

Franklin

Wisconsin

2011

Annual Budget

City of Franklin



CITY OF FRANKLIN

2011 ANNUAL BUDGET

Thomas M. Taylor, Mayor

Aldermen:

**Steve Olson, District 1
Timothy Solomon, District 2
Kristen Wilhelm, District 3
Steve F. Taylor, District 4
Doug Schmidt, District 5
Ken Skowronski, District 6**

Finance Committee:

**Timothy Solomon, Chairman
Dennis Ciche, Vice Chairman
Tino Arvanetes
Linda Bowe
Dennis Kust
Steve Taylor
Kristen Wilhelm**

Prepared by the Finance Department

Calvin A. Patterson, CPA, Director of Finance & Treasurer

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2011 BUDGET
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Letter of Transmittal
December 29, 2010

Honorable Mayor, Common Council, and Finance Committee:

Pursuant to Section 13-2.A, Municipal Code of the City of Franklin, submitted here is the 2011 Annual Budget for the City of Franklin that was adopted by the Common Council on November 16, 2010.

Introduction

The budget process began with the preparation of a budget forecast. The forecast calculated 2011 costs based on a set of cost assumptions and applied those to the 2010 approved work program. The departments were then requested to provide their input on personnel needs, capital outlay needs, equipment replacement needs, street improvement needs, capital improvement needs and related debt service needs for the year 2011 and following years. That information plus the forecast was provided to the Mayor.

The Mayor and staff reviewed the forecast, discussed with departments requesting new personnel and determined what personnel, capital outlays, equipment replacement, street improvement, capital improvement and related debt service needs would be included in the 2011 Department/Requested Budget. That information was communicated to the departments. The departments then prepared their Departmental budget requests and submitted them to the Director of Finance & Treasurer for compilation. The Mayor consulted with the Director of Administration and Director of Finance & Treasurer, discussed with Department Heads and made adjustments in putting together the 2011 Mayor's Recommended budget. That document was reviewed by the Finance Committee and then the Common Council. The 2011 Budget was adopted November 16, 2010 after a public hearing was held.

The budget document consists of three sections: Summary information providing an overview of the City budgets including assessed valuation, tax levy, tax rate information and manpower positions; Budget summaries for Operating and Capital funds: Library, Sewer, Water Utility, Capital Projects Funds, Debt Service Fund and Tax Incremental Financing Districts and detail departmental budgets for the City of Franklin General Fund department are then presented.

Budget Summary

The Adopted 2011 budget continues to reflect caution in these uncertain economic times. The budget does so by restraining growth in expenditures. It does not look to the citizens of Franklin to replace lost revenue through substantial increased taxes. The City recognizes that the Citizens of Franklin are experiencing the same, if not more, economic forces and subject to similar fiscal influences as the City. As citizens are forced to conserve at home, the City, too, is trying to conserve while trying to maintain essential services. The Adopted 2011 budget responds by holding the line on current operating expenditures underfunds its capital funds and holds the change in property taxes experienced by the average taxpayer to below normal inflationary forces.

The actions incorporated into the Adopted 2011 Budget represent a continuation of the steps taken in recent budgets to hold down the costs of local government. In 2009 six full time positions were not funded as part of the measures to offset revenue reductions. Three of those positions were vacant and the other three required layoffs. In 2010 two vacant positions were not filled to partially offset the decline in other revenue. In 2011 one of those positions was restored. The signing of a landfill siting agreement has provided a temporary solution. The 2011 advance landfill siting payment was designated to three capital funds allowing 2011 tax levy in those funds totaling \$450,000 to be included in the General Fund. In this way until other revenue sources recover or another revenue source is determined the shortfall in the budget can be funded. Until the landfill addition receives all necessary approvals capital funds rather than operating funds are at risk of not having necessary funding in 2012 and future years. This could further reduce the effectiveness of those funds

The goal is to maintain services whenever possible. Shorting the funding to the Capital funds and not authorizing new positions were some of the ways the budget demands have been met. When other revenue sources increase eliminating the structural deficits in these funds and returning funding to policy levels will have to be given a priority.

Highlights of the adopted budget include the following:

- The decrease in the City portion of residential tax bills for average residential properties (\$235,000) that have assessment decreases between 5.0% and 5.9% will range from (\$2.89) to (\$18.78) or a percentage decrease of 0.20% to 1.29%. Properties that have reassessment reductions lower than this range will have tax bill results higher and properties that have reassessment reductions higher than this range will have tax bill results lower than the example above.
- A City tax rate of \$6.22 is recommended, an increase of \$.03 (1.99%) from the prior year after adjusting for the reassessment and equalization changes.

- The emerald ash borer (EAB) discovery in Franklin has led to various groups planning the City's response to this issue. The initial steps in this budget include filling an unfunded position in the Highway department and other budget EAB increases of approximately \$42,000 for removal and disposal of damaged street trees that become compromised and disposal of those trees received from residents.
- Use of the 2011 advance payment from landfill siting revenue to support capital projects funds.
- Tax levy support redirected from Capital Projects Funds to the General Fund to support the three positions added by the Council for 2010 and the 2010 revenue shortfall to avoid the reduction of those positions in 2011 and to avoid other service level reductions until other revenue sources recover.
- Not to fund 6.48 new manpower requests of the departments that would have raised the tax levy by \$368,000 or another 1.8% in tax levy.
- The present sewer and water building has been in need of improvement and enlarging for many years. Preliminary plans have been completed and have been on hold due to economic uncertainties. Additional land needed has been acquired. Indications are that 2011 or 2012 will be a good climate to seek bids on a new larger facility. The sewer and water funds would borrow the funds and recover their costs through an adjustment in rates.
- The Library tax levy was increased by 2.2% in 2011. The Library can be maintained at this level in 2011 due to reciprocal borrowing funding received through Milwaukee County. Potential revisions to this agreement may cause those amounts to be reduced in the future. In such an event, the City will need to re-examine property tax levy support to ensure that the Library has sufficient baseline revenues to support the Library's core functions and the service levels upon which the citizens of Franklin have come to rely.
- In 2010 the General Fund provided half of the cost of City services required to support the Civic Celebrations/Fourth of July activities. This support of the fair is being continued in 2011. The Commission is encouraged to continue to work toward financial independence.
- In 2010 a Special Revenue Fund was established for the activities of the St. Martin's Fair and the General Fund provided half of the cost of City services required to support the Fair. This support of the fair is being continued in 2011.

The adopted 2011 budget continues to reflect adjustment to these unprecedented economic times. It does so largely by restraining growth in expenditures. It does not hold the citizens of Franklin responsible to replace lost revenue through substantially increased taxes. The recognition is that the Citizens of Franklin are experiencing the same, if not more, economic forces and subject to similar fiscal influences as the City.

The adopted 2011 budget responds by controlling City expenditures through various measures, including not authorizing new positions, not hiring, where possible, new full-time staff to fill vacant positions, reducing or holding the line on current operating expenditures, and holding the change in property taxes experienced by the average taxpayer to below normal inflationary forces.

Tax Bill, Tax Levy and Tax Rate implications

The Adopted Budget results in an decrease in the City portion of tax bills for average residential properties (\$235,000) with assessment decreases between 5.0% and 5.9% will range from (\$2.89) to (\$18.78) or a percentage decrease of 0.20% to 1.29%. Properties that have reassessment reductions lower than this range will have tax bill results higher and properties that have reassessment reductions higher than this range will have tax bill results lower than the example above.

The following breakdown reflects the tax levy recommendations by fund.

<u>City of Franklin</u>				
Tax Levy Information				
City Tax Rate Components	2011	2010	2011	2010
	Budget Tax Levy	Budget Tax Levy	Budget Tax Rate	Budget * Tax Rate **
Capital Outlay	380,000	475,000	0.1128691	0.1419883
Equipment Replacement	130,000	277,000	0.0386131	0.0828016
Street Improvement	400,000	500,000	0.1188096	0.1494614
Debt Service	1,900,000	1,900,000	0.5643455	0.5679532
Subtotal	2,810,000	3,152,000	0.8346373	0.9422044
Library Program	1,175,000	1,150,000	0.3490031	0.3437611
General Fund Program	16,980,000	16,124,000	5.0434665	4.8198300
Total	20,965,000	20,426,000	6.2271069	6.1057956
Prior Year Levy	(20,426,000)	(20,142,000)	**	0.0804207
Increase in Tax Levy	539,000	284,000		6.1862163

* Reflects Reassessment
 ** Equalization Adjustment

The City tax rate is the result of the tax levy required to finance the activity in all funds divided by assessed value of the City. The prior year City tax rate after reassessment multiplied by the new construction value provides the amount of growth tax levy and that is estimated at \$130,577, and was an increase of .6% from the prior year.

The resulting City tax rate is \$6.22 per \$1,000 of assessed value compared to last year's City tax rate of \$6.19 per \$1,000 after adjusting for the average reassessment and equalization adjustment. The percentage increase in City tax rate is 1.99%.

However, due to this being a reassessment year, there will be range of increases and decreases in the percentage change in City taxes depending upon each property's assessment. Properties with an average reassessment decrease of 3.5% will have a 1.99% tax increase. Properties with assessment increases or properties with decreases less than the average assessment decrease will experience larger tax increases. Properties with assessment decreases greater than the average assessment decrease will experience lower tax increases or tax decreases.

Equalized and Assessed Valuation

The equalized (estimated assessed valuation) of all property from new development including TIF District values as computed by the Department of Revenue decreased by \$242,133,900 or 6.2% to \$3,670,508,700 which is 100.7% of total assessed value. The year 2010 was a reassessment year. The assessed value, exclusive of the TIF District values, decreased from \$3,490,551,540 to \$3,366,731,980 or a 3.5% decrease.

Reassessment

City properties are reassessed periodically so that all properties bear a fair and proportional part of property taxation. The City of Franklin last performed a reassessment four years ago. The purpose of each reassessment is to bring all properties close to their fair market value. For the current reassessment the average decrease on properties was 3.5%. Residential properties decreased 5.9%, Commercial properties increased 7.7%, Industrial properties increased 3.4%. This will result in residential taxpayers paying a smaller portion of the total tax levy with non-residential taxpayers paying a larger portion of the total tax levy.

The reassessment process for the City as a whole is neutral on taxes. Taxpayers with assessment changes close to the average decrease in assessments would see a result approximating their prior year tax obligations. This means that taxpayers with an average decrease in assessments see an increase in the property tax rate with the total amount they pay remaining about the same as the prior year.

If a property assessment decreases more than the average they would see a reduction in taxes from the prior year, and if a property assessment increases or decreases less than the average decrease they would see an increase in taxes from the prior year. Those taxpayers paying increased taxes will be offset by those paying reduced taxes, amounting to no net change in taxes due to reassessment. In this way, the reassessment process achieves a more fair distribution of total property tax burden to all taxpayers based on property value.

Landfill Siting Revenue

The recently signed landfill siting agreement provides the potential of a good long term source of revenue for the City of Franklin. The agreement calls for two advance payments of \$450,000 to be received in 2010 and 2011. The 2010 advance payment was distributed per the 2007 adopted Ordinance designating that one-third of any such revenue received through 2010 would be used in the General Fund. The 2011 advance payment is designated to Capital Projects Funds with \$100,000 to the Capital Outlay Fund, \$150,000 to the Equipment Revolving Fund and \$200,000 to the Street Improvement Fund. Future payments are dependent on new cells being opened at the landfill. The amount of new cells is dependent on regulatory approvals. In the event that additional funds are received in 2011 they will be designated to the Capital Improvement Fund to be programmed for use in the following year.

