

City of Franklin
Summary of General Fund Budget - 2013 Adopted Budget

	2010 Actual	2011 Actual	2012 Amended Budget	6/30/2011 To Date	2012 Estimate	2013 Dept Request	2013 Recommend	2013 Adopted	Change to Pr Yr Adopted
Revenue:									
Property taxes	\$16,121,570	\$16,973,282	\$16,226,000	\$13,413,872	\$16,226,000	\$16,294,000	\$16,250,000	\$16,330,000	0.6%
Other taxes	178,404	201,687	177,000	53,873	207,000	217,000	217,000	217,000	22.6%
Cable TV Franchise Fee	442,810	472,049	470,000	123,483	500,000	515,000	515,000	515,000	9.6%
Utility tax equivalent	1,013,366	975,702	1,028,000	524,800	1,057,000	1,070,000	1,070,000	1,070,000	4.1%
Total tax revenue	17,756,150	18,622,720	17,901,000	13,591,228	17,990,000	18,096,000	18,052,000	18,132,000	1.3%
Intergovernmental	2,511,258	2,735,049	2,686,000	747,410	2,783,000	2,659,000	2,659,000	2,542,600	-5.3%
Licenses and permits	729,432	702,674	721,000	390,067	728,300	751,000	750,500	739,000	2.5%
Penalties and forfeitures	422,505	433,106	407,000	250,554	470,000	450,000	450,000	450,000	10.6%
Charges for services	1,838,076	1,985,052	1,295,000	640,276	1,354,600	1,333,825	1,323,500	1,323,500	2.2%
Intergovernmental charges	237,319	245,000	125,000	20,713	125,000	125,000	125,000	125,000	0.0%
Interest revenue	226,207	229,768	421,000	129,237	157,000	187,000	142,000	142,000	-66.3%
Miscellaneous revenue	185,265	142,751	91,000	84,442	91,000	91,000	91,000	91,000	0.0%
Transfers from other funds	0	110,543	0	0	0	0	0	0	0.0%
Total non-tax revenue	6,150,062	6,583,943	5,746,000	2,262,698	5,708,900	5,596,825	5,541,000	5,413,100	-5.8%
Total revenue	23,906,212	25,206,663	23,647,000	15,853,926	23,698,900	23,692,825	23,593,000	23,545,100	-0.4%
Transfer from fund balance	0	0	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	23,906,212	25,206,663	23,647,000	15,853,926	23,698,900	23,692,825	23,593,000	23,545,100	-0.4%
Expenditures:									
Mayor	0	23,347	26,606	11,656	26,606	26,600	26,600	26,600	0.0%
Aldermen	99,186	68,275	71,366	39,019	69,966	71,350	71,350	71,350	0.0%
Municipal Court	171,870	193,419	208,824	102,122	208,152	231,833	226,543	226,543	8.5%
Clerk	297,486	302,419	314,091	151,763	316,028	325,930	318,482	318,482	1.4%
Elections	30,518	22,744	46,941	42,465	53,799	43,912	30,798	30,805	-34.4%
Information Services	351,920	291,858	327,350	144,555	327,350	332,300	332,300	332,300	1.5%
Administration	405,005	400,254	419,720	190,819	429,942	434,181	431,057	431,057	0.5%
Finance	514,611	478,736	510,299	226,034	484,315	552,291	540,249	539,908	5.8%
Independent Audit	25,535	31,865	27,300	26,955	26,955	34,500	34,500	34,500	26.4%
Assessor	237,817	226,915	255,572	90,509	244,559	256,005	253,469	253,469	-0.8%
Legal Services	282,570	280,101	290,650	118,326	290,650	294,920	324,920	324,920	11.8%
Municipal Buildings	205,742	203,447	202,309	102,910	174,691	215,040	193,647	194,379	-3.9%
Insurance	70,477	69,292	74,650	118,807	76,450	81,050	81,050	81,050	8.6%
Unclassified	1,637	3,906	2,500	978	3,500	2,500	2,500	2,500	0.0%
Sub total General Government	2,694,374	2,596,579	2,778,178	1,366,918	2,732,963	2,902,412	2,867,465	2,867,863	2.9%
Contingency	0	0	127,500	0	142,000	142,000	123,000	1,073,000	655.6%
Anticipated Underexpenditures	0	0	-407,000	0	-274,000	-400,000	-350,000	-350,000	-14.0%
Total General Government	2,694,374	2,596,579	2,498,678	1,366,918	2,600,963	2,644,412	2,640,465	3,590,863	42.4%

