2 500	2,500		
MISCELLANEOUS		-					-		
<b>Total Revenues</b>	<b>1 920 796</b>	<b>2 706 440</b>	<b>2 706 440</b>	<b>2 670 000</b>	<b>2 383 000</b>	<b>2,354 700</b>	<b>(351 740)</b>	<b>-13.00%</b>	
GENERAL GOVERNMENT TOTAL	6 000	5 070	5 070	85 995	11,270	11,270	6 200	122.3%	
CONSERVATION & DEVELOPMENT TOTAL	760 005	1 050 225	1 050 225	1 050 225			(1 050 225)	100.0%	
CAPITAL OUTLAY	-	-					-		
PRINCIPAL	665 000	965 000	965 000	965 000	985 000	985 000	20 000	2.1%	
INTEREST	80,265	55 795	55 795	55 795	26,521	26,521	(29 274)	-52.5%	
DEBT ISSUANCE COSTS	-	-					-		
<b>Total Expenditures</b>	<b>1,513,270</b>	<b>2 076 090</b>	<b>2 076 090</b>	<b>2 157 015</b>	<b>1 022 791</b>	<b>1 022 791</b>	<b>(1 053 299)</b>	<b>-50.7%</b>	
<b>Excess Revenue (Expenditures)</b>	<b>407 526</b>	<b>630 350</b>	<b>630,350</b>	<b>512 985</b>	<b>1,360 209</b>	<b>1 331 909</b>	<b>701,559</b>		
General Obligation Debt Issued	-	-	-	-	-	-	-		
Total Other Financing	-	-	-	-	-	-	-		
<b>Net Change in Fund Balance</b>	<b>407 526</b>	<b>630 350</b>	<b>630 350</b>	<b>512 985</b>	<b>1 360 209</b>	<b>1 331 909</b>			
Beginning Fund Balance	(108,089)	299,436	299,436	299,436	812,421	812,421			
Ending Fund Balance	299 436	929 786	929 786	812 421	2 172 630	2 144,330			
<b>TID 4 SUMMARY</b>									
REAL ESTATE TAXES	1 138 802	1 183 000	1 183 000	1 160 000	1 314 900	1 314 900	131 900	11.1%	
REVENUE - OTHER TAXES	73 889	50 000	50 000	58,800			(50 000)	100.0%	
INTERGOVERNMENTAL	53 731	86 060	86 060	86 100	86 100	53 700	(32 360)	-37.6%	
INTEREST & INV INCOME	73 020			2 500	2 500	2 500	2 500		
<b>Total Revenues</b>	<b>1 339 442</b>	<b>1,319 060</b>	<b>1,319 060</b>	<b>1 307 400</b>	<b>1 403 500</b>	<b>1,371 100</b>	<b>52 040</b>	<b>3.9%</b>	
GENERAL GOVERNMENT TOTAL	12,286	4 920	4 920	8 645	11 070	11 070	6 150	125.0%	
PUBLIC WORKS TOTAL	465 510		194 276	194 000					
HEALTH & HUMAN SERVICES TOTAL	22 937								
CULTURE & RECREATION TOTAL									
CONSERVATION & DEVELOPMENT TOTAL	700								
CAPITAL OUTLAY	6 426 373		281 557	281 000					
PRINCIPAL		36 875	36 875	35 000	9 375	9 375	(27,500)	-74.6%	
INTEREST									
DEBT ISSUANCE COSTS									
<b>Total Expenditures</b>	<b>6,927 806</b>	<b>41 795</b>	<b>517 628</b>	<b>518 645</b>	<b>20 445</b>	<b>20 445</b>	<b>(21 350)</b>	<b>-51.08%</b>	
<b>Excess Revenue (Expenditures)</b>	<b>(5 588 364)</b>	<b>1 277,265</b>	<b>801 432</b>	<b>788 755</b>	<b>1,383 055</b>	<b>1 350 655</b>	<b>73 390</b>		
General Obligation Debt Issued									
Total Other Financing									
<b>Net Change in Fund Balance</b>	<b>(5 588 364)</b>	<b>1,277 265</b>	<b>801 432</b>	<b>788 755</b>	<b>1 383 055</b>	<b>1 350 655</b>	<b>73 390</b>		
Beginning Fund Balance	4,067,940	(1,520,424)	(1,520,424)	(1,520,424)	(731,669)	(731,669)			
Ending Fund Balance	(1 520 424)	(243 159)	(718 992)	(731 669)	651 386	618 986			

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ACTIVITY	2020	2021 ORIGINAL	2021 AMENDED	2021 Forecast	Version		2022 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
					1	4			
					2022 DEPT REQ				
<b>TID 5 SUMMARY</b>									
REAL ESTATE TAXES	721,361	501,000	501,000	478,800	1,199,300	1,199,300	698,300	139.4%	
REVENUE - OTHER TAXES	91,560	91,600	91,600	170,100	231,000	231,000	139,400	152.2%	
INTERGOVERNMENTAL	12,883	25,640	25,640	25,600	25,500	12,900	(12,740)	-49.7%	
INTEREST & INV INCOME	52,917	-	-	-	-	-	-		
MISCELLANEOUS	-	220,000	220,000	-	-	-	(220,000)	100.0%	
<b>Total Revenues</b>	<b>878,721</b>	<b>838,240</b>	<b>838,240</b>	<b>674,500</b>	<b>1,455,800</b>	<b>1,443,200</b>	<b>604,960</b>	<b>72.2%</b>	
GENERAL GOVERNMENT TOTAL	17,045	9,075	17,175	8,790	7,910	7,910	(1,165)	-12.8%	
PUBLIC WORKS TOTAL	2,304	-	4,929	-	-	-	-		
CONSERVATION & DEVELOPMENT TOTAL	700	5,000	8,250	-	-	-	(5,000)	100.0%	
CAPITAL OUTLAY	-	-	-	100,000	-	-	-		
PRINCIPAL	13,480,000	-	-	-	710,000	710,000	710,000		
INTEREST	941,707	821,641	821,641	649,989	689,970	689,970	(131,671)	-16.0%	
DEBT ISSUANCE COSTS	128,446	-	-	-	-	-	-		
Total Expenditures	14,570,202	835,716	851,995	758,779	1,407,880	1,407,880	572,164	68.5%	
<b>Excess Revenue (Expenditures)</b>	<b>(13,691,481)</b>	<b>2,524</b>	<b>(13,755)</b>	<b>(84,279)</b>	<b>47,920</b>	<b>35,320</b>	<b>32,796</b>		
General Obligation Debt Issued	9,704,526	-	-	-	-	-	-		
Total Other Financing	9,704,526	-	-	-	-	-	-		
<b>Net Change in Fund Balance</b>	<b>(3,986,955)</b>	<b>2,524</b>	<b>(13,755)</b>	<b>(84,279)</b>	<b>47,920</b>	<b>35,320</b>	<b>32,796</b>		
Beginning Fund Balance	4,454,713	467,758	467,758	467,758	383,479	383,479			
Ending Fund Balance	467,758	470,282	454,003	383,479	431,399	418,799			
<b>TID 6 SUMMARY</b>									
<b>REVENUES</b>									
REAL ESTATE TAXES	-	-	-	-	37,500	37,500	37,500		
REVENUE - OTHER TAXES	-	-	-	-	572,800	572,800	572,800		
INTEREST & INV INCOME	28,194	-	-	400	-	-	-		
MISCELLANEOUS	4	-	-	100	-	-	-		
<b>Total Revenues</b>	<b>28,199</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>610,300</b>	<b>610,300</b>	<b>610,300</b>		
GENERAL GOVERNMENT TOTAL	29,941	8,070	8,070	18,150	15,670	15,670	7,600	94.2%	
PUBLIC WORKS TOTAL	167,721	21,060	21,060	21,000	11,000	11,000	(10,060)	-47.8%	
CONSERVATION & DEVELOPMENT TOTAL	17,200	12,500	12,500	12,500	4,000	4,000	(8,500)	-68.0%	
CAPITAL OUTLAY	7,525,939	3,000,000	3,000,000	265,000	1,500,000	1,500,000	(1,500,000)	-50.0%	
INTEREST	220,100	342,850	342,850	343,250	263,054	263,054	(79,796)	-23.3%	
DEBT ISSUANCE COSTS	62,827	50,000	50,000	-	75,000	75,000	25,000	50.0%	
Total Expenditures	8,023,728	3,434,480	3,434,480	659,900	2,028,724	2,028,724	(1,405,756)	-40.9%	
<b>Excess Revenue (Expenditures)</b>	<b>(7,995,529)</b>	<b>(3,434,480)</b>	<b>(3,434,480)</b>	<b>(659,400)</b>	<b>(1,418,424)</b>	<b>(1,418,424)</b>		<b>0.0%</b>	
General Obligation Debt Issued	3,139,794	3,000,000	3,000,000	-	1,650,000	1,650,000	(1,350,000)	-45.00%	
Total Other Financing	3,139,794	3,000,000	3,000,000	-	1,650,000	1,650,000	(1,350,000)	-45.00%	
<b>Net Change in Fund Balance</b>	<b>(4,855,735)</b>	<b>(434,480)</b>	<b>(434,480)</b>	<b>(659,400)</b>	<b>231,576</b>	<b>231,576</b>			
Beginning Fund Balance	5,441,850	586,115	586,115	586,115	(73,285)	(73,285)			
Ending Fund Balance	586,115	151,635	151,635	(73,285)	158,291	158,291			