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.

The recommended expenditure budget for 2011 of \$24,933,000 reflects a 3.0% increase from the 2010 budget. The budget includes 1.06 FTE's in new staff positions. The actual expenditures for 2009 were \$23,442,901, which under expended that budget by \$992,099 or 4.1% with \$471,000 of that amount anticipated. The under expenditures were the result of vacant positions and by contingency budgeted but not used during the year. The budget for 2010 of \$23,817,000 was a 2.6% decrease over the 2009 budget. The current estimate to be expended in 2010 is 23,888,644, 0.3% more than budgeted. The increase from budget in this year's estimate is primarily caused by an error in budgeting salaries and benefits for the Fire Department. Final spending numbers are expected to be less than the total amount budgeted due to programs and expenses planned but will not be able to be incurred by year end.

The actual General Fund tax levy revenue for 2009 was \$15,535,375. Tax levy revenue for 2010 was budgeted at \$16,624,000. The recommended General Fund tax levy revenue for 2011 is \$16,980,000. Reducing the tax levy in other funds enabled the total tax levy to remain at a 2.64% increase.

All other revenue received for 2009 was \$7,472,569 compared to a 2010 budget of \$7,683,000, an expected 2.8% increase. The projection for all other revenue for 2010 is \$7,764,644, a \$81,644 or a 1.1% increase from the 2010 budget. In 2011 all other revenue budgeted is \$7,638,000 a 0.6% decrease from the 2010 budget and a 1.6% decrease from the 2010 estimate. The major reasons for the increase in all other revenue in 2010 was the increase in landfill revenue (\$136,000), in other taxes (\$65,000), in miscellaneous revenue (\$63,000), in permit fees (\$44,400) and in other grants (\$49,444); with reductions in interest revenue (\$148,000), in planning fees (\$46,500) and various other reductions (\$81,700).

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.

Library Fund

The Library is requesting expenditure funding of \$1,315,273, an increase of \$42,097 in support of Library activities. Their spending level is supported by tax levy of \$1,175,000 an increase of 2.2% from 2010 and plan to use of some of the Library's existing fund balance to support 2011 activities.

Sanitary Sewer Fund

The Sewer Fund receives its revenue from user fees and interest income. Its expenditures are to MMSD, salaries, benefits, capital assets and other costs of maintaining and improving the sanitary sewer system. The Retained Earnings in this fund have increased over the past three years. In 2009 MMSD had the second part of a significant sewer rate increase (about 12%). Sewer rates are proportionally increased to cover any MMSD increase and meet local operating costs of the fund. MMSD has indicated the need for an increase of about 3% in 2011 charges to cover on going costs. The Sewer Fund rates for 2011 will need to recover these annual cost increases plus any financing increases associated with the Ryan Creek Interceptor sewer project.

Water Utility

The approving body for the Water Utility is the Franklin Board of Water Commissioners. Because of that fact, the information included in the City of Franklin Annual Budget Book relative to the Water Utility is not included in the City of Franklin summary information. The Water Utility had a 4.1% increase in overall rates approved by the Public Service Commission for 2010. A 3.0% increase is anticipated in 2011.

Capital Outlay Fund

Departmental requests for capital outlays in 2011 totaled \$833,884 compared to \$984,257 in 2010. The Mayor reduced the departmental requests by \$208,484 leaving \$625,400 that compares to the \$543,129 in 2010. The recommended 2011 budget includes \$100,000 in new landfill siting revenue, but tax levy revenue was reduced by \$95,000. Additional funding will be necessary for this fund to meet the ongoing need of the departments in future years.

Equipment Revolving Fund

The Equipment Revolving 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 made based upon the estimated useful life of the equipment. 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.

The 2010 anticipated funding is expected to be 45% of the funding goal. The tax levy budgeted for 2011 is \$130,000, a reduction of \$147,000 from the 2009 tax levy. New landfill siting revenue of \$150,000 is anticipated in 2011. The anticipated revenue represents 48% of the desired 2011 revenue indicated by the fund policy. Replacement expenditures of \$276,000 have been approved for 2011 from this fund.

Street Improvement Fund

The Street Improvement Program is a separate capital projects fund to give visibility to street improvement activities. Many of the City of Franklin streets were reconstructed at the time sewer was installed in various parts of the City 25 to 30 years ago. Many streets need to be resurfaced in the coming years. Revenue consists of Tax Levy support of \$400,000 in 2011 compared to \$500,000 in the prior year. \$200,000 in new landfill siting revenue is anticipated in 2011. A proposed five year street improvement program is included in the materials. Local road resurfacing makes up the 2011 projects. Longer term, the available revenues are insufficient to fund the projects scheduled to be implemented in the time frames projected.

Capital Improvement Fund

The 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 existing resources, resources from other funds and from the issuance of debt. The major items in the 2011 budget are the construction of a new sewer and water building with those funds responsible for the financing of the project and the reconstruction of a portion of Oakwood Road funded by TIF District #2.

A 2011 budget for the Capital Improvement Fund is prepared as the first year of a five-year forecast. Projects that have Common Council approval received specific budget itemization. For those projects that have not yet had Common Council review and approval an unallocated total appropriation was approved.

Debt Service Fund

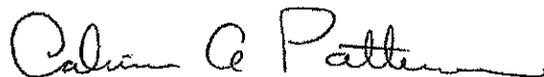
The City's plan is to issue Debt every other year in support of its capital activities. The last debt issuance in support of capital activities was in 2008. The City forecasts future debt issuance of \$2.0 million every other year to support public improvement projects. In response to the economic slowdown, the forecast 2011 debt offering has been postponed at least until 2012. Where necessary borrowing needs arise, they will be met by internal borrowing.

Conclusion

The 2011 budget was anticipated to be the stabilization year after the reductions that were required in the 2009 and 2010 budgets. Based on the Adopted budgets that is close to being a reality. The addition of three positions recommended to remain vacant to the 2010 adopted budget has put additional pressure on the 2011 budget. The funding of those three positions was effectively delayed until the 2011 budget for consideration. The rationale for not making service cuts in 2010 was continued for 2011. Continuing revenue needed to be found for these positions and the minor revenue reductions realized in 2010. In addition resources to begin combating the emerald ash borer were included in the 2011 budget. The solution proposed was to commit additional tax levy to operations. Fortunately the new siting agreement provided an opportunity to provide revenue to the capital funds which, in turn, could get by with less tax levy revenue in 2011. That was not enough, however, and reductions in the departments were necessary to enable the 2011 adopted budget to live within available revenue.

Combined capital spending is slightly lower than the prior year. The Capital Outlay Fund, Equipment Revolving Fund and the Street Improvement Fund were funded with less tax levy compared to the prior year. The Capital Improvement budget is funded at a minimum level and Debt service tax levy has been funded with the same tax levy as the prior year. In spite of many challenges, the adopted 2011 budget restricts expenditure increases with a tax levy increase of 2.6%, a tax rate increase of 1.99% and a General Fund expenditure increase of 3.0%.

Respectfully submitted,



Calvin A. Patterson, CPA
Director of Finance & Treasurer

City of Franklin
2011 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2008 Actual	2009 Actual	2010 Adopted Budget	2010 Amended Budget	2010 Estimate (12 months)	2011 Adopted Budget	Percent Change
Operating Funds:							
General Fund							
Revenue							
Other Taxes	\$ 1,329,694	\$ 1,518,924	\$ 1,660,000	\$ 1,660,000	\$ 1,625,000	\$ 1,653,000	6.0%
Intergovernmental Revenue	2,608,433	2,638,782	2,463,000	2,472,000	2,512,444	2,669,300	8.4%
Licenses and Permits	723,225	609,283	678,650	678,650	713,450	718,300	5.8%
Fines, Forfeitures, and Penalties	362,928	385,427	400,000	400,000	400,000	400,000	0.0%
Public Charges for Service	1,868,363	1,665,780	1,834,450	1,834,450	1,856,750	1,662,200	-9.4%
Intergovernmental Charges	206,166	291,584	250,000	250,000	250,000	250,000	0.0%
Interest Revenue	730,239	398,408	395,000	395,000	247,000	247,000	-37.5%
Miscellaneous Revenue	105,425	164,381	101,900	101,900	161,000	98,200	-3.6%
Transfers from Other Funds	948,646	0	0	0	0	0	0.0%
Total non-tax levy revenue	8,883,009	7,472,569	7,683,000	7,692,000	7,764,644	7,698,000	0.2%
Property Taxes	14,632,151	15,535,376	16,124,000	16,124,000	16,124,000	16,980,000	5.3%
Total Revenue	23,515,160	23,007,944	23,807,000	23,816,000	23,888,644	24,678,000	3.7%
Expenditures							
General Government	\$ 2,825,791	\$ 2,780,110	\$ 2,765,519	\$ 2,567,019	\$ 2,828,327	\$ 2,384,139	-13.8%
Public Safety	15,205,978	15,017,640	15,381,927	15,304,927	15,243,931	16,108,836	4.7%
Public Works	4,632,957	4,504,612	4,655,547	4,644,547	4,551,893	4,866,810	4.6%
Health and Human Services	605,012	619,554	638,283	638,283	645,517	657,270	3.0%
Culture and Recreation	183,003	181,987	176,175	176,175	170,270	173,180	-1.7%
Conservation and Development	452,859	344,442	453,507	437,007	424,708	418,365	-7.7%
Contingency	0	0	136,042	49,042	24,000	324,400	138.5%
Other Financing Uses	0	0	0	0	0	0	0.0%
Total Expenditures	\$ 23,905,601	\$ 23,448,346	\$ 24,207,000	\$ 23,817,000	\$ 23,888,644	\$ 24,933,000	3.0%
Fund Balance:							
Beginning of Year	5,935,482	5,645,389	5,104,987	5,104,987	5,104,987	5,104,987	
Net Change/Transfer from Fund Bal.	(390,441)	(440,402)	(400,000)	(1,000)	-	(255,000)	
End of Year	\$ 5,645,041	\$ 5,104,987	\$ 4,704,987	\$ 5,103,987	\$ 5,104,987	\$ 4,849,987	
Special Revenue Funds							
Revenue							
Property Taxes - Library	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,175,000	2.2%
Reciprocal Borrowing - Library	108,973	101,056	50,000	50,000	50,000	50,000	0.0%
Public Charges for Service - OPEB	22,842	0	0	0	0	0	0.0%
Miscellaneous Revenue	33,248	22,639	24,000	24,000	20,000	20,000	-16.7%
Total Revenue	\$ 1,312,763	\$ 1,273,695	\$ 1,224,000	\$ 1,224,000	\$ 1,220,000	\$ 1,245,000	1.7%
Expenditures							
Library	\$ 1,251,699	\$ 1,218,331	\$ 1,273,176	\$ 1,273,176	\$ 1,266,376	\$ 1,315,273	3.3%
Total Expenditures	\$ 1,251,699	\$ 1,218,331	\$ 1,273,176	\$ 1,273,176	\$ 1,266,376	\$ 1,315,273	3.3%
Fund Balance							
Beginning of the Year	269,776	320,840	376,204	376,204	376,204	329,828	
End of the Year	\$ 320,840	\$ 376,204	\$ 327,028	\$ 327,028	\$ 329,828	\$ 269,555	
Sanitary Sewer Fund							
Revenue							
Charges for Services	\$ 2,708,303	\$ 2,995,464	\$ 3,009,000	\$ 3,009,000	\$ 2,994,000	\$ 3,100,000	3.0%
Miscellaneous Revenue	21,148	40,146	11,000	11,000	16,000	16,000	45.5%
Total Revenue	\$ 2,729,451	\$ 3,035,610	\$ 3,020,000	\$ 3,020,000	\$ 3,010,000	\$ 3,116,000	3.2%
Expenditures							
Operations and Maintenance	\$ 2,336,226	\$ 2,540,071	\$ 2,668,800	\$ 2,668,800	\$ 2,634,466	\$ 2,707,000	1.4%
Capital Outlay	62,047	9,448	100,000	100,000	100,000	100,000	0.0%
Transfers to Other Funds	97,200	89,900	93,200	93,200	93,200	94,000	0.9%
Total Expenditures	\$ 2,495,473	\$ 2,649,419	\$ 2,862,000	\$ 2,862,000	\$ 2,827,666	\$ 2,901,000	1.4%
Retained earnings							
Beginning of the Year	857,829	966,171	1,346,116	1,346,116	1,346,116	1,559,600	
Transfer to Invested in Capital	(125,036)	(6,246)	21,000	21,000	31,150	33,750	
End of the Year	\$ 966,171	\$ 1,346,116	\$ 1,626,116	\$ 1,626,116	\$ 1,559,600	\$ 1,808,350	

