



**2023**

**Adopted**

**Annual Budget**

# **CITY OF FRANKLIN**

## **2023 ADOPTED BUDGET**

**Stephen R Olson, Mayor**

**Aldermen:**

**Ed Holpfer, District 1**  
**Michelle Eichmann, District 2**  
**Kristen Wilhelm, District 3**  
**Shari Hanneman, District 4**  
**Mike Barber, District 5**  
**John Nelson, District 6**

**Prepared by Peggy Steeno, Director of Administration**

**Denise Gilbert, Director of Finance & Treasurer**

# CITY OF FRANKLIN, WISCONSIN

## 2023 ADOPTED BUDGET

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Peggy A Steeno, CPA, MBA  
Director of Administration

December 31, 2022

**Adopted 2023 Budget  
Transmittal Letter and Executive Summary**

Honorable Mayor and Common Council

I am pleased to transmit the adopted 2023 Budget. The budget includes the general fund, special revenue funds, capital funds, the debt service fund, tax incremental financing district funds, the water and sewer funds, and an internal service fund.

**Major Highlights of the Adopted 2023 Budget**

- All currently provided City services are maintained with no reduction in staffing
- Overall Levy Adjustment - \$497,400, from \$22,432,000 to \$22,929,400
  - Net New Construction Value in 2022 of approximately \$65.7 Million, or 1.34%, accounting for approximately \$295,300 levy funds
  - TID #3 Closure in 2022, value of approximately \$85.7 Million, 50% as additional levy and 50% as a credit to the tax base, accounting for approximately \$202,100 of levy funds
- City of Franklin, local share only, equalized tax rate of **\$4.38** per thousand dollars of value – **This is a \$0.43 decrease compared to the 2021 equalized tax rate of \$4.81 per thousand dollars of value**
- Fully balanced budget with no planned use of fund balance.
- General fund revenues and expenditures increased by \$717,346 compared to the 2022 Budget, net of restricted contingency
- General fund personnel costs increased by \$460,192, compared to the 2022 budgeted personnel costs, substantially due to (1) the addition of one new flex firefighter, (2) the addition of a part-time Community Service Officer in the Police Department, (3) a substantial increase in hours for an Intern in the Planning Department, and (4) employee pay and benefit increases
- 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 \$19.6 Million, per the Capital Improvement Plan. Larger initiatives include DPW Storage Building, Paving Program, Ryan Road Sewer,

recreation trails, facility improvements, equipment replacements, the design of Fire Station #4, the future water source, and other utility facilities and infrastructure

- An OPEB Trust which is essentially fully funded
- American Rescue Plan Act Funding to the City of Franklin in the amount of \$3.75 Million, approximately \$1.5 Million was budgeted and is being utilized in 2022 for a fiber internet infrastructure for City business operations and a new telephone system. The remaining funds are being contemplated for use in 2023 and beyond, and staff will be presenting a plan for this in the near future. These funds need to be committed by 12/31/2024, and spent by 12/31/2026

### **2023 Budget Priorities / Guiding Assumptions / Strategies**

#### Establishment of Prudent, Fiscally Responsible Budget

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

#### 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, and others, 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 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 2023 Budget.

While the COVID Pandemic has definitely had an impact on how the City has provided services over the past couple years, 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, 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 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, comprising approximately 73% of the General Fund Budget, 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 continues to be an immediate need in the Fire Service area that has been the subject of considerable, ongoing concern, there is a 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, and, in addition to a significant labor contract change effective in 2021 and beyond, this Adopted Budget added one additional flexible firefighter position, in addition to the two positions that were included in the 2022 Budget.

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, and continued in the 2023 budget process, is the creation and maintenance of a Five-Year Capital Improvement Plan (CIP), 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 accomplishes 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 2023 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 2021. 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. The City's current outstanding debt balance is approximately \$68 Million, of which approximately \$45 Million, or 66%, is due to Tax Incremental Financing Development Agreements. The City's statutory borrowing limit is 5% of its equalized value, which, in 2022, equates to \$271.1 Million. While the City is currently using approximately 25% of its statutorily available debt capacity, it is using a much greater percentage, approximately 63%, of its self-imposed limit of 40% of the statutorily allowable borrowing limit. This limit, currently calculated at \$108.5 Million, was adopted by the Common Council in 2019. In addition, please note that, in the marketplace, a municipality that limits itself to utilizing 50% or less of its capacity, which equates to approximately \$135.6 Million in the City's current situation, is viewed as favorable.

The 2022 Budget did not include any additional new general debt as this was scheduled to be an 'off year' with regard to general borrowing and funds were secured through the recommended 2022 budget to source the capital needs recommended. There was, however, approximately \$7.6 Million of new borrowing included in the 2022 Budget for anticipated tax incremental financing and Water Utility projects. That plan has been adjusted somewhat, with now approximately \$6.75 Million being contemplated before the end 2022 or the beginning of 2023. If that occurs, the City's expected debt position at the end of 2022, will be \$74.7 Million, approximately \$33.8 Million below the internal debt limit.

The new debt currently planned for 2023, backed by the full faith of the City, includes the following: (1) approximately \$2 Million for City capital needs which is part of the 2023 Adopted Budget, per the City's plan to borrow funds for capital needs every other year; and (2) \$4.3 Million to advance the goal of relocating Fire Station #2, co-locating it with the City's DPW operation, and creating a new storage building for DPW equipment.

In regard to debt, 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 the Common Council chooses to change the internal limit, it does so purposefully, thoughtfully, and knowingly.

#### 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 2022, the General Fund, Fund Balance is expected to be approximately 32%, conservatively, of 2023 planned expenditures.

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 closing of the 2022 fiscal year 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 2023 plan, a balanced, responsible budget was arrived at

### **2023 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 2023. 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 and 2022, the action plan was implemented and is beginning to address the most pressing maintenance and capital needs. This is expected to continue 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 for the remainder of 2022, and into 2023, 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.
  - *Update to the City's Classification and Compensation Program* – This initiative is included in the 2023 budget to re-evaluate the City's Program, complete a market analysis, and make recommendations to the Common Council.
  - *Implementation of the merit pay element of the authorized classification and compensation plan* – The current classification and compensation plan, that was approved approximately 7 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 2022, and remain unused. These funds will likely be partnered with funds budgeted in 2023 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 solely issuing new debt for these needs. 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.

### **The Process**

- The Mayor, along with staff, presented the Mayor's Recommended 2023 Budget on October 4th, to the Common Council and the Community, at the regularly scheduled Common Council Meeting. The Common Council then referred the draft budget to the Finance Committee for a thorough review.
- The Finance Committee met to review the draft budget in depth over three meetings, as noted below:
  - *Wednesday, October 5th, 4 PM* –
    - Introduction of the Budget by the Mayor
    - Capital & Operating Budgets – City Departments – Planning, Public Safety, Clerk, Animal Control, and Recreation, and

- Overview of all Funds, Revenues and Expenditures, Cost Allocations, and Personnel Head Counts and Additions
- Thursday, October 6th, 4 PM –
  - Capital & Operating Budgets – City Departments – Health, Economic Development, Engineering/Public Works, Solid Waste, Sanitary Sewer, and General Government, and
  - Overview of all Funds, Revenues and Expenditures, Cost Allocations, and Personnel Head Counts and Additions
- Tuesday, October 11th, 4 PM –
  - Remaining Funds - Capital Funds, Tax incremental Financing Districts, 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 13th
- Hearing Notice published on October 26th, on the then current budget details
- Continued deliberation of the proposed budget - October 14th - November 15th
- Public Hearing on the 2023 Proposed Budget – November 15th
- And, the Common Council wrapped up their deliberation and approved the 2023 Proposed Budget on November 17th

### **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 2023.

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.

Special thanks are extended to Finance Director, Denise Gilbert, and her staff, for all of their hard work on the 2023 budget preparations, as well as Lisa Huening, for all of her hard work in assembling this budget document.

Staff is looking forward to executing the well thought out, productive 2023 plan which reflects the values and serves the needs of the community.

Respectfully Submitted,

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

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**City of Franklin, WI  
All Funds**

**MAYOR REC**

Statement of Revenues & Expenditures For the Year Ended Dec. 31, 2023 Budget	General Fund	Debt Service	Tax Increment Districts	Special Revenue	Capital Funds	MAYOR REC Total	Internal Service
<b>REVENUES</b>							
REAL ESTATE TAXES	20,455,400	1,100,000	3,526,036	1,374,000	-	26,455,436	
REVENUE - OTHER TAXES	568,900	2,000	460,536	181,000	1,231,800	2,444,236	
TRANSFERS - IN	1,060,500					1,060,500	
INTERGOVERNMENTAL	1,902,200	-	66,600	972,443	2,205,363	5,146,606	
LICENSES & PERMITS	1,270,100	-	-	23,800	-	1,293,900	
PENALTIES & FORFIETURES	415,000	-	-	0	-	415,000	
CHARGES FOR SERVICES	2,556,000	-	-	2,115,500	1,820,000	6,491,500	2,949,600
INTERGOVERNMENTAL CHARGES	330,900	-	-	52,604	-	383,504	
INTEREST & INV INCOME	221,575	6,100	48,000	34,800	93,200	403,675	15,000
MISCELLANEOUS	150,500	-	136,800	368,647	70,000	725,947	81,300
<b>TOTAL REVENUES</b>	<b>28,931,075</b>	<b>1,108,100</b>	<b>4,237,972</b>	<b>5,122,794</b>	<b>5,420,363</b>	<b>44,820,304</b>	<b>3,045,900</b>
<b>EXPENDITURES</b>							
GENERAL GOVERNMENT TOTAL	3,629,803	-	68,990	5,600	-	3,704,393	278,336
PUBLIC SAFETY TOTAL	19,298,556	-	-	247,782	-	19,546,338	2,261,480
PUBLIC WORKS TOTAL	4,374,891	-	56,000	2,113,748	-	6,544,639	591,464
HEALTH & HUMAN SERVICES TOTAL	730,136	-	-	391,996	-	1,122,132	104,376
CULTURE & RECREATION TOTAL	377,428	-	-	1,639,089	-	2,016,517	139,168
CONSERVATION & DEVELOPMENT TOT	671,261	-	795,000	271,400	-	1,737,661	104,376
CONTINGENCY - Dept 199	2,325,000	-	-	-	150,000	2,475,000	-
CAPITAL OUTLAY		-	2,700,000	198,625	11,660,140	14,558,765	
PRINCIPAL		1,035,000	1,430,000			2,465,000	
INTEREST		122,338	1,134,395			1,256,733	
DEBT ISSUANCE COSTS		-	960			960	
TRANSFERS OUT	24,000					24,000	
<b>TOTAL EXPENDITURES</b>	<b>31,431,075</b>	<b>1,157,338</b>	<b>6,185,345</b>	<b>4,868,240</b>	<b>11,810,140</b>	<b>55,452,138</b>	<b>3,479,200</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(2,500,000)</b>	<b>(49,238)</b>	<b>(1,947,373)</b>	<b>254,554</b>	<b>(6,389,777)</b>	<b>(10,631,834)</b>	<b>(433,300)</b>
Transfers In		-	76,100	24,000	1,607,229	1,707,329	
Transfers Out		-	-	-	(1,669,325)	(1,669,325)	
General Obligation Debt Issued		-	-	6,300,000		6,300,000	
<b>Net Change in Fund Balance</b>	<b>(2,500,000)</b>	<b>(49,238)</b>	<b>(1,871,273)</b>	<b>278,554</b>	<b>(151,873)</b>	<b>(4,293,830)</b>	<b>(433,300)</b>
Beginning Fund Balance	10,571,632	470,883	8,808,103	3,696,809	11,941,617	35,489,044	3,010,833
<b>Ending Fund Balance</b>	<b>8,071,632</b>	<b>421,645</b>	<b>6,936,830</b>	<b>3,975,363</b>	<b>11,789,744</b>	<b>31,195,214</b>	<b>2,577,533</b>

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## Budget Process and Calendar

Pursuant to Section 13-2 A of the Municipal Code of the City of Franklin, each year, the Mayor presents a budget timetable to the Common Council no later than 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  
2023 ANNUAL BUDGET  
BUDGET PREPARATION TIMETABLE  
April 19, 2022**

Tuesday, April 19	2023 Budget Preparation Timetable presented to the Common Council
Wednesday, June 15	Begin budget process internally
Tuesday, September 20	Presentation of Mayor’s Recommended Budget to Common Council
Wednesday, September 21 to Thursday, October 6	Finance Committee review of Mayor’s Recommended Budget
Wednesday, September 21 to Tuesday, November 15	Alderspersons may contact department heads with budget questions
Tuesday, October 11	<b>Special Common Council Meeting:</b> discussion/decision regarding Finance Committee recommendations and initial changes to the budget Last opportunity for budget changes to be included in the Public Hearing Notice
October 12—November 15	Continued deliberation of the proposed budget
Monday, October 17	Preparation/Submission of Budget Public Hearing Notice to City’s official newspaper
Wednesday, October 26	Publication of Preliminary Budget and Public Hearing Notice in City’s official newspaper
Monday, October 31	Committee of the Whole Meeting available for discussion of any budget topics as may be needed
Tuesday, November 1	Regular Common Council Meeting, discussion of the 2023 Budget
Tuesday, November 15	<b>Regular Common Council Meeting</b> Public Hearing on the Annual Budget and Consideration of Adoption of the 2023 Annual Budget [Note This date does not provide an opportunity for delay of adoption without a special meeting soon thereafter ]