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**TID7 SUMMARY**

	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ	2022 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
REAL ESTATE TAXES		12 500	12 500	11 900	468 300	468 300	455 800	3646 40%
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
INTEREST & INV INCOME	130 042	270 000	270 000	271 100	210 000	210 000	(60 000)	-22.22%
MISCELLANEOUS		-	-	1 000 000	-	-	-	-
<b>Total Revenues</b>	<b>130 042</b>	<b>282 500</b>	<b>282 500</b>	<b>1 283 000</b>	<b>678 300</b>	<b>678 300</b>	<b>395 800</b>	<b>140 11%</b>
GENERAL GOVERNMENT TOTAL	10 129	6,270	6 270	6 700	7 270	7,270	1 000	15 95%
PUBLIC WORKS TOTAL		-	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT TOTAL	4 500 700	-	9 100	-	780 000	780 000	780 000	-
CAPITAL OUTLAY	166 663	-	-	150 000	-	-	-	-
INTEREST	115 908	153 271	153,271	153,506	127 023	127 023	(26,248)	17 13%
DEBT ISSUANCE COSTS	164	-	-	-	-	-	-	-
Total Expenditures	4 793 564	159,541	168 841	310 206	914 293	914 293	754 752	473 08%
<b>Excess Revenue (Expenditures)</b>	<b>(4 663,522)</b>	<b>122 959</b>	<b>113 659</b>	<b>972 794</b>	<b>(235 993)</b>	<b>(235 993)</b>	<b>(358 952)</b>	
General Obligation Debt Issued		-	-	-	-	-	-	-
Total Other Financing	0	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(4 663 521)</b>	<b>122 959</b>	<b>113 659</b>	<b>972 794</b>	<b>(235 993)</b>	<b>(235 993)</b>		
Beginning Fund Balance	3,343,008	(1,320,513)	(1,320 513)	(1,320,513)	(347 719)	(347,719)		
Ending Fund Balance	(1 320 513)	(1 197 554)	(1 206 654)	(347 719)	(583 712)	(583 712)		

**TID8 SUMMARY**

REAL ESTATE TAXES					89,400	89,400	89,400	
INTERGOVERNMENTAL		-	-	-	-	-	-	
INTEREST & INV INCOME		-	-	-	-	-	-	
MISCELLANEOUS		-	-	-	-	-	-	
<b>Total Revenues</b>					<b>89 400</b>	<b>89 400</b>	<b>89,400</b>	
GENERAL GOVERNMENT TOTAL	9 373	8 070	8 071	8 750	11 670	11 670	3 600	44 61%
PUBLIC WORKS TOTAL	23 134	644 060	673 312	51 000	45 000	45 000	(599 060)	-93.01%
CONSERVATION & DEVELOPMENT TOTAL	15 000	2,517 500	2 517,500	17 500	30 000	30 000	(2 487 500)	-98 81%
CAPITAL OUTLAY	15,393	5 150,500	5 150 500	35 000	5 750 000	5 750 000	599,500	11 64%
INTEREST	312	-	-	-	2 500	2 500	2 500	
DEBT ISSUANCE COSTS		100 000	100 000	-	100 000	100 000	-	0 00%
Total Expenditures	63 211	8 420 130	8 449 383	112 250	5 939 170	5 939 170	(2 480 960)	-29 46%
<b>Excess Revenue (Expenditures)</b>	<b>(63,211)</b>	<b>(8 420 130)</b>	<b>(8 449,383)</b>	<b>(112,250)</b>	<b>(5 849 770)</b>	<b>(5 849 770)</b>	<b>2 570 360</b>	
General Obligation Debt Issued		6,000,000	6,000,000	-	6,000,000	6,000,000	-	0 00%
Total Other Financing		6 000 000	6 000 000	-	6 000 000	6 000 000	-	0 00%
<b>Net Change in Fund Balance</b>	<b>(63 211)</b>	<b>(2 420 130)</b>	<b>(2,449 383)</b>	<b>(112,250)</b>	<b>150 230</b>	<b>150 230</b>	<b>2 570 360</b>	
Beginning Fund Balance		(63,211)	(63,211)	(63 211)	(175,461)	(175,461)	(175,461)	
Ending Fund Balance	(63 211)	(2 483,341)	(2 512 594)	(175 461)	(25 231)	(25 231)	2 394 899	

