

2015 FINANCIAL REPORT

Form C - for Wisconsin Cities and Villages (and towns with Proprietary Funds)

For State Use	
Debt _____	Recon _____
BegB _____	FS _____
TaxR _____	YF _____
Aids _____	DE _____

Mailing address: Wisconsin Department of Revenue
Local Government Services #6-97
PO Box 8971
Madison, WI 53708-8971

Fax: (608) 264-6887

For assistance, contact: David Hruby
(608) 266-8207
lgs@revenue.wi.gov

Cynthia Seals
(608) 261-5341
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40226 County of: MILWAUKEE
CITY of: FRANKLIN

Certification

I prepared this report or it was prepared under my direction from the municipality's financial records and is a complete and accurate statement of revenues, expenditures/expenses, and public debt for the calendar year ending December 31, 2015.

Clerk name PAUL ROTZENBERG		Title DIR OF FINANCE TREASURER	Email PROTZENBERG@FRANKLINWI.GO	
Mailing address 9229 W LOOMIS RD		City FRANKLIN	State WI	Zip 53132
Business phone (414) 427-7514	Home phone		Cell phone (414) 248-2549	
Preparer name (if other than clerk)		CPA Firm name		Phone
Email				

Form C

Indebtedness

for the calendar year ending December 31, 2015

40226

Wisconsin

Dept of Revenue

Purpose of Loan	Line Number	Principal Outstanding January 1, 2015	Principal Incurred in 2015	Principal Retired or Paid in 2015	Principal Outstanding December 31, 2015
Long Term General Obligation Debt (more than one year):					
Police debt.....	900-50010	7,615,000		520,000	7,095,000
Fire protection debt.....	900-50015				
Highway debt.....	900-50020				
Storm sewer debt.....	900-50030				
Water supply system debt.....	900-50040	1,290,000		55,000	1,235,000
Electric supply system debt.....	900-50050				
Transit system debt.....	900-50060				
Public school debt.....	900-50070				
All other long term general obligation debt.....	900-50080	28,806,522		1,224,246	27,582,276
Total Long Term General Obligation Debt	900-50100	37,711,522		1,799,246	35,912,276

Short Term Debt (one year or less):

Police debt.....	910-50210				
Highway debt.....	910-50220				
Storm sewer debt.....	910-50230				
All other short term debt.....	910-50280				

Revenue Bonds and Notes:

Pollution control debt.....	920-50310				
Water supply system debt.....	920-50320				
Electric supply system debt.....	920-50330				
Transit system debt.....	920-50340				
All other revenue bond and note debt.....	920-50380				

Other Debt and Long-Term Obligations (ex: accrued employee benefits):

	930-50400	2,025,833	1,523,301	1,433,857	2,115,277
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Debt

Revenues		Account Number	Amount (whole dollars)
Taxes			
General property taxes (from line 068-41110).....		100-41110	20,622,087
Tax increments (from line 044-41120).....		100-41120	2,690,637
Occupational taxes (from line 046-41130).....		100-41130	
Mobile home lottery credit and parking fees: Total received.....	22,648		
Subtract payments to schools.....			
Local share.....		100-41140	22,648
Private forest crop/managed forest land taxes (from line 048-41150).....		100-41150	
Motor vehicle taxes.....		100-41170	
Public accommodation taxes (room tax).....		100-41210	235,797
General sales tax collections: Total collections.....			
Paid to state (subtract).....		100-41222	
Premier resort area tax.....		100-41223	
Race track admissions tax (s.562.08(2)).....		100-41240	
Taxes from regulated municipally-owned utilities.....		100-41310	1,044,460
Taxes from other tax exempt entities.....		100-41320	
Interest/penalties on taxes (include line 052-41800) (Ag use-value penalties).....	107,885		
Ag rezoning fees paid To DATCP.....		100-41800	107,885
Other taxes (list items and amounts).....	Identify	100-41900	
Total Taxes		101-41000	24,723,514
Special Assessments (include line 054-42000).....		102-42000	228,279
(Enter interest on line 113-41830)			
Intergovernmental Revenues			
Federal Grants:			
Law enforcement.....		103-43211	87,873
Fire.....		103-43212	5,045
Ambulance / EMS.....		103-43213	
Other public safety.....		103-43219	
Highway.....		103-43221	
Other transportation.....		103-43227	
Solid waste disposal.....		103-43231	
Other sanitation.....		103-43239	
Health.....		103-43240	32,845
Human Services.....		103-43250	
Culture and Recreation.....		103-43261	
Housing/Economic assistance.....		103-43271	
Other federal payments.....			
Include Federal Fish and Wildlife payments: Payments received.....			
Less distributions.....		103-43300	
State Grants:			
Shared revenues (include expenditure restraint/scip).....		103-43410	772,907
Fire insurance tax (2% fire dues).....		103-43420	130,512
Other state shared taxes (include Exempt Computer Aid).....		103-43430	1,031,138
General government (include judicial grants).....		103-43510	
Law enforcement improvement.....		103-43521	
Water patrol.....		103-43522	
Other law enforcement.....		103-43523	
Emergency government planning.....		103-43528	
Other public safety.....		103-43529	4,659