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Police Department	8,442,182	8,993,463	9,329,452	4,535,659	9,261,774	9,784,917	9,295,705	9,264,346	-0.7%
Fire Department	5,694,870	5,983,608	6,029,619	3,066,010	6,119,187	6,235,797	6,025,091	5,999,105	-0.5%
Public Fire Protection	269,925	269,925	304,800	134,963	258,300	244,300	244,300	244,300	-19.8%
Building Inspection	729,130	738,315	675,961	331,863	671,406	671,065	653,714	653,714	-3.3%
Weights and Measures	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	0.0%
Total Public Safety	15,142,906	15,992,111	16,346,632	8,075,295	16,317,467	16,942,879	16,225,610	16,168,265	-1.1%
Engineering	558,996	566,629	610,993	288,398	599,460	626,923	606,905	606,905	-0.7%
Highway	2,264,938	2,468,050	2,558,458	1,120,074	2,505,011	2,646,221	2,542,778	2,551,374	-0.3%
Solid Waste Collection	1,387,688	1,410,039	0	0	0	0	0	0	0.0%
Street Lighting	295,326	319,401	337,850	150,314	325,850	323,730	323,730	323,730	-0.7%
Weed Control	15,043	15,675	15,050	2,923	15,050	15,050	15,050	15,050	0.0%
Total Public Works	4,521,992	4,779,794	3,522,351	1,561,709	3,445,371	3,611,924	3,488,463	3,497,059	-0.4%
Health Department	582,046	580,960	601,059	283,620	604,666	625,901	609,952	609,952	1.5%
Animal Control	46,006	42,642	49,050	20,471	49,050	49,050	49,050	49,050	0.0%
Total Health & Human Services	628,052	623,602	650,109	304,091	653,716	674,951	659,002	659,002	1.4%
Recreation	36,654	34,501	39,000	4,739	39,000	39,000	39,000	39,000	0.0%
Parks	124,104	131,032	134,009	66,334	132,559	136,530	132,450	132,901	-0.8%
Total Culture and Recreation	160,758	165,533	173,009	71,073	171,559	175,530	171,450	171,901	-0.6%
Planning	379,130	395,766	412,546	182,063	393,351	401,829	393,710	393,710	-9.3%
Economic Development	7,053	8,990	44,300	2,736	10,800	14,300	14,300	14,300	32.4%
Total Conservation/development	386,183	404,756	456,846	184,799	404,151	416,129	408,010	408,010	-8.2%
Transfers to other funds	0	0	220,000	0	220,000	0	0	0	0.0%
Total expenditures	23,534,266	24,562,374	23,867,625	11,563,886	23,813,227	24,465,825	23,593,000	24,495,100	3.6%
Net Change	371,946	644,288	-220,625		-114,327	-773,000	0	-950,000	
Beginning fund balance	5,104,638	5,476,585	6,120,873		6,120,873	6,006,546	6,006,546	6,006,546	
Ending fund balance	5,476,585	6,120,873	5,900,248		6,006,546	5,233,546	6,006,546	5,056,546	
Fund Balance as a percent of total expenditures	23.27%	24.92%	24.72%		25.22%	21.39%	25.48%	20.64%	

**City of Franklin
General Fund Revenue**

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

Property Taxes

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

Year	2008	2009	2010	2011	2012	2013
Percentage	61	64	67	68	69	69

Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources, the amount of growth in new construction or whether significant increases in expenditures are needed to meet service needs for the City. The 2012 percentage increase was attributable to the annual increase necessary to support City operations reflecting the switch of Solid Waste Collection to a special revenue fund and that other revenue sources still had not rebounded. The 2011 percentage increase was attributable to the annual increase necessary to support City operations and that other revenue sources have not rebounded. The 2010 increase in property tax percentage was attributable to decreases in all non-tax revenue categories due to the economic slowdown. The 2009 increase in property tax percentage was due to development revenue remaining at a lower level and other funds tax levy being reduced and utilized in the General Fund. The 2008 percentage increase was attributable to development revenue being lower and less revenue being realized from the State. As a result non-property tax revenue has only slightly increased resulting in larger property tax increases.

Looking at per capita tax levy:

	2008	2009	2010	2011	2012	2013
Population	33,550	33,700	35,451	35,504	35,600 E	35,700 E
Tax Levy						
General Fund	\$14,625,838	\$15,535,375	\$16,121,570	\$16,973,282	\$16,226,000	\$16,330,000
Library	1,150,000	1,150,000	1,150,000	1,175,000	1,222,000	1,240,000
Capital	1,752,000	1,552,000	1,252,000	910,000	1,269,000	1,289,000
Debt Service	2,000,000	1,900,000	1,900,000	1,900,000	1,750,000	1,650,000
Total Tax Levy	\$19,527,838	\$20,137,375	\$20,423,570	\$20,958,282	\$20,467,000	\$20,509,000
Per Capita						
General Fund	\$435.94	\$460.99	\$454.76	\$478.07	\$455.79	\$457.42
Library	34.28	34.12	32.44	33.09	34.33	34.73
Capital	52.22	46.05	35.32	25.63	35.65	36.11
Debt Service	59.61	56.38	53.60	53.52	49.16	46.22
Total Tax Levy	\$582.05	\$597.55	\$576.11	\$590.31	\$574.92	\$574.48

The per capita property tax levy has declined from a high of \$597.55 in 2009 to a low of \$574.92 in 2012. 2013 declines below that level. In 2009, Wisconsin Municipal Facts reported that cities of 30,000 to 150,000 had a mid range per capita property tax levy of \$472 - \$600 - Franklin is solidly in side that range.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as mandated by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service (infrastructure). As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers or assessment projects.