4/19/2022

## **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 provides 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. the City's establishment of its own fiber network which will be used to connect to the WiscNet internet service provider municipalities, educational institutions, libraries, and hospitals in WI, and 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 in Tax Incremental Financing District (TID) #6 and the new Corporate Park in TID #8 are providing 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
- Existing inflation trend is affecting overall City operations

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

City of Franklin  
 Tax Equalization Ratio  
 2023 Budget

**Tax Rate: The tax rate is calculated 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 multiplied by the tax levy.**

	2018-19	2019-20	2020-21	2021-22	Estimate 2022-23	Inc (Dec)
Assessed Value TID In	4,035,310,280	4,229,425,745	4,511,933,200	4,877,836,200	5,409,719,900	10 90%
Percentage Change	4 68%					
Equalized Value TID Out	3,924,067,400	4,211,998,800	4,413,724,900	4,660,476,700	5,252,114,500	12 69%
Percentage Change	3 86%	7 34%	4 79%	5 59%	12 69%	
TID 3 Increment	51,181,600	64,781,500	97,386,600	85,724,400	-	-100 00%
TID 4 Increment	46,431,200	52,629,500	54,668,200	61,294,100	60,714,200	-0 95%
TID 5 Increment	1,261,200	30,859,200	21,439,500	53,255,600	57,509,300	7 99%
TID 6 Increment			-	1,668,600	3,085,800	84 93%
TID 7 Increment			533,300	20,796,200	38,884,900	86 98%
TID 8 Increment				4,157,800	10,994,400	164 43%
Total - TID In Equalized Value	4,022,941,400	4,360,269,000	4,587,752,500	4,887,373,400	5,423,303,100	10 97%
Percentage Change	3 45%	8 39%	5 22%	6 53%	10 97%	
Assessment Ratio	1 00201%	97 00737%	98 02073%	1 00077%	99 69469%	
City Tax Levy - TID Out	\$ 21,389,375	\$ 21,741,900	\$ 21,918,100	\$ 22,432,000	\$ 22,929,400	2 22%
Equalized Rate TID Out	0 005450817	0 005161896	0 004965896	0 004813242	0 004365746	-9 30%
Percentage Change	-2 07%	-5 30%	-3 80%	-3 07%	-9 30%	
City Tax Levy - TID In	\$ 21,928,319	\$ 22,507,255	\$ 22,782,303	\$ 23,524,109	\$ 23,676,766	0 65%
<b>Tax rate on Assessed Value-Estimate for 202.</b>	<b>5 4341098</b>	<b>5 3215866</b>	<b>5 0493440</b>	<b>4 8226524</b>	<b>4 3767083</b>	<b>\$ (0.4459)</b> <b>-8.83%</b>
Tax Rate Based Strictly on Assessed Value	5 4396210	5 3102714	5 0413687	4 8410526	4 3770665	-3 97%
Equalization Difference	(0 0055112)	0 0113152	0 0079754	(0 0184002)	(0 0003582)	
Expenditure Restraint Equalized Tax Rate	0.4508174	0 1618961	(0 0341037)	(0 1867585)	(0 6342536)	
Impact on Expenditure Restraint Aids	-20 32%	-64 09%	no longer qualify			

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

		Residential	Commercial	Other	Manufacturing	Personal Property	Total	Percent Change
1-Jan								
2022	#	4,063,297,600	1,102,833,800	26,018,500	164,660,500	52,909,500	5,409,719,900	10.9%
2021	#	3,646,425,700	997,280,500	21,427,200	159,210,400	53,356,100	4,877,699,900	8.1%
2020	#	3,353,214,200	932,412,800	20,711,000	153,723,600	51,812,400	4,511,874,000	6.7%
2019	#	3,163,899,045	846,605,500	19,891,700	147,928,400	51,101,100	4,229,425,745	4.8%
2018	#	3,013,005,480	801,651,700	19,663,100	147,427,000	53,563,000	4,035,310,280	4.7%
2017	#	2,838,161,900	776,873,400	19,370,100	145,697,200	74,663,600	3,854,766,200	4.1%
2016	#	2,694,247,825	759,562,700	19,596,500	150,592,900	80,479,000	3,704,478,925	9.1%
2015		2,404,990,700	760,663,600	18,879,700	135,834,500	76,174,600	3,396,543,100	0.9%
2014		2,383,400,600	754,301,600	18,872,100	123,011,900	85,006,600	3,364,592,800	0.1%
2013	#	2,368,565,600	751,653,500	18,839,000	126,646,100	94,023,900	3,359,728,100	-8.0%

**Percentage of Total Assessed Values**

2022	#	75.1%	20.4%	0.5%	3.0%	1.0%	100.0%
2021	#	74.8%	20.4%	0.4%	3.3%	1.1%	100.0%
2020	#	74.3%	20.7%	0.5%	3.4%	1.1%	100.0%
2019	#	74.8%	20.0%	0.5%	3.5%	1.2%	100.0%
2018	#	74.7%	19.9%	0.5%	3.7%	1.3%	100.0%
2017	#	73.6%	20.2%	0.5%	3.8%	1.9%	100.0%
2016	#	72.7%	20.5%	0.5%	4.1%	2.2%	100.0%
2015		70.8%	22.4%	0.6%	4.0%	2.2%	100.0%
2014		70.8%	22.4%	0.6%	3.7%	2.5%	100.0%
2013	#	70.5%	22.4%	0.6%	3.8%	2.8%	100.0%

# Revaluation year

\* Reassessment Year

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

**Equated Values - Increment**

	TID3	TID 4	TID5	TID6	TID7	TID8
2022	-	60,714,200	57,509,300	3,085,800	38,884,900	10,994,400
2021	85,724,400	61,294,100	53,255,600	1,668,600	20,796,200	4,157,800
2020	97,386,600	54,668,200	21,439,500	-	533,300	-
2019	64,781,500	52,629,500	30,859,200	-	-	-
2018	51,181,600	46,431,200	1,261,200	n/a	n/a	n/a
2017	62,049,100	47,593,400	1,211,500	n/a	n/a	n/a
2016	55,256,200	44,691,300	n/a	n/a	n/a	n/a
2015	72,829,900	54,274,300	n/a	n/a	n/a	n/a
2014	72,785,000	43,675,900	n/a	n/a	n/a	n/a
2013	64,305,700	39,050,100	n/a	n/a	n/a	n/a

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

F:\41803 VOL1 Finance\BUDGET\2023 Budget\Budget Book\Adopted\Assessed Values 10 Yr History- for Budget Book.xlsx\Values

**WISCONSIN DEPARTMENT OF REVENUE  
2022 STATEMENT OF CHANGES IN EQUALIZED VALUES BY CLASS AND ITEM**

County 40 Milwaukee  
City 226 Franklin

REAL ESTATE	2021 RE Equalized Value	Removal of Prior Year Compensation	% Change	\$ Amount of Economic Change	% Change	\$ Amount of New Constr	% Change	Correction & Compensation	% Change	\$ Amount of All Other Changes	% Change	2022 RE Equalized Value	Total \$ Change in R.E. Value	% Change
<b>Residential</b>														
Land	759,627,200	-5,340,400	-1%	90,464,500	12%	5,425,000	1%	-831,800	0%	0	0%	849,344,500	89,717,300	12%
Imp	2,861,082,000	-5,972,700	0%	342,599,600	12%	38,737,000	1%	-225,800	0%	-62,200	0%	3,236,157,900	375,075,900	13%
<b>Total</b>	<b>3,620,709,200</b>	<b>-11,313,100</b>	<b>0%</b>	<b>433,064,100</b>	<b>12%</b>	<b>44,162,000</b>	<b>1%</b>	<b>-1,057,600</b>	<b>0%</b>	<b>-62,200</b>	<b>0%</b>	<b>4,085,502,400</b>	<b>464,793,200</b>	<b>13%</b>
<b>Commercial</b>														
Land	267,444,900	2,072,600	1%	13,395,700	5%	203,000	0%	-3,206,400	-1%	0	0%	279,909,800	12,464,900	5%
Imp	760,438,900	-5,122,300	-1%	37,723,700	5%	20,122,800	3%	-1,684,400	0%	0	0%	811,478,700	51,039,800	7%
<b>Total</b>	<b>1,027,883,800</b>	<b>-3,049,700</b>	<b>0%</b>	<b>51,119,400</b>	<b>5%</b>	<b>20,325,800</b>	<b>2%</b>	<b>-4,890,800</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>1,091,388,500</b>	<b>63,504,700</b>	<b>6%</b>
<b>Manufacturing</b>														
Land	31,324,900	0	0%	1,152,400	4%	0	0%	0	0%	-40,900	0%	32,436,400	1,111,500	4%
Imp	127,885,500	0	0%	2,237,000	2%	1,230,600	1%	0	0%	1,375,300	1%	132,728,400	4,842,900	4%
<b>Total</b>	<b>159,210,400</b>	<b>0</b>	<b>0%</b>	<b>3,389,400</b>	<b>2%</b>	<b>1,230,600</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>1,334,400</b>	<b>1%</b>	<b>165,164,800</b>	<b>5,954,400</b>	<b>4%</b>
<b>Agricultural</b>														
Land/Total	900,800	12,300	1%	40,600	5%	0	0%	-127,800	-14%	0	0%	825,900	-74,900	-8%
<b>Undeveloped</b>														
Land/Total	2,396,700	10,800	0%	88,400	4%	0	0%	-395,000	-16%	0	0%	2,100,900	-295,800	-12%
<b>Ag Forest</b>														
Land/Total	209,000	0	0%	5,700	3%	0	0%	0	0%	0	0%	214,700	5,700	3%
<b>Forest</b>														
Land/Total	789,600	-129,600	-16%	18,000	2%	0	0%	0	0%	0	0%	678,000	-111,600	-14%
<b>Other</b>														
Land	5,783,200	-138,400	-2%	0	0%	0	0%	-470,400	-8%	0	0%	5,174,400	-608,800	-11%
Imp	17,919,300	0	0%	2,150,300	12%	50,000	0%	0	0%	0	0%	20,119,600	2,200,300	12%
<b>Total</b>	<b>23,702,500</b>	<b>-138,400</b>	<b>-1%</b>	<b>2,150,300</b>	<b>9%</b>	<b>50,000</b>	<b>0%</b>	<b>-470,400</b>	<b>-2%</b>	<b>0</b>	<b>0%</b>	<b>25,294,000</b>	<b>1,591,500</b>	<b>7%</b>
<b>Total Real Estate</b>														
Land	1,068,476,300	-3,512,700	0%	105,165,300	10%	5,628,000	1%	-5,031,400	0%	-40,900	0%	1,170,684,600	102,208,300	10%
Imp	3,767,325,700	-11,095,000	0%	384,710,600	10%	60,140,400	2%	-1,910,200	0%	1,313,100	0%	4,200,484,600	433,158,900	11%
<b>Total</b>	<b>4,835,802,000</b>	<b>-14,607,700</b>	<b>0%</b>	<b>489,875,900</b>	<b>10%</b>	<b>65,768,400</b>	<b>1%</b>	<b>-6,941,600</b>	<b>0%</b>	<b>1,272,200</b>	<b>0%</b>	<b>5,371,169,200</b>	<b>535,367,200</b>	<b>11%</b>

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PERSONAL PROPERTY	Non-Mfg Personal Property			Manufacturing Personal Property			Total of All Personal Property					
	2021	2022	% Change	2021	2022	% Change	2021 Total	2022 Total	Tot. \$ Chg in PP	% Change		
Watercraft	0	0	0%	0	0	0%	0	0	0	0%		
Machinery Tools & Patterns	0	0	N/A	11,538,700	10,232,600	-11%	11,538,700	10,232,600	-1,306,100	-11%		
Furniture Fixtures & Equip	28,470,700	28,912,000	2%	4,476,100	4,229,400	-6%	32,946,800	33,141,400	194,600	1%		
All Other	6,732,000	6,778,300	1%	1,651,000	1,494,000	-10%	8,383,000	8,272,300	-110,700	-1%		
Prior Year Compensation	-1,297,100	487,600		0	0		-1,297,100	487,600	1,784,700			
<b>Total Personal Property</b>	<b>33,905,600</b>	<b>36,177,900</b>	<b>7%</b>	<b>17,665,800</b>	<b>15,956,000</b>	<b>-10%</b>	<b>51,571,400</b>	<b>52,133,900</b>	<b>562,500</b>	<b>1%</b>		
<b>TOTAL EQUALIZED VALUE</b>	<b>2021 Total</b>						<b>2022 Total</b>				<b>Total \$ Change</b>	<b>% Change</b>
Real Estate & Personal Property	4,887,373,400						5,423,303,100				535,929,700	11%

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City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2023  
MAYOR REC