	2008 Actual	2009 Actual	2010 Adopted Budget	2010 Amended Budget	2010 Estimate (12 months)	2011 Adopted Budget	Percent Change
Capital Expenditure Funds							
Equipment Replacement Fund, Capital Outlay Fund & Street Improvement Fund							
Revenue							
Property Taxes-Capital Outlay	\$ 475,000	\$ 476,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 380,000	-20.0%
Property Taxes-Equip Replacement	327,000	277,000	277,000	277,000	277,000	130,000	-53.1%
Property Taxes-Street Improvement	950,000	800,000	500,000	500,000	500,000	400,000	-20.0%
Intergovernmental Revenue	82,190	17,883	0	0	75,000	0	0.0%
Landfill Siting Revenue	0	0	0	0	0	450,000	100.0%
Miscellaneous Revenue	251,566	150,724	121,000	121,000	100,000	136,000	12.4%
Other Financing Sources	0	0	54,970	110,970	110,970	0	-100.0%
Total Revenue	\$ 2,085,756	\$ 1,720,407	\$ 1,427,970	\$ 1,483,970	\$ 1,537,970	\$ 1,496,000	4.8%
Expenditures							
Capital Outlay-Equip Replacement	\$ 635,257	\$ 619,533	\$ 510,000	\$ 463,000	\$ 464,607	\$ 276,000	-46.9%
Capital Outlay-Capital Outlay	528,200	607,737	543,129	667,829	579,753	826,400	15.1%
Capital Outlay-Street Improvement	896,058	1,545,807	586,000	588,000	555,000	620,000	6.0%
Total Expenditures	\$ 1,959,515	\$ 2,873,077	\$ 1,638,129	\$ 1,715,829	\$ 1,599,360	\$ 1,621,400	-7.1%
Fund Balance							
Beginning of the Year	2,957,565	3,083,795	2,131,125	2,131,125	2,131,125	2,059,735	
End of the Year	\$ 3,083,795	\$ 2,131,125	\$ 1,920,966	\$ 1,899,266	\$ 2,059,735	\$ 2,044,335	
Debt Service Fund							
Revenue							
Property Taxes	\$ 2,000,000	\$ 1,800,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	0.0%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Other Financing Source:							
Transfer from Other Funds	(184,476)	23,191	343,000	164,600	164,600	319,000	-7.0%
Transfer from TIF Districts	327,659	220,161	197,117	197,117	197,117	174,163	-11.6%
Transfer from Special Assessments	296,166	2,948,359	-	116,384	116,384	289,588	100.0%
Total Revenue	\$ 2,449,348	\$ 5,091,711	\$ 2,440,117	\$ 2,378,101	\$ 2,378,101	\$ 2,682,751	9.9%
Proceeds from Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditure							
Debt Service *	\$ 4,168,681	\$ 8,773,711	\$ 1,608,101	\$ 1,608,101	\$ 1,608,101	\$ 1,732,751	7.8%
Bond Issue Cost	-	-	-	-	-	-	
Refunded Debt	-	-	-	-	-	-	
Transfer to Other Funds	2,600,000	-	-	-	-	-	0.0%
Fund Balance							
Beginning of the Year	1,409,333	(0)	(0)	(0)	(0)	(0)	
Interfund advances *	(2,800,000)	(3,682,000)	820,000	820,000	770,000	950,000	
End of the Year	\$ (0)	\$ (0)	\$ 12,016	\$ (50,000)	\$ (0)	\$ (0)	
* Excludes TIF Districts Debt service activity							
Summary of Budgeted Funds(without one time projects):							
Total Revenue	\$ 32,092,478	\$ 34,129,367	\$ 31,919,087	\$ 31,922,071	\$ 32,034,715	\$ 33,217,761	4.1%
Total Expenditures	33,770,969	36,762,886	31,586,406	31,276,106	31,190,147	32,403,424	2.6%
Total Tax Levy	19,534,151	20,137,375	20,426,000	20,426,000	20,426,000	20,965,000	2.6%
Percent of Total Revenue	60.9%	59.0%	64.0%	64.0%	63.8%	63.1%	
Assessed Value	2,574,512,790	2,574,512,790	3,480,551,540	3,490,551,540	3,490,551,540	3,366,731,980	-3.5%
Tax Rate	\$7.688	\$7.822	\$5.852	\$5.852	\$5.862	\$6.227	6.4%
Total Fund Balance & Retained Earnings	9,915,847	8,958,431	8,490,112	8,805,398	9,064,149	8,962,226	5.6%
Percent of Total Expenditures	29.4%	23.1%	26.9%	28.2%	29.1%	27.7%	
Capital Improvement Fund (One time projects):							
Revenue							
Intergovernmental Revenue	265,987	50,362	0	0	0	0	0.0%
Miscellaneous Revenue	\$ 66,391	\$ 42,080	\$ 47,500	\$ 47,500	\$ 347,500	\$ 122,000	156.8%
Other Financing Sources	3,675,548	1,169,119	1,705,000	1,766,000	288,500	5,109,000	199.6%
Total Revenue	\$4,007,926	\$1,261,561	\$1,752,500	\$1,813,500	\$616,000	\$5,231,000	198.5%
Proceeds from Borrowing	\$0	\$0	\$0	\$0	\$0	\$250,000	0.0%
Expenditures							
Capital Outlay	\$ 3,244,552	\$ 2,166,067	\$ 1,750,000	\$ 1,750,000	\$ 302,558	\$ 5,842,000	233.8%
Other Financing Uses	-	86,824	-	-	-	-	
Fund Balance							
Beginning of the Year	275,802	1,039,176	47,846	47,846	47,846	361,288	
End of the Year	\$ 1,039,176	\$ 47,846	\$ 50,346	\$ 111,346	\$ 361,288	\$ 288	

Opportunities and Threats facing the current and future year budgets

Opportunities

- Annual landfill siting fees of in the area of \$.5 million to \$1 million could be available on a per ton bases after filling of new landfill cells begins in 2011 or 2012.
- Consolidation of similar services with neighboring communities.
- Billing residential refuse collection and removing that amount from the tax levy
- 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
- 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
- The completion of TIF District # 2 currently projected in 2011 releasing tax levy in 2012
- Growth of the Community – Increased revenue
- Level of City tax rate below comparable Milwaukee County communities

Threats

- Structural Deficits caused by revenue reductions without permanent expense reductions: In 2009 \$200,000 in reduced funding between Street Improvement Fund & Equipment Revolving Fund. In 2010 \$300,000 in restored manpower positions and \$300,000 in reduced revenue to Street Improvement Fund. Less 2011 restored \$100,000 in Street Improvement funding.
- Three years of Library funding freezes combined with possible restructuring of reciprocal borrowing program
- Municipal property tax levy limits limited to the larger of new construction growth or 3% in 2011.
- State budget challenges create uncertainty in future shared revenue, expenditure restraint payments and transportation revenue
- Infrastructure improvements necessary in the developing 27th Street corridor
- Potential for large increases in annual health care costs
- Development of the Park plan could strain available financial resources
- Growth of the community –
 - Increased demand for services from residents
 - Increased need for staffing to provide same services

This is intended to be a dynamic list. Please feel free to provide Director of Finance & Treasurer with other opportunity or threats to add to this list at any time! Updated November 1, 2010

CITY OF FRANKLIN
Summary of Assessed Value - Final

	Total Assessed Values	TIF #2		TIF #3		TIF #4		2010		2009		Difference
		Assessed Values	%	Assessed Values	%	Assessed Values	%	Assessed Values Less TIF	%	Assessed Values Less TIF	%	
Personal Property-manufacturing @ FMV	16,309,000	8,954,600	-	-	43,800	98.980%	7,310,600	98.988%	7,032,800	96.681%	277,800	
Assessment Ratio	98.984%	98.980%										
P.P. @ Est Assessed Value	16,143,300	8,863,300	-	-	43,400		7,236,600		6,799,400		437,200	
Real Estate-manufacturing @ FMV	135,079,500	70,604,000	-	-	1,489,600	98.977%	62,985,900	98.977%	61,867,600	96.676%	1,118,300	
Assessment Ratio	98.977%	98.977%										
R.E. @ Est Assessed Value	133,697,500	69,881,800	-	-	1,474,400		62,341,300		59,811,200		2,530,100	
Manufacturing at Est Assessed Value	149,840,800	78,745,100	-	-	1,517,800		69,577,900		66,610,600		2,967,300	
Real Estate - Residential	2,633,160,480	2,195,900	44,856,100	7,549,800			2,578,558,680		2,740,943,840		(162,385,160)	
Real Estate - Commercial	763,519,408	79,409,908	125,322,800	42,196,500			516,590,200		481,540,700		35,049,500	
Real Estate - Agricultural/Other	20,445,100	-	-	627,200			19,817,900		19,865,900		(48,000)	
Total Real Estate	3,417,124,988	81,605,808	170,178,900	50,373,500			3,114,966,780		3,242,350,440		(127,383,660)	
Personal Property - Commercial	77,778,200	9,378,300	19,821,700	6,208,400			42,371,800		41,775,000		596,800	
Residential, Commercial & Agricultural	3,494,903,188	90,984,108	190,000,600	56,579,900			3,157,338,580		3,284,125,440		(126,786,860)	
Sub total	3,644,743,988	169,729,208	190,000,600	58,097,700			3,226,916,480		3,350,736,040		(123,819,560)	
Less: TID Base	-	(2,229,400)	(117,768,200)	(19,817,900)			139,815,500	3	139,815,500		-	
Total Assessed Value - 2010	3,644,743,988	167,499,808	72,232,400	38,279,800			3,366,731,980		3,490,551,540		(123,819,560)	
Percent Increase	-3.1%	3.9%	-7.6%	18.4%			-3.5%					
2010 Breakdown by Type												
Real Estate	3,550,822,488	149,258,208	67,960,320	34,853,280			3,317,123,580		3,441,977,140		(124,853,560)	
Personal Property	93,921,500	18,241,600	4,272,080	3,426,520			49,608,400		48,574,400		1,034,000	
Total Assessed Value - 2010	3,644,743,988	167,499,808	72,232,400	38,279,800			3,366,731,980		3,490,551,540		(123,819,560)	
2010 Breakdown by School District												
Franklin School District	2,707,347,388	120,948,208	-	-			2,586,399,180		2,704,921,040		(118,521,860)	
Oak Creek/Franklin School District	706,189,900	46,551,600	72,232,400	38,279,800			549,126,100		545,770,100		3,356,000	
Whitnall School District	231,206,700	-	-	-			231,206,700		239,860,400		(8,653,700)	
Total Assessed Value - 2010	3,644,743,988	167,499,808	72,232,400	38,279,800			3,366,731,980		3,490,551,540		(123,819,560)	
Total Assessed Value - 2009	3,762,185,140	161,178,500	78,132,800	32,322,300			3,490,551,540					

