City of Franklin
Official Budget Appropriation Units
Summary of General Fund Budget - 2014 Adopted Budget

	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimate	2014 Proposed	2014 Adopted	Change to Pr Yr Adopted
Revenue:								
Property taxes	$16,973,282	$16,204,907	$16,330,000	$16,330,000	$16,330,000	$16,220,400	$16,220,400	-0.7%
Other taxes	201,687	208,510	217,000	217,000	217,000	211,500	211,500	-2.5%
Cable TV Franchise Fee	472,049	500,322	515,000	515,000	515,000	500,000	500,000	-2.9%
Utility tax equivalent	975,702	1,061,038	1,070,000	1,070,000	1,070,000	1,059,000	1,059,000	-1.0%
Total tax revenue	18,622,720	17,974,777	18,132,000	18,132,000	18,132,000	17,990,900	17,990,900	-0.8%
Intergovernmental	2,735,049	2,802,048	2,542,600	2,542,600	2,542,600	2,542,650	2,549,550	0.3%
Licenses and permits	702,674	755,027	739,000	753,000	739,000	864,300	864,300	17.0%
Penalties and forfeitures	433,106	457,499	450,000	450,000	450,000	427,000	444,000	-1.3%
Charges for services	1,985,052	1,693,847	1,323,500	1,323,500	1,312,700	1,416,400	1,416,400	7.0%
Intergovernmental charges	245,000	103,615	125,000	125,000	125,000	125,000	125,000	0.0%
Interest revenue	229,768	213,200	142,000	142,000	8,000	138,500	138,500	-2.5%
Miscellaneous revenue	142,751	167,413	91,000	91,000	134,200	74,700	74,700	-17.9%
Transfers from other funds	110,543	0	0	0	0	400,000	400,000	0.0%
Total non-tax revenue	6,583,943	6,192,649	5,413,100	5,427,100	5,311,500	5,988,550	6,012,450	11.1%
Total revenue	25,206,663	24,167,426	23,545,100	23,559,100	23,443,500	23,979,450	24,003,350	1.9%
Transfer from fund balance	0	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	25,206,663	24,167,426	23,545,100	23,559,100	23,443,500	23,979,450	24,003,350	1.9%
Expenditures:								
Mayor - Personnel Services	18,512	18,512	18,500	18,500	18,500	18,500	18,500	0.0%
Other Services, Supplies, etc	4,835	4,800	8,100	8,100	8,100	8,100	8,100	0.0%
Aldermen - Personnel Services	47,334	47,309	47,450	47,450	47,450	47,450	47,450	0.0%
Other Services, Supplies, Etc	20,941	20,829	23,900	24,300	24,300	25,080	25,080	4.9%
Municipal Court - Personnel Servic	155,919	165,360	181,993	181,993	179,396	178,671	178,671	-1.8%
Other Services, Supplies, Etc	37,500	35,471	44,550	44,550	44,550	44,850	44,850	0.7%
Clerk - Personnel Services	280,319	285,889	291,632	291,632	281,408	284,398	284,398	-2.5%
Other Services, Supplies, Etc	22,100	24,101	26,850	26,850	26,850	26,950	26,950	0.4%
Elections - Personnel Services	15,115	71,256	18,605	18,605	12,515	41,568	41,568	123.4%
Other Services, Supplies, Etc	7,629	10,539	12,200	12,200	12,200	16,800	16,800	37.7%
Information Services	291,858	276,991	332,300	332,300	332,300	361,205	361,205	8.7%
Administration - Personnel Service	286,096	275,436	276,957	276,957	275,969	355,668	355,668	28.4%
Other Services, Supplies, Etc	114,158	112,756	154,100	154,100	151,100	209,525	209,525	36.0%
Finance - Personnel Services	422,077	433,107	476,095	476,095	474,398	404,978	404,978	-14.9%
Other Services, Supplies, Etc	56,659	56,858	63,813	63,813	60,400	56,783	56,783	-11.0%
Independent Audit	31,865	26,955	34,500	34,500	34,165	29,790	29,790	-13.7%
Assessor - Personnel Services	71,432	72,468	70,219	70,219	51,424	52,790	52,790	-24.8%
Other Services, Supplies, Etc	155,483	126,788	183,250	183,250	183,250	171,450	171,450	-6.4%
Legal Services	280,101	285,657	324,920	324,920	324,920	329,950	329,950	1.5%
Municipal Buildings - Personnel Se	73,423	51,631	62,339	62,339	44,068	34,280	34,280	-45.0%
Other Services, Supplies, Etc	130,024	145,379	132,040	132,040	132,040	134,833	134,833	2.1%
Insurance	69,292	82,344	81,050	81,050	81,050	100,647	100,647	24.2%
Unclassified	3,906	978	2,500	2,500	2,500	2,500	2,500	0.0%
Sub total General Government Pers	2,596,579	2,631,414	2,867,863	2,868,263	2,802,853	2,936,766	2,936,766	2.4%
Contingency	0	0	1,073,000	1,072,075	117,075	1,075,000	1,075,000	0.2%
Anticipated Un-spent appropriation	0	0	-350,000	-350,000	-224,000	-350,000	-360,300	2.9%
Total General Government	2,596,579	2,631,414	3,590,863	3,590,338	2,695,928	3,661,766	3,651,466	1.7%

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Summary of General Fund Budget - 2014 Adopted Budget

