

CITY OF FRANKLIN

2018 ANNUAL BUDGET

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**CITY OF FRANKLIN, WISCONSIN
2018 ADOPTED BUDGET
TABLE OF CONTENTS**

	<u>Page</u>
Letter of Transmittal – Supplemental Information	s-1
Letter of Transmittal	i - xvi
Summary of Budget.....	1
Budget Process and Calendar	7
Opportunities and Threats	9
Summary of Assessed Values.....	11
Tax Levy and Tax Rate Information	13
Official Budget Appropriation Units	15
Personnel Authorized Positions and Requests.....	21
General Fund	
Revenues.....	25
Expenditures.....	33
Departmental Budgets of the General Fund:	
General Government:	
Mayor	39
Aldermen	41
Municipal Court	43
City Clerk & Elections	45
Information Services	49
Administration	53
Finance & Audit.....	57
Assessor.....	61
Legal Services.....	63
Municipal Buildings.....	65
Insurance.....	67
Unclassified and Contingency.....	69
Public Safety:	
Police.....	71
Fire and Public Fire Protection.....	79
Building inspection.....	85
Sealer of Weights and Measures.....	87

Page

Public Works:

Engineering and Public Works.....	89
Highway	93
Parks	95
Street Lighting	101
Weed Control	103

Health & Human Services:

Public Health.....	105
Animal Control.....	109

Culture and Recreation

Recreation.....	111
St. Martin's Fair	113

Conservation and Development:

Planning	115
Economic Development	119

Transfers to Other Funds	123
--------------------------------	-----

Special Revenue Funds:

Library Fund.....	125
Tourism Commission	130
Solid Waste Fund.....	133
Sanitary Sewer Fund.....	135
Water Fund.....	139
Civic Celebrations.....	146
St. Martin's Fair.....	147
Grant Funds	
Fire/Police/Other.....	148
Health.....	149
Donations Fund.....	152

Page

Capital Funds

Capital Outlay	155
Equipment Replacement.....	163
Street Improvement.....	165
Capital Improvement.....	169
Development	179
Utility Development	183
Debt Service.....	185
Tax Incremental Districts (TID).....	191
TID 3.....	195
TID 4.....	197
TID 5.....	198
Internal Service Fund	201
Ordinance.....	203

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2018 City of Franklin Budget
Letter of Transmittal – Summary Information
Revised Following the November 2017 Budget Adoption

Honorable Mayor and Common Council:

INTRODUCTION: The budget calendar for the City identifies the Common Council’s first engagement in the budget process as being the presentation of the Mayor’s Recommended Budget. That, however, was not the case this year. Fiscal circumstances necessitated that the Common Council be engaged earlier in the process. As such, the 2018 budget process began June 20, 2017, nearly three months earlier than in previous years. A second meeting was held in July to provide further update and notice and to seek input on the significant factors that would influence the budget. In addition to those meetings, the Finance Committee and Personnel Committee addressed multiple issues in advance of the development and release of the Mayor’s Recommended 2018 Budget.

This budget process was different than in recent years because the City’s fiscal position was different. The potential deficit’s threat to maintaining existing operations was substantially higher and fewer tools remained to address the challenge, as was discussed at length during the 2017 budget development process. The resulting 2018 Budget would also be different from the budgets adopted in recent years. The consistency that has been present in the last few budgets – such as 5 years of the same property tax levy and limited impacts on staff and operations – could not be maintained. This detail was anticipated a year ago. In fact, the budget transmittal letter from last year concluded with the following:

“[The budget] has pushed the limits of what can be accomplished within the constrained revenue policies the City has pursued. At some point, existing operations and existing revenues cannot be squeezed further. Normal, market growth in the expenses for current operations have been absorbed in the budget through a variety of means. Those tools are running out of steam. The risky position in which the City has placed itself is that very little remains in the way of options if the City wishes to pursue any service enhancements. More importantly and of much greater risk, simply maintaining current operations and core services after 2017 may exceed the ability of the City to fund or otherwise absorb the gradual, natural cost increases without re-evaluating a willingness to fund those services through property tax increases.”

The 2018 Budget had to address an initial budget projection with a much larger projected deficit. This budget does not have a fiscally prudent or viable way to maintain existing services and freeze property taxes at the same level for a sixth year. The goal of this budget, therefore, is to identify a fiscally prudent manner to find balance between increases in property taxes and cuts in services, while trying to find reasonable and appropriate alternatives to mitigate or offset the factors driving both needs. This was exactly the point at the July budget discussion when I concluded that the intent of the process was

to “let you understand the options with property tax levies and limits and the options with service cuts because, in the end, those two things may be competing against each other.”

The 2018 Budget accomplishes finding a fiscally prudent and viable strategy that balances service cuts and new opportunities with minimal property tax increases. The following discussion will identify and discuss the major factors and variables that influenced the results incorporated herein.

PROPERTY TAXES: Although each of the impacts addressed in this transmittal letter must be taken in context with each of the other items, the impact on property taxes is typically the most scrutinized aspect of a municipal budget. That has particularly been the case in Franklin where, for the last 4 years, the focus of the Common Council has arguably been on achieving zero growth in the property tax levy, even to the extent of forgoing property tax increases from new growth and development. That action -- not incorporating the property taxes on new growth -- has effectively reduced the City’s property taxes on all existing properties for each of those years. That creates a favorable condition for consideration of recovering the forgone taxes on new growth. To that end, the 2018 Budget resulted in a 2.53% increase in the property taxes for general government purposes, shown as follows:

2016-17	2017-18	2017-18	2017-18
Property Tax Levy	% Increase	Additional Property Taxes	Total Property Taxes
\$20,509,000	2.53%	\$518,849	\$21,027,849

Obviously, compared to the last 5 years that seems like a significant increase, but from a historical perspective, the increase is reasonable. Since 2005 when the current iteration of levy limits was initiated, property taxes have increased an average of 2.06% per year. When one excludes the current run of years with zero increases and 2012, which was only a reduction due to the closure of a TIF, the average rises to 3.3% per year.

Annual Property Tax Increases for Municipal General Government Purposes
City of Franklin

Year	Change From Prior Year	% Change	Year	Change From Prior Year	% Change	Year	Change From Prior Year	% Change
2005	\$1,085,659	6.87%	2010	\$284,000	1.41%	2015	\$0	0%
2006	\$666,700	3.95%	2011	\$539,000	2.64%	2016	\$0	0%
2007	\$935,000	5.32%	2012	-\$498,000	-2.37%	2017	\$0	0%
2008	\$1,054,000	5.70%	2013	\$42,000	.21%	2018	\$518,849	2.53%
2009	\$587,000	3.00%	2014	\$0	0%			

Since 2005, an increase in the municipal property tax levy is restricted by Wisconsin Statute 66.03602, “Local levy limits.” Currently, the primary factor limiting the levy is the City’s annual “valuation factor,” also referred to as the “net new construction.” In other words, a community may only increase its total levy by the amount of levy that would be generated from the new construction within the community less the valuation of any structures demolished. There are a number of exceptions and adjustments to this limit level, most of which do not affect a community in a given year.

Since 2013, when the total property tax levy was first set at \$20,509,000, the City has forgone nearly all of the allowable increases in levy, as shown on the table below.

Year	Additional Levy Applied	Allowable Levy
2013	\$42,000	\$128,942
2014	\$0	\$200,088
2015	\$0	\$280,973
2016	\$0	\$192,785
2017	\$0	\$110,863
Total	\$42,000	\$913,651

Therefore, since 2013 the City has only applied to its budget 4.6% of the allowable \$913,651 in levy applicable to net new construction. Adding the figures from this Mayor's Recommended 2018 Budget, the total allowable levy increases to \$1,017,632, but the additional levy applied remains at only approximately 55% of the allowable levy over the period.

2018	\$518,849	\$103,981
Total	\$560,849	\$1,017,632

There are many ways that one could look at the proposed increase. For example, spread out over the period since the total property taxes collected were last increased, 2013, it

amounts to an average increase of only .5% per year. Maybe the most accurate way to consider the proposed increase is to recognize that it effectively results in ceasing the deferment of a portion of the prior allowable property tax increases. For example, in 2014, the City was able to maintain operations while not incorporating the allowable \$200,088 in property taxes from net new construction. The City continued to scrimp and cut and find alternative financial strategies to not incorporate the allowable property tax increase associated with net new construction. Now, in 2018, some of those property taxes are needed to maintain operations. Such an action is identical in result to a deferment of the implementation of the allowable taxes. In our case, the savings to property owners over this period of deferment were substantial. However, continuing to leave them deferred, which would require dramatic cuts in services, is not in the best interest of the City or its citizens. Before gutting services, implementing some portion of forgone property taxes on new construction sets up a win-win scenario.

It is not unreasonable to consider such implementation as a deferment because reinstating allowable property tax increases that were foregone is now built directly into the Wisconsin statutes. When the recent period of levy limits was initially implemented, it only applied to a two-year period: 2005 and 2006. When the State then looked to extend it for another two years, the Legislative Fiscal Bureau cautioned that a permanent continuation of levy limits would lead to "deferred expenditure commitments and pent-up demands" [Paper #725, May 3, 2007, Page 8]; nonetheless, two additional separate two-year extensions occurred. By 2011, when the legislature extended the levy limit program on a permanent basis, the statute was amended to specifically provide the ability to access prior year's levy that was left on the table. Effectively, the legislature acknowledged that good fiscal planning should reasonably anticipate that for some municipalities some levy attributable to new growth could -- or should -- be delayed in its implementation, effectively. That is the position in which Franklin finds itself.

There are multiple options for directly accessing prior year's unused allowable levy. Additionally, the City can access identical amounts indirectly through implementing a levy for the Debt Service Fund. In fact, multiple strategies could be used simultaneously. The 2018 Budget does not propose the method by which to implement a property tax levy beyond the 2018 allowable levy increase due to net new construction, which is .507 percent. It does, however, recommend that the various statutory provisions be used to garner additional property taxes equal to an increase of 2.02% from prior years' unused allowable tax levy. Combined, the total property tax levy increase would be 2.53%, which is necessary to avoid dramatic cuts in services. The final decision on the methods to apply was effectively made in conjunction with adoption of the annual budget ordinance adoption.

STAFFING: Overall existing services and staffing levels could not be maintained. The most substantial impact is the defunding of an authorized Heavy Equipment Operator position, saving approximately

\$69,332. Snow plowing timing can be affected as well as general field productivity. Additionally, a vacant Engineering Technician IV position was held vacant for the first half of 2018, saving approximately \$48,873. Again, productivity, including in-house project execution, is most impacted. Although the positions are unfunded, they remain authorized on the personnel table. Nonetheless, this is effectively a combined reduction of 1.5 full-time equivalent positions and was necessary to help offset the projected deficit.

As for new positions, no new fully-funded City positions were added. Similarly, it was not possible to fully fund the City portion of the COPS grant (Community Oriented Policing Services) should the City receive the full award. The Common Council directed the Police Department to pursue a grant for 3 officers. If all three positions are awarded and filled, the cost to the City for the first full year would be somewhere between \$79,570 and \$140,767. The 2018 Budget has available resources of approximately \$56,567 for COPS positions in 2018, which could fund the 2018 portion of 1 or 2 positions, depending upon the final award terms and timing. The problem with the grant is that in future years the terms of the 3-year grant requires the City's cost-share portion to increase annually and requires a fourth year to be fully funded by the City. As such, over the 4-year requirement, the total cost of \$1,161,200 would require between approximately half (\$588,534) and two-thirds (\$786,201) City funding. Funding of one position over the 4-year period may be able to be worked into the operating budget (although this may potentially require use of additional deferred property taxes), but more than that is likely to require a referendum for greater taxing authority.

Despite limited resources, some additional advancement was made in the personnel services area. For example, two dispatcher positions were slated to be enhanced with the creation of a Lead Dispatcher position classification, for a total added cost estimated at \$13,005. Similarly, an enhancement in the hours of the Sanitarian from 3 days to 4 days per week was included, based on the cost (\$16,500) being funded through program revenues. Naturally, the funding for election workers was adjusted to match the number of elections. Funding for the Police and Fire represented employee labor contract increase of 2% on 1/1/18 and .5% on 7/1/18 was included. Funding for non-represented employees necessary to fund the Market Adjustment to the Wage and Salary Rates of the compensation plan were also included, which anticipates 2% adjustment mid-year (or equivalent in cost to a 1% increase at the beginning of the year).

All other new position requests were denied. The most substantial of these requests was for a new Battalion Chief and nine Firefighter/Paramedics for a combined annual cost of \$968,800. Incorporating these positions into the budget would require approval of a referendum granting the City the authority to raise additional property taxes. Unfortunately, the statutory requirements do not provide timing for consideration of such a resolution for 2018 operations. The Mayor proposed the Common Council evaluate and consider pursuing such a resolution during 2018 for implementation in the 2019 budget. The additional funds necessary to support any new Police Officers that may be awarded through the COPS grant could also be rolled into such a resolution. It is worth noting that at least one area community is currently pursuing such a referendum (which ultimately passed), and the Wisconsin League of Municipalities website indicates that since 2014 four communities have passed a levy limit referendum.

BUILDING INSPECTION PERMIT FEES: An anticipated influx of building inspection and permit fees during 2018 made significant inroads toward addressing the projected deficit. At the June meeting on the preliminary budget, it was estimated that as much as \$379,000 in added revenues could be anticipated from certain larger pending development proposals, Ballpark Commons being the primary component. At the July meeting budget discussion, a list of pending or potential developments was reviewed to get

input from the Common Council on the reasonableness of incorporating permit fees for those projects. The reason that discussion was held was that the 2017 budget also incorporated many such fees which did not come to fruition in 2017 and will, in all likelihood, be a significant component if the City finishes the year in a deficit position. As such, before building a 2018 Budget that again relied upon some of these same revenues, discussions were warranted. Absent any objection at those meetings, the permit revenue anticipated from the pattern of development as generally discussed is again included in the 2018 budget. Ultimately, \$350,000 of additional revenue was incorporated that offset a portion of the preliminary budget deficit. ***It is worth noting that the degree to which the development level does not occur will mirror the risk to 2018 finishing the year with a deficit.*** Additionally, it should be understood that these revenues help solve the 2018 preliminary budget deficit but may create a 2019 preliminary deficit, unless similar construction and development levels are sustained or unless sufficient construction value is completed by January 1, 2019 to provide new construction property tax revenue.

HEALTH INSURANCE PLAN CHANGES: At the June meeting on the preliminary budget, it was estimated that as much as \$237,000 in savings could be anticipated from modifications to the health insurance plan. This issue was addressed by the Personnel Committee twice and health insurance benefit changes were presented to the Common Council at their July meeting and ultimately adopted. Plan design changes included, for example, doubling the deductibles, tripling the out-of-pocket maximums, increasing office visit copays from \$10 to \$25 for primary care services and to \$40 for specialty services, and reducing co-insurance levels from 90/10 ratios to 80/20 ratios. Offsetting some of these adjustments were savings to employees who participate in the Tier 1 Doctor program and, thereby, bring claim savings to the plan. Additionally, employees – and the plan – can obtain further savings by participating in an on-site clinic network opportunity developing in the Franklin Business Park, which the City anticipates joining when it comes to fruition, pending further authorization by the Common Council.

In the end, over \$400,000 in savings were projected for the Self Insurance Program. These savings do not carry over into the General Fund dollar for dollar because some are associated with retiree coverage and it was necessary to offset claims deficit levels that appeared in 2016. In the end, by incorporating some of the prior deficit reconciliation into the employee premium rates, thereby adjusting premiums by 7.5% instead of the targeted 5% (both of which are better than the anticipated 15% needed prior to plan design changes), approximately \$150,000 in savings accrued to the general fund, with additional savings accruing to the Library and Sewer and Water Funds.

RETIREMENT BENEFITS AND WORKERS COMPENSATION: Other employee and retiree costs areas provided some further savings that offset the impending deficit. Workers Compensation costs, for example, provided savings of over \$140,000 from the expense rate anticipated in the preliminary budget estimate. A reduction in rates as charged by the State of Wisconsin provided some savings, but further savings were generated by a reduction in the City's "Mod" ratio. Due to our recent history of good claims experience the City's Mod has dropped below 1, meaning we are performing better than the average employer.

This entire savings was going to be lost due to an unanticipated increase in OPEB costs as determined by a recent actuarial study. Upon further review, we anticipate that the changes to the health plan design and the planned incorporation of a high-deductible Health Savings Account plan in 2019 will reduce the negative OPEB impact retaining approximately \$60,000 of the savings in place.

MISCELLANEOUS ADJUSTMENTS: The following additional items or adjustments are incorporated into the Mayor’s Recommended 2018 Budget. Most listings reflect how the item impacted the ability to reduce the anticipated preliminary deficit as presented to the Common Council in June.

- **Ambulance (ALS and BLS) Revenues:** After further review and consultation with the billing contractor, anticipated ambulance service revenues were increased \$100,000, this exceeded the June estimate where it was estimated only an additional \$66,000 would be incorporated.
- **Expenditures from Fund Balance:** Such expenditures reflect a planned deficit for the year by using cash reserves. A similar approach was used for certain items in the 2017 budget. Only one-time expenditures can be funded in this manner. Funding on-going expenditures from fund balance can create a long-term, structural imbalance which should be avoided and rectified. The following three items were included in this manner.
 - \$80,000 for anticipated property tax refunds due to legal challenges to the applied valuation.
 - Severance costs (\$67,200) for two anticipated retirements in the Building Inspection office. Given the reliance of the budget on building permit revenue, it would be unwise to leave positions in the department vacant; as such, one-time funding is provided.
 - An emergency expenditure authority is included in the budget every year to preserve allowable expense appropriations up to the level of the Expenditure Restraint Program. For 2018 the amount is \$1,280,000. By doing so, the City could address emergency expenses that may be associated with recovery from a natural disaster, for example, without risking continued receipt of the Expenditure Restraint Program portion of Shared Revenues.
- **Health Department Grants:** An additional \$16,000 of Health Department staffing costs were scheduled to be assigned to grant resources, which frees up property tax dollars but makes the staffing level more dependent upon future grants.
- **Landfill Siting Fees:** Within the General Fund, landfill siting fee revenue was limited to an increase of approximately \$20,000 due to the Common Council’s recent adoption of the Finance Committee’s recommendation to limit the use of Landfill Siting Fees for operating purposes to 20 percent.
- **Departmental Line Item Requests:** Department heads requested line item adjustments amounting to less than a 1 percent increase from the adopted 2017 line items, or an increase of just under \$48,000. In the 2018 Budget, various individual line items in the General Fund operating requests were reduced, in total, by approximately \$87,500 from the departmental requests. Of this, \$42,500 was offset by a corresponding reduction in the Anticipated Under Expenditure line item. As has been discussed at length the last couple of years, the tighter line items are cut and the more restraint that is exercised in increasing line items, the greater the risk of a year-end deficit due to insufficient under expenditures. Nonetheless, the net \$45,000 in cuts helped to avoid expanding the deficit in the General Fund.

