City of Franklin

Summary of General Fund Budget - 2011 Adopted Budget

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Dept Request	2011 Proposed	2011 Adopted	Percent Change/
Revenue:								
Property taxes	$14,632,151	$15,535,375	$16,124,000	$16,124,000	$17,053,000	$17,040,000	$16,980,000	5.3%
Other taxes	85,758	153,053	230,000	177,000	177,000	177,000	177,000	-23.0%
Cable TV Franchise Fee	386,817	442,591	410,000	430,000	440,000	440,000	440,000	7.3%
Utility tax equivalent	857,020	923,280	920,000	1,018,000	1,036,000	1,036,000	1,036,000	12.6%
Total tax revenue	15,961,745	17,054,299	17,684,000	17,749,000	18,706,000	18,693,000	18,633,000	5.4%
Intergovernmental	2,608,433	2,538,782	2,472,000	2,512,444	2,609,300	2,669,300	2,669,300	8.4%
Licenses and permits	723,225	609,283	678,650	713,450	718,600	718,300	718,300	5.8%
Penalties and forfeitures	362,928	385,427	400,000	400,000	400,000	400,000	400,000	0.0%
Charges for services	1,868,363	1,565,780	1,834,450	1,855,750	1,662,200	1,662,200	1,662,200	-9.4%
Intergovernmental charges	206,156	291,584	250,000	250,000	250,000	250,000	250,000	0.0%
Interest revenue	730,239	398,408	395,000	247,000	247,000	247,000	247,000	-37.5%
Miscellaneous revenue	105,425	164,381	101,900	161,000	98,200	98,200	98,200	-3.6%
Transfers from other funds	948,646	0	0	0	0	0	0	0.0%
Total non-tax revenue	7,553,415	5,953,645	6,132,000	6,139,644	5,985,300	6,045,000	6,045,000	-1.3%
Total revenue	23,515,160	23,007,944	23,816,000	23,888,644	24,691,300	24,738,000	24,678,000	3.7%
Transfer from fund balance	0	0	0	0	200,000	195,000	255,000	-36.3%
Total revenue & fb transfer	23,515,160	23,007,944	23,816,000	23,888,644	24,891,300	24,933,000	24,933,000	3.0%
Expenditures:								
Mayor	0	0	0	0	8,500	26,615	26,615	100.0%
Aldermen	117,524	92,239	105,440	105,440	90,252	71,738	71,738	-27.0%
Municipal Court	175,684	176,550	177,117	174,588	179,561	179,561	178,061	0.5%
Clerk	274,317	296,893	305,441	305,571	310,982	310,964	310,964	1.8%
Elections	48,285	12,511	42,996	42,187	22,827	22,835	22,835	-46.9%
Information Services	404,042	382,099	355,400	361,933	323,400	323,400	323,400	-20.1%
Administration	422,310	434,075	457,292	455,927	464,799	464,799	464,799	-0.5%
Finance	506,675	510,450	529,424	529,822	524,595	524,703	524,703	-0.9%
Independent Audit	26,289	32,509	26,000	26,000	33,000	33,000	33,000	26.9%
Assessor	247,382	228,681	237,786	237,385	256,984	256,684	256,684	7.9%
Legal Services	269,461	300,271	300,900	300,900	275,600	284,200	284,200	2.9%
Municipal Buildings	255,170	249,561	220,623	205,597	260,222	208,340	208,340	-5.6%
Insurance	66,876	58,102	67,100	70,477	72,300	72,300	72,300	7.7%
Unclassified	11,776	6,169	12,500	12,500	12,500	12,500	12,500	0.0%
Contingency	0	0	49,042	24,000	250,000	264,400	324,400	-39.5%
Anticipated Underexpenditures	0	0	-271,000	0	-400,000	-350,000	-406,000	-18.8%
Total General Government	2,825,791	2,780,110	2,616,061	2,852,327	2,685,522	2,706,039	2,708,539	-6.7%

