

CITY OF FRANKLIN

2016 ANNUAL BUDGET

Stephen R. Olson, Mayor

Aldermen:

**Mark Dandrea, District 1
Dan Mayer, District 2
Kristen Wilhelm, District 3
Steve Taylor, District 4
Doug Schmidt, District 5
Susanne Mayer, District 6**

Prepared by Mark Lubberda, Director of Administration

Paul Rotzenberg, CPA, Director of Finance & Treasurer

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**CITY OF FRANKLIN, WISCONSIN
2016 ADOPTED BUDGET
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Mayor's Recommended 2016 Budget
Letter of Transmittal – Summary Information
September 22, 2015 [Revised 2016]

Honorable Mayor and Common Council:

NOTE: Aspects of this Letter of Transmittal have been altered to reflect the adoption by the Common Council of the City of Franklin 2016 Budget as occurred on November 17, 2015.

INTRODUCTION: The status of the economy at the national and international level is the primary focus of the news media. The federal budget deficit, the Federal Reserve's deliberations on interest rates, the market crashing triple-digit points, the market rallying triple-digit points, oil prices at multi-year lows, the possibility of a bad quarterly employment report, etc...these sort of economic indicators are intensely watched and reported. To make the news personal, the media often reports how these international and national factors will impact the individual. Impacts on local governments are not generally discussed.

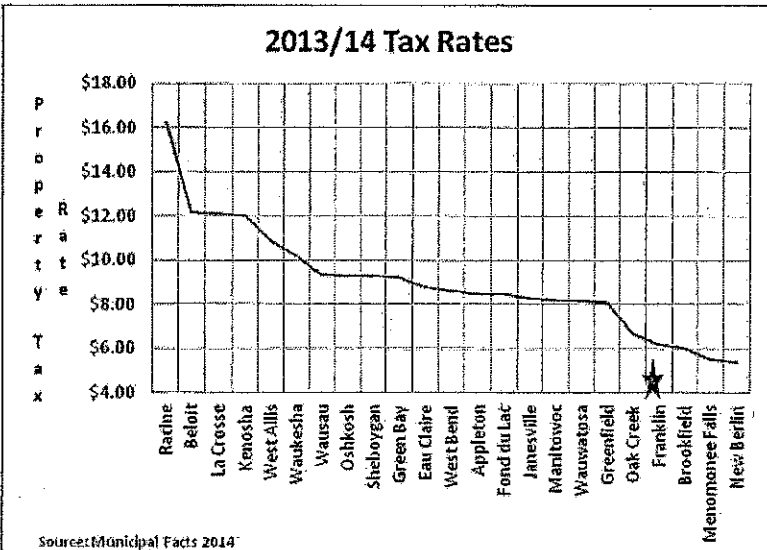
Local government and its services, however, are probably the section of the public sector that most closely touches the day-to-day lives of citizens. Services like snow plowing, traffic enforcement, and garbage pick-up can generally impact a resident's daily life more directly than state and federal services. Nonetheless, the services the City of Franklin provides are highly influenced by the actions and directives of the State. The State commonly dictates unfunded mandates, while at the same time limiting the City's ability to fund such services. State imposed property tax levy limits significantly impact the City's ability to address service demands. Unfortunately, the State imposes these restraints with, generally, a one-size-fits-all strategy. No matter how frugal a City was in the past in holding down their property taxes; no matter what growth patterns are in the community; no matter what the residential/business property value ratio is; no matter what the service demands are by the citizens of a community; the property tax levy restrictions and other state constraints apply.

Local governments must operate within this box constructed by the State. We can be creative with our solutions, and we can be aggressive or conservative with our approach; but we must still operate within the box. As such, other local governments of similar characteristics are often the best benchmark as to how a local government is performing. Additionally, other local governments often provide the best comparison for identifying the constraints that the local government is facing in providing or funding services.

In that context, presentation of an annual budget is an appropriate time to examine the context in which the City must adopt and administer that annual budget. Of particular

interest are measures related to property taxes and the components that go into property taxes because property taxes, in the State of Wisconsin, are the primary source of funding for municipal, general fund operations.

The best source of such data is a publication entitled "Municipal Facts 14," a publication prepared by the Wisconsin Taxpayers Alliance. It compiles comparison facts about Wisconsin communities based upon information published by various State departments and some census data. The State information is typically based upon information as submitted by each municipality to the state. The study addresses communities with populations between 2,000 and 150,000 people because they cover "over half the state's population and account for nearly two-thirds of all municipal spending." (Page 1, "Municipal Facts 14") Franklin is sub-grouped in a category of 23



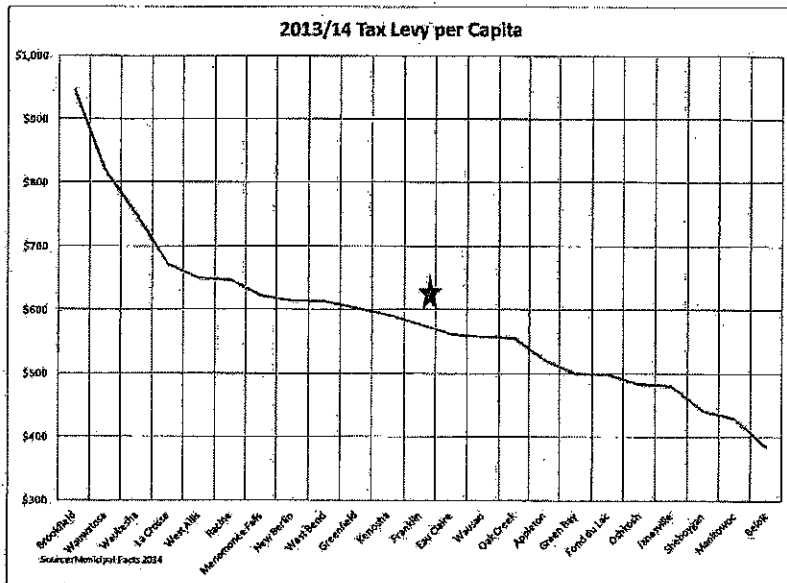
communities having between 30,000 and 150,000 individuals.

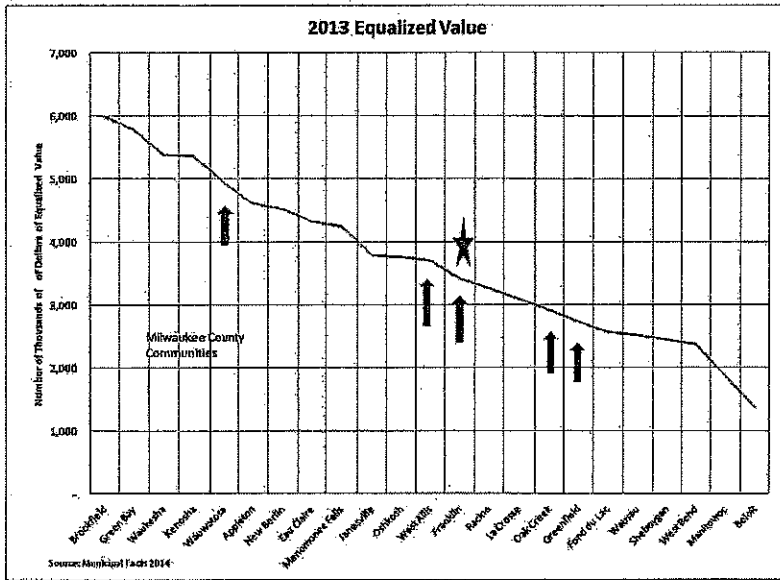
Within that group, Franklin's Property Tax rate is one of the lowest municipal rates. Although conceptually an advantage for residents and new business promotion, application of the State's one-size-fits-all property tax restrictions means the City likely has less flexibility in responding to future circumstances. In other

words, those communities that were maybe not as fiscally responsible in the past have that higher level of taxes built into their budget and it is easier to find areas for budget compromise.

On a per-person basis, the results are still favorable, although Franklin moves to the middle of the pack.

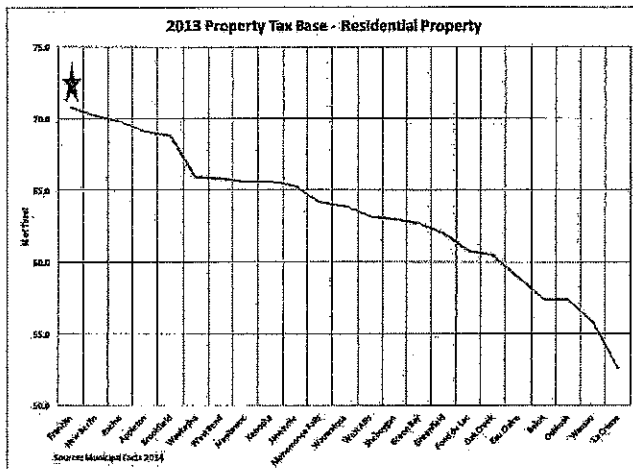
Since tax rates are applied against property values, having a very high level of equalized value could explain how the tax rate amongst the City's comparable communities could remain so low. A low tax rate applied against a larger property tax base would yield comparable total property tax revenues.





Franklin, however, is only middle of the pack relative to total property valuation.

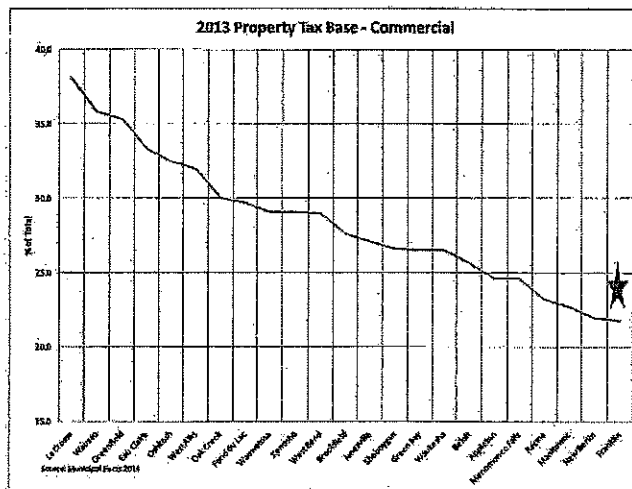
“Municipal Facts 14” further identifies Franklin as having the highest percentage of residential property base of the entire group. [Note: The classification of “residential” does not include larger, multi-family structures so this table does not reflect our current residential property ratio used when looking at the 70/30 ratio.]



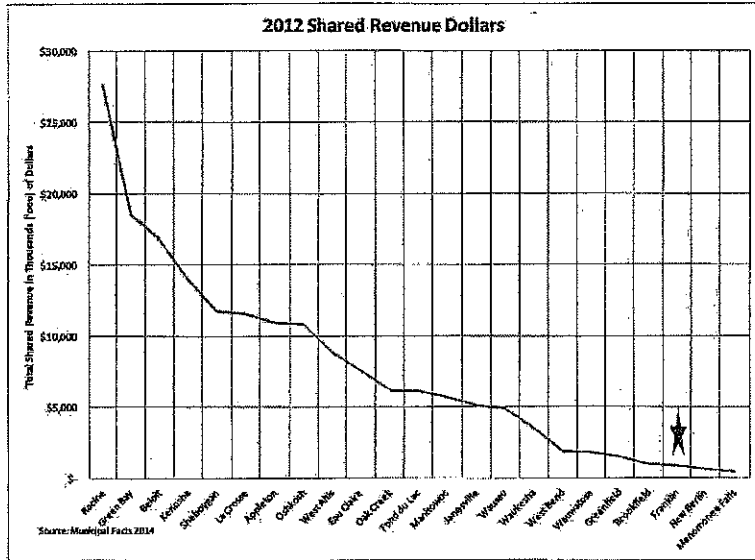
Combined, the result is clear that residential properties are picking up a larger component of the tax burden than is occurring in other communities in this same category.

The flip side of the residential picture is the commercial picture. The Wisconsin Tax Payers Alliance identifies the City of Franklin as having the lowest percentage of commercial property tax base of this same group.