ASSESSED VALUATION, EQUALIZED VALUATION, AND PROPERTY TAX RATES: Property valuations are not yet finalized as of budget adoption, so it is not possible to determine tax rates definitively. As always, the property tax rates stated herein and at the time of budget adoption are estimates and are subject to change following finalization of property values and levy determinations by each of the taxing jurisdictions. Additionally, the State may impose adjustments and corrections that are then incorporated into final rates. Each of these steps is followed to ensure that property tax distribution is fair within and between overlapping jurisdiction and, in the end, in compliance with the equal taxation

requirements of our State's constitution. Nonetheless, the following table provides the best available information relative to property valuations and estimated property tax rates.

	Property Tax Rate Estimate	2016-17	2017-18	% Change
A	Budgeted Property Taxes to be Collected	\$20,509,000	\$21,027,849	2.53%
B	Equalized Value TID Out	3,629,055,600	3,778,072,200	4.11%
C	Equalized Levy Rate: $A/(B/1000)$	5.6513	5.5658	
D	Equalized Value TID In	3,729,003,100	3,888,926,200	4.29%
E	Equalized Property Taxes to be Collected: $C \times (D/1000)$	\$21,073,837	\$21,644,836	2.71%
F	Assessed Value TID In	3,704,478,925	3,854,766,200	4.07%
G	Estimated Property Tax Bill Rate: $E/(F/1000)$	\$5.6887	\$5.6151	-1.29%

Although the City's net new construction was determined by the State to have increased by .51 percent, the revaluation and market conditions resulted in an assessed valuation TID In change of 4.07 percent. The State, however, determined a higher equalized property valuation within the TID districts overall. The end product is that a 2.53% increase in the budgeted total property taxes for municipal purposes is estimated to result in a slight reduction in the applied property tax rate of 1.29 percent.

SUMMARY DISCUSSION FUND

General Fund: The General Fund is one section of the City's overall budget. It is the largest segment of the City's total budget and includes the operating expenditures of City departments. Most of the discussions above are items that reflect activity in the General Fund. The adopted expenditure budget for 2018 is \$26,419,065 and reflects an increase of 2.5% from the 2017 budget.

The actual General Fund tax levy revenue for 2017 is budgeted at \$16,414,900. The General Fund tax levy for 2018 is \$16,909,449. This increase of 3.0% can be considered to come from the total allowable growth from net new construction (.51%). The remainder will come from using statutory look-back provisions to apply prior year allowable revenue not included at that time and/or from what will appear as the transfer of existing levy out of the Debt Service Fund which is then replaced in the Debt Service Fund by new levy. As noted above, the exact distribution of mechanisms were effectively determined within the budget process.

The budgeting philosophy remains that departments are to budget at an estimate of an average year's exposure with the understanding that the departments will be able to request additional appropriations from contingency or fund balance in a year in which there are unique circumstances or above average departmental needs for items such as overtime costs, salt purchases, fuel, or claims against the City, etcetera.

Library Fund: The Library Fund has operated with a structural deficit for the prior three years. The preliminary 2018 forecast recognized the need to resolve this deficit, but, ultimately, the projected deficit in the General Fund was too substantial to provide for additional property tax levy resources to eliminate the deficit. Anticipating this outcome, the Mayor provided the Library with notice that they should resolve the deficit within the current level of identified resources or additional revenue that they can obtain. Ultimately, the impact of operating cuts and savings from health insurance plan modifications resulted in the Library Fund reflecting a balanced budget for 2018.

Solid Waste Collection Fund: The Solid Waste Collection Fund receives revenue from user fees, landfill tippage fees, and recycling grants. Its expenditures include contract services for hauling solid waste and weekend staffing from Public Works.

For 2018, the Solid Waste Collection Fund does not anticipate a user fee rate increase, which will remain at \$106.95 per year. The number of participating households rises with new development. Total expenses are increasing just 1.8%. Projected total revenues of \$1,637,300 are anticipated to be sufficient to continue to slowly grow the fund balance to an appropriate level, because total expenditures are only at \$1,577,683.

Sanitary Sewer Fund: The Sanitary Sewer Fund receives its revenue primarily from user fees. Its expenditures are to MMSD, salaries, benefits, capital assets, and other costs of maintaining and improving the local sanitary sewer system. The Retained Earnings in this fund had increased over the past several years, but most of those reserves were invested in the Waste Water Building recently completed. Sewer rates are proportionally increased to cover any MMSD increase and meet local operating costs of the fund. MMSD has indicated that operating costs are expected to increase 11.5%. Since these costs are primarily a pass-through charge to Franklin customers, user fee rates are expected to increase the same 11.5%. Rate adjustments will not be final until sometime in the first quarter of 2018 when the City receives formal notice of the rate increase.

Water Utility: The City of Franklin Water Utility is a run by the Franklin Board of Water Commissioners, which is the approving body for the Water Utility's annual budget. The Water Utility is accounted for as an Enterprise Fund. Their 2018 budget is reflected in the document for informational purposes and to help ensure transparency in the operation of the Franklin Water Utility. Total revenues for 2018 are anticipated to be \$8,169,100, which offsets total expenditure appropriations of \$6,636,097. The Water Utility Budget includes \$2,113,500 of capital contributions from the City and developers.

Capital Outlay Fund: Capital assets are purchases of assets that are reasonably expected to last more than one year and benefit multiple years. Included in this category are all new capital assets and replacement capital assets that do not meet the criteria for inclusion in the equipment replacement program and are not larger projects that are part of the Capital Improvement Fund.

For 2018, departments requested \$1,332,676 in expenditures of which \$681,596 were appropriated. The largest 2018 recommended expenditures are \$199,050 for five police vehicles, \$48,732 for two Police motorcycles, and over \$50,000 to replace the computers for each of the new Police vehicles. There is also significant Information Systems equipment upgrades allocated across all departments. The recommended amounts focus on addressing the priorities as identified by department heads. The Mayor also identified and supports a need to add an electronic document management system. The complexity of the project, however, suggests that development, design, and pricing occur during 2018 for funding and appropriations during 2019. A complete listing of approved items is included later in this document.

The expenditures represent a decrease from the adopted 2017 budget of \$15,272. The hope had been an increase in the purchases by \$112,778 but a significant loss in the expected amount of State Exempt Computer Aids revenue resulted in the slight cut in expenditures. The significant fluctuation and unpredictability in this revenue source makes it a poor source for funding ongoing operational expenses, which was reflected in the changes that occurred during the budget process. As is typical each year, total budgeted expenditures include \$50,000 in contingency appropriations. Additionally, the fund is projected to have a year-end fund balance of \$99,394.

It is worth noting that in the future, the annual expenditure level will need to be reduced to around \$600,000 per year in order to maintain a desirable level of fund balance. That level nearly equals the current level of property tax and landfill siting fee revenues.

Equipment Replacement Fund: The Equipment Replacement Fund provides for the replacement of various types of motorized equipment. New equipment is purchased by other funds. Replacement equipment purchased is placed on a depreciation schedule in the year acquired. Replacement is scheduled based upon the estimated useful life of the equipment, but actual replacement occurs based upon the condition of the vehicle. Funding from the tax levy and other sources should approximate the annual depreciation of the replacement value attributed to the City's total fleet based on estimated useful life.

Overall, this fund continues to be underfunded and will need support in the coming years when expensive fire equipment replacements are needed. It has not been possible, however, to further increase funding given the recent history of property tax freezes. 2018 revenues of \$586,500 represent 68.7% of the resources required to be fully funded, despite recommended expenditures of only \$295,754. A tandem axle dump truck, flatbed truck with lift gate, and an evidence crime scene squad are recommended for replacement.

Street Improvement Fund: The Street Improvement Program is a separate capital projects fund to give visibility to street improvement activities. In general, subdivisions that developed during the 1990's residential growth period are aging. Those streets will need to be resurfaced in the coming years. The Engineering Department has provided a "2018 Local Street Improvement Program" prioritized listing which is included in the adopted budget document. Sufficient funding is included to cover the first 15 of the 17 projects listed.

Revenue consists of Tax Levy support of \$714,700 in 2018, an increase of 1.4%. Landfill siting revenue of \$133,000 continues to be incorporated for 2018. Additionally, 2018 is a year of the biennial State Local Road Improvement grant, which provides an additional \$75,000, approximately covering the last item on the list. In the long term, the available revenues are insufficient to annually fund all of the projects anticipated. As such, existing road surfaces must exceed the anticipated replacement life, repair and replacement cost-per-mile needs to decrease, or long-term future appropriations will need to increase.

Capital Improvement Fund: The Capital Improvement Fund is a separate capital projects fund intended for larger development projects. A Capital Improvement Plan is used to project public improvement needs for the coming years. The Capital Improvement Fund uses this five-year forecast for planning purposes. Items contained in the Capital Improvement Fund are financed with landfill siting fees, resources from other funds, and from the issuance of debt. The proposed 2018 amount would constitute the largest spending plan in many years, largely because it is necessary to provide appropriations for the potential development and infrastructure contemplated by the Common Council by their action to adopt a resolution to create TID 5. As this project had not yet moved forward, much of the planned expenditures are carried forward from 2017.

For 2018, planned project expenditures total \$25,754,317. Resources will come from \$5.6 million in debt proceeds, \$276,000 of landfill siting fees, transfers from other funds (approximately \$1.5 million from the Development Fund, \$1.0 million from the Utility Development, \$100,000 from the Sanitary Sewer Fund, \$1,000,000 from the Water Utility, \$14.4 million from TID 5), and \$150,000 in donations.

The expenditure plan includes \$750,000 for reconstruction of the Drexel Avenue and S. 51st Street intersection; \$25,746 for engineering work on the reconstruction of S. 68th Street, \$1,000,000 associated with the Rawson Homes project infrastructure; \$100,000 for planning on replacement of an industrial park lift station; \$19,138,876 for Ballpark Commons Projects; \$1,273,445 in parks projects; potential sewer and water projects of \$500,000 each; \$191,250 for the Police Department shooting range; \$100,000 for a Fire Department station alerting system; and sufficient donation-supported appropriations to complete the historic barn project (\$150,000).

As was done in 2017, the parks project listing is very aggressive and extensive, and it can reasonably be expected that not all projects will actually move forward during 2018. A broader array has been appropriated to aid in moving forward with use of the park impact fees in furthering the intent of the CORP. The intent is to ensure that progress is made in completing park development projects before the expiration of the park impact fee retention extension that the Common Council adopted earlier in 2016.

Historically, a five-year forecast anticipates \$2 million in additional debt service resources every other year thereafter.

For internal control purposes, projects identified as "Approved" indicate Common Council authorization for staff to proceed with action steps on the project, although spending on said projects requires further Common Council authorization in advance. For similar internal control purposes, projects identified as "Projects Pending Approval" are part of the valid, total appropriation but further direction is required from Common Council to authorize the direction and scope of the project. Other than staff effort preparing such projects for the Common Council's approval to proceed, resources are not to be spent on the project until the Common Council designates the project as "Approved," unless such spending is otherwise directed by the Common Council.

Development Fund: The Development Fund provides resources from new development for infrastructure needed to support that development. The primary revenues are impact fees. Impact fees are being used to support Debt Service on the Police, Fire, Library and Drexel Avenue infrastructure projects; although reduced development in recent years has diminished the available resource. Park Impact fees had accumulated for some time, and an extension for the retention period was approved by the Common Council in early 2016.

For 2018, \$644,095 in impact fees are expected to be collected, along with limited amounts of interest earnings. Debt Service support of \$454,450 is appropriated; however, not all of these funds are likely to be available for Debt Service if not collected here as revenue. Additionally, \$1.57 million in Park impact fees would need to transfer from the Development Fund to support the park projects in the Capital Improvement Fund if all projects were actually to occur in 2018.

Debt Service Fund: The property tax levy supporting the fund remains at \$1.3 million. The property tax levy supporting this fund had fallen for a number of years, which has supported operations in other funds of the City. The 2017 level, however, constituted the lowest property tax levy level allowable without levying a separate increase in the property tax levy specifically to support debt. The City had not taken this step in the past. However, the 2018 budget anticipates a property tax increase that exceeds the maximum allowable due to net new construction. As such, the 2018 budget will require some portion of the added levy to be authorized as a separate property tax levy specifically to support debt. This amount would effectively serve as a proxy for allowable growth on net new construction that had been passed over in prior years.

Special Revenue Funds: Civic Celebrations, St. Martins Fair, Grants, and Donations Funds: In general, the appropriation levels have been increased to incorporate currently unanticipated activity for the purpose of avoiding the need for budget modifications. Expenditures can then be controlled through purchasing process guidelines. The following notes provide the few highlights from these funds:

The Civic Celebrations fund was established with a budget that is intended to provide more than sufficient revenues for a two-day event.

Grant Funds continue to include appropriations for the annual \$125,000 Grant to work with the school district to combat substance abuse. First received in September of 2016, this 5-year renewable grant will add to City services to fight this public safety crisis.

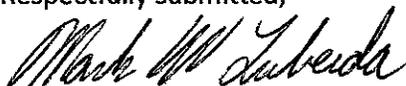
Tourism Commission: The Tourism Commission was created by ordinance on December 6, 2016, pursuant to Wisconsin Statutes. Revenues for 2018 are estimated at \$96,800, but total available revenues also include some initial revenues (\$105,000) from 2017. 2018 is anticipated to be the first year of budget expenditures by the Commission. The Commission expenditures of \$154,000 will pursue tourism development and tourism promotion activities, including but not limited to marketing, advertising, and attending or participating in tourism events.

Conclusion: The 2018 Budget had to address an initial budget projection with a much larger projected deficit than usual. Because of this, staff started working with the Common Council months earlier to preview and discuss options and strategies that might be employed in “balancing” the 2018 budget. This budget finds a balance between increases in property taxes and cuts in services and employs various strategies to mitigate or offset the factors driving both needs. The 2.53 percent tax increase is historically reasonable and merely implements the equivalent of property taxes on new construction from prior years that was not implemented in the year it was first eligible. The statutes provide multiple methods to implement these taxes, or an equivalent amount, in this deferred manner.

The City has excelled the last 4 years in achieving a budget that did not have to increase property taxes even one dollar. Therefore, significant effort was used to identify revenue increases and expenditure cuts that could limit any increase in property taxes. However, it was discussed at great length last year that many of the tools used to achieve that prior success are no longer available or are simply used up. As such, cuts were necessary that could affect services: one and a half positions were left unfunded and the library reduced hours on personnel. Even a potential grant to add Police Officers could not be fully supported with the City’s required matching fund. Additionally, a significant change reducing employee health insurance benefits was adopted as well as an increase in premium share costs.

Maintaining a low property tax rate for municipal services will always be of paramount importance, but it should not be enforced at the blind risk to core and essential services. The services the City provides directly impact the quality of life of our residents and visitors. The need to maintain a reasonable level of services must not be ignored. In the end, the 2018 Budget balances a reasonable series of expenditure cuts and revenue enhancements with reasonable personnel adjustments and with a reasonable tax increase.

Respectfully submitted,



Mark W. Luberda
Director of Administration

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City of Franklin
2018 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Operating Funds:						
General Fund						
Revenue						
Other Taxes	\$ 1,914,118	\$ 1,776,958	\$ 1,776,958	\$ 1,752,800	\$ 1,783,700	0.4%
Intergovernmental Revenue	2,318,826	2,237,400	2,237,400	2,220,237	2,432,926	8.7%
Licenses and Permits	659,312	1,049,365	1,049,365	768,240	1,040,990	-0.8%
Fines, Forfeitures, and Penalties	498,654	500,000	500,000	510,000	500,000	0.0%
Public Charges for Service	1,452,601	1,753,250	1,764,250	1,641,730	1,805,350	3.0%
Intergovernmental Charges	194,805	203,200	203,200	190,000	196,500	-3.3%
Interest Revenue	161,281	220,000	220,000	245,000	205,000	-6.8%
Miscellaneous Revenue	187,874	128,150	128,150	129,600	120,350	-6.1%
Transfers from Other Funds	0	0	26,950	26,950	0	
Total non-tax levy revenue	7,387,470	7,868,323	7,906,273	7,484,557	8,084,816	2.8%
Property Taxes	16,297,268	16,423,500	16,423,500	16,421,700	16,909,449	3.0%
Total Revenue	23,684,738	24,291,823	24,329,773	23,906,257	24,994,265	2.9%
Expenditures						
General Government	\$ 2,910,895	\$ 2,689,937	\$ 2,764,087	\$ 3,004,370	\$ 2,776,627	3.2%
Public Safety	15,787,823	16,768,325	16,916,397	16,615,933	17,296,241	3.1%
Public Works	3,745,146	4,196,359	4,239,522	3,964,378	3,437,593	-18.1%
Health and Human Services	646,869	684,797	695,797	678,010	710,345	3.7%
Culture and Recreation	203,935	196,218	203,454	195,493	197,914	0.9%
Conservation and Development	523,268	623,677	631,177	555,746	595,345	-4.5%
Contingency	1	625,000	402,412	33,300	1,405,000	124.8%
Transfers Out & Other Financing Uses	1,226,026	0	33,138	0	0	
Total Expenditures	\$ 25,043,962	\$ 25,784,313	\$ 25,885,984	\$ 25,037,230	\$ 26,419,065	2.5%
Fund Balance:						
Beginning of Year	9,046,808	7,687,584	7,687,584	7,687,584	6,556,611	
Net Change/Transfer from Fund Bal.	(1,359,224)	(1,492,490)	(1,556,211)	(1,130,973)	(1,424,800)	
End of Year	\$ 7,687,584	\$ 6,195,094	\$ 6,131,373	\$ 6,556,611	\$ 5,131,811	
Non-Spendable Fund Balance	\$ 2,294,958	\$ 2,416,766	\$ 2,416,766	\$ 75,000	\$ 75,000	
Special Revenue Funds						
Revenue						
Property Taxes - Library	\$ 1,287,000	\$ 1,296,600	\$ 1,296,600	\$ 1,296,600	\$ 1,303,200	0.5%
Reciprocal Borrowing - Library	93,361	90,000	90,000	90,000	75,000	-16.7%
Miscellaneous Revenue - Library	6,635	8,500	8,500	9,000	8,500	0.0%
Library Auxilliary	90,758	69,750	69,750	70,500	68,500	-1.8%
Civic Celebrations	143,003	110,000	110,000	152,000	111,000	0.9%
St Martins Fair	38,605	52,000	52,000	36,800	38,050	-26.8%
Tourism Commission	0	0	0	105,000	96,800	
Donations	71,179	30,825	50,825	0	22,200	-28.0%
Grant	148,257	226,000	246,113	0	260,350	15.2%
Solid Waste Collection	1,610,206	1,621,400	1,621,400	1,628,800	1,637,300	1.0%
Total Revenue	3,489,004	\$ 3,505,075	\$ 3,545,188	\$ 3,388,700	\$ 3,620,900	3.3%
Expenditures						
Library	1,422,486	\$ 1,455,371	\$ 1,464,371	\$ 1,427,782	\$ 1,386,700	-4.7%
Library Auxilliary	83,491	69,750	69,750	63,800	68,500	-1.8%
Civic Celebrations	142,353	108,837	109,337	131,995	96,694	-11.2%
St Martins Fair	44,364	51,632	54,132	47,554	52,785	2.2%
Tourism Commission	-	-	-	0	154,000	
Donations	27,525	129,450	149,450	1,415	140,516	8.5%
Grant	146,690	283,874	303,987	64,023	321,033	13.1%
Solid Waste Collection	1,540,267	1,550,216	1,565,216	1,549,628	1,577,683	1.8%
Total Expenditures	3,407,176	\$ 3,649,130	\$ 3,716,243	\$ 3,286,197	\$ 3,797,911	4.1%
Net Revenue (Expenditures)	81,828	(144,055)	(171,055)	102,503	(177,011)	
Fund Balance						
Beginning of the Year	1,113,534	1,195,362	1,195,362	1,195,362	1,297,865	
End of the Year	1,195,362	1,051,307	1,024,307	1,297,865	1,120,854	