	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	Version	2023 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
					4 2023 DEPT REQ			
General Fund	27 609,641	28 213 729	28 213,739	28 206 800	28 931 075	28,931 075	717 346	2 5%
Debt Service	1,108 394	1,105 250	1 105 250	1,106 260	1,108 100	1 108 100	2,850	0 3%
Tax Incremental Districts	10 704 214	14,197 000	14 197 000	13 414 361	4 314 072	4 314 072	(9 882 928)	-69 6%
Special Revenue	6 273 764	7,187,359	7,282 385	6 086 886	1 374 000	1 374 000	(5 813 359)	-80 9%
Capital Funds	5,833,420	6,487,891	6 487 891	6 590 988	5,420 363	5 420,363	(1,067,528)	-16 5%
Internal Service Fund	3 274 590	3,066,158	3 088,158	2,931 800	3,045 900	3,045 900	(20 258)	-0 7%
Tax Incremental Districts	7,070,741	8,547 000	8,547,000	10,012,497	4 237 972	4,237 972		
General Fund	26 932 620	30 713 729	30 893 141	27,511,198	32 128,979	31 431 075	717 346	2 3%
Debt Service	1,818,963	1,167,344	1,167,344	1 110 566	1,167 338	1,167,338	(10,006)	-0 9%
Tax Incremental Districts	4,095,288	11 333 303	11,848,721	9 684 388	6,285 345	6,185 345	(5 147,958)	-45 4%
Special Revenue	4,749,751	5 818,334	5,898 069	4 420,227	4 874,375	4 868 240	(950,094)	-16 3%
Capital Funds	5 882 808	18 578,787	19 458 234	18,750,333	16 365,854	11 810,140	(6 788,647)	-36 4%
Internal Service Fund	2,519 579	3,381 692	3 361 692	3 118 800	3,479 200	3 479 200	117 508	3 5%
Impact Fee - Parks	259 254	316 485	316 485	318 500	170 000	170 000	(148 485)	-46 3%
Impact Fee - Sewer	113 304	388 610	388,610	369,000	170,000	170 000	(198 610)	-53 9%
Impact Fee - Administrative	6 713	73,040	73 040	73 000	10 000	10,000	(63 040)	-86 3%
Impact Fee - Water	570,239	701,623	701,623	701,800	385 000	385 000	(316,623)	-45 1%
Impact Fee - Transportation	69,495	375,362	375 362	375,500	155,000	155,000	(220,362)	-58 7%
Impact Fee - Fire	81,149	257,444	257 444	257 000	105,000	105 000	(152 444)	-59 2%
Impact Fee - Law Enforcement	89,461	294 498	294 498	294 500	120 000	120,000	(174 498)	-59 3%
Impact Fee - Library	80,898	49,229	49,229	49,000	30,000	30,000	(19 229)	-39 1%
Total Impact Fees collected	1 230 313	2 436 291	2 436 291	2 436 100	1,145 000	1 145 000	(1 291 291)	-53 0%

City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2023 MAYOR REC	Version					2023 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	2023 DEPT REQ			
REVENUES	19,176,109	19,931,500	19,931,500	19,931,500	20,455,400	20,455,400	523,900	2.6%
REAL ESTATE TAXES	876,688	826,900	826,900	537,900	868,900	568,900	(58,000)	-9.3%
REVENUE - OTHER TAXES	1,017,790	1,083,800	1,083,800	1,080,500	1,080,500	1,080,500	(3,100)	-0.3%
TRANSFERS - IN	1,708,856	1,758,500	1,758,500	1,783,700	1,802,200	1,802,200	143,700	6.2%
INTERGOVERNMENTAL	1,245,185	1,208,775	1,208,775	1,271,800	1,270,100	1,270,100	83,325	5.2%
LICENSES & PERMITS	419,889	450,000	450,000	415,000	415,000	415,000	(35,000)	-7.8%
FINES FORFEITURES AND PENALTIES	2,888,793	2,503,750	2,503,750	2,538,800	2,558,000	2,558,000	52,250	2.1%
CHARGES FOR SERVICES	204,881	281,200	261,200	280,000	330,800	330,800	88,700	28.7%
INTERGOVERNMENTAL CHARGES	89,850	188,138	198,138	238,500	221,575	221,575	25,437	13.0%
INTEREST & INV INCOME	204,021	215,388	215,388	181,500	150,500	150,500	(84,888)	-30.1%
MISCELLANEOUS								
<b>Total Resources</b>	<b>27,609,641</b>	<b>28,213,729</b>	<b>28,213,739</b>	<b>28,206,800</b>	<b>28,931,075</b>	<b>28,931,075</b>	<b>717,346</b>	<b>2.5%</b>
Totals for dept 0101 - MAYOR	18,488	18,484	18,494	18,492	18,488	18,488	(8)	0.0%
Totals for dept 0102 - ALDERMEN	48,538	47,413	47,413	47,426	47,391	47,381	(22)	0.0%
Totals for dept 0121 - MUNICIPAL COURT	190,526	197,809	187,809	188,288	202,241	202,241	4,832	2.3%
Totals for dept 0141 - CITY CLERK	308,808	348,429	348,428	388,813	343,221	359,425	12,998	3.8%
Totals for dept 0142 - ELECTIONS	20,860	75,171	75,171	50,133	37,439	37,845	(37,528)	-48.9%
Totals for dept 0144 - INFORMATION SERV	118,418	150,311	150,311	149,147	245,807	159,807	9,288	6.2%
Totals for dept 0147 - ADMINISTRATION	271,404	292,653	282,853	308,758	331,410	314,595	21,742	7.4%
Totals for dept 0151 - FINANCE	388,781	408,860	408,860	348,175	480,318	489,591	58,731	14.8%
Totals for dept 0181 - MUNICIPAL BUILDING	111,498	123,288	123,288	110,178	128,242	128,242	4,878	4.0%
Totals for dept 0199 - CONTINGENCY		197,329	197,329	122,329	200,000	200,000	2,671	1.4%
<b>Personnel Costs - General Government</b>	<b>1,453,302</b>	<b>1,858,735</b>	<b>1,858,735</b>	<b>1,719,537</b>	<b>2,014,353</b>	<b>1,937,223</b>	<b>76,488</b>	<b>4.2%</b>
Totals for dept 0101 - MAYOR	7,877	12,000	12,000	8,700	12,000	12,000	0	0.0%
Totals for dept 0102 - ALDERMEN	22,842	26,250	26,250	25,750	27,445	27,445	1,185	4.8%
Totals for dept 0121 - MUNICIPAL COURT	19,189	23,985	23,985	19,900	19,200	19,200	(4,785)	-19.9%
Totals for dept 0141 - CITY CLERK	20,930	28,600	28,600	22,800	28,500	28,500	(100)	-0.3%
Totals for dept 0142 - ELECTIONS	7,398	18,000	18,000	14,900	12,700	12,700	(5,300)	-28.4%
Totals for dept 0144 - INFORMATION SERV	314,186	291,814	309,138	284,100	340,000	333,000	41,188	14.1%
Totals for dept 0147 - ADMINISTRATION	91,580	133,805	133,805	118,500	184,100	178,100	45,295	33.8%
Totals for dept 0151 - FINANCE	125,198	134,235	134,235	149,350	128,700	128,700	(5,535)	-4.1%
Totals for dept 0152 - AUDITOR	38,380	42,525	42,525	37,300	38,000	38,000	(4,525)	-10.8%
Totals for dept 0154 - CITY ASSESSORS	235,398	240,895	240,895	221,800	222,000	222,000	(18,895)	-7.8%
Totals for dept 0181 - LEGAL SERVICES	325,538	334,800	334,800	381,300	333,800	332,800	(2,000)	-0.8%
Totals for dept 0181 - MUNICIPAL BUILDING	107,811	121,450	148,450	125,800	138,335	129,335	7,885	6.5%
Totals for dept 0194 - INSURANCE	150,838	128,585	128,585	127,300	150,000	160,000	33,416	28.4%
Totals for dept 0198 - UNCLASSIFIED EXPEN	8,384	2,500	2,500	2,500	70,000	70,000	87,500	2700.0%
Non-Personnel - General Government	1,474,921	1,537,244	1,879,588	1,828,000	1,704,580	1,892,680	155,338	10.1%
<b>GENERAL GOVERNMENT TOTAL</b>	<b>2,928,223</b>	<b>3,395,979</b>	<b>3,438,303</b>	<b>3,247,537</b>	<b>3,718,933</b>	<b>3,629,803</b>	<b>233,824</b>	<b>6.9%</b>
Totals for dept 0211 - POLICE DEPT	7,456,206	7,897,545	7,897,545	7,956,494	7,951,230	7,934,414	36,869	0.5%
Totals for dept 0212 - PD DISPATCH	1,149,928	1,262,526	1,262,526	1,189,651	1,292,389	1,292,389	29,863	2.4%
Totals for dept 0221 - FIRE DEPT	6,505,594	6,775,902	6,775,902	6,839,589	6,924,166	6,937,781	161,879	2.4%
Totals for dept 0231 - INSPECTION SERVICE	727,844	746,210	746,210	682,229	883,038	891,665	145,455	19.5%
<b>Personnel Costs - Public Safety</b>	<b>15,839,572</b>	<b>16,682,183</b>	<b>16,682,183</b>	<b>16,667,963</b>	<b>17,050,823</b>	<b>17,056,249</b>	<b>374,066</b>	<b>2.2%</b>
Totals for dept 0211 - POLICE DEPT	1,099,464	1,279,590	1,324,798	1,146,940	1,476,240	1,290,990	11,400	0.9%
Totals for dept 0221 - FIRE DEPT	491,357	556,430	556,430	562,950	638,350	622,850	66,420	11.9%
Totals for dept 0223 - FIRE PROTECTION	280,117	283,300	283,300	280,000	280,000	280,000	(3,300)	-1.2%
Totals for dept 0231 - INSPECTION SERVICE	147,016	157,071	157,071	151,397	50,552	44,467	(112,604)	-71.7%
Totals for dept 0239 - SEALER OF WEIGHTS	7,600	7,800	7,800	7,600	4,000	4,000	(3,800)	-48.7%

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City of Franklin, WI  
General Fund

Official Budget Appropriation Units

2023  
MAYOR REC

Version

4

Fav (Unf)

Fav (-Unf)

	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Prior Adopted \$\$	Prior Adopted Pct
Non-Personnel Costs - Public Safety	2 025 554	2,264,191	2,329 399	2,148,867	2 449,142	2 242 307	(41 884)	-1 8%
<b>PUBLIC SAFETY TOTAL</b>	<b>17 865,126</b>	<b>18,966 374</b>	<b>19 011 582</b>	<b>18 816 850</b>	<b>19 499 965</b>	<b>19 298 556</b>	<b>332 182</b>	<b>1 8%</b>
Totals for dept 0321 - ENGINEERING	608 867	604 728	604,728	583 028	605,008	605,008	280	0 0%
Totals for dept 0331 - HIGHWAY	1,698,485	1 812 280	1,812,280	1,902 432	1,974,557	1 884,333	52 043	2 9%
<b>Personnel Costs - Public Works</b>	<b>2,308 382</b>	<b>2 417,018</b>	<b>2,417,018</b>	<b>2 485 460</b>	<b>2 578,585</b>	<b>2 489 341</b>	<b>52,323</b>	<b>2 2%</b>
Totals for dept 0321 - ENGINEERING	373 634	301 825	301 825	301,525	354 300	347,150	45 525	15 1%
Totals for dept 0331 - HIGHWAY	1,117 670	1,157,700	1,223,345	1,058 000	1,388 350	1,165 150	7,450	0 6%
Totals for dept 0351 - STREET LIGHTING	397,549	387,200	402,191	375,000	427,200	386,200	(1,000)	-0 3%
Totals for dept 0381 - WEED CONTROL	3,820	7,050	7,050	4,055	7,050	7,050	0	0 0%
Non-Personnel Costs - Public Works	1 892 873	1 853,575	1 934,211	1,738 580	2,188 900	1,905 550	51,975	2 8%
<b>PUBLIC WORKS TOTAL</b>	<b>4 199 025</b>	<b>4 270 593</b>	<b>4 351 229</b>	<b>4 224 040</b>	<b>4 788 465</b>	<b>4,374 891</b>	<b>104 298</b>	<b>2 4%</b>
Personnel Costs - dept 0411 - PUBLIC HEALTH	803 506	838 738	838,738	591 813	816 208	814 688	(22 050)	-3 5%
Totals for dept 0411 - PUBLIC HEALTH	56,206	87,450	87,450	51,950	87 950	87 950	500	0 7%
Totals for dept 0431 - ANIMAL CONTROL	48,276	47,500	47,500	47,500	47,500	47,500	0	0 0%
Non-Personnel Costs - Public Health	102 482	114 950	114,950	99 450	115 450	115 450	500	0 4%
<b>HEALTH &amp; HUMAN SERVICES TOTAL</b>	<b>705 988</b>	<b>751 688</b>	<b>751 688</b>	<b>691 083</b>	<b>731 658</b>	<b>730,138</b>	<b>(21 550)</b>	<b>-2 9%</b>
Totals for dept 0529 - ST MARTINS FAIR						0	0	
Totals for dept 0551 - PARKS	242,589	337,849	337,849	221,921	259,249	264,028	(73,821)	-21 9%
<b>Personnel Costs - Culture &amp; Recreation</b>	<b>242 589</b>	<b>337 849</b>	<b>337 849</b>	<b>221,921</b>	<b>259,249</b>	<b>264 028</b>	<b>(73 821)</b>	<b>-21 9%</b>
Totals for dept 0551 - PARKS	81 097	92,000	97,333	78,100	103,200	91 400	(600)	-0 7%
Totals for dept 0521 - RECREATION	5,165	22,000	22,000	18,000	22,000	22,000	0	0 0%
Non-Personnel Costs - Culture & Recreation	88,282	114 000	119 333	98 100	125,200	113 400	(600)	-0.5%
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>328 871</b>	<b>451 849</b>	<b>457,182</b>	<b>318 021</b>	<b>384 449</b>	<b>377 428</b>	<b>(74 421)</b>	<b>-18 5%</b>
Totals for dept 0621 - PLANNING	358 564	379,850	379,850	380,048	508,880	433,301	53,451	14 1%
Totals for dept 0641 - ECONOMIC DEVELOP	95,645	100,225	100,225	72,891	98,779	97,980	(2,285)	-2 3%
<b>Personnel Costs - Conservation &amp; Development</b>	<b>454 209</b>	<b>480 075</b>	<b>480 075</b>	<b>452 937</b>	<b>607,459</b>	<b>531 281</b>	<b>51 186</b>	<b>10 7%</b>
Totals for dept 0621 - PLANNING	45 282	81,873	87,584	63,100	103,100	88 050	6 377	7 8%
Totals for dept 0641 - ECONOMIC DEVELOP	31,918	58,500	58,500	38,850	57,950	51,950	(4,550)	-8 1%
Non-Personnel Costs - Conservation & Develop	77 178	138,173	144 084	101 750	181 050	140 000	1 827	1 3%
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>531,387</b>	<b>618,248</b>	<b>624,159</b>	<b>554,687</b>	<b>788 509</b>	<b>671,281</b>	<b>53 013</b>	<b>8 8%</b>
Totals for dept 0521 - RECREATION	13 000	13,000	13 000	13 000	13 000	13 000	0	0 0%
Totals for dept 0529 - ST MARTINS FAIR-USI	11,000	11 000	11 000	11 000	11 000	11 000	0	0 0%
Totals for dept 0998 - OTHER FINANCING U	350 000	-	-	0	-	-	0	
<b>TRANSFERS OUT TOTAL</b>	<b>374 000</b>	<b>24 000</b>	<b>24 000</b>	<b>24 000</b>	<b>24,000</b>	<b>24 000</b>	<b>0</b>	<b>0 0%</b>
CONTINGENCY	0	2 235 000	2,235 000	(365 000)	2 235 000	2 325,000	90 000	4 0%
<b>TOTAL EXPENDITURES</b>	<b>26,932,620</b>	<b>30,713,729</b>	<b>30,893,141</b>	<b>27,511,198</b>	<b>32,128,979</b>	<b>31,431,075</b>	<b>717,346</b>	<b>2 3%</b>
<b>NET RESOURCES (EXPENDITURES)</b>	<b>677,021</b>	<b>(2,500,000)</b>	<b>(2,679,402)</b>	<b>695,602</b>	<b>(3,197,904)</b>	<b>(2,500,000)</b>	<b>0</b>	<b>0 0%</b>
BEGINNING FUND BALANCE	9 199 009	9 876 030	9 876 030	9 876 030	10 571 632	10,571,632		
ENDING FUND BALANCE	9 876 030	7 376 030	7,196 628	10 571 632	7 373 728	8 071 632		