	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimate	2014 Proposed	2014 Adopted	Change to Pr Yr Adopted
Police Department - Personnel Ser	8,023,854	8,238,519	8,098,646	8,098,646	8,005,981	8,086,034	8,086,034	-0.2%
Other Services, Supplies, Etc	969,609	965,138	1,165,700	1,162,425	1,165,425	1,177,017	1,177,017	1.0%
Fire Department - Personnel Servic	5,592,288	5,854,034	5,601,165	5,601,165	5,493,094	5,452,854	5,452,854	-2.6%
Other Services, Supplies, Etc	391,320	391,929	397,940	397,940	397,440	402,780	393,780	-1.0%
Public Fire Protection	269,925	265,870	244,300	244,300	244,300	244,300	251,700	3.0%
Building Inspection - Personnel Se	710,182	637,194	615,564	629,564	617,920	707,157	707,157	14.9%
Other Services, Supplies, Etc	28,133	25,018	38,150	38,150	38,150	38,580	38,580	1.1%
Weights and Measures	6,800	6,800	6,800	6,800	6,800	6,800	6,800	0.0%
Total Public Safety	15,992,111	16,384,502	16,168,265	16,178,990	15,969,110	16,115,522	16,113,922	-0.3%
Engineering - Personnel Services	551,926	577,158	582,975	582,975	576,182	597,006	597,006	2.4%
Other Services, Supplies, Etc	14,703	14,372	23,930	23,930	23,930	24,132	24,132	0.8%
Highway - Personnel Services	1,777,718	1,754,016	1,767,074	1,767,074	1,731,335	1,745,877	1,745,877	-1.2%
Other Services, Supplies, Etc	690,332	679,266	784,300	791,600	794,246	819,623	819,623	4.5%
Solid Waste Collection	1,410,039	0	0	0	0	0	0	0.0%
Street Lighting	319,401	315,785	323,730	341,730	341,730	324,630	324,630	0.3%
Weed Control	15,675	14,153	15,050	15,050	15,050	15,050	15,050	0.0%
Total Public Works	4,779,794	3,354,749	3,497,059	3,522,359	3,482,473	3,526,318	3,526,318	0.8%
Health Department - Personnel Ser	508,814	504,113	504,797	504,797	507,640	557,899	557,899	10.5%
Other Services, Supplies, Etc	72,146	89,027	105,155	105,155	105,155	58,205	58,205	-44.6%
Animal Control	42,642	39,878	49,050	49,050	49,050	41,700	41,700	-15.0%
Total Health & Human Services	623,602	633,018	659,002	659,002	661,845	657,804	657,804	-0.2%
Recreation	34,501	25,235	39,000	39,000	39,000	39,000	39,000	0.0%
Parks - Personnel Services	108,210	126,711	108,191	108,191	107,783	107,910	107,910	-0.3%
Other Services, Supplies, Etc	22,822	21,894	24,710	24,710	24,710	25,172	25,172	1.9%
Total Culture and Recreation	165,533	173,840	171,901	171,901	171,493	172,082	172,082	0.1%
Planning - Personnel Services	384,515	349,538	333,860	333,860	312,904	319,708	319,708	-4.2%
Other Services, Supplies, Etc	11,251	19,716	59,850	59,850	47,730	60,750	60,750	1.5%
Econ Dev - Personnel Services	0	0	0	0	0	0	75,800	
Other Services, Supplies, Etc	8,990	8,390	14,300	14,300	15,800	15,500	15,500	8.4%
Total Conservation/development	404,756	377,644	408,010	408,010	376,434	395,958	471,758	15.6%
Transfers to other funds	0	220,000	0	85,982	38,000	400,000	400,000	0.0%
Total expenditures	24,562,374	23,775,167	24,495,100	24,616,582	23,395,283	24,929,450	24,993,350	2.0%
Net Change	644,288	392,259	-950,000	-1,057,482	48,217	-950,000	-990,000	
Beginning fund balance	5,476,585	6,120,873	6,513,132	6,513,132	6,513,132	6,561,349	6,561,349	
Ending fund balance	6,120,873	6,513,132	5,563,132	5,455,650	6,561,349	5,611,349	5,571,349	
Fund Balance as a percent of total expenditures	24.92%	27.39%	22.71%	22.16%	28.05%	22.51%	22.29%	

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Summary of General Fund Budget - 2014 Adopted Budget