City of Franklin
2018 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Operating Funds:						
Capital Expenditure Funds						
Equipment Replacement Fund, Capital Outlay Fund & Street Improvement Fund						
Revenue						
Property Taxes-Capital Outlay	\$ 437,100	\$ 444,300	\$ 444,300	\$ 444,300	\$ 450,500	1.4%
Property Taxes-Equip Replacement	342,600	348,300	348,300	348,300	350,000	0.5%
Property Taxes-Street Improvement	693,500	704,900	704,900	704,900	714,700	1.4%
Total Prop Tax Levy - Capital	1,473,200	1,497,500	1,497,500	1,497,500	1,515,200	1.2%
Intergovernmental Revenue	97,300	0	0	4,000	75,000	
Landfill Siting Revenue	400,000	481,000	481,000	481,000	480,000	-0.2%
Miscellaneous Revenue	174,476	76,600	109,970	118,970	84,000	9.8%
Transfers from Other Funds	26,025	3,500	36,638	0	0	
Total Revenue	\$ 2,171,001	\$ 2,058,500	\$ 2,125,108	\$ 2,101,470	\$ 2,154,200	4.6%
Expenditures						
Capital Outlay-Equip Replacement	\$ 581,235	\$ 650,000	\$ 686,891	\$ 658,711	\$ 295,754	-54.5%
Capital Outlay-Capital Outlay	898,726	696,868	971,164	900,298	681,596	-2.2%
Capital Outlay-Street Improvement	940,546	940,000	940,000	837,500	920,000	-2.1%
Total Expenditures	\$ 2,420,507	\$ 2,286,868	\$ 2,598,055	\$ 2,396,509	\$ 1,897,350	-17.0%
Fund Balance						
Beginning of the Year	3,216,754	2,967,248	2,967,248	2,967,248	2,672,209	
End of the Year	\$ 2,967,248	\$ 2,738,880	\$ 2,494,301	\$ 2,672,209	\$ 2,929,059	
Debt Service Fund						
Revenue						
Property Taxes - Debt Service	\$ 1,500,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	0.0%
Miscellaneous Revenue	2,495	-	-	1,600	-	
Other Financing Source:						
Transfer from Other Funds	170,931	180,514	180,514	50,000	153,816	-14.8%
Transfer from TIF Districts	-	-	-	-	-	
Transfer from Special Assessments	-	146,599	146,599	146,599	174,828	
Total Revenue	\$ 1,673,426	\$ 1,627,113	\$ 1,627,113	\$ 1,498,199	\$ 1,628,644	0.1%
Proceeds from Borrowing	\$ 5,924,202	\$ -	\$ -	\$ -	\$ -	
Expenditure						
Debt Service *	\$ 7,514,380	\$ 1,627,113	\$ 1,627,113	\$ 1,509,736	\$ 1,811,613	11.3%
Bond Issue Cost	-	-	-	-	-	
Refunded Debt	-	-	-	-	-	
Interfund Advances (Repayments)	-	-	-	-	-	
Fund Balance						
Beginning of the Year	1,258	84,506	84,506	84,506	72,969	
Interfund advances *	-	-	-	-	-	
End of the Year	\$ 84,506	\$ 84,506	\$ -	\$ 72,969	\$ (110,000)	
Special Assessment Fund Balance	\$ 566,790	\$ 506,026	\$ 506,026	\$ 402,315	\$ 269,607	
* Excludes TIF Districts Debt service and internal investment activity						
Summary of Budgeted Funds (without Capital Improvement and Development Funds):						
Total Revenue	\$ 31,018,169	\$ 31,482,511	\$ 31,627,182	\$ 30,894,626	\$ 32,398,009	2.9%
Total Expenditures	38,386,025	33,347,424	33,827,395	32,229,672	33,925,939	1.7%
Total Tax Levy	20,509,000	20,509,000	20,509,000	20,505,100	21,027,849	2.53%
Percent of Total Revenue	66.1%	65.1%	64.8%	66.4%	64.9%	
Assessed Value	3,601,192,725	3,297,064,200			3,748,973,400	13.7%
Tax Rate	\$5.695	\$6.220			\$5.615	-9.7%
Tax Rate - Final	\$5.690	\$5.689				
Total Fund Balance - (excl non-spendable)	10,206,531	8,159,046	7,739,240	10,926,968	9,266,330	13.6%

City of Franklin
2018 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Operating Funds:						
Sanitary Sewer Fund						
Revenue						
Charges for Services	\$ 3,331,065	\$ 3,444,360	\$ 3,444,360	\$ 3,343,250	\$ 3,700,990	7.5%
Miscellaneous Revenue	39,109	3,500	10,300	10,300	7,500	114.3%
Total Revenue	\$ 3,370,174	\$ 3,447,860	\$ 3,454,660	\$ 3,353,550	\$ 3,708,490	7.6%
Expenditures						
Operations and Maintenance	\$ 3,127,037	\$ 3,131,750	\$ 2,595,557	\$ 2,872,550	\$ 3,463,058	10.6%
Capital Outlay & Other	60,612	170,000	170,000	170,000	170,000	0.0%
Transfers to Other Funds	96,750	99,750	99,750	99,750	99,750	0.0%
Total Expenditures	\$ 3,284,399	\$ 3,401,500	\$ 2,865,307	\$ 3,142,300	\$ 3,732,808	9.7%
Net Revenue (Expenditures)	\$ 85,775	\$ 46,360	\$ 589,353	\$ 211,250	\$ (24,318)	
Retained earnings						
Beginning of the Year	1,537,810	1,290,775	1,290,775	1,290,775	1,588,625	
Transfer to Invested in Capital	(332,810)	(53,200)	(53,200)	86,600	(427,975)	
End of the Year	\$ 1,290,775	\$ 1,283,935	\$ 1,826,928	\$ 1,588,625	\$ 1,136,332	
Interfund Advance	2,198,616	2,198,616	0	0	0	
Capital Improvement Fund (One time projects):						
Revenue						
Landfill Siting Revenue	\$ 533,843	\$ 389,500	\$ 389,500	\$ 389,500	\$ 276,000	-29.1%
Miscellaneous Revenue	147,352	5,000	102,480	147,480	155,000	3000.0%
Other Financing Sources	1,474,511	15,018,975	15,018,975	11,259	18,082,179	20.4%
Total Revenue	\$ 2,155,706	\$ 15,413,475	\$ 15,510,955	\$ 548,239	\$ 18,513,179	20.1%
Proceeds from Borrowing	\$ -	\$ 8,330,000	\$ 8,330,000	\$ 200,000	\$ 5,502,000	
Expenditures						
Capital Outlay	\$ 1,128,268	\$ 24,636,001	\$ 26,930,023	\$ 1,656,989	\$ 25,754,317	4.5%
Fund Balance						
Beginning of the Year	1,689,836	2,717,274	2,717,274	2,717,274	1,808,524	
End of the Year	\$ 2,717,274	\$ 1,824,748	\$ (371,794)	\$ 1,808,524	\$ 69,386	
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Development Fund (Impact Fees)						
Revenue						
Park Impact	\$ 209,983	\$ 300,000	\$ 300,000	\$ 65,000	\$ 192,000	-36.0%
Sanitary Sewer - SW Zone	-	-	-	25,000	122,440	
Administrative Fee	5,060	6,000	6,000	4,000	4,125	-31.3%
Water Impact	210,581	275,000	275,000	176,000	185,000	-32.7%
Transportation Impact	8,738	37,000	37,000	34,000	8,400	-77.3%
Fire Protection	31,058	40,000	40,000	30,000	32,250	-19.4%
Law Enforcement Impact	57,694	73,000	73,000	50,000	55,930	-23.4%
Library	59,483	60,000	60,000	20,000	43,950	-26.8%
Total Impact Fees	\$ 582,597	\$ 791,000	\$ 791,000	\$ 404,000	\$ 644,095	-18.6%
Interest, Investment & Other Revenue	33,343	36,618	36,618	56,500	44,567	21.7%
Total Revenue	615,940	827,618	827,618	460,500	688,662	-16.8%
Expenditures						
Transfer to Debt Service	170,931	454,450	454,450	125,000	454,450	0.0%
Transfer to Capital Improvement	212,224	2,891,185	2,891,185	400,000	1,572,350	-45.6%
Other	25,878	505,000	508,321	100,000	1,010,000	100.0%
Total Expenditures	409,033	3,850,635	3,853,956	625,000	3,036,800	-21.1%
Fund Balance						
Beginning of the Year	3,851,653	4,058,560	4,058,560	4,058,560	3,894,060	
Total End of the Year	\$ 4,058,560	\$ 1,035,543	\$ 1,032,222	\$ 3,894,060	\$ 1,545,922	

City of Franklin
2018 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Operating Funds:						
Utility Development Fund						
Revenue						
Spec Assessment & Connection Fees	\$ 270,967	\$ 162,100	\$ 162,100	\$ 147,100	\$ 181,600	12.0%
Investment & Other Revenue	46,220	44,400	44,400	49,000	34,000	-23.4%
Total Revenue	317,187	206,500	206,500	196,100	215,600	
Expenditures						
Transfer to Capital Improv - Water	-	450,000	450,000	-	500,000	11.1%
Transfer to Capital Improv - Sewer	-	450,000	450,000	-	500,000	11.1%
Other	-	-	-	-	-	
Total Expenditures	-	900,000	900,000	-	1,000,000	
Fund Balance						
Beginning of the Year	907,004	1,224,191	1,224,191	1,224,191	1,420,291	
End of the Year	\$ 1,224,191	\$ 530,691	\$ 530,691	\$ 1,420,291	\$ 635,891	
Tax Incremental District #3						
Revenue						
Taxes	\$ 1,730,642	\$ 1,300,000	\$ 1,300,000	\$ 1,253,575	\$ 1,384,100	6.5%
Intergovernmental Revenue	355,862	464,300	464,300	458,196	584,400	25.9%
Investment & Other	126,280	3,000	3,000	13,218	5,000	66.7%
Total Revenue	2,212,784	1,767,300	1,767,300	1,724,989	1,973,500	
Expenditures						
Capital Outlay	1,035,841	-	1,418,635	1,384,015	-	
Other	10,520	12,720	12,720	11,766	5,012,870	39309.4%
Principal	650,000	-	-	1,675,000	985,000	
Interest	109,189	31,034	19,700	139,077	97,209	213.2%
Total Expenditures	1,805,550	43,754	1,451,055	3,209,858	6,095,079	
Net Revenues	407,234	1,723,546	316,245	(1,484,869)	(4,121,579)	
Loan Proceeds	-	-	-	-	5,013,000	
Transfers In	(62,289)	-	-	-	-	
Transfers Out	-	-	-	-	-	
Beginning Fund Balance	996,460	1,341,405	1,341,405	1,341,405	(143,464)	
Ending Fund Balance	\$ 1,341,405	\$ 3,064,951	\$ 1,657,650	\$ (143,464)	\$ 747,957	
Interfund Advances Due	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	
Tax Incremental District #4						
Revenue						
Taxes	\$ 1,380,915	\$ 1,079,000	\$ 1,079,000	\$ 1,162,065	\$ 1,151,600	6.7%
Intergovernmental Revenue	18,043	16,200	16,200	15,960	14,700	-9.3%
Investment & Other	(5,035)	19,200	19,200	20,400	15,000	-21.9%
Total Revenue	1,393,923	1,114,400	1,114,400	1,198,425	1,181,300	
Expenditures						
Capital Outlay	-	-	80,000	9,000	12,100,350	
Other	12,505	9,075	989,075	8,153	995,150	10865.8%
Interest	920	-	-	-	125,000	#DIV/0!
Total Expenditures	13,427	9,075	1,069,075	17,153	13,220,500	
Net Revenues	1,380,496	1,105,325	45,325	1,181,272	(12,039,200)	
Loan Proceeds	-	-	-	-	10,000,000	
Beginning Fund Balance	(138,216)	1,242,280	1,242,280	1,242,280	2,423,552	
Ending Fund Balance	\$ 1,242,280	\$ 2,347,605	\$ 1,287,605	\$ 2,423,552	\$ 384,352	
Interfund Advances Due	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Franklin
2018 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Estimate (12 months)	2018 Adopted Budget	Percent Change
Operating Funds:						
<u>Tax Incremental District #5</u>						
Revenue						
Taxes	\$ -	\$ -			\$ 30,100	
Intergovernmental Revenue	-	-			300	
Investment & Other	-	-			-	
Total Revenue	-	-	-	-	30,400	
Expenditures						
Capital Outlay	17,351	10,949,250		-	-	
Other	34,495	285,883		55,099	17,585,782	
Principal	-	-		-	-	
Interest	-	126,775		-	254,813	
Total Expenditures	51,846	11,361,908	-	55,099	17,840,595	
Net Revenues	(51,846)	(11,361,908)	-	(55,099)	(17,810,195)	
Loan Proceeds	-	11,575,000			18,321,000	
Transfers In		-				
Transfers Out						
Beginning Fund Balance		(51,846)	(51,846)	(51,846)	(106,945)	
Ending Fund Balance	\$ (51,846)	\$ 161,246	\$ (51,846)	\$ (106,945)	\$ 403,860	
Interfund Advances Due						
<u>Internal Service Fund</u>						
Self Insurance Fund						
Revenues						
Medical Insurance Premiums	\$ 2,888,640	\$ 3,000,600	\$ 3,000,600	\$ 3,000,600	\$ 3,014,400	0.5%
Dental Insurance Premiums	166,818	177,400	177,400	177,400	181,300	2.2%
Investment Income	31,196	35,000	35,000	35,000	18,300	-47.7%
Total Revenues	3,086,654	3,213,000	3,213,000	3,213,000	3,214,000	
Medical Claims	2,348,503	2,119,200	2,119,200	2,119,200	2,376,800	12.2%
Prescription Drug Claims	310,647	335,000	335,000	335,000	0	
Stop Loss Premiums	648,325	635,900	635,900	635,900	664,000	4.4%
All other costs	305,513	330,500	330,500	330,500	251,500	-23.9%
Dental Claims	189,473	170,300	170,300	170,300	183,500	7.8%
Total Expenditures	3,802,461	4,182,400	4,182,400	3,590,900	4,003,800	
Net Revenues (Expenditures)	(715,807)	(969,400)	(969,400)	(377,900)	(789,800)	
Beginning Fund Balance	3,461,882	2,746,075	2,746,075	2,746,075	2,368,175	
Ending Fund Balance	\$ 2,746,075	\$ 1,776,675	\$ 1,776,675	\$ 2,368,175	\$ 1,578,375	

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Budget Process and Calendar

Pursuant to Section 13-2.A. of the Municipal Code of the City of Franklin, each year, the Mayor presents a budget timetable to the Common Council no later than March 1st, for review and approval by the Common Council. Each year, the Mayor, with the assistance of the Director of Administration, Director of Finance and Treasurer, and all other department heads, is responsible for the preparation of the Mayor's Recommended Annual Budget, presenting a financial plan for conducting the affairs of the City for the ensuing calendar year, and submits it to the Committee of the Whole for its review and recommendation. Upon its review of the Recommended Budget, the Committee of the Whole submits its proposed budget to the Common Council for review and approval.

The annual budget includes:

- Expenses of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
- An itemization of all anticipated income of the City from sources other than general property taxes and bond proceeds, with a comparative statement of the amounts received by the City from each of the sources for the last preceding and current fiscal year.
- An itemization of the amount of money to be raised from general property taxes, which, with income from other sources, will be necessary to meet the proposed expenditures.
- Any other information required by the Council and State law.

As required by law, the Common Council holds a public hearing on the proposed budget before final approval.

After approval of the annual budget by the Common Council, the amount of the tax to be levied or certified and the amounts of the various appropriations and the purposes thereof cannot be changed except by a two-thirds vote of the entire membership of the Common Council. Notice of such amendment is to be given by publication within 10 days thereafter in the Official City Newspaper.

No money is to be drawn from the treasury of the City or any obligation for the expenditure of money be incurred except in pursuance of the annual appropriation in the adopted budget or when changed as authorized. At the close of each fiscal year, any unencumbered balance of an appropriation reverts to the general fund and is subject to re-appropriation. Appropriations may be made by the Common Council, to be paid out of the income of the current year, for improvements or other objects or works that will not be completed within such year, and any such appropriations continue until the purpose for which it was made have been accomplished or abandoned.