City of Franklin

Summary of General Fund Budget - 2011 Adopted Budget

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Dept Request	2011 Proposed	2011 Adopted	Percent Change/
Police Department	8,454,905	8,423,441	8,603,195	8,508,052	9,267,247	9,123,611	9,123,611	5.5%
Fire Department	5,676,224	5,633,370	5,639,812	5,689,148	6,039,640	5,918,535	5,918,535	4.4%
Public Fire Protection	229,677	235,687	295,900	295,900	304,800	304,800	304,800	3.0%
Building Inspection	838,373	718,342	759,220	744,031	758,090	755,090	755,090	-1.2%
Weights and Measures	6,800	6,800	6,800	6,800	6,800	6,800	6,800	0.0%
Total Public Safety	15,205,978	15,017,640	15,304,927	15,243,931	16,376,577	16,108,836	16,108,836	4.7%
Engineering	546,323	525,934	569,514	573,988	663,781	597,762	597,762	5.0%
Highway	2,461,606	2,333,551	2,373,362	2,331,194	2,576,994	2,535,479	2,535,479	6.3%
Solid Waste Collection	1,335,776	1,347,892	1,387,921	1,328,028	1,405,971	1,406,019	1,406,019	1.3%
Street Lighting	281,338	283,897	303,700	308,633	316,500	317,500	317,500	4.5%
Weed Control	7,914	13,337	10,050	10,050	10,050	10,050	10,050	0.0%
Total Public Works	4,632,957	4,504,612	4,644,547	4,551,893	4,973,296	4,866,810	4,866,810	4.5%
Health Department	561,273	572,003	590,983	599,232	626,762	609,520	609,520	3.1%
Animal Control	43,739	47,552	47,300	46,285	47,750	47,750	47,750	1.0%
Total Health & Human Services	605,012	619,554	638,283	645,517	674,512	657,270	657,270	3.0%
Recreation	82,800	77,179	39,000	39,000	39,000	39,000	39,000	0.0%
Parks	100,203	104,808	137,175	131,270	139,930	134,180	134,180	-2.2%
Total Culture and Recreation	183,003	181,987	176,175	170,270	178,930	173,180	173,180	-1.7%
Planning	452,511	338,997	408,807	396,506	417,765	410,365	407,865	-4.1%
Economic Development	0	0	28,200	28,200	28,700	10,500	10,500	-62.8%
Total Conservation/development	452,511	338,997	437,007	424,706	446,465	420,865	418,365	-7.7%
Transfers to other funds	0	0	0	0	0	0	0	0.0%
Total expenditures	23,905,253	23,442,901	23,817,000	23,888,644	25,335,302	24,933,000	24,933,000	3.0%
Net Change	-390,093	-434,957	-1,000	0	-444,002	0	0	
Beginning fund balance	5,935,482	5,545,389	5,110,432	5,110,432	5,110,432	5,110,432	5,110,432	
Ending fund balance	5,545,389	5,110,432	5,109,432	5,110,432	4,466,430	4,915,432	4,855,432	
Fund Balance as a percent of total expenditures	24.26%	21.38%	21.45%	21.39%	17.63%	19.71%	19.47%	

City of Franklin
General Fund Revenue

City general fund revenue, as described below, are normally predictable, and with the majority of general fund revenue 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, as discussed below, varying factors, including the local economy, which cause fluctuations from year to year has impacted 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 government operations. The trend for property taxes as a percentage of General Fund operating revenue is as follows:

Year	2006	2007	2008	2009	2010	2011
Percentage	**60**	**62**	**63**	**65**	**68**	**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 assessments or whether significant increases in expenditures are needed to meet service needs for the City. The 2011 percentage increase is 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 is attributable to decreases in all non-tax revenue categories due to the economic slowdown. The 2009 increase in property tax percentage is 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 is attributable to development revenue being lower and less revenue being realized from the State. As a result other than property tax revenue was only slightly increased resulting in larger property tax increases. The 2007 percentage increase is attributable to no increase in EMT revenue from Milwaukee County, no increase in shared revenue and transportation revenue payments, a decrease in expenditure restraint payments and the ending of the current landfill siting revenue mid year.

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. 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 2011 is anticipated to receive $510,000 a 38.0% decrease.

Expenditure Restraint payments are provided by the State in 2011 for communities that limited their 2010 General Fund budget spending to a specified percentage, 3.0% in 2010. 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 mils and the communities that qualify. In 2011 the City of Franklin expects to receive $271,000 down from the $610,093 received in 2003 a 44.4% decrease in that period. The 2011 budget will continue the City's eligibility for the 2012 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 2011 the City of Franklin expects to receive $1,494,000 up from the $1,255,329 received in 2003 a 19.0% increase in that period.