	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimate	2014 Proposed	2014 Adopted	Change to Pr Yr Adopted
Special Revenue Funds								
Revenues								
Library Fund - Tax Levy	1,175,000	1,222,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	0.0%
Reciprocal Borrowing - Library	121,908	113,352	50,000	50,000	118,756	50,000	50,000	0.0%
Misc Revenue - Library	11,387	10,203	16,000	16,000	-	5,000	5,000	-68.8%
Solid Waste Collection - Fees	-	1,145,976	1,187,000	1,187,000	1,154,000	1,157,000	1,157,000	-2.5%
Misc Revenue - Solid Waste	-	448,390	428,000	428,000	408,000	405,800	405,800	-5.2%
Total Revenues	1,308,295	2,939,921	2,921,000	2,921,000	2,920,756	2,857,800	2,857,800	-2.2%
Expenditures								
Library - Personnel Services	877,705	876,875	898,098	898,098	844,664	906,567	906,567	0.9%
Other Services, Supplies, Etc	425,107	440,092	454,258	475,258	475,258	460,939	460,939	1.5%
Solid Waste - Personnel Services	-	27,369	22,597	22,597	21,833	22,194	22,194	-1.8%
Other Services, Supplies, Etc	-	1,466,450	1,525,337	1,525,337	1,455,333	1,501,560	1,501,560	-1.6%
Total Expenditures	1,302,812	2,810,787	2,900,290	2,921,290	2,797,088	2,891,260	2,891,260	-0.3%
Net Revenues (Expenditures)	5,482	129,134	20,710	(290)	123,668	(33,460)	(33,460)	
Fund Balance								
Beginning of the Year	390,683	396,165	525,299	525,299	525,299	648,967	648,967	
End of the Year	396,165	525,299	546,009	525,009	648,967	615,507	615,507	
Sanitary Sewer Fund								
Revenues								
Metered Sales	3,081,971	3,104,157	3,196,000	3,196,000	3,196,000	3,291,879	3,291,879	3.0%
Other Revenue	81,536	64,194	51,000	51,000	51,000	51,000	51,000	0.0%
Total Revenues	3,163,507	3,168,352	3,247,000	3,247,000	3,247,000	3,342,879	3,342,879	3.0%
Personnel Services	464,662	470,133	492,677	492,677	450,912	462,678	462,678	-6.1%
Other Services, Supplies, Etc	2,331,928	2,296,508	2,550,050	2,550,050	2,550,050	2,659,333	2,659,333	4.3%
Total Expenditures	2,796,590	2,766,641	3,042,727	3,042,727	3,000,962	3,122,011	3,122,011	2.6%
Net Revenue (Expenditures)	366,917	401,711	204,273	204,273	246,038	220,868	220,868	
Net interest Income (Expense)	-	-	-	-	-	-	-	
Invested in Capital Assets	607,726	9,994	(34,350)	(34,350)	-	(1,573,425)	(1,573,425)	
Net Change in Retained Earnings	974,643	411,705	169,923	169,923	246,038	(1,352,557)	(1,352,557)	
Beginning Retained Earnings	1,036,614	2,011,257	2,422,961	2,422,961	2,422,961	2,668,999	2,668,999	
Ending Retained Earnings	2,011,257	2,422,961	2,592,884	2,592,884	2,668,999	1,316,442	1,316,442	
Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement								
Revenue								
Property Taxes-Capital Outlay	380,000	384,000	394,000	394,000	394,000	430,000	430,000	9.1%
Property Taxes-Equip Replacem	130,000	281,000	285,000	285,000	285,000	337,000	337,000	18.2%
Property Taxes-Street Improven	400,000	604,000	610,000	610,000	610,000	681,600	681,600	11.7%
Intergovernmental Revenue	6,119	157,814	25,000	25,000	-	78,000	78,000	212.0%
Landfill Siting Revenue	450,000	450,000	450,000	450,000	450,000	300,000	300,000	-33.3%
Miscellaneous Revenue	130,581	276,240	79,000	89,000	101,000	30,000	30,000	-62.0%
Transfers In from Other Funds	-	310,031	-	-	-	200,000	200,000	
Total Revenue	1,496,699	2,463,085	1,843,000	1,853,000	1,840,000	2,056,600	2,056,600	11.6%
Capital Outlay-Equip Replacement	296,003	528,716	403,000	420,000	420,000	231,500	231,500	-42.6%
Capital Outlay-Capital Outlay	645,776	521,644	683,074	693,074	668,116	641,646	641,646	-6.1%
Capital Outlay-Street Improvement	748,347	1,087,091	778,450	778,450	775,000	1,160,000	1,160,000	49.0%
Total Expenditures	1,690,126	2,137,450	1,864,524	1,891,524	1,863,116	2,033,146	2,033,146	9.0%
Net Capital Revenues (Expenditure	-193,427	325,635	-21,524	-38,524	-23,116	23,454	23,454	
Beginning Fund Balance	2,318,944	2,125,517	2,451,152	2,429,628	2,451,152	2,088,303	2,428,036	
Ending Fund Balance	2,125,517	2,451,152	2,429,628	2,391,104	2,428,036	2,111,757	2,451,490	

City of Franklin
Official Budget Appropriation Units
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	2011 Actual	2012 Actual	2013 Adopted Budget	2013 Amended Budget	2013 Estimate	2014 Proposed	2014 Adopted	Change to Pr Yr Adopted
DEBT SERVICE FUND								
Revenue								
Property Taxes	1,900,000	1,750,000	1,650,000	1,650,000	1,650,000	1,600,000	1,600,000	-3.0%
Other Financing Source:								
Transfer from Other Funds	259,624	161,347	206,000	206,000	245,113	158,000	158,000	-23.3%
Transfer from TIF Districts	174,164	28,363	0	0	0	0	0	
Transfer from Special Assessm	345,720	0	148,380	148,380	83,874	219,644	219,644	48.0%
Total Revenue	2,679,508	1,939,710	2,004,380	2,004,380	1,978,987	1,977,644	1,977,644	-1.3%
Proceeds from Borrowing	0	0	0	0	0	2,000,000	2,000,000	
Debt Service *	1,729,508	8,764,318	1,029,380	1,029,380	1,029,380	915,644	915,644	-11.0%
Bond Issue Cost								
Refunded Debt								
Transfer to Other Funds						2,000,000	2,000,000	
Interfund Loan Payments			975,000	975,000	975,000	1,062,000	1,062,000	8.9%
Beginning of the Year	(3,738,000)	(3,738,000)	(3,086,608)	(3,086,608)	(3,086,608)	(2,137,000)	(2,137,000)	
Interfund advances (Payments)	(950,000)	7,476,000	(975,000)	(975,000)	(975,000)	(1,062,000)	(1,062,000)	
End of the Year	(3,738,000)	(3,086,608)	(2,111,608)	(2,111,608)	(2,137,000)	(1,075,000)	(1,075,000)	
CAPITAL IMPROVEMENT FUND								
Revenue								
Landfill Siting	113,620	205,981	215,500	215,500	240,000	296,000	296,000	37.4%
Miscellaneous	1,091,182	702,648	1,000,000	1,000,000	82,000	3,700,000	3,700,000	270.0%
Other (Grants, Impact Fees, etc)	53,321	431	370,080	579,626	402,986	2,001,669	1,757,140	374.8%
Total Revenues	1,258,122	909,060	1,585,580	1,795,126	724,986	5,997,669	5,753,140	
Expenditures								
Capital Outlay	1,402,868	882,004	1,844,830	2,125,537	851,037	7,636,562	7,475,033	305.2%
Net Revenues (Expenditures)	-144,746	27,056	-259,250	-330,411	-126,051	-1,638,893	-1,721,893	
Debt Proceeds	0	0	200,000	200,000	0	1,950,000	1,950,000	875.0%
Beginning Fund Balance	391,301	246,555	273,611	273,611	273,611	147,560	147,560	
Ending Fund Balance	246,555	273,611	214,361	143,200	147,560	458,667	375,667	
DEVELOPMENT FUND								
Impact Fees	489,058	764,478	550,000	550,000	671,400	645,000	645,000	17.3%
Other Income	50,586	123,111	111,570	111,570	130,314	95,694	95,694	-14.2%
Total Revenues	539,644	887,589	661,570	661,570	801,714	740,694	740,694	
Transfer to Debt Service	259,624	161,347	455,176	455,176	245,113	455,176	455,176	0.0%
Transfer to Capital Improvement	0	0	273,360	322,080	0	1,557,949	1,557,949	469.9%
Other	5,806	6,551	0	9,600	9,600	0	0	
Shortfall of Available Fees	0	0	-225,000	-225,000	0	0	0	
Total Expenditures	265,430	167,898	503,536	561,856	254,713	2,013,125	2,013,125	
Net Revenues (Expenditures)	274,213	719,692	158,034	99,714	547,001	-1,272,431	-1,272,431	
Beginning Fund Balance	3,620,826	3,895,039	4,614,731	4,614,731	4,614,731	5,161,732	5,161,732	
Ending Fund Balance	3,895,039	4,614,731	4,772,765	4,714,445	5,161,732	3,889,301	3,889,301	