The 2018 Budget Time line included a schedule as follows:

September 19, 2017	Distribution of the Mayor's Recommended Budget to the Common Council
September 19, 2017	Common Council meeting agenda includes a presentation overview of the budget and major budget initiatives. Alderman identify additional materials or information needed for the October 3 budget discussions
October 2, 2017	Committee of the Whole reviews Mayors Recommended Budget
October 3, 2017	Regular Common Council meeting, may continue work begun during the Committee of the Whole.
October 10, 2017	Alternate day for additional Committee of the Whole meeting and Budget Discussion
October 18, 2017	Preparation of Public Hearing Notice
October 17, 2017	Regular Common Council Meeting available for discussion of any budget topic as may be needed
October 25, 2017	Publication of Preliminary Budget and Public Hearing Notice
November 6, 2017	Committee of the Whole meeting available for discussion of any budget topics as may be needed
November 14, 2017	Public Hearing on the Proposed 2018 Budget
November 14, 2017	Common Council Meeting to Adopt 2018 Budget

Opportunities and Threats That Could Impact Franklin and Current and Future Year Budgets

Opportunities

- Franklin's history of strong property value growth, its location relative to significant transportation corridors, and past successful TID developments suggests that the community could again see strong development numbers if sufficient market-ready and market-attractive parcels become available.
- Level of City tax rate is below comparable Milwaukee County communities.
- Continue the receipt of landfill siting fees beyond 2018 by assisting Waste Management in receiving necessary approvals to expand in the north area of landfill which could extend landfill siting fees for many years.
- Consolidation of similar services with neighboring communities.
- Billing 100% of the fire protection charges to the water utility customers instead of the current practice of 50% to the property tax levy and 50% to the utility customer – in 2017 Public Fire Protection forecasted at \$271,000.
- Establishing a property tax equivalent from the Sewer Service Fund that would provide the equivalent of property taxes on the sewer service assets similar to the amounts charged to the Water Utility (requires state law change).
- Completion (2013) of the Ryan Creek Sewer Interceptor opens significant new areas of the City to future development, expands the potential for Highway 36 corridor development, and represents the largest area of undeveloped land in Milwaukee County.
- Infrastructure design requirements on new development that result in longer lasting infrastructure components, reducing demand for replacement costs.
- Technology enhancements in the government functions that increase productivity of service providers – i.e. tablets that permit in field updates to infrastructure maintenance.
- Utility monitoring that identifies lost water earlier and avoids losing water to the environment.
- Synergies with other communities in transporting potable water across Franklin for delivery to points west or south.
- New natural conservation recreation areas as a result of MMSD and Waste Management agreements improve quality of life for residents.
- Changes in state law that increases the ability for the City to join the Wisconsin Retirement System.

Threats

- Current lack of sufficient growth in the value of non-residential properties.
- Lack of developed and ready business park parcels will stop high-value, non-residential growth and possibly lose existing businesses.
- Lack of single-family developed lots limits the growth needed for service sector development.

- Lack of population density limits “quality of life” developments.
- Continued efforts by the State to reduce aids to municipalities. For example, the proposed 2015-16 State Budget contained language to eliminate personal property tax payments by businesses and to remove the State’s contribution to local governments for matching Exempt Computer Aids. Both are large revenue sources to the City. The proposals failed but received significant consideration, and the personal property tax proposal is again in the State budget under consideration at this time.
- Continued impacts from statutory changes that limits the amount of Hotel tax that can be used for General Fund purposes.
- Municipal property tax levy increases are limited to the larger of new construction growth or 0%, while various user fees increases are further limited by requiring offsets against the allowable levy.
- State restrictions on local control and decision making can affect expenditures, revenues, services, and alternatives.
- Structural deficits in the Capital funds caused by revenue reductions without lasting expense reductions or by increased demands and needs.
- Demands on and for program and operating expenditures:
 - Potential for large increases in annual health care costs and the impact of national healthcare reforms on the City’s group plan.
 - Development of the Park plan could strain available financial resources.
 - Potential cost of a large scale Emerald Ash Borer control program.
 - Seed capital for sewer build out in Southwest Sewer District.
 - Continued changes to the paramedic contract may cause program changes and increased personnel and training costs.
- Any sunset of landfill siting revenues will restrict resources in the Capital Funds.
- Lack of growth, current state restrictions, and other threats could cause reductions in staff and/or services.
- The inter-relationship of multiple threats can magnify problems while limiting solutions. For example, the State maintaining levy limits require new growth and development, which is itself at risk.
- ‘Cord cutting’ and the impact on the \$500,000 of annual cable TV tax revenue.
- Aging workforce, with the potential for loss of intellectual capital upon retirement and the added costs from a legacy defined benefit pension plan.
- The difficulty in replacing personnel vacancies when the workforce pool is getting smaller and the City doesn’t participate in WRS, which limits access to experienced municipal employees.
- Continued unchecked rate increases in cost of water.
- Reduced new construction dampens Impact Fee collections, restricting resources for Debt Service on City infrastructure constructed to support new development. This will require increased Debt Service Levy on those projects until those Impact fees are collected.

The Common Council may wish to modify this list with additional opportunities or threats prior to the public hearing. Updated September 19, 2017

CITY OF FRANKLIN
Summary of Assessed Value - Final

	Jan 1, 2017 Total Assessed Values	TID #3 Assessed Values	TID #4 Assessed Values	TID #5 Assessed Values	TIF Assessed Values	Jan 1, 2017 Assessed Values Less TID	Jan 1, 2016 Assessed Values Less TID	Difference	PCT Change
Personal Property-manufacturing @ FMV Assessment Ratio	14,949,400 99.122% ²	-	35,800	-	35,800	14,913,600 99.122%	15,335,300 99.067%	(421,700)	
P.P. @ Est Assessed Value	14,818,100	-	35,500	-	35,500	14,782,600	15,192,200	(409,600)	-2.7%
Real Estate-manufacturing @ FMV Assessment Ratio	146,995,000 99.117% ²	-	1,587,820	-	1,587,820	145,407,180 99.117%	150,480,300 99.067%	(5,073,120)	
R.E. @ Est Assessed Value	145,697,200	-	1,573,800	-	1,573,800	144,123,400	149,075,800	(4,952,400)	-3.3%
Manufacturing at Est Assessed Value	160,515,300	-	1,609,300	-	1,609,300	158,906,000	164,268,000	(5,362,000)	-3.3%
Real Estate - Residential	2,838,161,900	52,193,200	21,184,000	936,600	74,313,800	2,763,848,100	2,626,882,225	136,965,875	5.2%
Real Estate - Commercial	776,873,400	164,422,500	37,728,600	3,045,600	205,196,700	571,676,700	557,628,200	14,048,500	2.5%
Real Estate - Agricultural/Other	19,370,100	-	495,900	-	495,900	18,874,200	19,014,900	(140,700)	-0.7%
Total Real Estate	3,634,405,400	216,615,700	59,408,500	3,982,200	280,006,400	3,354,399,000	3,203,525,325	150,873,675	4.7%
Personal Property - Commercial	59,845,500	14,130,300	5,808,600	560,100	20,499,000	39,346,500	40,093,300	(746,800)	-1.9%
Residential, Commercial & Agricultural	3,694,250,900 ¹	230,746,000	65,217,100	4,542,300	300,505,400	3,393,745,500	3,243,618,625	150,126,875	4.6%
Sub total	3,854,766,200	230,746,000	66,826,400	4,542,300	302,114,700	3,552,651,500	3,407,886,625	144,764,875	4.2%
Less: TID Base	-	(173,488,200)	(19,817,900)	(3,015,800)	(196,321,900) ^{3,4}	196,321,900 ³	193,306,100	3,015,800	1.6%
Total Assessed Value - 2017	<u>3,854,766,200</u>	<u>57,257,800</u>	<u>47,008,500</u>	<u>1,526,500</u>	<u>105,792,800</u>	<u>3,748,973,400</u>	<u>3,601,192,725</u>	<u>147,780,675</u>	<u>4.1%</u>
Percent Increase	4.1%	-0.7%	3.1%		2.4%	4.1%			
2017 Breakdown by Type									
Real Estate	3,780,102,600	43,127,500	41,164,400	966,400	103,631,200	3,694,844,300	3,545,907,225	148,937,075	
Personal Property	74,663,600	14,130,300	5,844,100	560,100	2,161,600	54,129,100	55,285,500	(1,156,400)	
Total Assessed Value - 2017	<u>3,854,766,200</u>	<u>57,257,800</u>	<u>47,008,500</u>	<u>1,526,500</u>	<u>105,792,800</u>	<u>3,748,973,400</u>	<u>3,601,192,725</u>	<u>147,780,675</u>	
2017 Breakdown by School District									
Franklin School District	2,904,150,200	-	-	1,526,500	1,526,500	2,902,623,700	2,775,861,725	126,761,975	
Oak Creek/Franklin School District	722,693,900	57,257,800	47,048,500	-	104,306,300	618,387,600	604,501,600	13,886,000	
Whitnall School District	227,922,100	-	-	-	-	227,922,100	220,829,400	7,092,700	
Total Assessed Value - 2017	<u>3,854,766,200</u>	<u>57,257,800</u>	<u>47,048,500</u>	<u>1,526,500</u>	<u>105,832,800</u>	<u>3,748,933,400</u>	<u>3,601,192,725</u>	<u>147,740,675</u>	
Total Assessed Value - 2016	<u>3,704,478,925</u>	<u>57,673,400</u>	<u>45,612,800</u>	<u>-</u>	<u>103,286,200</u>	<u>3,601,192,725</u>			

¹ Agrees to Statement of Assessment

² Per DOR Average Assessment Ratio to be received

³ 1/1/05 base for TIF#3 & TIF #4 per DOR & 2013 TID 3 Amendment

4 1/1/2016 base for TID #5 per DOR

**CITY OF FRANKLIN
Assessed Value by District**

	Final			Total	Residential	Commercial	Manufacturing
	#5 Franklin	#1 Oak Creek	#3 Whitnall		Agricultural	Total	
Real Estate - Manufacturing	104,009,700	40,807,500	5.6% 880,000	145,697,200			145,697,200
Real Estate	2,762,665,800 *	649,512,800 *	222,226,800 *	3,634,405,400	3,634,405,400		
Total Real Estate	2,866,675,500	690,320,300	223,106,800	3,780,102,600	3,634,405,400		145,697,200
Personal Property - Manufacturing				-			-
Personal Property	37,474,700 *	32,373,600 *	4,815,300 *	74,663,600	74,663,600		
Total Personal Property	37,474,700	32,373,600	4,815,300	74,663,600	74,663,600		-
Total	2,904,150,200 100.00%	722,693,900 100.00%	227,922,100 100.00%	3,854,766,200	3,709,069,000		145,697,200
Total Assessed Value (TIF in)	2,904,150,200	722,693,900	227,922,100	3,854,766,200	3,709,069,000		145,697,200
Total Real Estate Assessed Value (TIF in)	2,866,675,500	690,320,300	223,106,800	3,780,102,600	3,634,405,400		145,697,200
Total Pers Prop Assessed Value (TIF in)	37,474,700	32,373,600	4,815,300	74,663,600	74,663,600		-
Total Assessed Value (TIF in)	2,904,150,200	722,693,900	227,922,100	3,854,766,200	3,709,069,000		145,697,200
TIF Assessed Values -Increment	(1,526,500)	(104,306,300)	-	(105,832,800)	(105,683,215)		(149,585)
Total Assessed Value (TIF out)	2,902,623,700	618,387,600	227,922,100	3,748,933,400	3,603,385,785		145,547,615
				2017	2016		2015
Total Residential RE Assessed Value (TIF in)	2,240,822,025	314,136,300	139,289,500	2,694,247,825	2,694,247,825		2,404,704,900
Percent of total	77.2%	43.5%	61.1%	69.9%	72.7%		70.8%
Total Commercial, Manufacturing, Agriculture Other & Pers Prop Assessed Value (TIF in)	663,328,175	408,557,600	88,632,600	1,160,518,375	1,010,231,100		991,838,200
Percent of total	22.8%	56.5%	38.9%	30.1%	27.3%		29.2%
Total Assessed Value (TIF in)	2,904,150,200 100.0%	722,693,900 100.0%	227,922,100 100.0%	3,854,766,200 100.0%	3,704,478,925 100.0%		3,396,543,100 100.0%
Total Assessed Value (TIF in)	2,904,150,200	722,693,900	227,922,100	3,854,766,200	3,704,478,925		3,396,543,100

CITY OF FRANKLIN, WISCONSIN
 Direct and Overlapping Property Tax Rates
 Last Ten Years
 (rate per \$1,000 of assessed value)

Budget Year	Overlapping Rates									Total Tax Rate by District			Total Levy City of Franklin	
	School Districts			School Credits	Milwaukee Area			Milwaukee Metropolitan		State	School Districts			
	Franklin	Oak Creek	Whitnall		City of Franklin	Technical College	Milwaukee County	Sewerage District	Franklin		Oak Creek	Whitnall		
2009	10.96	7.80	9.65	(1.68)	5.78	1.93	4.17	1.36	0.18	22.70	19.54	21.39	20,142,000	
2010	11.33	8.86	10.11	(1.67)	5.93	1.98	4.31	1.38	0.18	23.44	20.97	22.22	20,426,000	
2011	*	12.22	8.69	10.40	(1.72)	6.22	1.93	4.49	1.45	0.17	24.76	21.23	22.94	20,965,000
2012		11.62	8.83	9.56	(1.70)	5.79	1.96	4.76	1.52	0.17	24.12	21.33	22.06	20,467,000
2013		11.72	9.09	9.72	(1.69)	5.78	2.04	4.87	1.57	0.16	24.45	21.82	22.45	20,509,000
2014	#	13.26	9.10	10.67	(1.86)	6.29	2.16	5.21	1.73	0.17	26.97	22.81	24.38	20,509,000
2015		13.21	9.76	11.11	(1.88)	6.28	1.36	5.44	1.83	0.18	26.42	22.97	24.32	20,509,000
2016		13.29	10.57	10.88	(2.14)	6.26	1.35	5.52	1.87	0.18	26.33	23.61	23.92	20,509,000
2017	*	12.04	9.39	10.08	(1.97)	5.69	1.27	5.13	1.76	0.17	24.09	21.44	22.13	20,509,000
2018	*	11.64	8.82	10.29	(2.08)	5.62	1.27	5.10	1.74	-	23.28	20.46	21.94	21,027,849

Note: # Revaluation Year
 * Reassessment Impact

In 2017 the State sunsetted its Property Tax Levy

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CITY OF FRANKLIN, WISCONSIN
Property Tax Levies by Tax Jurisdiction
Last Ten Years

Levy Year	State of Wisconsin	Milwaukee County	School Districts					City of Franklin			Total	
			Franklin	Whitnall	Oak Creek-Franklin	School Levy Credit	MATC	MMSD	Local	Tax Increment		Special Charges
2008	661,580	14,548,992	29,476,874	2,312,202	4,264,165	(6,229,188)	6,742,019	4,575,710	20,142,000	4,829,216	738,020	82,061,590
2009	664,000	14,854,113	30,632,223	2,424,105	4,403,920	(6,295,835)	6,842,077	4,574,057	20,426,000	7,457,956	818,455	86,801,071
2010	622,907	15,112,830	31,535,755	2,404,637	4,816,333	(6,277,662)	6,512,551	4,718,481	20,965,000	6,737,305	758,894	87,907,031
2011	623,904	16,812,497	31,435,718	2,208,503	5,268,377	(6,195,239)	6,934,559	5,188,886	20,467,000	2,560,324	1,900,389	87,204,918
2012	598,062	17,287,141	31,787,042	2,237,434	5,553,401	(6,185,506)	7,258,001	5,582,906	20,509,000	2,363,758	1,799,510	88,790,749
2013	579,423	16,986,670	32,784,606	2,174,991	5,254,726	(6,246,198)	7,043,487	5,638,269	20,509,000	2,526,924	1,796,214	89,048,112
2014	609,193	17,713,835	32,782,988	2,285,650	5,557,471	(6,323,990)	4,411,951	5,955,818	20,509,000	2,690,638	1,767,143	87,959,695
2015	619,289	18,083,210	33,404,871	2,223,327	5,928,300	(7,265,748)	4,428,322	6,145,125	20,509,000	3,020,350	1,727,974	88,824,019
2016	632,834	18,496,951	33,404,863	2,224,862	5,748,697	(7,284,002)	4,571,805	6,354,128	20,509,000	2,267,466	1,758,435	88,685,039
2017	**	19,090,000	33,783,303	2,346,376	5,425,692	(8,010,872)	4,750,585	6,519,552	21,027,849	2,471,104	1,672,640	89,076,229

% increase from 2007-16		31.2%	14.6%	1.5%	27.2%		-29.5%	42.5%	4.4%	-48.8%	126.6%	8.5%
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** In 2017 the State sunsetted its Property Tax Levy