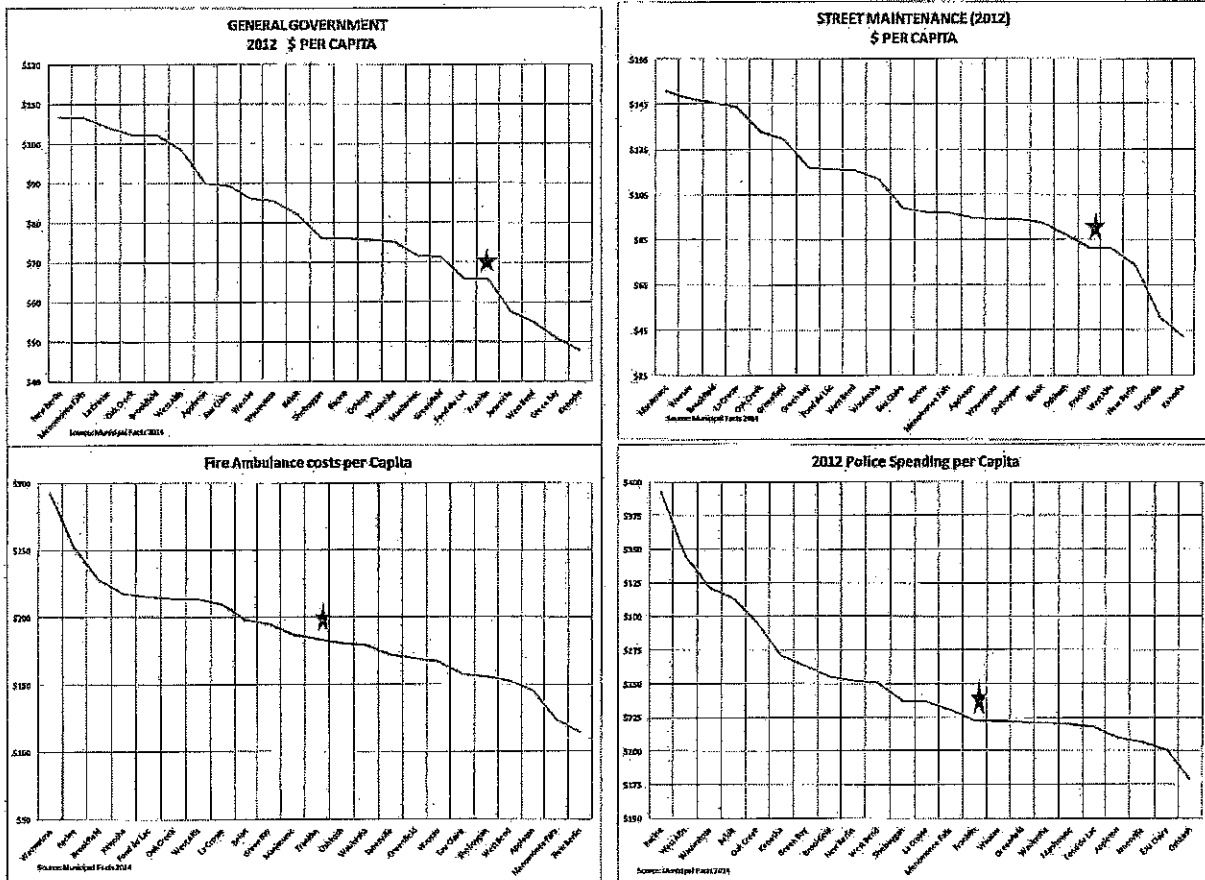
In the context of the State restricting property tax increases to the percentage of growth, the implication is pretty clear: the way to reduce the property tax burden on residential properties is to increase commercial property value. Such an action would increase the total base and allow the growth component of property taxes to help offset inflationary increases. At the same time it would reduce the share of total property taxes paid by residential properties.



To be fair, the City could also look to other revenue sources to aid in supporting service costs. Revenue sharing from the State of Wisconsin is a primary source for revenue for the City. Unfortunately, the State also entirely controls shared revenue. As one can see, the formulas and distribution policies the State uses for distribution of shared revenues are not beneficial to the City in relative terms.



It could be noted that the City could further restrain the need for revenues, including property taxes, by reducing expenditures. The Wisconsin Tax Payers Alliance provides a summary of expenditures per capita for four of the primary expenditure components. As can be seen, Franklin is already a frugal spender. As such, any further expenditure restrictions could, arguably, impact services and service delivery.



With levy limits remaining in place, meager shared revenues, and growth at a fraction of historic levels, continued fiscal conservatism is a necessary component of any reasonable municipal budget. Until such time that the City experiences significant gains in commercial development, the City will remain with fiscal constraints that are largely imposed by the State and by the overall state of the economy. The major components of budget change, therefore, will be recording impacts on the budget that are imposed upon the City or otherwise largely uncontrollable, if service levels are to be maintained. The key is to then address those uncontrollable factors in the most efficient and effective manner with a long-term view toward continued City operations and service levels.

2016 ANNUAL BUDGET - DISCUSSION AND OVERVIEW:

Property Taxes: Growth in property tax levy attributable to any one year is limited to the amount of growth in the equalized valuation. As noted above, this is a requirement by State statutes. The growth factor is calculated by the State and provided to municipalities. This year the maximum allowable growth in property tax levy is .94%. In most years, increasing the total property taxes by this same growth factor would result in the property tax rate remaining the same. This year, however, the Department of Revenue has identified a larger than normal equalization correction (an adjustment made for a correction to prior year's taxes). Typically the annual equalization correction causes a variance in the property tax rate by a fraction of a penny. In order to counteract this effect, the total additional taxes that may be applied while retaining the same tax rate is only a .727%, or an increase of \$149,000. Nonetheless, the final adopted 2016 budget provided for no increase in property tax levy. The resulting tax rate will drop to approximately \$6.256 per \$1,000 of assessed valuation which is nearly identical to the final 2015 rate (estimated after equalization). Note that the rates will still change because this budget was based upon assessed valuation numbers estimated before the final Board of Review and prior to the State publishing Manufacturing valuations.

Economic Development:

Given the discussion above, it is important that the City continue its efforts to grow its commercial base, including retail, office, and light industrial and manufacturing. The 2016 Annual budget includes appropriations to allow the work the City has pursued and undertaken to continue. The following three items are included:

- TID 4 Expenditures,
- Buxton funding is included within the Contingency Appropriation (pending completion of the review by the Common Council), and
- \$25,000 in additional appropriations within the Economic Development division for additional professional services, resources, or other appropriate expenditures to ensure the Common Council and Economic Development Director can advance desired initiatives and/or projects that arise following the filling of a dedicated Economic Development Director position.

Classification and Compensation Study Implementation: Incorporated into the Mayor's Recommended 2016 City of Franklin Annual Budget is the 2016 funding necessary to

implement the Classification and Compensation Study as presented by GovHR USA with the implementation recommendations as presented by the Director of Administration, which are set forth in detail in the Personnel section of this document. The timing of the receipt of the report from the consultant did not provide sufficient time to alter each department or fund's personnel costs to reflect the new compensation plan and related implementation plan. At the initial budget deliberation meeting per the adopted budget calendar, staff will provide the necessary adjustments to the Personnel Services portion of each department or fund impacted by the study. **Adjustment of the Personnel Services appropriations to accommodate implementation of the Classification and Compensation Study should be considered incorporated herein even though it was not possible to report it at the time of delivery of this document.** The adjustments will move appropriations between departments and funds, such as adding additional resources to the Library, as necessary.

Expanded Transparency: The City's budget has always accurately and thoroughly reflected the revenues and expenses that comprise the financial activity of the City. At the same time, some accounts have primarily existed as "Balance Sheet" accounts where all financial transactions are recorded, but budgets have not been established. Additionally, one activity was identified that continued to operate with separate accounts not incorporated into the City's books and financial reporting. All of those accounts are now proposed to be addressed within the annual budget. In each instance, expenditures and revenues in excess of the total expected level of activity is incorporated. Budgets for the following accounts have been established or will be provided during the budget deliberations:

Special Revenue Funds

Civic Celebrations

St. Martins Fair

Donations

Grant Funds – Fire

Grant Funds – Police

Grant Funds – Health

Grant Funds – Other

Library Auxiliary Fund (to be provided)(Controlled by Library Board)

Capital Funds

Utility Development

TID 3

TID 4

Internal Service Funds

Self Insurance

Substantive Changes: In addition to the overall themes discussed above, the following items represent the major factors influencing or major initiatives within the budget.

➤ Personnel Changes:

- The budget incorporates the reclassification of the clerk/typist in the Clerk's Office to the position of Secretary, but it remains a half-time position.
- The budget continues funding for the project engineer position approved earlier in 2015 by the Common Council.
- The budget provides funding for an additional Light Equipment Operator for the Department of Public Works, which position will be split between Highway and Park operations.
- The budget continues full funding of the Economic Development Director position, but eliminates the charge backs to TIF districts pending resolution of the potential for TIF District expansion.
- The budget incorporates funding sufficient to cover extraordinary Leap Year impacts. Most years require funding 2080 hours of pay for a normal work year. 2016, however, being a leap year and having a first day of the year as a weekday has 2096 paid hours. The added 16 hours amount to an additional .75% cost. Available, excess fund balance is being used to fund this one-time expense; in 2017 the expense will go away and the drain on fund balance will stop.
- Funding equivalent to a 2.5% general non-represented personnel wage increase was incorporated; however, carryover impacts from the implementation of the Classification and Compensation Study will absorb a substantial portion of the funding. The net result should leave sufficient remaining funding available to fund a 1.5% increase effective around April/May. An evaluation of the 2016 Annual Market Adjustment to the pay plan would be performed in the second quarter of 2016. The results of that review would determine if it is necessary to increase the applied percentage and, as a result, delay the implementation date.

➤ Employee Benefits:

Positive results in both WRS and the Self Insurance Fund (Health Insurance) have aided substantially in meeting the budget demands. WRS reported very favorable investment earnings which lead to a reduced rate which yielded nearly \$95,000 in savings. The Self Insurance Fund continues to perform strongly. 2016 the City would look to again slightly decrease the monthly premium while slightly increasing the employee cost share. The net impact on employee cost shares will be nominal, but the savings to the funds overall is approximately \$220,000. This action aligns well with the Common Council's adopted policy of adjusting the plan over time to ensure the "Cadillac Plan Tax" does not ever apply to the City. To this end, an adjustment of the pharmacy benefit to more closely track market conditions is expected.

➤ Shared Revenues:

As noted above, the State controls shared revenues. The formula that calculates Franklin's General Transportation Aids (GTA) has dictated a nearly \$70,000 reduction, which was subsequently amended to a \$32,400 reduction. Additionally, the Department of Revenue has reported that Franklin's estimated

Expenditure Restraint revenue will fall \$68,400. A one-time increase in the base to Exempt Computer Aids, was expected to entirely offset the loss in GTA and Expenditure Restraint, resulting in a net increase of approximately \$90,000. Unfortunately, the 2015 increase in Exempt Computer Aids revenue did not continue into 2016; leading to a reduction in Exempt Computer Aids in the adopted budget of \$296,000, which reduction was offset by other budget actions.

➤ **General Fund Contingency:**

The General Fund anticipated a total contingency of \$1,050,000. Ultimately, a transfer out to the Capital Improvement Fund of \$1,200,000 was incorporated in conjunction with a reduction of the total General Fund contingency to \$550,000. \$375,000 of this is identified as Restricted Contingency, which by policy and practice requires a budget modification and Common Council authorization to spend. The remaining \$175,000 of contingency includes \$50,000 for Buxton should the current review conclude continued value or return on investment estimated at least equal to the expense. The final \$125,000 provides appropriations for unexpected expenses that frequently occur during the year.

➤ **General Fund Fund Balance and Deficit:**

The General Fund reflects a total deficit of \$1,707,600, \$375,000* of which is restricted contingency that is appropriated for emergency needs and which also preserves expenditure allowances under the Expenditure Restraint Program. This portion is effectively for accounting purposes so that appropriations are available in the event of substantial emergency expenditures. Additionally, \$1,200,000 reflects a transfer out to the Capital Improvement Fund. The remaining \$132,600 comprises use of fund balance to cover some one-time expenditures. Expense of fund balance is appropriate to continue to assist in keeping total fund balance within the policy limits, provided its use is restricted to one-time expenditures and not toward on-going operating expenditures. In this instance, the added cost of two additional days of payroll and the \$25,000 appropriated in the Economic Development division for additional, potential professional services effectively comprises the deficit spending.