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 taxable income. The estimated state aid payment in 2011 is approximately $38,000 compared to $42,445 received in 2010.

The recycling grant pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. The State recycling grant paid $92,521 in 2010 and is expected to pay about the same in 2011.

Overall support from the State of Wisconsin has declined over the last five year period.

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 statute. The primary source of revenue in the permit category is building, plumbing and electrical permits, which were down in 2009 and have remained at that approximate level in the last two years due to the slower development cycle currently in effect.

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 is stable.

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, planning, engineering and administrative fees charged to developers in connection with development agreements, and landfill operations.

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. Landfill charges represent amounts paid to the City from Metro Landfills in accordance with operation agreements that provide a rebate of tipping fees for City refuse deposited at the landfill and from siting agreement payments.

Intergovernmental Charges for Services

In addition to the revenue included in charges for services above a County subsidy is received toward providing the service. The subsidy to be received is $250,000 for 2011 from Milwaukee County for the County coordinated paramedic services program, as they serve a County area extending beyond the City limits.

Interest Revenue

Interest earnings on invested funds is one of two main revenue sources in this category. Interest revenue has declined by $503,239 or 68.9% over the last two years due to the economic slowdown. Earnings on the General Fund's pooled investments are expected to continue to provide respectable returns. Short term investment returns have dropped dramatically as have interest earnings on tax collections. A rebound in this revenue source will be slow in coming.