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City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
General Fund								
Revenue:								
Property taxes	\$16,221,503	\$16,286,597	\$16,414,800	\$16,414,900	\$14,129,402	\$16,411,000	\$16,909,449	3.0%
Other taxes	267,009	361,376	205,558	205,558	97,040	208,500	223,700	8.8%
Cable TV Franchise Fee	526,750	513,031	530,000	530,000	123,303	505,000	510,000	-3.8%
Utility tax equivalent	1,044,460	1,050,382	1,050,000	1,050,000	525,000	1,050,000	1,050,000	0.0%
Total tax revenue	18,059,722	18,211,386	18,200,458	18,200,458	14,874,745	18,174,500	18,693,149	2.7%
Intergovernmental	2,776,349	2,318,825	2,237,400	2,237,400	726,032	2,220,237	2,432,826	8.7%
Licenses and permits	668,366	659,312	1,049,365	1,049,365	451,004	768,240	1,040,990	-0.8%
Penalties and forfeitures	484,957	498,654	500,000	500,000	276,157	510,000	500,000	0.0%
Charges for services	1,544,611	1,452,601	1,753,250	1,764,250	751,174	1,641,730	1,805,350	3.0%
Intergovernmental charges	192,188	194,805	203,200	203,200	78,745	190,000	196,500	-3.3%
Interest revenue	238,562	161,281	220,000	220,000	113,051	245,000	205,000	-6.8%
Miscellaneous revenue	155,582	187,874	128,150	128,150	106,875	129,600	120,360	-6.1%
Transfers from other funds	0	0	0	26,950	26,950	26,950	0	0.0%
Total non-tax revenue	6,080,615	5,473,362	6,091,365	6,129,315	2,529,988	5,731,757	6,301,116	3.4%
Total revenue	24,120,337	23,684,738	24,291,823	24,329,773	17,404,733	23,906,257	24,994,265	2.9%
Transfer from fund balance	0	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	24,120,337	23,684,738	24,291,823	24,329,773	17,404,733	23,906,257	24,994,265	2.9%
Expenditures:								
Mayor - Personnel Services	18,512	18,500	18,508	18,508	11,839	18,508	18,482	-0.1%
Other Services, Supplies, etc	5,888	5,273	6,350	6,350	2,589	5,015	6,350	0.0%
Aldermen - Personnel Services	47,487	47,445	47,471	47,471	23,720	47,471	47,409	-0.1%
Other Services, Supplies, Etc	21,865	22,793	24,760	24,760	16,796	22,550	24,891	0.5%
Municipal Court - Personnel Services	170,611	184,729	190,061	190,061	91,059	189,852	193,929	2.0%
Other Services, Supplies, Etc	51,662	55,794	47,150	74,850	30,047	48,965	56,900	20.7%
Clerk - Personnel Services	283,577	288,673	302,838	316,538	163,728	311,344	320,183	6.0%
Other Services, Supplies, Etc	29,628	22,916	28,000	28,000	12,848	24,640	27,200	-2.9%
Elections - Personnel Services	15,513	72,277	31,082	31,082	18,917	20,126	58,480	88.1%
Other Services, Supplies, Etc	5,596	13,094	9,600	9,600	5,830	6,345	10,700	11.5%
Information Services - Personnel	10,033	105,475	119,720	119,720	59,261	119,609	122,397	2.2%
Other Services, Supplies, Etc	348,904	334,809	363,067	390,017	176,068	380,025	361,489	-0.4%
Administration - Personnel Services	280,694	282,607	289,457	289,457	142,806	289,454	297,298	2.7%
Other Services, Supplies, Etc	116,935	104,768	138,015	138,015	43,720	91,105	137,415	-0.4%
Finance - Personnel Services	411,359	409,536	416,898	421,898	208,758	420,404	432,136	3.7%
Other Services, Supplies, Etc	83,052	86,734	96,724	96,724	50,807	96,054	102,285	5.7%
Independent Audit	33,285	29,545	36,500	36,500	26,505	32,705	30,000	-17.8%
Assessor - Personnel Services	54,206	7,735	0	0	0	0	0	
Other Services, Supplies, Etc	146,697	223,795	222,375	222,375	50,999	215,100	226,150	1.7%
Legal Services	316,005	310,308	337,532	337,532	158,979	314,350	342,450	1.5%
Municipal Buildings - Personnel Serv	55,525	94,319	125,159	125,159	82,020	123,088	90,543	-27.7%
Other Services, Supplies, Etc	132,972	115,935	119,215	119,215	47,154	115,300	119,015	-0.2%
insurance	51,980	61,743	93,575	93,575	139,978	92,360	81,745	-12.6%
Unclassified	325	1,104	82,500	82,500	19,983	20,000	82,500	0.0%
Sub total General Government Person	2,692,211	2,900,907	3,145,757	3,219,907	1,574,411	3,004,370	3,189,947	1.4%
Contingency	28,257	9,988	625,000	402,412	7,650	33,300	1,405,000	124.8%
Anticipated Un-spent appropriations	0	0	-455,820	-455,820	0	0	-413,320	-9.3%
Total General Government	2,720,468	2,910,895	3,314,937	3,166,499	1,582,061	3,037,670	4,181,627	26.1%
Police Department - Personnel Service	8,064,445	7,891,774	8,360,642	8,406,142	4,140,852	8,341,353	8,729,467	4.4%
Other Services, Supplies, Etc	947,589	963,615	1,145,626	1,150,853	627,948	1,045,730	1,145,420	0.0%
Fire Department - Personnel Services	5,563,662	5,498,363	5,679,632	5,776,632	2,853,223	5,753,184	5,808,682	2.3%
Other Services, Supplies, Etc	428,977	402,073	473,100	473,100	206,436	428,600	461,560	-2.4%
Public Fire Protection	280,763	274,636	283,900	283,900	140,015	280,100	283,300	-0.2%
Building Inspection - Personnel Serv	686,564	727,130	788,275	788,275	363,030	736,916	830,662	5.4%
Other Services, Supplies, Etc	24,389	22,633	29,550	29,895	10,719	22,450	29,550	0.0%
Weights and Measures	6,800	7,600	7,600	7,600	7,600	7,600	7,600	0.0%
Total Public Safety	15,983,169	16,787,823	16,768,325	16,916,397	8,249,823	16,615,933	17,296,241	3.1%

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	497,127	553,393	624,790	624,790	285,732	552,127	533,967	-14.5%
Other Services, Supplies, Etc	21,299	20,389	21,820	29,220	10,003	26,162	28,700	31.5%
Highway - Personnel Services	1,600,964	1,718,530	2,399,102	2,399,102	1,419,588	2,330,524	1,732,456	-27.8%
Other Services, Supplies, Etc	613,771	717,689	796,797	807,318	205,269	692,875	788,620	-0.3%
Solid Waste Collection	0	390,000	0	0	0	0	0	0.0%
Street Lighting	305,315	341,766	344,800	364,042	137,635	342,600	344,800	0.0%
Weed Control	7,863	3,379	15,050	15,050	1,357	10,000	9,050	-39.9%
Total Public Works	3,046,339	3,745,146	4,196,359	4,239,522	2,059,584	3,954,378	3,437,593	-18.1%
Health Department - Personnel Services	539,696	553,595	581,507	586,507	287,520	581,960	596,495	2.6%
Other Services, Supplies, Etc	62,751	61,324	66,790	74,790	13,077	61,050	73,250	6.6%
Animal Control	30,941	31,950	34,500	34,500	11,533	35,000	40,600	17.7%
Total Health & Human Services	633,388	646,869	684,797	695,797	312,130	678,010	710,345	3.7%
Recreation	42,386	42,314	45,400	47,686	7,647	47,000	46,000	1.3%
Parks - Personnel Services	134,152	134,492	109,093	109,093	58,978	106,893	108,989	-0.1%
Other Services, Supplies, Etc	25,260	27,129	41,725	46,675	18,688	41,600	42,925	2.9%
Total Culture and Recreation	201,798	203,935	196,218	203,454	85,313	195,493	197,914	0.9%
Planning - Personnel Services	326,358	324,304	336,310	336,310	165,230	331,375	345,230	2.7%
Other Services, Supplies, Etc	53,017	54,187	60,550	60,550	14,776	53,450	60,550	0.0%
Econ Dev - Personnel Services	37,600	120,785	102,617	102,617	55,370	109,296	105,365	2.7%
Other Services, Supplies, Etc	151,405	23,992	124,200	131,700	25,364	61,625	84,200	-32.2%
Total Conservation/development	568,380	523,268	623,677	631,177	260,740	555,746	595,346	-4.5%
Transfers to other funds	550,000	1,226,025	0	33,138	0	0	0	0.0%
Total expenditures	23,703,542	25,043,961	25,784,313	25,885,984	12,549,651	26,037,230	26,419,055	2.5%
Net Change	416,795	(1,359,223)	(1,492,490)	(1,556,211)		(1,130,973)	(1,424,800)	
Beginning General Fund balance	8,630,013	9,046,808	7,687,585	7,687,585		7,687,585	6,556,612	
Ending General Fund balance	9,046,808	7,687,585	6,195,095	6,131,374		6,556,612	5,131,812	
Fund Balance as a percent of total expenditures	38.17%	30.70%	24.03%	23.69%		26.19%	19.42%	
Special Revenue Funds								
Revenues								
Library Fund - Tax Levy	1,240,000	1,287,000	1,296,600	1,296,600	1,296,800	1,296,600	1,303,200	0.5%
Reciprocal Borrowing - Library	84,861	93,361	90,000	90,000	-	90,000	75,000	-16.7%
Misc Revenue - Library	2,766	6,635	8,500	8,500	4,698	9,000	8,500	
Auxiliary Library	65,908	90,758	69,750	69,750	37,683	70,500	68,500	
Tourism	-	-	-	-	-	105,000	96,800	
Solid Waste Collection - Fees	1,172,069	1,199,836	1,203,200	1,203,200	1,209,533	1,210,000	1,211,000	0.6%
Misc Revenue - Solid Waste	412,947	410,370	418,200	418,200	209,660	418,800	426,300	1.9%
Total Revenues	2,978,651	3,087,960	3,086,250	3,086,250	2,758,174	3,199,900	3,189,300	3.3%
Expenditures								
Library - Personnel Services	910,009	942,566	977,951	977,951	436,476	970,767	933,295	-4.6%
Other Services, Supplies, Etc	481,338	479,920	477,420	486,420	242,277	457,015	453,405	-5.0%
Auxiliary Library	75,579	83,491	69,750	69,750	31,440	63,800	68,500	
Tourism	-	-	-	-	-	-	154,000	
Solid Waste - Personnel Services	19,172	17,328	13,215	28,215	6,934	21,378	14,783	11.9%
Other Services, Supplies, Etc	1,521,285	1,522,939	1,537,001	1,537,001	716,450	1,528,250	1,562,900	1.7%
Total Expenditures	3,007,383	3,046,244	3,075,337	3,099,337	1,433,577	3,041,210	3,186,883	3.6%
Net Revenues (Expenditures)	(28,732)	41,716	10,913	(13,087)	1,324,597	158,690	2,417	
Fund Balance								
Beginning of the Year	813,561	784,829	826,545	826,545	770,599	826,545	985,235	
End of the Year	784,829	826,545	837,458	813,458	2,095,196	985,235	987,652	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2016 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
Sanitary Sewer Fund								
Revenues								
Metered Sales	3,303,446	3,292,166	3,412,360	3,412,360	1,407,944	3,307,250	3,663,990	7.4%
Other Revenue	63,852	78,008	35,500	35,500	18,867	46,300	44,500	25.4%
Total Revenues	3,367,298	3,370,174	3,447,860	3,447,860	1,426,811	3,353,550	3,708,490	7.6%
Expenditures								
Personnel Services	456,652	473,854	460,800	460,800	254,201	474,000	462,283	0.3%
Other Services, Supplies, Etc	2,563,834	2,714,286	2,940,700	2,940,700	1,355,393	2,668,300	3,270,525	11.2%
Total Expenditures	3,020,486	3,188,140	3,401,500	3,401,500	1,609,594	3,142,300	3,732,808	9.7%
Net Revenue (Expenditures)	346,812	182,034	46,360	46,360	(182,783)	211,250	(24,318)	
Net interest income (Expense)	9,266	(96,259)	-	-	-	-	-	
Invested in Capital Assets	(1,662,732)	(332,810)	(53,200)	(53,200)	-	86,600	(427,975)	
Net Change in Retained Earnings	(1,326,665)	(247,035)	(6,840)	(6,840)	(182,783)	297,850	(452,293)	
Beginning Retained Earnings	2,864,465	1,537,810	1,290,775	1,290,775	2,660,848	1,290,775	1,588,625	
Ending Retained Earnings	1,537,810	1,290,775	1,283,935	1,283,935	2,478,065	1,588,625	1,136,332	
Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement								
Revenue								
Property Taxes-Capital Outlay	433,200	437,100	444,300	444,300	444,300	444,300	450,500	1.4%
Property Taxes-Equip Replacemen	339,500	342,600	348,300	348,300	348,300	348,300	350,000	0.5%
Property Taxes-Street Improvement	687,300	693,500	704,900	704,900	704,900	704,900	714,700	1.4%
Intergovernmental Revenue	8,131	97,300	-	-	3,938	4,000	75,000	
Landfill Siting Revenue	300,000	400,000	481,000	481,000	210,800	481,000	480,000	-0.2%
Miscellaneous Revenue	75,077	174,476	76,500	109,970	70,845	118,970	84,000	9.8%
Transfers in from Other Funds	500,000	26,025	3,500	36,638	-	-	-	
Total Revenue	2,343,208	2,171,001	2,058,500	2,125,108	1,783,083	2,101,470	2,154,200	4.6%
Expenditures								
Capital Outlay-Equip Replacement	360,680	581,235	650,000	686,891	381,146	656,711	295,754	-54.5%
Capital Outlay-Capital Outlay	651,673	898,726	696,868	971,164	476,176	900,298	681,596	-2.2%
Capital Outlay-Street Improvement	837,957	940,546	940,000	940,000	7,661	837,500	920,000	-2.1%
Total Expenditures	1,850,310	2,420,507	2,286,868	2,598,055	863,983	2,396,509	1,897,350	-17.0%
Net Capital Revenues (Expenditures)	492,898	-249,506	-228,368	-472,947	919,100	-295,039	256,850	
Beginning Fund Balance	2,723,856	3,216,754	2,967,248	2,967,248	2,472,183	2,967,248	2,672,209	
Ending Fund Balance	3,216,754	2,967,248	2,738,880	2,494,301	3,391,283	2,672,209	2,929,059	
DEBT SERVICE FUND								
Revenue								
Property Taxes	1,600,000	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0.0%
Miscellaneous Revenue	396	2,495	0	0	858	1,600	0	
Other Financing Source:								
Transfer from Other Funds	182,493	170,931	180,514	180,514	49,005	50,000	153,816	-14.8%
Transfer from Special Assessment	100,000	0	146,599	146,599	0	146,599	174,828	
Total Revenue	1,882,889	1,673,426	1,627,113	1,627,113	1,349,863	1,498,199	1,628,644	0.1%
Proceeds from Borrowing	0	5,924,202	0	0	0	0	0	
Debt Service *	910,672	7,514,380	1,627,113	1,627,113	1,434,567	1,508,736	1,811,813	11.3%
Refunded Debt						0		
Interfund Loan Payments	1,062,001		0	0	0	0		
Beginning of the Year	(970,959)	1,258	84,506	84,506		84,506	72,969	
End of the Year	1,258	84,506	84,506	84,506	(84,704)	72,969	(110,000)	
CAPITAL IMPROVEMENT FUND								
Revenue								
Landfill Siting	623,473	533,843	389,500	389,500	389,500	389,500	276,000	-29.1%
Miscellaneous	4,681	-7,945	1,295,000	1,295,000	40,000	40,000	2,105,000	62.5%
Other (Grants, Impact Fees, etc)	667,300	1,629,808	2,779,726	2,877,205	574,939	118,739	16,132,179	480.4%
Total Revenues	1,285,454	2,155,706	4,464,226	4,561,705	1,004,439	548,239	18,513,179	
Expenditures								
Capital Outlay	1,571,219	1,128,268	24,636,001	26,930,023	4,408,657	1,656,989	25,754,317	4.5%
Net Revenues (Expenditures)	-285,765	1,027,438	-20,171,776	-22,368,318	-3,404,218	-1,108,750	-7,241,138	
Debt Proceeds	0	0	8,330,000	8,330,000	0	200,000	5,502,000	
Beginning Fund Balance	1,975,601	1,689,836	2,717,274	2,717,274	318,928	2,717,274	1,808,524	
Ending Fund Balance	1,689,836	2,717,274	(9,124,502)	(11,321,044)	(3,085,290)	1,808,524	69,386	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
DEVELOPMENT FUND								
Impact Fees	413,977	582,597	791,000	791,000	169,826	404,000	644,095	-18.6%
Other income	63,882	33,343	36,618	36,618	33,859	56,500	44,567	21.7%
Total Revenues	477,859	615,940	827,618	827,618	203,685	460,500	688,662	
Transfer to Debt Service	182,494	170,931	454,450	454,450	49,004	125,000	454,450	0.0%
Transfer to Capital improvement	607,299	212,224	2,891,185	2,891,185	99,665	400,000	1,572,350	-45.6%
Other	6,752	25,878	505,000	508,321	0	100,000	1,010,000	100.0%
Total Expenditures	786,546	409,033	3,850,635	3,863,956	148,669	625,000	3,036,800	
Net Revenues (Expenditures)	-318,686	206,907	-3,023,017	-3,026,338	55,016	-164,500	-2,348,138	
Beginning Fund Balance	4,170,339	3,851,653	4,058,560	4,058,560	5,052,168	4,058,560	3,894,060	
Ending Fund Balance	3,851,653	4,058,560	1,035,543	1,032,222	5,107,184	3,894,060	1,545,922	
UTILITY DEVELOPMENT FUND								
Water Revenues	\$ 73,500	\$ 133,982	\$ 77,100	\$ 77,100	\$ 2,281	\$ 77,100	\$ 81,600	5.8%
Sewer Revenues	107,096	136,985	85,000	85,000	13,380	70,000	100,000	17.6%
Other Revenues	53,977	46,220	44,400	44,400	8,016	49,000	34,000	-23.4%
Total Revenues	234,573	317,187	206,500	206,500	23,677	196,100	215,600	4.4%
Water Transfers Out	0	0	450,000	450,000	0	0	500,000	11.1%
Sewer Transfers Out	0	0	450,000	450,000	0	0	500,000	11.1%
Other Expenditures	0	0	0	0	0	0	0	
Total Expenditures	0	0	900,000	900,000	0	0	1,000,000	11.1%
Net Revenue (Expenditures)	234,573	317,187	-693,500	-693,500	23,677	196,100	-784,400	
Beginning Fund Balance	672,431	907,004	1,224,191	1,224,191	1,224,191	1,224,191	1,420,291	
Ending Fund Balance	\$ 907,004	\$ 1,224,191	\$ 530,691	\$ 530,691	\$ 1,247,868	\$ 1,420,291	\$ 636,891	
TID #3								
Revenues								
Taxes	\$ 1,681,577	\$ 1,730,642	\$ 1,300,000	\$ 1,300,000	\$ 1,253,575	\$ 1,253,575	\$ 1,384,100	6.5%
intergovernmental Revenue	421,710	355,862	464,300	464,300	0	458,196	584,400	25.9%
Investment & Other	146,311	126,280	3,000	3,000	13,218	13,218	5,000	66.7%
Total Revenue	2,249,598	2,212,784	1,767,300	1,767,300	1,266,793	1,724,989	1,973,500	11.7%
Expenditures								
Capital Outlay	1,439,991	1,035,841	0	1,418,635	28,506	1,384,015	-	
Other	11,420	10,520	10,220	10,220	5,590	11,766	5,012,870	48949.6%
Principal	20,000	650,000	0	0	0	1,675,000	985,000	
Interest	129,705	109,189	31,034	19,700	9,772	74,351	97,209	213.2%
Total Expenditures	1,601,116	1,805,550	41,254	1,448,555	43,868	3,146,132	6,095,079	14674.5%
Net Revenues	648,482	407,234	1,726,046	318,745	1,222,925	(1,420,143)	(4,121,579)	
Loan Proceeds	-	-	-	-	-	-	5,013,000	
Beginning Fund Balance	347,978	996,460	1,341,405	1,341,405	1,341,405	1,341,405	(78,738)	
Ending Fund Balance	\$ 996,460	\$ 1,341,405	\$ 3,067,451	\$ 1,660,150	\$ 2,564,330	\$ (78,738)	\$ 812,663	
Interfund Advances Due	1,700,000	550,000	550,000	550,000	550,000	550,000	550,000	
TID #4								
Revenues								
Taxes	\$ 1,101,081	\$ 1,380,915	\$ 1,079,000	\$ 1,079,000	\$ 1,162,065	\$ 1,162,065	\$ 1,151,600	6.7%
intergovernmental Revenue	19,631	18,043	16,200	16,200	0	15,960	14,700	-9.3%
Investment & Other	404	-5,035	19,200	19,200	12,030	20,400	15,000	-21.9%
Total Revenue	1,121,116	1,383,923	1,114,400	1,114,400	1,174,095	1,198,425	1,181,300	6.0%
Expenditures								
Capital Outlay	18,278	0	0	80,000	9,000	9,000	12,100,000	
Other	12,487	12,505	9,075	989,075	5,543	8,153	995,150	10865.8%
Principal			0	0	0	0	0	
Interest	14,695	920	0	0	0	0	125,350	
Total Expenditures	45,460	13,425	9,075	1,069,075	14,543	17,153	13,220,500	#####
Net Revenues	1,075,656	1,380,498	1,105,325	45,325	1,159,552	1,181,272	-12,039,200	
Loan Proceeds	1	2	0	0	0	0	10,000,000	
Beginning Fund Balance	(1,213,872)	(138,216)	1,242,282	1,242,282	1,242,282	1,242,282	2,423,554	
Ending Fund Balance	\$ (138,215)	\$ 1,242,284	\$ 2,347,607	\$ 1,287,607	\$ 2,401,834	\$ 2,423,554	\$ 384,354	
Interfund Advances Due	238,000	0	0	0	0	0	0	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
TID #5								
Revenues								
Taxes		\$0	\$0	\$0		\$ -	\$ 30,100	
Intergovernmental Revenue		0	0	0		0	300	
Investment & Other		0	0	0		0	0	
Total Revenue	0	0	0	0	0	0	30,400	
Expenditures								
Capital Outlay		17,351	10,949,250	10,951,899	0	0	0	
Other		34,495	285,883	293,383	6,350	55,099	17,864,782	
Principal		0	0	0	0	0	0	
Interest		0	126,775	126,775	0	0	254,813	
Total Expenditures	0	51,846	11,361,908	11,372,057	6,350	55,099	18,119,596	
Net Revenues	0	-51,846	-11,361,908	-11,372,057	-6,350	-55,099	-18,089,195	
Loan Proceeds		0	11,575,000	11,575,000	0	0	18,600,000	
Transfers In		0	0	0				
Transfers Out								
Beginning Fund Balance			(51,846)	(51,846)	(51,846)	(51,846)	(106,945)	
Ending Fund Balance	\$ -	\$ (51,846)	\$ 161,246	\$ 151,097	\$ (58,196)	\$ (106,945)	\$ 403,860	
Interfund Advances Due	0	50,000	0	0	0	0	0	
INTERNAL SERVICE FUND (75)								
Self Insurance								
Medical Premium	\$ 2,988,926	\$ 2,888,640	\$ 3,000,600	\$ 3,000,600	\$ 1,441,890	\$ 3,000,600	\$ 3,014,400	0.5%
Dental Premiums	160,794	166,818	177,400	177,400	84,752	177,400	181,300	2.2%
Investment Income	68,294	31,196	35,000	35,000	23,645	35,000	18,300	-47.7%
Total Revenue	3,218,014	3,086,654	3,213,000	3,213,000	1,550,287	3,213,000	3,214,000	0.0%
Medical Claims	1,842,016	2,348,503	2,119,200	2,119,200	1,172,184	2,119,200	2,376,800	-12.2%
Prescription Drug Claims	325,370	310,647	335,000	335,000	140,025	335,000	0	-100.0%
Stop Loss Premiums	589,964	648,325	635,900	635,900	367,233	635,900	664,000	4.4%
All other costs	284,172	305,513	330,500	330,500	125,137	330,500	251,600	-23.9%
Dental Claims	154,782	189,473	170,300	170,300	98,454	170,300	183,500	7.8%
Restricted Contingency	0	0	591,500	591,500	0	0	528,000	-10.7%
Total Expenditures	3,196,303	3,802,461	4,182,400	4,182,400	1,903,033	3,590,900	4,003,800	-4.3%
Net Revenue (Expenditures)	21,711	-715,807	-969,400	-969,400	-352,746	-377,900	-789,800	
Beginning Fund Balance	3,440,171	3,461,882	2,746,075	2,746,075	2,746,075	2,746,075	2,368,175	
Ending Fund Balance	\$ 3,461,882	\$ 2,746,075	\$ 1,776,675	\$ 1,776,675	\$ 2,393,329	\$ 2,368,175	\$ 1,578,375	
ST MARTIN'S FAIR FUND								
Revenue								
Charges for Services	\$ 37,610	\$ 27,355	\$ 37,400	\$ 37,400	\$ 4,075	\$ 25,350	\$ 26,550	-29.0%
Donations	750	250	3,600	3,600	450	450	500	-86.1%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenue	38,360	27,605	41,000	41,000	4,525	25,800	27,050	-34.0%
Personnel Services	37,920	31,550	35,232	35,232	247	33,454	35,636	1.1%
Other Services & Supplies	12,598	12,814	16,400	18,900	997	14,100	17,150	4.6%
Total Expenditures	50,518	44,364	51,632	54,132	1,244	47,554	52,785	2.2%
Net Revenue (Expenditures)	-12,158	-16,759	-10,632	-13,132	3,281	-21,754	-25,736	
Transfers In	11,000	11,000	11,000	11,000	0	11,000	11,000	
Beginning Fund Balance	-11,554	(12,712)	(18,471)	(18,103)	(18,471)	(18,471)	(43,960)	
Ending Fund Balance	\$ (12,712)	\$ (18,471)	\$ (18,103)	\$ (20,235)	\$ (16,190)	\$ (28,225)	\$ (58,695)	
CIVIC CELEBRATIONS FUND								
Revenue								
Charges for Services	\$ 77,390	\$ 109,628	\$ -	\$ -	\$ -	\$ 114,300	\$ 77,000	
Donations	20,699	20,375	20,000	20,000	23,825	24,700	21,000	5.0%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenue	98,089	130,003	20,000	20,000	23,825	139,000	98,000	390.0%
Personnel Services	25,459	31,251	26,537	26,537	0	37,245	26,494	-0.2%
Other Services & Supplies	84,046	111,102	82,300	82,800	56,926	94,750	70,200	-14.7%
Total Expenditures	109,505	142,353	108,837	109,337	56,926	131,995	96,694	-11.2%
Net Revenue (Expenditures)	-11,416	(12,350)	(88,837)	(89,337)	(32,101)	7,005	1,306	
Transfers In	13,000	13,000	13,000	13,000	0	13,000	13,000	
Beginning Fund Balance	46,152	47,736	48,386	48,386		48,386	68,391	
Ending Fund Balance	\$ 47,736	\$ 48,386	\$ (27,451)	\$ (27,951)		\$ 68,391	\$ 82,697	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
DONATIONS FUND								
Revenues								
Police	14,452	21,813	20,000	40,000	30,597	0	12,700	-36.5%
Fire	6,306	4,545	4,125	4,125	4,050	0	3,000	-27.3%
Health	-184	657	0	0	600	0	0	
Other	14,674	44,364	6,700	6,700	726	0	6,500	-3.0%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenues	35,248	71,179	30,825	50,825	35,973	0	22,200	-28.0%
Expenditures								
Police	14,464	20,306	87,750	107,750	50,901	0	63,516	-27.6%
Fire	3,747	4,525	9,600	9,600	4,897	1,415	26,000	170.8%
Health	353	857	600	600	301	0	1,000	66.7%
Other	5,554	1,837	1,500	1,500	0	0	50,000	3233.3%
Total Expenditures	24,118	27,525	99,450	119,450	56,099	1,415	140,516	41.3%
Net Revenues (Expenditures)	11,130	43,654	-68,625	-68,625	-20,126	-1,415	-118,316	
Beginning Fund Balance	122,548	133,678	177,332	177,332	177,332	177,332	175,917	
Ending Fund Balance	\$ 133,678	\$ 177,332	\$ 108,707	\$ 108,707	\$ 157,206	\$ 175,917	\$ 57,601	
GRANT FUNDS								
Revenues								
Police	14,995	8,999	10,000	10,000	0	0	0	-100.0%
Fire	9,704	4,657	5,000	5,000	0	0	0	-100.0%
Other	32,845	19,055	0	0	0	0	40,000	
Health	60,372	115,546	211,000	231,113	44,073	0	220,350	4.4%
Total Grants	117,916	148,257	226,000	246,113	44,073	0	260,350	15.2%
Expenditures								
Police	14,995	8,999	10,000	10,000	0	0	0	-100.0%
Fire	3,797	3,372	5,000	5,000	1,250	0	0	-100.0%
Other	31,915	16,465	0	0	0	0	40,000	
Health	82,429	117,854	268,874	288,987	77,671	64,023	281,033	4.5%
Total Expenditures	133,136	146,690	283,874	303,987	78,921	64,023	321,033	13.1%
Net Revenues	-15,220	1,567	-57,874	-57,874	-34,848	-64,023	-60,683	
Beginning Fund Balance	175,221	160,001	161,568	160,001	161,568	161,568	97,545	
Ending Fund Balance	\$ 160,001	\$ 161,568	\$ 103,694	\$ 102,127	\$ 126,720	\$ 97,545	\$ 36,862	