¹ Agrees to Statement of Assessment

² Per DOR, Average Assessment Ratio to be received

³ 1/1/93 TIF#2 base and 1/1/05 base for TIF#3 & TIF #4 per DOR

**City of Franklin
2011 Adopted Budget
Tax Levy Information**

City Tax Rate Components	2011	2011	2010	Tax Levy % change	2010	Tax Rate % change
	Budget Tax Levy	Budget Tax Rate	Budget Tax Levy		Budget Tax Rate	
General Fund Operating Budget	16,980,000	5.0434665	16,124,000	5.31%	4.6193273	9.18%
Library Program	1,175,000	0.3490031	1,150,000	2.17%	0.3294608	5.93%
Capital Outlay Fund	380,000	0.1128691	475,000	-20.00%	0.1360816	-17.06%
Equipment Revolving Fund	130,000	0.0386131	277,000	-53.07%	0.0793671	-51.34%
Street Improvement Program	400,000	0.1188096	500,000	-20.00%	0.1432438	-17.06%
Debt Service	1,900,000	0.5643455	1,900,000	0.00%	0.5443266	3.68%
	<u>20,965,000</u>	<u>6.2271069</u>	<u>20,426,000</u>	<u>2.64%</u>	<u>5.8517973</u>	<u>6.41%</u>
Equalization adjustment		<u>-0.0050009</u>			<u>0.0804207</u>	
		<u>6.2221060</u>			<u>5.9322180</u>	
Assessed Value - (net of TIF value)		3,366,731,980	3,490,551,540	-3.55%		
Impact on Average Household	2010	\$ 235,197	6,2221060	1,463.42		
	2009	\$ 244,469	5,9322180	1,450.24		

Note: The equalization adjustment was due to valuations not included by the Wisconsin Department of Revenue that resulted in the 2008 tax rate being lower than expected. As a result correcting valuation adjustments made the 2009 tax rate higher than expected.

**DIRECT AND OVERLAPPING TAX RATES
2010 AND 2009 COMPARISON**

TAXING AUTHORITY	2011 Budget Tax Levy	2010 Budget Tax Levy	2010 Rate PER/\$1,000	2009 Rate PER/\$1,000	% Increase in Tax Levy	% Increase in Tax Rate	% of Total
State Of Wisconsin	622,907	664,000	0.1709057	0.1764936	-6.19%	-3.17%	0.71%
Milwaukee County	15,112,830	14,854,113	4.4845135	4.3140029	1.74%	3.95%	17.34%
Mil Metro Sewer Dist	4,718,481	4,574,057	1.4538638	1.3764743	3.16%	5.62%	5.41%
City of Franklin	20,965,000	20,426,000	6.2210600	5.9322180	2.64%	4.87%	24.06%
Franklin School District	31,535,755	30,632,223	12.2212536	11.3295728	2.95%	7.87%	36.19%
Oak Creek/Franklin School District	4,816,333	4,403,920	8.6887390	8.8573965	9.36%	-1.90%	5.53%
Whitnall School District	2,404,636	2,424,105	10.4003750	10.1063174	-0.80%	2.91%	2.76%
Mil Area Tech College	6,512,551	6,842,077	1.9325050	1.9871091	-4.82%	-2.75%	7.47%
School Credit	(6,277,662)	(6,295,836)	-1.7223877	-1.6734518	0.29%	-2.92%	-7.20%
TIF Increment	<u>6,737,305</u>	<u>7,457,956</u>					<u>7.73%</u>
	<u>87,148,136</u>	<u>85,982,615</u>			<u>1.36%</u>		<u>100.00%</u>
							<u>37.27%</u>

COMBINED RATES BY SCHOOL DISTRICT

School District	Combined 2010 Rate PER/\$1,000	Combined 2009 Rate PER/\$1,000	Increase (Decrease)	Percent Increase (Decrease)
Franklin With Sewer	24.7617139	23.4424189	1.3192950	5.63%
Franklin Without Sewer	23.3078501	22.0659446	1.2419055	5.63%
Oak Creek/Franklin With Sewer	21.2291993	20.9702426	0.2589567	1.23%
Oak Creek/Franklin Without Sewer	19.7753355	19.5937683	0.1815672	0.93%
Whitnall With Sewer	22.9408353	22.2191636	0.7216718	3.25%

(Note: 2010 rate is reflected on tax bills mailed in December 2010, used to fund the 2011 budgets)

**City of Franklin
2011 Adopted Budget
Tax Levy Information**

Assessed Values	Reassessment	New Properties	
Old Assessed Value - (net of TIF)	3,490,551,540	3,345,346,180	
Change	<u>-145,205,360</u>	<u>21,385,800</u>	Growth - 0.6%
New Assessed Value - (net of estimated TIF value)	3,345,346,180	3,366,731,980	Reassessment - (4.4%)

A Impact of Reassessment in Assessed Value

City Tax Rate Components	2009	2009	2009	Tax Levy % change	2009	Tax Rate % change
	Budget Tax Levy	Budget Tax Rate	Budget Tax Levy		Budget Tax Rate	
General Fund Operating Budget	16,124,000	4.8198300	16,124,000	0.00%	4.6193273	
Library Program	1,150,000	0.3437611	1,150,000	0.00%	0.3294608	
Capital Outlay Fund	475,000	0.1419883	475,000	0.00%	0.1360816	
Equipment Revolving	277,000	0.0828016	277,000	0.00%	0.0793571	
Street Improvement Program	500,000	0.1494614	500,000	0.00%	0.1432438	
Debt Service	1,900,000	0.5679532	1,900,000	0.00%	0.5443266	
	<u>20,426,000</u>	<u>6.1057956</u>	<u>20,426,000</u>	0.00%	<u>5.8517973</u>	4.34%
Equalization adjustment		0.0804207			0.0804207	
		<u>6.1862163</u>	34,905.52 each cent		<u>5.9322180</u>	
Assessed Value - (net of estimated TIF value)		3,345,346,180	3,490,551,540	-4.16%		

B Impact of Growth in Assessed Value

City Tax Rate Components	2010	2010	2009	Tax Levy % change	2009	Tax Rate % change
	w/Growth Tax Levy	w/Growth Tax Rate	Budget Tax Levy		Budget Tax Rate *	
General Fund Operating Budget	16,227,076	4.8198300	16,124,000	0.64%	4.8198300	0.00%
Library Program	1,157,352	0.3437611	1,150,000	0.64%	0.3437611	0.00%
Capital Outlay Fund	478,037	0.1419883	475,000	0.64%	0.1419883	0.00%
Equipment Revolving	278,771	0.0828016	277,000	0.64%	0.0828016	0.00%
Street Improvement Program	503,196	0.1494614	500,000	0.64%	0.1494614	0.00%
Debt Service	1,912,146	0.5679532	1,900,000	0.64%	0.5679532	0.00%
	<u>20,558,577</u>	<u>6.1057956</u>	<u>20,426,000</u>	0.64%	<u>6.1057956</u>	0.00%
	<u>-20,426,000</u>					
Tax Revenue from Growth	130,577	Each .01 change	\$33,453.46	0.16%	\$0.01	
Assessed Value - (net of TIF)		3,366,731,980	3,345,346,180	0.64%	0.038784591	

* After adjustment for reassessment, if any

C Impact of Proposed Budget

City Tax Rate Components	2010	2010	2010	Tax Levy % change	2010	Tax Rate % change
	Budget Tax Levy	Budget Tax Rate	w/Growth Tax Levy **		w/Growth Tax Rate **	
General Fund Operating Budget	16,980,000	5.0434665	16,227,076	4.64%	4.8198300	4.64%
Library Program	1,175,000	0.3490031	1,157,352	1.52%	0.3437611	1.52%
Capital Outlay Fund	380,000	0.1128691	478,037	-20.51%	0.1419883	-20.51%
Equipment Revolving Fund	130,000	0.0386131	278,771	-53.37%	0.0828016	-53.37%
Street Improvement Program	400,000	0.1188086	503,196	-20.51%	0.1494614	-20.51%
Debt Service	1,900,000	0.5643455	1,812,146	-0.64%	0.5679532	-0.64%
	<u>20,965,000</u>	<u>6.2271069</u>	<u>20,558,577</u>	1.99%	<u>6.1057956</u>	1.99%
Equalization adjustment		-0.0050009			0.0804207	
	<u>-20,558,577</u>	<u>6.2221060</u>			<u>6.1862163</u>	
Increase in tax Levy	408,423	Each .01 change	\$33,667.32	0.16%	\$0.01	
		Each 1.0% change \$	205,566	1.00%	\$0.06	
Assessed Value - (net of TIF)		3,366,731,980	3,366,731,980	0.00%		

** After adjustment for growth (& reassessment, if any)

				Final rate on tax bill	
Combined increase in tax Levy	539,000	2.639%	Current year tax rate change	0.56%	1.99%
Combined increase in tax Levy - Prior Year	284,000	1.410%	Prior year tax rate change	2.60%	0.30%
Combined increase in tax Levy - Two Years ago	587,000	3.002%	Two Years ago tax rate change	-0.20%	1.50%
Combined increase in tax Levy - Three Years ago	1,054,000	5.687%	Three Years ago tax rate change	3.80%	3.18%
Combined increase in tax Levy - Four Years ago	935,000	5.323%	Four Years ago tax rate change	1.93%	1.93%
Five Year tax levy change Per Year Average		19.35%	Five Year tax rate change Per Year Average		9.20%
Five Year inflation change Per Year Average		3.87%	Five Year inflation change Per Year Average		1.84%
		13.31%			13.31%
		2.65%			2.66%

Impact on Average Household with a 5% decline - without equalization adjustment	2010	\$ 235,197	6.2271069	1,464.60	34.01	2.38%
	2009	\$ 244,469	5.8517973	1,430.58		
with equalization adjustment	2010	\$ 235,197	6.2221060	1,463.42	13.28	0.92%
	2009	\$ 244,469	5.9317973	1,450.14		