Note 2023 Mayor Recommended Budget includes \$2 500 000 of restricted contingency

Total Tax Levy

General Fund	19 176 109	19 931 500	19 931 500	19 931 500	20 455,400	20 455 400	523,900	2 6%
Library Fund	1 337 200	1 347 200	1 347 200	1 347 200	1 374 000	1 374 000	26 800	2 0%
Capital Funds	295 700	53 300	53 300	53,300	0	0	(53 300)	-100 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>21,909,009</b>	<b>22,432,000</b>	<b>22,432,000</b>	<b>22,432,000</b>	<b>22,929,400</b>	<b>22,929,400</b>	<b>497,400</b>	<b>2 2%</b>

City of Franklin, WI  
Debt Service Funds 31 & 51  
2023  
MAYOR REC

Official Budget Appropriation Units

	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	Version		Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
					4 2023 DEPT REQ	2023 MAYOR REC		
<b>REVENUES</b>								
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	472			5 000	5,000	5 000	5 000	
<b>Total Revenues</b>	<b>1 100,472</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1 105,000</b>	<b>1,105 000</b>	<b>1,105 000</b>	<b>5 000</b>	<b>0.45%</b>
<b>EXPENDITURES</b>								
PRINCIPAL	1 480 000	970 000	970 000	970 000	1 035 000	1 035 000	65 000	6.7%
INTEREST	138 963	197 344	197 344	140 556	122,338	122 338	(75 008)	-36.0%
<b>Total Expenditures</b>	<b>1 618 963</b>	<b>1 167 344</b>	<b>1 167 344</b>	<b>1 110 556</b>	<b>1 157,338</b>	<b>1 157 338</b>	<b>(10 008)</b>	<b>-0.9%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(516,491)</b>	<b>(67 344)</b>	<b>(67 344)</b>	<b>(5,556)</b>	<b>(52,338)</b>	<b>(52,338)</b>	<b>15,008</b>	
Transfers In	480 894	31 476	31 476				(31 476)	-100.0%
Transfers Out							0	
General Obligation Debt Issued (Premium)	80,882						0	
Total Other Financing	561 576	31 476	31,476	-	-	-	(31 476)	-100.0%
<b>Net Change in Fund Balance</b>	<b>46 085</b>	<b>(35,868)</b>	<b>(35 868)</b>	<b>(5 556)</b>	<b>(52,338)</b>	<b>(52,338)</b>	<b>(16,470)</b>	
Beginning Fund Balance	275,743	320,828	320,828	320,828	315,272	316,272		
Ending Fund Balance	320 828	284 960	284 960	315,272	262,934	262 934		
<b>Special Assessments Fund 51</b>								
REVENUE - OTHER TAXES	5 913	2 000	2 000	250	2 000	2 000	0	0.0%
INTEREST & INV INCOME	2 009	3,250	3,250	1 010	1 100	1 100	(2 150)	-66.2%
<b>Total Revenues</b>	<b>7,922</b>	<b>5,250</b>	<b>5,250</b>	<b>1,260</b>	<b>3,100</b>	<b>3,100</b>	<b>(2 150)</b>	<b>-40.95%</b>
Total Expenditures	-	-	-	-	-	-	-	
<b>Excess Revenue (Expenditures)</b>	<b>7,922</b>	<b>5 250</b>	<b>5,250</b>	<b>1,260</b>	<b>3,100</b>	<b>3,100</b>	<b>(2,150)</b>	<b>-41.0%</b>
Transfers In							0	
Transfers Out	(23,200)	(31,476)	(31,476)	(31,500)			31,476	-100.0%
Total Other Financing	(23,200)	(31,476)	(31,476)	(31,500)	-	-	31 476	
<b>Net Change in Fund Balance</b>	<b>(15,278)</b>	<b>(26,226)</b>	<b>(26,226)</b>	<b>(30,240)</b>	<b>3,100</b>	<b>3,100</b>	<b>29 326</b>	
Beginning Fund Balance	201,128	185,850	185,850	185,850	155,610	155,610		
Ending Fund Balance	185 850	159 624	159 624	155 610	158 710	155 710		
<b>DEBT SERVICE FUND TOTAL</b>								
<b>REVENUES</b>								
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	5 913	2 000	2 000	250	2 000	2 000	0	0.0%
INTEREST & INV INCOME	2 481	3 250	3,250	8,010	8 100	8 100	2 850	87.7%
<b>Total Revenues</b>	<b>1 108,394</b>	<b>1,105,250</b>	<b>1,105,250</b>	<b>1,108 260</b>	<b>1,108,100</b>	<b>1,108,100</b>	<b>2,850</b>	
<b>EXPENDITURES</b>								
PRINCIPAL	1 480 000	970 000	970 000	970 000	1 035 000	1 035 000	65 000	6.7%
INTEREST	138 963	197 344	197 344	140 556	122 338	122 338	(75 008)	-36.0%
DEBT ISSUANCE COSTS	-	-	-	-	-	-	0	
<b>Total Expenditures</b>	<b>1,618,963</b>	<b>1 167 344</b>	<b>1 167,344</b>	<b>1 110,556</b>	<b>1,157 338</b>	<b>1,157,338</b>	<b>(10,008)</b>	
<b>Excess Revenue (Expenditures)</b>	<b>(508 569)</b>	<b>(62 094)</b>	<b>(62,094)</b>	<b>(4,296)</b>	<b>(49 238)</b>	<b>(49 238)</b>	<b>12,856</b>	
Transfers In	480 894	31 476	31,476	-				0.0%
Transfers Out	(23,200)	(31,476)	(31,476)	(31,500)				0.0%
General Obligation Debt Issued (Premium)	80,882							
Total Other Financing	538 376			(31 500)				
<b>Net Change in Fund Balance</b>	<b>29,807</b>	<b>(62,094)</b>	<b>(62 094)</b>	<b>(35,795)</b>	<b>(49 238)</b>	<b>(49 238)</b>		
Beginning Fund Balance	476,872	506,679	506,679	506,879	470,883	470,883		
Ending Fund Balance	506 679	444 585	444 585	470 883	421 645	421 645		

City of Franklin, WI  
TID's

Official Budget Appropriation Units

2023  
MAYOR REC

Version

	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>TID3 SUMMARY</b>								
REAL ESTATE TAXES	2 067 579	1 843 100	1 843 100	1 757 899	-	-	(1 843 100)	-100 0%
REVENUE - OTHER TAXES	537 629	509 100	509 100	510 053	-	-	(509 100)	-100 0%
INTERGOVERNMENTAL	3 218	2 500	2 500	15 700	-	-	(2 500)	-100.0%
INTEREST & INV INCOME	954 024	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3 592 450</b>	<b>2 354 700</b>	<b>2 354 700</b>	<b>2 283,852</b>			<b>(2 354,700)</b>	<b>100 00%</b>
<b>GENERAL GOVERNMENT TOTAL</b>	<b>85 756</b>	<b>11 270</b>	<b>11 270</b>	<b>4 816</b>	<b>-</b>	<b>-</b>	<b>(11 270)</b>	<b>-100 0%</b>
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>1 050,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
PRINCIPAL	985 000	985 000	985,000	985 000	390 000	390 000	(595 000)	-60 4%
INTEREST	55 785	26 521	26 521	26 545	5 920	6 920	(20 601)	77 7%
DEBT ISSUANCE COSTS	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2 156 776</b>	<b>1 022 791</b>	<b>1 022 791</b>	<b>1 019 061</b>	<b>395,920</b>	<b>395 920</b>	<b>(828 871)</b>	<b>-61 3%</b>
<b>Excess Revenue (Expenditures)</b>	<b>1 405,674</b>	<b>1 331 909</b>	<b>1 331 909</b>	<b>1,267 591</b>	<b>(395 920)</b>	<b>(395 920)</b>	<b>(1 727 829)</b>	
General Obligation Debt Issued	-	-	-	-	-	-	-	-
Total Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>1 405 674</b>	<b>1 331 909</b>	<b>1 331 909</b>	<b>1,267,591</b>	<b>(395 920)</b>	<b>(395 920)</b>		
Beginning Fund Balance	299,436	1,705,110	1,705,110	1,705,110	2,972,701	2,972,701		
Ending Fund Balance	1 705 110	3,037 019	3,037 019	2 972 701	2 576 781	2 576 781		
<b>TID 4 SUMMARY</b>								
REAL ESTATE TAXES	1 160 642	1 314 900	1 314 900	1,258,923	1 245 000	1,245,000	(99 900)	-5 3%
REVENUE - OTHER TAXES	58,830	-	-	-	-	-	-	-
INTERGOVERNMENTAL	88 050	53 700	53,700	53 732	53,700	53 700	-	0 0%
LICENSES & PERMITS	-	-	-	-	-	-	-	-
PENALTIES & FORFEITURES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL CHARGES	-	-	-	-	-	-	-	-
INTEREST & INV INCOME	1 698	2 500	2 500	8,000	8 000	8 000	5,500	220 0%
MISCELLANEOUS	-	-	-	4 352	-	-	-	-
<b>Total Revenues</b>	<b>1 307 220</b>	<b>1 371 100</b>	<b>1 371 100</b>	<b>1 323,007</b>	<b>1 306 700</b>	<b>1 306,700</b>	<b>(64 400)</b>	<b>-4 7%</b>
<b>GENERAL GOVERNMENT TOTAL</b>	<b>32 562</b>	<b>20 445</b>	<b>20 445</b>	<b>24,186</b>	<b>8 770</b>	<b>8 770</b>	<b>(11 675)</b>	<b>-57 1%</b>
<b>PUBLIC WORKS TOTAL</b>	<b>90 275</b>	<b>-</b>	<b>68 319</b>	<b>68,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HEALTH &amp; HUMAN SERVICES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>	<b>124,345</b>	<b>-</b>	<b>180 790</b>	<b>180 780</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
PRINCIPAL	-	-	-	-	-	-	-	-
INTEREST	-	-	-	-	-	-	-	-
DEBT ISSUANCE COSTS	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>247 182</b>	<b>20 445</b>	<b>249 554</b>	<b>253 225</b>	<b>8 770</b>	<b>8 770</b>	<b>(11 675)</b>	<b>-57 10%</b>
<b>Excess Revenue (Expenditures)</b>	<b>1 060 038</b>	<b>1 350 655</b>	<b>1 121 546</b>	<b>1 069 782</b>	<b>1 297 930</b>	<b>1 297 930</b>	<b>(52 725)</b>	
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
General Obligation Debt Issued	-	-	-	-	-	-	-	-
Total Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>1 060 038</b>	<b>1 350 655</b>	<b>1 121 546</b>	<b>1 069 782</b>	<b>1 297 930</b>	<b>1,297 930</b>	<b>(52 725)</b>	
Beginning Fund Balance	(1,520,425)	(460,387)	(460,387)	(460,387)	609,395	609,395		
Ending Fund Balance	(460 387)	890 268	661 159	609 395	1 907 325	1 907 325		

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City of Franklin, WI  
TID's