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	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ	2022 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>All TID's</b>								
REVENUES								
REAL ESTATE TAXES	3,261,911	3,803,500	3,803,500	3,718,200	4,952,500	4,952,500	1,149,000	30.21%
REVENUE - OTHER TAXES	165,449	679,600	679,600	291,800	803,800	803,800	124,200	18.28%
INTERGOVERNMENTAL	576,667	173,140	173,140	649,300	649,000	575,700	402,560	232.51%
INTERGOVERNMENTAL CHARGES		-	-	-				
INTEREST & INV INCOME	293,168	270,000	270,000	276,000	215,000	215,000	(55,000)	-20.37%
MISCELLANEOUS	4	220,000	220,000	1,000,100			(220,000)	-100.00%
<b>Total Revenues</b>	<b>4,297,200</b>	<b>5,146,240</b>	<b>5,146,240</b>	<b>5,935,400</b>	<b>6,620,300</b>	<b>6,547,000</b>	<b>1,400,760</b>	<b>27.22%</b>
GENERAL GOVERNMENT TOTAL	86,774	41,475	49,576	137,030	64,860	64,860	23,385	56.38%
PUBLIC WORKS TOTAL	658,669	665,120	893,577	266,000	56,000	56,000	(609,120)	-91.58%
CONSERVATION & DEVELOPMENT TOTAL	5,294,305	3,585,225	3,597,575	1,080,225	814,000	814,000	(2,771,225)	77.30%
CAPITAL OUTLAY	14,134,368	8,150,500	8,432,057	831,000	7,250,000	7,250,000	(900,500)	-11.05%
PRINCIPAL	14,145,000	965,000	965,000	965,000	1,855,000	1,855,000	890,000	92.23%
INTEREST	1,358,292	1,410,432	1,410,432	1,237,540	1,118,443	1,118,443	(291,989)	-20.70%
DEBT ISSUANCE COSTS	191,437	150,000	150,000		175,000	175,000	25,000	16.67%
<b>Total Expenditures</b>	<b>35,891,781</b>	<b>14,967,752</b>	<b>15,498,217</b>	<b>4,516,795</b>	<b>11,333,303</b>	<b>11,333,303</b>	<b>(3,634,449)</b>	<b>24.28%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(31,594,582)</b>	<b>(9,821,512)</b>	<b>(10,351,977)</b>	<b>1,418,605</b>	<b>(4,713,003)</b>	<b>(4,786,303)</b>	<b>5,035,209</b>	
General Obligation Debt Issued	12,844,320	9,000,000	9,000,000	-	7,650,000	7,650,000	(1,350,000)	15.00%
Total Other Financing	12,844,321	9,000,000	9,000,000		7,650,000	7,650,000	(1,350,000)	-15.00%
<b>Net Change in Fund Balance</b>	<b>(18,750,261)</b>	<b>(821,512)</b>	<b>(1,351,977)</b>	<b>1,418,605</b>	<b>2,936,997</b>	<b>2,863,697</b>	<b>3,685,209</b>	
Beginning Fund Balance	17,199,422	(1,550,840)	(1,550,840)	(1,550,840)	(132,235)	43,227		
Ending Fund Balance	(1,550,840)	(2,372,352)	(2,902,817)	(132,235)	2,804,762	2,906,924		

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	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ	2022 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>Utility Development Fund 22</b>								
REVENUE - OTHER TAXES	167 773	125 000	125 000	40 900	64 800	64 800	(60,200)	-48 2%
INTEREST & INV INCOME	25 607	17 500	17 500	12,200	12 000	12 000	(5 500)	-31 4%
<b>Total Revenues</b>	<b>193 380</b>	<b>142 500</b>	<b>142 500</b>	<b>53 100</b>	<b>76 800</b>	<b>76 800</b>	<b>(65 700)</b>	<b>-46 1%</b>
Transfers In					(4 090 950)	(1 475 950)	(1 475 950)	
Transfers Out	0	(1 000 000)	(1 000 000)	-	-	-	1 000 000	
Total Other Financing	-	(1 000 000)	(1 000,000)	-	(4 090 950)	(1 475,950)	(475 950)	
<b>Net Change in Fund Balance</b>	<b>193,380</b>	<b>(857,500)</b>	<b>(857,500)</b>	<b>53,100</b>	<b>(4,014,150)</b>	<b>(1,399,150)</b>		
Beginning Fund Balance	2,194,797	2,388,177	2,388,177	2,388,177	2,441,277	2,441,277		
Ending Fund Balance	2 388 177	1 530 677	1 530 677	2 441,277	(1 572 873)	1 042 127		
<b>Development Fund 27 (Impact Fees)</b>								
Impact Fee - Parks	259 254	146 117	146 117	125 000	316 485	316 485	170 368	116 6%
Impact Fee - Sewer	113 304	112 000	112 000	153 000	368 610	368 610	256 610	229 1%
Impact Fee - Administrative	6 713	7 535	7 535	6 500	73 040	73 040	65 505	869 3%
Impact Fee - Water	570 239	498 000	498 000	275 000	1 600 846	701 623	203 623	40 9%
Impact Fee - Transportation	69 495	158 825	158 825	50 000	375 362	375 362	216 537	136 3%
Impact Fee - Fire	61 149	108 875	108 875	36 000	257 444	257,444	148 569	136 5%
Impact Fee - Law Enforcement	89 461	124 750	124 750	40 000	294 498	294 498	169 748	136 1%
Impact Fee - Library	60,698	24,750	24,750	20,000	49,229	49,229	24 479	98 9%
REVENUE - OTHER TAXES	1 230 313	1 180 852	1 180 852	705 500	3 335 514	2 436,291	1 255 439	106 3%
INTEREST & INV INCOME	137,294	185,500	185,500	68 000	130 000	130 000	(55 500)	29 9%
<b>Total Revenues</b>	<b>1 367 607</b>	<b>1 366 352</b>	<b>1 366 352</b>	<b>773 500</b>	<b>3 465 514</b>	<b>2 566 291</b>	<b>2 455 378</b>	<b>179 7%</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT TOTAL	27 769	15 000	18 321	196 000	25 000	25 000	10 000	66 7%
CULTURE & RECREATION TOTAL				301 100	-	-	0	
CONSERVATION & DEVELOPMENT	26 000						0	
CAPITAL OUTLAY	554 045	-	-				0	
<b>Total Expenditures</b>	<b>607 814</b>	<b>15 000</b>	<b>18 321</b>	<b>497 100</b>	<b>25 000</b>	<b>25 000</b>	<b>10 000</b>	<b>66 7%</b>
<b>Excess Revenue (Expenditures)</b>	<b>759 793</b>	<b>1 351 352</b>	<b>1 348 031</b>	<b>276,400</b>	<b>3 440 514</b>	<b>2 541 291</b>	<b>2 445 378</b>	
Parks		1 259 250	1 344 045	385 000		904 040	(355 210)	-28 2%
Transportation	73 519	71 886	71 886		399,900	312 375	240 489	334 5%
Fire	42 937	42 941	42 941		77 600	127 750	84 809	197 5%
Law Enforcement	205 083	205 182	205 182	181 000	362 000	175 000	(30 182)	-14 7%
Library	93 982	134 000	134 000		314 000	305 000	171 000	127 6%
Water	286 016	2 250 000	2 250 000			3 674 325	1 424 325	63 3%
Sewer		75,000	75,000		1,600,000	-	(75 000)	100 0%
Total Transfers Out	(701 537)	(4,038,259)	(4,123,054)	(566,000)	(2 753,500)	(5,498,490)	(1,460,231)	36 2%
Total Other Financing	(701 537)	(4,038 259)	(4 123 054)	(566 000)	(2 753 500)	(5,498 490)	(1 460 231)	36 2%
<b>Net Change in Fund Balance</b>	<b>58,256</b>	<b>(2,686,907)</b>	<b>(2,775,023)</b>	<b>(289,600)</b>	<b>687,014</b>	<b>(2,957,199)</b>	<b>985,147</b>	<b>-36 7%</b>
Beginning Fund Balance	8,833,457	8,891,713	8,891,713	8,891,713	8,602,113	8,602,113		
Ending Fund Balance	8 891 713	6 204 806	6 116 690	8 602 113	9,289 127	5 644 914		