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

DEPARTMENT	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
COMMON COUNCIL						0.48	0.48	0.48	0.00	0.00	0.00
MUNICIPAL COURT CLERK	0.20	0.45	0.45	0.45	0.50	2.00	2.00	2.00	2.00	2.00	2.00
INFORMATION SERVICES	3.50	3.50	3.50	3.50	3.50	3.50	3.53	3.53	4.00	4.00	4.00
ADMINISTRATOR	1.00										
FINANCE	3.00	3.00	3.00	3.25	3.75	3.80	3.80	3.80	3.60	3.60	3.60
ASSESSOR	7.38	7.38	7.18	7.45	7.45	7.30	7.30	7.10	7.10	7.10	7.03
MUNICIPAL BUILDINGS	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL GENERAL GOVERNMENT	4.06	4.56	5.06	4.68	4.68	4.90	4.83	4.83	4.74	3.92	3.92
POLICE	21.14	20.89	21.19	21.33	20.88	22.98	22.94	22.74	22.44	21.62	21.55
FIRE	76.75	78.75	78.75	78.75	78.75	77.25	77.25	77.25	77.25	77.25	77.25
PAID ON CALL FIRE	44.00	44.50	44.00	44.00	44.00	44.00	45.45	46.45	46.45	46.45	46.48
BUILDING INSPECTION	6.00	6.00									
TOTAL PUBLIC SAFETY	11.00	11.00	12.00	11.00	12.00	10.00	10.00	10.00	8.00	8.00	8.00
ENGINEERING	137.75	140.25	134.75	133.75	134.75	131.25	132.70	133.70	131.70	131.70	131.73
HIGHWAY	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	8.80	8.25	8.25
PARKS	19.75	21.00	22.00	21.00	22.00	22.00	22.00	22.00	22.00	21.00	22.00
TOTAL PUBLIC WORKS	1.25	1.25	1.25	1.25	1.25	1.25	1.79	2.27	2.00	2.00	2.00
PUBLIC HEALTH	30.80	32.05	33.05	32.05	33.05	33.05	33.59	34.07	32.80	31.25	32.25
PLANNING	6.16	6.35	6.35	6.35	6.50	6.50	6.63	6.50	6.15	6.15	6.25
TOTAL GENERAL FUND	5.09	5.84	6.49	5.21	6.60	6.60	7.60	7.60	5.60	5.60	5.60
PUBLIC HEALTH - GRANT	200.94	205.38	201.83	198.69	201.78	200.38	203.46	204.61	198.69	196.32	197.38
LIBRARY	0.60	0.60	0.60	0.60	0.25						
SEWER & WATER	12.81	15.29	15.04	15.59	16.10	16.92	17.22	17.20	17.11	17.12	17.12
TOTAL (including paid on call)	9.75	10.75	9.80	10.80	11.10	12.85	12.85	12.85	12.55	12.55	11.53
TOTAL FTE's	224.10	232.02	227.27	225.68	229.23	230.15	233.53	234.66	228.35	225.99	226.03
	218.10	226.02	227.27	225.68	229.23	230.15	233.53	234.66	228.35	225.99	226.03

City of Franklin
Summary of General Fund Budget - 2011 Adopted Budget

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

City of Franklin
Summary of General Fund Budget - 2011 Adopted Budget

	2008 Actual	2009 Actual	2010 Amended Budget	2010 Estimate	2011 Dept Request	2011 Proposed	2011 Adopted	Percent Change/
Police Department	8,454,905	8,423,441	8,603,195	8,508,052	9,267,247	9,123,611	9,123,611	5.5%
Fire Department	5,676,224	5,633,370	5,639,812	5,689,148	6,039,640	5,918,535	5,918,535	4.4%
Public Fire Protection	229,677	235,687	295,900	295,900	304,800	304,800	304,800	3.0%
Building Inspection	838,373	718,342	759,220	744,031	758,090	755,090	755,090	-1.2%
Weights and Measures	6,800	6,800	6,800	6,800	6,800	6,800	6,800	0.0%
Total Public Safety	15,205,978	15,017,640	15,304,927	15,243,931	16,376,577	16,108,836	16,108,836	4.7%
Engineering	546,323	525,934	569,514	573,988	663,781	597,762	597,762	5.0%
Highway	2,461,606	2,333,551	2,373,362	2,331,194	2,576,994	2,535,479	2,535,479	6.3%
Solid Waste Collection	1,335,776	1,347,892	1,387,921	1,328,028	1,405,971	1,406,019	1,406,019	1.3%
Street Lighting	281,338	283,897	303,700	308,633	316,500	317,500	317,500	4.5%
Weed Control	7,914	13,337	10,050	10,050	10,050	10,050	10,050	0.0%
Total Public Works	4,632,957	4,504,612	4,644,547	4,551,893	4,973,296	4,866,810	4,866,810	4.5%
Health Department	561,273	572,003	590,983	599,232	626,762	609,520	609,520	3.1%
Animal Control	43,739	47,552	47,300	46,285	47,750	47,750	47,750	1.0%
Total Health & Human Services	605,012	619,554	638,283	645,517	674,512	657,270	657,270	3.0%
Recreation	82,800	77,179	39,000	39,000	39,000	39,000	39,000	0.0%
Parks	100,203	104,808	137,175	131,270	139,930	134,180	134,180	-2.2%
Total Culture and Recreation	183,003	181,987	176,175	170,270	178,930	173,180	173,180	-1.7%
Planning	452,511	338,997	408,807	396,506	417,765	410,365	407,865	-4.1%
Economic Development	0	0	28,200	28,200	28,700	10,500	10,500	-62.8%
Total Conservation/development	452,511	338,997	437,007	424,706	446,465	420,865	418,365	-7.7%
Transfers to other funds	0	0	0	0	0	0	0	0.0%
Total expenditures	23,905,253	23,442,901	23,817,000	23,888,644	25,335,302	24,933,000	24,933,000	3.0%
Net Change	-390,093	-434,957	-1,000	0	-444,002	0	0	
Beginning fund balance	5,935,482	5,545,389	5,110,432	5,110,432	5,110,432	5,110,432	5,110,432	
Ending fund balance	5,545,389	5,110,432	5,109,432	5,110,432	4,666,430	4,915,432	4,855,432	
Fund Balance as a percent of total expenditures	24.26%	21.38%	21.45%	21.39%	17.63%	19.71%	19.47%	

City of Franklin General Fund Revenue

City general fund revenue, as described below, are normally predictable, and with the majority of general fund revenue obtained from property taxes, state shared revenue, and transportation aides which are known at the beginning of the year. Revenue has historically not been dependent on changes in economic factors. However, as discussed below, varying factors, including the local economy, which cause fluctuations from year to year has impacted certain revenue items.

Property Taxes

Property taxes are levied upon all property owners at a calculated rate per \$1,000 of assessed value, on both real and personal property. As is typical for most Wisconsin municipalities, the property tax is the primary source of revenue for government operations. The trend for property taxes as a percentage of General Fund operating revenue is as follows:

Year	2006	2007	2008	2009	2010	2011
Percentage	60	62	63	65	68	69

Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources, the amount of growth in new assessments or whether significant increases in expenditures are needed to meet service needs for the City. The 2011 percentage increase is attributable to the annual increase necessary to support City operations and that other revenue sources have not rebounded. The 2010 increase in property tax percentage is attributable to decreases in all non-tax revenue categories due to the economic slowdown. The 2009 increase in property tax percentage is due to development revenue remaining at a lower level and other funds tax levy being reduced and utilized in the General Fund. The 2008 percentage increase is attributable to development revenue being lower and less revenue being realized from the State. As a result other than property tax revenue was only slightly increased resulting in larger property tax increases. The 2007 percentage increase is attributable to no increase in EMT revenue from Milwaukee County, no increase in shared revenue and transportation revenue payments, a decrease in expenditure restraint payments and the ending of the current landfill siting revenue mid year.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as mandated by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service. As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers or assessment projects.

Hotel/Motel Room Tax

Hotels and motels charge a room tax that benefits the City of Franklin. The development of a hotel on 27th Street resulted in the City receiving increased room taxes starting in 2009.

Cable Franchise Fees

A franchise fee is charged by the City on cable television services, and has increased in recent years along with growth in the City and increases in cable rates charged by the service providers.

State Revenue

State shared revenue was based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. During recent years the State has either not increased or has decreased the amount received. In 2003 the City received \$822,500 and in 2011 is anticipated to receive \$510,000 a 38.0% decrease.

Expenditure Restraint payments are provided by the State in 2011 for communities that limited their 2010 General Fund budget spending to a specified percentage, 3.0% in 2010. The percentage limit considers inflation and growth in new construction in the City. The amount received is dependant on the amount of the tax rate over 5 mills and the communities that qualify. In 2011 the City of Franklin expects to receive \$271,000 down from the \$610,093 received in 2003 a 44.4% decrease in that period. The 2011 budget will continue the City's eligibility for the 2012 expenditure restraint program by limiting General Fund budgeted expenditures.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses costs over a rolling 6-year period in determining the aid amount. In 2011 the City of Franklin expects to receive \$1,494,000 up from the \$1,255,329 received in 2003 a 19.0% increase in that period.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of taxable income. The estimated state aid payment in 2011 is approximately \$38,000 compared to \$42,445 received in 2010.

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

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

Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory functions, such as liquor, bartender, peddler, food, pet, contractor, building, electrical, plumbing and others. The majority of such revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statute. The primary source of revenue in the permit category is building, plumbing and electrical permits, which were down in 2009 and have remained at that approximate level in the last two years due to the slower development cycle currently in effect.

Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. This revenue source is stable.

Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from ambulance services, planning, engineering and administrative fees charged to developers in connection with development agreements, and landfill operations.

The advanced life support program switched to a market driven system in 2007 where actual revenue created in each community is recorded by that community. Fees for basic and advanced life support services and ambulance transportation are billed on behalf of the City by an outside billing service. Landfill charges represent amounts paid to the City from Metro Landfills in accordance with operation agreements that provide a rebate of tipping fees for City refuse deposited at the landfill and from siting agreement payments.