Official Budget Appropriation Units

2023  
MAYOR REC

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	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>TID 5 SUMMARY</b>								
REAL ESTATE TAXES	478,853	1,199,300	1,199,300	1,104,667	1,192,900	1,192,900	(6,400)	-0.5%
REVENUE OTHER TAXES	90,585	90,000	90,000	90,000	90,000	90,000		0.0%
INTERGOVERNMENTAL	25,643	12,900	12,900	12,683	12,900	12,900		0.0%
INTEREST & INV INCOME	176	-	-	1,333	-	-		
MISCELLANEOUS	79,666	141,000	141,000	141,000	136,800	136,800	(4,200)	-3.0%
<b>Total Revenues</b>	<b>674,842</b>	<b>1,443,200</b>	<b>1,443,200</b>	<b>1,349,663</b>	<b>1,432,600</b>	<b>1,432,600</b>	<b>(10,800)</b>	<b>-0.7%</b>
GENERAL GOVERNMENT TOTAL	10,864	7,910	7,910	6,427	8,510	8,510	600	7.6%
PUBLIC WORKS TOTAL	-	-	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT TOTAL	5,000	-	-	-	-	-	-	-
CAPITAL OUTLAY	2,666	-	-	-	-	-	-	-
PRINCIPAL	-	710,000	710,000	710,000	760,000	760,000	40,000	5.6%
INTEREST	649,023	689,216	689,216	689,216	669,716	669,716	(19,500)	-2.8%
DEBT ISSUANCE COSTS	930	754	754	760	760	760	6	0.6%
<b>Total Expenditures</b>	<b>666,476</b>	<b>1,407,860</b>	<b>1,407,860</b>	<b>1,406,403</b>	<b>1,428,966</b>	<b>1,428,966</b>	<b>21,106</b>	<b>1.5%</b>
<b>Excess Revenue (Expenditures)</b>	<b>8,367</b>	<b>35,320</b>	<b>35,320</b>	<b>(66,820)</b>	<b>3,614</b>	<b>3,614</b>	<b>(31,706)</b>	
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
General Obligation Debt Issued	-	-	-	-	-	-	-	-
Total Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>6,367</b>	<b>35,320</b>	<b>35,320</b>	<b>(66,820)</b>	<b>3,614</b>	<b>3,614</b>	<b>(31,706)</b>	
<b>Beginning Fund Balance</b>	<b>487,757</b>	<b>474,124</b>	<b>474,124</b>	<b>474,124</b>	<b>415,604</b>	<b>415,604</b>		
<b>Ending Fund Balance</b>	<b>474,124</b>	<b>509,444</b>	<b>509,444</b>	<b>415,604</b>	<b>419,218</b>	<b>419,218</b>		
<b>TID 6 SUMMARY</b>								
<b>REVENUES</b>								
REAL ESTATE TAXES	-	37,500	37,500	34,611	56,100	56,100	18,600	49.60%
REVENUE OTHER TAXES	-	572,800	572,800	287,660	370,536	370,536	(202,264)	-35.31%
INTEREST & INV INCOME	554	-	-	3,912	-	-		
MISCELLANEOUS	89	-	-	1,000	-	-		
<b>Total Revenues</b>	<b>643</b>	<b>610,300</b>	<b>610,300</b>	<b>327,403</b>	<b>426,636</b>	<b>426,636</b>	<b>(183,664)</b>	<b>-30.09%</b>
GENERAL GOVERNMENT TOTAL	26,160	15,670	15,670	55,670	12,470	12,470	(3,200)	-20.4%
PUBLIC SAFETY TOTAL	-	-	-	-	-	-	-	-
PUBLIC WORKS TOTAL	21,060	11,000	11,000	11,000	11,000	11,000		0.0%
HEALTH & HUMAN SERVICES TOTAL	-	-	-	-	-	-	-	-
CULTURE & RECREATION TOTAL	-	-	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT TOTAL	12,500	4,000	4,000	4,000	-	-	(4,000)	-100.0%
CAPITAL OUTLAY	264,204	1,500,000	1,500,000	846,000	-	-	(1,500,000)	-100.0%
PRINCIPAL	-	180,000	180,000	180,000	280,000	280,000	130,000	81.3%
INTEREST	253,671	263,054	263,054	263,053	254,803	254,803	(8,251)	-3.1%
DEBT ISSUANCE COSTS	-	75,000	75,000	75,000	-	-	(75,000)	-100.0%
<b>Total Expenditures</b>	<b>577,595</b>	<b>2,028,724</b>	<b>2,028,724</b>	<b>1,413,723</b>	<b>568,273</b>	<b>568,273</b>	<b>(1,460,451)</b>	<b>72.0%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(576,952)</b>	<b>(1,418,424)</b>	<b>(1,418,424)</b>	<b>(1,086,320)</b>	<b>(141,637)</b>	<b>(141,637)</b>		<b>0.0%</b>
General Obligation Debt Issued	-	1,650,000	1,650,000	845,000	-	-	(1,650,000)	-100.00%
Total Other Financing	-	1,650,000	1,650,000	645,000	-	-	(1,650,000)	100.00%
<b>Net Change in Fund Balance</b>	<b>(576,952)</b>	<b>231,576</b>	<b>231,576</b>	<b>(241,320)</b>	<b>(141,637)</b>	<b>(141,637)</b>		
<b>Beginning Fund Balance</b>	<b>586,115</b>	<b>9,164</b>	<b>9,164</b>	<b>9,164</b>	<b>(232,156)</b>	<b>(232,156)</b>		
<b>Ending Fund Balance</b>	<b>9,164</b>	<b>240,740</b>	<b>240,740</b>	<b>(232,156)</b>	<b>(373,793)</b>	<b>(373,793)</b>		

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MAYOR REC

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	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	4 2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>TID 7 SUMMARY</b>								
REAL ESTATE TAXES	11 911	468 300	468 300	431 370	806 580	806 580	338,280	72.24%
REVENUE - OTHER TAXES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
PENALTIES & FORFEITURES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL CHARGES	-	-	-	-	-	-	-	-
INTEREST & INV INCOME	1 513,505	210 000	210 000	181 918	40 000	40 000	(170 000)	-80.95%
MISCELLANEOUS	-	-	-	4 000 000	-	-	-	-
<b>Total Revenues</b>	<b>1 525 416</b>	<b>678,300</b>	<b>678,300</b>	<b>4 823,288</b>	<b>846 580</b>	<b>846 580</b>	<b>168,280</b>	<b>24.81%</b>
GENERAL GOVERNMENT TOTAL	19 614	7,270	7,270	16 099	7,470	7 470	200	2.75%
PUBLIC WORKS TOTAL	-	-	-	-	-	-	-	-
CONSERVATION & DEVELOPMENT TOTAL	-	760 000	760 000	459 000	765 000	765 000	(16,000)	-1.92%
CAPITAL OUTLAY	-	-	-	175 000	-	-	-	-
PRINCIPAL	-	-	-	-	-	-	-	-
INTEREST	153 923	126 858	126 858	153 106	126,858	126 858	(2)	0.00%
DEBT ISSUANCE COSTS	200	165	165	200	200	200	35	21.21%
<b>Total Expenditures</b>	<b>173,737</b>	<b>914 293</b>	<b>914,293</b>	<b>803 405</b>	<b>899 526</b>	<b>899 526</b>	<b>(14 787)</b>	<b>1.62%</b>
<b>Excess Revenue (Expenditures)</b>	<b>1 351 679</b>	<b>(235 993)</b>	<b>(235 993)</b>	<b>3 819 883</b>	<b>(52 946)</b>	<b>(52 946)</b>	<b>183 047</b>	
Transfers In	-	-	-	-	-	-	-	-
General Obligation Debt Issued	-	-	-	-	-	-	-	-
Total Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>1 351 679</b>	<b>(235 993)</b>	<b>(235,993)</b>	<b>3,819 883</b>	<b>(52 946)</b>	<b>(52 946)</b>		
Beginning Fund Balance	(1,320,513)	31,169	31,169	31,169	3,851,052	3,851,052		
Ending Fund Balance	31 169	(204 824)	(204 824)	3,851 052	3 798 106	3 798 106		
<b>TID 8 SUMMARY</b>								
REAL ESTATE TAXES	-	89 400	89 400	85,264	225 456	225,456	136,058	152.19%
REVENUE - OTHER TAXES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
PENALTIES & FORFEITURES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL CHARGES	-	-	-	-	-	-	-	-
INTEREST & INV INCOME	170	-	-	20 000	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>170</b>	<b>89,400</b>	<b>89 400</b>	<b>105,264</b>	<b>225 456</b>	<b>225 456</b>	<b>136 058</b>	<b>152.19%</b>
GENERAL GOVERNMENT TOTAL	26,364	11 670	49 698	31 667	31 770	31 770	20 100	172.24%
PUBLIC WORKS TOTAL	67,227	45,000	285 835	545 000	145 000	45,000	-	0.00%
CONSERVATION & DEVELOPMENT TOTAL	17 500	30 000	30 000	780 000	30 000	30 000	-	0.00%
CAPITAL OUTLAY	99 985	5 750 000	5 757,446	3,255 000	2 700 000	2 700 000	(3 050 000)	-53.04%
PRINCIPAL	-	-	-	-	-	-	-	-
INTEREST	936	2 500	2 500	57 864	77 100	77 100	74 600	2984.00%
DEBT ISSUANCE COSTS	59 491	100 000	100 000	100 000	-	-	(100 000)	-100.00%
<b>Total Expenditures</b>	<b>271 503</b>	<b>5,939 170</b>	<b>6,225,479</b>	<b>4 769 551</b>	<b>2 983 870</b>	<b>2 883 870</b>	<b>(3 055,300)</b>	<b>-51.44%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(271 333)</b>	<b>(5 849 770)</b>	<b>(6 136 079)</b>	<b>(4 664 287)</b>	<b>(2 758 414)</b>	<b>(2 658 414)</b>	<b>3,191 356</b>	
Transfers In	-	-	-	56 864	76 100	76,100	76 100	
General Obligation Debt Issued	3,633,473	6,000,000	6,000,000	2,500,000	-	-	(6,000,000)	100.00%
Total Other Financing	3 633 473	6 000 000	6 000 000	2 556 864	76 100	76,100	(5 923 900)	-98.73%
<b>Net Change in Fund Balance</b>	<b>3,362 140</b>	<b>150,230</b>	<b>(136 079)</b>	<b>(2 107 423)</b>	<b>(2 682 314)</b>	<b>(2 582,314)</b>	<b>(2 732 544)</b>	
Beginning Fund Balance	(63 211)	3,298,930	3,298,930	3,298,930	1,191,507	1,191,507	1,191,507	
Ending Fund Balance	3,298,930	3 449 160	3 162 851	1 191 507	(1 490 807)	(1 390 807)	(1 541 037)	

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City of Franklin, WI  
TID's

Official Budget Appropriation Units

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	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
All TID's	-							
REVENUES								
REAL ESTATE TAXES	3 718 985	4 952 500	4 952 500	4 670 734	3 526 036	3 526 036	(1 426,464)	-28.80%
REVENUE - OTHER TAXES	149 415	662 800	662 800	377 880	460 536	460,536	(202,264)	-30.52%
INTERGOVERNMENTAL	649 322	575 700	575 700	576 668	66,600	66 600	(509 100)	-88.43%
INTERGOVERNMENTAL CHARGES		-			-			
INTEREST & INV INCOME	1 519 321	215,000	215 000	240 863	48 000	48 000	(167 000)	-77.67%
MISCELLANEOUS	1 033 698	141 000	141 000	4 146 352	136 800	136 800	(4,200)	-2.98%
<b>Total Revenues</b>	<b>7 070 741</b>	<b>6 547 000</b>	<b>6,547 000</b>	<b>10 012 497</b>	<b>4,237 972</b>	<b>4,237 972</b>	<b>(2 309 028)</b>	<b>-35.27%</b>
GENERAL GOVERNMENT TOTAL	201 320	74,235	112,263	140,685	68 990	68 990	(5,245)	-7.07%
PUBLIC WORKS TOTAL	178,662	56 000	385 154	624,249	156 000	56 000	-	0.00%
CONSERVATION & DEVELOPMENT TOTAL	1 065,225	614 000	814 000	1,243 000	795 000	795,000	(19 000)	-2.33%
CAPITAL OUTLAY	491 192	7,250 000	7 416,236	4 435 790	2 700 000	2,700 000	(4 650 000)	-62.76%
PRINCIPAL	985,000	1 855,000	1 855 000	1 855 000	1,430 000	1 430 000	(425 000)	-22.91%
INTEREST	1 113 348	1 108,149	1 108,149	1 189 784	1 134 395	1 134 395	26 248	2.37%
DEBT ISSUANCE COSTS	60 621	175 919	175,919	175 980	980	980	(174 959)	-99.45%
<b>Total Expenditures</b>	<b>4,095,268</b>	<b>11,333,303</b>	<b>11 846 721</b>	<b>9 664,368</b>	<b>6 285 345</b>	<b>6,165,345</b>	<b>(5,147 958)</b>	<b>-45.42%</b>
<b>Excess Revenue (Expenditures)</b>	<b>2 975 473</b>	<b>(4 786,303)</b>	<b>(5 301 721)</b>	<b>348,129</b>	<b>(2 047 373)</b>	<b>(1 947,373)</b>	<b>2 838 930</b>	
Transfers in	-			58,884	76 100	76,100	76,100	
Transfers Out								
General Obligation Debt issued	3,633 473	7,650,000	7,650,000	3,345,000	-	-	(7,650,000)	-100.00%
Total Other Financing	3,633 473	7 650 000	7,650 000	3 401 884	76 100	76 100	(7,573,900)	-99.01%
<b>Net Change in Fund Balance</b>	<b>6 608 946</b>	<b>2 863 697</b>	<b>2 348,279</b>	<b>3,748 993</b>	<b>(1 971,273)</b>	<b>(1 871,273)</b>	<b>(4,734 970)</b>	
Beginning Fund Balance	(1 550 840)	5,058,110	5,058,110	5,058,110	8,808,103	8,808,103		
Ending Fund Balance	5 058 110	7 921 807	7 406,389	8 808,103	6,836 830	6 936 830		