[* Note: DOA and Finance will be performing further evaluations as to the long term sufficiency of this number, which evaluation will be reported during the budget deliberations. At the budgeted level the City remains an additional \$199,530 under the Expenditure Restraint level limit.]

In addition to those more substantive initiatives, the following items of note also impact the 2016 budget and, generally, reflect some level of programmatic shift.

- An increase in the number and size of elections increases the elections budget by: \$18,264 (42%).
- Despite an increase in Building construction activity and an increase in Building Permits, 2015 has lagged behind in permit revenue due to the practice of budgeting for 1 or 2 large project permits. The 2016 budget has incorporated a reduction of approximately \$25,000 reflecting one less large permit.

- Interest revenue continues to be recording a decrease due to the interplay between current interest rates and long-term investments. Accounting rules require that an anticipated \$45,000 loss be recorded as an expense during 2016. By the time the related investments eventually mature, the loss will have been countered with the appropriate interest recordings. Nonetheless, it is recorded as an interest loss at this time. Given that the City of Franklin does not have any cash flow issues, this accounting step is not monetarily significant.

Tax Bill, Tax Levy, and Tax Rate Implications

The following breakdown reflects the tax levy recommendations by fund.

<u>City of Franklin</u>				
<u>Tax Levy Information</u>				
<u>City Tax Rate Components</u>	2015	2016	2015	2016
	Budget Tax Levy	Budget Tax Levy	Budget Tax Rate	Budget Tax Rate
Capital Outlay	433,200	437,100	0.1326606	0.1325725
Equipment Replacement	339,500	342,600	0.1039664	0.1039106
Street Improvement	687,300	693,500	0.2104746	0.2103386
Debt Service	<u>1,600,000</u>	<u>1,500,000</u>	0.4899744	<u>0.4549502</u>
Subtotal	3,060,000	2,973,200	0.9370760	0.9017719
Library Program	1,240,000	1,287,000	0.3797301	0.3903473
General Fund Program	<u>16,209,000</u>	<u>16,248,800</u>	<u>4.9637465</u>	<u>4.9282631</u>
Total	20,509,000	20,509,000	6.2805526	6.2203824
Prior Year Levy	<u>(20,509,000)</u>	<u>(20,509,000)</u>	0.0193738	0.0357210 *
Increase in Tax Levy	-	-	6.2999264	6.2561034

[* These two adjustments reflect final changes to the property tax rate that occur based upon the final determined assessed valuation, after conclusion of Open Book and after the state reports Manufacturing Assessment values, and upon including any equalization adjustments or corrections dictated by the State.]

The resulting City tax rate falls to \$6.22 per \$1,000 of assessed value, approximately \$.08 less than last year's City tax rate. This reduction, however, is planned so that it will also offset a Department of Revenue correction to TID4 growth that will impact the final reported tax rates at billing time. **The final property tax rate, therefore, is expected to remain approximately \$.044 below the 2015 tax rate.** Note that this same correction will also have an impact on the 2017 tax rate calculations. The intent with this effort is to ensure that the State's equalization adjustments continue to have only a nominal impact in the final reported tax rate from that which is reported herein.

As discussed above, the State constrains allowable tax levy growth. From a long-term financing perspective, caution is advised in waiving allowable tax levy growth. Once the

levy increase is waived in a given year, future years cannot recapture that full, allowable levy growth. There is a one-year look-back opportunity to recapture a portion of the allowable levy growth not taken in a given year, but after that any potential growth allowance not captured is lost. In the Mayor's Recommended 2016 Budget, the Mayor did not recommend appropriating for the additional allowable tax levy from the look-back allowance.

Assessed Valuation

The year 2016 is a reassessment year. The preliminary assessed value of \$3,298,602,900, exclusive of continuing TIF District values, increased from the prior year by about 1.01%, principally the result of new construction. The Board of Review is complete at this time and will result in a drop in about \$1 million in assessed value, but the results were received too late to be included in the calculations within the budget document. State Manufacturing values, which have been estimated, are also not available at this time. When information is available, the final assessment information may slightly change the percentages and resulting estimated tax rates.

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 2016 is \$25,563,425 and reflects an increase of .1% from the 2015 budget. The initiatives itemized above generally all occur within the General Fund, except those related to capital items. The recommended expenditures are the requests of the departments as adjusted by the Mayor and Common Council. The projected expenditures for 2015 are \$24,304,794 which would under expend that budget by \$1,237,476. Since \$950,000 of that is restricted contingency (some of which was used for economic development studies), the 2015 budget identifies a potential 2015 surplus of \$287,476. Some anticipated under expenditures for 2015 are the result of vacant positions and contingency budgeted but not used during the year. The final spending numbers are expected to be less than the total amount estimated due to programs that at this time are planned but will not be able to be completed by yearend.

The actual General Fund tax levy revenue for 2015 is budgeted at \$16,208,500. The recommended General Fund tax levy for 2016 is \$16,248,800. This increase of .2% comes from a share of the total growth in the property tax levy and from the transfer of \$100,000 in levy from the Debt Service Fund.

All other revenue received for 2014 was \$7,524,736. The projection for all other revenue in 2015 is \$7,961,072, a \$77,802 increase (1%) from the 2015 budget. In 2016 all other revenue budgeted is \$7,607,025, a \$276,245 decrease (3.5%) from the 2015 budget, two-thirds of which is related to transfer between funds.

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 is requesting expenditure funding of \$1,477,386 an increase of \$90,595 (6.5%) from the 2015 adopted budget, in support of Library activities. Their spending level is supported by property tax levy of \$1,287,000, which is approximately an increase of 3.8%. The intent was to allow the fund to grow at approximately the same rate the State allowed the City's total property taxes to increase (.94%) and then additional levy was added to approximately cover the implementation of the classification and compensation plans, as was planned at the initial recommended budget submission. Since a number of the Library positions are currently under market rate, some additional funding should be provided to assist in bringing those employees up to market rate in accordance with the recommended implementation plan. The Library Board's plan requested use of \$147,386 in fund balance to support capital and operating expenditures; however, the Mayor's recommended budget uses just \$56,791 to support 2016 capital purchases.

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 2016, the Solid Waste Collection fund anticipates a user fee rate increase from \$104.78 to \$106.95 (2%). One item impacting the fund is the 6% reduction in landfill siting revenues, reducing the amount to \$335,000. Projected total revenues of \$1,591,165 are anticipated to be sufficient to continue to slowly grow the fund balance to an appropriate level. Total expenditures of \$1,533,551 are 0.8% less than the 2015 budget. The number of participating households is greater than in the 2015 budget, resulting in higher revenue and contract costs. A 1% rate increase to the City from the contractor was assumed. A \$57,614 surplus for 2016 is projected.

Sanitary Sewer Fund

The 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 has increased over the past several years. Those accumulated earnings were invested in the Waste Water Building under construction currently. Sewer rates are proportionally increased to cover any MMSD increase and meet local operating costs of the fund. An MMSD rate increase of about 3.4% for 2016 has been assumed, which will lead to a 2% rate increase to be assumed by users.

Water Utility

Information is not available on the budget for the Water Utility at this time. The approving body for the Water Utility is the Franklin Board of Water Commissioners. Information will be included in the 2016 City of Franklin Annual Budget Book.

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.

Expenditures of \$900,268 are anticipated. This is slightly down from 2015, which included appropriating a transfer of excess General Fund fund balance, but up from the \$575,422 spent in 2014. The 2016 budget continues the higher level of spending in order to reduce fund balance while addressing departmental needs. Almost \$400,000 is for Police Department items, with another \$215,000 supporting the Fire Department, \$32,000 for new trees to replace trees being destroyed by the Emerald Ash Borer, \$35,000 to purchase a used stump grinder, and approximately \$70,000 in Information Services equipment round out the major item purchases. The recommended 2016 budget continues to include \$67,000 in landfill siting revenue.

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 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 proposed tax levy budgeted for 2016 is \$342,600, an increase of .9%. A funding increase of an additional \$100,000 of landfill siting revenue is anticipated and is related to the added equipment. \$655,000 of expenditures, all for the Department of Public Works, are anticipated. The anticipated revenue continues to represent approximately \$168,000 less (69%) than the desired 2016 revenue indicated by the fund policy.

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 "2016 Local Street Improvement Program" prioritized listing which is included in the proposed budget document. Sufficient funding is included to cover the first 6 of the 10 projects listed. Revenue consists of Tax Levy support of \$693,500 in 2016, an increase of 0.9%. \$133,000 of landfill siting revenue is anticipated in 2016. 2016 is a year of the biennial grant which makes an additional \$70,000 available. Longer term, the available revenues are insufficient to fund all of the projects scheduled to be implemented in the time frames projected. 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 major items in the 2015 budget are park development and acquisition, the expansion of TID 4, creation of TID 5 to support the planned retail area "A", carryover of the City Hall roof and entrance remodeling project, the 27th Street project costs, work in connection with County projects to reconstruct W. St. Martin's Road, reconstruction of a culvert on W. St. Martin's Road, Sewer and Water Projects, and an added salt barn. Public safety will also see \$548,800 for a new Police Department console needed to enhance region-wide communications, equipment for recording dispatch communications, and the intersection traffic signal emergency vehicle preemption project.

The 2016 projects recommended by the Mayor total \$42,557,845 and comprise the amount presented for Common Council budget approval, which projects would then comprise the statutory appropriation. 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 (once the budget is approved, of course) 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.

If all requested projects for 2016 are approved, the City would need to borrow \$2 million, with an additional \$38 million borrowed by the TIFs. In addition to removal of proposed new TIF projects, certain other of the proposed projects, as shown in the budget detail, were removed by the Common Council, while a project for the construction of a sidewalk along College Avenue was added. This resulted in the reduction of borrowed funding to \$950,000, net of costs. Additionally, a revenue transfer from the General Fund of \$1,200,000 was also authorized. Budget details identifies a resulting total expenditure of \$3,775,359.

Development Fund

The Development Fund provides resources from new development for infrastructure needed to support that development. The primary revenues are impact fees. The 2014 Impact fee for a single-family residence is \$6,831 (plus \$2,928 for sewers in the Southwest Sewerage District). 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 have accumulated for some time and are now being used for Park Development, most notably the Pleasant View Park development and Kayla's Krew Park in 2015.

For 2016, \$585,000 of Impact Fee revenues are estimated and \$36,334 of investment earnings. Transfers to Debt Service could total \$455,617 (if sufficient fees are collected) and an additional \$420,953 of Park Impact Fees for Park projects and \$500,000 in

Water oversizing projects could occur. Impact fees are to be used to support projects in the Capital Improvement Fund.

Budget Process

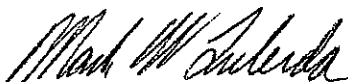
Staff works with the Mayor for months in developing a recommended budget for presentation to the Common Council. The ordinance provides that the Common Council's Committee of the Whole review and make recommendations on the budget. Staff will work with the Aldermen directly or through the Committee of the Whole review process to ensure the Aldermen have the information necessary to review and consider the Recommended Budget. Aldermen will be able to alter the budget that is submitted to the public hearing by making a motion to recommend an amendment to the Mayor's 2016 Recommended Budget. Such a motion would require approval by a majority of members of the Committee of the Whole. Absent any such action, the Recommended Budget as submitted by the Mayor would be published for presentation at the public hearing. **As indicated above, please recognize that the Mayor's 2016 Recommended budget includes a reallocation of appropriations, as necessary, between departments and funds to provide for the adoption of the Classification and Compensation Study.**

Conclusion

Many of the changes noted in the budget are outside of the City's control. Changes to WRS, gas prices, shared revenues, permit fees, interest earnings, elections, etc, are all largely uncontrollable or dictated by the State. Nonetheless, the Mayor's Recommended and Common Council Approved 2016 City of Franklin Annual Budget addresses department needs to maintain services while providing for an increase in one employee for Public Works and Parks. **There is no property tax levy increase.** Implementation of the Classification and Compensation Study is addressed. Economic development needs are considered. Additional funds are reported so as to enhance transparency. A write up of the Budget Process, including a timeline, is also included in the introductory section.