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	2009	2010	2011	2012	2013	2014
Percentage	**64**	**67**	**68**	**69**	**69**	**68**

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. As a result non-property tax revenue has only slightly increased resulting in larger property tax increases.

Looking at per capita tax levy:

	2009	2010	2011	2012	2013	2014
Population	33,700	35,451	35,504	35,520	35,810 E	36,100 E
Tax Levy						
General Fund	$15,535,375	$16,121,570	$16,973,282	$16,226,000	$16,330,000	$16,220,400
Library	1,150,000	1,150,000	1,175,000	1,222,000	1,240,000	1,240,000
Capital	1,552,000	1,252,000	910,000	1,269,000	1,289,000	1,448,600
Debt Service	1,900,000	1,900,000	1,900,000	1,750,000	1,650,000	1,600,000
Total Tax Levy	$20,137,375	$20,423,570	$20,958,282	$20,467,000	$20,509,000	$20,509,000
Per Capita						
General Fund	$460.99	$454.76	$478.07	$455.79	$456.02	$449.32
Library	34.12	32.44	33.09	34.33	34.63	34.35
Capital	46.05	35.32	25.63	35.65	36.00	40.13
Debt Service	56.38	53.60	53.52	49.16	46.07	44.32
Total Tax Levy	$597.55	$576.11	$590.31	$574.92	$572.72	$568.12

The per capita property tax levy has declined from a high of $597.55 in 2009 to a low of $568.12 in 2014. 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 within 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 Shared 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 2014 is anticipated to receive $475,000 a 42.2% decrease. In 2013 this revenue declined by $4,000. No changes are anticipated for 2014.

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 2014. 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 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 2014 this revenue source is expected to increase $38,425 to $255,525. The large drop in the tax rate in 2012 reduced Franklin's eligible tax base for Expenditure Restraint in the State's formula. The 2014 expenditure budget will continue the City's eligibility for the 2015 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 2014 the City of Franklin expects to receive $1,295,600, down 5.0% from the 2013 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 2014 is approximately $350,925 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 eight 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 since due to the slower development cycle currently in effect. The 2014 budget anticipates an increase of 23% over the 2013 budget to $688,000 in Building, Plumbing and Electrical permit revenues. This compares to $1,197,000 in such permit revenue in 2006, before the economic slowdown.

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. The 2014 projection is $444,000 as compared to $457,500 in 2012 and $450,000 projected for 2013.

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 71%), 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 was $103,600 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. In 2012, the County negotiated a three year agreement that has Franklin receiving $125,000 per year in Emergency Medical Service aids.

Interest Revenue

Investment Interest earnings is one, of two, main revenue sources in this category. Investment interest revenue has declined following interest rates decline since 2009. 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. Another component of Investment

results are realized and unrealized gains/losses on fixed income investments. As interest rates began to rise in the summer of 2013, some unrealized losses were recorded. More are anticipated in 2014. Since the investments are anticipated to be held to maturity, any unrealized losses will be recovered.

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 $82,000, rising to an estimated $91,000 in 2013. For 2014, $70,000 is planned.