Miscellaneous Revenue

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

CITY OF FRANKLIN
2011 REVENUE BUDGET

		2008 Actual	2009 Actual	2010 Amended	2010 YTD 6/30/2010	2010 Estimated	2011 Recommend	2011 Proposed	2011 Adopted	Percent Change
GENERAL FUND										
TAXES										
PROPERTY TAXES	01.0000.4011	$14,625,838	$15,514,185	$16,124,000	$12,843,274	$16,124,000	$16,993,000	$17,040,000	$16,980,000	
PERSONAL PROPERTY TAX	01.0000.4012	6,312	21,190	$0	18,739	0	0	0	0	
MOBILE HOME TAX	01.0000.4014	28,668	27,533	30,000	14,970	27,000	27,000	27,000	27,000	
MOTEL ROOM TAX	01.0000.4022	57,090	125,520	200,000	28,039	150,000	150,000	150,000	150,000	
CABLE TV FRANCHISE	01.0000.4025	386,817	442,591	410,000	108,537	430,000	440,000	440,000	440,000	
UTILITY TAX EQUIVALENT	01.0000.4031	857,020	923,280	920,000	459,998	1,018,000	1,036,000	1,036,000	1,036,000	
Total Taxes		15,961,745	17,054,299	17,684,000	13,473,557	17,749,000	18,646,000	18,693,000	18,633,000	5.4%
INTERGOVERNMENTAL										
PER CAPITA	01.0000.4121	572,369	563,440	499,000		474,000	474,000	474,000	474,000	
MEDICAL TRANSPORT AID	01.0000.4122	27,600	36,400	11,000		36,000	36,000	36,000	36,000	
EXPENDITURE RESTRAINT	01.0000.4124	243,635	281,734	211,000		211,000	271,000	271,000	271,000	
SPECIAL UTILITY	01.0000.4125	44,097	41,333	40,000		40,000	40,000	40,000	40,000	
STATE SHARED REVENUE		887,701	922,907	761,000	0	761,000	821,000	821,000	821,000	
STATE EXEMPT COMPUTER AID	01.0000.4126	48,688	42,445	43,000		38,000	38,000	38,000	38,000	
FIRE INSURANCE TAX	01.0000.4127	105,109	110,993	110,000		115,000	115,000	115,000	115,000	
BLOCK GRANTS	01.0000.4142	168,877	0	0		0	0	0	0	
TRANSPORTATION AIDS	01.0000.4144	1,296,525	1,346,480	1,458,000	729,301	1,458,000	1,554,000	1,554,000	1,554,000	
RECYCLING GRANTS	01.0000.4146	97,694	87,938	88,000	92,521	93,000	93,000	93,000	93,000	
LAW ENFORCEMENT TRAINING	01.0000.4156	0	0	9,000	10,798	8,694	10,800	10,800	10,800	
OTHER POLICE GRANTS	01.0000.4157	3,838	28,019	3,000	-1,256	38,750	37,500	37,500	37,500	
Total Intergovernmental		2,608,433	2,538,782	2,472,000	831,364	2,512,444	2,669,300	2,669,300	2,669,300	8.4%
LICENSES & PERMITS										
CLASS A BEER	01.0000.4201	1,957	2,045	2,000	1,960	2,000	2,000	2,000	2,000	
CLASS A LIQUOR	01.0000.4202	8,593	10,468	8,000	8,750	10,500	10,500	10,500	10,500	
CLASS B BEER	01.0000.4203	3,620	3,510	3,500	3,517	3,500	3,500	3,500	3,500	
CLASS B LIQUOR	01.0000.4204	28,060	15,960	27,500	16,583	14,000	15,000	15,000	15,000	
SPECIAL CLASS B BEER	01.0000.4205	0	0	100		100	100	100	100	
BARTENDERS LICENSE	01.0000.4209	14,492	15,196	14,500	12,158	14,500	14,500	14,500	14,500	
AMUSEMENT OPERATORS	01.0000.4211	2,890	2,040	3,000	1,710	2,000	2,000	2,000	2,000	
AMUSEMENT DEVICES	01.0000.4213	5,610	6,000	5,500	4,440	5,000	5,000	5,000	5,000	
BOWLING AND POOL	01.0000.4215	775	530	500	530	500	500	500	500	
DANCE AND ENTERTAINMENT	01.0000.4217	1,950	3,425	1,000	3,675	3,400	3,400	3,400	3,400	
PEDDLERS LICENSE	01.0000.4219	24,040	24,655	0	1,177	1,000	1,000	1,000	1,000	
COMB. FOOD/PEDDLERS/INSP	01.0000.4221	7,095	9,850	0	250	0	0	0	0	
FOOD LICENSE/INSPECTION	01.0000.4223	9,135	2,170	1,500	50	0	0	0	0	
ICE LICENSE	01.0000.4225	390	0	0		0	0	0	0	
SODA LICENSE	01.0000.4227	1,035	415	250	140	250	250	250	250	
CIGARETTE LICENSE	01.0000.4229	3,300	3,110	2,500	2,300	2,500	2,500	2,500	2,500	
COUNTRY CLUB LICENSE	01.0000.4233	250	250	250	250	250	250	250	250	
SALVAGE YARD LICENSE	01.0000.4237	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
OTHER LICENSES	01.0000.4241	28,396	5,044	2,000	2,675	4,000	4,000	4,000	4,000	
ELECTRICAL CONTRACTORS	01.0000.4253	13,803	13,399	13,000	5,825	13,000	13,000	13,000	13,000	
BICYCLE LICENSE	01.0000.4257	63	54	100	103	100	100	100	100	
CAT/DOG LICENSE	01.0000.4261	9,145	9,010	10,000	7,801	9,000	9,000	9,000	9,000	
HEALTH LICENSE/INSPECTION	01.0000.4262-70		57,018	56,350	52,013	56,350	56,400	56,400	56,400	
Total Licenses		166,699	186,249	153,650	128,006	144,050	145,100	145,100	145,100	
BUILDING PERMITS	01.0000.4271	359,410	250,312	338,000	225,747	396,000	400,000	400,000	400,000	
ELECTRICAL PERMITS	01.0000.4273	87,594	55,977	83,000	33,422	71,000	70,700	70,700	70,700	
PLUMBING PERMITS	01.0000.4275	67,996	69,290	65,000	28,523	65,000	65,000	65,000	65,000	
STREET EXCAVATION PERMITS	01.0000.4277	3,275	2,400	4,000	1,675	2,400	2,500	2,500	2,500	
FILL PERMITS	01.0000.4279	1,850	6,250	5,000	700	5,000	5,000	5,000	5,000	
SIGN PERMITS	01.0000.4281	17,840	17,690	10,000	3,946	10,000	10,000	10,000	10,000	
SPECIAL EVENT PERMITS	01.0000.4285	700	750	1,000	250	1,000	1,000	1,000	1,000	
PARK PERMITS	01.0000.4287	7,917	11,429	10,500	11,356	10,500	10,500	10,500	10,500	
MISC FIRE PERMITS	01.0000.4288	6,035	5,961	6,000	4,095	6,000	6,000	6,000	6,000	
MINING & OTHER PERMITS	01.0000.4289	3,910	2,975	2,500	2,650	2,500	2,500	2,500	2,500	
Total Permits		556,526	423,034	525,000	312,365	569,400	573,200	573,200	573,200	
Total Licenses and Permits		723,225	609,283	678,650	440,371	713,450	718,300	718,300	718,300	5.8%
PENALTIES & FORFEITURES										
PENALTY/COST	01.0000.4311	352,928	385,427	400,000	235,137	400,000	400,000	400,000	400,000	
ORDINANCE VIOLATIONS-OTHER	01.0000.4331	10,000	0	0		0	0	0	0	
Total Penalties and Forfeitures		362,928	385,427	400,000	235,137	400,000	400,000	400,000	400,000	0.0%