The Mayor's Recommended Budget will be available for inspection at the City Clerk's Office and at the Library and will be posted on the City website on 9/23/2015.

Respectfully submitted,



Mark W. Lubarda
Director of Administration

City of Franklin
2016 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

The Common Council of the City of Franklin, Wisconsin, will hold a public hearing on Tuesday, November 17, 2015, at 6:30 p.m., or as soon thereafter as the matter may be heard, in the Common Council Chambers, 8229 West Loomis Road, Franklin, Wisconsin, for the purpose of hearing any citizen or taxpayer on the proposed 2016 City Budget. Summary of the proposed budget is published herewith, and a copy of the complete proposed budget will be available for public inspection at the Office of the City Clerk, Franklin City Hall, Monday - Friday from 8:30 a.m. to 5:00 p.m. (holidays excepted), at the Franklin Public Library, following the date of this notice, and on the City of Franklin website-www.franklinwi.gov.
Dated at Franklin, Wisconsin, this 29th day of October, 2015.

Sandra Wesolowski, City Clerk

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Actual (6 months)	2015 Estimate (12 months)	2016 Adopted Budget	Percent Change
Operating Funds:								
General Fund								
Revenue								
Other Taxes	\$ 1,854,361	\$ 1,755,636	\$ 1,916,700	\$ 1,916,700	\$ 737,360	\$ 1,856,700	\$ 1,886,000	-1.7%
Intergovernmental Revenue	2,571,374	2,536,187	2,480,500	2,480,500	757,134	2,775,197	2,321,200	-6.4%
Licenses and Permits	912,357	804,077	862,100	862,100	418,986	869,200	843,550	-2.2%
Fines, Forfeitures, and Penalties	411,795	421,976	422,600	422,600	266,075	452,600	440,000	4.1%
Public Charges for Service	1,667,884	1,423,186	1,515,070	1,515,870	672,285	1,495,975	1,544,975	2.0%
Intergovernmental Charges	162,308	136,372	201,300	201,300	77,125	201,300	203,200	0.9%
Interest Revenue	(11,514)	290,132	206,500	206,500	148,384	188,100	205,200	-0.6%
Miscellaneous Revenue	156,413	147,239	103,500	103,500	103,980	122,000	163,900	58.4%
Transfers from Other Funds	0	9,931	175,000	175,000	0	0	0	-100.0%
Total non-tax levy revenue	7,724,978	7,524,736	7,883,270	7,884,070	3,181,329	7,961,072	7,607,025	-3.5%
Property Taxes	16,355,009	16,217,272	16,209,000	16,209,000	14,124,706	16,208,500	16,248,800	0.2%
Total Revenue	24,079,987	23,742,008	24,092,270	24,093,070	17,306,035	24,169,572	23,856,825	-1.0%
Expenditures								
General Government	\$ 2,709,178	\$ 2,786,742	\$ 2,611,117	\$ 2,651,617	\$ 1,473,156	\$ 2,907,823	\$ 2,616,630	0.2%
Public Safety	15,447,159	15,367,024	16,289,014	16,295,688	7,894,272	16,089,909	16,128,832	-1.0%
Public Works	3,386,738	3,560,384	3,594,652	3,624,971	1,531,371	3,427,036	3,612,003	0.5%
Health and Human Services	635,959	633,959	647,732	647,732	308,065	665,784	684,191	5.6%
Culture and Recreation	174,887	186,999	179,328	180,673	76,247	175,949	191,911	7.0%
Conservation and Development	360,649	355,354	480,427	670,362	190,365	538,293	579,858	20.7%
Contingency	0	1	1,065,000	1,004,308	0	0	550,000	-48.4%
Other Financing Uses	85,982	0	675,000	725,000	500,000	500,000	1,200,000	77.8%
Total Expenditures	\$ 22,800,552	\$ 22,890,463	\$ 25,542,270	\$ 25,800,341	\$ 11,973,476	\$ 24,304,794	\$ 25,563,425	0.1%
Fund Balance:								
Beginning of Year	6,502,132	7,781,567	8,633,112	8,633,112		8,633,112	8,497,890	
Net Change/Transfer from Fund Bal.	1,279,435	851,545	(1,450,000)	(1,707,271)		(136,222)	(1,707,600)	
End of Year	\$ 7,781,567	\$ 8,633,112	\$ 7,183,112	\$ 6,925,841		\$ 8,497,890	\$ 6,790,290	
Non-Spendable Fund Balance	\$ 505,906	\$ 2,273,071	\$ 2,416,766	\$ 2,416,766		\$ 2,198,616	\$ 2,198,616	
Special Revenue Funds								
Revenue								
Property Taxes - Library	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,240,000	\$ 1,287,000	3.8%
Reciprocal Borrowing - Library	119,179	101,087	100,000	100,000	0	85,200	78,000	-22.0%
Miscellaneous Revenue - Library	(8,319)	8,369	0	0	1,709	2,200	0	
Library Auxiliary	59,041	77,251	0	0	0	0	54,150	
Civic Celebrations	92,410	106,733	0	0	17,399	99,500	103,000	
St Martins Fair	45,867	37,042	0	0	2,970	49,000	50,600	
Donations	22,112	43,054	0	0	14,934	51,300	20,500	
Grant	173,127	186,763	0	0	7,610	150,155	458,150	
Solid Waste Collection	1,556,894	1,607,312	1,586,600	1,586,600	1,369,252	1,575,450	1,591,165	0.3%
Total Revenue	3,300,310	3,407,611	\$ 2,926,600	\$ 2,926,600	\$ 2,653,874	\$ 3,252,805	\$ 3,642,565	24.5%
Expenditures								
Library	1,335,943	1,318,644	\$ 1,412,485	\$ 1,412,485	\$ 638,502	\$ 1,297,430	\$ 1,433,971	1.5%
Library Auxiliary	33,490	93,178	-	-	-	-	\$ 94,150	
Civic Celebrations	90,248	112,057	-	-	43,830	104,375	123,389	
St Martins Fair	49,505	47,887	-	-	1,497	48,765	50,736	
Donations	25,025	22,829	-	-	12,285	37,375	133,101	
Grant	186,518	177,388	-	-	63,833	170,728	525,350	
Solid Waste Collection	1,469,132	1,579,235	1,546,613	1,546,613	703,109	1,505,460	1,533,551	-0.8%
Total Expenditures	3,189,861	3,351,218	\$ 2,959,098	\$ 2,959,098	\$ 1,463,056	\$ 3,164,133	\$ 3,894,248	31.6%
Net Revenue (Expenditures)	110,450	56,393	(32,498)	(32,498)	1,190,818	88,672	(251,683)	
Fund Balance								
Beginning of the Year	979,087	1,089,537	1,145,930	1,145,930		1,145,930	1,234,602	
End of the Year	1,089,537	1,145,930	1,113,432	1,113,432		1,234,602	982,919	

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Actual (6 months)	2015 Estimate (12 months)	2016 Adopted Budget	Percent Change
Capital Expenditure Funds								
Equipment Replacement Fund, Capital Outlay Fund & Street Improvement Fund								
Revenue								
Property Taxes-Capital Outlay	\$ 394,000	\$ 430,000	\$ 433,200	\$ 433,200	\$ 433,200	\$ 433,200	\$ 437,100	0.9%
Property Taxes-Equip Replacement	285,000	337,000	339,500	339,500	339,500	339,500	342,600	0.9%
Property Taxes-Street Improvement	610,000	681,800	887,300	687,300	687,300	687,300	693,500	0.9%
Total Prop Tax Levy - Capital	1,289,000	1,448,600	1,460,000	1,460,000	1,460,000	1,460,000	1,473,200	0.9%
Intergovernmental Revenue	6,652	77,354	0	0	4,270	4,270	70,000	
Landfill Siting Revenue	450,000	300,000	300,000	300,000		300,000	400,000	33.3%
Miscellaneous Revenue	63,376	246,554	230,500	55,500	33,654	39,100	70,000	-69.6%
Transfers from Other Funds	117,012	5,395	525,000	700,000	475,000	500,000	0	-100.0%
Total Revenue	\$ 1,926,039	\$ 2,077,903	\$ 2,515,500	\$ 2,515,500	\$ 1,972,924	\$ 2,303,370	\$ 2,013,200	-20.0%
Expenditures								
Capital Outlay-Equip Replacement	\$ 406,528	\$ 237,781	\$ 382,000	\$ 382,000	\$ 269,831	\$ 360,100	\$ 655,000	71.5%
Capital Outlay-Capital Outlay	549,423	575,424	939,386	1,027,724	465,697	870,736	900,268	-4.2%
Capital Outlay-Street Improvement	949,057	1,013,025	1,160,000	1,160,000	15,262	841,900	940,000	-19.0%
Total Expenditures	\$ 1,905,009	\$ 1,826,230	\$ 2,481,386	\$ 2,569,724	\$ 750,790	\$ 2,072,736	\$ 2,495,268	0.6%
Fund Balance								
Beginning of the Year	2,451,152	2,472,183	2,723,856	2,723,856		2,723,856	2,954,490	
End of the Year	\$ 2,472,183	\$ 2,723,856	\$ 2,757,970	\$ 2,669,632		\$ 2,954,490	\$ 2,472,422	
Debt Service Fund								
Revenue								
Property Taxes - Debt Service	\$ 1,650,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,500,000	-6.3%
Miscellaneous Revenue		76	-	-	379	-	-	
Other Financing Source:								
Transfer from Other Funds	366,276	226,811	206,000	206,000	75,246	206,000	205,000	-0.5%
Transfer from Special Assessments	-	150,763	210,926	210,926	100,000	96,029	-	-100.0%
Total Revenue	\$ 2,016,276	\$ 1,977,650	\$ 2,016,926	\$ 2,016,926	\$ 1,775,625	\$ 1,902,029	\$ 1,705,000	-15.5%
Proceeds from Borrowing	\$ -	\$ 66,747	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditure								
Debt Service *	\$ 1,029,380	\$ 915,644	\$ 954,926	\$ 954,926	\$ 753,024	\$ 931,071	\$ 1,591,298	66.6%
Interfund Advances (Repayments)	975,000	1,062,000	1,062,000	1,062,000	-	1,075,000	-	-100.0%
Fund Balance								
Beginning of the Year	(3,086,607)	(2,099,711)	(970,958)	(970,958)		(970,958)	-	
Interfund advances *	2,137,000	1,075,000	1,075,000	1,075,000		1,075,000	-	
End of the Year	\$ (2,099,711)	\$ (970,958)	\$ 91,042	\$ 91,042		\$ -	\$ 113,702	
Special Assessment Fund Balance	\$ 606,945	\$ 546,237	\$ 387,301	\$ 387,301		\$ 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	\$ 31,322,812	\$ 31,205,172	\$ 31,551,296	\$ 31,552,096	\$ 23,708,458	\$ 31,627,776	\$ 31,216,590	-1.1%
Total Expenditures	28,924,801	28,983,555	31,937,680	32,284,089	14,940,346	30,472,734	33,544,239	5.0%
Total Tax Levy	20,509,000	20,509,000	20,509,000	20,509,000	18,424,706	20,508,500	20,509,000	0.00%
Percent of Total Revenue	65.5%	65.7%	65.0%	65.0%	77.7%	64.8%	65.7%	
Assessed Value	3,546,495,988	3,258,448,900	3,265,477,000				3,297,064,200	1.0%
Tax Rate	\$5.763	\$6.294	\$6.281			\$6.220	\$6.220	-1.0%
Tax Rate - Final	\$5.774	\$6.295	\$6.300			\$6.256	\$6.256	
Total Fund Balance - (excl non-spendable)	9,344,614	9,805,105	9,116,090	8,770,481	0	10,890,680	8,430,323	-7.5%
Sanitary Sewer Fund								
Revenue								
Charges for Services	\$ 3,246,136	\$ 3,268,246	\$ 3,303,201	\$ 3,303,201	\$ 1,653,345	\$ 3,312,000	\$ 3,378,800	2.3%
Miscellaneous Revenue	(8,455)	59,846	20,900	15,000	18,442	15,000	5,000	-75.0%
Total Revenue	\$ 3,237,681	\$ 3,328,092	\$ 3,323,201	\$ 3,318,201	\$ 1,671,787	\$ 3,327,000	\$ 3,383,800	1.8%
Expenditures								
Operations and Maintenance	\$ 2,767,421	\$ 2,739,532	\$ 2,956,102	\$ 2,391,765	\$ 406,872	\$ 2,805,554	\$ 3,118,213	5.5%
Capital Outlay & Other	106,228	173,617	170,000	170,000	21,961	170,000	170,000	0.0%
Transfers to Other Funds	96,000	95,400	96,600	96,600	-	96,000	96,750	0.2%
Total Expenditures	\$ 2,969,649	\$ 3,008,549	\$ 3,222,702	\$ 2,658,365	\$ 428,833	\$ 3,071,554	\$ 3,384,963	5.0%
Net Revenue (Expenditures)	\$ 268,032	\$ 319,543	\$ 100,499	\$ 659,836	\$ 1,242,954	\$ 255,446	\$ (1,163)	
Retained earnings								
Beginning of the Year	2,422,961	2,660,848	2,864,465	2,864,465		2,864,465	1,610,011	
Transfer to Invested in Capital	(30,145)	(115,926)	(1,314,300)	(1,463,146)		(1,509,900)	53,200	
End of the Year	\$ 2,660,848	\$ 2,864,465	\$ 1,650,664	\$ 2,061,155		\$ 1,610,011	\$ 1,662,048	
Interfund Advance	505,040	2,198,616	2,198,616	2,198,616	2,198,616	2,198,616	2,198,616	
Capital Improvement Fund (One time projects):								
Revenue								
Landfill Siting Revenue	\$ 281,726	\$ 504,004	\$ 830,000	\$ 830,000	\$ 75,007	\$ 511,700	\$ 498,000	-40.0%
Miscellaneous Revenue	97,773	(2,302)	100,000	100,000	2,480	-	70,193	-29.8%
Other Financing Sources	936,649	756,557	6,893,030	6,843,030	107,930	971,021	2,120,953	-69.2%
Total Revenue	\$ 1,316,148	\$ 1,258,259	\$ 7,823,030	\$ 7,873,030	\$ 185,417	\$ 1,482,721	\$ 2,689,146	-65.6%
Proceeds from Borrowing	\$ -	\$ 1,962,660	\$ -	\$ -	\$ -	\$ -	\$ 950,000	
Expenditures								
Capital Outlay	\$ 1,270,832	\$ 1,564,246	\$ 9,146,247	\$ 9,340,408	\$ 406,271	\$ 2,275,214	\$ 3,775,359	-58.7%
Fund Balance								
Beginning of the Year	273,611	318,928	1,975,601	1,975,601		1,975,601	1,183,108	
End of the Year	\$ 318,928	\$ 1,975,601	\$ 652,384	\$ 508,223		\$ 1,183,108	\$ 1,046,895	