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	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ			
<b>Capital Outlay Fund 41</b>								
REAL ESTATE TAXES	295 700	296 000	296 000	296 000	303,300	53 300	(242 700)	-82 0%
INTERGOVERNMENTAL	18 573	15 000	15 000	13 600	3 000	23 000	8 000	53 3%
CHARGES FOR SERVICES	472 300	904 100	904 100	904 100	925 000	925 000	20 900	2 3%
INTEREST & INV INCOME	10 544	7 800	7 800	2 000	2 500	2 500	(5 300)	-67 9%
MISCELLANEOUS	77 827	21 250	21 250	22 800	40 000	20 000	(1 250)	-5 9%
SALE OF CAPITAL ASSETS		20,000	20 000	15 000	20 000	20 000	0	0 0%
<b>Total Revenues</b>	<b>874 944</b>	<b>1 264 150</b>	<b>1 264 150</b>	<b>1,253 500</b>	<b>1 293 800</b>	<b>1 043 800</b>	<b>(220 350)</b>	<b>-17 4%</b>
<b>EXPENDITURES</b>								
CONTINGENCY - Dept 199		40 650	40,650		50 000	50,000	9 350	23 0%
CAPITAL OUTLAY	722 791	1 769 735	2 043 148	1 806 200	3,294 569	1 486 314	(283 421)	-16 0%
DEBT ISSUANCE COSTS						-	0	
Total Expenditures	722 791	1 810 385	2 083 798	1 806 200	3 344 569	1 536 314	(274 071)	-15 1%
<b>Excess Revenue (Expenditures)</b>	<b>152 153</b>	<b>(546 235)</b>	<b>(819 648)</b>	<b>(552 700)</b>	<b>(2 050 769)</b>	<b>(492 514)</b>	<b>53 721</b>	
Transfers In	48 379	-				340 000	340 000	
Transfers Out						-	0	
General Obligation Debt Issued		542,000	542,000	542,000		-	(542,000)	-100 0%
Total Other Financing	48 379	542 000	542 000	542 000	-	340 000	(202 000)	-37 3%
<b>Net Change in Fund Balance</b>	<b>200,532</b>	<b>(4,235)</b>	<b>(277,848)</b>	<b>(10,700)</b>	<b>(2,050,769)</b>	<b>(152,514)</b>		
Beginning Fund Balance	491,711	692,243	692,243	692,243	681,543	681,543		
Ending Fund Balance	692 243	688 008	414 595	681 543	(1 369 226)	529 029		
<b>Equipment Replacement Fund 42</b>								
REAL ESTATE TAXES		0		-		-	0	
INTERGOVERNMENTAL	187 106	0				-	0	
CHARGES FOR SERVICES	400 000	604,400	604 400	604 400	615,000	615 000	10 600	1 8%
INTEREST & INV INCOME	59 471	37 400	37 400	5 000	5 000	5 000	(32 400)	-86 6%
MISCELLANEOUS	21 563					-	0	
SALE OF CAPITAL ASSETS		30 000	30 000	15,000	96 000	96 000	66 000	220 0%
<b>Total Revenues</b>	<b>668 140</b>	<b>671 800</b>	<b>671 800</b>	<b>624 400</b>	<b>716 000</b>	<b>716 000</b>	<b>44 200</b>	<b>6 6%</b>
<b>EXPENDITURES</b>								
CAPITAL OUTLAY	806 366	1 168,500	1 438 798	1 350 200	3 571 467	1,746,467	577 967	49 5%
Total Expenditures	806 366	1 168,500	1 438 798	1 350 200	3 571 467	1 746 467	577 967	49 5%
<b>Excess Revenue (Expenditures)</b>	<b>(138 226)</b>	<b>(496 700)</b>	<b>(766 998)</b>	<b>(725 800)</b>	<b>(2 855 467)</b>	<b>(1 030 467)</b>	<b>(533 767)</b>	
Transfers In						-	0	
Total Other Financing		-	-	-	-	-	-	
<b>Net Change in Fund Balance</b>	<b>(138,226)</b>	<b>(496,700)</b>	<b>(766,998)</b>	<b>(725,800)</b>	<b>(2,855,467)</b>	<b>(1,030,467)</b>		
Beginning Fund Balance	2,528,062	2,389,836	2,389,836	2,389,836	1,664,036	1,664,036		
Ending Fund Balance	2 389 836	1 893 136	1 622 838	1 664 036	(1 191 431)	633 569		

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	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ			
<b>Capital Improvement Fund 46</b>								
INTERGOVERNMENTAL	608 365		65 000	484 300		560 000	560 000	
CHARGES FOR SERVICES	878 313	51 500	51,500	51 500	75,000	75 000	23 500	45 6%
INTEREST & INV INCOME	15 721	5 000	5 000	1 500	3 000	3 000	(2 000)	-40 0%
MISCELLANEOUS		86 000	86 000	86 000		-	(86 000)	-100 0%
SALE OF CAPITAL ASSETS						-	0	
<b>Total Revenues</b>	<b>1 502 399</b>	<b>142 500</b>	<b>207 500</b>	<b>623 300</b>	<b>78 000</b>	<b>638 000</b>	<b>495 500</b>	<b>347 7%</b>
<b>EXPENDITURES</b>								
CONSERVATION & DEVELOPMENT	54 875					-	0	
CONTINGENCY - Dept 199		150 000	84 065		150 000	140 000	(10 000)	-6 7%
CAPITAL OUTLAY	2 340 795	9 651 500	11 443 056	3 157,600	17 201 921	13 550,006	3 898 506	40 4%
DEBT ISSUANCE COSTS		100 000	100 000	100 000		-	(100 000)	-100 0%
<b>Total Expenditures</b>	<b>2 395 670</b>	<b>9 901 500</b>	<b>11 627 121</b>	<b>3 257 600</b>	<b>17 351 921</b>	<b>13 690 006</b>	<b>3 788 506</b>	<b>38 3%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(893 271)</b>	<b>(9 759 000)</b>	<b>(11,419 621)</b>	<b>(2 634 300)</b>	<b>(17 273 921)</b>	<b>(13 052 006)</b>		
Transfers In	903 587	8 349 750	8 784 545	651 100	1 000 000	11 555 865	3 206 115	38 4%
Transfers Out						-	0	
General Obligation Debt Issued		1,458,000	1,458,000	1,458,000		-	(1,458,000)	-100 0%
<b>Total Other Financing</b>	<b>903 587</b>	<b>9 807 750</b>	<b>10 242 545</b>	<b>2 109 100</b>	<b>1 000 000</b>	<b>11 555 865</b>	<b>1 748 115</b>	<b>17 8%</b>
<b>Net Change in Fund Balance</b>	<b>10,316</b>	<b>48,750</b>	<b>(1,177,076)</b>	<b>(525,200)</b>	<b>(16,273,921)</b>	<b>(1,496,141)</b>		
Beginning Fund Balance	2,012,476	2,022,792	2,022,792	2,022,792	1,497,592	1,497,592		
Ending Fund Balance	2 022 792	2 071 542	845 716	1 497 592	(14 776 329)	1 451		
<b>Street Improvement Fund 47</b>								
REAL ESTATE TAXES		0		-		-	0	
INTERGOVERNMENTAL	868 993	1 074 500	1 074 500	1 074,500	1 290 000	1 240,000	165 500	15.4%
CHARGES FOR SERVICES	350 015	175 000	175 000	175 000	205 000	205 000	30 000	17 1%
INTEREST & INV INCOME	7 942	7 500	7 500	2 000	2 000	2 000	(5 500)	-73 3%
MISCELLANEOUS						-	0	
<b>Total Revenues</b>	<b>1 226 950</b>	<b>1 257 000</b>	<b>1 257 000</b>	<b>1 251 500</b>	<b>1,497 000</b>	<b>1 447 000</b>	<b>190 000</b>	<b>15 1%</b>
<b>EXPENDITURES</b>								
CAPITAL OUTLAY	1 130 167	1 000 000	1 000 000	1 000 000	3 177 460	1 494 000	494 000	49.4%
<b>Total Expenditures</b>	<b>1 130 167</b>	<b>1 000 000</b>	<b>1 000 000</b>	<b>1 000 000</b>	<b>3 177 460</b>	<b>1 494 000</b>	<b>494 000</b>	<b>49 4%</b>
<b>Excess Revenue (Expenditures)</b>	<b>96,783</b>	<b>257,000</b>	<b>257,000</b>	<b>251,500</b>	<b>(1,680,460)</b>	<b>(47,000)</b>	<b>(304,000)</b>	
<b>Net Change in Fund Balance</b>	<b>96 783</b>	<b>257 000</b>	<b>257 000</b>	<b>251 500</b>	<b>(1 680 460)</b>	<b>(47 000)</b>	<b>-</b>	
Beginning Fund Balance	506,207	602,990	602,990	602,990	854,490	854,490		
Ending Fund Balance	602 990	859 990	859 990	854 490	(825 970)	807 490		

