

**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 real property and business personal property owners at a calculated rate per \$1,000 of assessed value. 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	2013	2014	2015	2016	2017	2018
Percentage	69	68	67	68	68	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. In 2017, Hotel Taxes were limited by State Statutes to 2014 levels, and will be further restricted to 2010 levels by 2021. The creation of TID5 related to the Baseball Commons development will result in increased 2018 Building Permit revenues.

The city's tax levy on a per capita basis is slightly below the State's median for City's our size.

	2013	2014	2015	2016	2017	2018
Population	35,810	35,702	35,655	35,741	36,046	36,150 Est
Tax Levy						
General Fund	\$16,330,000	\$16,220,400	\$16,209,000	\$16,248,800	\$16,414,900	\$16,909,449
Library	1,240,000	1,240,000	1,240,000	1,287,000	1,296,600	1,303,200
Capital	1,289,000	1,448,600	1,460,000	1,473,200	1,497,500	1,515,200
Debt Service	1,650,000	1,600,000	1,600,000	1,500,000	1,300,000	1,300,000
Total Tax Levy	\$20,509,000	\$20,509,000	\$20,509,000	\$20,509,000	\$20,509,000	\$21,027,849
Per Capita						
General Fund	\$456.02	\$454.33	\$452.77	\$455.46	\$458.20	\$467.76
Library	34.63	34.73	34.64	36.07	36.19	36.05
Capital	36.00	40.57	40.78	41.30	41.80	41.91
Debt Service	46.07	44.82	44.69	42.05	36.29	35.96
Total Tax Levy	\$572.72	\$574.45	\$572.88	\$574.88	\$572.48	\$581.68

The per capita property tax levy has ranged from a high of \$581.68 in 2018 to a low of \$572.48 in 2017. In 2017, Wisconsin Municipal Facts reported that cities of 30,000 to 150,000 had a median per capita property tax levy of \$610 for 2016/17 tax levies – Franklin is slightly below that.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as permitted 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. For 2018, that payment is estimated at \$1,050,000.

Hotel/Motel Room Tax

Hotels and motels charge a room tax that benefits the City of Franklin. The development of a hotel on South 27th Street resulted in the City receiving increased room taxes starting in 2009. A second hotel opened in July, 2015. The 2015-16 state budget included a provision which directs a portion of this revenue to tourism beginning in 2017. For 2018, this revenue source is capped at \$191,600, with the balance directed to a tourism commission for the City of Franklin.

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. Declining trends in the number of cable subscribers has flattened this resource. For 2018, that tax should approximate \$510,000.

State Shared Revenue

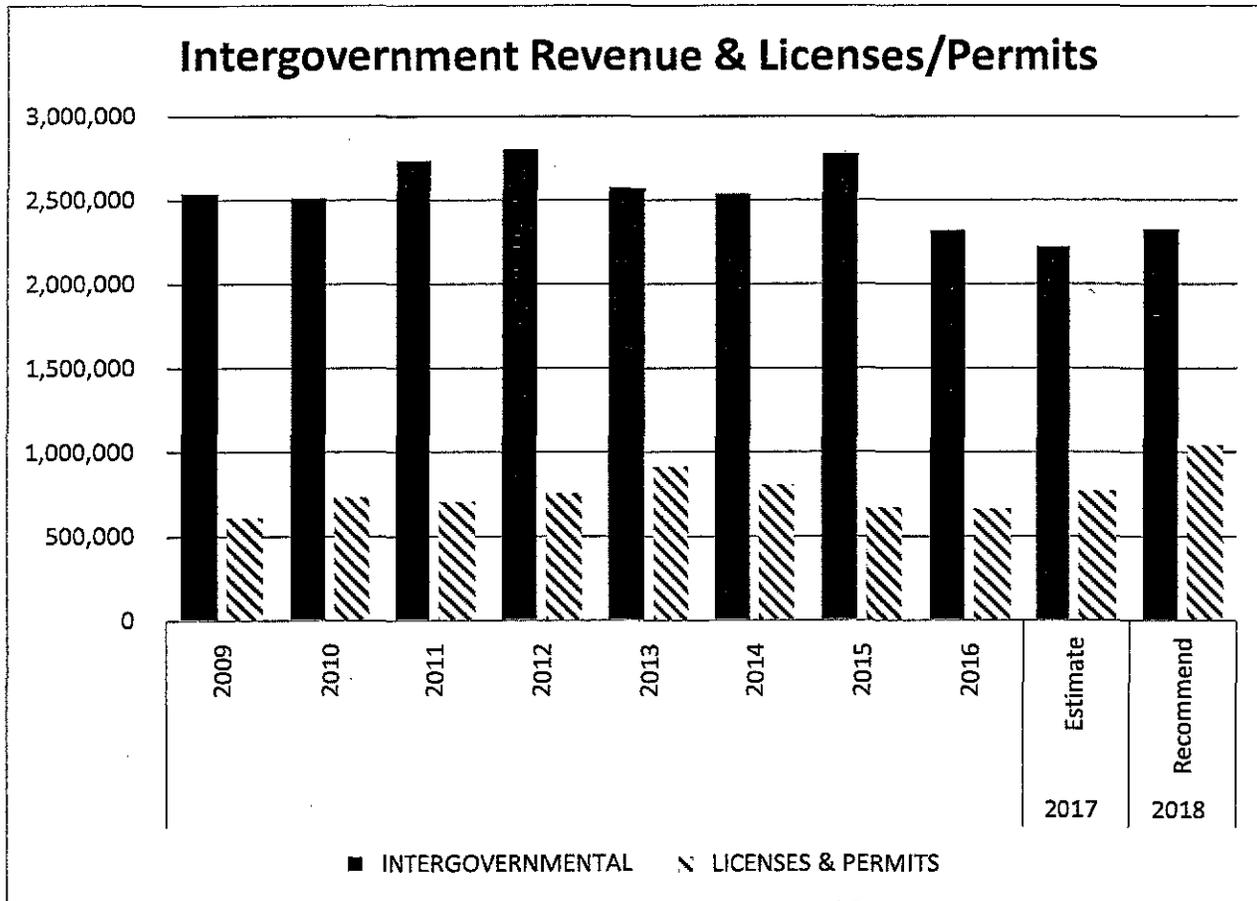
State Shared Revenue was based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. During recent years the State has either not increased or has decreased the amount received. In 2009 the City received \$641,173, ten years later, in 2018, shared revenue is anticipated to receive \$499,934 a 22% decrease. The 2018 shared revenue is expected to rise \$17,134.

Expenditure Restraint payments are provided by the State for communities that limited their General Fund budget spending to a specified percentage, which is 1.9% for 2018. The percentage limit considers inflation and growth in new construction in the City. The amount received is dependant on the amount of the equalized tax rate over 5 mills and the communities that qualify. In 2009 the City of Franklin received \$281,734. In 2018, \$162,254 is anticipated. That represents a 42% reduction over the last ten years.

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 2009 the City of Franklin received \$1,346,480. For 2018, transportation aids are anticipated to be \$1,219,638 – a 21.4% reduction. The impact of the large Drexel Ave road project has fallen out of the state aid formula, reducing transportation aids.

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. Initially the estimated state aid payment in 2018 was estimated at \$393,100 compared to \$42,445 ten years earlier. This spike in revenues permitted \$174,100 of this expected resource to be directed to the Capital Outlay Fund. Later, the State Budget froze exempt computer aids at 2017 levels, and the 2018 exempt computer aids were held to 2017 levels.

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

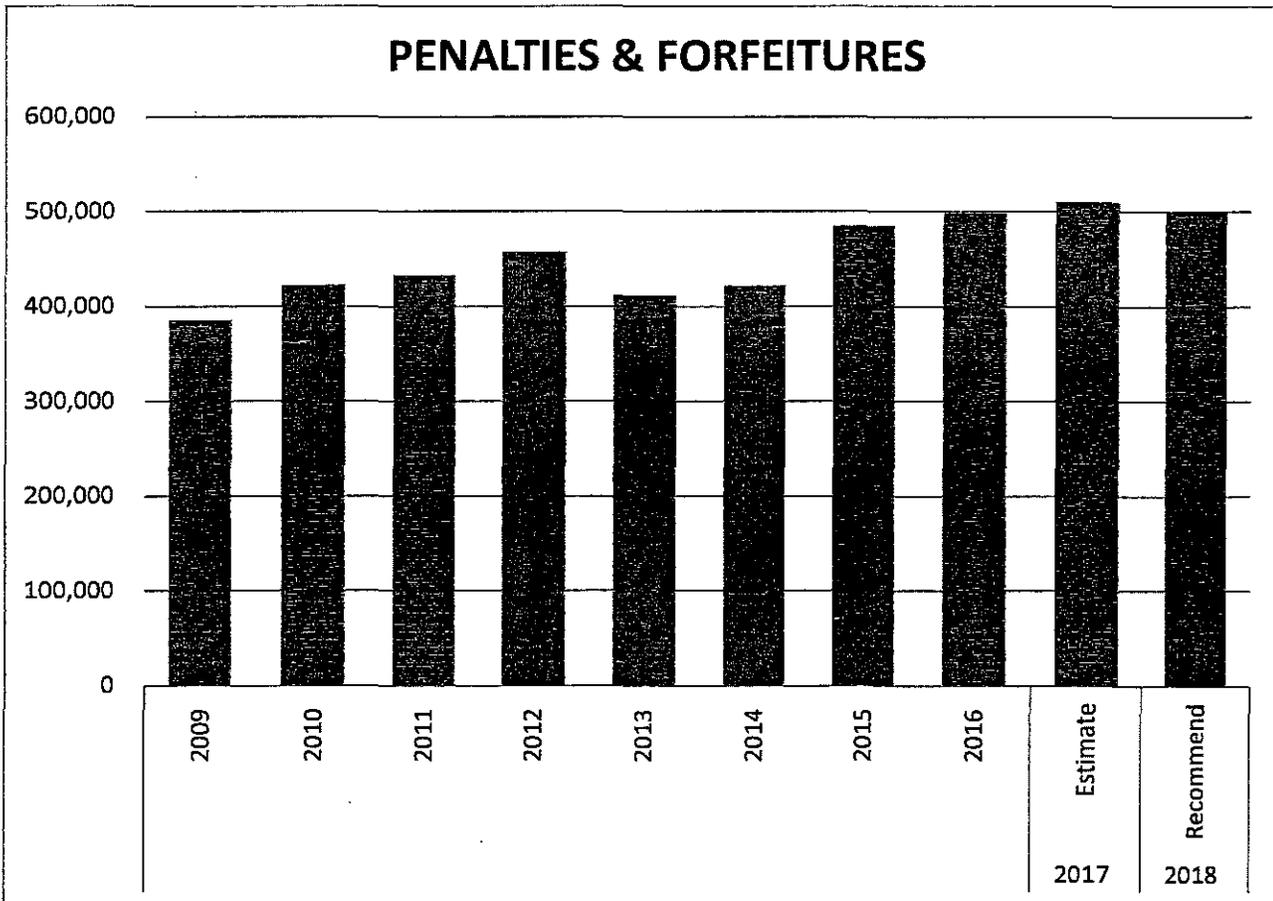


Licenses and Permits

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 revenue source in the permit category is building, plumbing and electrical permits (approximately 80%). The 2018 budget anticipates \$830,000 (a decrease of \$29,865 compared to 2017) in Building, Plumbing and Electrical permit revenues. The Ball Park Commons (TID 5) development provides the prospect of increased building permit revenue. This would bring permit revenues to levels not seen since 2007.

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 2018 projection is \$500,000, unchanged from the prior year.

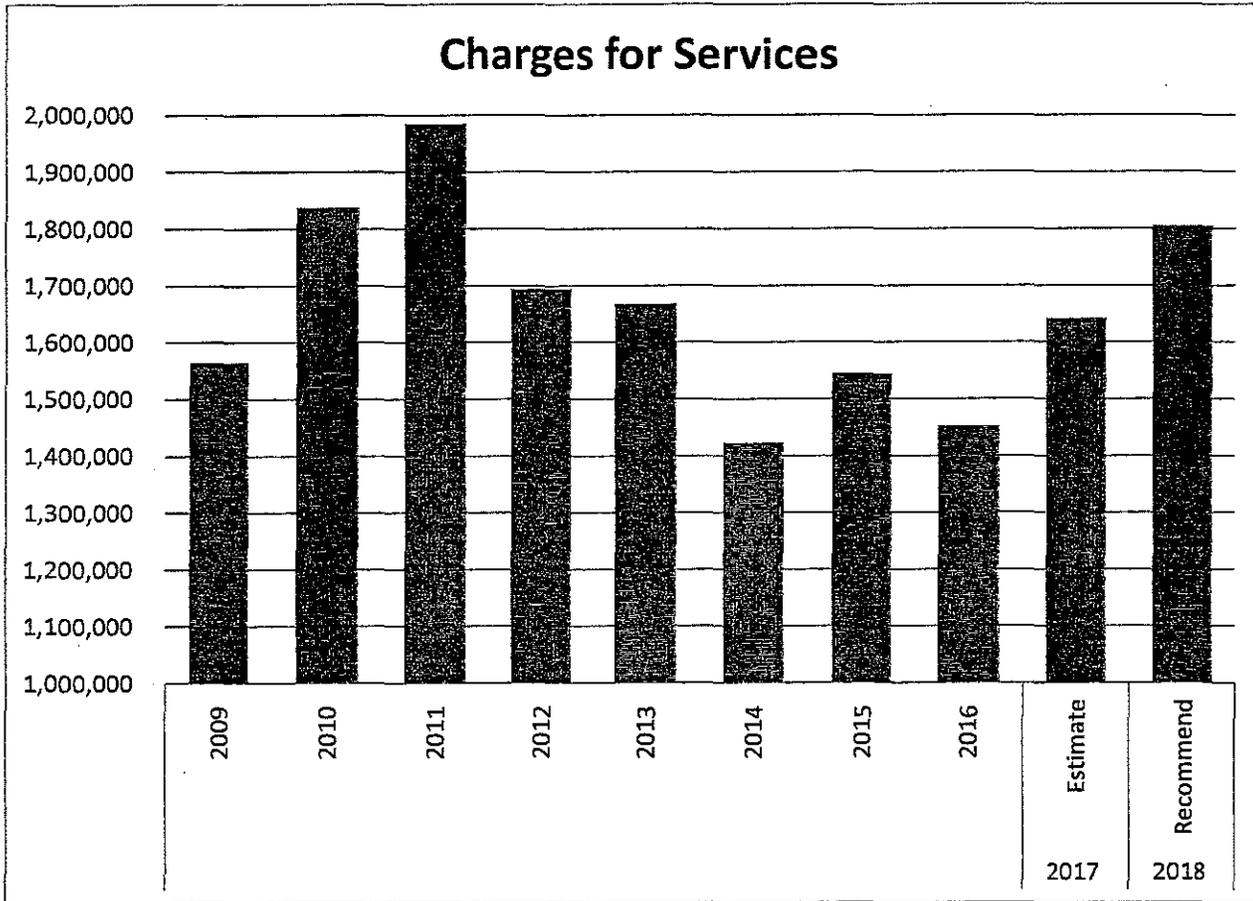


Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from ambulance services (65%), 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.

2018 ambulance fees are anticipated to increase to \$1,175,000 (5.8%).



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. In 2012, the County negotiated a three year agreement that has Franklin receiving \$125,000 per year in Emergency Medical Service aids. That agreement is subject to budget pressures at the County level. For 2018, County resources are expected to decline \$7,000 (5.6%) from budgeted 2017 levels.