Intergovernmental Revenues (cont.)

Transportation

	Account Number	Amount (whole dollars)
General transportation aids.....	103-43531	1,217,386
Disaster Damage Aids.....	103-43532	
Other highway aid (include PECFA and FEMA).....	103-43533	
Local road improvement program.....	103-43534	
Other transportation.....	103-43537	

Other state payments:

Recycling.....	103-43545	69,191
Other sanitation (include Landfill Closure Grants).....	103-43549	
Health.....	103-43550	53,521
Human Services.....	103-43560	
Culture and Recreation.....	103-43571	
Housing/Economic assistance.....	103-43581	
Payment for municipal services aid.....	103-43610	
In lieu of taxes on state conservation lands (s. 70.113 April PILT).....	103-43620	
In lieu of taxes on federal forest lands.....	103-43630	
Severance/yield/withdrawal taxes (total amount received).....		
20% paid to county (subtract).....	103-43640	
Forest cropland/managed forest land/county forest (total amount received).....		
Paid to county (subtract).....	103-43650	
Payment in lieu of taxes on state conservation lands (s. 70.114 January PILT).....		
Total amount received.....		
Paid to others governments (subtract).....	103-43660	
Other state payments (list items and amounts).....	Identify 103-43690	

Grants from County and Other Local Governments

Highway and bridges.....	103-43710	
County timber sales.....	103-43781	
National forest income from county.....	103-43782	
Other local government grants (list items and amounts).....	Identify 103-43790	

Total Intergovernmental Revenues **104-43000** **3,405,077**

Licenses and Permits

Business and occupational licenses.....	105-44100	703,012
Nonbusiness licenses (include line 055-44200).....	105-44200	28,642
Building permits and inspection fees.....	105-44300	499,582
Zoning permits and fees.....	105-44400	72,667
Other regulatory permits and fees (list items and amounts).....	Identify 105-44900	413,977

Description	Amount	
IMPACT FEES	413,977	X

Total Licenses and Permits..... **106-44000** **1,717,880**

Fines, Forfeitures and Penalties

Law and ordinance violations.....	107-45100	484,957
Forfeitures.....	107-45210	
Judgments and Damages:		
Law enforcement equipment and property.....	107-45221	
Highway equipment and property.....	107-45222	
Other equipment and property.....	107-45223	

Total Fines, Forfeitures and Penalties **108-45000** **484,957**

Public Charges for Services

General government (include garnishment and filing fees)

Account Number	Amount (whole dollars)						
109-46100	11,122						
Public Safety:							
Law enforcement fees	3,572						
Fire Protection fees	76,242						
Ambulance/EMS fees	1,110,367						
Other public safety	8,909						
Transportation:							
Highway and street maintenance and construction (include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	29,169						
Street (highway) lighting	9,647						
Sidewalks (replacement with street reconstruction)							
Sidewalks new construction/replacement without street reconstruction							
Storm sewer maintenance fees							
Stormwater drainage fees							
Parking lots, ramps and meters							
Airport							
Mass transit fares							
Docks and harbors (commercial)							
Other transportation							
Sanitation and Utilities:							
Sewage service							
Refuse and garbage collection (curbside pickup)	1,172,069						
Solid waste disposal (include central collection point)	1,340,751						
Recycling	390						
Weed and nuisance control	9,178						
Sanitation services (other)							
Health:							
Cemetery							
Other health services (include animal control)	97,492						
Human services							
Culture, Recreation and Education:							
Library	60,624						
Parks							
Museum							
Zoo							
Fairs, exhibits and celebrations	77,390						
Auditorium, convention or civic center (theater)							
Community center							
Other culture and recreation							
Conservation and Development:							
Forests							
Other conservation							
Housing							
Urban development	1,065						
Economic development							
Other public charges for services (list items and amounts)	39,410						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">Description</th> <th style="width:10%;">Amount</th> <th style="width:10%;"></th> </tr> </thead> <tbody> <tr> <td>QUARRY MONITORING</td> <td style="text-align: right;">39,410</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </tbody> </table>		Description	Amount		QUARRY MONITORING	39,410	<input checked="" type="checkbox"/>
Description	Amount						
QUARRY MONITORING	39,410	<input checked="" type="checkbox"/>					
Total Public Charges for Services	4,047,397						