Hotel/Motel Room Tax

Hotels and motels charge a room tax that benefits the City of Franklin. The development of a hotel on 27th Street resulted in the City receiving increased room taxes starting in 2009.

Cable Franchise Fees

A franchise fee is charged by the City on cable television services, and has increased in recent years along with growth in the City and increases in cable rates charged by the service providers.

State Revenue

State Shared Revenue was based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. During recent years the State has either not increased or has decreased the amount received. In 2003 the City received \$822,500 and in 2012 is anticipated to receive \$471,000 a 42.7% decrease. In 2012 this revenue declined by \$77,000. No changes are anticipated for 2013.

Expenditure Restraint payments are provided by the State for communities that limited their General Fund budget spending to a specified percentage, which was 2.9% in 2012. The percentage limit considers inflation and growth in new construction in the City. The amount received is dependant on the amount of the tax rate over 5 mills and the communities that qualify. In 2013 the City of Franklin expects to receive \$217,100 down from the \$610,093 received in 2003 a 64.4% decrease in that period. In 2013 this revenue source is expected to decrease by \$159,900. The large drop in the tax rate in 2012 reduced Franklin's eligible tax base for Expenditure Restraint in the State's formula. The 2013 expenditure budget will continue the City's eligibility for the 2014 expenditure restraint program by limiting General Fund budgeted expenditures.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses costs over a rolling 6-year period in determining the aid

amount. In 2013 the City of Franklin expects to receive \$1,363,000, down 2.5% from the 2012 aids.

On a per capita basis, Franklin falls on the low end of state shared revenue.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of this income. The estimated state aid payment in 2013 is approximately \$307,000 compared to \$41,938 received in 2011. The closing of TID #2 resulted in a significant increase in the exempt business computers subject to this aid payment for the City.

Overall support from the State of Wisconsin has decreased over the last seven years.

Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory functions, such as liquor, bartender, peddler, food, pet, contractor, building, electrical, plumbing and others. The majority of such revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statutes. The primary source of revenue in the permit category is building, plumbing and electrical permits (approximately 90%), which declined in 2009 and has risen slowly during the last three years due to the slower development cycle currently in effect. The 2013 budget anticipates a rate increase of approximately 5% in Building Inspection Permits effective early in 2013. Even with the gains in Licenses and Permits for 2013, this revenue is 24.5% less than 2007, the last year before the recent economic downturn.

Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. This revenue source has risen in recent years, as a result of the Automated License Plate Recognition system addition in the Police Department.

Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from ambulance services (approximately 70%), planning, engineering and administrative fees, and charges to developers in connection with development agreements.

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

Intergovernmental Charges for Services

In addition to the Emergency Medical Services revenue included in charges for services above a County subsidy is received toward providing the service. The subsidy to be received is \$125,000 for 2012 from Milwaukee County for the County coordinated paramedic services program, as they serve a County area extending beyond the City limits. This amount declined 50% in 2012. The County is currently in negotiation with the Intergovernmental Cooperation Council (ICC) and participating communities for a new agreement. At this point, it is expected to remain at that level in 2013.

Interest Revenue

Investment Interest earnings is one, of two, main revenue sources in this category. Investment interest revenue has declined significantly from 2009 to 2011 due to the economic slowdown. Short term investment returns are expected to remain low for the foreseeable future. A rebound in this revenue source will follow market interest rate movements.

Interest is charged at the statutory rate of 18% per annum on delinquent property taxes. In 2012, interest on delinquent property tax payments declined to approximately \$90,000, and is expected to further decline in 2013.