**CITY OF FRANKLIN
AUTHORIZED POSITIONS - FULL TIME EQUIVALENTS**

DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
MUNICIPAL COURT	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
CLERK	4.00	4.00	4.00	4.14	4.14	4.12	4.12	4.12	4.12	4.12
INFORMATION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	1.00	1.00
ADMINISTRATON & HUMAN RESOURCES	3.60	3.60	3.60	3.00	3.00	4.00	3.00	3.00	3.00	3.00
FINANCE	7.10	7.10	7.03	7.10	7.10	6.60	6.60	6.60	6.60	6.60
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
MUNICIPAL BUILDINGS	4.74	3.92	3.92	3.74	3.74	2.78	4.03	4.03	4.03	4.03
TOTAL GENERAL GOVERNMENT	22.44	21.62	21.55	21.48	21.48	21.00	22.00	22.00	21.25	21.25
POLICE (c)	61.25	61.25	61.25	60.75	60.75	60.75	61.75	61.75	61.75	61.75
DISPATCH	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00	15.00	15.00
FIRE	46.45	46.45	46.48	46.45	46.50	46.50	46.50	46.50	46.00	46.00
BUILDING INSPECTION	8.00	8.00	8.00	7.00	7.00	7.00	8.00	8.00	8.30	8.30
TOTAL PUBLIC SAFETY	131.70	131.70	131.73	130.20	129.25	129.25	131.25	131.25	131.05	131.05
ENGINEERING (a)	8.80	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
HIGHWAY (b)	22.00	21.00	22.00	22.00	22.00	22.00	22.00	23.00	22.00	22.00
PARKS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL PUBLIC WORKS	32.80	31.25	32.25	32.25	32.25	32.25	32.25	33.25	32.25	32.25
PUBLIC HEALTH	6.15	6.15	6.15	6.15	6.15	6.75	6.75	6.75	6.75	6.95
PLANNING	5.60	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.58	1.00	1.00	1.00	1.00
TOTAL GENERAL FUND	198.69	195.72	196.68	194.08	193.13	193.83	197.25	198.25	196.30	196.50
PUBLIC HEALTH - GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	1.00
LIBRARY	17.11	17.12	17.12	16.82	17.70	17.02	16.94	16.94	16.68	15.57
SEWER & WATER	12.55	12.55	11.55	11.55	11.55	11.55	11.55	10.80	10.80	10.80
TOTAL	228.35	225.39	225.35	222.45	222.38	222.40	225.74	225.99	224.53	223.87

(a) - Engineering Tech IV position funded only for six months of 2018

(b) - Heavy Equipment Operator position unfunded for 2018

(c) - Funding was included to support the city required portion of a COPS Grant if the City receives this grant

2017 Salary Ranges
(effective on July 21st payroll)

Position Title	Grade	JFA Total	Minimum Pay	Market Rate	Maximum Pay
Executive and Management					
Director of Administration	14	810	\$92,603	\$113,670	\$125,013
Fire Chief	(790 pts and above)	795			
Police Chief		795			
Assistant Fire Chief	13	770	\$86,142	\$105,740	\$116,293
City Engineer/DPW Director	(750 to 785 pts)	755			
Police Inspector		755			
Battalion Chief	12	730	\$80,132	\$98,363	\$108,179
Captain of Police	(710 to 745 pts)	730			
Director of Finance and Treasurer		725			
Director of Clerk Services	11	705	\$74,542	\$91,500	\$100,631
Director of Health and Human Services	(670 to 705 pts)	680			
Library Director		680			
Information Services Director		680			
Economic Development Director		670			
Supervisory and Advanced Technical					
Building Inspector	10	665	\$69,452	\$84,124	\$92,024
Sewer & Water Superintendent	(615 to 665 pts)	665			
Assistant City Engineer		635			
Planning Manager		630			
Department of Public Works Superintendent		615			
Emergency Services Communication Supervisor	9	585	\$64,607	\$78,255	\$85,604
Police Sergeant	(560 to 610 pts)	570	\$77,391	\$82,729	\$85,604
Principal Planner		570			
Public Health Nurse Supervisor		565			
Project Engineer		560			
Electrical Inspector	8	550	\$60,099	\$72,795	\$79,631
Plumbing Inspector	(505 to 555 pts)	550			
First Assistant Building Inspector		545			
Adult Services Librarian/Assistant Director		540			
Human Resources Coordinator		520			
Assistant Superintendent of Public Works		510			
Accounting Supervisor		505			
Engineering Tech IV		505			
Deputy Treasurer	7	485	\$55,906	\$67,717	\$74,076
Assistant Building Inspector	(450 to 500 pts)	470			
Building Maintenance Superintendent		460			
Sanitarian		460			
Engineering Tech III		455			
Library Circulation Supervisor		455			
Mechanic I		455			
Associate Planner		455			
Public Health Nurse		455			

2017 Salary Ranges
(effective on July 21st payroll)

Administrative and Technical					
Residential Building Inspector	6	445	\$50,847	\$60,763	\$66,102
Sewer & Water Operator II	(415 to 445 pts)	440			
Court Administrative Assistant		435			
Deputy City Clerk		420			
Reference Librarian		420			
Youth Reference/Young Adult Librarian		420			
Community Drug Free Coalition Coordinator		420			
Engineering Tech II		415			
Dispatcher					
Dispatcher	5	410	\$47,301	\$56,525	\$61,491
Heavy Equipment Operator	(380 to 410 pts)	410			
Community Fire Prevention Specialist		400			
Sewer & Water Operator I		395			
Inspection Permit Clerk		395			
Assistant Mechanic		390			
Accountant		385			
Light Equipment Operator					
Light Equipment Operator	4	375	\$44,000	\$52,580	\$57,200
Confidential Police Administrative Assistant	(345 to 375 pts)	370			
Confidential Fire Administrative Assistant		370			
Deputy Court Administrative Assistant		370			
Sewer & Water Technician		370			
Administrative/Project Assistant		365			
Program and Outreach Coordinator		365			
Assistant Planner		355			
Clerical and Support Staff					
Administrative Assistant (DPW)	3	335	\$38,884	\$46,466	\$50,549
Administrative Assistant (Engineering)	(310 to 340 pts)	335			
Administrative Clerk (Clerks)		335			
Municipal Court Clerk		325			
Assessor Clerk		325			
Account Clerk		315			
Administrative Clerk (Health)		315			
Maintenance Custodian		315			
Secretary (Building)					
Secretary (Building)	2	305	\$36,172	\$43,225	\$47,022
Library Assistant	(275 to 305 pts)	300			
Secretary (Planning)		300			
Finance Clerk		290			
Secretary (Clerk)		290			
Lead Cashier		285			
Clerk Typist		275			
Cashier/Clerk					
Cashier/Clerk	1	270	\$33,647	\$40,208	\$43,741
Library Administrative Aide	(240 to 270 pts)	270			
Custodian		235			
Police Utility Clerk		235			

STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

ORDINANCE NO. 2017-2301

AN ORDINANCE ADOPTING THE 2018 ANNUAL BUDGETS FOR THE GENERAL, CIVIC CELEBRATIONS, ST MARTIN'S FAIR, DONATIONS, GRANT, SOLID WASTE COLLECTION, SANITARY SEWER, CAPITAL OUTLAY, EQUIPMENT REPLACEMENT, STREET IMPROVEMENT, CAPITAL IMPROVEMENT, DEBT SERVICE, DEVELOPMENT, UTILITY DEVELOPMENT, TID 3, TID 4, TID 5 AND INTERNAL SERVICE FUNDS AND ESTABLISHING THE TAX LEVY AND OTHER REVENUE FOR THE CITY OF FRANKLIN AND ESTABLISHING THE SOLID WASTE FEE

WHEREAS, the Committee of the Whole has reviewed and amended, where desired, the 2018 Mayor's Recommended Budgets for the General, Civic Celebrations, St Martin's Fair, Donations, Grant, Solid Waste Collection, Sanitary Sewer, Capital Outlay, Equipment Replacement, Street Improvement, Capital Improvement, Debt Service, Development, Utility Development, TID 3, TID 4, TID 5 and Internal Service Funds for the City of Franklin; and

WHEREAS, debt incurred and anticipated has 2018 required repayments of \$2,638,011 for TID 3 Fund; \$400,000 for TID4; \$604,500 for TID 5 Fund; and \$1,701,613 for the Debt Service Fund; and the Sanitary Sewer Fund has a Clean Water Fund debt service of \$1,692,531; and

WHEREAS, the 2018 Proposed Budget recommended by the Committee of the Whole includes property taxes of \$21,027,849 that are levied to support the 2018 Annual Budget with a resulting City tax rate of approximately \$5.615 with the Common Council concurring in the need and with the final rate being the mathematical result of the statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization; and

WHEREAS, for the purposes, in part, of accounting detail, transparency of governmental actions and intent, efficiency of operations, and enhanced record keeping, the 2018 Proposed Budget document and format provides greater detail and categorization of anticipated expenditures than required by Wisconsin Statutes §65.90, which provides that "all proposed appropriations for each department, activity and reserve account" shall be listed in the budget; and, therefore, expenditure appropriation unit amounts are itemized and, entitled "Official Budget Appropriation Units," while the remaining pages of the document provide supplemental information for informational purposes as earlier noted; and

WHEREAS, a Public Notice of the 2018 Proposed Budget appeared in the South Now on October 25, 2017; and

WHEREAS, a Public Hearing was held by the Common Council on November 14, 2017, regarding the 2018 Proposed Budget; and

NOW, THEREFORE, the Common Council of the City of Franklin does hereby ordain as follows:

- Section 1 That the 2018 Expenditure Budgets, summarized herein, for the General Fund as \$26,419,065, for Civic Celebrations Fund as \$96,694, for the St Martin's Fair Fund as \$52,785, for Donations Fund as \$140,516, for Grant Funds as \$321,033, for the Solid Waste Collection Fund as \$1,577,683, for the Capital Outlay Fund as \$681,596, for the Equipment Replacement Fund as \$295,754, for the Street Improvement Fund as \$920,000, for the Debt Service Fund as \$1,811,613, for City purposes totaling \$32,316,739, for Sanitary Sewer Fund Operating Expenditure Budget as \$3,732,808, for the Capital Improvement Fund for projects having Common Council approval as \$24,015,872, for the Capital Improvement Fund for budgetary appropriation for projects awaiting Common Council approval as \$1,738,445, for the Development Fund as \$3,036,800, for the Utility Development Fund as \$1,000,000, for TID 3 Fund as \$6,095,079, for TID 4 Fund as \$13,220,500, for TID 5 Fund as \$17,840,595, and for Internal Service Fund as \$4,003,800, with expenditure appropriation unit amounts as set forth on the tables entitled "Official Budget Appropriation Units" (which is attached hereto and incorporated herein by reference) and as set forth by department, activity, and reserve account (all as maintained by the City in a multiple-fund accounting structure) are adopted as the annual expenditure budgets for the City of Franklin for fiscal year 2018.
- Section 2 The Sanitary Sewer Fund includes 2018 capital additions of \$785,350 and debt service of \$1,692,531, with revenues of \$3,708,490 and operating expenditures of \$3,732,808.
- Section 3 Debt payments of \$1,811,613 in the Debt Service Fund, \$1,095,709 in TID 3 and inter-fund advance and interest payments of \$1,634; \$125,350 in TID 4 and \$254,813 in TID 5 are adopted as annual required payments for those respective funds for fiscal year 2018.
- Section 4 That the 2018 property taxes used to support the General Fund of \$16,909,449, the Library Fund of \$1,303,200, the Capital Outlay Fund of \$450,500, the Equipment Replacement Fund of \$350,000, the Street Improvement Fund of \$714,700, and the Debt Service Fund of \$1,300,000 for City purposes, totaling \$21,027,849, are levied and adopted as the annual property tax levies for fiscal year 2018 with a resulting City tax rate of approximately \$5.615 per thousand assessed value with the final rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.
- Section 5 That the 2018 Revenue Budgets, other than non-TID property taxes and debt proceeds, for the General Fund of \$8,084,816, for the Civic Celebrations Fund of \$111,000, for the St. Martin's Fair Fund of \$38,050, for the Donations Fund

of \$22,200, for the Grant Funds of \$260,350, for the Solid Waste Collection Fund of \$1,638,800, for the Capital Outlay Fund of \$192,000, for the Equipment Replacement Fund of \$236,500, for the Street Improvement Fund of \$210,500, for the Capital Improvement Fund of \$431,000, for the Development Fund of \$688,662, for the Utility Development Fund of \$215,600, for the TID 3 Fund of \$1,973,500, for the TID 4 Fund of \$1,181,300, for TID 5 of \$30,400 and for the Internal Service Fund of \$3,214,000 for City purposes, totaling \$18,528,678, are adopted as the annual revenue budgets for other than property taxes for the City of Franklin for fiscal year 2018.