Intergovernmental Charges for Services

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

Interest Revenue

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

Miscellaneous Revenue

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

**CITY OF FRANKLIN
2011 REVENUE BUDGET**

	2008 Actual	2009 Actual	2010 Amended	2010 YTD 6/30/2010	2010 Estimated	2011 Recommend	2011 Proposed	2011 Adopted	Percent Change	
GENERAL FUND										
TAXES										
PROPERTY TAXES	01.0000.4011	\$14,625,838	\$15,514,185	\$16,124,000	\$12,843,274	\$16,124,000	\$16,993,000	\$17,040,000	\$16,980,000	
PERSONAL PROPERTY TAX	01.0000.4012	6,312	21,190	\$0	18,739	0	0	0	0	
MOBILE HOME TAX	01.0000.4014	28,668	27,533	30,000	14,970	27,000	27,000	27,000	27,000	
MOTEL ROOM TAX	01.0000.4022	57,890	125,520	200,000	28,039	150,000	150,000	150,000	150,000	
CABLE TV FRANCHISE	01.0000.4025	386,817	442,591	410,000	108,537	430,000	440,000	440,000	440,000	
UTILITY TAX EQUIVALENT	01.0000.4031	857,020	923,280	920,000	459,998	1,018,000	1,036,000	1,036,000	1,036,000	
Total Taxes		15,961,745	17,054,299	17,684,000	13,473,557	17,749,000	18,646,000	18,693,000	18,633,000	5.4%
INTERGOVERNMENTAL										
PER CAPITA	01.0000.4121	572,369	563,440	499,000		474,000	474,000	474,000	474,000	
MEDICAL TRANSPORT AID	01.0000.4122	27,600	36,400	11,000		36,000	36,000	36,000	36,000	
EXPENDITURE RESTRAINT	01.0000.4124	243,635	281,734	211,000		211,000	271,000	271,000	271,000	
SPECIAL UTILITY	01.0000.4125	44,007	41,333	40,000		40,000	40,000	40,000	40,000	
STATE SHARED REVENUE		887,701	922,907	761,000	0	761,000	821,000	821,000	821,000	
STATE EXEMPT COMPUTER AID	01.0000.4126	48,688	42,445	43,000		38,000	38,000	38,000	38,000	
FIRE INSURANCE TAX	01.0000.4127	105,109	110,993	110,000		115,000	115,000	115,000	115,000	
BLOCK GRANTS	01.0000.4142	168,877	0	0		0	0	0	0	
TRANSPORTATION AIDS	01.0000.4144	1,298,525	1,346,480	1,458,000	729,301	1,458,000	1,554,000	1,554,000	1,554,000	
RECYCLING GRANTS	01.0000.4146	97,694	87,938	88,000	92,521	93,000	93,000	93,000	93,000	
LAW ENFORCEMENT TRAINING	01.0000.4156	0	0	9,000	10,798	8,694	10,800	10,800	10,800	
OTHER POLICE GRANTS	01.0000.4167	3,838	28,019	3,000	-1,256	38,750	37,500	37,500	37,500	
Total Intergovernmental		2,608,433	2,538,762	2,472,000	831,364	2,612,444	2,669,300	2,669,300	2,669,300	8.4%
LICENSES & PERMITS										
CLASS A BEER	01.0000.4201	1,957	2,045	2,000	1,960	2,000	2,000	2,000	2,000	
CLASS A LIQUOR	01.0000.4202	8,593	10,468	8,000	8,750	10,500	10,500	10,500	10,500	
CLASS B BEER	01.0000.4203	3,620	3,510	3,500	3,517	3,500	3,500	3,500	3,500	
CLASS B LIQUOR	01.0000.4204	28,060	16,960	27,500	16,583	14,000	15,000	15,000	15,000	
SPECIAL CLASS B BEER	01.0000.4205	0	0	100		100	100	100	100	
BARTENDERS LICENSE	01.0000.4209	14,492	16,196	14,500	12,158	14,500	14,500	14,500	14,500	
AMUSEMENT OPERATORS	01.0000.4211	2,890	2,040	3,000	1,710	2,000	2,000	2,000	2,000	
AMUSEMENT DEVICES	01.0000.4213	5,610	6,000	5,500	4,440	5,000	5,000	5,000	5,000	
BOWLING AND POOL	01.0000.4215	775	530	500		500	500	500	500	
DANCE AND ENTERTAINMENT	01.0000.4217	1,950	3,425	1,000	3,675	3,400	3,400	3,400	3,400	
PEDDLERS LICENSE	01.0000.4219	24,040	24,655	0	1,177	1,000	1,000	1,000	1,000	
COMB. FOOD/PEDDLERS/INSP	01.0000.4221	7,095	9,850	0	250	0	0	0	0	
FOOD LICENSE/INSPECTION	01.0000.4223	9,135	2,170	1,500	50	0	0	0	0	
ICE LICENSE	01.0000.4225	380	0	0		0	0	0	0	
SODA LICENSE	01.0000.4227	1,035	415	250	140	250	250	250	250	
CIGARETTE LICENSE	01.0000.4229	3,300	3,110	2,500	2,300	2,500	2,500	2,500	2,500	
COUNTRY CLUB LICENSE	01.0000.4233	250	250	250	250	250	250	250	250	
SALVAGE YARD LICENSE	01.0000.4237	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	
OTHER LICENSES	01.0000.4241	28,398	5,044	2,000	2,675	4,000	4,000	4,000	4,000	
ELECTRICAL CONTRACTORS	01.0000.4253	13,803	13,399	13,000	5,825	13,000	13,000	13,000	13,000	
BICYCLE LICENSE	01.0000.4257	63	54	100	103	100	100	100	100	
CAT/DOG LICENSE	01.0000.4261	9,145	9,010	10,000	7,801	9,000	9,000	9,000	9,000	
HEALTH LICENSE/INSPECTION	01.0000.4262-70		67,018	56,350	52,013	56,350	56,400	56,400	56,400	
Total Licenses		166,699	186,249	153,650	128,006	144,050	145,100	145,100	145,100	
BUILDING PERMITS	01.0000.4271	359,410	250,312	338,000	225,747	396,000	400,000	400,000	400,000	
ELECTRICAL PERMITS	01.0000.4273	87,594	55,977	83,000	33,422	71,000	70,700	70,700	70,700	
PLUMBING PERMITS	01.0000.4275	67,996	69,290	65,000	28,523	65,000	65,000	65,000	65,000	
STREET EXCAVATION PERMITS	01.0000.4277	3,275	2,400	4,000	1,675	2,400	2,500	2,500	2,500	
FILL PERMITS	01.0000.4279	1,850	6,250	5,000	700	5,000	5,000	5,000	5,000	
SIGN PERMITS	01.0000.4281	17,840	17,690	10,000	3,946	10,000	10,000	10,000	10,000	
SPECIAL EVENT PERMITS	01.0000.4285	700	750	1,000	250	1,000	1,000	1,000	1,000	
PARK PERMITS	01.0000.4287	7,917	11,429	10,500	11,358	10,500	10,500	10,500	10,500	
MISC FIRE PERMITS	01.0000.4289	6,035	5,961	6,000	4,095	6,000	6,000	6,000	6,000	
MINING & OTHER PERMITS	01.0000.4289	3,910	2,975	2,500	2,650	2,500	2,500	2,500	2,500	
Total Permits		556,526	423,034	625,000	312,365	569,400	673,200	673,200	673,200	
Total Licenses and Permits		723,225	609,283	678,650	440,371	713,450	718,300	718,300	718,300	5.8%
PENALTIES & FORFEITURES										
PENALTY/COST	01.0000.4311	352,928	385,427	400,000	235,137	400,000	400,000	400,000	400,000	
ORDINANCE VIOLATIONS-OTHER	01.0000.4331	10,000	0	0	0	0	0	0	0	
Total Penalties and Forfeitures		362,928	385,427	400,000	235,137	400,000	400,000	400,000	400,000	0.0%

		2008	2009	2010	2010 YTD	2010	2011	2011	2011	Percent
		Actual	Actual	Amended	6/30/2010	Estimated	Recommend	Proposed	Adopted	Change
CHARGES FOR SERVICES										
SUBDIVISION FILING	01.0000.4401	7,000	14,500	12,000	1,000	5,000	10,000	10,000	10,000	
LAND COMBINATION FILING	01.0000.4402	800	800	800		800	800	800	800	
CSM FILING	01.0000.4403	9,023	7,100	18,000	4,500	8,000	10,000	10,000	10,000	
SITE PLAN REVIEW	01.0000.4404	13,460	6,000	19,500	7,750	12,000	12,000	12,000	12,000	
ZONING APPEALS	01.0000.4405	2,850	2,050	5,000	500	2,000	2,000	2,000	2,000	
SPECIAL USE	01.0000.4406	10,400	7,250	18,000	3,000	8,000	8,000	8,000	8,000	
ZONING FILING	01.0000.4407	1,600	350	4,000	350	500	500	500	500	
OTHER FILING	01.0000.4409	15,064	7,661	15,000	3,842	7,500	7,500	7,500	7,500	
Planning Sub total		60,197	45,711	90,300	20,942	43,600	50,800	50,800	50,800	0.0%
PUBLICATIONS & RECORDING	01.0000.4411	2,108	3,102	6,300	1,122	3,300	3,300	3,300	3,300	
PROPERTY STATUS REPORTS	01.0000.4413	2,875	3,270	3,300	1,385	3,300	3,300	3,300	3,300	
HOME SALES REPORTS	01.0000.4414	0	0	0	5	0	0	0	0	
COPYING CHARGES	01.0000.4415	2,305	1,283	2,000	1,439	1,200	1,200	1,200	1,200	
SOIL TESTING	01.0000.4416	0	0	0	0	0	0	0	0	
MAP SALES	01.0000.4421	452	683	500	44	500	500	500	500	
ARCHITECTURAL BOARD REVIEW	01.0000.4425	3,300	2,650	7,200	1,000	3,600	3,600	3,600	3,600	
POLICE SERVICES	01.0000.4431	3,838	5,856	4,500	2,412	4,500	4,500	4,500	4,500	
SPECIAL EVENT PUBLIC SAFETY	01.0000.4432	33,613	1,189	1,500		1,500	1,500	1,500	1,500	
AMBULANCE SERVICES - ALS	01.0000.4440	428,403	394,707	400,000	204,085	450,000	450,000	450,000	450,000	
AMBULANCE SERVICES - BLS	01.0000.4441	513,250	471,441	500,000	222,888	450,000	450,000	450,000	450,000	
SAFETY & CPR TRAINING-FIRE	01.0000.4442	1,505	3,648	2,000	512	2,000	2,000	2,000	2,000	
FIRE SPRINKLER PLAN REVIEW	01.0000.4443	118,420	81,014	90,000	23,215	70,000	70,000	70,000	70,000	
FIRE INSPECTION SERVICES	01.0000.4444	62,785	49,995	62,000	3,765	47,000	50,000	50,000	50,000	
WEIGHTS & MEASURES CHARGES	01.0000.4449	0	280	6,800	300	1,000	6,800	6,800	6,800	
CLINIC SERVICES	01.0000.4452	62,815	55,848	75,000	7,735	55,000	55,000	55,000	55,000	
WEED CONTROL	01.0000.4470	7,441	14,090	10,050	2,440	10,050	10,050	10,050	10,050	
STREET LIGHTING	01.0000.4471	9,154	1,000	3,000	2,000	3,000	3,000	3,000	3,000	
ENGINEERING REVIEW FEES 2%	01.0000.4478	35,301	3,420	5,000		5,000	5,000	5,000	5,000	
ENGINEERING INSPECTION FEES 5%	01.0000.4479	14,235	1,635	5,000	-2,149	2,000	2,000	2,000	2,000	
DPW CHARGES	01.0000.4480	47,489	23,329	35,000	35,794	38,000	35,650	35,650	35,650	
LANDFILL OPERATIONS-DIRECT	01.0000.4492	0	0	0	0	150,000	0	0	0	
LANDFILL OPERATIONS-SEPARATE	01.0000.4493	22,542	17,009	20,000	8,903	20,000	20,000	20,000	20,000	
LANDFILL OPERATIONS-TIPPAGE	01.0000.4495	379,068	346,462	445,000	128,837	451,000	394,000	394,000	394,000	
LANDFILL OPERATIONS-EMERALD	01.0000.4496	57,266	38,158	60,000	13,610	40,000	40,000	40,000	40,000	
Total Charges for Services		1,868,363	1,565,780	1,834,450	680,284	1,855,750	1,662,200	1,662,200	1,662,200	0.0%
INTERGOVERNMENT CHARGES FOR SERVICES										
COUNTY EMT-P	01.0000.4611	168,536	271,440	250,000	23,628	250,000	250,000	250,000	250,000	
SCHOOL LIAISON OFFICER	01.0000.4615	37,620	20,144	0		0	0	0	0	
Total Intergovernmental Charges		206,156	291,584	250,000	23,628	250,000	250,000	250,000	250,000	0.0%
INTEREST REVENUE										
INTEREST ON INVESTMENTS	01.0000.4711	358,893	255,168	275,000	72,379	140,000	140,000	140,000	140,000	
INVESTMENT GAINS/LOSSES	01.0000.4713	95,714	24,330	0	-3,032	-10,000	-10,000	-10,000	-10,000	
INTEREST-TAX ROLL	01.0000.4715	270,698	116,839	115,000	91,208	115,000	115,000	115,000	115,000	
INTEREST-INTERFUND	01.0000.4716	425	0	0	0	0	0	0	0	
MISCELLANEOUS INTEREST	01.0000.4719	4,509	2,071	5,000	102	2,000	2,000	2,000	2,000	
Total Interest Revenue		730,239	398,408	395,000	160,658	247,000	247,000	247,000	247,000	-37.5%
MISCELLANEOUS REVENUE										
RENTAL-MUNICIPAL PROP	01.0000.4725	35,672	34,016	34,000	19,716	34,000	34,000	34,000	34,000	
PROPERTY SALE	01.0000.4751	4,235	0	3,000	969	3,000	3,000	3,000	3,000	
CULVERT PIPE SALES	01.0000.4753	6,150	3,250	6,300	1,385	3,700	3,300	3,300	3,300	
CULVERT-PIPE SALE-TAXABLE	01.0000.4754	0	0	0	0	0	0	0	0	
SALE OF STATE SEALS	01.0000.4756	1,110	660	1,000	300	1,000	1,000	1,000	1,000	
SALE OF HOUSE NUMBERS	01.0000.4757	267	154	500	64	300	300	300	300	
SALE OF RECYCLING BINS	01.0000.4759	1,767	1,583	2,500	930	1,500	2,000	2,000	2,000	
SALE OF RECYCLABLES	01.0000.4761	4,356	6,100	5,000	4,367	5,000	5,000	5,000	5,000	
INSURANCE DIVIDEND	01.0000.4771	11,049	86,803	15,000	15,253	15,000	15,000	15,000	15,000	
REFUNDS/REIMBURSEMENTS	01.0000.4781	36,329	29,672	30,000	15,355	30,000	30,000	30,000	30,000	
REFUNDS & REIMB - MADACC	01.0000.4784	4,056	5,197	4,000	2,509	4,000	4,000	4,000	4,000	
MISCELLANEOUS REVENUE	01.0000.4799	433	-3,054	600	15,876	63,600	600	600	600	
Total Miscellaneous Revenue		105,425	164,381	101,900	76,725	161,000	98,200	98,200	98,200	-3.6%
TOTAL GENERAL FUND REVENUE		22,566,514	23,007,944	23,816,000	15,921,722	23,888,644	24,691,000	24,738,000	24,678,000	3.7%
OTHER FINANCING SOURCES										
TRANSFERS FROM OTHER FUNDS	01.0000.4830	948,646	0	0	0	0	0	0	0	
TRANSFERS FROM FUND BALANCE	01.0000.4850	0	0	0	0	0	200,000	195,000	255,000	
Total Other Financing Sources		948,646	0	0	0	0	200,000	195,000	255,000	
TOTAL GENERAL FUND REVENUE & TRANSFERS		\$23,515,160	\$23,007,944	\$23,816,000	\$15,921,722	\$23,888,644	\$24,891,000	\$24,933,000	\$24,933,000	3.0%