Miscellaneous Revenue

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

**CITY OF FRANKLIN
2013 REVENUE BUDGET**

		2010	2011	2012	2012	2013	2013	2013	2013	Percent
		Actual	Actual	Amended	Estimated	Dept/Request	Recommend	Proposed	Adopted	Change
GENERAL FUND										
TAXES										
PROPERTY TAXES	01.0000.4011	\$16,072,764	\$16,956,185	\$16,226,000	\$16,226,000	\$16,294,000	\$16,250,000	\$16,330,000	\$16,330,000	
PERSONAL PROPERTY TAX	01.0000.4012	48,806	17,097	\$0	0	0	0	0	0	
MOBILE HOME TAX	01.0000.4014	26,510	26,266	27,000	27,000	27,000	27,000	27,000	27,000	
MOTEL ROOM TAX	01.0000.4022	151,894	175,421	150,000	180,000	190,000	190,000	190,000	190,000	
CABLE TV FRANCHISE	Admin 01.0000.4025	442,810	472,049	470,000	500,000	515,000	515,000	515,000	515,000	
UTILITY TAX EQUIVALENT	01.0000.4031	1,013,366	975,702	1,028,000	1,057,000	1,070,000	1,070,000	1,070,000	1,070,000	
Total Taxes		17,756,150	18,622,720	17,901,000	17,990,000	18,096,000	18,052,000	18,132,000	18,132,000	1.3%
INTERGOVERNMENTAL										
PER CAPITA	01.0000.4121	478,564	484,264	402,000	402,000	402,000	402,000	402,000	402,000	
MEDICAL TRANSPORT AID	01.0000.4122	31,300	25,600	31,000	31,000	31,000	31,000	31,000	31,000	
SPECIAL UTILITY	01.0000.4125	39,283	43,229	42,000	42,000	42,000	42,000	42,000	42,000	
STATE SHARED REVENUE		549,147	553,093	475,000	475,000	475,000	475,000	475,000	475,000	0.0%
EXPENDITURE RESTRAINT	01.0000.4124	206,715	270,740	377,000	377,000	350,000	350,000	217,100	217,100	
STATE EXEMPT COMPUTER AID	01.0000.4126	37,543	41,938	307,000	325,000	307,000	307,000	307,000	307,000	
FIRE INSURANCE TAX	Fire 01.0000.4127	115,148	114,483	115,000	122,000	115,000	115,000	115,000	115,000	
BLOCK GRANTS	01.0000.4143	13,654	53,788	0	0	0	0	0	0	
TRANSPORTATION AIDS	01.0000.4144	1,458,603	1,554,609	1,399,000	1,399,000	1,399,000	1,399,000	1,363,000	1,363,000	
RECYCLING GRANTS	01.0000.4146	92,521	59,818	0	0	0	0	0	0	
LAW ENFORCEMENT TRAINING	Police 01.0000.4156	8,874	9,900	10,000	10,000	10,000	10,000	10,000	10,000	
OTHER POLICE GRANTS	Police 01.0000.4157	27,053	76,681	3,000	75,000	3,000	3,000	55,500	55,500	
Total Intergovernmental		2,511,258	2,735,049	2,686,000	2,783,000	2,659,000	2,659,000	2,542,600	2,542,600	-5.3%
LICENSES & PERMITS										
CLASS A BEER	Clerk 01.0000.4201	1,970	2,035	2,000	2,000	2,000	2,000	2,000	2,000	
CLASS A LIQUOR	Clerk 01.0000.4202	8,757	9,155	8,500	8,500	8,500	8,500	8,500	8,500	
CLASS B BEER	Clerk 01.0000.4203	3,625	3,420	3,500	3,500	3,500	3,500	3,500	3,500	
CLASS B LIQUOR	Clerk 01.0000.4204	16,885	16,070	16,000	16,000	16,000	16,000	16,000	16,000	
SPECIAL CLASS B BEER	Clerk 01.0000.4205	0	10	0	0	0	0	0	0	
BARTENDERS LICENSE	Clerk 01.0000.4209	17,674	15,998	16,600	16,600	16,600	16,600	16,600	16,600	
AMUSEMENT OPERATORS	Clerk 01.0000.4211	2,070	1,435	2,000	2,000	2,000	2,000	2,000	2,000	
AMUSEMENT DEVICES	Clerk 01.0000.4213	4,580	6,300	5,000	5,000	5,000	5,000	5,000	5,000	
BOWLING AND POOL	Clerk 01.0000.4215	530	530	500	500	500	500	500	500	
DANCE AND ENTERTAINMENT	Clerk 01.0000.4217	3,950	3,400	4,000	4,000	4,000	4,000	4,000	4,000	
PEDDLERS LICENSE	Clerk 01.0000.4219	1,807	3,205	2,000	2,000	2,000	2,000	2,000	2,000	
COMB. FOOD/PEDDLERS/NSP	Clerk 01.0000.4221	24		0	0	0	0	0	0	
FOOD LICENSE/INSPECTION	Clerk 01.0000.4222-3	600	962	0	0	0	0	0	0	
SODA LICENSE	Clerk 01.0000.4227	480	485	450	450	450	450	450	450	
CIGARETTE LICENSE	Clerk 01.0000.4229	2,300	2,300	2,000	2,000	2,000	2,000	2,000	2,000	
COUNTRY CLUB LICENSE	Clerk 01.0000.4233	250	250	250	250	250	250	250	250	
SALVAGE YARD LICENSE	Clerk 01.0000.4237	2,100	1,400	2,100	1,400	2,100	2,100	2,100	2,100	
OTHER LICENSES	Clerk 01.0000.4241	4,872	2,782	4,500	4,500	4,500	4,500	4,500	4,500	
TECHNOLOGY FEE	01.0000.4242	3,471	7,682	4,000	4,000	4,000	4,000	4,000	4,000	
ELECTRICAL CONTRACTORS	Inspection 01.0000.4253	14,626	14,310	13,500	12,000	13,500	13,500	2,000	2,000	
BICYCLE LICENSE	Police 01.0000.4257	333	65	100	100	100	100	100	100	
CAT/DOG LICENSE	Treasurer 01.0000.4261	9,781	7,812	9,000	9,000	9,000	9,000	9,000	9,000	
HEALTH LICENSE/INSPECTION	01.0000.4262-70	58,324	55,945	56,000	56,000	56,000	56,000	56,000	56,000	
Total Licenses		159,019	155,551	152,000	149,800	152,000	152,000	140,500	140,500	-7.6%
BUILDING PERMITS	Inspection 01.0000.4271	395,776	359,090	400,000	400,000	422,000	422,000	422,000	422,000	
ELECTRICAL PERMITS	Inspection 01.0000.4273	69,639	79,123	70,000	72,500	74,000	74,000	74,000	74,000	
PLUMBING PERMITS	Inspection 01.0000.4275	60,643	63,702	60,000	61,500	63,500	63,500	63,500	63,500	
STREET EXCAVATION PERMITS	Engineering 01.0000.4277	2,800	4,779	2,500	5,000	2,500	2,500	2,500	2,500	
FILL PERMITS	Engineering 01.0000.4279	13,050	1,650	5,000	8,000	5,000	5,000	5,000	5,000	
SIGN PERMITS	Inspection 01.0000.4281	7,126	18,475	10,000	10,000	10,500	10,000	10,000	10,000	
SPECIAL EVENT PERMITS	Clerk 01.0000.4285	250	100	1,000	1,000	1,000	1,000	1,000	1,000	
PARK PERMITS	01.0000.4287	12,394	11,949	12,000	12,000	12,000	12,000	12,000	12,000	
MISC FIRE PERMITS	Fire 01.0000.4288	5,935	5,390	6,000	6,000	6,000	6,000	6,000	6,000	
MINING & OTHER PERMITS	Clerk 01.0000.4289	2,800	2,865	2,500	2,500	2,500	2,500	2,500	2,500	
Total Permits		570,413	547,123	569,000	578,500	599,000	598,500	598,500	598,500	5.2%
Total Licenses and Permits		729,432	702,674	721,000	728,300	751,000	750,500	739,000	739,000	2.5%
PENALTIES & FORFEITURES										
PENALTY/COST	Police 01.0000.4311	422,505	428,686	407,000	470,000	450,000	450,000	450,000	450,000	
PARKING VIOLATIONS	Police 01.0000.4321				0	0	0	0	0	
ORDINANCE VIOLATIONS-OTHER	Clerk 01.0000.4331		4,420	0	0	0	0	0	0	
Total Penalties and Forfeitures		422,505	433,106	407,000	470,000	450,000	450,000	450,000	450,000	10.6%