		2008 Actual	2009 Actual	2010 Amended	2010 YTD 6/30/2010	2010 Estimated	2011 Recommend	2011 Proposed	2011 Adopted	Percent Change
CHARGES FOR SERVICES										
SUBDIVISION FILING	01.0000.4401	7,000	14,500	12,000	1,000	5,000	10,000	10,000	10,000	
LAND COMBINATION FILING	01.0000.4402	800	800	800		800	800	800	800	
CSM FILING	01.0000.4403	9,023	7,100	18,000	4,500	8,000	10,000	10,000	10,000	
SITE PLAN REVIEW	01.0000.4404	13,460	6,000	19,500	7,750	12,000	12,000	12,000	12,000	
ZONING APPEALS	01.0000.4405	2,850	2,050	5,000	500	2,000	2,000	2,000	2,000	
SPECIAL USE	01.0000.4406	10,400	7,250	16,000	3,000	8,000	8,000	8,000	8,000	
ZONING FILING	01.0000.4407	1,600	350	4,000	350	500	500	500	500	
OTHER FILING	01.0000.4409	15,064	7,661	15,000	3,842	7,500	7,500	7,500	7,500	
Planning Sub total		60,197	45,711	90,300	20,942	43,800	50,800	50,800	50,800	0.0%
PUBLICATIONS & RECORDING	01.0000.4411	2,108	3,102	6,300	1,122	3,300	3,300	3,300	3,300	
PROPERTY STATUS REPORTS	01.0000.4413	2,875	3,270	3,300	1,385	3,300	3,300	3,300	3,300	
HOME SALES REPORTS	01.0000.4414	0	0	0	5	0	0	0	0	
COPYING CHARGES	01.0000.4415	2,305	1,283	2,000	1,439	1,200	1,200	1,200	1,200	
SOIL TESTING	01.0000.4416	0	0	0		0	0	0	0	
MAP SALES	01.0000.4421	452	683	500	44	500	500	500	500	
ARCHITECTUAL BOARD REVIEW	01.0000.4425	3,300	2,650	7,200	1,000	3,600	3,600	3,600	3,600	
POLICE SERVICES	01.0000.4431	3,838	5,856	4,500	2,412	4,500	4,500	4,500	4,500	
SPECIAL EVENT PUBLIC SAFETY	01.0000.4432	33,613	1,189	1,500		1,500	1,500	1,500	1,500	
AMBULANCE SERVICES - ALS	01.0000.4440	428,403	394,707	400,000	204,085	450,000	450,000	450,000	450,000	
AMBULANCE SERVICES - BLS	01.0000.4441	513,250	471,441	500,000	222,888	450,000	450,000	450,000	450,000	
SAFETY & CPR TRAINING-FIRE	01.0000.4442	1,505	3,648	2,000	512	2,000	2,000	2,000	2,000	
FIRE SPRINKLER PLAN REVIEW	01.0000.4443	118,420	81,014	90,000	23,215	70,000	70,000	70,000	70,000	
FIRE INSPECTION SERVICES	01.0000.4444	62,785	49,995	62,000	3,765	47,000	50,000	50,000	50,000	
WEIGHTS & MEASURES CHARGES	01.0000.4449	0	280	6,800	300	1,000	6,800	6,800	6,800	
CLINIC SERVICES	01.0000.4452	62,815	55,848	75,000	7,735	55,000	55,000	55,000	55,000	
WEED CONTROL	01.0000.4470	7,441	14,090	10,050	2,440	10,050	10,050	10,050	10,050	
STREET LIGHTING	01.0000.4471	9,154	1,000	3,000	2,000	3,000	3,000	3,000	3,000	
ENGINEERING REVIEW FEES 2%	01.0000.4478	35,301	3,420	5,000		5,000	5,000	5,000	5,000	
ENGINEERING INSPECTION FEES 5%	01.0000.4479	14,235	1,635	5,000	-2,149	2,000	2,000	2,000	2,000	
DPW CHARGES	01.0000.4480	47,489	23,329	35,000	35,794	38,000	35,650	35,650	35,650	
LANDFILL OPERATIONS-DIRECT	01.0000.4492	0		0		150,000	0	0	0	
LANDFILL OPERATIONS-SEPARATE	01.0000.4493	22,542	17,009	20,000	8,903	20,000	20,000	20,000	20,000	