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	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 DEPT REQ	2022 MAYOR REC		
<b>All Capital Funds</b>								
REAL ESTATE TAXES	295,700	296,000	296,000	296,000	303,300	53,300	(242,700)	-82.0%
REVENUE - OTHER TAXES	1,398,086	1,305,852	1,305,852	746,400	3,400,314	2,501,091	1,195,239	91.5%
INTERGOVERNMENTAL	1,683,037	1,089,500	1,154,500	1,572,400	1,293,000	1,823,000	733,500	67.3%
CHARGES FOR SERVICES	2,100,628	1,735,000	1,735,000	1,735,000	1,820,000	1,820,000	85,000	4.9%
INTEREST & INV INCOME	256,579	260,700	260,700	90,700	154,500	154,500	(106,200)	-40.7%
MISCELLANEOUS	99,390	107,250	107,250	108,800	40,000	20,000	(87,250)	-81.4%
SALE OF CAPITAL ASSETS	0	50,000	50,000	30,000	116,000	116,000	66,000	132.0%
<b>Total Revenues</b>	<b>5,833,420</b>	<b>4,844,302</b>	<b>4,909,302</b>	<b>4,579,300</b>	<b>7,127,114</b>	<b>6,487,891</b>	<b>1,643,589</b>	<b>33.9%</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT TOTAL	27,769	15,000	18,321	196,000	25,000	25,000	10,000	66.7%
CAPITAL OUTLAY	5,554,164	13,589,735	15,925,002	7,314,000	27,245,417	18,276,787	4,687,052	34.5%
DEBT ISSUANCE COSTS	-	100,000	100,000	100,000	-	-	(100,000)	-100.0%
Total Expenditures	5,662,808	13,895,385	16,168,038	7,610,000	27,470,417	18,491,787	4,596,402	33.1%
Excess Revenue (Expenditures)	170,612	(9,051,083)	(11,258,736)	(3,030,700)	(20,343,303)	(12,003,896)	(2,952,813)	
Transfers In	951,966	8,349,750	8,784,545	651,100	(3,090,950)	10,419,915	2,070,165	24.8%
Transfers Out	(701,537)	(5,038,259)	(5,123,054)	(566,000)	(2,753,500)	(5,498,490)	(460,231)	9.1%
General Obligation Debt Issued	-	2,000,000	2,000,000	2,000,000	-	-	(2,000,000)	-100.0%
Total Other Financing	250,429	5,311,491	5,661,491	2,085,100	(5,844,450)	4,921,425	(390,066)	-7.3%
<b>Net Change in Fund Balance</b>	<b>421,041</b>	<b>(3,739,592)</b>	<b>(5,597,245)</b>	<b>(945,600)</b>	<b>(26,187,753)</b>	<b>(7,082,471)</b>		
Beginning Fund Balance	16,566,710	16,987,751	16,987,751	16,987,751	15,741,051	15,741,051		
Ending Fund Balance	16,987,751	13,248,159	11,390,506	16,042,151	(10,446,702)	8,658,580		

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				4 2022 DEPT REQ				
<b>Amer Recovery Act - Fund 14</b>								
INTERGOVERNMENTAL			1 875 000	1 875 000		1,875 000		
INTEREST & INV INCOME			2 300	9 400		9 400		
<b>Total Revenues</b>	-	-	<b>1,877,300</b>	<b>1,884,400</b>		<b>1,884,400</b>	-	
Personnel Services	-					-		
Non-Personnel Services				15 000		15 000		
<b>TOTAL</b>	-	-	-	<b>15,000</b>		<b>15,000</b>	-	
Transfer Out				(1,556,200)		(1 556 200)		
<b>NET REVENUE (EXPENDITURES)</b>	-	-	<b>1,877,300</b>	<b>313,200</b>		<b>313,200</b>	-	
BEGINNING FUND BALANCE	0	0	0	0	1 877 300	1 877 300		
ENDING FUND BALANCE	0	0	0	1 877 300	2 190 500	2 190 500		
<b>LIBRARY FUND 15</b>								
REAL ESTATE TAXES	1 340 500	1 337 200	1 337 200	1 337 200	1 357 200	1 347 200	10 000	0 7%
CHARGES FOR SERVICES	20 000	68 500	68 500	20 000	20 000	20 000	(48 500)	-70 8%
INTERGOVERNMENTAL CHARGES	45,595			48 500	45 000	45 000	45 000	
INTEREST & INV INCOME	13 404			5 000	1 125	1 125	1 125	
TRANSFERS IN	0						-	
<b>Total Revenues</b>	<b>1,419,499</b>	<b>1,405,700</b>	<b>1,405,700</b>	<b>1,410,700</b>	<b>1,423,325</b>	<b>1,413,325</b>	<b>7,625</b>	0 5%
Personnel Services	957 118	1 004 686	1 004 686	1 011 900	1 058 215	1 049 694	45 008	4 5%
Non-Personnel Services	357 553	329 728	329 728	331 025	342 748	329 705	(23)	0 0%
Capital Expenditures	119,627	139,000	140,515	130,725	130,000	273,840	134,840	97 0%
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>1 434 298</b>	<b>1 473 414</b>	<b>1 474 929</b>	<b>1 473 650</b>	<b>1 530 963</b>	<b>1 653 239</b>	<b>179 825</b>	12 2%
Non-Personnel Services Dept 512								
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>1,434,298</b>	<b>1,473,414</b>	<b>1,474,929</b>	<b>1,473,650</b>	<b>1,530,963</b>	<b>1,653,239</b>	<b>179,825</b>	12 2%
<b>NET REVENUE (EXPENDITURES)</b>	<b>(14,799)</b>	<b>(67,714)</b>	<b>(69,229)</b>	<b>(62,950)</b>	<b>(107,638)</b>	<b>(239,914)</b>	<b>(172,200)</b>	
BEGINNING FUND BALANCE	563,427	548,628	548,628	548,628	485,678	485,678		
ENDING FUND BALANCE	548 628	480 914	479 399	485 678	378 040	245 764		
<b>AUXILIARY LIBRARY FUND 16</b>								
CHARGES FOR SERVICES	5 148	8 000	8 000	6,000	10 000	10 000	2 000	25 0%
INTEREST & INV INCOME	1 713	500	500		-		(500)	-100 0%
MISCELLANEOUS	32 477	39 000	39 000	44 000	42 500	42 500	3 500	9 0%
<b>Total Revenues</b>	<b>39,339</b>	<b>47,500</b>	<b>47,500</b>	<b>50,000</b>	<b>52,500</b>	<b>52,500</b>	<b>5,000</b>	10 5%
Non-Personnel Services	37 942	35 500	35 500	30 000	37 500	37 500	2 000	5 6%
Capital Expenditures	8,080	12,000	12,000	11,000	15,000	15,000	3,000	25 0%
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>46,022</b>	<b>47,500</b>	<b>47,500</b>	<b>41,000</b>	<b>52,500</b>	<b>52,500</b>	<b>5,000</b>	10 5%
<b>NET REVENUE (EXPENDITURES)</b>	<b>(6,683)</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>-</b>	<b>-</b>	
BEGINNING FUND BALANCE	147,445	140,762	140,762	140,762	149,762	149,762		
ENDING FUND BALANCE	140 762	140 762	140 762	149 762	149 762	149 762		