In 2015, the Franklin School District resumed a program of a School Liaison Officer and will contribute 70% of the cost of that officer back to the City.

Interest Revenue

Investment Interest earnings is one, of two, main revenue sources in this category. Investment interest revenue has declined following the falling short-term interest rates 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 Investments are anticipated to be held to maturity, any unrealized losses are expected to be recovered, barring any premature forced sale for an emergency. The last major component is Interest charged at the statutory rate of 18% per annum on delinquent property taxes. Revenues have ranged from \$270,698 in 2008, to a low of \$82,157 in 2012. For 2018, interest on the tax roll is expected to be \$85,000.

Miscellaneous Revenue

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

**City of Franklin, WI
REVENUES**

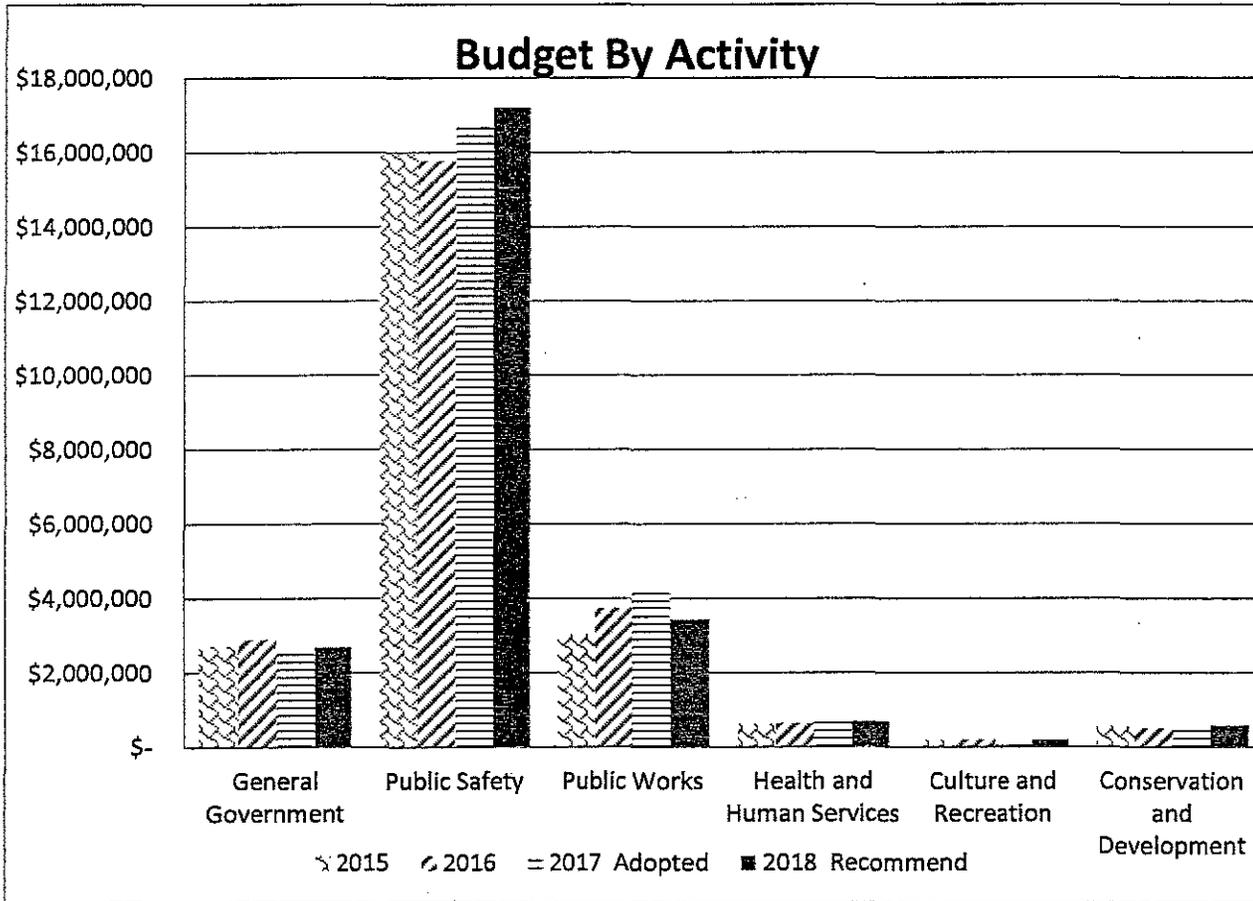
GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0000-GENERAL								
REAL ESTATE TAXES								
01-0000-4011	GENERAL PROPERTY TAX	16,909,449	16,345,300	16,411,000	16,414,900	16,414,900	16,286,597	16,221,503
REAL ESTATE TAXES		16,909,449	16,345,300	16,411,000	16,414,900	16,414,900	16,286,597	16,221,503
REVENUE - TAXES								
01-0000-4012	PROPERTY TAX-SPECIAL	8,600	8,600	10,700	8,600	8,600	10,671	8,563
01-0000-4014	MOBILE HOME TAX	23,500	23,500	23,500	22,600	22,600	23,514	22,648
01-0000-4022	MOTEL ROOM TAX	191,600	191,600	174,300	174,358	174,358	327,191	235,797
01-0000-4025	CABLE TV&VIDEO FRANCHISE	510,000	510,000	505,000	530,000	530,000	513,031	526,750
REVENUE - TAXES		733,700	733,700	713,500	735,558	735,558	874,407	793,758
TRANSFERS - IN								
01-0000-4031	TAX EQUIVALENT	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,382	1,044,460
01-0000-4830	TRANSFERS FROM OTHER FUNDS			26,950	26,950			
TRANSFERS - IN		1,050,000	1,050,000	1,076,950	1,076,950	1,050,000	1,050,382	1,044,460
INTERGOVERNMENTAL								
01-0000-4121	PER CAPITA	418,934	403,000	403,800	403,400	403,400	402,079	396,928
01-0000-4122	STATE MEDICAL TRANSPORT /	30,000	30,000	30,000	30,000	30,000	31,306	36,456
01-0000-4124	EXPENDITURE RESTRAINT	162,254	213,600	207,900	207,900	207,900	220,258	284,070
01-0000-4125	SPECIAL UTILITY	51,000	51,000	49,000	49,000	49,000	51,498	55,453
01-0000-4126	STATE EXEMPT COMPUTER AID	220,000	220,000	219,437	220,600	220,600	271,212	589,797
01-0000-4127	FIRE INSURANCE TAX	137,500	137,500	153,400	141,500	141,500	141,878	130,512
01-0000-4144	TRANSPORTATION AIDS	1,219,638	1,072,000	1,093,300	1,100,000	1,100,000	1,132,139	1,217,386
01-0000-4156	LAW ENFORCEMENT TRAINING							9,120
01-0000-4157	OTHER POLICE GRANTS	193,600	193,600	63,400	85,000	85,000	68,456	55,627
INTERGOVERNMENTAL		2,432,926	2,320,700	2,220,237	2,237,400	2,237,400	2,318,826	2,775,349
LICENSES & PERMITS								
01-0000-4201	CLASS A BEER	2,000	2,000	1,500	2,000	2,000	1,850	1,925
01-0000-4202	CLASS A LIQUOR	9,500	9,500	7,600	9,500	9,500	9,270	10,677
01-0000-4203	CLASS B BEER	3,800	3,800	3,900	3,800	3,800	3,808	3,817
01-0000-4204	CLASS B LIQUOR & RESERVE F	18,500	18,500	18,500	18,500	18,500	17,500	19,130
01-0000-4205	SPECIAL CLASS B BEER	40	40	160				40
01-0000-4209	BARTENDER/OPERATOR LICEN	16,500	16,500	16,500	16,500	16,500	16,582	16,924
01-0000-4213	AMUSEMENT LICENSES	6,500	6,500	6,500	6,500	6,500	6,630	6,400
01-0000-4215	BOWLING AND POOL	500	500	500	500	500	530	615
01-0000-4217	ENTERTAINMENT & AMUSEME	2,700	2,700	2,700	2,700	2,700	2,895	2,665
01-0000-4219	PEDDLER/TRANSIENT/DOOR-T	2,500	2,500	2,700	2,500	2,500	4,467	(2,216)
01-0000-4221	COMBINATION-FOOD&PEDDLE	150	150				175	(500)
01-0000-4222	FOOD PRE-INSPECTION	1,500	1,500	1,500	1,500	1,500	1,650	3,484
01-0000-4227	SODA LICENSE	350	350	125	350	350	315	345
01-0000-4229	CIGARETTE LICENSE	2,200	2,200	2,400	2,200	2,200	2,200	2,200
01-0000-4233	COUNTRY CLUB LICENSE	250	250	250	250	250	250	250
01-0000-4237	SALVAGE YARD/WASTE DISPO	1,400	1,400	1,400	1,400	1,400	1,400	1,400
01-0000-4241	OTHERLIC/PUBLIC GRT/TAXEX	2,400	2,400	1,425	2,500	2,500	2,415	2,140
01-0000-4242	TECHNOLOGY FEE	8,500	8,500	8,250	8,500	8,500	8,185	8,660
01-0000-4257	BICYCLE LICENSE						25	100
01-0000-4259	CAMPGROUND LICENSE							108
01-0000-4261	ANIMAL & MOBILE HOME LICEN	6,800	6,800	6,800	7,000	7,000	6,542	7,008
01-0000-4262	RETAIL FOOD ESTABLMT LICEN	20,500	20,500	15,500	16,500	16,500	17,659	16,667
01-0000-4263	RESTAURANT LICENSE & MISC	35,000	35,000	23,000	25,000	25,000	24,868	26,451
01-0000-4264	APPLICATION&OTHER HEALTH	8,900	8,900	7,500	8,400	8,400	8,200	8,400
01-0000-4265	POOL LICENSE FEES	7,200	7,200	5,800	5,200	5,200	5,796	5,292
01-0000-4266	LODGING LICENSE FEES	5,500	5,500	3,500	3,500	3,500	3,488	3,687
01-0000-4269	HEALTH REINSPECTION FEES	500	500	1,100	500	500	750	1,550
01-0000-4270	HEALTH PREINSPECTION FEES	500	500		500	500		940
01-0000-4271	BUILDING PERMITS	610,000	350,000	450,000	648,865	648,865	322,011	343,322
01-0000-4273	ELECTRICAL PERMITS	110,000	65,000	70,000	105,500	105,500	65,552	68,689
01-0000-4275	PLUMBING PERMITS	110,000	65,000	68,000	105,500	105,500	78,745	61,690
01-0000-4277	STREET EXCAVATION PERMITS	11,500	11,500	10,000	13,000	13,000	11,021	14,566
01-0000-4279	FILL PERMITS	2,500	2,500	700	1,500	1,500	352	1,955
01-0000-4281	SIGN PERMITS	8,500	8,500	9,000	7,500	7,500	9,577	9,360
01-0000-4285	SPECIAL EVENT PERMIT	400	400	900	300	300	857	400
01-0000-4287	PARK & FIELD RESERVATION-T	16,500	16,500	13,500	14,000	14,000	16,342	13,364
01-0000-4288	FIRE BURNING & OTHER PERM	4,500	4,500	4,100	4,500	4,500	4,430	4,705
01-0000-4289	MINING & OTHER PERMITS	2,900	2,900	2,900	2,900	2,900	2,975	2,960
01-0000-4784	MADACC ANML LIC SOLD/ORD	2,500	2,500	3,000	2,500	2,500	5,857	2,087
LICENSES & PERMITS		1,043,490	693,490	771,240	1,051,865	1,051,865	665,169	671,455
PENALTIES & FORFIETURES								
01-0000-4311	FINES/PENALTY/RESTITUTION/	500,000	495,000	510,000	500,000	500,000	498,654	484,957
PENALTIES & FORFIETURES		500,000	495,000	510,000	500,000	500,000	498,654	484,957

**City of Franklin, WI
REVENUES**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
CHARGES FOR SERVICES								
01-0000-4401	SUBDIVISION FILING	12,000	12,000	6,500	11,000	11,000	10,500	12,000
01-0000-4403	CSM FILING	7,500	7,500	6,500	12,000	12,000	4,500	15,000
01-0000-4404	SITE PLAN REVIEW FILING	7,000	7,000	8,500	8,500	8,500	4,800	10,675
01-0000-4405	VARIANCE & APPEALS FILING	2,500	2,500	2,000	5,000	5,000	2,500	5,800
01-0000-4406	SPECIAL USE FILING	11,500	11,500	13,000	12,500	12,500	10,250	11,250
01-0000-4407	REZONING FILING	3,000	3,000	5,000	5,000	5,000	8,300	2,850
01-0000-4409	OTHER FILING & PLANNING CH	10,000	10,000	13,500	10,000	10,000	26,052	9,325
01-0000-4411	PUBLICATIONS & RECORDING	2,200	2,200	2,400	2,500	2,500	2,446	3,254
01-0000-4413	PROPERTY STATUS REPORTS	5,500	5,500	4,000	5,000	5,000	7,055	6,475
01-0000-4415	COPYING CHARGES	750	750	600	750	750	592	606
01-0000-4416	SOIL TESTING			230				2
01-0000-4421	MAP & CD SALES-TAXABLE	750	750	200	700	700	808	787
01-0000-4425	ARCHITECTURAL BOARD REVI	5,200	5,200	4,000	5,500	5,500	5,590	5,785
01-0000-4431	POLICE SERVICES	3,100	3,100	2,500	3,000	3,000	2,866	3,136
01-0000-4432	SPECIAL EVENT PUBLIC SAFET	5,500	5,500	2,500	4,500	4,500	11,387	436
01-0000-4440	AMBULANCE SERVICES - ALS	775,000	775,000	725,000	716,000	716,000	700,435	674,244
01-0000-4441	AMBULANCE SERVICES-BLS	400,000	400,000	385,000	425,000	425,000	355,975	436,123
01-0000-4442	FIRE SAFETY, CPR TRAINING, F	1,000	1,000	1,000	1,000	1,000	1,140	1,630
01-0000-4443	FIRE PLAN REVW/WITNESS/TE	65,000	65,000	26,000	60,000	60,000	33,053	54,435
01-0000-4444	FIRE INSPECTION&REINSPECT	23,000	23,000	20,200	20,000	20,000	16,230	20,176
01-0000-4445	QUARRY REIMBURSEMENT	44,600	44,600	40,000	43,300	43,300	40,185	39,410
01-0000-4449	WEIGHTS & MEASURES CHARC	7,600	7,600	8,700	8,000	8,000	8,709	8,909
01-0000-4451	OTHER HEALTH/SANITARIAN FEES			55,000			175	
01-0000-4452	CLINIC SERVICES	75,000	67,500		90,000	90,000	113,357	95,002
01-0000-4453	SALE OF RADON TEST KITS	1,750	1,750	700	750	750	1,454	1,934
01-0000-4456	HEALTH LABOR CHARGED TO	41,400	25,000	35,000				
01-0000-4470	WEED CONTROL	9,000	9,000	4,000	12,000	12,000	4,184	9,178
01-0000-4471	STREET LIGHTING	13,000	13,000	9,700	10,500	10,500	1,000	9,647
01-0000-4479	ENGINEERING INSPECTN FEES	1,000	1,000		750	750	290	1,065
01-0000-4480	DPW CHARGES	15,000	15,000	15,000	25,000	25,000	12,452	29,168
01-0000-4482	CLERK SERVICES						4,259	
01-0000-4493	LANDFILL OPERATIONS-SITING	189,000	180,000	180,000	180,000	180,000		
01-0000-4496	LANDFILL OPERTN-EMERALD F	67,500	67,500	65,000	75,000	75,000	62,050	76,328
CHARGES FOR SERVICES		1,805,350	1,772,450	1,641,730	1,753,250	1,753,250	1,452,604	1,544,611
INTERGOVERNMENTAL CHARGES								
01-0000-4611	COUNTY EMT-PARAMEDIC-ALS	118,000	118,000	110,000	125,000	125,000	115,342	118,278
01-0000-4615	SCHOOL LIAISON OFFICER	78,500	78,500	80,000	78,200	78,200	79,463	73,910
INTERGOVERNMENTAL CHARGES		196,500	196,500	190,000	203,200	203,200	194,805	192,188
INTEREST & INV INCOME								
01-0000-4711	INTEREST ON INVESTMENTS	120,000	120,000	165,000	135,000	135,000	121,060	126,504
01-0000-4713	INVESTMENT GAINS/LOSSES						(29,804)	3,965
01-0000-4715	INTEREST-TAX ROLL	85,000	85,000	80,000	85,000	85,000	69,868	107,885
01-0000-4719	MISCELLANEOUS INTEREST						156	208
INTEREST & INV INCOME		205,000	205,000	245,000	220,000	220,000	161,280	238,562
MISCELLANEOUS								
01-0000-4725	RENTAL-MUNICIPAL PROP	50,000	50,000	45,000	45,000	45,000	51,307	61,852
01-0000-4753	CULVERT SALES-NO TAX	10,000	10,000	8,500	9,500	9,500	10,525	11,287
01-0000-4756	SALE OF STATE SEALS	1,500	1,500	1,800	1,800	1,800	1,320	1,280
01-0000-4757	HOUSE NUMBER SALES	350	350	300	350	350	293	276
01-0000-4771	INSURANCE DIVIDEND	40,000	40,000	45,000	45,000	45,000	38,308	52,162
01-0000-4798	CASH OVER(SHORT)						5	(198)
01-0000-4799	MISCELLANEOUS REVENUE	1,000	1,000	1,000	1,500	1,500	350	515
MISCELLANEOUS		102,850	102,850	101,600	103,150	103,150	102,108	127,174
OTHER								
01-0000-4781	REFUNDS/REIMBURSEMENTS	15,000	15,000	25,000	22,500	22,500	12,099	23,146
OTHER		15,000	15,000	25,000	22,500	22,500	12,099	23,146
TOTAL GENERAL FUND 01		24,994,265	23,929,990	23,906,257	24,318,773	24,281,823	23,616,931	24,117,163