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Actual (6 months)	2015 Estimate (12 months)	2016 Adopted Budget	Percent Change
Development Fund (Impact Fees)								
Revenue								
Impact Fees	\$ 987,905	\$ 683,227	\$ 703,500	\$ 703,500	\$ 280,100	\$ 615,428	\$ 585,000	-16.8%
Interest, Investment & Other Revenue	106,079	161,665	106,966	106,966	36,869	68,412	36,334	-66.0%
Total Revenue	1,093,984	844,892	810,466	810,466	316,969	683,840	621,334	-23.3%
Expenditures								
Transfer to Debt Service	366,276	226,811	455,176	455,176	75,247	128,320	455,617	0.1%
Transfer to Capital Improvement	274,912	1,499,910	1,484,625	1,759,625	107,930	939,620	420,953	-71.6%
Other	15,359	-	15,000	15,000	-	161,750	515,000	3333.3%
Total Expenditures	656,547	1,726,721	1,954,801	2,229,801	183,177	1,229,690	1,391,570	-28.8%
Fund Balance								
Beginning of the Year	4,614,731	5,052,168	4,170,339	4,170,339		4,170,339	3,624,489	
Total End of the Year	\$ 5,052,168	\$ 4,170,339	\$ 3,026,004	\$ 2,751,004		\$ 3,624,489	\$ 2,854,263	

Utility Development Fund

Revenue								
Spec Assessment & Connection Fees	\$ 429,739	\$ 305,695	\$ -	\$ -	\$ 22,849	\$ 261,300	\$ 234,350	
Investment & Other Revenue	47,301	65,710	-	-	525	59,650	59,650	
Total Revenue	477,041	371,405	-	-	23,374	320,950	294,000	
Expenditures								
Transfer to Capital Improv - Water	343,958	130,375	-	-	-	90,000	250,000	
Transfer to Capital Improv - Sewer	231,797	-	-	-	-	-	250,000	
Other	1,255	12,037	-	-	-	-	-	
Total Expenditures	577,010	142,412	-	-	-	90,000	500,000	
Fund Balance								
Beginning of the Year	543,408	443,438	672,431	672,431	672,431	672,431	903,381	
End of the Year	\$ 443,438	\$ 672,431	\$ 672,431	\$ 672,431	\$ 695,805	\$ 903,381	\$ 697,381	

Tax Incremental District #3

Revenue								
Taxes	\$ 1,547,835	\$ 1,572,198	\$ -	\$ -	\$ 1,681,577	\$ 1,681,577	\$ 1,708,000	
Intergovernmental Revenue	361,741	407,508	-	-	-	421,710	420,000	
Investment & Other	125,731	274,012	-	-	98,525	145,924	3,000	
Total Revenue	2,035,308	2,253,718	-	-	1,780,102	2,249,211	2,131,000	
Expenditures								
Capital Outlay	3,196	330,265	-	-	955,479	1,686,238	1,205,000	
Other	28,634	12,482	-	-	6,450	11,550	13,020	
Principal	3,170,000	9,695,000	-	-	-	20,000	650,000	
Interest	522,341	325,740	-	-	34,410	130,154	109,418	
Total Expenditures	3,724,171	10,363,487	-	-	996,339	1,847,942	1,977,438	
Net Revenues	(1,688,863)	(8,109,769)	-	-	783,763	401,269	153,562	
Loan Proceeds	-	3,284,249	-	-	-	-	-	
Beginning Fund Balance	6,862,362	5,173,498	-	-	-	347,978	749,247	
Ending Fund Balance	\$ 5,173,498	\$ 347,978	\$ -	\$ -	\$ -	\$ 749,247	\$ 902,809	

Tax Incremental District #4

Revenue								
Taxes	\$ 862,296	\$ 972,728	\$ -	\$ -	\$ 1,101,081	\$ 1,101,000	\$ 1,292,000	
Intergovernmental Revenue	46,504	24,620	-	-	-	19,600	19,000	
Investment & Other	(3,255)	906	-	-	301	900	-	
Total Revenue	905,545	998,254	-	-	1,101,382	1,121,500	1,311,000	
Expenditures								
Capital Outlay	-	83,760	-	-	9,078	-	-	
Other	12,123	9,585	-	-	6,944	9,585	40,855	
Interest	101,797	59,904	-	-	9,235	33,579	5,415	
Total Expenditures	113,920	153,249	-	-	25,257	43,164	46,270	
Net Revenues	791,625	845,005	-	-	1,076,125	1,078,336	1,264,730	
Beginning Fund Balance	(2,850,502)	(2,058,877)	-	-	-	(1,213,872)	(135,536)	
Ending Fund Balance	\$ (2,058,877)	\$ (1,213,872)	\$ -	\$ -	\$ -	\$ (135,536)	\$ 1,128,194	
Interfund Advances Due	\$ 2,163,000	\$ 1,238,000	\$ -	\$ -	\$ 238,000	\$ 238,000	\$ -	

Internal Service Fund

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Actual (6 months)	2015 Estimate (12 months)	2016 Adopted Budget
Self Insurance Fund							
Revenues							
Medical Insurance Premiums	\$ 3,254,248	\$ 3,101,601	\$ -	\$ -	\$ 1,507,914	\$ 3,006,500	\$ 2,804,139
Dental Insurance Premiums	158,606	163,200	0	0	82,056	173,550	173,500
Investment Income	93,648	116,803	0	0	37,424	58,286	56,004
Total Revenues	3,506,502	3,381,604	0	0	1,627,394	3,238,336	3,033,643
Expenditures							
Medical Claims	2,233,781	1,823,825	0	0	846,439	1,900,000	2,875,000
Prescription Drug Claims	358,469	288,780	0	0	159,781	290,000	0
Stop Loss Premiums	488,414	549,788	0	0	305,320	587,160	675,000
All other costs	174,272	203,268	0	0	127,642	242,900	310,076
Dental Claims	174,066	182,173	0	0	89,665	170,300	170,300
Total Expenditures	3,429,002	3,047,834	0	0	1,528,747	3,190,360	4,030,376
Net Revenues (Expenditures)	77,500	333,770	0	0	98,647	47,976	(996,733)
Beginning Fund Balance	3,028,901	3,106,401	3,440,171	3,440,171		3,440,171	3,488,147
Ending Fund Balance	\$ 3,106,401	\$ 3,440,171	\$ 3,440,171	\$ 3,440,171		\$ 3,488,147	\$ 2,491,414

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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 issued, 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 transfer 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 2016 Budget Time line included a schedule as follows:

September 22, 2015	Distribution of the Mayor's Recommended Budget to the Common Council
September 22, 2015	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 5 budget discussions
October 5, 2015	Committee of the Whole reviews Mayors Recommended Budget
October 6, 2015	Regular Common Council meeting, may continue work begun during the Committee of the Whole.
October 13, 2015	Alternate day for additional Committee of the Whole meeting and Budget Discussion
October 22, 2015	Preparation of Public Hearing Notice
October 20, 2015	Regular Common Council Meeting available for discussion of any budget topic as may be needed
October 29, 2015	Publication of Preliminary Budget and Public Hearing Notice
November 2, 2015	Committee of the Whole meeting available for discussion of any budget topics as may be needed
November 17, 2015	Public Hearing on the Proposed 2016 Budget
November 17, 2015	Common Council Meeting to Adopt 2016 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 are available.
- 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 2015 Public Fire Protection forecasted at \$273,200
- 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.)
- Level of City tax rate is below comparable Milwaukee County communities.
- Completion 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 space 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.

Threats

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

- Lack of population density limiting "quality of life" development.
- 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.
- 2015-16 State Budget limits the amount of Hotel tax that can be used for General Fund purposes starting in 2017.
- Municipal property tax levy increases are limited to the larger of new construction growth or 0%. 2013 State budget inclusion in the levy limit of user fees for services formerly provided for through the tax 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.
- Demands on and for program and operating expenditures:
 - The cost of Infrastructure improvements necessary in the development of the 27th Street corridor.
 - 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.
- 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.