LANDFILL OPERATIONS-TIPPAGE	01.0000.4495	379,068	346,462	445,000	128,837	451,000	394,000	394,000	394,000	
LANDFILL OPERATIONS-EMERALD	01.0000.4496	57,266	38,158	60,000	13,610	40,000	40,000	40,000	40,000	
Total Charges for Services		1,868,363	1,565,780	1,834,450	680,284	1,855,750	1,662,200	1,662,200	1,662,200	0.0%
INTERGOVERNMENT CHARGES FOR SERVICES										
COUNTY EMT-P	01.0000.4611	168,536	271,440	250,000	23,628	250,000	250,000	250,000	250,000	
SCHOOL LIAISON OFFICER	01.0000.4615	37,620	20,144	0		0	0	0	0	
Total Intergovernmental Charges		206,156	291,584	250,000	23,628	250,000	250,000	250,000	250,000	0.0%
INTEREST REVENUE										
INTEREST ON INVESTMENTS	01.0000.4711	358,893	255,168	275,000	72,379	140,000	140,000	140,000	140,000	
INVESTMENT GAINS/LOSSES	01.0000.4713	95,714	24,330	0	-3,032	-10,000	-10,000	-10,000	-10,000	
INTEREST-TAX ROLL	01.0000.4715	270,698	116,839	115,000	91,208	115,000	115,000	115,000	115,000	
INTEREST-INTERFUND	01.0000.4716	425	0	0	0	0	0	0	0	
MISCELLANEOUS INTEREST	01.0000.4719	4,509	2,071	5,000	102	2,000	2,000	2,000	2,000	
Total Interest Revenue		730,239	398,408	395,000	160,656	247,000	247,000	247,000	247,000	-37.5%
MISCELLANEOUS REVENUE										
RENTAL-MUNICIPAL PROP	01.0000.4725	35,672	34,016	34,000	19,716	34,000	34,000	34,000	34,000	
PROPERTY SALE	01.0000.4751	4,235	0	3,000	969	3,000	3,000	3,000	3,000	
CULVERT PIPE SALES	01.0000.4753	6,150	3,250	6,300	1,385	3,700	3,300	3,300	3,300	
CULVERT-PIPE SALE-TAXABLE	01.0000.4754	0	0	0		0	0	0	0	
SALE OF STATE SEALS	01.0000.4756	1,110	660	1,000	300	1,000	1,000	1,000	1,000	
SALE OF HOUSE NUMBERS	01.0000.4757	267	154	500	64	200	300	300	300	
SALE OF RECYCLING BINS	01.0000.4759	1,767	1,583	2,500	930	1,500	2,000	2,000	2,000	
SALE OF RECYCLABLES	01.0000.4761	4,356	6,100	5,000	4,367	5,000	5,000	5,000	5,000	
INSURANCE DIVIDEND	01.0000.4771	11,049	86,803	15,000	15,253	15,000	15,000	15,000	15,000	
REFUNDS/REIMBURSEMENTS	01.0000.4781	36,329	29,672	30,000	15,355	30,000	30,000	30,000	30,000	
REFUNDS & REIMB - MADACC	01.0000.4784	4,056	5,197	4,000	2,509	4,000	4,000	4,000	4,000	
MISCELLANEOUS REVENUE	01.0000.4799	433	-3,054	600	15,876	63,600	600	600	600	
Total Miscellaneous Revenue		105,425	164,381	101,900	76,725	161,000	98,200	98,200	98,200	-3.6%
TOTAL GENERAL FUND REVENUE		22,566,514	23,007,944	23,816,000	15,921,722	23,888,644	24,691,000	24,738,000	24,678,000	3.7%
OTHER FINANCING SOURCES										
TRANSFERS FROM OTHER FUNDS	01.0000.4830	948,646	0	0		0	0	0	0	
TRANSFERS FROM FUND BALANCE	01.0000.4850	0	0	0		0	200,000	195,000	255,000	
Total Other Financing Sources		948,646	0	0	0	0	200,000	195,000	255,000	
TOTAL GENERAL FUND REVENUE & TRANSFERS		$23,515,160	$23,007,944	$23,816,000	$15,921,722	$23,888,644	$24,891,000	$24,933,000	$24,933,000	3.0%