			2010	2011	2012	2012	2013	2013	2013	2013	Percent
			Actual	Actual	Amended	Estimated	Dept/Request	Recommend	Proposed	Adopted	Change
CHARGES FOR SERVICES											
SUBDIVISION FILING	Planning	01.0000.4401	5,000	5,500	5,000	12,000	6,000	6,000	6,000	6,000	
LAND COMBINATION FILING	Planning	01.0000.4402	0	0	0	0	0	0	0	0	
CSM FILING	Planning	01.0000.4403	10,500	12,135	10,000	7,000	12,800	12,800	12,800	12,800	
SITE PLAN REVIEW	Planning	01.0000.4404	18,525	8,350	12,000	12,000	9,000	9,000	9,000	9,000	
ZONING APPEALS	Planning	01.0000.4405	3,750	2,500	2,000	2,000	3,500	3,500	3,500	3,500	
SPECIAL USE	Planning	01.0000.4406	4,500	13,500	8,000	8,000	16,250	16,250	16,250	16,250	
ZONING FILING	Planning	01.0000.4407	2,850	1,700	500	500	3,200	3,200	3,200	3,200	
OTHER FILING	Planning	01.0000.4409	8,697	6,050	7,500	15,500	18,075	8,250	8,250	8,250	
Planning Sub total			53,822	49,735	45,000	57,000	68,825	59,000	59,000	59,000	31.1%
PUBLICATIONS & RECORDING	Clerk	01.0000.4411	1,896	1,927	2,000	2,000	2,000	2,000	2,000	2,000	
PROPERTY STATUS REPORTS	Clerk	01.0000.4413	2,430	3,850	2,500	3,000	2,500	2,500	2,500	2,500	
HOME SALES REPORTS	Clerk	01.0000.4414	5	10	0	0	0	0	0	0	
COPYING CHARGES	Clerk	01.0000.4415	1,426	1,321	1,200	1,200	1,200	1,200	1,200	1,200	
SOIL TESTING	01.0000.4416		0	225	0	0	0	0	0	0	
MAP SALES	01.0000.4421		1,091	1,210	500	500	500	500	500	500	
ARCHITECTURAL BOARD REVIEW	Inspection	01.0000.4425	3,220	6,485	3,300	4,800	3,300	3,300	3,300	3,300	
POLICE SERVICES	Police	01.0000.4431	12,446	5,955	4,500	6,000	4,500	4,500	4,500	4,500	
SPECIAL EVENT PUBLIC SAFETY	Clerk	01.0000.4432	657	5,043	1,500	1,500	1,500	1,500	1,500	1,500	
AMBULANCE SERVICES - ALS	Fire	01.0000.4440	422,437	481,651	430,000	560,000	520,000	520,000	520,000	520,000	
AMBULANCE SERVICES - BLS	Fire	01.0000.4441	444,816	424,529	507,000	411,000	417,000	417,000	417,000	417,000	
SAFETY & CPR TRAINING-FIRE	Fire	01.0000.4442	5,146	3,662	2,000	2,000	2,000	2,000	2,000	2,000	
FIRE SPRINKLER PLAN REVIEW	Fire	01.0000.4443	65,970	59,045	70,000	70,000	70,000	60,000	60,000	60,000	
FIRE INSPECTION SERVICES	Fire	01.0000.4444	37,343	42,880	40,000	40,000	40,000	30,000	30,000	30,000	
QUARRY REIMBURSEMENT	Fire	01.0000.4445	0	0	40,000	40,000	42,000	42,000	42,000	42,000	
WEIGHTS & MEASURES CHARGES	Clerk	01.0000.4449	0	560	6,800	6,800	6,800	6,800	6,800	6,800	
CLINIC SERVICES	Health	01.0000.4452	44,194	41,520	43,000	53,100	56,000	56,000	56,000	56,000	
WEED CONTROL	Clerk	01.0000.4470	15,885	16,850	15,050	15,050	15,050	15,050	15,050	15,050	
STREET LIGHTING	Highway	01.0000.4471	2,000	11,431	3,000	3,000	3,000	3,000	3,000	3,000	
ENGINEERING REVIEW FEES 2%	Engineer	01.0000.4478	0	0	1,000	1,000	1,000	1,000	1,000	1,000	
ENGINEERING INSPECTION FEES 5%	Engineer	01.0000.4479	-774	8,663	1,000	1,000	1,000	1,000	1,000	1,000	
DPW CHARGES	Highway	01.0000.4480	39,379	302,295	35,650	35,650	35,650	35,650	35,650	35,650	
LANDFILL OPERATIONS-DIRECT	01.0000.4482		150,000	0	0	0	0	0	0	0	
LANDFILL OPERATIONS-SEPARATE	01.0000.4483		17,805	19,074	0	0	0	19,500	19,500	19,500	
LANDFILL OPERATIONS-TIPPAGE	01.0000.4495		469,443	451,288	0	0	0	0	0	0	