This is intended to be a dynamic list. Please feel free to provide Director of Administration or Director of Finance & Treasurer with other opportunities or threats to add to this list at any time!
 Updated September 16, 2015

CITY OF FRANKLIN
Summary of Assessed Value - FINAL

	Total Assessed Values	TID #3 Assessed Values	TID #4 Assessed Values	TIF Assessed Values	Jan 1, 2015 Assessed Values Less TID	Jan 1, 2014 Assessed Values Less TID	Difference
Personal Property-manufacturing @ FMV Assessment Ratio	14,820,100 92.242% ²	-	26,400 92.803%	26,400 92.803%	14,793,700 92.241%	14,027,400 93.733%	766,300
P.P. @ Est Assessed Value	13,670,400	-	24,500	24,500	13,645,900	13,148,300	497,600
Real Estate-manufacturing @ FMV Assessment Ratio	145,556,400 93.321% ²	-	1,456,900 92.740%	1,456,900 92.738%	144,099,500 93.327%	130,674,200 93.078%	13,425,300
R.E. @ Est Assessed Value	135,834,500	-	1,351,100	1,351,100	134,483,400	121,628,900	12,854,500
Manufacturing at Est Assessed Value	149,504,900	-	1,375,600	1,375,600	148,129,300	134,777,200	13,352,100
Real Estate - Residential	2,404,990,700	41,323,900	18,401,000	59,724,900	2,345,265,800	2,325,911,700	19,354,100
Real Estate - Commercial	760,663,600	167,210,200	38,037,800	205,248,000	555,415,600	548,454,500	6,961,100
Real Estate - Agricultural/Other	18,879,700	-	550,300	550,300	18,329,400	18,321,800	7,600
Total Real Estate	3,184,534,000	208,534,100	56,989,100	265,523,200	2,919,010,800	2,892,688,000	26,322,800
Personal Property - Commercial	62,504,200	19,390,300	6,495,900	25,886,200	36,618,000	44,705,700	(8,087,700)
Residential, Commercial & Agricultural	3,247,038,200 ¹	227,924,400	63,485,000	291,409,400	2,955,628,800	2,937,393,700	18,235,100
Sub total	3,396,543,100	227,924,400	64,860,600	292,785,000	3,103,758,100	3,072,170,900	31,587,200
Less: TID Base	-	(173,488,200)	(19,817,900)	(193,306,100) ³	193,306,100 ³	193,306,100	-
Total Assessed Value - 2015	3,396,543,100	54,436,200	45,042,700	99,478,900	3,297,064,200	3,265,477,000	31,587,200
Percent Increase	0.9%	-2.1%	3.5%	0.4%	1.0%		
2015 Breakdown by Type							
Real Estate	3,320,368,500	35,045,900	38,522,300	91,941,100	3,246,800,300	3,207,623,000	39,177,300
Personal Property	76,174,600	19,390,300	6,520,400	7,537,800	50,263,900	57,854,000	(7,590,100)
Total Assessed Value - 2015	3,396,543,100	54,436,200	45,042,700	99,478,900	3,297,064,200	3,265,477,000	31,587,200
2015 Breakdown by School District							
Franklin School District	2,513,289,000	-	-	-	2,513,289,000	2,480,755,500	32,533,500
Oak Creek/Franklin School District	678,934,000	54,436,200	45,042,700	99,478,900	579,455,100	579,042,700	412,400
Whitnall School District	204,320,100	-	-	-	204,320,100	205,678,800	(1,358,700)
Total Assessed Value - 2015	3,396,543,100	54,436,200	45,042,700	99,478,900	3,297,064,200	3,265,477,000	31,587,200
Total Assessed Value - 2014	3,364,992,800	55,604,900	43,510,900	99,115,800	3,265,477,000		

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

**CITY OF FRANKLIN
Assessed Value by District**

	#5 Franklin	#1 Oak Creek	#3 Whitnall	Total	Residential Commercial Agricultural Manufacturing Total
Real Estate - Manufacturing	99,508,400	35,284,200	1,041,900	135,834,500	135,834,500
Real Estate	2,380,729,800 *	604,894,800 *	198,909,400	3,184,534,000	3,184,534,000
Total Real Estate	2,480,238,200	640,179,000	199,951,300	3,320,368,500	3,184,534,000
Personal Property - Manufacturing	10,561,700	2,998,700	110,000	13,670,400	13,670,400
Personal Property	22,489,100 *	35,756,300 *	4,258,800	62,504,200	62,504,200
Total Personal Property	33,050,800	38,755,000	4,368,800	76,174,600	62,504,200
Total	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,247,038,200
	100.00%	100.00%	100.00%		149,504,900
Total Assessed Value (TIF in)	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,247,038,200
Total Real Estate Assessed Value (TIF in)	2,480,238,200	640,179,000	199,951,300	3,320,368,500	3,184,534,000
Total Pers Prop Assessed Value (TIF in)	33,050,800	38,755,000	4,368,800	76,174,600	62,504,200
Total Assessed Value (TIF in)	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,247,038,200
TIF Assessed Values -Increment	-	(99,478,900)	-	(99,478,900)	(99,552,015)
Total Assessed Value (TIF out)	2,513,289,000	579,455,100	204,320,100	3,297,064,200	3,147,486,185
Total Residential RE Assessed Value (TIF in)	1,996,416,600	285,980,400	122,307,900	2,404,704,900	2,383,400,600
Percent of total	79.4%	42.1%	59.9%	70.8%	70.8%
Total Commercial, Manufacturing, Agriculture Other & Pers Prop Assessed Value (TIF in)	516,872,400	392,953,600	82,012,200	991,838,200	981,192,200
Percent of total	20.6%	57.9%	40.1%	29.2%	29.2%
Total Assessed Value (TIF in)	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,364,592,800
Total Assessed Value (TIF in)	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,364,592,800
	100.0%	100.0%	100.0%	100.0%	100.0%
Total Assessed Value (TIF in)	2,513,289,000	678,934,000	204,320,100	3,396,543,100	3,364,592,800
					72.4%
					27.6%
					73,115
					149,578,015
					2013
					2014
					2015
					2013
					2014
					2015

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			Milwaukee Area				Milwaukee Metropolitan Sewerage District				School Districts			
	Franklin	Oak Creek	Whitnall	School Credits	City of Franklin	Technical College	Milwaukee County	Milwaukee District	State	Franklin	Oak Creek	Whitnall			
2007	10.05	6.95	9.15	(1.38)	5.58	1.78	3.95	1.31	0.17	21.46	18.36	20.56	18,501,000		
2008	10.98	7.85	9.40	(1.52)	5.79	1.82	4.01	1.32	0.18	22.58	19.45	21.00	19,555,000		
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		

**City of Franklin
2016 Adopted Budget
Tax Levy Information**

Assessed Values	TIF Termination	Reassessment	New Properties	Equalized - TID Out	3522081700
Old Assessed Value - (net of TIF)	3,258,448,900	3,258,448,800	3,265,477,000	Equalized TID IN	3649185900
New Construction			33,778,900	Assessed - TID Out	3296778400
Valuation Changes			-2,191,700		
New Assessed Value - (net of estimated TIF value)	3,258,448,900	3,258,448,800	3,297,064,200		

B Impact of Growth in Assessed Value

Growth -	0.94%					
City Tax Rate Components		2016 w/Growth Tax Levy	2016 w/Growth Tax Rate	2015 Budget Tax Levy	Tax Levy % change	2015 Budget Tax Rate *
General Fund Operating Budget		16,377,032	4.9744527	16,209,000	1.04%	4.9744527
Library Program		1,252,855	0.3805492	1,240,000	1.04%	0.3805492
Capital Outlay Fund		437,691	0.1329467	433,200	1.04%	0.1329467
Equipment Replacement Fund		343,019	0.1041907	339,500	1.04%	0.1041907
Street Improvement Program		694,425	0.2109286	687,300	1.04%	0.2109286
Debt Service		1,616,586	0.4910312	1,600,000	1.04%	0.4910312
		20,721,608	6.2940990	20,509,000	1.04%	6.2940990
			0.0027503			0.0027503
		-20,509,000	6.2968493			6.2968493
Tax Revenue from Growth		212,608	Each .01 change	\$32,584.49	0.16%	\$0.01
Assessed Value - (net of TIF)			3,292,227,800	3,258,448,900	1.04%	0.064483955

* After adjustment for reassessment, if any

City Tax Rate Components	2016 Budget Tax Levy	2016 Budget Tax Rate	2016 w/Growth Tax Levy **	Tax Levy % change	2016 w/Growth Tax Rate **	Tax Rate % change
General Fund Operating Budget	16,248,800	4.9282631	16,377,032	-0.78%	4.9744527	-0.93%
Library Program	1,287,000	0.3903473	1,252,855	2.73%	0.3805492	2.57%
Capital Outlay Fund	437,100	0.1325725	437,691	-0.13%	0.1329467	-0.28%
Equipment Replacement Fund	342,600	0.1039106	343,019	-0.12%	0.1041907	-0.27%
Street Improvement Program	693,500	0.2103386	694,425	-0.13%	0.2109286	-0.28%
Debt Service	1,500,000	0.4549502	1,616,586	-7.21%	0.4910312	-7.35%
	20,509,000	6.2203824	20,721,608	-1.03%	6.2940990	-1.17%
Equalization adjustment - estimated		0.0357210			0.0000000	
	-20,721,608	6.2561034			6.2940990	-0.60%
	-212,608	Each .01 change	\$32,922.28	0.16%	\$0.01	
Increase in tax Levy	0	Each 1.0% change	\$ 207,216	1.00%	\$0.06	
Tax Levy increase	0.000%					

Dec 2014 Tax Bill rate 6.2999264

Assessed Value - (net of TIF)		3,297,064,200	3,292,227,800	0.15%	
Levy and Rate Changes:					** After adjustment for growth (& reassessment, if any)
Combined increase in tax Levy	0	0.000%	Current year tax rate change	-0.60%	Final rate on tax bill -0.60%
Combined increase in tax Levy - Prior Year	0	0.000%	Prior year tax rate change	-0.22%	-0.22%
Combined increase in tax Levy - Two Years ago	0	0.000%	Two Years ago tax rate change	8.79%	8.79%
Combined increase in tax Levy - Three Years ago	42,000	0.205%	Three Years ago tax rate change	-0.30%	-0.30%
Combined increase in tax Levy - Four Years ago	-498,000	-2.375%	Four Years ago tax rate change	-6.92%	-7.04%

Levy Limit Options:

Prior Year Tax Levy	20,509,000	
	20,509,000	
Add greater of 0% or percentage growth of 1.37%	192,785	Allowable increase in the Levy Limit
Levy Limit	20,701,785	
Tax Levy Limit	20,701,785	
Levy Required for Adopted Budget	20,509,000	
Amount below levy limit	192,785	

Property Tax Assessments are based upon valuations as of Jan 1, 2015

2015 Property Tax bills are then issued in December 2015

Tax Levy pays for governmental activities for the following year; therefore "2015 Tax Levy" from 2015 Property Tax bills are the "2016 Budget Tax Levy."