Miscellaneous Revenue

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

CITY OF FRANKLIN
2014 REVENUE BUDGET

			2011 Actual	2012 Actual	2013 Amended	2013 Estimated	2014 Dept/Request	2014 Recommend	2014 Proposed	2014 Adopted	Percent Change
GENERAL FUND											
TAXES											
PROPERTY TAXES		01.0000.4011	$16,956,185	$16,180,145	$16,330,000	16,330,000	$16,515,400	$16,220,400	$16,220,400	$16,220,400	
PERSONAL PROPERTY TAX		01.0000.4012	17,097	24,762	$0	0	0	0	0	0	
MOBILE HOME TAX		01.0000.4014	26,266	25,186	27,000	27,000	26,500	26,500	26,500	26,500	
MOTEL ROOM TAX		01.0000.4022	175,421	183,324	190,000	190,000	185,000	185,000	185,000	185,000	
CABLE TV FRANCHISE	Admin	01.0000.4025	472,049	500,322	515,000	515,000	500,000	500,000	500,000	500,000	
UTILITY TAX EQUIVALENT		01.0000.4031	975,702	1,061,038	1,070,000	1,070,000	1,059,000	1,059,000	1,059,000	1,059,000	
Total Taxes			18,622,720	17,974,777	18,132,000	18,132,000	18,285,900	17,990,900	17,990,900	17,990,900	-0.8%
INTERGOVERNMENTAL											
PER CAPITA		01.0000.4121	484,264	450,453	402,000	402,000	402,000	402,000	402,000	402,000	
MEDICAL TRANSPORT AID		01.0000.4122	25,600	28,700	31,000	31,000	31,000	31,000	31,000	31,000	
SPECIAL UTILITY		01.0000.4125	43,229	0	42,000	42,000	42,000	42,000	42,000	42,000	
STATE SHARED REVENUE			553,093	479,153	475,000	475,000	475,000	475,000	475,000	475,000	0.0%
EXPENDITURE RESTRAINT		01.0000.4124	270,740	377,334	217,100	217,100	220,000	220,000	220,000	255,525	
STATE EXEMPT COMPUTER AID		01.0000.4126	41,938	325,343	307,000	307,000	292,550	305,150	305,150	350,925	
FIRE INSURANCE TAX	Fire	01.0000.4127	114,483	122,649	115,000	115,000	112,500	112,500	112,500	112,500	
BLOCK GRANTS		01.0000.4143	53,788	0	0	0	0	0	0	0	
TRANSPORTATION AIDS		01.0000.4144	1,554,609	1,399,148	1,363,000	1,363,000	1,350,000	1,370,000	1,370,000	1,295,600	
RECYCLING GRANTS		01.0000.4146	59,818	0	0	0	0	0	0	0	
LAW ENFORCEMENT TRAINING	Police	01.0000.4156	9,900	9,100	10,000	10,000	10,000	10,000	10,000	10,000	
OTHER POLICE GRANTS	Police	01.0000.4157	76,681	89,321	55,500	55,500	50,000	50,000	50,000	50,000	
Total Intergovemmental			2,735,049	2,802,048	2,542,600	2,542,600	2,510,050	2,542,650	2,542,650	2,649,550	0.3%
LICENSES & PERMITS											
CLASS A BEER	Clerk	01.0000.4201	2,035	1,970	2,000	2,000	2,000	2,000	2,000	2,000	
CLASS A LIQUOR	Clerk	01.0000.4202	9,155	9,552	8,500	8,500	9,000	9,000	9,000	9,000	
CLASS B BEER	Clerk	01.0000.4203	3,420	3,805	3,500	3,500	3,500	3,500	3,500	3,500	
CLASS B LIQUOR	Clerk	01.0000.4204	16,070	16,425	16,000	16,000	16,000	16,000	16,000	16,000	
SPECIAL CLASS B BEER	Clerk	01.0000.4205	10	0	0	0	0	0	0	0	
BARTENDERS LICENSE	Clerk	01.0000.4209	15,998	15,003	16,600	16,600	16,500	16,500	16,500	16,500	
AMUSEMENT OPERATORS	Clerk	01.0000.4211	1,435	0	2,000	2,000	0	0	0	0	
AMUSEMENT LICENSES	Clerk	01.0000.4213	6,300	9,180	5,000	5,000	7,000	7,000	7,000	7,000	
BOWLING AND POOL	Clerk	01.0000.4215	530	250	500	500	750	750	750	750	
DANCE AND ENTERTAINMENT	Clerk	01.0000.4217	3,400	3,405	4,000	4,000	4,000	4,000	4,000	4,000	
PEDDLERS LICENSE	Clerk	01.0000.4219	3,205	1,980	2,000	2,000	2,000	2,000	2,000	2,000	
COMB. FOOD/PEDDLERS/INSP	Clerk	01.0000.4221		195	0	0	0	0	0	0	
FOOD LICENSE/INSPECTION	Clerk	01.0000.4222-3	962	1,027	0	0	1,000	1,000	1,000	1,000	
ICE LICENSE	Clerk	01.0000.4225			0	0	0	0	0	0	
SODA LICENSE	Clerk	01.0000.4227	485	400	450	450	400	400	400	400	
CIGARETTE LICENSE	Clerk	01.0000.4229	2,300	2,604	2,000	2,000	2,500	2,500	2,500	2,500	
COUNTRY CLUB LICENSE	Clerk	01.0000.4233	250	250	250	250	250	250	250	250	
SALVAGE YARD LICENSE	Clerk	01.0000.4237	1,400	1,400	2,100	2,100	1,750	1,750	1,750	1,750	
OTHER LICENSES	Clerk	01.0000.4241	2,782	3,727	4,500	4,500	3,500	3,500	3,500	3,500	
TECHNOLOGY FEE		01.0000.4242	7,682	7,923	4,000	4,000	3,000	3,000	3,000	3,000	
ELECTRICAL CONTRACTORS	Inspection	01.0000.4253	14,310	14,903	2,000	2,000	14,500	0	0	0	
BICYCLE LICENSE	Police	01.0000.4257	65	142	100	100	250	250	250	250	
CAT/DOG LICENSE	Treasurer	01.0000.4261	7,812	6,772	9,000	9,000	9,000	9,000	9,000	9,000	
HEALTH LICENSE/INSPECTION		01.0000.4262-70	55,945	58,767	56,000	56,000	56,000	56,000	56,000	56,000	
Total Licenses			155,551	159,680	140,500	140,500	152,900	138,400	138,400	138,400	-1.5%
BUILDING PERMITS	Inspection	01.0000.4271	359,090	396,517	436,000	422,000	528,500	528,500	528,500	528,500	
ELECTRICAL PERMITS	Inspection	01.0000.4273	79,123	77,244	74,000	74,000	75,000	89,500	89,500	89,500	
PLUMBING PERMITS	Inspection	01.0000.4275	63,702	72,928	63,500	63,500	70,000	70,000	70,000	70,000	
STREET EXCAVATION PERMITS	Engineerin	01.0000.4277	4,779	10,701	2,500	2,500	3,000	3,000	3,000	3,000	
FILL PERMITS	Engineerin	01.0000.4279	1,650	7,800	5,000	5,000	5,000	5,000	5,000	5,000	
SIGN PERMITS	Inspection	01.0000.4281	18,475	9,500	10,000	10,000	10,000	10,000	10,000	10,000	
SPECIAL EVENT PERMITS	Clerk	01.0000.4285	100	400	1,000	1,000	400	400	400	400	
PARK PERMITS		01.0000.4287	11,949	12,597	12,000	12,000	12,000	12,000	12,000	12,000	
MISC FIRE PERMITS	Fire	01.0000.4288	5,390	4,840	6,000	6,000	5,000	5,000	5,000	5,000	
MINING & OTHER PERMITS	Clerk	01.0000.4289	2,865	2,820	2,500	2,500	2,500	2,500	2,500	2,500	
Total Permits			547,123	595,347	612,500	598,500	711,400	725,900	725,900	725,900	21.3%
Total Licenses and Permits			702,674	755,027	753,000	739,000	864,300	864,300	864,300	864,300	17.0%
PENALTIES & FORFEITURES											
PENALTY/COST	Police	01.0000.4311	428,686	457,499	450,000	450,000	387,000	427,000	427,000	444,000	
PARKING VIOLATIONS	Police	01.0000.4321			0	0	0	0	0	0	
ORDINANCE VIOLATIONS-OTHER	Clerk	01.0000.4331	4,420		0	0	0	0	0	0	
Total Penalties and Forfeitures			433,106	457,499	450,000	450,000	387,000	427,000	427,000	444,000	-1.3%