LANDFILL OPERATIONS-EMERALD	01.0000.4496		47,438	46,842	40,000	40,000	40,000	40,000	40,000	40,000	
Total Charges for Services			1,638,076	1,965,052	1,295,000	1,354,600	1,333,825	1,323,500	1,323,500	1,323,500	2.2%
INTERGOVERNMENT CHARGES FOR SERVICES											
COUNTY EMT-P	Fire	01.0000.4611	237,319	\$245,000	125,000	125,000	125,000	125,000	125,000	125,000	
SCHOOL LIAISON OFFICER	Police	01.0000.4615	0	0	0	0	0	0	0	0	
Total Intergovernmental Charges			237,319	245,000	125,000	125,000	125,000	125,000	125,000	125,000	0.0%
INTEREST REVENUE											
INTEREST ON INVESTMENTS	Treasurer	01.0000.4711	131,901	89,964	314,000	90,000	75,000	75,000	75,000	75,000	
INVESTMENT GAINS/LOSSES	Treasurer	01.0000.4713	-31,515	14,233	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	
INTEREST-TAX ROLL	Treasurer	01.0000.4715	124,571	124,052	115,000	75,000	120,000	75,000	75,000	75,000	
INTEREST-INTERFUND	Treasurer	01.0000.4716	0	39	0	0	0	0	0	0	
MISCELLANEOUS INTEREST	01.0000.4719		1,250	1,481	2,000	2,000	2,000	2,000	2,000	2,000	
Total Interest Revenue			226,207	229,768	421,000	157,000	187,000	142,000	142,000	142,000	-66.3%
MISCELLANEOUS REVENUE											
RENTAL-MUNICIPAL PROP	01.0000.4725		38,500	39,470	34,000	34,000	34,000	34,000	34,000	34,000	
PROPERTY SALE	01.0000.4751-2		0	3,308	3,000	3,000	3,000	3,000	3,000	3,000	
CULVERT PIPE SALES	Engineer	01.0000.4753	5,900	7,327	3,300	3,300	3,300	3,300	3,300	3,300	
SALE OF STATE SEALS	Inspection	01.0000.4756	830	1,125	1,000	1,000	1,000	1,000	1,000	1,000	
SALE OF HOUSE NUMBERS	Inspection	01.0000.4757	188	213	300	300	300	300	300	300	
SALE OF RECYCLING BINS	Treasurer	01.0000.4759	1,810	1,860	0	0	0	0	0	0	
SALE OF RECYCLABLES	Engineer	01.0000.4761	8,858	6,131	0	0	0	0	0	0	
SALE OF RADON TEST KITS	01.0000.4763		0	992	0	0	0	0	0	0	
INSURANCE DIVIDEND	Admin	01.0000.4771	15,253	16,360	15,000	15,000	15,000	15,000	15,000	15,000	
REFUNDS/REIMBURSEMENTS	01.0000.4781		24,946	59,381	30,000	30,000	30,000	30,000	30,000	30,000	
REFUNDS & REIMB - ELECTIONS	Clerk	01.0000.4782	0	2,029	0	0	0	0	0	0	
REFUNDS & REIMB - MADACC	Admin	01.0000.4784	3,832	3,564	3,800	3,800	3,800	3,800	3,800	3,800	
MISCELLANEOUS REVENUE	01.0000.4798-9		85,148	890	600	600	600	600	600	600	
Total Miscellaneous Revenue			185,265	142,751	91,000	91,000	91,000	91,000	91,000	91,000	0.0%
TOTAL GENERAL FUND REVENUE			23,906,212	25,096,120	23,647,000	23,698,900	23,692,825	23,593,000	23,545,100	23,545,100	-0.4%
OTHER FINANCING SOURCES											
TRANSFERS FROM TIF	01.0000.4830		0	0	0	0	0	0	0	0	
TRANSFERS FROM OTHER FUNDS	01.0000.4830		0	110,543	0	0	0	0	0	0	
TRANSFERS FROM WATER	01.0000.4831		0	0	0	0	0	0	0	0	
TRANSFERS FROM SEWER	01.0000.4832		0	0	0	0	0	0	0	0	
TRANSFERS FROM FUND BALANCE	01.0000.4850		0	0	0	0	0	0	0	0	
Total Other Financing Sources			0	110,543	0	0	0	0	0	0	
TOTAL GENERAL FUND REVENUE & TRANSFERS			\$23,906,212	\$25,206,663	\$23,647,000	\$23,698,900	\$23,692,825	\$23,593,000	\$23,545,100	\$23,545,100	-0.4%
								\$23,545,100	\$23,545,100		
								-\$16,330,000	-\$16,330,000		
								\$0	\$0		
								\$7,215,100	\$7,215,100		