City of Franklin General Fund Expenditures

City General Fund expenditures are divided into Activities and further reported by categories/departments. The activities 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 2.5%, the General Government category of expenditures is expected to increase 3.2% from 2017 Budget. General Government expenditures are 10.5% of the General Fund expenditure budget. General Government also includes a contingency and provision for personnel vacancies in all activities during the year.

Public Safety

Public safety is comprised of Police, Fire, Public Fire Protection, Building Inspection and Weights and Measures. Public Safety expenditures increased 3.1% from the 2017 budget and amounts to 65.5% of the General Fund expenditure budget, up from 63.0% in 2016.

	MAYOR'S REC BUDGET 2018	DEPT REQUEST BUDGET 2018	PROJECTED ACTIVITY 2017	AMENDED BUDGET 2017	ORIGINAL BUDGET 2017	ACTIVITY 2016
Police	8,767,551	9,189,608	8,292,087	8,415,902	8,410,675	7,867,820
Increase from Prior Year	4.2%	9.3%	5.4%	7.0%	6.9%	-1.3%
Dispatch	1,107,336	1,161,343	1,094,996	1,095,593	1,095,593	987,579
Increase from Prior Year	1.1%	6.0%	10.9%	10.9%	10.9%	-4.7%
Fire	6,270,242	7,311,152	6,181,784	6,152,732	6,152,732	5,900,438
Increase from Prior Year	1.9%	18.8%	4.8%	4.3%	4.3%	-1.5%
Public Fire Protection	283,300	283,300	280,100	283,900	283,900	274,635
Increase from Prior Year	-0.2%	-0.2%	2.0%	3.4%	3.4%	5.3%
Building Inspection	860,212	806,853	759,366	818,170	817,825	749,764
Increase from Prior Year	5.2%	-1.3%	1.3%	9.1%	9.1%	5.5%
Sealer of Weights & Measures	7,600	7,600	7,600	7,600	7,600	7,600
Increase from Prior Year	0.0%	0.0%	0.0%	0.0%	0.0%	11.8%
Total Public Safety	17,296,241	18,759,856	16,615,933	16,773,897	16,768,325	15,787,836

Public Works

Public Works is comprised of Engineering, Highway, Street Lighting, and Weed Control. Public Works expenditures have decreased 18.1% from 2017. In 2017, the City made a one-time \$570,000 contribution to the retirement plan for the Highway group of employees.

Public Works represent 13.0% of General Fund expenditures.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have increased 3.7% from 2017 and amount to - 2.7% of the General Fund expenditure budget.

Culture & Recreation

Culture & Recreation is comprised of the Parks and Recreation expenses. Recreation expense includes amounts paid for St. Martins Fair and Civic Celebrations. Culture & Recreation expenditures have increased 0.9% from 2017 and amount to 0.7% of the General Fund expenditure budget.

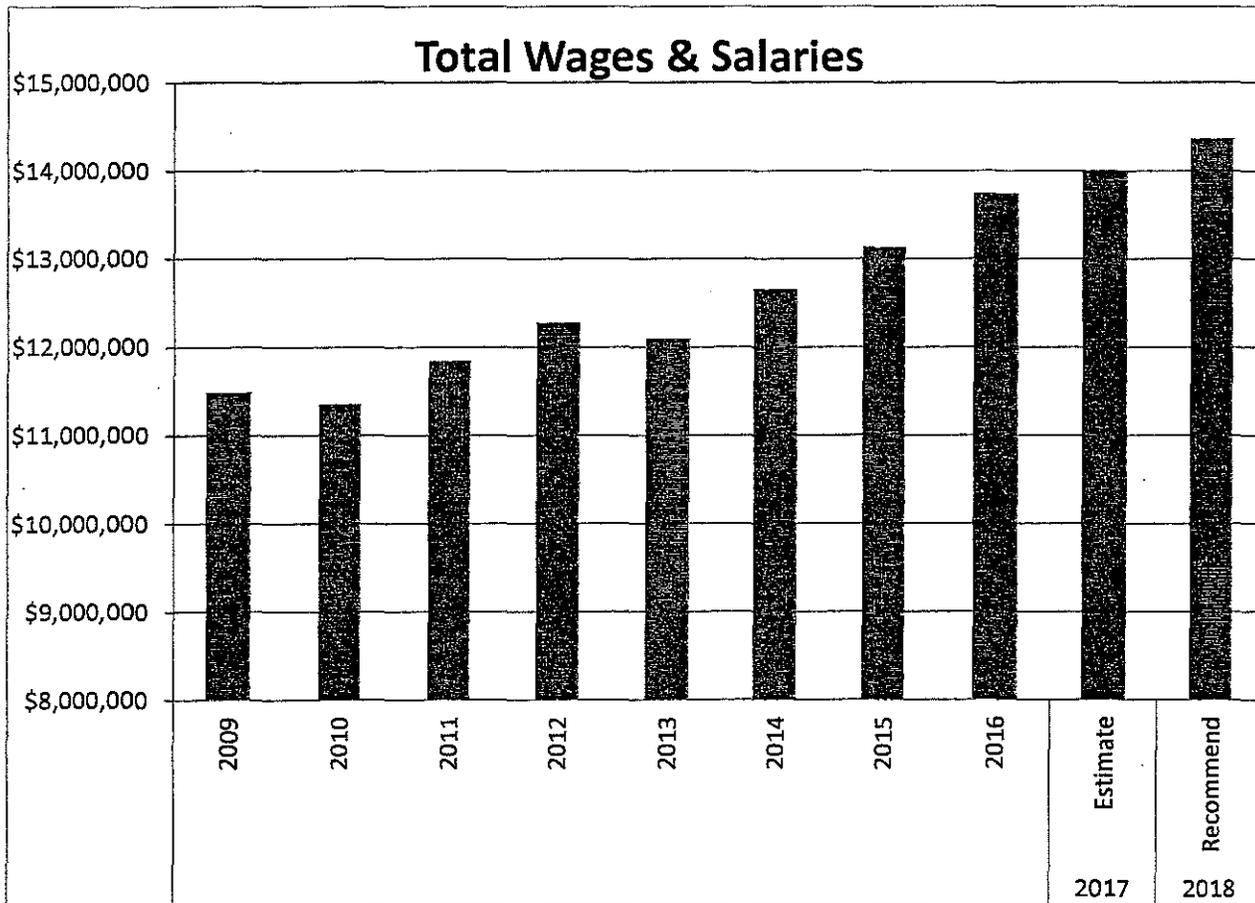
Conservation & Development

Conservation & Development is comprised of the economic development and planning functions. Conservation & Development expenditures have decreased 4.5% from 2017 and amount to 2.3% of the General Fund expenditure budget.

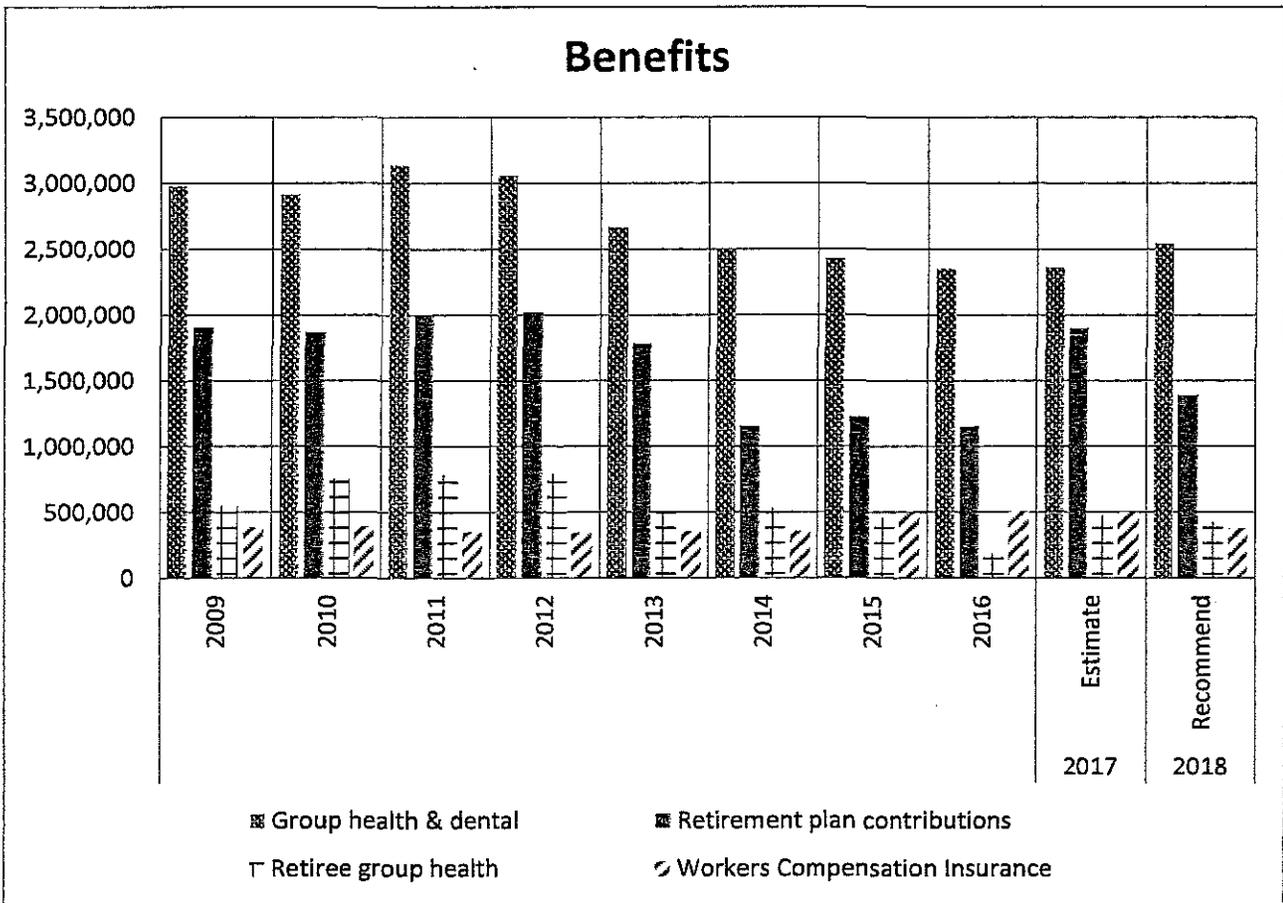
General Fund Expenditures By Functional Category

The 2018 General Fund expenditure budget is presented, on a following page, by functional categories. Salaries, wages and benefits comprise 77.1% of the General Fund budget. The most significant change in 2018 compared to the 2017 adopted budget is that 2017 included a one-time \$674,190 contribution to the defined benefit pension plan.

Wages have grown from \$11,490,806 in 2009 to \$ \$14,864,821 in 2018 or 29.4%.



Employee benefits which consist of Group Health & Dental, Retirement, Retiree Health, life insurance and employment taxes have declined from \$6,744,437 in 2009 to \$ 5,507,349 in 2018 (18.3%). The reduction was possible by the sharing of retirement costs and controlling health care costs.

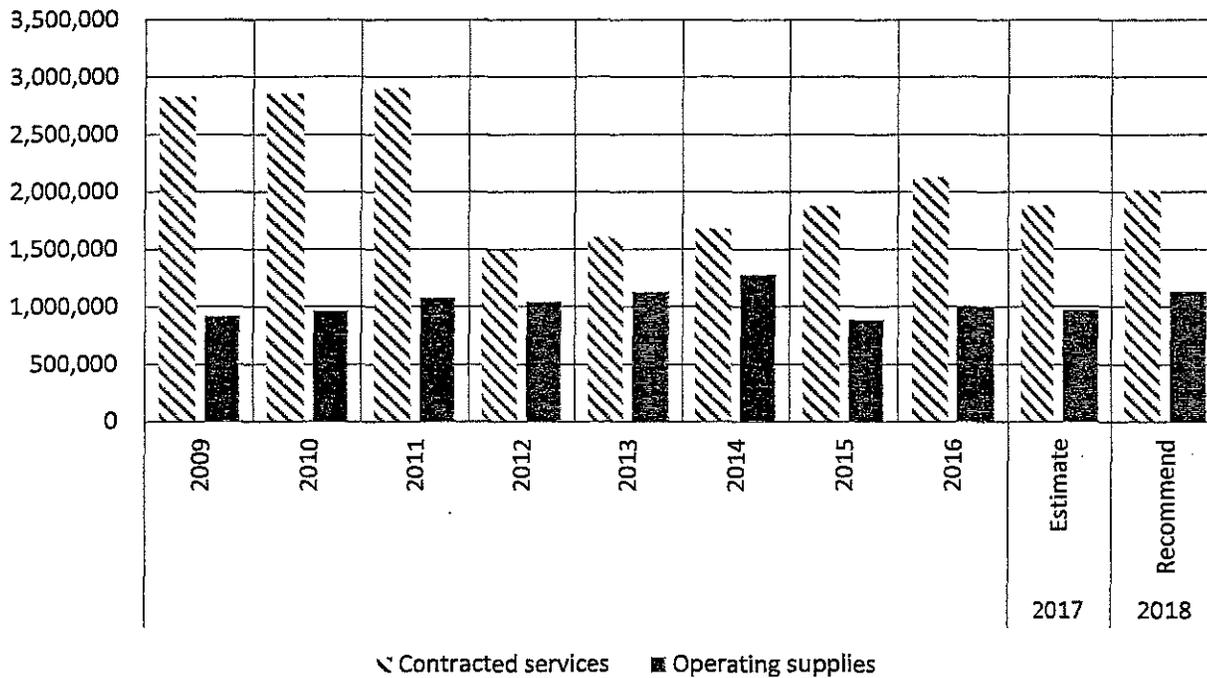


Non-personnel costs consist of property insurance, Contracted services, Utilities, Operating supplies, Services & Charges, facility charges, other costs and contingency. These costs have remained relatively unchanged from \$5,176,291 in 2009 to \$ 6,045,895 in 2018.