City of Franklin  
Special Revenue Funds

Official Budget Appropriation Units

2023 MAYOR REC	Version				2023 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast			
<b>Opioid Settlement Fund - Fund 13</b>							
MISCELLANEOUS				12,100	266,843	266,843	266,843
<b>Total Revenues</b>				12,100	266,843	266,843	266,843
Non-Personnel Services Capital Expenditures TOTAL							
<b>NET REVENUE (EXPENDITURES)</b>				12,100	266,843	266,843	266,843
<b>BEGINNING FUND BALANCE</b>	0	0	0	0	12,100	12,100	
<b>ENDING FUND BALANCE</b>				12,100	278,943	278,943	
<b>Amer Recovery Act - Fund 14</b>							
INTERGOVERNMENTAL	1,874,207	1,875,000	1,875,000	1,874,143			(1,875,000)
INTEREST & INV INCOME	3,745	8,400	8,400	10,000	17,800	17,800	8,100
<b>Total Revenues</b>	1,877,952	1,883,400	1,883,400	1,884,143	17,800	17,800	(1,866,900)
Personnel Services Non-Personnel Services TOTAL							
	1,252	18,000	18,000	1,280	8,800	8,800	
	1,282	18,000	18,000	1,280	8,800	8,800	
Transfer Out		(1,858,200)	(1,858,200)	(1,858,200)			
<b>NET REVENUE (EXPENDITURES)</b>	1,878,700	313,200	313,200	328,893	12,000	11,900	(1,868,900)
<b>BEGINNING FUND BALANCE</b>	0	1,878,700	1,878,700	1,878,700	2,203,383	2,203,383	
<b>ENDING FUND BALANCE</b>	1,878,700	2,191,900	2,191,900	2,203,393	2,215,383	2,215,283	
<b>LIBRARY FUND 15</b>							
REAL ESTATE TAXES	1,337,200	1,347,200	1,347,200	1,347,200	1,374,000	1,374,000	28,800
CHARGES FOR SERVICES	20,000	20,000	20,000	20,000	20,000	20,000	0.0%
INTERGOVERNMENTAL CHARGES	82,074	48,000	58,444	86,444	82,804	82,804	7,504
INTEREST & INV INCOME	929	1,128	1,128	5,800	5,500	5,500	4,378
TRANSFERS IN							
<b>Total Revenues</b>	1,420,203	1,416,228	1,428,772	1,439,444	1,482,304	1,482,304	38,779
Personnel Services Non-Personnel Services Capital Expenditures CULTURE & RECREATION TOTAL							
	988,938	1,048,884	1,048,884	1,029,028	1,087,551	1,087,551	17,887
	349,318	329,705	329,705	342,588	384,828	384,828	24,820
	140,812	273,840	273,840	196,870	138,125	138,125	(137,718)
	1,473,783	1,652,429	1,652,429	1,568,586	1,610,504	1,610,504	(85,038)
Non-Personnel Services Dept 812 CULTURE & RECREATION TOTAL	1,473,783	1,652,239	1,652,239	1,568,593	1,610,201	1,610,201	(85,038)
<b>NET REVENUE (EXPENDITURES)</b>	(83,580)	(236,201)	(223,657)	(130,448)	(108,097)	(108,097)	133,817
<b>BEGINNING FUND BALANCE</b>	488,827	488,827	488,827	488,827	384,819	384,819	
<b>ENDING FUND BALANCE</b>	405,247	252,626	265,170	358,379	276,722	276,722	
<b>AUXILIARY LIBRARY FUND 16</b>							
REAL ESTATE TAXES							
REVENUE OTHER TAXES							
INTERGOVERNMENTAL							
LICENSES & PERMITS							
PENALTIES & FORFEITURES							
CHARGES FOR SERVICES	7,234	10,000	10,000	8,000	10,000	10,000	0.0%
INTERGOVERNMENTAL CHARGES							
INTEREST & INV INCOME	206			1,100	800	800	800
MISCELLANEOUS	45,341	42,500	42,500	47,707	43,804	43,804	1,304
TRANSFERS IN							
<b>Total Revenues</b>	52,781	52,500	52,500	57,807	54,304	54,304	1,804
Non-Personnel Services Capital Expenditures CULTURE & RECREATION TOTAL							
	38,724	37,500	37,500	42,052	36,304	36,304	(1,195)
	8,551	15,000	15,000	12,315	18,000	18,000	3,000
	47,275	52,500	52,500	54,367	54,304	54,304	1,804
<b>NET REVENUE (EXPENDITURES)</b>	5,506	0	0	3,440	0	0	
<b>BEGINNING FUND BALANCE</b>	140,762	146,268	146,268	148,268	149,708	149,708	
<b>ENDING FUND BALANCE</b>	146,268	146,268	146,268	149,708	149,708	149,708	

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ACTIVITY	2021	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	Version		2023 MAYOR REC	Fav (Unf) Prior Adopted \$\$	Fav (-Unf) Prior Adopted Pct
					2023 DEPT REQ	4			
<b>TOURISM COMMISSION - FUND 17</b>									
REAL ESTATE TAXES									
REVENUE OTHER TAXES	191,247	342,506	342,506	180,739	181,000	181,000	(161,506)	-47.2%	
INTERGOVERNMENTAL LICENSES & PERMITS									
PENALTIES & FORFEITURES									
CHARGES FOR SERVICES									
INTERGOVERNMENTAL CHARGES									
INTEREST & INV INCOME	871			1,379	1,300	1,300	1,300		
MISCELLANEOUS									
<b>Total Revenues</b>	<b>191,918</b>	<b>342,506</b>	<b>342,506</b>	<b>182,118</b>	<b>182,300</b>	<b>182,300</b>	<b>(180,308)</b>	<b>-49.8%</b>	
<b>Personnel Services</b>									
Non-Personnel Services	348,749	482,700	482,700	182,578	271,400	271,400	(191,300)	-41.3%	
Capital Expenditures		5,000	5,000		15,000	15,000		0.0%	
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>348,749</b>	<b>487,700</b>	<b>487,700</b>	<b>182,578</b>	<b>286,400</b>	<b>286,400</b>	<b>(191,300)</b>	<b>-40.9%</b>	
<b>NET REVENUE (EXPENDITURES)</b>	<b>(164,831)</b>	<b>(128,184)</b>	<b>(128,184)</b>	<b>19,640</b>	<b>(104,100)</b>	<b>(104,100)</b>	<b>31,084</b>	<b>-24.8%</b>	
<b>BEGINNING FUND BALANCE</b>	<b>288,939</b>	<b>234,108</b>	<b>234,108</b>	<b>234,108</b>	<b>253,848</b>	<b>253,848</b>			
<b>ENDING FUND BALANCE</b>	<b>234,108</b>	<b>106,914</b>	<b>106,914</b>	<b>253,848</b>	<b>149,848</b>	<b>149,848</b>			
<b>SOLID WASTE FUND 19</b>									
INTERGOVERNMENTAL	89,358	89,300	89,300	89,079	89,100	89,100	(200)	-0.3%	
CHARGES FOR SERVICES	1,872,958	1,985,500	1,985,500	1,985,500	2,005,500	2,005,500	20,000	1.0%	
INTEREST & INV INCOME	1,489	7,700	7,700	5,050	10,000	10,000	2,300	29.9%	
MISCELLANEOUS	2,789			2,200					
<b>Total Revenues</b>	<b>2,046,694</b>	<b>2,082,500</b>	<b>2,082,500</b>	<b>2,071,829</b>	<b>2,084,600</b>	<b>2,084,600</b>	<b>22,100</b>	<b>1.1%</b>	
<b>Personnel Services</b>									
Non-Personnel Services	5,832	16,816	16,816	13,789	17,448	17,448	833	3.8%	
Public Works Total	2,021,862	2,065,684	2,065,684	2,058,040	2,067,152	2,067,152	56,152	2.8%	
<b>Public Works Total</b>	<b>2,027,694</b>	<b>2,082,500</b>	<b>2,082,500</b>	<b>2,071,829</b>	<b>2,113,748</b>	<b>2,113,748</b>	<b>68,783</b>	<b>2.8%</b>	
<b>NET REVENUE (EXPENDITURES)</b>	<b>19,114</b>	<b>5,835</b>	<b>5,835</b>	<b>17,380</b>	<b>(28,148)</b>	<b>(28,148)</b>	<b>(34,883)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>412,408</b>	<b>431,522</b>	<b>431,522</b>	<b>431,522</b>	<b>448,812</b>	<b>448,812</b>			
<b>ENDING FUND BALANCE</b>	<b>431,522</b>	<b>437,357</b>	<b>437,357</b>	<b>448,912</b>	<b>419,784</b>	<b>419,784</b>			
<b>FIRE GRANT FUND - 20</b>									
INTERGOVERNMENTAL	0	8,000	8,000	28,320	88,300	88,300	84,300	1088.0%	
<b>Total Revenues</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>28,320</b>	<b>88,300</b>	<b>88,300</b>	<b>84,300</b>	<b>1088.0%</b>	
<b>Non-Personnel Services</b>									
Capital	10,878	5,000	5,000	8,600	28,800	28,800	24,800	498.0%	
Public Safety Total	11,535	8,000	8,000	9,600	88,300	88,300	84,300	1088.0%	
<b>NET REVENUE (EXPENDITURES)</b>	<b>(11,535)</b>			<b>21,820</b>					
<b>BEGINNING FUND BALANCE</b>	<b>27,879</b>	<b>18,144</b>	<b>18,144</b>	<b>18,144</b>	<b>37,964</b>	<b>37,964</b>			
<b>ENDING FUND BALANCE</b>	<b>16,144</b>	<b>18,144</b>	<b>18,144</b>	<b>37,964</b>	<b>37,964</b>	<b>37,964</b>			

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	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	2023 4 DEPT REQ	2023 MAYOR REC		
<b>POLICE GRANT FUND - 21</b>								
INTERGOVERNMENTAL	87,081	118,760	200,342	200,342	120,360	120,360	1,600	1.3%
Total Revenues	87,081	118,760	200,342	200,342	120,360	120,360	1,600	
Personnel Services	30,438	63,500	63,500	63,500	63,500	63,500		0.0%
Non-Personnel Services	46,720	55,260	55,260	55,260	56,860	56,860	1,600	2.9%
Capital	11,866		79,735	79,735	0			
Public Safety Total	88,124	118,760	198,495	198,495	120,360	120,360	1,800	
NET REVENUE (EXPENDITURES)	(1,043)		1,847	1,847				
BEGINNING FUND BALANCE		(1,043)	(1,043)	(1,043)	804	804		
ENDING FUND BALANCE	(1,043)	(1,043)	804	804	804	804		
<b>ST MARTINS FAIR FUND 24</b>								
LICENSES & PERMITS	18,324	23,500	23,500	22,800	23,500	23,500		0.00%
MISCELLANEOUS	800							
TRANSFERS IN	11,000	11,000	11,000	11,000	11,000	11,000		0.0%
Total Revenues	29,824	34,500	34,500	33,800	34,500	34,500		0.0%
Personnel Services	40,053	37,582	37,582	36,188	36,434	36,552	980	2.8%
Non-Personnel Services	15,778	21,000	21,000	20,000	21,000	21,000		0.0%
Culture & Recreation Total	55,831	58,582	58,582	56,188	57,434	57,552	980	1.8%
NET REVENUE (EXPENDITURES)	(28,035)	(24,082)	(24,082)	(22,388)	(24,934)	(23,052)	(980)	
BEGINNING FUND BALANCE	3,855	(22,388)	(22,388)	(22,388)	(44,885)	(44,885)		
ENDING FUND BALANCE	(22,388)	(46,470)	(46,470)	(44,688)	(69,819)	(70,040)		
<b>HEALTH GRANTS FUND 26</b>								
INTERGOVERNMENTAL	358,782	1,154,388	1,154,388		723,883	723,883	(430,888)	-37.3%
INTEREST & INV INCOME								
MISCELLANEOUS	2,270							
TRANSFERS IN								
Total Revenues	361,052	1,154,388	1,154,388		723,883	723,883	(430,888)	-37.3%
Personnel Services	428,223	145,724	145,724	84,374	80,851	74,703	(71,021)	-48.7%
Non-Personnel Services	111,831	1,008,244	1,008,244		317,283	317,283	(680,851)	-68.5%
Capital								
Total Health	540,054	1,153,968	1,153,968	84,374	398,134	391,986	(781,872)	-66.0%
NET REVENUE (EXPENDITURES)	(178,882)	400	400	(84,374)	325,559	331,887	331,887	
BEGINNING FUND BALANCE	238,353	60,381	60,381	60,381	3,882	(3,882)		
ENDING FUND BALANCE	60,381	60,781	60,781	1,043	321,578	327,704		
<b>DONATIONS FUND 28</b>								
MISCELLANEOUS	77,337	12,800	12,800	20,783	18,000	18,000	8,500	44.0%
Total Revenues	77,337	12,800	12,800	20,783	18,000	18,000	8,500	44.00%
General Government	154			232				
Public Safety	27,820	107,805	107,805	105,888	87,822	87,822	(8,883)	-8.3%
Public Works	(800)			(750)				
Health & Human Services	228			2,300				
Culture & Recreation								
Conservation & Development								
Capital								
Total Expenditures	30,389	107,805	107,805	107,347	87,822	87,822	(8,883)	-8.88%
Transfers Out		(20,000)	(20,000)	(20,000)				
NET REVENUE (EXPENDITURES)	46,948	(115,105)	(115,105)	(106,564)	(79,822)	(79,822)	15,483	
BEGINNING FUND BALANCE	235,735	282,683	282,683	282,683	176,119	176,119		
ENDING FUND BALANCE	282,683	167,578	167,578	176,119	96,497	96,497		