City of Franklin General Fund Expenditures

City general fund expenditures are divided into departments and those departments are grouped into categories. The categories are general government, public safety, public works, health & human services, culture & recreation, and conservation and development.

General Government

General government is comprised of 12 departments that provide either specific services for the City or provide services to or on behalf of the departments. Incorporated into the total General Fund Expenditure increase of 3.6%, the General Government category of expenditures is expected to increase 2.9% from the 2012 budget. General Government expenditures are 11.7% of the general fund expenditure budget. Contingency represents 4.7% of General Government expenditures (before considering the Expenditure Restraint provision of \$950,000). General Government also includes unclassified, contingency and anticipated under expenditure budgets for unknown needs that may come up in the coming year in any of the expenditure categories.

Public Safety

Public safety is comprised of the departments that provide for the safety of the general public. This includes police, fire, public fire protection, building inspection and weights and measures. Public Safety expenditures decreased 1.1% from the 2012 budget and amounts to 66.0% of the general fund expenditure budget, down from 69.1% in 2012.

Public Works

Public Works is comprised of the departments that provide the infrastructure for the City. This includes engineering, highway, street lighting, and weed control. Public Works expenditures have decreased 0.4% from 2012. Public Works represent 14.3% of General Fund expenditures.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have increased 1.4% from 2012 and amount to 2.7% of the general fund expenditure budget.

Culture & Recreation

Culture & Recreation is comprised of the Parks and Recreation expenses. Recreation expense includes amounts paid for St. Martins Fair, senior travel, and civic celebrations expenses. Culture & Recreation expenditures have decreased 0.6% from 2012 and amount to 0.7% of the general fund expenditure budget.

Conservation & Development

Conservation & Development is comprised of the economic development and planning functions. Conservation & Development expenditures have decreased 8.2% from 2012 and amount to 1.7% of the general fund expenditure budget, down from 1.9% in 2012.

Transfers to other funds

There are no transfers planned in the 2013 year. Transfers consist of funds received in the General Fund and moved to another fund where expended.

The 2013 General Fund budget is also presented, on a following page, by functional categories. Salaries, wages and benefits comprise 77.8% of the General Fund budget. The most significant change in 2013 compared to the 2012 adopted budget is in reduced Group Health & Dental costs. These costs are expected to decline based upon benefit plan changes and an increased employee contribution to 12% (was 10%). These steps are intended to increase consumerism in participants' use of health care services and to continue the migration of the City's health plan toward current private sector plans. Additional changes are called for in retirement plan contributions – with Public Safety contributing 3%, Public Works contributing more to their Plan, and all general, non-represented employees contributing 5% (was 4.2%).