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<b>TOURISM COMMISSION - FUND 17</b>								
REVENUE - OTHER TAXES	31 871	83 000	83 000	328 000		-	(83 000)	-100 0%
INTEREST & INV INCOME	2 633		-	1 000		-	-	
MISCELLANEOUS	500					-	-	
<b>Total Revenues</b>	<b>35,004</b>	<b>83,000</b>	<b>83,000</b>	<b>329,000</b>	<b>-</b>	<b>-</b>	<b>(83,000)</b>	<b>-100 0%</b>
Personnel Services		40 000	40 000		-	-	(40 000)	-100 0%
Non-Personnel Services	6 429	280,000	305 424	221 500		-	(280 000)	-100 0%
Capital Expenditures	109,586					-	-	
CONSERVATION & DEVELOPMENT TOTAL	116 015	320 000	345 424	221 500	-		(320 000)	100 0%
<b>NET REVENUE (EXPENDITURES)</b>	<b>(81,011)</b>	<b>(237,000)</b>	<b>(262,424)</b>	<b>107,500</b>	<b>-</b>	<b>-</b>	<b>237,000</b>	<b>-100 0%</b>
BEGINNING FUND BALANCE	469,951	388,940	388,940	388,940	496,440	496,440		
ENDING FUND BALANCE	388 940	151 940	126 516	496 440	496 440	496 440		
<b>SOLID WASTE FUND 19</b>								
INTERGOVERNMENTAL	68 834	69 000	69 000	69 300	69 300	69 300	300	0 4%
CHARGES FOR SERVICES	1 883 329	1 909 449	1 909 449	1 948 000	1 985 500	1 985 500	76 051	4 0%
INTEREST & INV INCOME	16 344	20 000	20 000	7 700	7 700	7 700	(12 300)	-61 5%
MISCELLANEOUS	2 003							
<b>Total Revenues</b>	<b>1,970,509</b>	<b>1,998,449</b>	<b>1,998,449</b>	<b>2,025,000</b>	<b>2,062,500</b>	<b>2,062,500</b>	<b>64,051</b>	<b>3 2%</b>
Personnel Services	11 737	16 384	16 384	13 906	16 823	16 815	431	2 6%
Non-Personnel Services	2,001,490	2,032,600	2,032,600	2,030,100	2,040,150	2,040,150	7,550	0 4%
Public Works Total	2,013,227	2,048,984	2,048,984	2,044,006	2,066,973	2,056,965	7,981	0 4%
<b>NET REVENUE (EXPENDITURES)</b>	<b>(42,718)</b>	<b>(50,535)</b>	<b>(50,535)</b>	<b>(19 006)</b>	<b>5 527</b>	<b>5 535</b>	<b>56 070</b>	
BEGINNING FUND BALANCE	455,125	412,407	412,407	412,407	393,401	393,401		
ENDING FUND BALANCE	412 407	361 872	361 872	393 401	398 928	398 936		
<b>FIRE GRANT FUND - 20</b>								
INTERGOVERNMENTAL	9 979	10 000	10 000	3 000	5 000	5 000	(5 000)	-50 0%
<b>Total Revenues</b>	<b>9,979</b>	<b>10,000</b>	<b>10,000</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-50 0%</b>
Non-Personnel Services	1 921	10 000	10 000	3 000	5 000	5 000	(5 000)	-50 0%
Capital	2,000					-	-	
Public Safety Total	3,921	10,000	10,000	3,000	5,000	5,000	(5,000)	-50 0%
<b>NET REVENUE (EXPENDITURES)</b>	<b>6,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
BEGINNING FUND BALANCE	21,623	27,681	27,681	27,681	27,681	27,681		0 0%
ENDING FUND BALANCE	27 681	27 681	27 681	27 681	27 681	27 681		

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<b>POLICE GRANT FUND - 21</b>								
INTERGOVERNMENTAL	0	25 000	25 000	110 000	118 760	93 760	375 0%	
<b>Total Revenues</b>	-	<b>25,000</b>	<b>25,000</b>	<b>110,000</b>	<b>118,760</b>	<b>93,760</b>		
Personnel Services				63 500	63 500	63 500		
Non-Personnel Services				55 260	55 260	55 260		
Capital	0	25,000	25,000	110,000	-	(25,000)	-100 0%	
<b>Public Safety Total</b>	-	<b>25,000</b>	<b>25,000</b>	<b>110,000</b>	<b>118,760</b>	<b>93,760</b>		
<b>NET REVENUE (EXPENDITURES)</b>	-	-	-	-	-	-		
BEGINNING FUND BALANCE	-	-	-	0	0	-		
ENDING FUND BALANCE	-	-	-	0	0	-		
<b>ST MARTINS FAIR FUND 24</b>								
LICENSES & PERMITS	0	24 000	24 000	19 000	20 000	(4 000)	-16 67%	
MISCELLANEOUS	0	3 000	3 000	3 000	3 500	500	16 7%	
TRANSFERS IN	0	11 000	11 000	30 000	11 000	-	0 0%	
<b>Total Revenues</b>	-	<b>38,000</b>	<b>38,000</b>	<b>52,000</b>	<b>34,500</b>	<b>(3,500)</b>	<b>-9.2%</b>	
Personnel Services	0	37 051	37 051	35 100	37 522	541	1 5%	
Non-Personnel Services	0	15,500	15,500	15,400	21,000	5,500	35 5%	
<b>Culture &amp; Recreation Total</b>	-	<b>52,551</b>	<b>52,551</b>	<b>50,500</b>	<b>58,522</b>	<b>6,041</b>	<b>11 5%</b>	
<b>NET REVENUE (EXPENDITURES)</b>	-	<b>(14,551)</b>	<b>(14,551)</b>	<b>1,500</b>	<b>(24,022)</b>	<b>(24,092)</b>	<b>(9,541)</b>	
BEGINNING FUND BALANCE	3,636	3,636	3,636	3,636	5,136	5,136		
ENDING FUND BALANCE	3,636	(10 915)	(10 915)	5 136	(18 886)	(18 956)		
<b>HEALTH GRANTS FUND 25</b>								
INTERGOVERNMENTAL	377 176	225,830	225 830	468 600	325 000	325 000	99 170	43 9%
INTEREST & INV INCOME						-	-	
MISCELLANEOUS	14 203	-	-			-	-	
TRANSFERS IN						-	-	
<b>Total Revenues</b>	<b>391,379</b>	<b>225,830</b>	<b>225,830</b>	<b>468,600</b>	<b>325,000</b>	<b>325,000</b>	<b>99,170</b>	<b>43 9%</b>
Personnel Services	68 926	102 774	102 774	334 200	145 790	145 724	42 950	41 8%
Non-Personnel Services	249 435	216 450	216 450	140 400	339 868	339 868	123 418	57 0%
Capital	5,262	-	-			-	-	
<b>Total Health</b>	<b>323,622</b>	<b>319,224</b>	<b>319,224</b>	<b>474,600</b>	<b>485,658</b>	<b>485,592</b>	<b>166,368</b>	<b>52 1%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>67,757</b>	<b>(93,394)</b>	<b>(93,394)</b>	<b>(6,000)</b>	<b>(160,658)</b>	<b>(160,592)</b>	<b>(67,198)</b>	
BEGINNING FUND BALANCE	171,617	239,374	239,374	239,374	233,374	233,374		
ENDING FUND BALANCE	239 374	145 980	145 980	233 374	72 716	72 782		