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	2021 ACTIVITY	2022 ORIGINAL BUDGET	2022 AMENDED BUDGET	2022 Forecast	2023 DEPT REQ		
<b>CIVIC CELEBRATIONS FUND 29</b>							
LICENSES & PERMITS	450	0		300	300	300	
CHARGES FOR SERVICES	101,004	93,000	93,000	106,000	80,000	80,000	14.0%
MISCELLANEOUS	37,560	25,000	25,000	42,400	40,000	15,000	60.0%
TRANSFERS IN	13,000	13,000	13,000	13,000	13,000	13,000	0.0%
<b>Total Revenues</b>	<b>152,014</b>	<b>131,000</b>	<b>131,000</b>	<b>161,700</b>	<b>133,300</b>	<b>133,300</b>	<b>1.8%</b>
Culture & Recreation	128,273	129,005	129,005	146,095	121,382	121,157	(7,848)
<b>Total Expenditures</b>	<b>128,273</b>	<b>129,005</b>	<b>129,005</b>	<b>146,095</b>	<b>121,382</b>	<b>121,157</b>	<b>(7,848)</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>25,741</b>	<b>1,995</b>	<b>1,995</b>	<b>15,605</b>	<b>11,918</b>	<b>12,143</b>	<b>10,148</b>
<b>BEGINNING FUND BALANCE</b>	<b>89,288</b>	<b>85,009</b>	<b>85,009</b>	<b>85,009</b>	<b>110,814</b>	<b>110,814</b>	
<b>ENDING FUND BALANCE</b>	<b>96,009</b>	<b>97,004</b>	<b>97,004</b>	<b>110,614</b>	<b>122,532</b>	<b>122,787</b>	
<b>TOTAL SPECIAL REVENUE FUNDS</b>							
REAL ESTATE TAXES	1,337,200	1,347,200	1,347,200	1,347,200	1,374,000	1,374,000	28,800
REVENUE OTHER TAXES	191,247	342,506	342,506	180,739	181,000	181,000	(181,000)
INTERGOVERNMENTAL	2,390,436	3,223,426	3,304,010	2,171,884	972,443	972,443	(2,248,985)
LICENSES & PERMITS	18,774	23,800	23,800	22,800	23,800	23,800	300
CHARGES FOR SERVICES	2,101,198	2,108,500	2,108,500	2,130,500	2,115,500	2,115,500	7,000
INTEREST & INV INCOME	7,040	18,225	18,225	23,029	34,800	34,800	16,575
MISCELLANEOUS	186,787	80,000	80,000	125,180	388,647	388,647	288,647
<b>Total Revenues</b>	<b>8,273,784</b>	<b>7,167,958</b>	<b>7,282,385</b>	<b>8,068,866</b>	<b>8,122,794</b>	<b>8,122,794</b>	<b>(2,084,588)</b>
<b>EXPENDITURES</b>							
GENERAL GOVERNMENT TOTAL	1,408	15,000	15,000	1,482	5,500	5,500	(9,400)
PUBLIC SAFETY TOTAL	114,854	231,385	231,385	230,825	247,782	247,782	18,417
PUBLIC WORKS TOTAL	2,026,578	2,056,965	2,056,965	2,053,889	2,113,748	2,113,748	56,783
HEALTH & HUMAN SERVICES TOTAL	541,282	1,153,988	1,153,988	88,874	388,124	381,998	(781,972)
CULTURE & RECREATION TOTAL	1,554,107	1,804,496	1,804,496	1,818,959	1,839,198	1,839,089	34,593
CONSERVATION & DEVELOPMENT TOTAL	348,748	482,700	482,700	182,576	271,400	271,400	(181,300)
CAPITAL OUTLAY	184,775	283,840	373,575	289,020	198,825	198,825	(85,215)
<b>Total Expenditures</b>	<b>4,749,751</b>	<b>5,818,334</b>	<b>5,898,069</b>	<b>4,420,227</b>	<b>4,874,375</b>	<b>4,888,240</b>	<b>(980,094)</b>
<b>Excess Revenue (Expenditures)</b>	<b>1,524,013</b>	<b>1,389,025</b>	<b>1,384,315</b>	<b>1,648,639</b>	<b>248,419</b>	<b>254,554</b>	<b>(1,114,471)</b>
Transfers In	24,000	24,000	24,000	24,000	24,000	24,000	0.0%
Transfers Out		(1,578,200)	(1,578,200)	(1,578,200)		1,578,200	
General Obligation Debt Issued							
Total Other Financing	24,000	(1,552,200)	(1,552,200)	(1,552,200)	24,000	24,000	1,578,200
<b>Net Change in Fund Balance</b>	<b>1,548,013</b>	<b>(183,175)</b>	<b>(187,884)</b>	<b>94,439</b>	<b>273,419</b>	<b>278,554</b>	<b>481,728</b>
Beginning Fund Balance	2,065,837	3,814,450	3,814,450	3,814,450	3,708,909	3,888,809	
Ending Fund Balance	3,614,450	3,431,275	3,448,566	3,708,909	3,981,328	3,975,363	

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<b>Utility Development Fund 22</b>								
REVENUE - OTHER TAXES	92 199	64 800	64 800	86 800	86 800	86 800	22 000	34 0%
INTEREST & INV INCOME	15 382	12 000	12 000	20 700	22 700	22 700	10 700	89 2%
<b>Total Revenues</b>	<b>107 581</b>	<b>76 800</b>	<b>76 800</b>	<b>107 500</b>	<b>109 500</b>	<b>109 500</b>	<b>32 700</b>	<b>42 6%</b>
Transfers In								0
Transfers Out	0	(1 546 450)	(1 546 450)	(1 191 500)	(700 000)	(700 000)	846 450	
<b>Total Other Financing</b>	<b>-</b>	<b>(1 546 450)</b>	<b>(1 546 450)</b>	<b>(1 191 500)</b>	<b>(700 000)</b>	<b>(700 000)</b>	<b>846 450</b>	
<b>Net Change in Fund Balance</b>	<b>107,581</b>	<b>(1,469,650)</b>	<b>(1,469,650)</b>	<b>(1,084,000)</b>	<b>(590,500)</b>	<b>(590,500)</b>		
Beginning Fund Balance	2,386,177	2,495,758	2,495,758	2,495,758	1,411,758	1,411,758		
Ending Fund Balance	2 495 758	1 026,108	1 026,108	1 411 758	821 258	821 258		
<b>Development Fund 27 (Impact Fees)</b>								
REAL ESTATE TAXES							0	#DIV/0!
Impact Fee - Parks	135,331	316 465	316 465	316,500	170,000	170 000	(146 465)	-46 3%
Impact Fee - Sewer	181 864	368 610	368 610	369 000	170 000	170 000	(198 610)	-53,9%
Impact Fee - Administrative	4 628	73 040	73 040	73,000	10 000	10 000	(63 040)	-85,3%
Impact Fee - Water	262 089	701 623	701 623	701 600	365 000	365 000	(316 623)	-45,1%
Impact Fee - Transportation	61 010	375 362	375 362	375 500	155 000	155 000	(220 362)	-58 7%
Impact Fee - Fire	41 813	257 444	257 444	257 000	105 000	105 000	(152,444)	-59,2%
Impact Fee - Law Enforcement	47 854	294 498	294 498	294,500	120 000	120 000	(174 498)	-59 3%
Impact Fee - Library	23,745	49,229	49,229	49,000	30,000	30,000	(19 229)	-39 1%
REVENUE - OTHER TAXES	758,334	2,438,291	2,438,291	2 435,700	1 145 000	1 145 000	(1 291,291)	-53 0%
INTEREST & INV INCOME	58,186	130 000	130 000	133 300	45 000	45 000	(85 000)	-65 4%
<b>Total Revenues</b>	<b>816 520</b>	<b>2 566 291</b>	<b>2 566,291</b>	<b>2 569 400</b>	<b>1 190 000</b>	<b>1 190 000</b>	<b>(2,667 582)</b>	<b>-103 9%</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT TOTAL	6 621	25 000	25 000	15 000	-	-	(25 000)	-100 0%
CULTURE & RECREATION TOTAL							0	
CONSERVATION & DEVELOPMENT	1	-	-	-			0	
CAPITAL OUTLAY							0	
<b>Total Expenditures</b>	<b>6 622</b>	<b>25 000</b>	<b>25 000</b>	<b>15 000</b>	<b>-</b>	<b>-</b>	<b>(25 000)</b>	<b>-100 0%</b>
<b>Excess Revenue (Expenditures)</b>	<b>809 898</b>	<b>2 541 291</b>	<b>2 541,291</b>	<b>2 554 400</b>	<b>1 190 000</b>	<b>1 190 000</b>	<b>(2 642 582)</b>	
Parks	92 998	904 040	904 040	1 100 000	562 800	562,600	(321 440)	-35 6%
Transportation	74 390	312 375	312 375	312 375	137 375	137 375	(175 000)	-56 0%
Fire	43 549	127 750	127 750	127 750	141 550	141 550	13 800	10 6%
Law Enforcement	205 517	175 000	175 000	175 000	-	-	(175 000)	-100 0%
Library	134 039	305 000	305 000	305 000	-	-	(305 000)	-100 0%
Water	1	3 674 325	3 674 325	3,674 325	107 800	107 800	(3 566 525)	-97 1%
Sewer	11,454	-	3,246	-	-	-	0	
Total Transfers Out	(561 946)	(5 498 490)	(5 501 736)	(5 694 450)	(969 325)	(969 325)	4 529 165	-82 4%
Total Other Financing	(561 946)	(5 498 490)	(5 501 736)	(5 694 450)	(969 325)	(969 325)	4 529 165	-82 4%
<b>Net Change in Fund Balance</b>	<b>247,952</b>	<b>(2,967,199)</b>	<b>(2,960,446)</b>	<b>(3,140,050)</b>	<b>220,675</b>	<b>220,675</b>	<b>1,886,583</b>	<b>-63 8%</b>
Beginning Fund Balance	8 891,715	9 139,670	9 139,670	9 139,670	5 999 620	5 999 620		
Ending Fund Balance	9 139 670	6 182 471	6 179 225	5 999 620	6 220 295	6 220 295		

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<b>Capital Outlay Fund 41</b>								
REAL ESTATE TAXES	296 000	53 300	53 300	53 300	-	-	(53,300)	100.0%
INTERGOVERNMENTAL	16 293	23 000	23 000	-	218 363	218 363	195 363	849.4%
CHARGES FOR SERVICES	880 141	925 000	925 000	925 000	700 000	700 000	(225 000)	-24.3%
INTEREST & INV INCOME	1 007	2 500	2 500	9 500	5 000	5 000	2 500	100.0%
MISCELLANEOUS	89 617	40 000	40 000	39,288	30 000	30 000	(10 000)	-25.0%
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	0	0
<b>Total Revenues</b>	<b>1 283 058</b>	<b>1 043,800</b>	<b>1 043 800</b>	<b>1 027 088</b>	<b>953,363</b>	<b>953 363</b>	<b>(90 437)</b>	<b>-8.7%</b>
<b>EXPENDITURES</b>								
CONTINGENCY - Dept 199	-	50 000	50 000	50 000	-	-	(50 000)	-100.0%
CAPITAL OUTLAY	1 512 504	1 488,314	1 630 193	1 341 680	3 448 590	925 080	(681 234)	-37.8%
DEBT ISSUANCE COSTS	13 402	-	-	-	-	-	0	0
<b>Total Expenditures</b>	<b>1 525 906</b>	<b>1 538 314</b>	<b>1 680 193</b>	<b>1 391 680</b>	<b>3,448 590</b>	<b>925 080</b>	<b>(611 234)</b>	<b>-39.8%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(242 848)</b>	<b>(492 514)</b>	<b>(636,393)</b>	<b>(364 592)</b>	<b>(2 493,227)</b>	<b>28,283</b>	<b>520 797</b>	
Transfers In	-	340 000	340 000	340 000	-	-	(340 000)	-100.0%
Transfers Out	-	-	-	-	-	-	0	0
General Obligation Debt Issued	555,402	-	-	-	-	-	0	0
<b>Total Other Financing</b>	<b>555,402</b>	<b>340 000</b>	<b>340 000</b>	<b>340 000</b>	<b>-</b>	<b>-</b>	<b>(340 000)</b>	<b>100.0%</b>
<b>Net Change in Fund Balance</b>	<b>312,554</b>	<b>(152,514)</b>	<b>(298,393)</b>	<b>(24,572)</b>	<b>(2,493,227)</b>	<b>28,283</b>		
Beginning Fund Balance	692,243	1,004,798	1,004,798	1,004,798	980,228	980,228		
Ending Fund Balance	1 004 798	852,284	708,405	980 228	(1 513 001)	1 008,509		
<b>Equipment Replacement Fund 42</b>								
REAL ESTATE TAXES	-	-	-	-	-	-	0	0
INTERGOVERNMENTAL	-	-	-	-	-	-	0	0
CHARGES FOR SERVICES	849 570	615 000	615 000	615 000	240 000	240 000	(375 000)	-61.0%
INTEREST & INV INCOME	(853)	5 000	5 000	8 000	8 000	8,000	1 000	20.0%
MISCELLANEOUS	56 436	96 000	96 000	23 000	40 000	40 000	(56,000)	-58.3%
SALE OF CAPITAL ASSETS	-	-	-	-	-	-	0	0
<b>Total Revenues</b>	<b>905 163</b>	<b>716 000</b>	<b>716 000</b>	<b>646,000</b>	<b>288 000</b>	<b>288 000</b>	<b>(430 000)</b>	<b>-60.1%</b>
<b>EXPENDITURES</b>								
CAPITAL OUTLAY	1 064 772	1 831 467	2 262 245	2 241 500	2 959 000	288,000	(1 545 467)	-84.4%
<b>Total Expenditures</b>	<b>1 064 772</b>	<b>1 831 467</b>	<b>2 262 245</b>	<b>2 241 500</b>	<b>2 959 000</b>	<b>288 000</b>	<b>(1 545 467)</b>	<b>-84.4%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(159 619)</b>	<b>(1 115 467)</b>	<b>(1 546 245)</b>	<b>(1 595 500)</b>	<b>(2 873 000)</b>	<b>-</b>	<b>1 115 467</b>	
Transfers In	-	-	-	-	-	-	0	0
Total Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(159,619)</b>	<b>(1,115,467)</b>	<b>(1,546,245)</b>	<b>(1,595,500)</b>	<b>(2,873,000)</b>	<b>-</b>		
Beginning Fund Balance	2,389,836	2,230,217	2,230,217	2,230,217	634,717	634,717		
Ending Fund Balance	2 230 217	1 114 750	683 972	634 717	(2 038,283)	634 717		