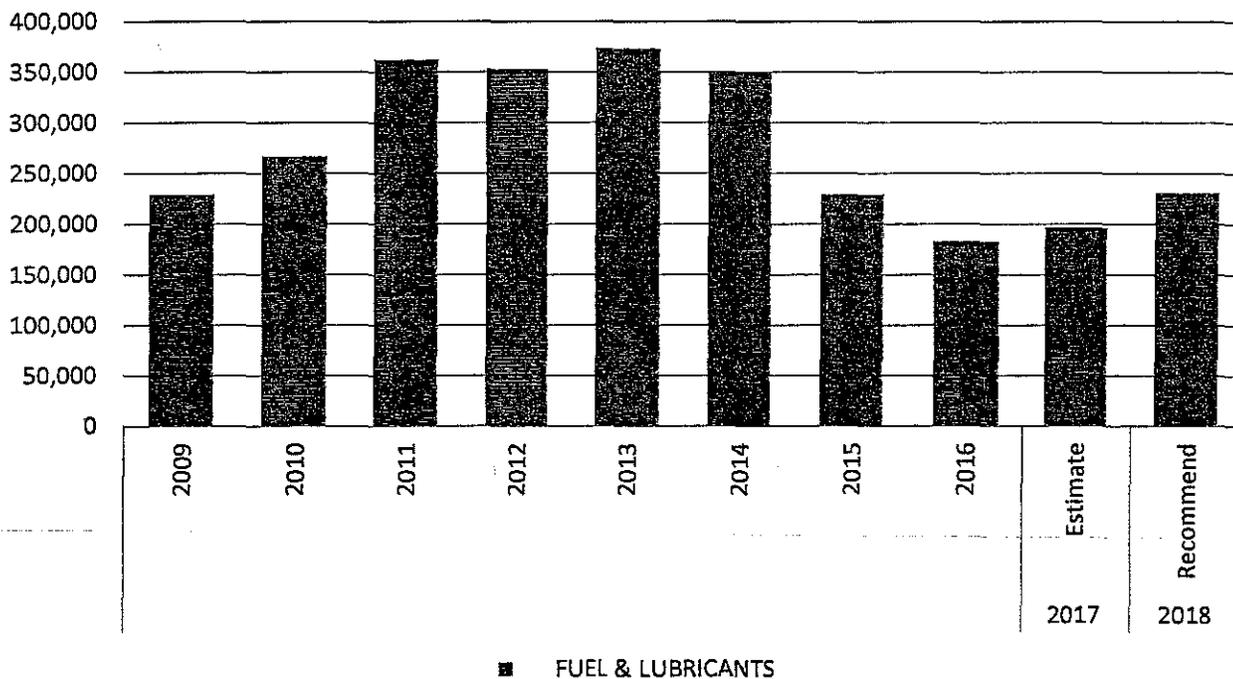
In 2012, the Solid Waste collection costs were removed from the General Fund and transferred to the Solid Waste Collection fund, with a fee established to the user group. That removed \$1.4 million of cost from the General Fund.

Fuel costs are another major expenditure and vary with the cost of oil. In 2009, the City spent \$229,111 on fuel and will only spend \$231,075 in 2018. Oil prices peaked over \$140/barrel in 2013, when City costs also peaked at \$373,647.

Contract Services / Operating Supplies



FUEL & LUBRICANTS



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

**City of Franklin, WI
Expenditures - General Fund**

DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 ORIGINAL BUDGET	2017 Amended BUDGET	2016 ACTIVITY	2015 ACTIVITY
Full Time Wages	\$ 11,728,466	\$ 12,602,211	\$ 11,359,034	\$ 11,346,279	\$ 11,346,279	\$ 10,773,629	\$ 10,444,390
Part Time Wages	461,044	447,019	445,437	455,112	455,112	426,935	399,232
Overtime Wages	474,875	522,725	584,488	473,026	478,026	720,998	624,746
Comp Time			3,530	205,000	205,000	263,627	225,762
Temporary Wages	174,835	107,635	68,150	149,303	154,303	105,817	60,617
Special Teams Wages	10,560	10,560	10,536	10,560	10,560	10,582	10,536
Vacation Wages	1,013,113	1,035,991	994,373	991,078	991,078	949,684	955,946
Holiday Wages	965,757	977,561	914,524	928,643	928,643	834,745	858,407
Longevity	36,174	36,963	31,334	38,440	38,440	35,222	37,335
Other				500	500		707
Total Wages	14,864,821	15,740,665	14,411,406	14,597,941	14,607,941	14,121,239	13,617,678
FICA	1,134,562	1,202,944	1,101,934	1,107,200	1,107,200	1,038,157	1,007,330
RETIREMENT	1,392,195	1,495,745	1,900,404	1,977,930	1,977,930	1,153,827	1,227,917
RETIREE GROUP HEALTH	428,143	399,398	475,948	338,525	481,025	184,391	458,102
GROUP HEALTH & DENTAL	2,545,622	3,025,451	2,362,220	2,371,514	2,386,014	2,354,942	2,430,490
WORKERS COMPENSATION INS	379,801	565,685	505,141	508,115	508,115	509,031	498,390
COLLEGE INCENTIVE	8,688	8,688	8,616	8,316	8,316	30,696	30,616
LIFE INSURANCE	47,358	50,088	43,736	46,641	46,641	43,343	41,166
VEHICLE ALLOWANCE	9,600	9,600	4,800	4,800	4,800	4,800	4,800
RECRUITING COSTS		-	-	-	-	5,429	30,076
ALLOCATED PAYROLL COST	(438,620)	(416,720)	(431,720)	(438,620)	(438,620)	(411,180)	(548,579)
Total Benefits	5,507,349	6,340,879	5,972,079	5,924,421	6,081,421	4,913,436	5,180,308
Total Wages & Benefits	20,372,170	22,081,544	20,383,485	20,522,362	20,689,362	19,034,675	18,797,986
Pct of Total Expenditures	77.1%	82.4%	81.4%	79.6%	79.9%	76.0%	79.3%
Pct Growth, year over year	-0.7%	7.6%	7.1%	7.8%	8.7%	1.3%	3.3%
SUPPLIES	1,121,325	1,154,806	957,640	1,087,856	1,110,749	985,440	874,098
SERVICES & CHARGES	250,901	216,209	506,109	206,576	173,688	479,652	471,576
CLAIMS, CONTRIB. AND AWARDS	30,300	28,300	24,092	29,720	32,006	19,799	19,651
CONTRACTUAL SERVICES	2,013,189	2,040,339	1,880,065	2,022,861	2,120,346	2,127,643	1,878,021
FACILITY CHARGES	1,311,580	1,261,090	1,248,840	1,377,438	1,378,896	1,134,168	1,050,734
PRINCIPAL	15,600	15,200	13,000	13,500	13,500	12,567	12,482
CONTINGENCY	1,280,000	0	0	500,000	310,300	0	25,000
TRANSFERS OUT	24,000	24,000	24,000	24,000	57,138	1,250,025	574,000
Total Non-Personnel Costs	6,046,895	4,729,944	4,653,746	5,261,951	5,196,623	6,009,294	4,905,562
Pct of Total Expenditures	22.9%	17.6%	18.6%	20.4%	20.1%	24.0%	20.7%
Pct Growth, year over year	14.9%	-10.1%	-22.6%	-12.4%	-13.5%	22.5%	4.5%
Total Costs	\$ 26,419,065	\$ 26,811,488	\$ 25,037,231	\$ 25,784,313	\$ 25,885,985	\$ 25,043,969	\$ 23,703,548

**MAYOR
101**

DEPARTMENT: Mayor

PROGRAM MANAGER: Mayor (administered by Director of Administration)

PROGRAM DESCRIPTION:

The Mayor is the Chief Executive Officer of the City, responsible for ensuring that all City ordinances and State laws are observed and enforced and that all City officers, boards, and commissions properly discharge their duties. The Mayor nominates to the Council the appointment of certain City employees and board and commission members and is chairman of the Plan Commission and the Community Development Authority. The Mayor presides at the meetings of the Common Council, voting only in cases relating to tie votes. The Mayor is elected for a three-year term of office, with the current term expiring April 2020.

City Ordinances designate eight cabinet officers, as well as other unclassified positions within City government, that shall be appointed by the Mayor subject to the confirmation by a majority of all members of the Common Council.

SERVICES:

- Represent people of the City of Franklin.
- Administer City government in accordance with City Ordinances and State Statutes.
- Annually prepare and submit to the Common Council a proposed annual budget.

STAFFING:

1 Elected position

BUDGET SUMMARY:

- 1) The annual salary for the Mayor is currently established at \$16,800. In addition, the Mayor receives \$4,800 annually for reimbursement of mileage related expenses. These compensation levels were established by Common Council action on December 15, 1998, under City Ordinance 98-1527.
- 2) The 2018 budget remains essentially the same as the 2017 budget.

**City of Franklin, WI
Mayor - 101**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
PERSONNEL SERVICES								
01-0101-5113	SALARIES-PT	16,800	16,800	16,800	16,800	16,800	16,800	16,800
01-0101-5151	FICA	1,652	1,652	1,652	1,652	1,652	1,652	1,652
01-0101-5156	WORKERS COMPENSATION INS	30	56	56	56	56	48	60
TOTAL - PERSONNEL SERVICES		(18,482)	(18,508)	(18,508)	(18,508)	(18,508)	(18,500)	(18,512)
NON PERSONNEL SERVICES								
01-0101-5312	OFFICE SUPPLIES							43
01-0101-5313	PRINTING							
01-0101-5422	SUBSCRIPTIONS	50	50	15	50	50		44
01-0101-5424	MEMBERSHIPS/DUES							
01-0101-5425	CONFERENCES & SCHOOLS	500	500	200	500	500	125	476
01-0101-5432	MILEAGE	4,800	4,800	4,800	4,800	4,800	4,800	4,800
01-0101-5734	VOLUNTEER RECOGNITION	1,000	1,000		1,000	1,000	348	525
TOTAL - NON PERSONNEL SERVICES		(6,350)	(6,350)	(5,015)	(6,350)	(6,350)	(5,273)	(5,888)
TOTAL APPROPRIATIONS - FUND 01		(24,832)	(24,858)	(23,523)	(24,858)	(24,858)	(23,773)	(24,400)

ALDERMEN
102

DEPARTMENT: Aldermen

PROGRAM MANAGER: Mayor (administered by the Director of Clerk Services)

PROGRAM DESCRIPTION:

The Common Council is the legislative branch of City government. Its primary purpose is the passage of laws, ordinances and policies, establishment of pay ranges for city employees and official management of the city's financial affairs; its budget, its revenues and the raising of funds for the operation of the city. The Common Council is comprised of the Mayor and six members representing the six Aldermanic Districts, serving three-year overlapping terms. One Alderman is elected and serves as Common Council President.

Boards and Commissions of the City serve primarily in an advisory role to the Mayor and Common Council in developing policies and managing the affairs of the City to best serve its citizens. Boards and commissions allow for additional citizen input beyond that of the elected officials. Certain boards and commissions are required under Wisconsin statutes (e.g., the Board of Public Works and Plan Commission); others have been established to oversee certain activities (e.g., Civic Celebrations Commission). The City is served by the following Boards and Commissions:

Architectural Board	Fair Commission
Board of Health	Finance Committee
Board of Review	Library Board
Board of Public Works	License Committee
Board of Water Commissioners	Parks Commission
Board of Zoning and Building Appeals	Personnel Committee
Civic Celebrations Commission	Plan Commission
Community Development Authority	Police and Fire Commission
Economic Development Commission	Technology Commission
Environmental Commission	Tourism Commission

Certain boards and commissions oversee programs with their own budget or fund (such as the Community Development Authority, Civic Celebrations Commission, Fair Commission, Library Board, and Board of Water Commissioners). The cost of supporting the remaining boards and commissions is included in the Common Council budget.

SERVICES:

- Adopt ordinances and resolutions, levy taxes and appropriate monies for the operation of the City.
- Adopt and review policies to meet needs of the City and its citizens.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Six Aldermen (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.00	0.00	0.00	0.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017*	2018*
Ordinances passed	27	32	43	47	50	50
Resolutions passed	98	96	112	75	100	100
Common Council meeting hours	52	72	90	60	50	60

*Forecast

BUDGET SUMMARY:

- 1) The annual salary for Aldermen is currently established at \$7,200. In addition, Aldermen also receive \$1,800 annually for reimbursement of mileage related expenses. These compensation levels were established by Common Council action on December 15, 1998 under City Ordinance 98-1527.
- 2) Clerical support is provided through the Director of Clerk Services office.
- 3) Memberships include:

Public Policy Forum	\$1,720
Intergovernmental Cooperation Council	350
League of Wisconsin Municipalities	8,860
Amer. Society of Composers, Authors, Publishers	325
South Suburban Chamber of Commerce	150
Urban Alliance	886
Broadcast Music, Inc.	350
SESAC (Society of European Stage Authors and Composers)	<u>350</u>
Total	12,991

**City of Franklin, WI
Alderman - 102**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
PERSONNEL SERVICES								
01-0102-5111	SALARIES-FT							
01-0102-5113	SALARIES-PT	43,200	43,200	43,200	43,200	43,200	43,200	43,200
01-0102-5151	FICA	4,131	4,131	4,131	4,131	4,131	4,131	4,131
01-0102-5156	WORKERS COMPENSATION INS	78	140	140	140	140	114	156
TOTAL - PERSONNEL SERVICES		(47,409)	(47,471)	(47,471)	(47,471)	(47,471)	(47,445)	(47,487)
NON PERSONNEL SERVICES								
01-0102-5219	OTHER PROFESSIONAL SERVICES							
01-0102-5312	OFFICE SUPPLIES				100	100		
01-0102-5313	PRINTING	100	100	50	100	100	32	
01-0102-5329	OPERATING SUPPLIES							
01-0102-5421	OFFICIAL NOTICES/ADVERTISING							
01-0102-5422	SUBSCRIPTIONS							
01-0102-5424	MEMBERSHIPS/DUES	12,991	12,991	11,500	12,760	12,760	11,081	10,419
01-0102-5425	CONFERENCES & SCHOOLS	500	500	200	500	500	250	520
01-0102-5432	MILEAGE	10,800	10,800	10,800	10,800	10,800	10,800	10,800
01-0102-5726	EMPLOYEE AWARDS							
01-0102-5734	VOLUNTEER RECOGNITION	500	500		500	500	630	126
TOTAL - NON PERSONNEL SERVICES		(24,891)	(24,891)	(22,550)	(24,760)	(24,760)	(22,793)	(21,865)
TOTAL APPROPRIATIONS - FUND 01		(72,300)	(72,362)	(70,021)	(72,231)	(72,231)	(70,238)	(69,352)

**MUNICIPAL COURT
121**

DEPARTMENT: Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

The Municipal Court has jurisdiction over local ordinance and traffic citations issued in the City. The Court is presided over by a Municipal Judge, elected every three years. The Judge is required by Local Ordinance to be a licensed attorney. The cost of the court clerks for the weekly trial and pleading sessions is also included in this program. The Police Department provides some administrative services for the Court which are accounted for in a separate program. The City's interests at trial are represented by the City Attorney's office, which are accounted for in a separate program. Also included in this program is the cost of boarding prisoners.