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<b>DONATIONS FUND 28</b>								
MISCELLANEOUS	103 511	13 000	13 000	28 000	12 500	12 500	(500)	-3.8%
<b>Total Revenues</b>	<b>103,511</b>	<b>13,000</b>	<b>13,000</b>	<b>28,000</b>	<b>12,500</b>	<b>12,500</b>	<b>(500)</b>	<b>-3.85%</b>
General Government						-		
Public Safety	28 969	94 600	94 600	106 400	107 605	107 605	13 005	13.7%
Capital	149					-	-	
<b>Total Expenditures</b>	<b>29,118</b>	<b>94,600</b>	<b>94,600</b>	<b>106,400</b>	<b>107,605</b>	<b>107,605</b>	<b>13,005</b>	<b>13.75%</b>
<b>Transfers Out</b>								
<b>NET REVENUE (EXPENDITURES)</b>	<b>74,393</b>	<b>(81,600)</b>	<b>(81,600)</b>	<b>(78,400)</b>	<b>(95,105)</b>	<b>(95,105)</b>	<b>(13,505)</b>	
BEGINNING FUND BALANCE	161,342	235,735	235,735	235,735	157,335	157,335		
ENDING FUND BALANCE	235 735	154 135	154 135	157,335	62 230	62 230		
<b>CIVIC CELEBRATIONS FUND 29</b>								
LICENSES & PERMITS	0					-	-	
CHARGES FOR SERVICES	0	85 000	85 000	85 000			(85 000)	-100.0%
MISCELLANEOUS	0	25 000	25 000	25 000			(25 000)	-100.0%
TRANSFERS IN	0	13 000	13 000	13 000	13 000	13 000	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>	<b>13,000</b>	<b>13,000</b>	<b>(110,000)</b>	<b>-89.4%</b>
Culture & Recreation	8,048	122,123	122,123	123,000	27,927	28,325	(93,798)	-76.8%
<b>Total Expenditures</b>	<b>8,048</b>	<b>122,123</b>	<b>122,123</b>	<b>123,000</b>	<b>27,927</b>	<b>28,325</b>	<b>(93,798)</b>	<b>76.8%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>(8,048)</b>	<b>877</b>	<b>877</b>	<b>-</b>	<b>(14,927)</b>	<b>(15,325)</b>	<b>(16,202)</b>	
BEGINNING FUND BALANCE	77,316	69,268	69,268	69,268	69,268	69,268		
ENDING FUND BALANCE	69 268	70 145	70 145	69 268	54 341	53 943		

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City of Franklin  
Special Revenue Funds

Official Budget Appropriation Units

2022 MAYOR REC	Version					2022 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	2021 Forecast	4 2022 DEPT REQ			
<b>TOTAL SPECIAL REVENUE FUNDS</b>								
REAL ESTATE TAXES	1 340 500	1 337,200	1 337 200	1 337 200	1 357 200	1 347 200	10 000	0 7%
REVENUE - OTHER TAXES	31 871	83 000	83 000	328 000	0	-	(83 000)	-100 0%
INTERGOVERNMENTAL	455 989	329 830	329 830	2 525 900	2 393 060	518 060	188 230	57 1%
LICENSES & PERMITS	0	24 000	24 000	19 000	20 000	20 000	(4 000)	-16 7%
CHARGES FOR SERVICES	1 908 477	2 070 949	2 070 949	2 059 000	2 015 500	2,015 500	(55 449)	-2 7%
INTEREST & INV INCOME	34 094	20,500	20 500	16 000	18,225	8 825	(11 675)	-57 0%
MISCELLANEOUS	152,694	80,000	80 000	100 000	58,500	58,500	(21,500)	-26 9%
<b>Total Revenues</b>	<b>3,969,220</b>	<b>3,945,479</b>	<b>3,945,479</b>	<b>6,433,600</b>	<b>5,907,485</b>	<b>4,013,085</b>	<b>67,606</b>	<b>1 7%</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT TOTAL	-	-	-	-	15 000	15 000	15 000	
PUBLIC SAFETY TOTAL	30 890	104 600	104 600	109 400	231 365	231 365	126 765	121 2%
PUBLIC WORKS TOTAL	2 013 227	2 048,984	2 048 984	2 044 006	2 056 973	2 056 965	7 981	0 4%
HEALTH & HUMAN SERVICES TOTAL	318 360	319 224	319 224	474 600	485 658	485 592	166 368	52 1%
CULTURE & RECREATION TOTAL	1 360 661	1 544 588	1 544,588	1 546 425	1 524 912	1 503 816	(40 772)	-2 6%
CONSERVATION & DEVELOPMENT TOTAL	6 429	320 000	345 424	221 500	-	-	(320 000)	-100 0%
CAPITAL OUTLAY	244 703	176 000	177 515	251 725	145,000	288 840	112 840	64 1%
<b>Total Expenditures</b>	<b>3 974 272</b>	<b>4 513 396</b>	<b>4 540 335</b>	<b>4 647 656</b>	<b>4 458 908</b>	<b>4 581 578</b>	<b>68 182</b>	<b>1 51%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(5,051)</b>	<b>(567,917)</b>	<b>(594,856)</b>	<b>1,785,944</b>	<b>1,448,577</b>	<b>(568,493)</b>	<b>(676)</b>	
Transfers In	0	24 000	24 000	43 000	24 000	24 000	-	0 0%
Transfers Out		-	-	-	(1 556 200)	(1 556 200)	(1 556 200)	
General Obligation Debt Issued		24 000	24 000	43 000	(1 532 200)	(1 532 200)	(1 556,200)	-6484 2%
Total Other Financing	-							
<b>Net Change in Fund Balance</b>	<b>(5,051)</b>	<b>(543,917)</b>	<b>(570,856)</b>	<b>1,828,944</b>	<b>(83,623)</b>	<b>(2,100,693)</b>	<b>(1,556,776)</b>	
Beginning Fund Balance	2,071,482	2,071,747	2,071,747	2,071,747	3,900,691	3,900,691		
Ending Fund Balance	2 066 431	1 527 830	1 500 891	3 900 691	3 817 068	1 799 998		