- Section 6 That additional revenue of \$39,300,000 in the form of new debt is required with \$5,600,000 in the Capital Improvement Fund, \$5,100,000 in TID 3, \$10,000,000 in TID 4 and \$18,600,000 in TID 5 less debt issuance costs totaling \$464,000 required to fund expenditures.
- Section 7 That transfers into the Civic Celebrations Fund of \$13,000, the St. Martin's Fair Fund of \$11,000, the Debt Service Fund of \$328,644, the Capital Improvement Fund of \$18,082,179, for a total of \$18,434,823 are adopted as the annual transfers in as contained in the budget for the City of Franklin for fiscal year 2018.
- Section 8 That the 2018 Solid Waste Collection Fund fee is \$106.95 for each property eligible to receive the solid waste collection service.
- Section 9 That the Capital Improvement Fund expenditure appropriation, excluding the Contingency allocation, shall be administered as if adopted on a "per project" basis, and unless otherwise requiring a statutorily executed budget modification, a modification of the appropriation's administrative allocation between or to projects is subject to authorization by at least a two-thirds majority of the Common Council in the form of a budget modification, which, as an internal administrative process, does not initiate publication requirements.
- Section 10 That the single expenditure appropriation for "Contingency" within the General Fund shall be administered for City purposes as if adopted as distinct appropriations for \$1,280,000 "Restricted" and \$125,000 "Unrestricted" contingency budgets as shown within the "Unclassified, Contingency, and Anticipated Under Spending" budget detail, with "Restricted" contingency appropriations not authorized for direct expenditure and requiring a budget modification approved by two-thirds of the Common Council, interpreted consistent with statutes, moving the appropriation to "Unrestricted" contingency or another valid appropriation unit prior to or in conjunction with any spending authorization.
- Section 11 That the Capital Outlay Fund expenditure appropriation shall be administered as if adopted on the department/division basis, (except the Information Services

Department shall also include all planned computer and computer-related expenditures distributed and assigned, in whole or in part and for accounting purposes, to various other departments), and unless otherwise requiring a statutorily executed budget modification, a modification of the appropriation's administrative allocation between departments and changes, valued in excess of \$5,000, in the departmental list of capital items or quantity of items to be purchased are subject to authorization by the Common Council.

Section 12 That the Grant Funds appropriation units, commencing in 2018, shall be segregated into Health (Health Department) and Other (all other Departments), with each having a single appropriation unit comprising their respective Personnel Services; Other Services, Supplies, etc.; and Capital Outlay expenditures.

Section 13 That the property taxes established in the budget and set forth in Section 4 anticipates and incorporates the levy increase limit provided for and as set forth in Wisconsin Statutes Sections 66.0602(3)(f)1. and 66.0602(3)(f)3.a.; specifically, it includes an increase of 0.5 percent of the actual levy applied in all funds in the 2017 budget since that amount is within the allowance provided for by the referenced statutory sections.

Section 14 That the Finance Department and Director of Administration shall cause to be published and made available a "City of Franklin 2018 Annual Budget" document that 1) incorporates the proposed budget as presented in the public hearing notice, including any additional changes as provided for herein, 2) incorporates the necessary and corresponding changes to the budget document text and tables as initially set forth in the Mayor's Recommended Budget document, 3) removes supplemental pages from the preliminary document that were incorporated for review, and 4) incorporates the 2018 Annual Budgets of the Library Fund, the Auxiliary Library Fund, the Tourism Commission Fund, and the Water Utility Fund as adopted by their respective boards.

Section 15 The terms and provisions of this Ordinance are severable. Should any term or provision of this Ordinance be found to be invalid by a court of competent jurisdiction, or otherwise be legally invalid or fail under the applicable rules of law to take effect and be in force, the remaining terms and provisions shall remain in full force and effect.

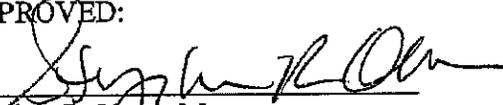
Introduced at a special meeting of the Common Council of the City of Franklin this 14th day of November, 2017 by Alderman Dandrea.

Ord 2017-2301

Page 5

Passed and adopted at a special meeting of the Common Council of the City of Franklin
this 14th day of November, 2017.

APPROVED:



Stephen R. Olson, Mayor

ATTEST:



Sandra L. Wesolowski, City Clerk

AYES 4

NOES 1 (Ald. Taylor)

ABSENT 1 (Ald. Wilhelm)

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

General Fund	2015	2016	2017	2017	6/30/2016	2017	2018	Change to Pr Yr Adopted
	Actual	Actual	Adopted Budget	Amended Budget	To Date	Estimate	Adopted	
Revenue:								
Property taxes	\$16,221,603	\$16,288,697	\$16,414,900	\$16,414,900	\$14,129,402	\$16,411,000	\$16,908,449	3.0%
Other taxes	267,008	361,376	205,688	205,688	87,040	208,500	223,700	8.8%
Cable TV Franchise Fee	526,760	513,031	530,000	530,000	123,303	506,000	510,000	-3.8%
Utility tax equivalent	1,044,460	1,050,382	1,050,000	1,050,000	825,000	1,050,000	1,060,000	0.0%
Total tax revenue	18,059,722	18,211,386	18,200,458	18,200,458	14,874,745	18,174,500	18,663,149	2.7%
Intergovernmental	2,775,349	2,316,825	2,237,400	2,237,400	726,032	2,220,237	2,432,926	8.7%
Licenses and permits	669,366	669,312	1,048,365	1,048,366	451,004	766,240	1,040,950	-0.8%
Penalties and forfeitures	484,957	498,654	600,000	600,000	276,157	510,000	600,000	0.0%
Charges for services	1,644,611	1,452,601	1,753,250	1,764,250	751,174	1,641,730	1,805,350	3.0%
Intergovernmental charges	192,188	194,805	203,200	203,200	75,745	190,000	196,500	-3.3%
Interest revenue	238,662	161,281	220,000	220,000	113,081	246,000	205,000	-6.8%
Miscellaneous revenue	156,662	187,674	128,160	128,160	108,676	129,600	120,350	-6.1%
Transfers from other funds	0	0	0	26,950	26,950	26,950	0	0.0%
Total non-tax revenue	6,050,616	5,473,352	6,061,365	6,129,316	2,529,988	5,731,757	6,301,116	3.4%
Total revenue	24,120,337	23,684,738	24,261,823	24,329,773	17,404,733	23,906,257	24,964,265	2.9%
Transfer from fund balance	0	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	24,120,337	23,684,738	24,261,823	24,329,773	17,404,733	23,906,257	24,964,265	2.9%
Expenditures:								
Mayor - Personnel Services	18,612	18,600	18,608	18,608	11,839	18,608	18,482	-0.1%
Other Services, Supplies, etc	6,888	6,273	6,350	6,360	2,589	6,015	6,350	0.0%
Aldermen - Personnel Services	47,487	47,446	47,471	47,471	23,720	47,471	47,409	-0.1%
Other Services, Supplies, Etc	21,866	22,763	24,760	24,760	16,796	22,650	24,891	0.5%
Municipal Court - Personnel Services	178,641	184,728	190,061	190,061	91,059	189,852	193,929	2.0%
Other Services, Supplies, Etc	51,682	56,784	47,150	74,850	30,047	48,966	56,900	20.7%
Clerk - Personnel Services	283,577	286,673	302,038	316,538	163,728	311,344	320,183	6.0%
Other Services, Supplies, Etc	28,628	22,916	28,000	28,000	12,848	24,640	27,200	-2.8%
Elections - Personnel Services	15,613	72,277	31,062	31,062	18,917	20,126	68,480	88.1%
Other Services, Supplies, Etc	6,596	13,084	9,600	9,600	5,830	6,346	10,700	11.6%
Information Services - Personnel	10,033	106,475	119,720	119,720	58,281	119,608	122,397	2.2%
Other Services, Supplies, Etc	348,904	334,808	363,067	380,017	176,059	360,025	361,488	-0.4%
Administration - Personnel Services	280,694	282,607	289,467	289,467	142,806	289,464	297,298	2.7%
Other Services, Supplies, Etc	116,935	104,768	136,015	136,015	43,720	91,106	137,416	-0.4%
Finance - Personnel Services	411,358	409,536	416,698	421,698	208,768	420,404	432,136	3.7%
Other Services, Supplies, Etc	83,062	86,734	96,724	96,724	50,807	95,054	102,285	5.7%
Independent Audit	33,285	26,646	36,500	36,500	26,506	32,705	30,000	-17.8%
Assessor - Personnel Services	54,206	7,735	0	0	0	0	0	
Other Services, Supplies, Etc	146,697	223,786	222,376	222,376	60,999	216,100	226,150	1.7%
Legal Services	316,005	310,306	337,532	337,532	168,979	314,350	342,450	1.5%
Municipal Buildings - Personnel Serv	55,625	94,319	126,159	126,159	82,020	123,088	90,643	-27.7%
Other Services, Supplies, Etc	132,972	116,935	118,216	119,215	47,154	118,300	119,016	-0.2%
Insurance	51,980	61,743	93,676	93,676	139,978	82,360	61,745	-12.6%
Unclassified	326	1,104	82,500	82,500	18,983	20,000	82,500	0.0%
Sub total General Government Person	2,682,211	2,900,907	3,145,787	3,219,907	1,574,411	3,004,370	3,189,947	1.4%
Contingency	28,267	9,888	625,000	402,412	7,650	33,300	1,405,000	124.8%
Anticipated Un-spent appropriations	0	0	-456,820	-456,820	0	0	-413,320	-8.3%
Total General Government	2,720,488	2,910,895	3,314,937	3,166,499	1,582,061	3,037,670	4,181,627	26.1%
Police Department - Personnel Service	8,064,445	7,891,774	8,360,642	8,406,142	4,140,852	8,341,353	8,728,487	4.4%
Other Services, Supplies, Etc	947,668	963,616	1,145,628	1,160,853	527,948	1,045,730	1,146,420	0.0%
Fire Department - Personnel Services	5,563,662	5,498,363	5,678,632	5,776,632	2,853,223	5,753,184	5,808,682	2.3%
Other Services, Supplies, Etc	428,977	402,073	473,100	473,100	206,436	428,600	461,560	-2.4%
Public Fire Protection	260,763	274,636	283,900	283,900	140,016	280,100	283,300	-0.2%
Building Inspection - Personnel Serv	886,564	727,130	788,275	788,275	363,030	736,916	830,662	5.4%
Other Services, Supplies, Etc	24,389	22,633	29,560	29,896	10,719	22,450	29,560	0.0%
Weights and Measures	6,800	7,600	7,600	7,600	7,600	7,600	7,600	0.0%
Total Public Safety	16,663,169	16,787,823	16,768,328	16,916,397	8,249,823	16,616,933	17,296,241	3.1%