Identify

Description	Amount	
QUARRY MONITORING	39,410	<input checked="" type="checkbox"/>

Total Public Charges for Services

Intergovernmental Charges for Services

	Account Number	Amount (whole dollars)
Federal:		
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation (highways and streets).....	111-47131	
Sewage service	111-47141	
Public housing	111-47181	
Other services to federal government.....	111-47190	
State:		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets).....	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other Local Governments:		
General government (include school election reimbursement).....	111-47310	
Public Safety		
Law enforcement services	111-47321	73,910
Fire services	111-47323	
Ambulance/EMS services.....	111-47324	118,278
Emergency communications (911) (law enforcement share)	111-47325	
Emergency communications (911) (exclude law enforcement share)	111-47326	
Public Works		
Transportation (highways and streets).....	111-47331	2,441
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal.....	111-47343	
Recycling.....	111-47345	
Other		
Health	111-47350	
Human services	111-47360	
Public housing	111-47381	
Other services to other local governments	111-47390	84,961
Local departments	111-47400	
Total Intergovernmental Charges for Services	112-47000	279,590

Expenditures		Account Number	Amount (whole dollars)
General Government			
Legislative (board).....		118-51100	93,753
Judicial.....		118-51200	222,274
Legal.....		118-51300	323,509
General administration (include clerk and election).....		118-51400	1,100,789
Financial Administration (include treasurer and assessor).....		118-51500	755,738
General buildings and plant (include halls).....		118-51600	178,694
Other General Government:			
Illegal taxes refunded/omitted taxes shared.....		118-51910	325
Judgments and losses.....		118-51920	
Law enforcement insurance.....		118-51931	
Highway, insurance.....		118-51932	51,980
Other insurance.....		118-51938	
Other general government (List items and amounts).....	Identify	118-51980	
Total General Government.....		119-51000	2,727,062
Public Safety			
Law enforcement.....		120-52100	7,989,784
Fire protection.....		120-52200	4,760,899
Ambulance/EMS.....		120-52300	1,500,046
Building inspection.....		120-52400	710,953
Emergency communication (911) (law enforcement share).....		120-52601	51,835
Emergency communication (911) (exclude law enforcement share).....		120-52609	984,859
Correction and detention (jail).....		120-52700	
Other public safety.....		120-52900	6,800
Total Public Safety.....		121-52000	16,005,176
Public Works			
Transportation:			
Administration for highways and streets.....		122-53100	237,703
Highway and Street Maintenance and Construction			
Local (highway and street maintenance).....		122-53311	2,191,325
Local (highway and street construction).....		122-53315	110,737
State (highway maintenance and construction).....		122-53320	
Other local governments (highway, street maintenance, construction).....		122-53330	
Road Related Facilities			
Limited Purpose Roads.....		122-53410	
Street (highway) lighting.....		122-53420	305,315
Sidewalks maintenance and replacement with street reconstruction.....		122-53431	
New sidewalk construction and replacement without street reconstruction.....		122-53432	
Storm sewer maintenance.....		122-53441	221,473
Storm sewer construction.....		122-53442	
Stormwater drainage.....		122-53448	
Parking facilities.....		122-53450	