SERVICES:

- Presides over Municipal Court, adjudicating violations of municipal ordinances and traffic citations and imposing forfeitures where provided by law.
- Provides for the boarding of Prisoners.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Municipal Judge (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Court Clerk *	2.50	2.50	2.50	2.50	2.50	2.50
Total	2.50	2.50	2.50	2.50	2.50	2.50

* Administration and Human Resource support through the Police Department.

ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017*	2018*
Municipal court cases	8,569	8,585	9,113	10,533	8,652	10,000

* Forecast

BUDGET SUMMARY:

Two daytime and four nighttime court sessions per month are held. Associated revenues from fines and forfeitures have continued to trend upward.

City of Franklin, WI
Municipal Court - 121

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
PERSONNEL SERVICES								
01-0121-5111	SALARIES-FT	88,587	89,587	88,023	87,199	87,199	85,895	82,570
01-0121-5113	SALARIES-PT	40,929	40,929	40,578	40,626	40,626	40,460	40,164
01-0121-5117	SALARIES-OT	1,200	1,200	1,200	1,200	1,200	110	400
01-0121-5118	COMPTIME TAKEN				1,000	1,000	1,225	1,258
01-0121-5133	LONGEVITY	450	450	450	450	450	420	390
01-0121-5134	HOLIDAY PAY	6,652	6,652	6,538	6,554	6,554	5,931	5,399
01-0121-5135	VACATION PAY	8,604	8,604	8,456	8,477	8,477	7,959	6,183
01-0121-5151	FICA	11,278	11,278	11,111	11,131	11,131	9,537	9,218
01-0121-5152	RETIREMENT	6,320	6,320	6,212	6,224	6,224	6,049	5,768
01-0121-5153	RETIREE GROUP HEALTH	275	227	307	218	218	131	350
01-0121-5154	GROUP HEALTH & DENTAL	27,795	29,667	26,032	26,031	26,031	26,147	18,064
01-0121-5155	LIFE INSURANCE	574	574	570	574	574	500	461
01-0121-5156	WORKERS COMPENSATION INS	265	382	376	377	377	366	386
TOTAL - PERSONNEL SERVICES		(193,929)	(195,870)	(189,853)	(190,061)	(190,061)	(184,730)	(170,611)
NON PERSONNEL SERVICES								
01-0121-5219	OTHER PROFESSIONAL SERVICES	1,200	1,200	900	900	900	1,421	1,191
01-0121-5257	SOFTWARE MAINTENANCE	9,100	9,100	9,000	8,600	8,600	8,574	8,623
01-0121-5294	PRISONER BOARDING	42,000	42,000	35,000	33,000	33,000	41,269	38,919
01-0121-5298	COLLECTION SVCS/DOT SUSP FEE	650	650	760	650	650		330
01-0121-5312	OFFICE SUPPLIES	750	750	400	750	750	918	400
01-0121-5313	PRINTING							131
01-0121-5410	DMV ACCESS SERVICE	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-0121-5422	SUBSCRIPTIONS	100	100		100	100		
01-0121-5424	MEMBERSHIPS/DUES	200	200	180	200	200	180	180
01-0121-5425	CONFERENCES & SCHOOLS	1,600	1,600	1,500	1,600	1,600	2,237	700
01-0121-5429	JURY/WITNESS FEES	100	100	25	150	150	(5)	(12)
TOTAL - NON PERSONNEL SERVICES		(56,900)	(56,900)	(48,965)	(47,150)	(47,150)	(55,794)	(51,662)
TOTAL APPROPRIATIONS - FUND 01		(250,829)	(252,770)	(238,818)	(237,211)	(237,211)	(240,524)	(222,273)

CITY CLERK/ELECTIONS
141, 142

DEPARTMENT: City Clerk

PROGRAM MANAGER: Director of Clerk Services

PROGRAM DESCRIPTION:

The City Clerk is the legal custodian of the city's official records, responsible for the administration of elections, complaint handling, legal notification to the public, the issuance of licenses and permits, and the preparation of agendas and the official minutes. The Clerk's Office provides administrative support to the Common Council, various boards, commissions and committees, and responds to informational requests from the general public.

In addition, the Clerk's office is responsible for the Elections budget. The Elections budget provides funding for the operation of local, school, state, and federal elections in the City of Franklin. All election records and voter files are maintained and all elections are conducted through the Office of the City Clerk.

SERVICES:

- Prepare and review Common Council agenda.
- Attend all Council meetings; Board and Commission meetings as necessary.
- Maintain custody of City's official records, providing access to and responding to public records requests.
- Prepare, distribute and process resolutions, ordinances, proclamations, agendas and minutes for meetings of the Common Council and various city boards, commissions and committees, including ad hoc groups. Act as Clerk of the Board of Review as mandated by State Statutes.
- Complaint handling.
- Index Council minutes, resolutions and ordinances.
- Codify approved ordinances.
- Administer oaths of office and certify official documents. Administer process of Economic Interest Statement filing pursuant to Franklin Municipal Code.
- Issue permits and licenses, as required by local and state laws. Also administers reservation requests for park rental, ball diamond rental, other recreation facility rental, burn permits, weights and measures, and alarm permits.
- Oversee City records management and retention program.
- Administer elections, which includes providing candidate information, voter registration, verification and updating of voter records, assistance with absentee voting, election inspector training, and preparation and processing of Federal, State, and local elections. Act as local election filing officer as required by State Statutes.
- Coordinate, prepare and distribute City directory and monthly calendar.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Administration Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Typist	.62	.62	.62	.62	0	0
Secretary	.50	.50	.50	.50	1.12	1.12
Temporary Help	.00	.00	.00	.00	.00	.00
Total	4.14	4.12	4.12	4.12	4.12	4.12

ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017*	2018*
Liquor licenses	55	53	56	55	56	56
Bartenders licenses	321	386	378	393	350	350
Property status reports	169	165	223	250	160	160
Burn permits	309	325	310	292	325	325
Complaints		250	386	372	375	375
Registered voters	21,694	21,756	21,713	22,274	21,862	22,000
Elections held	**5	4	***3	4	2	4

*Forecast

**Includes four special elections. Actual number of elections administered was 6; however, two were held on the same day.

***Includes one special election.

BUDGET SUMMARY:

- 1) 01.141.5424 Memberships and 01.141.5425 Conferences/Schools in the City Clerk’s budget includes funding of memberships and training/conferences for all employees in the Director of Clerk Services’ office, which includes certification training, along with statutory training requirements.
- 2) 01.141.5471 Background Checks includes funding for all license applicants and Board/Commission recommended appointees (\$7 charge for each check conducted through the Wisconsin Department of Justice, Crime Information Bureau).
- 3) Election increase in funding is due to four elections scheduled in 2018 vs. two scheduled elections held in 2017. The boundaries created by the redistricting (completed in 2011) went into effect January 1, 2012, and, as required by State law, Franklin has exceeded the population of 35,000 and now is required to vote by “Ward” rather than “District”. As a result of having three State Assembly Districts, two Senate Districts, three County Supervisory Districts, three School Districts, and twenty-five Wards, costs have increased for pollworkers, ballot printing, and machine tabulating. In addition, the State of Wisconsin Statewide Voter Registration System was replaced at the 2016 February Spring Primary, with costly impacts to the process for municipalities required to conduct and report elections by ward. With the prior software, Franklin was able to combine poll lists in each Aldermanic District and still report by ward due to coding which designated the specific

ballot voters were to receive by ward. The new system, WisVote, requires separate poll lists for each ward, thereby increasing the pre-election work from "six Aldermanic Districts times everything" to "twenty-five Wards times everything". This also increased the number of poll workers needed on election day just to work at the poll lists and directing voters to the correct ward line and covering the requirement for separate ward poll books.

- 4) 01.142.5115 Salaries-Temporary in the Elections Budget covers Inspectors of Election (poll workers). While abiding by the restrictions of State law, the number of workers assigned to each polling location will vary depending on the voter turnout estimated by the Dir. of Clerk Services. (See explanation in #3 above.)
- 5) 01.142.5242 Election Equipment Maintenance includes maintenance coverage for the voting systems. In addition, backup and preservation is required of electronic data (from electronic voting systems), pursuant to Wis. Stats §5.05(1)(e) and 5.06(6).
- 6) 01.142.5425 Conferences and Schools in the Elections Budget includes funding for State-mandated training for Chief Election Inspectors (poll worker chairmen at each polling location) and election-related training for City Clerk's office personnel.
- 7) 01.142.5433 Equipment Rental covers \$150 per election paid to The Polish Center and \$150 per election paid to St. Martin of Tours Church for use as polling locations.

**City of Franklin, WI
Clerk & Elections - 141 & 142**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0141-CITY CLERK								
PERSONNEL SERVICES								
01-0141-5111	SALARIES-FT	168,658	168,658	166,085	162,466	162,466	168,936	156,779
01-0141-5113	SALARIES-PT	42,846	42,846	42,103	45,057	45,057	38,596	37,160
01-0141-5115	SALARIES-TEMP	601	601	593	601	601		
01-0141-5117	SALARIES-OT	1,000	1,000		1,000	1,000	(651)	1,888
01-0141-5118	COMPTIME TAKEN				4,000	4,000	4,953	4,021
01-0141-5133	LONGEVITY	510	510	470	468	468	420	420
01-0141-5134	HOLIDAY PAY	13,008	13,008	12,784	12,985	12,985	11,438	12,655
01-0141-5135	VACATION PAY	17,940	17,940	17,631	17,796	17,796	10,039	13,659
01-0141-5151	FICA	18,709	18,709	18,334	18,694	18,694	17,509	16,898
01-0141-5152	RETIREMENT	12,198	12,198	11,954	12,189	12,189	11,667	10,779
01-0141-5153	RETIREE GROUP HEALTH	743	612	828	589	589	361	1,050
01-0141-5154	GROUP HEALTH & DENTAL	50,604	53,992	47,023	32,629	32,629	31,764	34,362
01-0141-5155	LIFE INSURANCE	1,126	1,126	1,116	1,130	1,130	911	874
01-0141-5156	WORKERS COMPENSATION INS	440	635	623	634	634	609	632
01-0141-5199	ALLOCATED PAYROLL COST	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(7,900)	(7,600)
TOTAL - PERSONNEL SERVICES		(320,183)	(323,635)	(311,344)	(302,038)	(302,038)	(268,672)	(263,577)
NON PERSONNEL SERVICES								
01-0141-5223	FILING FEES	1,000	1,000	850	1,200	1,200	630	870
01-0141-5299	SUNDRY CONTRACTORS	6,000	6,000	6,000	6,000	6,000	3,168	8,485
01-0141-5312	OFFICE SUPPLIES	900	900	850	900	900	629	881
01-0141-5313	PRINTING	400	400	325	400	400	268	
01-0141-5421	OFFICIAL NOTICES/ADVERTISING	9,000	9,000	8,000	9,000	9,000	9,939	11,116
01-0141-5422	SUBSCRIPTIONS	100	100	100	100	100	118	87
01-0141-5424	MEMBERSHIPS/DUES	800	800	765	800	800	610	750
01-0141-5425	CONFERENCES & SCHOOLS	3,000	3,000	2,500	3,000	3,000	2,047	1,867
01-0141-5432	MILEAGE	800	800	750	800	800	859	742
01-0141-5471	BACKGROUND CHECKS	5,200	5,200	4,500	5,800	5,800	4,648	3,829
TOTAL - NON PERSONNEL SERVICES		(27,200)	(27,200)	(24,640)	(28,000)	(28,000)	(22,916)	(29,627)
TOTAL APPROPRIATIONS - FUND 01		(347,383)	(350,835)	(335,984)	(330,038)	(330,038)	(311,588)	(313,204)
Dept 0142-ELECTIONS								
PERSONNEL SERVICES								
01-0142-5111	SALARIES-FT	1,666	1,666	491	820	820	2,894	824
01-0142-5113	SALARIES-PT	1,129	1,129	881	571	571	3,876	775
01-0142-5115	SALARIES-TEMP	49,074	49,074	10,353	25,700	25,700	48,504	9,924
01-0142-5117	SALARIES-OT	4,450	4,450	6,038	3,101	3,101	12,599	2,702
01-0142-5133	LONGEVITY	5	5	7	2	2		
01-0142-5151	FICA	418	418	567	207	207	1,485	331
01-0142-5152	RETIREMENT	285	285	367	160	160	1,082	243
01-0142-5153	RETIREE GROUP HEALTH	40	31	21	15	15	75	28
01-0142-5154	GROUP HEALTH & DENTAL	1,231	1,319	1,280	379	379	1,405	599
01-0142-5155	LIFE INSURANCE	25	25	30	12	12	54	13
01-0142-5156	WORKERS COMPENSATION INS	157	221	91	115	115	303	74
TOTAL - PERSONNEL SERVICES		(58,480)	(58,623)	(20,126)	(31,082)	(31,082)	(72,277)	(15,513)
NON PERSONNEL SERVICES								
01-0142-5214	DATA PROCESSING SERVICES	1,200	1,200	950	1,200	1,200	897	407
01-0142-5242	EQUIPMENT MAINTENANCE	3,800	3,800	3,215	3,800	3,800	3,182	2,400
01-0142-5312	OFFICE SUPPLIES	1,200	1,200	250	1,200	1,200	1,910	727
01-0142-5313	PRINTING	2,000	2,000	1,100	1,600	1,600	5,210	1,074
01-0142-5421	OFFICIAL NOTICES/ADVERTISING	500	500	130	400	400	584	301
01-0142-5425	CONFERENCES & SCHOOLS	600	600		600	600		
01-0142-5432	MILEAGE	200	200	100	200	200	111	237
01-0142-5532	FACILITY RENTAL	1,200	1,200	600	600	600	1,200	450
TOTAL - NON PERSONNEL SERVICES		(10,700)	(10,700)	(6,345)	(9,600)	(9,600)	(13,094)	(5,596)
TOTAL APPROPRIATIONS - FUND 01		(69,180)	(69,323)	(26,471)	(40,682)	(40,682)	(85,371)	(21,109)

INFORMATION SERVICES

144

DEPARTMENT: Information Services

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

City-wide computing and telecommunication needs are administered by this program. This includes the City Hall Complex local area network (LAN); as well as the City's wide area network (WAN), which includes all Fire Station locations, the Public Works Garage, Sewer/Water operations, the Police Department Facility, and the Library. The program does not generally include the purchase price for replacement of individual workstations within other operating departments, but it does include the contracted staff support for installation and maintenance of the network computers and network components.