CITY OF FRANKLIN 2013 BUDGET	2010 Actual	2011 Actual	2012 Adopted	2012 Amended	2012 Estimate	2013 Proposed	2013 Adopted	Change Pr /r Adopted
	Increase over 2012 Budget							
General Fund expenditures by object:								
Salaries-Full Time	163,817	9,086,282	9,389,002	9,468,083	9,468,083	9,401,883	9,631,900	1.7%
Salaries-Part Time	105,869	364,236	380,507	368,375	389,400	386,582	474,244	28.7%
Salaries-Temporary	(8,757)	57,105	69,372	83,109	83,109	79,325	74,352	-10.5%
Salaries-Overtime	20,238	395,881	535,546	442,025	442,025	576,352	482,263	4.6%
Comptime Taken	(7,217)	195,905	187,606	218,868	218,868	208,531	211,651	-3.3%
Longevity	278	36,587	36,113	39,136	39,136	39,174	39,414	0.7%
Holiday	13,872	781,213	788,105	822,021	822,021	816,331	836,893	1.7%
Vacation	43,686	813,446	834,537	882,878	882,878	874,922	926,564	4.9%
Hazardous Materials Pay	-	6,906	7,237	10,560	10,560	10,560	10,560	0.0%
College Incentive	(1,224)	30,432	30,588	29,820	29,820	30,912	28,596	-4.1%
Vacancy Factor	-	0	0	0	0	0	0	0.0%
Allocated Payroll costs	3,400	-406,600	-410,400	-408,400	-408,400	-408,400	-405,000	-0.8%
Total Salaries and wages	\$333,962	\$11,361,393	\$11,847,212	\$11,956,475	\$11,977,500	\$12,016,172	\$12,290,437	2.8%
FICA	25,981	870,490	906,383	948,572	950,197	956,245	974,553	2.7%
Retirement	(234,685)	1,872,471	1,993,195	1,953,197	1,956,047	1,956,863	1,718,512	-12.0%
Retiree group health	22,243	755,293	785,898	794,677	794,677	792,173	816,920	2.8%
Group health & dental	(336,239)	2,917,055	3,136,843	3,202,146	3,202,146	3,091,401	2,865,907	-10.5%
Life Insurance	866	31,848	32,435	33,164	33,239	32,807	34,030	2.6%
Workers Compensation Insurance	15,478	395,893	352,667	340,225	340,300	340,918	355,703	4.5%
Total Benefits	-506,356	6,843,050	7,207,419	7,271,981	7,276,606	7,179,407	6,765,625	-7.0%
Total Salaries, Wages and Benefits	-172,394	18,204,443	19,054,630	19,228,456	19,254,106	19,195,579	19,056,062	-0.9%
Salaries, Wages and Benefits Percent of Total		77.4%	77.6%	81.3%	80.7%	80.6%	80.9%	77.8%
Insurance	7,700	243,277	244,892	252,750	252,750	254,550	260,450	3.0%
Contracted services	18,831	2,855,859	2,904,850	1,801,944	1,780,419	1,743,827	1,820,775	1.0%
Utilities	4,420	333,690	349,035	373,900	373,900	370,062	378,320	1.2%
Operating supplies	23,025	962,799	1,078,013	1,173,150	1,181,150	1,130,854	1,196,175	2.0%
Services & Charges	16,943	234,471	218,299	319,550	319,550	311,580	336,493	5.3%
Facility Charges	19,075	415,400	427,436	438,350	438,350	440,375	457,425	4.4%
Other operating expenditures	(57,500)	283,027	285,217	323,900	323,900	278,400	266,400	-17.8%
Contingency	931,000	0	0	142,000	127,500	142,000	123,000	655.6%
Anticipated Underexpenditures	57,000	0	0	-407,000	-407,000	-274,000	-350,000	0.0%
Transfers to other funds	-	0	0	0	220,000	220,000	0	0.0%
Total Non-Personal Services costs	1,020,494	5,328,524	5,507,743	4,418,544	4,610,519	4,617,648	4,489,038	23.1%
Total General Fund by object	\$848,100	\$23,532,966	\$24,562,373	\$23,647,000	\$23,864,625	\$23,813,227	\$23,545,100	3.6%
General Fund Expenditures		23,532,966	24,562,373	23,647,000	23,864,625	23,813,227	23,545,100	24,495,100
Expenditure Restraint Limit - 2.9%		<u>25,054,245</u>		<u>25,658,057</u>	<u>25,054,245</u>	<u>25,054,245</u>		<u>25,696,188</u>
Over Limit		<u>-1,521,279</u>		<u>-2,009,057</u>	<u>-1,189,620</u>	<u>-1,241,018</u>		<u>-1,201,088</u>

The explanations of individual departments and their budgets are detailed starting on page 55.