CITY OF FRANKLIN
2014 REVENUE BUDGET

			2011 Actual	2012 Actual	2013 Amended	2013 Estimated	2014 Dept/Request	2014 Recommend	2014 Proposed	2014 Adopted	Percent Change
CHARGES FOR SERVICES											
SUBDIVISION FILING	Planning	01.0000.4401	5,500	22,000	6,000	15,000	15,000	15,000	15,000	15,000	
LAND COMBINATION FILING	Planning	01.0000.4402	0	800	0	400	1,200	1,200	1,200	1,200	
CSM FILING	Planning	01.0000.4403	12,135	6,000	12,800	9,000	10,500	10,500	10,500	10,500	
SITE PLAN REVIEW	Planning	01.0000.4404	8,350	6,825	9,000	8,375	11,625	11,625	11,625	11,625	
ZONING APPEALS	Planning	01.0000.4405	2,500	2,000	3,500	1,350	2,750	2,750	2,750	2,750	
SPECIAL USE	Planning	01.0000.4406	13,500	12,250	16,250	7,250	12,000	12,000	12,000	12,000	
ZONING FILING	Planning	01.0000.4407	1,700	4,100	3,200	4,450	4,450	4,450	4,450	4,450	
OTHER FILING	Planning	01.0000.4409	6,050	10,055	8,250	9,375	16,425	16,425	16,425	16,425	
Planning Sub total			49,735	64,030	59,000	55,200	73,950	73,950	73,950	73,950	25.3%
PUBLICATIONS & RECORDING	Clerk	01.0000.4411	1,927	2,464	2,000	2,000	2,000	2,000	2,000	2,000	
PROPERTY STATUS REPORTS	Clerk	01.0000.4413	3,850	6,011	2,500	2,500	2,500	2,500	2,500	2,500	
HOME SALES REPORTS	Clerk	01.0000.4414	10	0	0	0	0	0	0	0	
COPYING CHARGES	Clerk	01.0000.4415	1,321	990	1,200	1,200	1,200	1,200	1,200	1,200	
SOIL TESTING		01.0000.4416	225	825	0	0	250	250	250	250	
MAP SALES		01.0000.4421	1,210	985	500	500	1,000	1,000	1,000	1,000	
ARCHITECTUAL BOARD REVIEW	Inspection	01.0000.4425	6,485	6,460	3,300	3,300	3,300	3,300	3,300	3,300	
POLICE SERVICES	Police	01.0000.4431	5,955	7,594	4,500	4,500	7,500	7,500	7,500	7,500	
SPECIAL EVENT PUBLIC SAFETY	Clerk	01.0000.4432	5,043	9,321	1,500	1,500	1,500	1,500	1,500	1,500	
CONSTABLE	Police	01.0000.4433			0	0	0	0	0	0	
AMBULANCE SERVICES - ALS	Fire	01.0000.4440	481,651	536,188	520,000	520,000	554,600	556,700	556,700	556,700	
AMBULANCE SERVICES - BLS	Fire	01.0000.4441	424,529	442,676	417,000	417,000	450,000	450,000	450,000	450,000	
SAFETY & CPR TRAINING-FIRE	Fire	01.0000.4442	3,662	190	2,000	2,000	2,000	2,000	2,000	2,000	
FIRE SPRINKLER PLAN REVIEW	Fire	01.0000.4443	59,045	79,595	60,000	60,000	60,000	60,000	60,000	60,000	
FIRE INSPECTION SERVICES	Fire	01.0000.4444	42,880	42,158	30,000	30,000	30,000	30,000	30,000	30,000	
QUARRY REIMBURSEMENT	Fire	01.0000.4445		10,136	42,000	35,000	42,000	42,000	42,000	42,000	
WEIGHTS & MEASURES CHARGES	Clerk	01.0000.4449	560	4,263	6,800	6,800	4,000	4,000	4,000	4,000	
CLINIC SERVICES	Health	01.0000.4452	41,520	60,977	56,000	56,000	60,000	60,000	60,000	60,000	
WEED CONTROL	Clerk	01.0000.4470	16,850	16,262	15,050	15,050	14,000	14,000	14,000	14,000	
STREET LIGHTING	Highway	01.0000.4471	11,431	11,845	3,000	3,000	8,000	8,000	8,000	8,000	
ENGINEERING REVIEW FEES 2%	Engineerin	01.0000.4478	0	0	1,000	1,000	1,000	1,000	1,000	1,000	
ENGINEERING INSPECTION FEES 5%	Engineerin	01.0000.4479	8,663	6,681	1,000	1,000	1,000	1,000	1,000	1,000	
DPW CHARGES	Highway	01.0000.4480	302,295	304,737	35,650	35,650	35,000	35,000	35,000	35,000	
LANDFILL OPERATIONS-DIRECT		01.0000.4492			0	0	0	0	0	0	
LANDFILL OPERATIONS-SEPARATE		01.0000.4493	18,074		19,500	19,500	19,500	19,500	19,500	19,500	
LANDFILL OPERATIONS-TIPPAGE		01.0000.4495	451,288		0	0	0	0	0	0	
LANDFILL OPERATIONS-EMERALD		01.0000.4496	46,842	79,459	40,000	40,000	40,000	40,000	40,000	40,000	
Total Charges for Services			1,985,052	1,693,847	1,323,500	1,312,700	1,414,300	1,416,400	1,416,400	1,416,400	7.0%