SERVICES:

- Maintain and grow the City WAN structure.
- Perform maintenance and repair work on City-owned computing equipment.
- Provide training and software support to City personnel.
- Maintain and assist in development of the City's website.
- Coordinate and monitor Internet and email access for City employees.
- Overall responsibility for GIS, Land Management, and Utility Billing software systems.
- Maintain the City's telecommunication services and equipment and the City's public access television channel.

STAFFING:

The City's information services function historically was managed by the Director of Administration. The 2015 budget incorporated funding to hire an IT Director/Manager who is a professional in the information services area reporting to the Director of Administration. The IT Director was hired in February 2016. Primary staff support is provided through a professional services contract with an outside data processing technical support firm. In addition, the Information Services budget provides for outside contracting for Geographic Information System (GIS) support services and maintenance of GIS software. The City's cost of telecommunication services and equipment (excluding the Police Department) is also included in this budget.

ACTIVITY MEASURES:

Activity	2013	2014	2015*	2016*	2017*	2018*
Total City computers	255	260	260	268	289	289
Software applications	58	60	60	60	70	72
Est. Help Desk Requests	1,758	1,500	1,500	1,700	2,228	2,850

*Forecast

BUDGET SUMMARY:

- 1) Data Processing Services is used primarily to fund Heartland Business Systems (HBS), the contract agent that maintains our computer systems. Core operations continue with a "Dual Technician" with a second Dual Technician funded in the Police Department. Despite the total size of the IT operations, the bulk of the work is still done with only the two full-time technicians. (Dual Technicians perform both Level 1 (help desk) work and Level 2 (network maintenance) work.) Data Base Administrator (DBA) and specialty services are also acquired from HBS out of this account as well.
- 2) An IT Director was hired in February 2016. This individual manages current staffing contracts, which covers the City Hall and Police Department contracted staff and the GIS contracted staff. The IT Director also addresses technology related issues such as phones. Effectively, issues under the advisory purview of the Technology Commission fall under the day-to-day purview of the IT Director. The IT Director is not a department head level position and reports to the Director of Administration.
- 3) Capital Outlay purchases include:
 - Computer Equipment: Email Archiver Replacement (\$7,500); Emergency Hardware Replacements (\$7,500); Email Backbone Upgrades—Carry Forward from 2017 (\$20,901).
 - Computer Software: Unanticipated Software Products (\$7,500); IS share of Information Services Windows 10 & Office 2016 License Upgrades (\$20,523) (remaining portions of this license upgrade project has been allocated to respective departments' budgets).
- 4) Activity measures in this area are not historically precisely tracked or measurable. For example, Help Desk requests are always estimated. A project for this division will be to identify appropriate measurable and relatable activity measures and accurate data gathering tools.

City of Franklin, WI
Information Systems - 144

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0144-INFORMATION SERVICES								
PERSONNEL SERVICES								
01-0144-5111	SALARIES-FT	83,878	83,878	90,433	82,638	82,638	76,973	
01-0144-5134	HOLIDAY PAY	4,601	4,601		4,533	4,533	1,720	
01-0144-5135	VACATION PAY	3,539	3,539		3,487	3,487	(1)	
01-0144-5151	FICA	7,039	7,039	6,916	6,935	6,935	5,881	
01-0144-5152	RETIREMENT	4,601	4,601	4,522	4,533	4,533	1,640	
01-0144-5153	RETIREE GROUP HEALTH	489	386	523	372	372	400	
01-0144-5154	GROUP HEALTH & DENTAL	17,873	18,822	16,558	16,584	16,584	13,853	
01-0144-5155	LIFE INSURANCE	431	431	422	422	422	378	
01-0144-5156	WORKERS COMPENSATION INS	166	239	235	236	236	202	
01-0144-5160	RECRUITING COSTS						5,429	10,033
TOTAL - PERSONNEL SERVICES		(122,397)	(123,536)	(119,609)	(119,720)	(119,720)	(106,475)	(10,033)
NON PERSONNEL SERVICES								
01-0144-5214	DATA PROCESSING SERVICES	135,500	135,500	160,000	164,728	137,778	119,759	150,556
01-0144-5215	GIS SUPPORT SERVICES	104,339	104,339	103,500	104,339	104,339	98,989	95,885
01-0144-5242	EQUIPMENT MAINTENANCE	14,450	14,450	14,500	15,250	15,250	17,465	14,198
01-0144-5257	SOFTWARE MAINTENANCE	58,500	58,500	57,000	58,500	58,500	53,258	47,405
01-0144-5299	SUNDRY CONTRACTORS	3,500	3,500	2,800	3,000	3,000	2,463	2,299
01-0144-5312	OFFICE SUPPLIES	200	200	75	200	200	144	6
01-0144-5329	OPERATING SUPPLIES	1,500	1,500	2,500	2,500	2,500	3,507	2,477
01-0144-5333	EQUIPMENT SUPPLIES	4,250	4,250	2,250	2,250	2,250	1,801	1,744
01-0144-5410	DATA COMMUN-INTERNET SERVICE	9,500	9,500	9,400	9,500	9,500	7,568	7,175
01-0144-5415	TELEPHONE	28,250	28,250	28,000	28,250	28,250	27,994	27,160
01-0144-5425	CONFERENCES & SCHOOLS	1,500	1,500		1,500	1,500	1,860	
TOTAL - NON PERSONNEL SERVICES		(361,489)	(361,489)	(380,025)	(390,017)	(363,067)	(334,808)	(348,905)
TOTAL APPROPRIATIONS - FUND 01		(483,886)	(485,025)	(499,634)	(509,737)	(482,787)	(441,283)	(358,938)
Fund 41 - CAPITAL OUTLAY FUND								
Dept 0144-INFORMATION SERVICES								
CAPITAL EXPENDITURES								
41-0144-5819	OTHER CAPITAL EQUIPMENT		55,000				9,412	2,011
41-0144-5841	COMPUTER EQUIPMENT	35,901	43,101	45,000	48,870	29,570	72,900	11,560
41-0144-5843	SOFTWARE	28,023	134,323	110,000	109,134	109,134	71,564	13,683
TOTAL - CAPITAL EXPENDITURES		(63,924)	(232,424)	(155,000)	(158,004)	(138,704)	(153,876)	(27,254)
Fund 46 - CAPITAL IMPROVEMENT FUND								
Dept 0144-INFORMATION SERVICES								
CAPITAL EXPENDITURES								
46-0144-5843.9995	EMAIL SECURITY SOFTWARE						4,343	

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ADMINISTRATION and HUMAN RESOURCES

147

DEPARTMENT: Administration and Human Resources

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

The Director of Administration serves as the Chief Administrative Officer of the municipal corporation; leading, planning, organizing and directing portions of the central administration of the City of Franklin toward the fulfillment of goals and policies determined by the Mayor and Common Council. The Director coordinates certain day-to-day administrative activities of the City, excluding the administrative functions of the City Clerk. The Director has responsibility of overseeing the City's insurance program and serves as the Director of Human Resources. As of 2012, the Director of Administration was given the responsibility of overseeing/supervising the Finance Department and assumed the lead role in the annual preparation of the Mayor's recommended budget and coordinating the Common Council's annual budget process.

The mission of the Human Resources function is to develop and maintain a high functioning workforce through strategic, flexible, progressive, and cost-effective human resources systems. The services provided by Human Resources range from analysis and recommendations regarding complex compensation and benefits issues, to consultation with management and policy makers, to direct service to employees. The functional areas encompassing Human Resources are summarized as follows: staffing, labor relations, compensation, benefits, training and development, employee records, equal employment opportunity, and human resources information systems.

MAJOR SERVICES:

- Attend Common Council meetings; provide staff support and attend Board and Commission meetings as necessary.
- Responsible for the annual development and preparation of the Mayor's recommended budget and coordinating the Common Council's annual budget process.
- In conjunction with the Personnel Committee and with support from the Human Resource Coordinator, responsible for negotiation and administration of collectively bargained labor agreements (Fire and Police Associations) and recruitment of non-sworn personnel.
- In coordination with the Human Resource Coordinator, administer human resources systems, including the City's workers' compensation and employee health insurance programs, and addressing all of the State instigated changes from Acts 10 and 32.
- Develop, recommend, and maintain Human Resources policies and procedures.
- Coordinate staff training and development as requested by Department Heads.
- Administration of the City's liability and property insurance.
- Coordinate the development and publication of the City's newsletter.
- Represent the City in intergovernmental and legislative functions.
- Maintain and upgrade the City's website and cable television channel.
- Maintain the City's information technology and voice communications systems.
- Provide or provide for departmental staff support to the Personnel Committee, Finance Committee, Fire & Police Commission, Technology Commission, and Civil Service Sub-Committee.

- Coordinate the City's annual employee performance evaluation procedure.
- Oversee the Assessor, Animal Control, Recreation, Municipal Buildings, Finance, Information Services, and Building Inspection offices and staff.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Director of Administration	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst*	.00	1.00	.00	.00	.00	.00
Total	3.00	4.00	3.00	3.00	3.00	3.00

*Position was never created

ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017*	2018*
Labor Contracts Having Negotiations	1	0	1	2	0	2
Worker's Comp Claims	45	43	37	36	45	40
Job Analyses Conducted & Job Description Revised	14	23	80	4	4	10
New Hires	20	19	14	15	18	22
Separations from Service	18	11	16	14	20	22
Turnover Rate	8%	4.9%	7%	6.1%	8.8%	9.6%
Civil Service Exams Administered	6	4	2	4	3	3

* Forecast

BUDGET SUMMARY:

1. Capital outlay appropriations include 4 computer replacements (\$2,400) and 4 software licenses (\$964) as part of the IT Windows 10 and Office 2016 upgrade project.
2. It is worth noting that the Administration and Human Resources budget does not directly include expenditures related to the continuation of the Wellness Program as established by the Common Council through the prior approval of certain union contracts for 2010 and beyond. As explained in conjunction with approval of the non-represented employee pay and benefits ordinances at that time, direct costs associated with the Wellness Program will be charged directly to the Group Health internal service fund. Costs include items such as printing, purchase of educational DVD's, speaker fees, rental fees, refreshments, employee incentives, and a myriad of other potential items that can educate, inform, or engage participants, but they do not include medical claim costs charged directly to the fund, such as the cost of health risk assessments, which are separately expensed by the fund. The Fire Department is operating, as an ongoing pilot project, a cooperative effort with a local fitness center and their staff that provides some on-site fitness consultations. This pilot project is anticipated to continue in 2018, is incorporated as an addition to the Wellness Program, and may be expanded to other departments with Common Council approval following the pilot project. The costs for the Wellness Program, excluding the fitness component, are capped at an annual expenditure not to exceed the City share of the cost of one family plan, which for 2018 is approximately \$19,228 (the final figure is generally set near the end of each calendar year). Said costs, amounting to less than two-thirds of one percent of expenditures, are built into the premium rates and projected costs for the Group Health fund.

City of Franklin, WI
ADMINISTRATION - 147

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0147-ADMINISTRATION								
PERSONNEL SERVICES								
01-0147-5111	SALARIES-FT	211,180	211,180	209,911	209,340	209,340	204,759	205,927
01-0147-5117	SALARIES-OT	1,500	1,500	500	1,500	1,500	752	1,325
01-0147-5118	COMPTIME TAKEN							23
01-0147-5133	LONGEVITY	420	420	420	420	420	415	250
01-0147-5134	HOLIDAY PAY	13,188	13,188	12,961	12,927	12,927	12,640	12,251
01-0147-5135	VACATION PAY	21,246	21,246	18,515	18,467	18,467	19,001	13,749
01-0147-5151	FICA	18,936	18,936	18,537	18,563	18,563	17,378	16,982
01-0147-5152	RETIREMENT	12,377	12,377	12,115	12,133	12,133	11,879	11,676
01-0147-5153	RETIREE GROUP HEALTH	1,249	1,029	1,384	984	984	610	1,900
01-0147-5154	GROUP HEALTH & DENTAL	35,813	38,111	33,560	33,572	33,572	33,674	35,598
01-0147-5155	LIFE INSURANCE	1,144	1,144	1,121	1,121	1,121	1,087	1,060
01-0147-5156	WORKERS COMPENSATION INS	445	642	630	630	630	611	653
01-0147-5199	ALLOCATED PAYROLL COST	(20,200)	(20,200)	(20,200)	(20,200)	(20,200)	(20,200)	(20,800)
TOTAL - PERSONNEL SERVICES		(297,298)	(299,573)	(289,454)	(289,457)	(289,457)	(282,606)	(280,594)
NON PERSONNEL SERVICES								
01-0147-5211	MEDICAL SERVICES	9,500	9,500	7,000	7,500	7,500	4,632	12,985
01-0147-5219	OTHER PROFESSIONAL SERVICES	15,000	15,000	7,500	17,000	17,000	10,100	20,381
01-0147-5241	AUTO MAINTENANCE	600	600	150	600	600		514
01-0147-5242	EQUIPMENT MAINTENANCE	1,500	1,500	750	1,500	1,500	1,345	362
01-0147-5252	LABOR ATTORNEY	20,000	20,000	8,750	20,000	20,000	18,393	23,423
01-0147-5287	UNEMPLOYMENT COSTS	4,000	4,000	250	4,000	4,000	350	
01-0147-5299	SUNDRY CONTRACTORS	4,200	4,200	3,775	4,500	4,500	3,882	3,772
01-0147-5311	POSTAGE	47,000	47,000	37,000	47,000	47,000	39,712	35,532
01-0147-5312	OFFICE SUPPLIES	1,150	1,150	1,100	1,150	1,150	1,144	1,154
01-0147-5313	PRINTING	8,000	8,000	7,500	8,200	8,200	7,582	7,577
01-0147-5328	EMPLOYMENT TESTING & EDUCATION	3,000	3,000	2,250	3,000	3,000	2,541	175
01-0147-5329	OPERATING SUPPLIES	4,000	4,000	2,200	4,000	4,000	3,497	2,024
01-0147-5331	FUEL/LUBRICANTS	400	400	250	500	500	178	202
01-0147-5332	VEHICLE SUPPORT	240	240	240	240	240	1,320	1,320
01-0147-5399	MISCELLANEOUS SUPPLIES			250			259	
01-0147-5421	OFFICIAL NOTICES/ADVERTISING	6,000	6,000	2,500	6,000	6,000	872	1,322
01-0147-5422	SUBSCRIPTIONS	675	675	690	675	675	660	536
01-0147-5424	MEMBERSHIPS/DUES	2,150	2,150	2,100	2,150	2,150	1,808	1,009
01-0147-5425	CONFERENCES & SCHOOLS	3,200	3,200	1,500	3,200	3,200	605	384
01-0147-5428	ALLOCATED INSURANCE COST	200	200	200	200	200	200	200
01-0147-5432	MILEAGE	600	600	650	600	600	531	525
01-0147-5433	EQUIPMENT RENTAL	5,000	5,000	4,500	5,000	5,000	4,157	3,539
01-0147-5726	EMPLOYEE RECOGNITION	1,000	1,000	1,000	1,000	1,000		
TOTAL - NON PERSONNEL SERVICES		(137,415)	(137,415)	(91,105)	(138,015)	(138,015)	(104,768)	(116,936)
TOTAL APPROPRIATIONS - FUND 01		(434,713)	(436,988)	(380,559)	(427,472)	(427,472)	(387,374)	(397,530)
Fund 41 - CAPITAL OUTLAY FUND								
Dept 0147-ADMINISTRATION								
CAPITAL EXPENDITURES								
41-0147-5841	COMPUTER EQUIPMENT	2,400	2,400				625	1,072
41-0147-5843	SOFTWARE	964	964					
Total Capital Expenditures		(3,364)	(3,364)				(625)	(1,072)

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FINANCE & AUDIT DEPARTMENTS
151, 152

DEPARTMENT: Finance

PROGRAM MANAGER: Director of Finance & Treasurer

PROGRAM DESCRIPTION:

The City Finance Department is responsible for the cash receipting, accounting, investments, budgeting, banking, borrowing, and financial reporting of all City operations. This includes the maintenance of all financial records for the City and Utilities, billing and collections, accounts payable processing, managing the City's borrowing, and processing payroll for all City employees. The Director is responsible for cash management and investment management with the assistance of outside investment managers. The department is also responsible for property tax billing and collections for the City and the other taxing jurisdictions from December through July of each year.