City of Franklin, WI  
Sanitary Sewer Fund 61

Official Budget Appropriation Units

2022  
MAYOR REC

	2020 ACTIVITY	2021 ORIGINAL BUDGET	2021 AMENDED BUDGET	1 2021 Forecast	4 2022 DEPT REQ	2022 MAYOR REC	Fav (-Unf) Prior Adopted Pct
<b>Operating Revenue</b>							
Residential	2,162,732	2,271,000	2,271,000	2,386,800	2,485,300	2,485,300	9 4%
Commercial	606,230	630,200	630,200	630,000	650,000	650,000	3 1%
Industrial	470,862	433,700	433,700	470,000	509,600	509,600	17 5%
Public Authority	166,674	170,000	170,000	170,000	178,000	178,000	4 7%
Penalties/Other	17,667	37,000	37,000	37,000	37,000	37,000	0 0%
Multi Family	546,143	524,000	524,000	550,000	564,300	564,300	7 7%
Miscellaneous Revenue	1,990				-	190,000	
<b>Total Operating Revenue</b>	<b>3,972,298</b>	<b>4,065,900</b>	<b>4,065,900</b>	<b>4,243,800</b>	<b>4,424,200</b>	<b>4,614,200</b>	<b>13 5%</b>
<b>Operating Expenditures</b>							
Salaries and benefits	580,598	582,437	582,437		587,381	584,825	-0 4%
Contractual services	155,536	152,775	152,775		159,600	159,600	-4 5%
Supplies	59,682	102,975	102,975		111,300	111,300	-8 1%
Other operating costs	57,455	52,850	52,850		59,900	59,900	-13 3%
Facility charges	154,171	170,780	170,780		160,900	179,310	-5 0%
Sewer service - MMSD	2,569,029	2,515,000	2,515,000	2,532,000	2,700,000	2,700,000	-7 4%
Allocated expenses		3,100	3,100		3,100	3,100	0 0%
Sewer improvements	194,088	245,700	347,252		490,250	490,250	-99 5%
Depreciation	181,222	230,500	230,500		275,000	275,000	-19 3%
<b>Total operating expenditures</b>	<b>3,951,781</b>	<b>4,056,117</b>	<b>4,157,669</b>	<b>2,532,000</b>	<b>4,547,431</b>	<b>4,563,285</b>	<b>-12 5%</b>
<b>Operating Income (Loss)</b>	<b>20,517</b>	<b>9,783</b>	<b>(91,769)</b>	<b>1,711,800</b>	<b>(123,231)</b>	<b>50,915</b>	<b>420 4%</b>
<b>Non-Operating Revenue (Expenditures)</b>							
Property sale	-	-			2,000	2,000	
Refunds/Reimbursements	45					0	
Investment income	487,715	399,730	399,730		357,164	357,164	-10 6%
Interest expense	(406,174)	(384,730)	(384,730)		(485,314)	-485,314	26 1%
Capital expenditures					(9,500)	-9,500	
<b>Total non-operating revenue (expenditures)</b>	<b>81,586</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>(135,650)</b>	<b>(135,650)</b>	<b>-1004 3%</b>
<b>Income (Loss) before Capital Contributions</b>	<b>102,103</b>	<b>24,783</b>	<b>(76,769)</b>	<b>1,711,800</b>	<b>(258,881)</b>	<b>(84,735)</b>	<b>-441 9%</b>

City of Franklin, WI  
Sanitary Sewer Fund 61

Official Budget Appropriation Units

2022  
MAYOR REC

	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	1 2021 Forecast	4 2022 DEPT REQ	2022 MAYOR REC	Fav (-Unf) Prior Adopted
Retained Earnings- Beginning	1,245,771	1,347,874	1,347,874	1,347,874	3,059,674	3,059,674	
Transfer (to) from Invested in Capital Assets		-				-	
<b>Retained Earnings- Ending</b>	<b>1,347,874</b>	<b>1,372,657</b>	<b>1,271,105</b>	<b>3,059,674</b>	<b>2,800,793</b>	<b>2,974,939</b>	
<b>Capital Contributions</b>	<b>6,902,992</b>	<b>-</b>		<b>1,500,000</b>	<b>1,425,000</b>	<b>1,425,000</b>	
Depreciation - CIAC	(2,023,981)	(2,020,000)	(2,020,000)	(2,020,000)	(2,045,000)	(2,045,000)	
Transfer (to) from Retained Earnings		-				-	
Change in Net Investment in Capital Assets	4,879,011	(2,020,000)	(2,020,000)	(520,000)	(620,000)	(620,000)	
Net Investment in Capital Assets-Beginning	62,943,345	67,822,356	67,822,356	67,822,356	67,302,356	67,302,356	
Transfer (to) from Invested in Capital Assets							
<b>Net Investment in Capital Assets-Ending</b>	<b>67,822,356</b>	<b>65,802,356</b>	<b>65,802,356</b>	<b>67,302,356</b>	<b>66,682,356</b>	<b>66,682,356</b>	
<b>Total net assets</b>	<b>69,170,230</b>	<b>67,175,013</b>	<b>67,073,461</b>	<b>70,362,030</b>	<b>69,483,149</b>	<b>69,657,295</b>	

City of Franklin, WI  
Internal Service Fund

Official Budget Appropriation Units

2022  
MAYOR REC

	2020 ACTIVITY	2021 ORIGINAL	2021 AMENDED	2021 Forecast	2022 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>SELF INSURANCE FUND 75</b>							
				1			
Medical Premiums - City	2,425,499	2,213,369	2,213,369	2,210,000	2,295,279	81,910	3 7%
Medical Premiums - Employee	494,705	478,630	478,630	475,000	466,977	(11,653)	-2 4%
Other Revenues	124,517	144,800	144,800	100,000	123,400	(21,400)	-14 8%
Investment Income	50,421	15,000	15,000	15,000	8,000	(7,000)	-46 7%
Total Medical Revenues	3,095,142	2,851,799	2,851,799	2,800,000	2,893,656	41,857	1 5%
Dental Premiums - City	119,661	112,000	112,000	112,000	115,000	3,000	2 7%
Dental Premiums - Employee	59,887	63,600	63,600	63,600	57,500	(6,100)	-9 6%
Total Dental Premiums	179,548	175,600	175,600	175,600	172,500	(3,100)	-1 8%
<b>Total Revenue</b>	<b>3,274,690</b>	<b>3,027,399</b>	<b>3,027,399</b>	<b>2,975,600</b>	<b>3,066,156</b>	<b>38,757</b>	<b>1 3%</b>
Medical Claims	1,484,500	1,848,536	1,848,536	2,000,000	2,191,552	343,016	18 6%
Medical Claim Fees	144,610	107,041	107,041	110,000	-	(107,041)	-100 0%
Stop Loss Premiums	514,305	540,610	540,610	540,000	646,945	106,335	19 7%
Stop Loss Recovery				(100,000)	-	0	
Others	36,169	177,245	177,245	175,000	177,245	0	0 0%
Contingency		-	-		-	0	
Contributions to HSA's	180,281	224,650	224,650	225,000	152,250	(72,400)	-32 2%
Total Medical Costs	2,359,865	2,898,082	2,898,082	2,950,000	3,167,992	269,910	9 3%
Dental Claims - Actives	153,843	179,000	179,000	180,000	189,000	10,000	5 6%
Dental Claims - Retiree	5,872	5,700	5,700	6,000	4,700	(1,000)	-17 5%
Total Dental Costs	159,715	184,700	184,700	186,000	193,700	9,000	4 9%
<b>Total Medical Costs</b>	<b>2,519,580</b>	<b>3,082,782</b>	<b>3,082,782</b>	<b>3,136,000</b>	<b>3,361,692</b>	<b>278,910</b>	
<b>Net Revenues (Expenditures)</b>	<b>755,110</b>	<b>(55,383)</b>	<b>(55,383)</b>	<b>(160,400)</b>	<b>(295,536)</b>	<b>(240,153)</b>	
Beginning Fund Balance	2,488,519	3,243,629	3,243,629	3,243,629	3,083,229		
Ending Fund Balance	3,243,629	3,188,246	3,188,246	3,083,229	2,787,693		