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Revenue:							
Property taxes	\$16,355,009	\$16,217,272	\$16,209,000	\$16,209,000	\$16,208,500	\$16,248,800	0.2%
Other taxes	216,967	199,005	316,700	316,700	256,700	285,000	-10.0%
Cable TV Franchise Fee	607,019	509,767	500,000	500,000	500,000	500,000	0.0%
Utility tax equivalent	1,130,375	1,046,864	1,100,000	1,100,000	1,100,000	1,100,000	0.0%
Total tax revenue	18,208,369	17,972,908	18,125,700	18,125,700	18,065,200	18,133,800	0.0%
Intergovernmental	2,571,374	2,536,187	2,480,500	2,480,500	2,775,197	2,321,200	-6.4%
Licenses and permits	912,357	804,077	862,100	862,100	869,200	843,550	-2.2%
Penalties and forfeitures	411,795	421,976	422,600	422,600	452,600	440,000	4.1%
Charges for services	1,667,884	1,423,186	1,516,070	1,515,870	1,495,975	1,544,975	2.0%
Intergovernmental charges	162,308	136,372	201,300	201,300	201,300	203,200	0.9%
Interest revenue	-11,514	290,132	206,500	206,500	188,100	205,200	-0.6%
Miscellaneous revenue	156,413	147,239	103,500	103,500	122,000	163,900	58.4%
Transfers from other funds	0	9,931	175,000	175,000	0	0	0.0%
Total non-tax revenue	5,870,617	5,769,100	5,966,570	5,967,370	6,104,372	5,722,025	-4.1%
Total revenue	24,079,987	23,742,008	24,092,270	24,093,070	24,169,572	23,855,825	-1.0%
Transfer from fund balance	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	24,079,987	23,742,008	24,092,270	24,093,070	24,169,572	23,855,825	-1.0%
Expenditures:							
Mayor - Personnel Services	18,500	18,500	18,512	18,512	18,512	18,508	0.0%
Other Services, Supplies, etc	4,867	4,973	8,000	8,000	8,000	8,000	0.0%
Aldermen - Personnel Services	47,451	47,451	47,482	47,482	47,482	47,471	0.0%
Other Services, Supplies, Etc	21,777	21,926	30,000	30,500	22,631	29,500	-1.7%
Municipal Court - Personnel Services	177,105	168,785	178,969	178,969	166,711	181,151	1.2%
Other Services, Supplies, Etc	46,523	49,194	47,200	47,200	46,005	47,150	-0.1%
Clerk - Personnel Services	272,577	293,014	284,032	284,032	275,695	288,641	1.8%
Other Services, Supplies, Etc	21,451	24,340	28,000	28,000	30,890	31,000	10.7%
Elections - Personnel Services	28,277	42,462	18,184	18,184	19,058	35,548	95.5%
Other Services, Supplies, Etc	11,731	22,350	24,700	24,700	14,300	25,600	3.8%
Information Services - Personnel	0	0	83,637	53,337	26,181	117,756	40.8%
Other Services, Supplies, Etc	312,346	333,123	341,100	371,400	371,200	364,789	6.9%
Administration - Personnel Services	274,443	275,323	290,237	290,237	281,536	285,888	-1.5%
Other Services, Supplies, Etc	104,778	126,424	165,045	205,045	191,195	157,045	-4.8%
Finance - Personnel Services	486,519	398,930	409,252	409,252	408,735	416,636	1.8%
Other Services, Supplies, Etc	56,764	53,175	84,241	84,241	86,221	98,929	17.4%
Independent Audit	33,265	28,135	36,500	36,500	33,185	31,810	-12.8%
Assessor - Personnel Services	52,519	53,014	54,424	54,424	53,933	55,300	1.6%
Other Services, Supplies, Etc	160,337	163,141	173,450	173,450	189,350	188,100	8.4%
Legal Services	287,647	307,077	334,800	334,800	349,650	340,225	1.6%
Municipal Buildings - Personnel Service	44,476	35,854	92,777	92,777	51,918	95,800	3.3%
Other Services, Supplies, Etc	148,625	141,896	112,600	112,600	130,585	113,595	0.9%
Insurance	96,800	107,748	105,775	105,775	86,750	105,908	0.1%
Unclassified	0	1,939	2,500	2,500	0	2,500	0.0%
Sub total General Government Person	2,708,778	2,718,774	2,971,417	3,011,917	2,907,823	3,086,850	3.9%
Contingency	400	67,968	1,065,000	1,004,308	0	550,000	-48.4%
Anticipated Un-spent appropriations	0	0	-360,300	-360,300	0	-470,220	30.5%
Total General Government	2,709,178	2,786,742	3,676,117	3,655,925	2,907,823	3,166,630	-13.9%
Police Department - Personnel Service	7,767,218	7,630,602	8,184,045	8,184,045	8,032,409	7,950,563	-2.9%
Other Services, Supplies, Etc	986,788	1,056,270	1,102,300	1,108,174	1,114,174	1,082,650	-1.8%
Fire Department - Personnel Services	5,383,240	5,324,562	5,525,485	5,525,485	5,497,753	5,609,357	1.5%
Other Services, Supplies, Etc	412,877	438,473	444,805	444,805	435,400	434,600	-2.3%
Public Fire Protection	245,526	256,165	265,200	265,200	265,200	273,200	3.0%
Building Inspection - Personnel Service	628,871	628,409	724,579	724,579	705,073	736,312	1.6%
Other Services, Supplies, Etc	25,840	25,743	34,800	34,800	33,100	34,550	-0.7%
Weights and Measures	6,800	6,800	6,800	7,600	6,800	7,600	11.8%
Total Public Safety	15,447,169	15,367,024	16,289,014	16,295,688	16,089,909	16,128,832	-1.0%

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	555,770	578,865	588,436	588,436	557,235	603,481	2.6%
Other Services, Supplies, Etc	18,580	28,079	24,522	24,522	22,425	25,290	3.1%
Highway - Personnel Services	1,713,301	1,723,563	1,776,948	1,776,948	1,758,583	1,819,785	2.4%
Other Services, Supplies, Etc	746,865	917,808	850,056	854,506	725,043	791,697	-6.9%
Street Lighting	341,512	301,194	339,640	365,509	350,700	356,700	5.0%
Weed Control	11,709	10,875	16,050	15,050	13,050	15,050	0.0%
Total Public Works	3,386,738	3,560,384	3,594,652	3,624,971	3,427,036	3,612,003	0.6%
Health Department - Personnel Service	496,827	535,155	550,232	550,232	559,584	575,741	4.8%
Other Services, Supplies, Etc	101,764	65,216	58,300	58,300	67,700	68,950	18.3%
Animal Control	37,368	33,589	39,200	39,200	35,500	35,500	-1.8%
Total Health & Human Services	635,959	633,959	647,732	647,732	665,784	684,191	5.6%
Recreation	37,400	39,149	44,000	44,000	42,000	44,000	0.0%
Parks - Personnel Services	114,817	125,257	109,328	109,328	106,829	118,261	8.2%
Other Services, Supplies, Etc	22,671	22,593	26,000	27,345	27,020	29,650	14.0%
Total Culture and Recreation	174,887	186,989	179,328	180,673	175,949	191,911	7.0%
Planning - Personnel Services	313,107	316,037	323,142	323,142	319,121	332,469	2.9%
Other Services, Supplies, Etc	34,073	33,110	59,550	59,550	57,500	61,200	2.8%
Econ Dev - Personnel Services	0	0	78,235	78,235	48,147	130,689	67.0%
Other Services, Supplies, Etc	13,469	6,207	19,500	209,425	113,425	55,500	184.6%
Total Conservation/development	360,649	355,354	480,427	670,352	538,293	579,858	20.7%
Transfers to other funds	85,982	0	675,000	725,000	500,000	1,200,000	0.0%
Total expenditures	22,800,652	22,890,462	25,542,270	25,800,341	24,304,794	25,563,425	0.1%
Net Change	1,279,435	851,546	-1,450,000	-1,707,271	-135,222	-1,707,600	
Beginning fund balance	6,502,132	7,781,567	8,633,113	8,633,113	8,633,113	8,497,891	
Ending fund balance	7,781,567	8,633,113	7,183,113	6,925,842	8,497,891	6,790,291	
Fund Balance as a percent of total expenditures	34.13%	37.71%	28.12%	26.84%	34.96%	26.56%	
Special Revenue Funds							
Revenues							
Library Fund - Tax Levy	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,287,000	3.8%
Reciprocal Borrowing - Library	119,179	101,087	100,000	100,000	85,200	78,000	-22.0%
Misc Revenue - Library	(8,319)	8,369	-	-	2,200	-	
Auxiliary Library	59,041	77,251	-	-	-	54,150	
Solid Waste Collection - Fees	1,153,672	1,168,087	1,173,200	1,173,200	1,173,200	1,178,915	0.6%
Misc Revenue - Solid Waste	403,222	439,225	413,400	413,400	402,250	411,250	-0.5%
Total Revenues	2,966,794	3,034,019	2,926,600	2,926,600	2,902,850	3,010,315	2.9%
Expenditures							
Library - Personnel Services	873,898	839,520	879,565	879,565	886,530	951,081	9.3%
Other Services, Supplies, Etc	462,044	478,124	532,920	532,920	410,900	472,890	-11.3%
Auxiliary Library	33,490	93,178	-	-	-	94,150	
Solid Waste - Personnel Services	32,788	19,034	22,713	22,713	21,761	23,669	4.2%
Other Services, Supplies, Etc	1,435,344	1,560,201	1,523,900	1,523,900	1,483,698	1,509,882	-0.9%
Total Expenditures	2,838,565	2,991,057	2,959,098	2,959,098	2,802,880	3,061,672	3.5%
Net Revenues (Expenditures)	128,230	42,962	(32,498)	(32,498)	99,960	(51,357)	
Fund Balance							
Beginning of the Year	642,370	770,599	642,370	642,370	770,599	870,559	
End of the Year	770,599	813,561	609,872	609,872	870,559	819,202	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Sanitary Sewer Fund							
Revenues							
Metered Sales	3,209,182	2,831,422	3,259,001	3,259,001	3,312,000	2,925,800	-10.2%
Other Revenue	28,499	93,268	64,200	64,200	15,000	37,000	-42.4%
Total Revenues	3,237,681	2,924,690	3,323,201	3,323,201	3,327,000	2,963,800	-10.8%
Expenditures							
Personnel Services	487,912	435,274	456,646	456,646	453,779	454,927	-0.4%
Other Services, Supplies, Etc	2,481,736	2,573,275	2,766,157	2,766,167	2,617,776	2,930,036	5.9%
Total Expenditures	2,969,649	3,008,549	3,222,702	3,222,702	3,071,554	3,384,963	5.0%
Net Revenue (Expenditures)	268,032	-83,859	100,499	100,499	255,446	-421,163	
Net Interest Income (Expense)	-	-	-	-	-	-	
Invested in Capital Assets	(30,145)	(115,926)	(1,314,300)	(1,463,146)	(1,609,900)	53,200	
Net Change in Retained Earnings	237,887	(199,785)	(1,213,801)	(1,362,647)	(1,254,454)	(367,963)	
Beginning Retained Earnings	2,422,961	2,660,848	2,422,961	2,422,961	2,660,848	1,406,394	
Ending Retained Earnings	2,660,848	2,461,063	1,209,160	1,060,314	1,406,394	1,038,431	
Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement							
Revenue							
Property Taxes-Capital Outlay	394,000	430,000	433,200	433,200	433,200	437,100	0.9%
Property Taxes-Equip Replacement	285,000	337,000	339,500	339,500	339,500	342,600	0.9%
Property Taxes-Street Improvement	610,000	681,600	687,300	687,300	687,300	693,500	0.9%
Intergovernmental Revenue	6,652	77,364	-	-	4,270	70,000	
Landfill Siting Revenue	450,000	300,000	300,000	300,000	300,000	400,000	33.3%
Miscellaneous Revenue	62,424	246,564	55,500	55,500	39,100	70,000	26.1%
Transfers In from Other Funds	117,964	5,395	700,000	700,000	600,000	-	
Total Revenue	1,926,039	2,077,903	2,515,500	2,515,500	2,303,370	2,013,200	-20.0%
Expenditures							
Capital Outlay-Equip Replacement	406,528	237,781	382,000	382,000	360,100	655,000	71.5%
Capital Outlay-Capital Outlay	549,423	575,424	939,386	1,027,724	870,736	900,268	-4.2%
Capital Outlay-Street Improvement	949,067	1,013,025	1,160,000	1,160,000	841,900	940,000	-19.0%
Total Expenditures	1,905,009	1,826,230	2,481,386	2,569,724	2,072,736	2,495,268	0.6%
Net Capital Revenues (Expenditures)	21,031	251,673	34,114	-64,224	230,634	-482,068	
Beginning Fund Balance	2,451,152	2,472,183	2,451,152	2,485,266	2,472,183	2,702,817	
Ending Fund Balance	2,472,183	2,723,856	2,485,266	2,431,042	2,702,817	2,220,749	
DEBT SERVICE FUND							
Revenue							
Property Taxes	1,650,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	-6.3%
Transfer from Other Funds	366,276	226,811	206,000	206,000	206,000	205,000	-0.5%
Transfer from Special Assessment	0	150,763	210,926	210,926	95,029	0	-100.0%
Total Revenue	2,016,276	1,977,650	2,016,926	2,016,926	1,902,029	1,705,000	-15.5%
Proceeds from Borrowing	0	66,747	0	0	0	0	
Debt Service *	1,029,380	915,644	941,926	941,926	931,071	1,591,298	68.9%
Interfund Loan Payments	976,000	1,062,000	1,075,000	1,075,000	1,075,000	-	-100.0%
Beginning of the Year	(3,085,608)	(2,099,712)	(2,099,712)	(2,099,712)	(2,099,712)	(1,128,754)	
Interfund advances (Payments)	2,137,000	2,137,001	1,075,000	1,075,000	1,075,000	-	
End of the Year	(2,099,712)	(1,037,706)	(1,024,712)	(1,024,712)	(1,128,754)	(1,015,052)	
CAPITAL IMPROVEMENT FUND							
Revenue							
Landfill Siting	281,726	504,064	830,000	830,000	511,700	498,000	-40.0%
Miscellaneous	574,308	130,573	2,050,000	2,050,000	137,700	505,000	-75.4%
Other (Grants, Impact Fees, etc)	460,114	623,882	4,943,030	4,993,030	833,321	1,686,146	-65.9%
Total Revenues	1,316,148	1,258,259	7,823,030	7,873,030	1,482,721	2,689,146	
Expenditures							
Capital Outlay	1,270,832	1,564,246	9,146,247	9,340,408	2,275,214	3,775,359	-58.7%
Net Revenues (Expenditures)	45,317	-306,987	-1,323,217	-1,467,378	-792,493	-1,086,213	
Debt Proceeds	0	1,962,660	0	0	0	960,000	
Beginning Fund Balance	273,611	318,928	273,611	273,611	1,975,601	1,183,108	
Ending Fund Balance	318,928	1,975,601	-1,049,606	-1,193,767	1,183,108	1,046,896	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
DEVELOPMENT FUND							
Impact Fees	987,905	683,227	703,500	703,500	615,428	585,000	-16.8%
Other Income	106,079	161,665	106,966	106,966	68,412	36,334	-66.0%
Total Revenues	1,093,984	844,892	810,466	810,466	683,840	621,334	
Transfer to Debt Service	366,276	226,811	455,176	455,176	128,320	455,617	0.1%
Transfer to Capital Improvement	274,912	1,499,910	1,484,625	1,759,625	939,620	420,953	-71.6%
Other	16,359	0	15,000	15,000	161,750	515,000	
Total Expenditures	666,547	1,726,721	1,954,801	2,229,801	1,229,690	1,391,570	
Net Revenues (Expenditures)	427,437	-881,829	-1,144,335	-1,419,335	-545,850	-770,236	
Beginning Fund Balance	4,614,731	5,052,168	4,614,731	4,614,731	5,052,168	4,505,318	
Ending Fund Balance	5,052,168	4,170,339	3,470,396	3,196,396	4,506,318	3,736,082	
UTILITY DEVELOPMENT FUND							
Water Revenues	\$ 158,279	\$ 147,411	\$ -	\$ -	\$ 106,600	\$ 105,250	
Sewer Revenues	271,460	168,284	0	0	154,700	129,100	
Other Revenues	47,301	65,710	0	0	59,650	59,650	
Total Revenues	477,041	371,405	0	0	320,950	294,000	
Water Transfers Out	343,958	130,375	0	0	90,000	250,000	
Sewer Transfers Out	231,797	0	0	0	0	250,000	
Other Expenditures	1,256	12,037	0	0	0	0	
Total Expenditures	577,011	142,412	0	0	90,000	500,000	
Net Revenue (Expenditures)	-99,970	228,993	0	0	230,950	-206,000	
Beginning Fund Balance	543,408	443,438	443,438	443,438	672,431	903,381	
Ending Fund Balance	\$ 443,438	\$ 672,431	\$ 443,438	\$ 443,438	\$ 903,381	\$ 697,381	
TID #3							
Revenues							
Taxes	\$ 1,547,835	\$ 1,572,198	\$ -	\$ -	\$ 1,681,577	\$ 1,708,000	
Intergovernmental Revenue	361,741	407,508	0	0	421,710	420,000	
Investment & Other	125,731	274,012	0	0	145,924	3,000	
Total Revenue	2,035,308	2,253,718	0	0	2,249,211	2,131,000	
Expenditures							
Capital Outlay	21,186	332,347	0	0	1,686,238	1,207,500	
Other	10,644	58,161	0	0	11,550	10,520	
Principal	3,170,000	9,695,000	0	0	20,000	650,000	
Interest	522,341	325,740	0	0	130,154	109,418	
Total Expenditures	3,724,171	10,409,238	0	0	1,847,942	1,977,438	
Net Revenues	(1,688,863)	(8,155,520)	-	-	401,269	153,562	
Loan Proceeds	-	3,496,080	-	-	-	-	
Transfers In	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Beginning Fund Balance	6,862,362	5,173,498	-	-	347,978	749,247	
Ending Fund Balance	\$ 5,173,498	\$ 514,058	\$ -	\$ -	\$ 749,247	\$ 902,809	
Interfund Advances Due	1,160,000	3,350,000	0	0	0	0	
TID #4							
Revenues							
Taxes	\$ 862,296	\$ 972,728	\$ -	\$ -	\$ 1,101,000	\$ 1,292,000	
Intergovernmental Revenue	46,504	24,620	0	0	19,600	19,000	
Investment & Other	-3,255	906	0	0	900	-	
Total Revenue	905,545	998,254	0	0	1,121,500	1,311,000	
Expenditures							
Capital Outlay	0	83,760	0	0	0	0	
Other	12,123	9,585	0	0	9,685	40,855	
Principal	0	0	0	0	0	0	
Interest	101,797	69,904	0	0	33,579	5,415	
Total Expenditures	113,920	153,249	0	0	43,164	46,270	
Net Revenues	791,625	845,005	0	0	1,078,336	1,264,730	
Loan Proceeds	0	0	0	0	0	0	
Beginning Fund Balance	(2,850,502)	(2,058,877)	-	-	(1,213,872)	(135,536)	
Ending Fund Balance	\$ (2,058,877)	\$ (1,213,872)	\$ -	\$ -	\$ (135,536)	\$ 1,129,194	
Interfund Advances Due	2,163,000	1,238,000	0	0	238,000	0	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
INTERNAL SERVICE FUND (75)							
Self Insurance							
Medical Premium	\$ 3,254,248	\$ 3,101,601	\$ -	\$ -	\$ 3,006,500	\$ 2,804,139	
Dental Premiums	158,606	163,200	0	0	173,550	173,500	
Investment Income	83,648	116,803	0	0	58,286	56,004	
Total Revenue	3,506,502	3,381,604	0	0	3,238,336	3,033,643	
Medical Claims	2,233,781	1,823,825	0	0	1,900,000	2,875,000	
Prescription Drug Claims	358,469	288,780	0	0	290,000	0	
Stop Loss Premiums	488,414	549,788	0	0	587,160	675,000	
All other costs	174,272	202,995	0	0	242,900	310,076	
Dental Claims	174,066	182,173	0	0	170,300	170,300	
Restricted Contingency	0	0	0	0	0	0	
Total Expenditures	3,429,002	3,047,561	0	0	3,190,360	4,030,376	
Net Revenue (Expenditures)	77,500	334,043	0	0	47,976	-986,733	
Beginning Fund Balance	3,028,901	3,106,401	3,440,171	3,440,171	3,440,171	3,488,147	
Ending Fund Balance	\$ 3,106,401	\$ 3,440,444	\$ 3,440,171	\$ 3,440,171	\$ 3,488,147	\$ 2,491,414	
ST MARTIN'S FAIR FUND							
Revenue							
Charges for Services	\$ 32,481	\$ 25,592	\$ -	\$ -	\$ 39,500	\$ 36,100	
Donations	2,450	460	0	0	2,250	3,500	
Interest & Investment Income	-64	0	0	0	0	0	
Total Revenue	34,867	26,042	0	0	41,750	39,600	
Public Safety Costs	33,828	34,351	0	0	32,865	34,336	
Other Costs	15,677	13,536	0	0	15,900	16,400	
Total Expenditures	49,505	47,887	0	0	48,765	50,736	
Net Revenue (Expenditures)	-14,638	-21,845	0	0	-7,015	-11,136	
Transfers In	11,000	11,000	0	0	11,000	11,000	
Beginning Fund Balance	2,929	-709	-11,554	-11,554	-11,554	-7,705	
Ending Fund Balance	\$ (709)	\$ (11,554)	\$ (11,554)	\$ (11,554)	\$ (7,569)	\$ (7,841)	
CIVIC CELEBRATIONS FUND							
Revenue							
Charges for Services	\$ 61,316	\$ 73,158	\$ -	\$ -	\$ 69,000	\$ 70,000	
Donations	18,095	20,575	0	0	17,500	20,000	
Interest & Investment Income	0	0	0	0	0	0	
Total Revenue	79,411	93,733	0	0	86,500	90,000	
Public Safety Costs	19,846	25,497	0	0	27,100	27,089	
Other Costs	70,402	86,560	0	0	77,275	96,300	
Total Expenditures	90,248	112,057	0	0	104,375	123,389	
Net Revenue (Expenditures)	-10,838	-18,324	0	0	-17,875	-33,389	
Transfers In	13,000	13,000	0	0	13,000	13,000	
Beginning Fund Balance	49,314	51,476	46,152	46,152	46,152	20,888	
Ending Fund Balance	\$ 51,476	\$ 46,152	\$ 46,152	\$ 46,152	\$ 41,277	\$ 499	