INTERGOVERNMENT CHARGES FOR SERVICES											
COUNTY EMT-P	Fire	01.0000.4611	$245,000	$103,615	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	
Total Intergovernmental Charges			245,000	103,615	125,000	125,000	125,000	125,000	125,000	125,000	0.0%
INTEREST REVENUE											
INTEREST ON INVESTMENTS	Treasurer	01.0000.4711	89,964	123,658	75,000	75,000	105,000	90,000	90,000	90,000	
INVESTMENT GAINS/LOSSES	Treasurer	01.0000.4713	14,233	4,156	-10,000	-160,000	-15,000	-23,000	-23,000	-23,000	
INTEREST-TAX ROLL	Treasurer	01.0000.4715	124,052	82,157	75,000	91,000	90,000	70,000	70,000	70,000	
INTEREST-INTERFUND	Treasurer	01.0000.4716	39	0	0	0	0	0	0	0	
MISCELLANEOUS INTEREST		01.0000.4719	1,481	3,229	2,000	2,000	1,500	1,500	1,500	1,500	
Total Interest Revenue			229,768	213,200	142,000	8,000	181,500	138,500	138,500	138,500	-2.5%
MISCELLANEOUS REVENUE											
RENTAL-MUNICIPAL PROP		01.0000.4725	39,470	40,624	34,000	34,000	34,000	34,000	34,000	34,000	
PROPERTY SALE		01.0000.4751-2	3,308	0	3,000	3,000	0	0	0	0	
CULVERT PIPE SALES	Engineerin	01.0000.4753	7,327	7,406	3,300	3,300	0	0	0	0	
SALE OF STATE SEALS	Inspection	01.0000.4756	1,125	2,240	1,000	1,000	1,100	1,100	1,100	1,100	
SALE OF HOUSE NUMBERS	Inspection	01.0000.4757	213	381	300	300	350	350	350	350	
SALE OF RECYCLING BINS	Treasurer	01.0000.4759	1,960	0	0	0	0	0	0	0	
SALE OF RECYCLABLES	Engineerin	01.0000.4761	6,131		0	0	0	0	0	0	
SALE OF RADON TEST KITS		01.0000.4763	992		0	0	0			0	
INSURANCE DIVIDEND	Admin	01.0000.4771	16,360	0	15,000	58,200	15,000	15,000	15,000	15,000	
REFUNDS/REIMBURSEMENTS		01.0000.4781	59,381	99,901	30,000	30,000	20,000	20,000	20,000	20,000	
REFUNDS & REIMB - ELECTIONS	Clerk	01.0000.4782	2,029	0	0	0	0	0	0	0	
REFUNDS & REIMB - MADACC	Admin	01.0000.4784	3,564	4,784	3,800	3,800	3,500	3,500	3,500	3,500	
MISCELLANEOUS REVENUE		01.0000.4798-9	890	12,077	600	600	750	750	750	750	
Total Miscellaneous Revenue			142,751	167,413	91,000	134,200	74,700	74,700	74,700	74,700	-17.9%
TOTAL GENERAL FUND REVENUE			25,096,120	24,167,426	23,559,100	23,438,300	23,842,750	23,579,450	23,579,450	23,603,350	0.2%
OTHER FINANCING SOURCES											
TRANSFERS FROM TIF		01.0000.4830			0	0	0	0	0	0	
TRANSFERS FROM OTHER FUNDS		01.0000.4830	110,543		0	0	0	0	0	0	
TRANSFERS FROM WATER		01.0000.4831			0	0	0	0	0	0	
TRANSFERS FROM SEWER		01.0000.4832			0	0	0	0	0	0	
TRANSFERS FROM FUND BALANCE		01.0000.4850	0		0	0	0	0	0	0	
TRANSFER FR STR IMPROVEMENT - DPW		01.0000.4838						200,000	200,000	200,000	
TRANSFER FR CAPITAL IMPROVEMENT - DPW		01.0000.4837						200,000	200,000	200,000	
Total Other Financing Sources			110,543	0	0	0	0	400,000	400,000	400,000	
TOTAL GENERAL FUND REVENUE & TRANSFERS			$25,206,663	$24,167,426	$23,559,100	$23,438,300	$23,842,750	$23,979,450	$23,979,450	$24,003,350	1.9%
									$23,979,450	$24,003,350	
									-$16,220,400	-$16,220,400	
									$0	$0	
									$7,759,050	$7,782,950	

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 2.0%, the General Government category of expenditures is expected to increase 1.7% from the 2013 budget. General Government expenditures are 14.6% of the general fund expenditure budget. Contingency represents 4.3% of General Fund expenditures. 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 0.3% from the 2013 budget and amounts to 64.5% of the general fund expenditure budget, down from 66.0% in 2013.