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. General Government also includes unclassified, contingency and anticipated underexpenditure budgets for unknown needs that may come up in the coming year in any of the expenditure categories. General Government expenditures decreased 7.2% from the 2010 budget. General Government expenditures were 10.8% of the general fund expenditure budget. Reductions were in most areas including a Municipal Buildings position.

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 weight and measures. Public Safety expenditures increased 4.9% from the 2010 budget and amounts to 64.8% of the general fund expenditure budget. Personnel Reductions were in Police and Fire positions.

Public Works

Public Works is comprised of the departments that provide the infrastructure for the City. This includes engineering, highway, solid waste collection, street lighting, and weed control. Public Works expenditures have increased 4.5% over 2010 and amount to 19.6% of the general fund expenditure budget. Reductions were in most areas including a Highway position.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have increased 3.0% from 2010 and amount to 2.6% of the general fund expenditure budget due to restructuring the Sanitarian position.

Culture & Recreation

Culture & Recreation is comprised of the Parks and recreation expenses. Recreation expense includes amounts paid for St. Martins Fair expenses, senior travel and civic celebrations expenses. Culture & Recreation expenditures have decreased 1.7% from 2010 and amount to 0.7% of the general fund expenditure budget. Reductions were in Parks Department facilities costs.

Conservation & Development

Conservation & Development is comprised of the development and planning functions. Conservation & Development expenditures have decreased 17.6% from 2010 and amount to 0.5% of the general fund expenditure budget.

Transfers to other funds

Transfers consist of funds received in the General Fund and moved to another fund where expended. There are no transfers planned in the 2011 year.

The 2011 General Fund budget is also presented on this page by functional categories. Salaries, wages and benefits comprise 77% of the General Fund budget.