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City of Franklin, WI  
Capital Funds

Official Budget Appropriation Units

2023

Version

MAYOR REC

	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>Capital Improvement Fund 46</b>								
INTERGOVERNMENTAL	510 537	560 000	560 000	560 000	832 000	832 000	272 000	-48.6%
CHARGES FOR SERVICES	42 180	75 000	75 000	75 000	375 000	375 000	300 000	400.0%
INTEREST & INV INCOME	3 093	3 000	3 000	23 000	7 500	7 500	4 500	150.0%
MISCELLANEOUS	220	-	-	86 000	-	-	0	
SALE OF CAPITAL ASSETS							0	
<b>Total Revenues</b>	<b>556 030</b>	<b>638,000</b>	<b>638 000</b>	<b>744 000</b>	<b>1 214 500</b>	<b>1 214 500</b>	<b>578 500</b>	<b>90.4%</b>
<b>EXPENDITURES</b>								
CONSERVATION & DEVELOPMENT	71 978	138 213	204 852	222 741	-	-	(138 213)	
CONTINGENCY Dept 199		840 000	840 000	840 000	150 000	150 000	(890 000)	-82.1%
CAPITAL OUTLAY	1 271 880	12 711 793	12 951 944	12 545,432	8 442,064	8,859 080	(3,852,733)	-30.3%
DEBT ISSUANCE COSTS	31 775	-	-	-	-	-	0	
<b>Total Expenditures</b>	<b>1 375 431</b>	<b>13 890 006</b>	<b>13,996,796</b>	<b>13,608,173</b>	<b>8 592 064</b>	<b>9 009 080</b>	<b>(4 880 946)</b>	<b>-34.2%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(819 401)</b>	<b>(13 052 008)</b>	<b>(13,358,796)</b>	<b>(12 864 173)</b>	<b>(5 377 564)</b>	<b>(7 794 580)</b>		
Transfers In	442 997	11 555 885	11 555 885	11 555 885	1 807 229	1 807 229	(9 946 838)	-86.1%
Transfers Out							0	
General Obligation Debt Issued	1,494,051	-	-	-	6,300,000	6,300,000	6,300,000	
Total Other Financing	1 937 048	11 555,885	11 555,885	11 555 885	7 907 229	7 907 229	(3,648 838)	-31.8%
<b>Net Change in Fund Balance</b>	<b>1,117,647</b>	<b>(1,498,141)</b>	<b>(1,802,931)</b>	<b>(1,308,308)</b>	<b>2,529,885</b>	<b>112,689</b>		
Beginning Fund Balance	2,022,792	3,140,440	3,140,440	3,140,440	1,832,132	1,832,132		
Ending Fund Balance	3 140 440	1 644,299	1 337 509	1 832 132	4 361 797	1 944 801		
<b>Street Improvement Fund 47</b>								
REAL ESTATE TAXES		-	-	-	-	-	0	
INTERGOVERNMENTAL	1 074 589	1,240 000	1 240 000	1,284 500	1 155 000	1 155 000	(85 000)	-6.9%
CHARGES FOR SERVICES	321 280	205 000	205 000	205 000	505 000	505 000	300 000	148.3%
INTEREST & INV INCOME	599	2 000	2 000	7 500	7 000	7 000	5 000	250.0%
MISCELLANEOUS							0	
<b>Total Revenues</b>	<b>1 396 448</b>	<b>1 447 000</b>	<b>1 447 000</b>	<b>1 497 000</b>	<b>1 667 000</b>	<b>1 667 000</b>	<b>220 000</b>	<b>15.2%</b>
<b>EXPENDITURES</b>								
CAPITAL OUTLAY	1 059 275	1 494 000	1 494 000	1 494 000	3 358 000	1 590 000	98 000	6.4%
<b>Total Expenditures</b>	<b>1 059 275</b>	<b>1 494 000</b>	<b>1 494 000</b>	<b>1 494 000</b>	<b>3 358 000</b>	<b>1 590 000</b>	<b>98,000</b>	<b>6.4%</b>
<b>Excess Revenue (Expenditures)</b>	<b>337,173</b>	<b>(47,000)</b>	<b>(47,000)</b>	<b>3,000</b>	<b>(1,891,000)</b>	<b>77,000</b>	<b>124,000</b>	
Transfers In		140 000	140 000	140 000			(140 000)	100.0%
<b>Net Change in Fund Balance</b>	<b>337 173</b>	<b>93 000</b>	<b>93 000</b>	<b>143 000</b>	<b>(1 891 000)</b>	<b>77 000</b>		
Beginning Fund Balance	602,990	940,164	940,164	940,164	1,083,164	1,083,164		
Ending Fund Balance	940 164	1 033,164	1 033 164	1 083,164	(807 836)	1 160 164		

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City of Franklin, WI  
Capital Funds

Official Budget Appropriation Units

2023  
MAYOR REC

Version

	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
<b>All Capital Funds</b>								
REAL ESTATE TAXES	296,000	53,300	53,300	53,300	0	0	(53,300)	-100.0%
REVENUE - OTHER TAXES	850,533	2,501,091	2,501,091	2,522,900	1,231,800	1,231,800	(1,269,291)	50.7%
INTERGOVERNMENTAL	1,601,399	1,823,000	1,823,000	1,844,500	2,205,363	2,205,363	382,363	21.0%
CHARGES FOR SERVICES	2,093,171	1,820,000	1,820,000	1,820,000	1,820,000	1,820,000	0	0.0%
INTEREST & INV INCOME	77,414	154,500	154,500	202,000	93,200	93,200	(61,300)	-39.7%
MISCELLANEOUS	146,273	136,000	136,000	146,288	70,000	70,000	(66,000)	-48.5%
SALE OF CAPITAL ASSETS	0	0	0	0	0	0	0	
<b>Total Revenues</b>	<b>5,064,780</b>	<b>6,487,891</b>	<b>6,487,891</b>	<b>6,590,988</b>	<b>5,420,363</b>	<b>5,420,363</b>	<b>(1,067,528)</b>	<b>-16.5%</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT TOTAL	6,821	25,000	25,000	15,000	-	-	(25,000)	-100.0%
CAPITAL OUTLAY	4,909,231	17,523,574	19,339,392	17,622,592	16,205,654	11,680,140	(5,683,434)	-33.5%
DEBT ISSUANCE COSTS	45,177	-	-	-	-	-	0	
<b>Total Expenditures</b>	<b>5,032,008</b>	<b>16,576,787</b>	<b>19,458,234</b>	<b>18,759,333</b>	<b>16,355,654</b>	<b>11,610,140</b>	<b>(8,786,647)</b>	<b>-36.4%</b>
<b>Excess Revenue (Expenditures)</b>	<b>32,764</b>	<b>(12,088,896)</b>	<b>(12,970,343)</b>	<b>(12,159,345)</b>	<b>(10,935,291)</b>	<b>(6,369,777)</b>	<b>5,699,119</b>	
Transfers In	442,997	12,035,665	12,035,665	12,035,665	1,607,229	1,607,229	(10,428,636)	-86.6%
Transfers Out	(561,946)	(7,044,940)	(7,046,166)	(6,885,950)	(1,669,325)	(1,669,325)	5,375,615	-78.3%
General Obligation Debt Issued	2,049,453	-	-	-	6,300,000	6,300,000	6,300,000	
Total Other Financing	1,930,504	4,990,925	4,997,679	5,149,915	6,237,604	6,237,604	1,246,979	25.0%
<b>Net Change In Fund Balance</b>	<b>1,963,288</b>	<b>(7,097,971)</b>	<b>(7,982,664)</b>	<b>(7,009,430)</b>	<b>(4,697,387)</b>	<b>(161,873)</b>		
Beginning Fund Balance	16,987,753	16,951,047	16,951,047	16,951,047	11,941,617	11,941,617		
Ending Fund Balance	16,951,042	11,653,076	10,968,383	11,941,617	7,244,230	11,780,744		



City of Franklin, WI  
Internal Service Fund

Official Budget Appropriation Units

2023  
MAYOR REC

	2021 ACTIVITY	2022 ORIGINAL	2022 AMENDED	2022 Forecast	2023 DEPT REQ	2023 MAYOR REC	Fav (Unf) Prior Adopted	Fav (-Unf) Prior Adopted
					<u>Version</u>			
					4			
<b>SELF INSURANCE FUND 75</b>								
Medical Premiums - City	2,164,827	2,295,279	2,295,279	2,175,000	2,289,200	2,289,200	(6,079)	-0.3%
Medical Premiums - Employee	449,937	466,977	466,977	445,000	475,000	475,000	8,023	1.7%
Other Revenues	109,914	123,400	123,400	126,800	81,300	81,300	(42,100)	-34.1%
Investment Income	(760)	8,000	8,000	25,000	15,000	15,000	7,000	87.5%
<b>Total Medical Revenues</b>	<b>2,723,918</b>	<b>2,893,656</b>	<b>2,893,656</b>	<b>2,771,800</b>	<b>2,860,500</b>	<b>2,860,500</b>	<b>(33,156)</b>	<b>-1.1%</b>
Dental Premiums - City	118,882	115,000	115,000	102,000	122,400	122,400	7,400	6.4%
Dental Premiums - Employee	57,047	57,500	57,500	58,000	63,000	63,000	5,500	9.6%
<b>Total Dental Premiums</b>	<b>175,929</b>	<b>172,500</b>	<b>172,500</b>	<b>160,000</b>	<b>185,400</b>	<b>185,400</b>	<b>12,900</b>	<b>7.5%</b>
<b>Total Revenue</b>	<b>2,899,847</b>	<b>3,066,156</b>	<b>3,066,156</b>	<b>2,931,800</b>	<b>3,045,900</b>	<b>3,045,900</b>	<b>(20,256)</b>	<b>-0.7%</b>
Medical Claims	1,922,750	2,191,552	2,191,552	2,027,000	2,344,000	2,344,000	152,448	7.0%
Medical Claim Fees	186,828	-	-	187,000	187,000	187,000	187,000	
Stop Loss Premiums	533,323	646,945	646,945	502,000	550,000	550,000	(96,945)	-15.0%
Stop Loss Recovery	(99,496)	-	-	-	-	-	0	
Others	72,183	177,245	177,245	86,000	86,200	86,200	(91,045)	-51.4%
Contingency	-	-	-	-	-	-	0	
Contributions to HSA's	135,625	152,250	152,250	154,500	154,500	154,500	2,250	1.5%
<b>Total Medical Costs</b>	<b>2,751,213</b>	<b>3,167,992</b>	<b>3,167,992</b>	<b>2,956,500</b>	<b>3,321,700</b>	<b>3,321,700</b>	<b>153,708</b>	<b>4.9%</b>
Dental Claims - Actives	187,110	189,000	189,000	157,000	157,500	157,500	(31,500)	-16.7%
Dental Claims - Retiree	7,521	4,700	4,700	5,100	-	-	(4,700)	-100.0%
<b>Total Dental Costs</b>	<b>194,631</b>	<b>193,700</b>	<b>193,700</b>	<b>162,100</b>	<b>157,500</b>	<b>157,500</b>	<b>(36,200)</b>	<b>-18.7%</b>
<b>Total Medical Costs</b>	<b>2,945,844</b>	<b>3,361,692</b>	<b>3,361,692</b>	<b>3,118,600</b>	<b>3,479,200</b>	<b>3,479,200</b>	<b>117,508</b>	
<b>Net Revenues (Expenditures)</b>	<b>(45,997)</b>	<b>(295,536)</b>	<b>(295,536)</b>	<b>(186,800)</b>	<b>(433,300)</b>	<b>(433,300)</b>	<b>(137,764)</b>	
Beginning Fund Balance	3,243,631	3,197,633	3,197,633	3,197,633	3,010,833	3,010,833		
Ending Fund Balance	3,197,633	2,902,097	2,902,097	3,010,833	2,577,533	2,577,533		

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