	Account Number	Amount (whole dollars)
Public Works (cont.)		
Other Transportation:		
Airport	122-53510	
Mass transit.....	122-53520	
Docks and harbors (commercial).....	122-53540	
Other transportation facilities (list items and amounts) Identify	122-53580	
Sanitation:		
Sewage service.....	122-53610	
Refuse and garbage collection (curbside pickup).....	122-53620	1,540,457
Solid waste disposal (include central collection point transfer).....	122-53631	
Recycling expenditures.....	122-53635	
Weed and nuisance control.....	122-53640	7,863
Other sanitation (list items and amounts) Identify	122-53680	
Total Public Works	123-53000	4,614,873
Health and Human Services		
Public health services (include animal control).....	124-54100	716,169
General relief.....	124-54420	
Aging (include senior citizen programs).....	124-54600	19,581
Cemetery.....	124-54910	
Other health and human services.....	124-54980	
Total Health and Human Services	125-54000	735,750
Culture, Recreation and Education		
Culture:		
Library.....	126-55110	1,266,871
Museum.....	126-55120	
Other culture.....	126-55190	
Parks.....	126-55200	159,552
Recreation programs and events.....	126-55300	160,024
Recreation facilities.....	126-55400	
Zoo.....	126-55410	
Total Culture, Recreation and Education	127-55000	1,586,447
Conservation and Development		
Housing.....	128-56500	
Urban development.....	128-56600	
Economic development (include tourism).....	128-56700	189,005
Other conservation and development (zoning, land use).....	128-56900	404,375
Total Conservation and Development	129-56000	593,380

	Account Number	Amount (whole dollars)
Capital Outlay		
General Government:		
General public buildings outlay (allocate highway and public safety).....	130-57140	3,600
Other general government outlay	130-57190	93,468
Public Safety:		
Law enforcement outlay	130-57210	370,640
Fire protection outlay	130-57220	75,840
Ambulance/EMS outlay.....	130-57230	180,131
Emergency communication (911) outlay (law enforcement share).....	130-57261	
Emergency communication (911) outlay (exclude law enforcement share).....	130-57269	
Other public safety outlay	130-57290	1,416
Transportation:		
Highway and Street		
Highway equipment outlay	130-57324	298,895
Highway building outlay.....	130-57327	
Local (Highway and street outlay).....	130-57331	2,335,827
State (Highway and street outlay)	130-57332	
Other Local Government (Highway and street outlay)	130-57333	
Road Related Facilities		
Limited purpose roads.....	130-57341	
Street (highway) lighting outlay	130-57342	4,084
Sidewalks replacement with street reconstruction	130-57343	110,921
New sidewalk outlay and replacement without street reconstruction.....	130-57344	
Storm sewer construction outlay.....	130-57345	
Parking facilities outlay.....	130-57346	
Stormwater, drainage outlay.....	130-57348	
Other Transportation		
Airport outlay.....	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay.....	130-57391	226
Sanitation:		
Sewage service outlay	130-57410	34,778
Refuse and garbage collection outlay.....	130-57420	
Solid waste disposal outlay (include landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (include water mains and laterals)	130-57490	24,848
Health and Human Services:		
Health outlay	130-57510	
Culture, Recreation and Education:		
Library outlay.....	130-57610	200,054
Parks outlay	130-57620	1,222,525
Other culture and recreation outlay.....	130-57630	139,885
Conservation and Development:		
Housing outlay	130-57710	
Urban development outlay	130-57721	2,278
Economic development outlay	130-57725	1,542
Other conservation and development outlay	130-57730	
Total Capital Outlay	131-57000	5,100,958

	Account Number	Amount (whole dollars)
Debt Service		
Debt service - principal	132-58100	615,000
Debt service - Interest and Fiscal Charges:		
Law enforcement	132-58211	222,778
Fire protection	132-58212	
Ambulance/EMS	132-58213	
Highway and street	132-58221	
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	155,638
Total Debt Service	133-58000	993,416
Other Financing Uses		
Transfer to other funds (i.e., proprietary fund types)	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions (from line 068-41110)	134-59800	
Other financing uses (list items and amounts)..... <input type="text" value="Identify"/>	134-59900	
Total Other Financing Uses	135-59000	
Total Expenditures and Other Financing Uses (Sum of pages 7 through 10)	136-50000	32,357,062

**Statement of Change in Fund Balance
All Governmental Fund Types and Expendable Trust Funds**

	Account Number	Amount (whole dollars)
Fund balance at beginning of year	140-34000	18,030,657
Revenues and other financing sources: Governmental fund types (From line 117-40000)	140-40000	35,520,628
Adjustments to fund balance (explain major items) Identify	140-85000	
Grand Total (Must equal line 153-90000 below)	143-90000	53,551,285
Expenditures and other financing uses: Governmental fund types (From line 136-50000)	150-50000	32,357,062
Fund balance at end of year	151-34000	21,194,223
Grand Total (Must equal line 143-90000 above)	153-90000	53,551,285

Verify 143-90000 equals 153-90000

Intergovernmental Charges for Services (cont.)