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2016 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	487,127	553,393	624,780	624,780	286,732	562,127	533,967	-14.5%
Other Services, Supplies, Etc	21,298	20,388	21,620	28,220	10,003	26,162	28,700	31.6%
Highway - Personnel Services	1,600,964	1,718,530	2,388,102	2,388,102	1,418,588	2,230,624	1,732,466	-27.8%
Other Services, Supplies, Etc	613,771	717,888	780,787	807,318	206,268	692,676	788,620	-0.3%
Solid Waste Collection	0	390,000	0	0	0	0	0	0.0%
Street Lighting	306,215	341,766	344,800	364,042	137,635	342,600	344,800	0.0%
Weed Control	7,863	3,378	16,060	16,060	1,367	10,000	9,060	-39.9%
Total Public Works	3,048,339	3,746,146	4,196,369	4,239,622	2,058,684	3,964,378	3,437,683	-18.1%
Health Department - Personnel Services	538,898	563,695	581,607	588,607	287,520	581,960	586,496	2.6%
Other Services, Supplies, Etc	62,781	61,324	66,790	74,780	13,077	61,060	73,260	6.6%
Animal Control	30,641	31,850	34,600	34,600	11,633	35,000	40,600	17.7%
Total Health & Human Services	633,386	646,869	684,797	698,797	312,130	678,010	710,346	3.7%
Recreation	42,386	42,314	46,400	47,688	7,647	47,000	46,000	1.3%
Parks - Personnel Services	134,152	134,492	108,083	108,083	58,978	106,883	108,989	-0.1%
Other Services, Supplies, Etc	26,260	27,129	41,726	46,676	18,688	41,600	42,926	2.9%
Total Culture and Recreation	201,798	203,935	196,218	203,464	86,313	196,483	187,914	0.8%
Planning - Personnel Services	326,368	324,304	336,310	336,310	166,230	321,376	346,230	2.7%
Other Services, Supplies, Etc	63,017	64,187	60,660	60,660	14,776	53,460	60,660	0.0%
Econ Dev - Personnel Services	37,600	120,786	102,817	102,817	56,370	109,296	106,366	2.7%
Other Services, Supplies, Etc	161,406	23,992	124,200	131,700	26,364	61,626	84,200	-32.2%
Total Conservation/development	566,380	523,268	623,677	631,177	280,740	556,746	595,346	-4.6%
Transfers to other funds	560,000	1,226,026	0	33,136	0	0	0	0.0%
Total expenditures	23,703,642	26,043,991	26,784,313	26,886,984	12,649,631	26,037,230	26,418,086	2.6%
Net Change	416,795	(1,368,223)	(1,482,490)	(1,686,211)		(1,130,973)	(1,424,800)	
Beginning General Fund balance	8,630,013	9,046,808	7,687,686	7,687,686		7,667,586	6,556,612	
Ending General Fund balance	9,046,808	7,687,686	6,195,096	6,131,374		6,566,612	5,131,812	
Fund Balance as a percent of total expenditures	38.17%	30.70%	24.03%	23.69%		25.19%	19.42%	
Special Revenue Funds								
Revenues								
Library Fund - Tax Levy	1,240,000	1,287,000	1,286,600	1,286,600	1,286,600	1,286,600	1,303,200	0.6%
Reciprocal Borrowing - Library	84,961	83,361	90,000	90,000	-	90,000	75,000	-16.7%
Misc Revenue - Library	2,766	6,636	6,600	6,600	4,898	9,000	6,600	
Auxiliary Library	66,908	90,758	66,760	68,760	37,683	70,600	68,600	
Tourism	-	-	-	-	-	106,000	96,800	
Solid Waste Collection - Fees	1,172,068	1,188,636	1,203,200	1,203,200	1,208,533	1,210,000	1,211,000	0.6%
Misc Revenue - Solid Waste	412,947	410,370	418,200	418,200	209,660	416,800	426,300	1.9%
Total Revenues	2,978,661	3,087,960	3,086,260	3,086,260	2,758,174	3,199,900	3,188,300	3.3%
Expenditures								
Library - Personnel Services	810,008	842,566	877,851	877,851	436,476	870,767	833,266	-4.6%
Other Services, Supplies, Etc	481,338	479,920	477,420	486,420	242,277	467,016	443,262	-6.7%
Auxiliary Library	76,679	63,491	68,760	68,760	31,440	63,800	68,600	
Tourism	-	-	-	-	-	-	164,000	
Solid Waste - Personnel Services	19,172	17,328	13,216	28,216	6,934	21,378	14,763	11.9%
Other Services, Supplies, Etc	1,621,286	1,622,839	1,637,001	1,637,001	716,460	1,626,260	1,662,900	1.7%
Total Expenditures	3,007,383	3,046,244	3,076,337	3,088,337	1,433,677	3,041,210	3,178,770	3.4%
Net Revenues (Expenditures)	(28,722)	41,716	10,923	(13,077)	1,324,697	158,690	10,530	
Fund Balance								
Beginning of the Year	813,661	784,829	826,646	826,646	770,699	826,646	885,236	
End of the Year	784,829	826,646	837,468	813,458	2,086,198	885,236	885,766	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
Sanitary Sewer Fund								
Revenues								
Matured Sales	3,303,446	3,252,188	3,412,380	3,412,380	1,407,944	3,307,260	3,863,890	7.4%
Other Revenue	63,662	78,008	35,500	35,500	18,867	46,300	44,800	26.4%
Total Revenues	3,367,298	3,370,174	3,447,880	3,447,880	1,426,811	3,353,560	3,708,690	7.6%
Expenditures								
Personnel Services	456,652	473,854	480,800	480,800	254,201	474,000	452,283	0.3%
Other Services, Supplies, Etc	2,563,834	2,714,288	2,940,700	2,940,700	1,355,393	2,868,300	3,270,525	11.2%
Total Expenditures	3,020,486	3,188,140	3,401,500	3,401,500	1,609,594	3,142,300	3,732,808	6.7%
Net Revenue (Expenditures)	346,812	182,034	46,380	46,380	(182,783)	211,260	(24,318)	
Net Interest Income (Expense)	8,265	(98,259)	-	-	-	-	-	
Invested in Capital Assets	(1,682,732)	(332,810)	(53,200)	(53,200)	-	86,600	(427,875)	
Net Change in Retained Earnings	(1,326,655)	(247,036)	(6,840)	(6,840)	(182,783)	297,860	(452,293)	
Beginning Retained Earnings	2,884,466	1,537,810	1,280,775	1,280,775	2,660,848	1,290,775	1,588,526	
Ending Retained Earnings	1,537,810	1,280,776	1,283,935	1,283,935	2,476,065	1,588,625	1,136,332	
Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement								
Revenue								
Property Taxes-Capital Outlay	433,200	437,100	444,300	444,300	444,300	444,300	450,500	1.4%
Property Taxes-Equip Replacement	338,600	342,600	348,300	348,300	348,300	348,300	350,000	0.5%
Property Taxes-Street Improvement	687,300	683,500	704,900	704,900	704,800	704,900	714,700	1.4%
Intergovernmental Revenue	8,131	87,300	-	-	3,838	4,500	76,000	
Landfill Siting Revenue	300,000	400,000	481,000	481,000	210,800	481,000	480,000	-0.2%
Miscellaneous Revenue	76,077	174,476	76,500	109,970	78,846	118,970	84,000	8.8%
Transfers in from Other Funds	500,000	26,025	3,600	36,638	-	-	-	
Total Revenue	2,343,206	2,171,001	2,058,600	2,126,108	1,783,083	2,101,470	2,154,200	4.6%
Expenditures								
Capital Outlay-Equip Replacement	360,680	581,235	650,000	686,891	381,146	658,711	285,754	-54.5%
Capital Outlay-Capital Outlay	651,673	898,728	686,868	971,164	476,176	900,266	681,696	-2.2%
Capital Outlay-Street Improvement	837,867	940,648	940,000	940,000	7,661	837,600	920,000	-2.1%
Total Expenditures	1,850,310	2,420,607	2,286,868	2,598,055	865,983	2,396,608	1,887,350	-17.0%
Net Capital Revenues (Expenditures)	492,896	-249,606	-228,268	-472,947	918,100	-295,038	256,850	
Beginning Fund Balance	2,723,856	3,216,764	2,967,248	2,967,248	2,472,183	2,967,248	2,672,208	
Ending Fund Balance	3,216,764	2,967,248	2,738,980	2,494,301	3,391,283	2,672,208	2,928,958	
DEBT SERVICE FUND								
Revenue								
Property Taxes	1,800,000	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0.0%
Miscellaneous Revenue	396	2,495	0	0	858	1,800	0	
Other Financing Source:								
Transfer from Other Funds	182,493	170,931	180,514	180,514	49,005	50,000	153,516	-14.8%
Transfer from Special Assessment	100,000	0	146,599	146,599	0	146,599	174,828	
Total Revenue	1,882,889	1,673,426	1,627,113	1,627,113	1,349,863	1,498,199	1,628,644	0.1%
Proceeds from Borrowing	0	6,824,202	0	0	0	0	0	
Debt Service *	910,672	7,514,380	1,627,113	1,627,113	1,434,667	1,608,736	1,811,613	11.3%
Refunded Debt	0	0	0	0	0	0	0	
Interfund Loan Payments	1,062,001	0	0	0	0	0	0	
Beginning of the Year	(970,959)	1,258	84,506	84,506	84,506	84,506	72,989	
End of the Year	1,258	84,506	84,506	84,506	(84,704)	72,989	(110,000)	
CAPITAL IMPROVEMENT FUND								
Revenue								
Landfill Siting	623,473	533,843	388,500	388,500	388,500	388,500	276,000	-28.1%
Miscellaneous	4,681	-7,845	1,286,000	1,286,000	40,000	40,000	2,105,000	62.5%
Other (Grants, Impact Fees, etc)	657,300	1,528,808	2,778,725	2,877,205	574,939	118,738	18,132,178	480.4%
Total Revenues	1,285,454	2,155,706	4,454,225	4,551,705	1,004,439	548,238	19,513,178	
Expenditures								
Capital Outlay	1,571,219	1,128,268	24,636,001	26,930,023	4,408,657	1,656,988	25,754,317	4.5%
Net Revenues (Expenditures)	-286,765	1,027,438	-20,171,776	-22,388,318	-3,404,218	-1,108,750	-7,241,139	
Debt Proceeds	0	0	8,330,000	8,330,000	0	200,000	5,502,000	
Beginning Fund Balance	1,876,601	1,688,636	2,717,274	2,717,274	318,928	2,717,274	1,808,524	
Ending Fund Balance	1,689,836	2,717,274	(9,124,502)	(11,321,044)	(3,085,290)	1,608,524	65,386	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2018 Adopted	Change to Pr Yr Adopted
DEVELOPMENT FUND								
Impact Fees	413,677	582,597	794,000	784,000	168,826	404,000	844,995	-18.6%
Other Income	63,882	33,343	36,618	36,618	33,859	56,500	44,567	21.7%
Total Revenues	477,559	615,940	827,618	827,618	203,685	460,500	688,562	
Transfer to Debt Service	162,494	170,931	454,450	454,460	49,004	125,000	454,450	0.0%
Transfer to Capital Improvement	607,299	212,224	2,891,185	2,891,185	99,665	400,000	1,572,350	-45.6%
Other	6,762	26,678	606,000	608,321	0	100,000	1,010,000	100.0%
Total Expenditures	786,545	409,633	3,850,635	3,853,966	148,669	625,000	3,036,800	
Net Revenues (Expenditures)	-318,986	206,907	-3,023,017	-3,026,338	55,016	-164,500	-2,348,138	
Beginning Fund Balance	4,170,339	3,851,853	4,058,560	4,058,560	5,052,168	4,058,560	3,894,080	
Ending Fund Balance	3,851,653	4,058,560	1,035,543	1,032,222	5,107,184	3,894,060	1,546,822	
UTILITY DEVELOPMENT FUND								
Water Revenues	\$ 73,500	\$ 133,982	\$ 77,100	\$ 77,100	\$ 2,281	\$ 77,100	\$ 81,600	5.8%
Sewer Revenues	107,096	136,985	85,000	85,000	13,380	70,000	100,000	17.8%
Other Revenues	63,677	46,220	44,400	44,400	8,016	49,000	34,000	-23.4%
Total Revenues	234,573	317,187	206,500	206,500	23,677	196,100	215,600	4.4%
Water Transfers Out	0	0	450,000	450,000	0	0	500,000	11.1%
Sewer Transfers Out	0	0	450,000	450,000	0	0	500,000	11.1%
Other Expenditures	0	0	0	0	0	0	0	
Total Expenditures	0	0	900,000	900,000	0	0	1,000,000	11.1%
Net Revenue (Expenditures)	234,573	317,187	-693,500	-693,500	23,677	196,100	-784,400	
Beginning Fund Balance	672,431	807,004	1,224,191	1,224,191	1,224,191	1,224,191	1,420,291	
Ending Fund Balance	\$ 807,004	\$ 1,224,191	\$ 530,691	\$ 530,691	\$ 1,247,868	\$ 1,420,291	\$ 635,891	
TID #3								
Revenues								
Taxes	\$ 1,681,577	\$ 1,730,842	\$ 1,300,000	\$ 1,300,000	\$ 1,253,575	\$ 1,253,575	\$ 1,384,100	6.5%
Intergovernmental Revenue	421,710	355,862	464,300	464,300	0	458,196	594,400	25.9%
Investment & Other	145,311	126,280	3,000	3,000	13,218	13,218	5,000	66.7%
Total Revenue	2,248,598	2,212,784	1,767,300	1,767,300	1,266,793	1,724,989	1,973,500	11.7%
Expenditures								
Capital Outlay	1,439,991	1,036,841	0	1,418,635	28,506	1,384,015	-	
Other	11,420	10,520	10,220	10,220	5,580	11,766	5,012,870	48949.6%
Principal	20,000	650,000	0	0	0	1,675,000	985,000	
Interest	129,705	109,189	31,034	19,700	9,772	74,351	57,209	213.2%
Total Expenditures	1,601,116	1,806,550	41,254	1,448,555	43,858	3,145,132	6,095,079	14674.5%
Net Revenues	648,482	407,234	1,726,046	318,745	1,222,925	(1,420,143)	(4,121,579)	
Loan Proceeds	-	-	-	-	-	-	5,013,000	
Beginning Fund Balance	347,978	896,460	1,341,405	1,341,405	1,341,405	1,341,405	(78,738)	
Ending Fund Balance	\$ 896,460	\$ 1,341,405	\$ 3,067,451	\$ 1,660,150	\$ 2,564,330	\$ (78,738)	\$ 812,663	
Interfund Advances Due	1,700,000	550,000	550,000	550,000	550,000	550,000	550,000	
TID #4								
Revenues								
Taxes	\$ 1,101,081	\$ 1,380,916	\$ 1,078,000	\$ 1,078,000	\$ 1,162,066	\$ 1,162,066	\$ 1,161,600	6.7%
Intergovernmental Revenue	18,631	18,043	16,200	16,200	0	16,960	14,700	-8.3%
Investment & Other	404	-5,035	18,200	18,200	12,030	20,400	16,000	-21.9%
Total Revenue	1,121,116	1,383,923	1,114,400	1,114,400	1,174,095	1,198,426	1,181,300	6.0%
Expenditures								
Capital Outlay	18,278	0	0	80,000	8,000	8,000	12,100,000	
Other	12,487	12,605	9,075	989,075	6,543	8,153	995,150	10885.8%
Principal	0	0	0	0	0	0	0	
Interest	14,695	920	0	0	0	0	125,350	
Total Expenditures	45,460	13,425	9,075	1,069,075	14,543	17,153	13,220,500	#####
Net Revenues	1,075,656	1,380,498	1,105,325	45,325	1,159,552	1,181,272	-12,039,200	
Loan Proceeds	1	2	0	0	0	0	10,000,000	
Beginning Fund Balance	(1,213,872)	(138,216)	1,242,282	1,242,282	1,242,282	1,242,282	2,423,564	
Ending Fund Balance	\$ (138,216)	\$ 1,242,284	\$ 2,347,607	\$ 1,287,607	\$ 2,401,834	\$ 2,423,564	\$ 384,354	
Interfund Advances Due	238,000	0	0	0	0	0	0	

City of Franklin
Official Budget Appropriation Units
Summary - 2017 Adopted Budget

TID #5	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	6/30/2015 To Date	2017 Estimate	2016 Adopted	Change to Pr Yr Adopted
Revenues								
Taxes		\$0	\$0	\$0		\$ -	\$ 30,100	
Intergovernmental Revenue		0	0	0		0	300	
Investment & Other		0	0	0		0	0	
Total Revenue	0	0	0	0	0	0	30,400	
Expenditures								
Capital Outlay		17,351	10,848,250	10,851,889	0	0	0	
Other		34,485	285,883	293,383	6,250	55,089	17,884,782	
Principal		0	0	0	0	0	0	
Interest		0	126,775	126,775	0	0	254,813	
Total Expenditures	0	51,846	11,381,908	11,372,057	6,350	55,089	18,118,585	
Net Revenues	0	-51,846	-11,381,908	-11,372,057	-6,350	-55,089	-18,088,185	
Loan Proceeds		0	11,575,000	11,575,000	0	0	18,600,000	
Transfers In		0	0	0				
Transfers Out								
Beginning Fund Balance			(51,846)	(51,846)	(51,846)	(51,846)	(106,845)	
Ending Fund Balance	\$ -	\$ (51,846)	\$ 161,246	\$ 151,097	\$ (58,196)	\$ (108,945)	\$ 403,560	
Interfund Advances Due	0	50,000	0	0	0	0	0	
INTERNAL SERVICE FUND (75)								
Self Insurance								
Medical Premium	\$ 2,888,826	\$ 2,888,640	\$ 3,000,600	\$ 3,000,800	\$ 1,441,890	\$ 3,000,600	\$ 3,014,400	0.6%
Dental Premiums	160,784	166,818	177,400	177,400	84,762	177,400	181,300	2.2%
Investment Income	68,284	31,196	35,000	35,000	23,646	35,000	18,300	-47.7%
Total Revenue	3,218,014	3,086,664	3,213,000	3,213,000	1,550,287	3,213,000	3,214,000	0.0%
Medical Claims	1,842,015	2,348,803	2,118,200	2,118,200	1,172,184	2,118,200	2,375,800	12.2%
Prescription Drug Claims	325,370	310,647	335,000	335,000	140,025	335,000	0	-100.0%
Stop Loss Premiums	588,864	648,325	635,900	635,900	367,233	635,900	664,000	4.4%
All other costs	284,172	305,813	330,500	330,500	125,137	330,500	261,500	-23.8%
Dental Claims	154,782	189,473	170,300	170,300	98,454	170,300	183,500	7.8%
Restricted Contingency	0	0	591,500	591,500	0	0	628,000	-10.7%
Total Expenditures	3,196,303	3,802,461	4,162,400	4,162,400	1,903,033	3,590,900	4,003,800	-4.3%
Net Revenue (Expenditures)	21,711	-715,807	-949,400	-949,400	-352,746	-377,900	-789,800	
Beginning Fund Balance	3,440,171	3,461,882	2,746,075	2,746,075	2,746,075	2,746,075	2,368,175	
Ending Fund Balance	\$ 3,461,882	\$ 2,746,075	\$ 1,796,675	\$ 1,796,675	\$ 2,393,329	\$ 2,368,175	\$ 1,578,376	
ST MARTIN'S FAIR FUND								
Revenue								
Charges for Services	\$ 37,610	\$ 27,355	\$ 37,400	\$ 37,400	\$ 4,075	\$ 25,350	\$ 26,580	-28.0%
Donations	750	250	3,600	3,600	450	450	500	-86.1%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenue	38,360	27,605	41,000	41,000	4,525	25,800	27,080	-34.0%
Personnel Services	37,920	31,550	35,232	35,232	247	33,454	35,535	1.1%
Other Services & Supplies	12,598	12,814	16,400	16,800	887	14,100	17,150	4.8%
Total Expenditures	50,518	44,364	51,632	54,132	1,244	47,554	52,785	2.2%
Net Revenue (Expenditures)	-12,158	-16,759	-10,632	-13,132	3,281	-21,754	-25,705	
Transfers In	11,000	11,000	11,000	11,000	0	11,000	11,000	
Beginning Fund Balance	-11,554	(12,712)	(18,471)	(18,103)	(18,471)	(18,471)	(43,860)	
Ending Fund Balance	\$ (12,712)	\$ (18,471)	\$ (18,103)	\$ (20,235)	\$ (18,190)	\$ (29,225)	\$ (58,695)	
CIVIC CELEBRATIONS FUND								
Revenue								
Charges for Services	\$ 77,390	\$ 109,828	\$ -	\$ -	\$ -	\$ 114,300	\$ 77,000	
Donations	20,899	20,375	20,000	20,000	23,825	24,700	21,000	5.0%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenue	98,289	130,203	20,000	20,000	23,825	139,000	98,000	380.0%
Personnel Services	26,459	31,251	26,537	26,537	0	37,245	28,494	-0.2%
Other Services & Supplies	84,046	111,102	82,300	82,800	55,825	84,750	70,200	-14.7%
Total Expenditures	108,505	142,353	108,837	109,337	55,825	121,995	86,694	-11.2%
Net Revenue (Expenditures)	-11,416	(12,350)	(88,837)	(89,337)	(32,101)	7,005	1,306	
Transfers In	13,000	13,000	13,000	13,000	0	13,000	13,000	
Beginning Fund Balance	48,152	47,738	48,386	48,386		48,386	68,391	
Ending Fund Balance	\$ 47,736	\$ 48,386	\$ (27,451)	\$ (27,951)		\$ 65,391	\$ 82,697	

City of Franklin
 Official Budget Appropriation Units
 Summary - 2017 Adopted Budget

	2015 Actual	2016 Actual	2017 Adopted Budget	2017 Amended Budget	8/30/2016 To Date	2017 Estimate	2016 Adopted	Change to Pr Yr Adopted
DONATIONS FUND								
Revenues								
Police	14,452	21,613	20,000	40,000	30,557	0	12,700	-36.5%
Fire	6,306	4,545	4,125	4,125	4,050	0	3,000	-27.3%
Health	-194	657	0	0	600	0	0	
Other	14,674	44,364	6,700	6,700	726	0	6,500	-3.0%
Interest & Investment Income	0	0	0	0	0	0	0	
Total Revenues	35,248	71,179	30,825	50,825	36,973	0	22,200	-28.0%
Expenditures								
Police	14,464	20,306	57,750	107,750	50,901	0	63,616	-27.6%
Fire	3,747	4,525	9,600	9,600	4,857	1,415	26,000	170.8%
Health	353	657	600	600	301	0	1,000	66.7%
Other	5,554	1,837	1,500	1,500	0	0	50,000	3233.3%
Total Expenditures	24,118	27,525	68,450	118,450	56,089	1,415	140,616	41.3%
Net Revenues (Expenditures)	11,130	43,654	-68,625	-68,625	-20,126	-1,415	-118,216	
Beginning Fund Balance	122,548	133,678	177,332	177,332	177,332	177,332	176,917	
Ending Fund Balance	\$ 133,678	\$ 177,332	\$ 108,707	\$ 108,707	\$ 157,206	\$ 175,917	\$ 57,601	
GRANT FUNDS								
Revenues								
Police	14,996	8,999	10,000	10,000	0	0	0	-100.0%
Fire	9,704	4,657	5,000	5,000	0	0	0	-100.0%
Other	32,845	13,055	0	0	0	0	40,000	
Health	60,372	115,546	211,000	231,113	44,073	0	220,350	4.4%
Total Grants	117,917	142,257	226,000	246,113	44,073	0	260,350	15.2%
Expenditures								
Police	14,996	8,999	10,000	10,000	0	0	0	-100.0%
Fire	3,787	3,372	5,000	5,000	1,250	0	0	-100.0%
Other	31,915	16,465	0	0	0	0	40,000	
Health	82,428	117,854	288,674	288,667	77,571	64,023	291,033	4.5%
Total Expenditures	133,136	146,690	283,674	303,667	78,821	64,023	321,033	13.1%
Net Revenues	-15,220	1,567	-57,674	-57,674	-34,848	-64,023	-60,683	
Beginning Fund Balance	175,221	180,001	181,688	160,001	181,688	161,688	87,545	
Ending Fund Balance	\$ 180,001	\$ 161,568	\$ 103,894	\$ 102,127	\$ 126,720	\$ 97,545	\$ 36,862	