Long-term department goals include increasing automation of accounting and treasury functions to improve efficiency of services to other City departments and the public, increasing the knowledge of department staff, maintaining timely, quality and useful financial information for City officials and citizens. In late 2013 new financial software was implemented. In late 2014, upgraded payroll processing software was installed. In September, 2015 Fixed Asset Software was installed. In the fall of 2017, new Special Assessment software was installed. In the fall of 2017, efforts were made to automate tax collections for on line payment, escrow payments and automating lockbox collection application.

The Audit Department (No. 152) accounts for the cost of the annual City audit. An RFP was circulated in the summer of 2016 for audit services. New auditors were selected by the Common Council which will reduce audit costs in the future.

SERVICES:

- Serve as the City's Chief Financial Officer
- Preparation of monthly and annual financial statements
- Preparation of the Comprehensive Annual Financial Report (CAFR) and coordination of the annual audit.
- Coordinate and supervise the preparation of annual City budget.
- Preparation of required Wisconsin Dept of Revenue financial reports and forms.
- Property tax collection and settlement with other governments
- Implement borrowing strategies and supervise all City borrowing.
- Disbursement of monies to vendors.
- Payroll processing for all City employees.
- Billing and collection for City services provided, including special assessments, weed control, development, inspection, and other services.
- Financial support and advice to the Franklin Water Utility
- Financial support and advice regarding the TIF Districts and the Community Development Authority.

- Cash management and investment of City funds.
- Receipting of all monies paid to the City (except Library receipts)
- Manage City bank accounts (except Library accounts)
- Dog and cat licensing.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Chief Financial Officer (Temp)	.50	0.00	0.00	0.00	0.00	0.00
Director of Finance & Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.23	1.23	1.23	1.23	1.23	1.23
Lead Cashier	.56	.56	.56	.56	.56	.56
Cashier/Clerk	.56	.56	.56	.56	.56	.56
Cashier (seasonal)	.25	.25	.25	.25	.25	.25
Total	7.10	6.60	6.60	6.60	6.60	6.60

ACTIVITY MEASURES:

Activity	2013	2014	2015	2016	2017*	2018*
Disbursement Checks	7,164	6,634	6,026	6,268	6,300	6,350
Employees Paid bi-weekly	361	383	250	252	250	250
Property Tax Bills	13,732	13,743	13,773	13,784	13,850	14,000
Water/Sewer Payments	38,257	38,556	38,832	39,015	39,000	39,000
General Receipts Processed	8,307	16,051	16,408	18,146	18,500	19,000
Dog/Cat licenses	528	597	547	512	600	600
Assessment Invoices	20	23	11	nil	20	20
Customer Invoices	779	1155	1,089	1,103	1,200	1,150
Purchase Requisitions Used	2,667	154	173	145	150	150

* Forecast

BUDGET SUMMARY:

- 1) The department uses lockbox processing, outsourced payroll processing, outsourced property tax bill printing and mailing and temporary seasonal help to minimize staffing while maintaining efficient customer services.
- 2) Allocated Payroll Costs – This represents the portion of the departmental personal expense charged to TIF Districts, sewer and water operations.
- 3) Capital Outlay:

	Requested	Adopted
Computer Equipment	\$4,200	4,200
Software	\$5,187	5,187

City of Franklin, WI
FINANCE & AUDIT 151-152

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0151-FINANCE								
PERSONNEL SERVICES								
01-0151-5111	SALARIES-FT	251,583	251,583	247,441	246,992	246,992	249,812	241,570
01-0151-5113	SALARIES-PT	92,248	92,248	90,621	90,914	90,914	88,679	87,002
01-0151-5115	SALARIES-TEMP	4,858	4,858	4,810			2,166	1,765
01-0151-5117	SALARIES-OT	1,200	1,200		1,200	1,200		
01-0151-5118	COMPTIME TAKEN			350	1,000	1,000	704	858
01-0151-5133	LONGEVITY	795	795	740	740	740	604	570
01-0151-5134	HOLIDAY PAY	16,995	16,995	16,702	16,744	16,744	16,818	15,387
01-0151-5135	VACATION PAY	23,967	23,967	23,555	23,613	23,613	15,071	18,935
01-0151-5151	FICA	29,961	29,961	29,366	29,162	29,162	27,677	27,174
01-0151-5152	RETIREMENT	16,305	16,305	15,973	16,070	16,070	15,628	15,355
01-0151-5153	RETIREE GROUP HEALTH	1,172	965	1,305	928	928	585	1,700
01-0151-5154	GROUP HEALTH & DENTAL	59,523	63,435	55,745	55,743	55,743	55,980	59,254
01-0151-5155	LIFE INSURANCE	1,505	1,505	1,478	1,482	1,482	1,290	1,312
01-0151-5156	WORKERS COMPENSATION INS	704	1,017	998	990	990	962	1,017
01-0151-5199	ALLOCATED PAYROLL COST	(68,680)	(68,680)	(68,680)	(68,680)	(68,680)	(65,440)	(60,540)
TOTAL - PERSONNEL SERVICES		(432,136)	(436,154)	(420,404)	(416,898)	(416,898)	(409,536)	(411,359)
NON PERSONNEL SERVICES								
01-0151-5215	P/R & H/R PROCESSING FEES	43,050	43,050	45,500	46,299	46,299	40,357	35,604
01-0151-5219	OTHER PROFESSIONAL SERVICE	1,400	1,400	1,400	1,400	1,400		1,400
01-0151-5242	EQUIPMENT MAINTENANCE	250	250	250	250	250	669	288
01-0151-5257	SOFTWARE MAINTENANCE	25,640	25,640	22,100	20,800	20,800	20,280	19,233
01-0151-5299	REAL ESTATE TAX BILL PREP	13,940	13,940	12,500	12,875	12,875	11,296	13,199
01-0151-5312	OFFICE SUPPLIES	1,750	1,750	1,750	1,725	1,725	1,646	1,792
01-0151-5313	PRINTING	1,630	1,630	1,450	1,550	1,550	556	1,527
01-0151-5421	OFFICIAL NOTICES/ADVERTISING	1,500	1,500	1,300	1,200	1,200	1,452	568
01-0151-5422	SUBSCRIPTIONS						60	
01-0151-5424	MEMBERSHIPS/DUES	450	450	300	575	575	300	300
01-0151-5425	CONFERENCES & SCHOOLS	2,625	2,625	2,004	2,500	2,500	1,950	2,124
01-0151-5428	ALLOCATED INSURANCE COST	1,500	1,500	1,500	1,500	1,500	1,500	1,300
01-0151-5491	BANK FEES	8,550	8,550	6,000	6,050	6,050	6,667	5,719
TOTAL - NON PERSONNEL SERVICES		(102,285)	(102,285)	(96,054)	(96,724)	(96,724)	(86,733)	(83,054)
TOTAL APPROPRIATIONS - GENERAL FUND 01		(534,421)	(538,439)	(516,458)	(513,622)	(513,622)	(496,269)	(494,413)
Dept 0152-AUDITOR								
NON PERSONNEL SERVICES								
01-0152-5213	ANNUAL AUDIT SERVICES	30,000	30,000	26,505	30,000	30,000	29,545	27,385
01-0152-5219	ACTUARIAL SERVICES			6,200	6,500	6,500		5,900
TOTAL - NON PERSONNEL SERVICES		(30,000)	(30,000)	(32,705)	(36,500)	(36,500)	(29,545)	(33,285)
TOTAL APPROPRIATIONS - AUDIT		(30,000)	(30,000)	(32,705)	(36,500)	(36,500)	(29,545)	(33,285)
TOTAL GENERAL FUND - 01		(564,421)	(568,439)	(549,163)	(550,122)	(550,122)	(525,814)	(527,698)
Fund 41 - CAPITAL OUTLAY FUND								
Dept 0151-FINANCE								
CAPITAL EXPENDITURES								
41-0151-5812	FURNITURE/FIXTURES			670	1,625	1,625	1,236	
41-0151-5813	OFFICE EQUIPMENT			3,256				
41-0151-5841	COMPUTER EQUIPMENT	4,200	4,200		2,700	2,700	2,569	
41-0151-5843	SOFTWARE	5,187	5,187	21,630	22,000		5,350	
TOTAL CAPITAL EXPENDITURES		(9,387)	(9,387)	(25,556)	(26,325)	(4,325)	(9,155)	
Fund 43 - TID 5 Ball Park Commons - 76th & Rawson								
Dept 0151-FINANCE								
PERSONNEL SERVICES								
43-0151-5199	ALLOCATED PAYROLL COST				4,020	4,020		
NON PERSONNEL SERVICES								
43-0151-5691	BANK FEES	350	350		350	350		
43-0151-6453	TIF CERTIFICATION FEE	150	150		150	150	1,000	
TOTAL - NON PERSONNEL SERVICES		(500)	(500)		(500)	(500)	(1,000)	
NET OF REVENUES/APPROPRIATIONS - 0151-FINANC		(500)	(500)		(4,520)	(4,520)	(1,000)	

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CITY ASSESSOR

154

DEPARTMENT: Assessor

PROGRAM MANAGER: Director of Administration and City Assessor

PROGRAM DESCRIPTION:

The Assessor's Office is responsible for setting the value of all property within the City for the purposes of determining the taxable value of real and personal property, upon which is levied the municipal, county, and school property tax. The City Assessor is an outside contractor. Historically, City staff provided support for a full-time Assessor Clerk; however, this position was vacated late 2015 due to a position change within the City. As of 2016, the Assessor Clerk position is now provided through the City's outside contractor and incorporated as part of their assessment services contract with the City.

SERVICES:

- Input and update information in property database.
- Inspect and review all properties that were issued permits for the current year, as well as any partial assessments occurring in the prior year, and determine the appropriate property value assessment.
- Provide assessment information to interested parties.
- Keeps an annual, updated list of businesses for personal property reporting.
- Prepare the Assessor's Final Report and TIF Valuation Report for submission to the Department of Revenue.
- Attend Board of Review as required by State Statutes.
- Perform a City-wide property revaluation which historically occurred on a three-year cycle. In 2015, however, the Common Council approved a contract to perform an "Interim Market Update" annually for three years commencing with 2016.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Assessor – Contracted ++	++	++	++	++	++	++
Assessor Clerk–Contracted ++	1.00	1.00	1.00	1.00	++	++
Total	1.00	1.00	1.00	1.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2013 Φ	2014	2015	2016 Φ	2017* Φ	2018* Φ
Properties Inspected	662	529	548	516	489	500
Assessment Notices Mailed	12,410	373	332	12,881	12,296	12,300
Open Book Hearings	162	26	15	309	211	200
Board of Review Hearings	18	1	9	36	15	15
Residential Parcels	11,822	11,822	11,836	11,837	11,831	11,840
Commercial Parcels	551	552	551	543	556	560
Total Parcels	12,820	12,821	12,833	12,881	12,884	12,890
Assessed Value Increase	-287m	17.5m	28m	289m	161m	150m

* Forecast

Φ Revaluation Year

BUDGET SUMMARY:

- 1) The City contracts for Assessor Services. This cost is less than the cost of a full-time hired City Assessor position.
- 2) The State of Wisconsin provides manufacturing assessment services for the City and, by law, charges for those services. As such, the rate of increase in that expense line item cannot be controlled by the City.
- 3) The City typically funds one-third of the cost of a revaluation each year so that a full revaluation can be done every third year without the budget suffering a significant, \$100,000 spike in expenditures. The City has typically undertaken an Exterior Revaluation where each property is visited curb-side and evaluated. For 2013, however, an "Interim Market Update" was performed as an allowable statutory alternative. For 2016 through 2018, the City contracted with Tyler Technologies to perform an annual Interim Market Update Revaluation, but with the addition of digital photos taken and inserted into the electronic record for each parcel in 2016. For 2018, the total appropriation represents \$42,400 for annual maintenance services, \$43,800 for additional Clerical Services, and \$32,000 for 2018 Annual Revaluation Services.
- 4) Capital Outlay funding for 2018 includes two computer replacements (\$1,200) and two software licenses (\$482) as part of the IT Windows 10 and Office 2016 Upgrade Project.

**City of Franklin, WI
ASSESSOR - 154**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0154-ASSESSORS								
PERSONNEL SERVICES								
01-0154-5111	SALARIES-FT						4,295	41,961
01-0154-5117	SALARIES-OT						78	75
01-0154-5133	LONGEVITY						100	300
01-0154-5134	HOLIDAY PAY						1,379	1,943
01-0154-5135	VACATION PAY						904	3,207
01-0154-5151	FICA						498	3,565
01-0154-5152	RETIREMENT						338	2,374
01-0154-5154	GROUP HEALTH & DENTAL						80	432
01-0154-5155	LIFE INSURANCE						41	217
01-0154-5156	WORKERS COMPENSATION INS						22	132
TOTAL - PERSONNEL SERVICES							(7,735)	(54,208)
NON PERSONNEL SERVICES								
01-0154-5210	PROFESSIONAL SERVICES	118,200	118,200	115,000	115,200	115,200	108,000	65,500
01-0154-5219	OTHER PROFESSIONAL SERVICES	84,000	84,000	83,000	83,000	83,000	82,000	80,200
01-0154-5242	EQUIPMENT MAINTENANCE							20
01-0154-5299	SUNDRY CONTRACTORS	12,000	12,000	11,750	12,000	12,000	22,455	
01-0154-5311	POSTAGE	6,000	6,000	3,750	6,225	6,225	5,475	
01-0154-5312	OFFICE SUPPLIES	1,500	1,500	1,000	1,500	1,500	1,553	959
01-0154-5313	PRINTING	4,250	4,250	500	4,250	4,250	4,213	
01-0154-5421	OFFICIAL NOTICES/ADVERTISING	200	200	100	200	200	98	18
TOTAL - NON PERSONNEL SERVICES							(226,150)	(226,150)
TOTAL APPROPRIATIONS - ASSESSOR							(226,150)	(226,150)
Fund 41 - CAPITAL OUTLAY FUND								
Dept 0154-ASSESSORS								
CAPITAL EXPENDITURES								
41-0154-5813	OFFICE EQUIPMENT						210	
41-0154-5841	COMPUTER EQUIPMENT	1,200	1,200					977
41-0154-5843	SOFTWARE	482	482					
TOTAL CAPITAL EXPENDITURES							(1,682)	(1,682)

LEGAL SERVICES

161

DEPARTMENT: Legal Services

PROGRAM MANAGER: City Attorney

PROGRAM DESCRIPTION:

The law firm of Wesolowski, Reidenbach & Sajdak, S.C. is responsible for conducting most of the legal business in which the City is involved, such as researching and preparing legal opinions, researching and drafting ordinances, drafting resolutions, providing general legal counsel services, providing representation for the purchase and sale of property, providing general litigation services and for the prosecution of ordinance and traffic code violations. Jesse A. Wesolowski serves as the City Attorney and Brian C. Sajdak and Christopher R. Smith serve as Assistant City Attorneys.