City of Franklin General Fund Expenditures

City general fund expenditures are divided into departments and those departments are grouped into categories. The categories are general government, public safety, public works, health & human services, culture & recreation, and conservation and development.

General Government

General government is comprised of 12 departments that provide either specific services for the City or provide services to or on behalf of the departments. General Government also includes unclassified, contingency and anticipated underexpenditure budgets for unknown needs that may come up in the coming year in any of the expenditure categories. General Government expenditures decreased 7.2% from the 2010 budget. General Government expenditures were 10.8% of the general fund expenditure budget. Reductions were in most areas including a Municipal Buildings position.

Public Safety

Public safety is comprised of the departments that provide for the safety of the general public. This includes police, fire, public fire protection, building inspection and weight and measures. Public Safety expenditures increased 4.9% from the 2010 budget and amounts to 64.8% of the general fund expenditure budget. Personnel Reductions were in Police and Fire positions.

Public Works

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

Health & Human Services

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

Culture & Recreation

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

Conservation & Development

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

Transfers to other funds

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

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

CITY OF FRANKLIN 2011 BUDGET	2008 Actual	2009 Actual	2010 Amended	2010 YTD 6/30/2010	2010 Estimate	2011 Dept/Request	2011 Recommend	2011 Adopted	Percent Change	
	Increase over 2010 Budget									
General Fund expenditures by object:										
Salaries-Full Time	218,862	9,281,876	9,161,314	9,210,003	4,555,574	9,040,779	9,688,451	9,375,594	9,420,665	2.4%
Salaries-Part Time	19,207	398,268	388,979	398,967	190,680	399,857	414,790	418,174	418,174	4.8%
Salaries-Temporary	(14,073)	73,400	54,288	82,686	22,617	80,758	68,613	68,613	68,613	-17.0%
Salaries-Overtime	11,016	573,876	475,865	438,361	204,431	413,513	363,114	465,752	449,377	2.5%
Complime Taken	6,609	212,696	193,019	209,391	92,633	193,913	215,000	215,000	215,000	2.7%
Longevity	(592)	31,613	33,105	36,185	17,639	35,428	35,593	35,593	35,593	-1.6%
Holiday	29,616	740,436	766,967	774,594	354,843	775,325	808,193	803,810	803,810	3.8%
Vacation	20,825	790,247	799,260	822,483	296,337	801,562	842,656	843,308	843,308	2.5%
Hazardous Materials Pay	-	9,520	10,280	10,560	4,193	10,560	10,560	10,560	10,560	0.0%
College Incentive	(384)	31,104	33,504	29,196	30,432	30,432	28,812	28,812	28,812	-1.3%
Vacancy Factor	-	0	0	-169,000	-12,050	0	0	0	0	0
Allocated Payroll costs	(3,900)	-437,900	-405,775	-408,300	-191,246	-408,600	-412,200	-412,200	-412,200	1.0%
Total Salaries and wages	\$285,986	\$11,705,136	\$11,480,806	\$11,436,126	\$5,565,982	\$11,375,527	\$12,063,482	\$11,863,016	\$11,861,712	2.5%
FICA	23,598	902,620	878,821	921,319	426,298	904,227	958,250	942,019	944,215	2.6%
Retirement	93,254	1,868,534	1,909,805	1,888,467	907,241	1,851,172	2,004,273	1,978,765	1,980,121	4.9%
Retiree group health	207,037	664,618	551,546	579,342	348,293	756,173	807,604	784,689	785,379	35.8%
Group health & dental	228,845	3,066,071	2,977,705	2,927,152	1,571,623	2,801,840	3,274,610	3,145,131	3,152,997	7.8%
Life Insurance	(5,982)	48,564	41,003	36,139	18,532	28,915	30,809	29,977	30,157	-16.6%
Workers Compensation Insurance	(48,241)	305,820	385,557	396,213	179,510	389,616	354,859	347,933	347,672	-12.2%
Total Benefits	498,509	6,855,226	6,744,437	6,748,632	3,451,499	6,831,843	7,430,405	7,228,514	7,240,541	7.4%
Total Salaries, Wages and Benefits	784,495	18,561,362	18,235,243	18,183,758	9,017,481	18,207,370	19,493,887	19,081,530	19,122,253	4.3%
Salaries, Wages and Benefits Percent of Total		77.6%	77.9%	76.3%	78.6%	76.2%	76.9%	76.7%	76.7%	
Insurance	7,200	236,576	231,702	240,700	221,114	243,277	247,990	247,990	247,990	3.0%
Contracted services	45,472	2,800,825	2,827,971	3,023,100	1,300,377	2,937,590	3,065,144	3,065,945	3,058,772	1.5%
Utilities	(10,250)	342,744	335,289	372,700	140,026	332,783	397,813	367,450	367,450	-2.7%
Operating supplies	(45,600)	1,084,032	917,164	1,183,900	361,441	1,122,873	1,179,333	1,137,050	1,130,100	-3.9%
Services & Charges	32,375	245,535	224,257	292,200	117,663	279,866	328,676	318,575	315,575	11.4%
Facility Charges	21,050	381,304	366,622	418,100	178,664	416,385	439,150	439,150	439,150	5.0%
Other operating expenditures	8,900	254,223	253,308	324,500	142,065	324,500	333,400	333,400	333,400	2.7%
Contingency	(211,642)	0	0	48,042	0	24,000	250,000	250,000	324,400	-39.5%
Anticipated Underexpenditures	-	0	0	-271,000	0	0	-400,000	-350,000	-406,000	0.0%
Transfers to other funds	-	0	0	0	0	0	0	0	0	0.0%
Total Non-Personal Services costs	-152,495	5,344,240	5,176,292	6,633,242	2,461,350	5,681,274	5,841,415	5,809,470	5,810,747	-1.0%
Total General Fund by object	\$632,000	\$23,905,602	\$23,411,534	\$23,817,000	\$11,468,830	\$23,888,644	\$25,335,302	\$24,891,000	\$24,933,000	3.0%
General Fund Expenditures		23,905,602	23,411,534	23,817,000	11,468,830	23,888,644	25,335,302	24,891,000	24,933,000	
Expenditure Restraint Limit - 3.5% Over Limit				<u>26,388,650</u>		<u>26,388,650</u>	<u>25,054,245</u>	<u>25,054,245</u>	<u>25,054,245</u>	
				<u>-2,571,650</u>		<u>-2,500,006</u>	<u>281,057</u>	<u>-163,245</u>	<u>-121,245</u>	

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

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**LIBRARY FUND
15-511**

PROGRAM: Public Library

DEPARTMENT: Library

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Public Library is operated through a Special Revenue Fund of the City under the administration of a Library Board that has exclusive control of the expenditure of all moneys collected, donated, or appropriated for the Library's use. The Library Board consists of 9 members, 1 being a representative of the school district(s), 1 an Alderman, and 7 citizens, appointed by the Mayor and approved by the Common Council. The Library is a member of the Milwaukee County Federated Library System. The Library Board appoints the Library Director who is the administrator of the Library and executive officer for the Library Board. The Director also appoints all Library personnel, prescribing their duties and compensation. Primary funding for the Library is received from municipal property taxes in amounts determined by the Common Council. The Library receives no direct funding from any other source.

The Franklin Public Library is established to provide all members of the community with access to library services to meet their informational, education, and leisure needs. All library services are provided at no additional charge to residents of the City and County (in accordance with the agreement with the Milwaukee County Federated Library System).

The usage of the Franklin Public Library continues to climb. In 2002, the Library moved into a new facility. It is approximately 40,000 square feet and was supported by a referendum of almost 2/3rds of Franklin voters. The library offers a wide variety of material in many different formats: hardcover, large print, paperback, books on tape and CD, Music CD's, DVD's, VHS, CD-ROMs, magazines, newspapers, puppets, puzzles and more. Patrons have the ability to check out over 135,000 items at the Franklin Public Library. Patrons may also request items from other libraries throughout Milwaukee County. This gives patrons access to over millions of items.

The Franklin Public Library has:

Fadrow Community Meeting Room(s) for large groups of up to 250 people

Sievert Meeting Room (Board style) for up to 20 people

Young Adult Area with study booths

Children's Tree and Program Room donated by the Northwestern Mutual Foundation

Material security and two self-checkout stations

Fireplace donated by the Sullivan Family Foundation

Separate Children's and Adult Internet Stations and 15 minute Internet Express Stations

WI-FI Accessibility provided by the Harley Davidson Foundation

Technology Lab

Study Rooms

Reading Garden Area

The Franklin Public Library has been very fortunate to be the recipients of Boy Scouts of America Eagle Projects. The library has benefited by benches and landscaping near the retention pond, a beautiful tribute to our Veterans with Flag Memorials and a sidewalk on the west side of the building to allow direct access to the Fadrow Room.