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 increased 0.8% from 2013. Public Works represent 14.1% 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 decreased 0.2% from 2013 and amount to 2.6% 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 increased 0.1% from 2013 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 increased 15.6% from 2013 and amount to 1.9% of the general fund expenditure budget.

Transfers to other funds

There are $400,000 of transfers planned in the 2014 year. Transfers consist of funds received in the General Fund and moved to another fund where expended.

The 2014 General Fund budget is also presented, on a following page, by functional categories. Salaries, wages and benefits comprise 76.3% of the General Fund budget. The most significant change in 2014 compared to the 2013 adopted budget is in reduced retirement costs. These costs are expected to decline as a result of a reduced WRS rate and contributions from Public Safety employees, planned to be 7.0% in 2014 (up from 3.0% in 2013).

The explanations of individual departments and their budgets are detailed later.

CITY OF FRANKLIN 2014 BUDGET	Old Acct #	2011 Actual	2012 Actual	2013 Adopted	2013 Amended	2013 Estimate	2014 Proposed	2014 Adopted	Change Pr Yr Adopted
	Increase over Chng to 2013 Adopted								
General Fund expenditures by object:									
Salaries-Full Time	605,086	9,389,002	9,450,664	9,631,900	9,631,900	9,656,766	10,178,659	10,236,986	6.3%
Salaries-Part Time	(87,030)	380,507	443,943	474,244	486,944	321,159	387,214	387,214	-18.4%
Salaries-Temporary	15,713	68,372	111,636	74,352	74,352	65,548	90,065	90,065	21.1%
Salaries-Overtime	19,462	535,546	740,610	462,263	462,263	549,373	481,725	481,725	4.2%
Comptime Taken	(4,501)	187,606	174,006	211,651	211,651	193,400	207,150	207,150	-2.1%
Longevity	(182)	36,113	38,360	39,414	39,414	37,666	39,232	39,232	-0.5%
Holiday	17,397	788,105	802,830	835,893	835,893	828,761	853,290	853,290	2.1%
Vacation	15,843	834,537	871,635	926,564	926,564	881,599	942,407	942,407	1.7%
Hazardous Materials Pay	-	7,237	8,434	10,560	10,560	10,560	10,560	10,560	0.0%
College Incentive	1,986	30,588	32,448	28,596	28,596	29,706	30,582	30,582	6.9%
Vacancy Factor	-	0	0	0	0	0		0	
Vehicle Allowance							6,000	6,000	
	-	-410,400	-399,100	-405,000	-405,000	-405,000	-405,000	-405,000	0.0%
Total Salaries and wages	$583,774	$11,847,212	$12,275,466	$12,290,437	$12,303,137	$12,169,538	$12,821,884	$12,880,211	4.8%
Social Security Tax	40,661	906,383	930,267	974,553	975,653	962,318	1,010,751	1,015,214	4.2%
Retirement plan contributions	(562,132)	1,993,195	2,026,156	1,718,512	1,718,512	1,744,406	1,155,963	1,156,380	-32.7%
Retiree group health	(45,083)	785,896	794,785	816,920	816,920	813,558	771,119	771,837	-5.5%
Group health & dental	(34,047)	3,136,843	3,057,720	2,865,907	2,865,907	2,660,989	2,820,371	2,831,860	-1.2%
Life Insurance	5,428	32,435	33,038	34,030	34,030	36,274	39,200	39,458	16.0%
Workers Compensation Insurance	17,885	352,667	344,819	355,703	355,903	350,884	373,460	373,588	5.0%
Total Benefits	-577,288	7,207,419	7,186,784	6,765,625	6,766,925	6,568,429	6,170,864	6,188,337	-8.5%
Total Salaries, Wages and Benefits	6,486	19,054,630	19,462,250	19,056,062	19,070,062	18,737,967	18,992,748	19,068,548	0.1%
Salaries, Wages and Benefits Percent of Total		77.6%	81.9%	77.8%	77.5%	80.1%	76.2%	76.3%	
Property & Casualty Insurance	20,011	244,892	259,831	260,450	260,450	260,450	280,461	280,461	7.7%
Contracted services	24,196	2,904,850	1,492,825	1,820,775	1,832,000	1,822,265	1,853,971	1,844,971	1.3%
Utilities	(2,104)	349,035	351,758	378,320	378,320	378,320	376,216	376,216	-0.6%
Operating supplies	22,881	1,078,013	1,046,084	1,196,175	1,207,375	1,208,862	1,219,056	1,219,056	1.9%
Services & Charges	12,703	218,299	234,138	336,493	336,493	336,019	349,196	349,196	3.8%
Facility Charges	8,977	427,436	428,484	457,425	457,425	457,425	466,402	466,402	2.0%
Other operating expenditures	7,400	285,217	279,796	266,400	266,400	262,900	266,400	273,800	2.8%
Contingency	2,000	0	0	1,073,000	1,072,075	117,075	1,075,000	1,075,000	0.2%
Anticipated Un-spent appropriations	(10,300)			-350,000	-350,000	-224,000	-350,000	-360,300	0.0%
Transfers to other funds	400,000	0	220,000	0	85,982	38,000	400,000	400,000	0.0%
Total Non-Personal Services costs	485,764	5,507,743	4,312,916	5,439,038	5,546,520	4,657,316	5,936,702	5,924,802	8.9%
Total General Fund by object	$492,250	$24,562,373	$23,775,167	$24,495,100	$24,616,582	$23,395,283	$24,929,450	$24,993,350	2.0%
General Fund Expenditures		24,562,373		24,495,100	24,616,582	23,395,283	24,929,450	24,993,350	
Expenditure Restraint Limit - CPI + Growth*60% = 2.4+0.588				25,696,188	25,696,188	25,054,245		25,227,014	
Over Limit				-1,201,088	-1,079,606	-1,658,962		-233,664	