SERVICES:

- Attend all Common Council meetings.
- Attend all Plan Commission meetings.
- Attend all Community Development Authority meetings.
- Attend all Board of Review meetings.
- Prepare and/or review ordinances and resolutions.
- Consult with staff and elected officials on legal matters.
- Render legal opinions as requested.
- Hold instructional meetings.
- Coordinate legal defense of claims against the City.
- Represent the City, its boards and officers in civil claims and litigation.
- Prosecute ordinance violations.
- Prepare and/or review development agreements.
- Prepare and/or review City contracts.
- Provide Boards and Commissions support services drafting agendas, public hearing notices, resolutions, ordinances and/or motions for the Plan Commission, the Community Development Authority, the Environmental Commission, and the Parks Commission, and staff liaison services and support as required to the Community Development Authority, the Economic Development Commission, and the 27th Street Committee.

STAFFING – Contractual

ACTIVITY MEASURES:

Activity	2012	2013	2014	2015	2016	2017*	2018*
Hours of Service	4,862	4,774	5,206.95	5,615	5,096	5,245	5,300
Matters Litigated	9	5	2	2	15	14	14
Municipal Court Cases	10,390	8,569	8,585	9,279	10,533	8,652	10,000

* Forecast

City of Franklin, WI
LEGAL - 161

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0161-LEGAL SERVICES								
NON PERSONNEL SERVICES								
01-0161-5212	LEGAL SERVICES	186,600	186,600	180,000	183,000	183,000	178,306	176,462
01-0161-5213	LEGAL SERVICES-COURT	66,700	66,700	63,500	65,382	65,382	61,518	61,728
01-0161-5214	BOARD&COMMSSN SUPPORT-PARALG	55,000	55,000	56,000	55,000	55,000	56,200	55,000
01-0161-5223	FILING FEES	1,100	1,100		1,100	1,100		
01-0161-5253	ATTORNEY FEES - ADDITIONAL SERVIC	31,700	31,700	13,500	31,700	31,700	13,048	22,285
01-0161-5425	CONFERENCES & SCHOOLS	900	900	890	900	900	500	275
01-0161-5427	COURT COSTS	450	450	460	450	450	738	255
TOTAL - NON PERSONNEL SERVICES		(342,450)	(342,450)	(314,350)	(337,532)	(337,532)	(310,308)	(316,005)
TOTAL APPROPRIATIONS - LEGAL		(342,450)	(342,450)	(314,350)	(337,532)	(337,532)	(310,308)	(316,005)

MUNICIPAL BUILDINGS

181

DEPARTMENT: Municipal Buildings

PROGRAM MANAGER: Director of Administration (assisted by Building Operations Supervisor)

PROGRAM DESCRIPTION:

The Municipal Buildings Department provides for the operation and maintenance of the City's buildings which include: the City Hall Complex; Law Enforcement Building; and Library. To a lesser extent the division may support or assist with other buildings such as Legend Park Buildings; Fire Stations 1, 2, and 3; the Public Works Garage and accessory buildings. Custodial service employees are provided to City Hall, Law Enforcement Building, and Library.

SERVICES:

- Provide custodial services at City Hall, Law Enforcement Building, and Library.
- Operate and maintain City buildings and aspects of aspects of grounds maintenance not performed by Department of Public Works staff.
- Coordinate repairs and major maintenance projects in City facilities, including ADA compliance activities.
- Procure maintenance materials and supplies for said municipal buildings. The cost of maintenance materials, supplies, and utilities are included in the budgets of the Law Enforcement Building, Library, Fire Stations, Public Works Garage, and the Sewer and Water Building.

STAFFING:

Authorized Positions (FTE)	2013	2014	2015	2016	2017	2018
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Custodian	2.26	1.78	1.78	1.78	1.78	1.78
Custodian	0	0	1.25	1.25	1.25	1.25
Seasonal Maintenance	.48	0	0	0	0	0
Total	3.74	2.78	4.03	4.03	4.03	4.03

ACTIVITY MEASURES:

Square Footage:	2013	2014	2015	2016	2017	2018
City Hall	47,206	47,206	47,206	47,206	47,206	47,206
Fire Stations	37,750	37,750	37,750	37,750	37,750	37,750
Public Works Building	45,450	45,450	45,450	45,450	45,450	45,450
Sewer & Water Building	6,620	6,620	6,620	22,304	22,304	22,304
Law Enforcement Building	68,300	68,300	68,300	68,300	68,300	68,300
Library Building	40,000	40,000	40,000	40,000	40,000	40,000
Total Square Footage	245,326	245,326	245,326	261,010	261,010	261,010

*Forecast

BUDGET SUMMARY:

- 1) Staffing for 2018 reflects a continuation of adopted 2017 staffing levels, consisting of one supervisor, one full-time maintenance custodian, two part-time maintenance custodians, and two part-time 2nd shift custodians.
- 2) Allocated Payroll Cost – This credit represents the portion of the departmental expense charged to the Police and Library operations.
- 3) Capital Outlay purchases include: Commercial Grade Vacuums (2) (\$700) and Office Carpeting Replacement—Engineering (\$25,000).

**City of Franklin, WI
MUNICIPAL BUILDINGS - 181**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0181-MUNICIPAL BUILDINGS								
OTHER								
01-0181-4781	DISABILITY PAY REIMBURSEMENT						2,639	
TOTAL - OTHER INCOME							2,639	
PERSONNEL SERVICES								
01-0181-5111	SALARIES-FT	120,290	120,290	118,217	118,709	118,709	92,907	96,222
01-0181-5113	SALARIES-PT	53,172	53,172	52,245	56,302	56,302	76,771	40,907
01-0181-5117	SALARIES-OT	4,500	4,500	5,200	4,500	4,500	5,255	6,693
01-0181-5118	COMPTIME TAKEN						116	
01-0181-5133	LONGEVITY	388	388	358	358	358	209	209
01-0181-5134	HOLIDAY PAY	10,517	10,517	10,336	8,059	8,059	9,720	7,671
01-0181-5135	VACATION PAY	12,316	12,316	12,104	10,488	10,488	13,023	7,029
01-0181-5151	FICA	15,390	15,390	15,182	15,179	15,179	14,592	11,777
01-0181-5152	RETIREMENT	7,664	7,664	42,793	45,349	45,349	9,343	10,640
01-0181-5153	RETIREE GROUP HEALTH	1,512	1,205	1,590	1,131	1,131	689	1,750
01-0181-5154	GROUP HEALTH & DENTAL	34,577	36,875	32,384	32,396	32,396	32,528	34,446
01-0181-5155	LIFE INSURANCE	528	528	519	519	519	504	485
01-0181-5156	WORKERS COMPENSATION INS	7,169	9,784	9,640	9,649	9,649	9,904	7,016
01-0181-5199	ALLOCATED PAYROLL COST	(177,480)	(177,480)	(177,480)	(177,480)	(177,480)	(171,240)	(169,320)
TOTAL - PERSONNEL SERVICES		(90,543)	(95,149)	(123,088)	(125,159)	(125,159)	(94,321)	(55,525)
NON PERSONNEL SERVICES								
01-0181-5299	SUNDRY CONTRACTORS							27,825
01-0181-5312	OFFICE SUPPLIES	115	115	100	115	115	51	9
01-0181-5326	UNIFORMS	1,000	1,000	750	1,000	1,000	808	740
01-0181-5331	FUEL/LUBRICANTS	100	100	50	100	100	44	39
01-0181-5342	CONSUMABLE TOOLS	250	250	250	250	250	236	246
01-0181-5551	WATER	1,600	1,600	1,600	1,600	1,600	1,345	1,449
01-0181-5552	ELECTRICITY	63,000	63,000	64,000	63,000	63,000	64,276	59,503
01-0181-5553	SEWER	700	700	550	750	750	524	521
01-0181-5554	NATURAL GAS	13,000	13,000	12,000	13,150	13,150	9,663	11,194
01-0181-5555	LANDSCAPE MATERIALS	1,000	1,000	1,000	1,000	1,000	504	959
01-0181-5556	JANITORIAL SUPPLIES	6,250	6,250	6,000	6,250	6,250	5,589	5,805
01-0181-5557	BUILDING MAINTENANCE-SYSTEM	22,500	22,500	20,000	22,500	22,500	23,458	15,467
01-0181-5559	BUILDING MAINTENANCE-OTHER	9,500	8,500	9,000	9,500	9,500	8,437	9,216
TOTAL - NON PERSONNEL SERVICES		(119,015)	(119,015)	(115,300)	(119,215)	(119,215)	(115,935)	(132,973)
TOTAL APPROPRIATIONS - MUNICIPAL BUILDINGS		(209,558)	(214,164)	(238,388)	(244,374)	(244,374)	(207,617)	(188,498)
Fund 41 - CAPITAL OUTLAY FUND								
Dept 0181-MUNICIPAL BUILDINGS								
CAPITAL EXPENDITURES								
41-0181-5812	FURNITURE/FIXTURES				35,000	35,000	210	
41-0181-5815	SHOP EQUIPMENT	700	700					
41-0181-5822	BUILDING IMPROVEMENTS	25,000	80,000	96,000	62,000	26,000	8,372	
TOTAL CAPITAL EXPENDITURES		(25,700)	(80,700)	(96,000)	(97,000)	(61,000)	(8,582)	

INSURANCE
194

DEPARTMENT: Insurance

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

The City accounts for all insurance program activities in a separate general fund department. Insurance coverage maintained by the City includes general and umbrella liability, property, auto, professional liability, and worker compensation policies. Third party insurance companies provide all insurance coverage for the City. Workers Compensation costs are based on covered payroll amounts multiplied by standard rates established by the State. The City's worker compensation insurance carrier also offers a dividend program, which makes the City eligible to earn dividends if claim costs fall below specified thresholds. Good claims experience may increase the amount of the dividend available to the City. The full-expected premium cost is budgeted as expenditure; estimated dividends are budgeted as revenues on a conservative basis, as the amounts are subject to change based on claims experience. Insurance amounts are allocated to various City departments, the Library, Water Utility, and Sewer Fund through an ongoing administrative allocation.

BUDGET SUMMARY:

- 1) The largest expense within the funding for this area is workers compensation costs. The State sets rates and calculates the City's modification factor based upon claims history. Workers Compensation expenses are charged out to the operating department budgets. In general, increases in total payroll are offset by reductions in State-set rates for 2018. Additionally, a downward trend in workers compensation claims has resulted in a reduction in the State-determined modification factor that is applied to the City of Franklin. The result is a moderately significant reduction in Workers Compensation for 2018.
- 2) The insurance budget not allocated to specific departments represents mainly public officials' liability insurance.
- 3) In 2016, the City moved its property insurance to Chubb. 2018 appropriations remain consistent to 2017.

City of Franklin, WI
INSURANCE - 194

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0194-INSURANCE								
NON PERSONNEL SERVICES								
01-0194-5511	BUILDING INSURANCE	62,000	62,000	61,340	63,000	63,000	59,224	47,098
01-0194-5512	AUTO/EQUIPMENT INSURANCE	80,875	80,875	76,500	78,375	78,375	78,373	74,294
01-0194-5513	PUBLIC LIABILITY	99,500	99,500	97,000	100,000	100,000	96,694	95,481
01-0194-5514	PROFESSIONAL LIABILITY	39,200	39,200	39,000	40,000	40,000	38,216	38,016
01-0194-5515	BOILER INSURANCE							5,918
01-0194-5516	UMBRELLA INSURANCE	16,200	16,200	16,520	16,200	16,200	16,520	16,520
01-0194-5517	WORKERS COMPENSATION INS.	415,000	545,000	540,000	545,000	545,000	534,164	468,818
01-0194-5518	PUBLIC OFFICIALS E&O INSURCE	49,000	49,000	48,000	50,000	50,000	47,772	47,772
01-0194-5560	CHARGES&CREDITS-INTERDEPTMT	(265,030)	(265,030)	(245,000)	(254,000)	(254,000)	(272,056)	(261,226)
01-0194-5561	WORKERS COMP-CONTRA	(415,000)	(545,000)	(540,000)	(545,000)	(545,000)	(534,164)	(480,710)
TOTAL - NON PERSONNEL SERVICES		(81,745)	(81,745)	(92,360)	(93,575)	(93,575)	(61,743)	(51,981)
TOTAL APPROPRIATIONS - GENERAL FUND 01		(81,745)	(81,745)	(92,360)	(93,575)	(93,575)	(61,743)	(51,981)

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**UNCLASSIFIED, CONTINGENCY & ANTICIPATED UNDERSPENDING
198, 199**

DEPARTMENT: Unclassified, Contingency & Anticipated Under spending

PROGRAM MANAGER: Director of Finance & Treasurer

PROGRAM DESCRIPTION: These programs provide for miscellaneous accounts that are not contained in department operating budgets.

Department 198 Unclassified: Items accounted for in this department include refunded taxes, special assessments on City owned property (if any) and claims or judgment costs.

In 2016, the City billed Omitted taxes for a manufacturing property for four years totaling \$160,324 plus interest. The property owner is contesting the assessment. The City portion of the tax and interest is \$79,856. This amount was included here to provide for an appropriation should the taxpayer prevail in the appeal process.

Department 199 Contingency: This area carries the annual contingency appropriation. This appropriation is made to address unforeseen expenditures in the General Fund or to allow Common Council to retain control of program expenditures that are uncertain at time of budget adoption. Funds may be expended directly from the contingency account, but are generally transferred to General Fund operating budgets by specific Common Council action.

Contingency is composed of an unrestricted contingency which can be spent by a simple majority of the Common Council and a Restricted Contingency which would require four affirmative votes of Council members to expend.

Department 199 Anticipated Under spending: Historically the City budgets have been under spent for a variety of reasons. The primary reason is manpower positions that are vacant for a portion of the year due to natural turnover of staffing. While it is difficult to predict where the vacancies will occur from year to year it is probable that vacancies will occur. It is reasonable to budget for a vacancy factor. By doing so the residents are not taxed for an expenditure that will not be made. This has been a longstanding practice in the City of Franklin.

**City of Franklin, WI
UNCLASSIFIED AND CONTINGENCY - 198 & 199**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQUEST BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0198-UNCLASSIFIED EXPENSES								
NON PERSONNEL SERVICES								
01-0198-5543	REFUNDED PROPERTY TAXES	82,500	2,500	20,000	82,500	82,500	1,104	325
TOTAL - NON PERSONNEL SERVICES		(82,500)	(2,500)	(20,000)	(82,500)	(82,500)	(1,104)	(325)
Dept 0199-CONTINGENCY								
NON PERSONNEL SERVICES								
01-0199-5110	RESTRICTED	1,280,000			500,000	500,000		25,000
01-0199-5497	ANTICIPATED UNDEREXPENDITURE	(413,320)	(455,820)		(455,820)	(455,820)		
01-0199-5499	UNRESTRICTED	125,000	125,000	33,300	125,250	125,000	9,988	3,257
TOTAL - NON PERSONNEL SERVICES		(991,680)	330,820	(33,300)	(169,430)	(169,180)	(9,988)	(28,257)
TOTAL APPROPRIATIONS - GENERAL FUND 01		(1,074,180)	328,320	(53,300)	(251,930)	(251,680)	(11,092)	(28,582)

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