CITY OF FRANKLIN 2011 BUDGET		2008 Actual	2009 Actual	2010 Amended	2010 YTD 6/30/2010	2010 Estimate	2011 Dept/Request	2011 Recommend	2011 Adopted	Percent Change
	Increase over 2010 Budget									
General Fund expenditures by object:										
Salaries-Full Time	218,662	9,281,876	9,161,314	9,210,003	4,555,574	9,040,779	9,688,451	9,375,594	9,420,665	2.4%
Salaries-Part Time	19,207	398,268	368,979	398,967	190,680	399,857	414,790	418,174	418,174	4.8%
Salaries-Temporary	(14,073)	73,400	54,288	82,686	22,617	80,758	68,613	68,613	68,613	-17.0%
Salaries-Overtime	11,016	573,876	475,865	438,361	204,431	413,513	363,114	465,752	449,377	2.5%
Comptime Taken	5,609	212,696	193,019	209,391	92,533	193,913	215,000	215,000	215,000	2.7%
Longevity	(592)	31,613	33,105	36,185	17,639	35,428	35,593	35,593	35,593	-1.6%
Holiday	29,616	740,436	766,967	774,594	354,843	775,325	808,193	803,810	803,810	3.8%
Vacation	20,825	790,247	799,260	822,483	296,337	801,562	842,556	843,308	843,308	2.5%
Hazardous Materials Pay	-	9,520	10,280	10,560	4,193	10,560	10,560	10,560	10,560	0.0%
College Incentive	(384)	31,104	33,504	29,196	30,432	30,432	28,812	28,812	28,812	-1.3%
Vacancy Factor	-	0	0	-169,000	-12,050	0	0	0	0	
Allocated Payroll costs	(3,900)	-437,900	-405,775	-408,300	-191,246	-406,600	-412,200	-412,200	-412,200	1.0%
Total Salaries and wages	$285,986	$11,705,136	$11,490,806	$11,435,126	$5,565,982	$11,375,527	$12,063,482	$11,853,016	$11,881,712	2.5%
FICA	23,596	902,620	878,821	921,319	426,299	904,227	958,250	942,019	944,215	2.6%
Retirement	93,254	1,868,534	1,909,805	1,888,467	907,241	1,851,172	2,004,273	1,978,765	1,980,121	4.9%
Retiree group health	207,037	664,618	551,546	579,342	348,293	756,173	807,604	784,689	785,379	35.8%
Group health & dental	228,845	3,066,071	2,977,705	2,927,152	1,571,623	2,901,840	3,274,610	3,145,131	3,152,997	7.8%
Life Insurance	(5,982)	48,564	41,003	36,139	18,532	28,915	30,809	29,977	30,157	-16.6%
Workers Compensation Insurance	(48,241)	305,820	385,557	396,213	179,510	389,516	354,859	347,933	347,672	-12.2%
Total Benefits	498,509	6,856,226	6,744,437	6,748,632	3,451,499	6,831,843	7,430,405	7,228,514	7,240,541	7.4%
Total Salaries, Wages and Benefits	784,495	18,561,362	18,235,243	18,183,758	9,017,481	18,207,370	19,493,887	19,081,530	19,122,253	4.3%
Salaries, Wages and Benefits Percent of Total		77.6%	77.9%	76.3%	78.6%	76.2%	76.9%	76.7%	76.7%	
Insurance	7,200	235,576	231,702	240,700	221,114	243,277	247,900	247,900	247,900	3.0%
Contracted services	45,472	2,800,825	2,827,971	3,023,100	1,300,377	2,937,590	3,065,144	3,065,945	3,058,772	1.5%
Utilities	(10,250)	342,744	335,269	372,700	140,026	332,783	397,813	367,450	367,450	-2.7%
Operating supplies	(45,600)	1,084,032	917,164	1,183,900	351,441	1,122,873	1,179,333	1,137,050	1,130,100	-3.9%
Services & Charges	32,375	245,535	224,257	292,200	117,663	279,866	328,675	318,575	315,575	11.4%
Facility Charges	21,050	381,304	386,622	418,100	178,664	416,385	439,150	439,150	439,150	5.0%
Other operating expenditures	8,900	254,223	253,308	324,500	142,065	324,500	333,400	333,400	333,400	2.7%
Contingency	(211,642)	0	0	49,042	0	24,000	250,000	250,000	324,400	-39.5%
Anticipated Underexpenditures		0		-271,000	0	0	-400,000	-350,000	-406,000	0.0%
Transfers to other funds	-	0	0	0	0	0	0	0	0	0.0%
Total Non-Personal Services costs	-152,495	5,344,240	5,176,292	5,633,242	2,451,350	5,681,274	5,841,415	5,809,470	5,810,747	-1.0%
Total General Fund by object	$632,000	$23,905,602	$23,411,534	$23,817,000	$11,468,830	$23,888,644	$25,335,302	$24,891,000	$24,933,000	3.0%
General Fund Expenditures		23,905,602	23,411,534	23,817,000	11,468,830	23,888,644	25,335,302	24,891,000	24,933,000	
Expenditure Restraint Limit - 3.5%				26,388,650		26,388,650	25,054,245	25,054,245	25,054,245	
Over Limit				-2,571,650		-2,500,006	281,057	-163,245	-121,245	

The explanations of individual departments and their budgets are detailed starting on page 51.