Programming is a very important part of the library function. Family Programs are held once a month for people of all ages. For youth there is "Story time" for preschoolers and "Little Lapsitters" for 18 months to 3 years and Nursery Rhyme Time for children birth to 18 months. During the summer, a Summer Reading Program is offered for school age children.

Summer Reading 2003	684 children registered
Summer Reading 2004	793 children registered
Summer Reading 2005	846 children registered
Summer Reading 2006	973 children registered
Summer Reading 2007	998 children registered
Summer Reading 2008	1065 children registered
Summer Reading 2009	1573 children registered

For adults there are book clubs, speakers, and programs throughout the year. The Friends of Franklin Public Library sponsor many of our programs, including our highly popular cooking programs. The annual Friends of Franklin Public Library book sale is held the weekend after Labor Day.

Computer usage continues to be a demand. The library has classes for both the beginning and advanced computer user.

Some comparative data reflect the efforts of our remarkable Library staff, and the public's early and enthusiastic acceptance of the new facility:

The percentage of Checkouts in 2009 were 71% Female and 29% Male.

The library continues to be blessed with wonderful volunteers. In 2009 library volunteers, put in over 2000 hours of volunteer hours. This equates to slightly more than one full time library worker. We could not do all that we do without our volunteers.

Circulation July 2008	Circulation June 2010	Circulation July 2010
Total 48,210	Total 48,150	Total 46,484

Because of our Summer Reading Programs June and July continue to be our highest circulating month. Citizens have access to materials in many different formats. Our latest formats are Playaway audiobooks and downloadable audio books and movies.

STAFFING:

Authorized Positions (FTE)	2006	2007	2008	2009	2010	2011
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00	1.00	1.00
Reference Librarian	3.25	3.25	3.25	3.25	3.25	3.25
Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Library Assistant	7.89	7.67	7.67	7.59	7.59	7.59
Shelver	1.73	2.23	2.23	2.23	2.23	2.23
Summer Help	.05	.05	.05	.05	.05	.05
Total	16.92	17.20	17.20	17.12	17.12	17.12

ACTIVITY MEASURES:

Activity	2006	2007	2008	2009	2010*	2011*
Hours of Service	59	59	59	59	59	59
Hours of Service-Summer	56	56	56	56	56	56
Circulation	465,468	471,442	490,843	519,054	520,000	520,000
Registered Borrowers	20,792	22,424	23,500	25,233	25,000	25,000
Collection Size	120,000	127,000	130,000	135,688	137,000	137,000
Computer Internet Use	51,187	54,000	55,000	50,222	50,400	50,400
Children Programs-Attend	14,404	13,699	13,486	13,800	13,900	13,900

*Forecast

2009 Computer Statistics Breakdown

Average Session
 Adults 35:47 minutes
 Express 8:57 minutes
 Kids 29:33 minutes

Daily Use of Computers
 57:17 hours 12 computers
 1:15 hours 4 computers
 16:06 hours 10 computers

BUDGET SUMMARY:

Since the "new library" opened in 2002 the measures used by libraries have shown increases. These measures include: circulation, programs and program attendance, computer/internet usage, meeting room use and collection development. The Franklin Public Library continues to be a destination for the citizens of Franklin. This year the library celebrated its 8th Anniversary in the "new building".

With the advent of tough times the library has embarked on ways of saving money. One was the installation of two self checkout machines in 2007. Patrons self check out approximately 47% of their items with self check. Another way is the reduction of hours of part-time staff with benefits to part-time staff with no benefits. Both of these cost saving measures are helped us deal with the no increase in funding for 2009 and 2010.

CITY OF FRANKLIN 2011 BUDGET		2008	2009	2010	2010 YTD	2010	2011	2011	2011	Percent
LIBRARY FUND		Actual	Actual	Amended	6/30/2010	Estimate	Dep't/Request	Proposed	Adopted	Change
REVENUE										
General Property Taxes	15.0000.4011	1,150,000	1,160,000	1,150,000	1,150,000	1,150,000	1,175,000	1,175,000	1,176,000	2.2%
Reciprocal Borrowing	15.0000.4458	106,973	101,056	60,000	0	50,000	50,000	50,000	50,000	
Interest on Investments	15.0000.4711	23,269	20,842	24,000	8,677	20,000	20,000	20,000	20,000	
Investment Gains/Losses	15.0000.4713	8,978	1,797	0	-307	0	0	0	0	
Miscellaneous Revenue	15.0000.4789	181	0	0	13	0	0	0	0	
Total Revenue		\$1,280,401	\$1,273,695	\$1,224,000	\$1,156,383	\$1,220,000	\$1,245,000	\$1,245,000	\$1,245,000	1.7%
EXPENDITURES										
Personal Services										
Salaries-FY	15.511.0000.5111	309,862	314,765	311,398	162,208	312,875	317,203	317,203	317,203	
Salaries-PT	15.511.0000.5113	269,071	249,675	260,183	126,539	255,780	265,930	265,930	265,930	
Overtime	15.511.0000.5117	5,276	5,204	6,500	3,413	8,000	6,500	6,500	6,500	
Longevity	15.511.0000.5133	785	800	795	390	730	795	795	795	
Holiday Pay	15.511.0000.5134	26,392	27,772	28,608	11,738	28,651	29,371	29,371	29,371	
Vacation Pay	15.511.0000.5135	32,171	28,546	30,352	9,767	31,777	32,375	32,375	32,375	
FICA	15.511.0000.5151	46,452	45,248	48,297	22,562	48,777	49,394	49,394	49,394	
Retirement	15.511.0000.5152	50,964	49,498	50,690	25,049	50,824	51,640	51,640	51,640	
Retiree Group Health	15.511.0000.5153	5,390	5,071	5,278	2,638	5,323	5,511	5,511	5,511	
Group Health & Dental	15.511.0000.5154	117,079	116,450	115,453	65,170	114,342	121,001	121,001	121,001	
Life Insurance	15.511.0000.5155	2,459	1,856	2,214	995	1,818	1,868	1,868	1,868	
Workers Compensation Ins	15.511.0000.5156	1,443	1,736	2,161	989	2,169	1,885	1,885	1,885	
Personal Services Sub-total		658,344	644,542	661,626	431,468	660,658	683,473	683,473	683,473	2.5%
Percent of Department Total		68.6%	69.3%	67.7%	68.6%	68.0%	67.2%	67.2%	67.2%	
Contractual Services										
Equipment Maintenance	15.511.0000.5242	2,944	6,958	5,400	1,355	5,650	12,550	12,550	12,550	
Equipment Maintenance - Restricted	15.512.0000.5242	0	0	0	0	0	0	0	0	
Data & Telephone Cabling	15.511.0000.5247	0	0	200	0	200	200	200	200	
Sundry Contractors	15.511.0000.5299	3,987	2,639	2,500	2,670	2,670	2,575	2,600	2,600	
Contracted Services Sub-total		6,931	9,597	8,100	4,025	8,520	15,325	16,350	16,350	89.5%
Supplies										
Postage	15.511.0000.5311	3,134	3,693	3,909	1,880	3,900	3,900	3,900	3,900	
Office Supplies	15.511.0000.5312	7,916	8,566	9,000	4,294	10,000	9,200	9,200	9,200	
Printing	15.511.0000.5313	0	37	150	0	100	150	150	150	
Education Supplies	15.511.0000.5328	0	568	790	0	550	750	750	750	
Operating Supplies-Other	15.511.0000.5329	20,048	21,311	17,200	13,123	17,350	17,500	17,500	17,500	
Supplies Sub-total		31,098	34,163	31,000	19,297	31,900	31,500	31,500	31,500	1.6%
Services and Charges										
Telephone	15.511.0000.5415	0	0	0	0	0	0	0	0	
Subscriptions	15.511.0000.5422	8,241	9,222	9,000	1,720	9,000	9,000	9,000	9,000	
Memberships	15.511.0000.5424	1,751	1,704	1,700	1,455	1,800	1,800	1,800	1,800	
Conferences and Schools	15.511.0000.5426	50	318	800	117	800	750	750	750	
Mileage	15.511.0000.5432	341	188	500	0	500	500	500	500	
Equipment Rental	15.511.0000.5433	0	0	0	0	0	0	0	0	
Milw Co Library Computer	15.511.0000.5451	19,536	20,041	21,900	21,411	22,000	21,900	21,900	21,900	
Services and Charges Sub-total		29,918	31,473	33,900	24,703	34,100	33,950	33,950	33,950	0.1%
Facility Charges										
Allocated Insurance Cost	15.511.0000.5528	27,400	28,500	29,650	13,300	26,600	27,600	27,600	27,600	
Water	15.511.0000.5551	1,252	1,449	1,300	642	1,300	1,352	1,350	1,350	
Electricity	15.511.0000.5552	68,513	95,198	78,750	28,334	78,750	81,900	81,900	81,900	
Sewer	15.511.0000.5553	297	449	250	173	250	250	250	250	
Natural Gas	15.511.0000.5554	49,219	30,499	50,100	13,278	32,000	32,000	32,000	32,000	
Janitorial Supplies	15.511.0000.5556	5,064	6,468	5,000	3,176	5,000	5,200	5,200	5,200	
Building Maintenance - Systems	15.511.0000.5557	11,708	12,509	15,600	1,046	15,600	16,350	16,350	16,350	
Building Maintenance - Flooring	15.511.0000.5558	625	625	200	0	200	650	650	650	
Building Maintenance - Other	15.511.0000.5559	1,373	2,748	5,000	3,556	5,000	6,000	6,000	6,000	
Allocated payroll cost	15.511.0000.5560	64,500	67,100	66,000	39,650	79,300	82,700	82,700	82,700	
Facility Charges Sub-total		230,951	215,544	251,850	101,155	244,000	254,012	254,000	254,000	0.9%
Capital Outlay										
Furniture/Fixtures	15.511.0000.5812	0	127	500	0	500	500	500	500	
Library Materials	15.511.0000.5816	74,770	59,496	65,000	46,495	65,000	95,000	95,000	95,000	
Computer Equipment	15.511.0000.5841	2,389	1,369	1,000	0	1,500	1,500	1,500	1,500	
Computer Equipment - Restricted	15.612.0000.5841	17,124	19,843	0	0	0	0	0	0	
Software	15.511.0000.5843	173	2,081	0	1,907	0	0	0	0	
Capital Outlay Sub-total		94,457	83,013	66,500	48,402	67,000	97,000	97,000	97,000	12.1%
Non Personal Services Sub-total		393,355	373,790	411,350	197,582	405,520	431,787	431,800	431,800	5.0%
Total Library Fund Expenditures		1,251,699	1,218,331	1,273,176	629,040	1,266,376	1,315,260	1,315,273	1,315,273	3.3%
Excess of revenue over expenditures		38,703	55,364	-49,176	529,343	-46,376	-70,260	-70,273	-70,273	
Fund Balance, Beginning of Period		269,776	298,479	353,843	353,843	353,843	307,467	307,467	307,467	
Fund Balance, End of Period		298,479	353,843	304,667	883,186	307,467	237,207	237,194	237,194	