Other Local Governments:

Enterprise

Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage service	204-47341	133,395
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services other local governments by enterprises	204-47391	250,751

Internal Service

Account Number	Amount (whole dollars)
205-47393	

Interdepartmental Charges for Services:

Enterprise-services

To other departments by enterprises (include public fire protection/hydrant rental from general fund)	205-47491	517,722
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Internal Service

206-47493	
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Miscellaneous (Operating) Revenues:

Enterprise

Internal Service

Fiduciary/Pension Trust

206-48691	154
207-48692	3,150,502
207-48910	579,599

Total Operating Revenues

208-40000	12,692,162
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Operating Expenses (proprietary fund)

Enterprise:

Fire protection	209-52200	
Ambulance/EMS	209-52300	
Parking (facilities) lots, ramps and meters	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors (commercial)	209-53540	
Sewage service	209-53610	3,592,132
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	
Water service	209-53700	6,797,016
Electric service	209-53800	
Gas Service	209-53810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center (theater)	209-55130	
Parks	209-55200	
Cable television	209-55370	

Operating Expenses (cont.)		Account Number	Amount (whole dollars)
Zoo		209-55410	
Swimming areas		209-55420	
Golf courses		209-55430	
Ice Arena		209-55450	
Public housing		209-56500	
Urban development		209-56600	
Economic development		209-56700	
Other enterprise	Identify	209-56910	
Internal Service (operating expense).....		211-51490	3,196,302
Fiduciary/Pension Trust		211-59980	479,852
Total Operating Expenses		212-50000	14,065,302
Non-Operating Revenues (proprietary fund types)			
Taxes:			
General property taxes		213-41110	
Tax increments		213-41120	
Public Accommodation taxes (room tax).....		213-41210	
Retailers' discount (retained)		213-41222	
Other taxes	Identify	213-41900	
Intergovernmental Revenues (operating grants):			
Enterprise:			
Federal			
Health (grants and aids)		213-43240	
Human services (grants and aids)		213-43250	
Public housing (grants and aids)		213-43271	
Other federal payments		213-43300	
State			
Recycling grants		213-43545	
Health (grants and aids)		213-43550	
Human services (grants and aids)		213-43560	
Public housing (grants and aids)		213-43581	
Other state payments		213-43690	
Other Local Governments			
Other local government grants		213-43790	
Internal Service (grants)		215-43518	
Miscellaneous Revenue:			
Interest income		215-48110	593,128
Rent		215-48200	61,851
Enterprise:			
Other regulatory permits and fees		216-44900	
Sale of recycling equipment and property		216-48306	
Sale of recyclable materials		216-48307	
Other miscellaneous revenues (enterprise)		216-48900	0
Internal Service		217-48693	67,511
Total Non-operating Revenues		218-40000	722,490

Non-Operating Expenses (proprietary fund types)

	Account Number	Amount (whole dollars)
Enterprise:		
Debt service - interest and fiscal charges	219-58200	569,815
Other enterprise (non-operating expenses)	219-59910	
Internal service:		
Debt service - interest and fiscal charges (internal service fund)	221-58200	
Other internal service (non-operating expenses)	221-59940	
Total Non-operating Expenses	222-50000	569,815
Income (Loss) Before Operating Transfers	223-61000	-1,220,465
Other Financing Sources (Uses)		
Transfer from other funds (ex: governmental fund types)	224-49200	
Capital contributions	224-49300	566,251
Transfer to other funds (ex: governmental fund types) (enter zero or negative number)	224-59200	0
NET Income (Loss)	225-62000	-654,214

2015 Specified Receipt, Disbursement and Other Data
All Funds

Receipts and Other Data

	Account Number	Amount (whole dollars)
General property tax levied for local purposes	300-71110	20,500,118
Hydrant rental collected directly from water users (do not include hydrant rental collected through the tax roll shown on line 205-47491)	300-72100	266,066
Proprietary fund types:		
Intergovernmental revenues (capital grants)	300-73310	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	23,592,276
Disbursements and Other Data		
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (excluding law enforcement)	304-62010	1,949
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (law enforcement only)	304-62020	8,017