City of Franklin
Official Budget Appropriation Units
Summary of General Fund Budget - 2015 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
DONATIONS FUND							
Revenues							
Police	16,022	34,234	0	0	16,500	16,000	
Fire	6,512	1,140	0	0	4,600	5,500	
Health	200	1,465	0	0	200	0	
Other	250	5,500	0	0	0	0	
Interest & Investment Income	-872	715	0	0	0	0	
Total Revenues	22,112	43,054	0	0	21,300	20,500	
Expenditures							
Police	11,286	19,863	0	0	27,000	92,901	
Fire	13,426	2,437	0	0	4,950	9,600	
Health	100	395	0	0	125	600	
Other	213	134	0	0	5,300	0	
Total Expenditures	25,025	22,829	0	0	37,375	103,101	
Net Revenues (Expenditures)	-2,913	20,225	0	0	-16,075	-82,601	
Beginning Fund Balance	105,236	102,323	122,548	122,548	122,548	136,473	
Ending Fund Balance	\$ 102,323	\$ 122,548	\$ 122,548	\$ 122,548	\$ 106,473	\$ 53,872	
GRANT FUNDS							
Revenues							
Police	22,987	4,987	0	0	5,000	5,000	
Fire	5,482	5,840	0	0	8,500	8,500	
Other	82,909	76,414	0	0	47,205	340,000	
Health	61,749	99,622	0	0	89,450	104,550	
Total Grants	173,127	186,763	0	0	150,155	458,150	
Expenditures							
Police	22,987	4,987	0	0	5,000	5,000	
Fire	8,492	5,217	0	0	5,100	7,400	
Other	82,909	79,619	0	0	43,927	340,000	
Health	72,130	87,565	0	0	116,701	172,950	
Total Expenditures	186,518	177,368	0	0	170,728	525,350	
Net Revenues	-13,391	9,375	0	0	-20,573	-67,200	
Beginning Fund Balance	179,237	165,846	175,221	175,221	175,221	154,648	
Ending Fund Balance	\$ 165,846	\$ 175,221	\$ 175,221	\$ 175,221	\$ 154,648	\$ 87,448	

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

DEPARTMENT	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
COMMON COUNCIL	0.48	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL COURT	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50
CLERK	3.53	3.53	4.00	4.00	4.00	4.14	4.14	4.14	4.14	4.14
INFORMATION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75
ADMINISTRATOR	3.80	3.80	3.60	3.60	3.60	3.00	3.00	4.00	3.00	3.00
FINANCE	7.30	7.10	7.10	7.10	7.03	7.10	7.10	6.60	6.60	6.60
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MUNICIPAL BUILDINGS	4.83	4.83	4.74	3.92	3.92	3.74	3.74	2.78	4.03	4.03
TOTAL GENERAL GOVERNMENT	22.94	22.74	22.44	21.62	21.55	21.48	21.48	21.02	22.02	22.02
POLICE **	61.25	61.25	61.25	61.25	61.25	60.75	60.75	60.75	61.75	61.75
DISPATCH	16.00	16.00	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00
FIRE	45.45	46.45	46.45	46.45	46.48	46.45	46.50	46.50	46.50	46.50
BUILDING INSPECTION	10.00	10.00	8.00	8.00	8.00	7.00	7.00	7.00	8.00	8.00
TOTAL PUBLIC SAFETY	132.70	133.70	131.70	131.70	131.73	130.20	129.25	129.25	131.25	131.25
ENGINEERING	9.80	9.80	8.80	8.25	8.25	8.25	8.25	8.25	8.25	8.25
HIGHWAY	22.00	22.00	22.00	21.00	22.00	22.00	22.00	22.48	22.48	22.73
PARKS	1.79	2.27	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL PUBLIC WORKS	33.59	34.07	32.80	31.25	32.25	32.25	32.25	32.73	32.73	32.98
PUBLIC HEALTH	6.63	6.63	6.15	6.15	6.15	6.15	6.15	6.75	6.75	6.75
PLANNING	7.60	7.60	5.60	5.00	5.00	4.00	4.00	4.00	4.00	4.00
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.58	1.00	1.00
TOTAL GENERAL FUND	203.46	204.74	198.69	195.72	196.68	194.08	193.13	194.33	197.75	198.00
PUBLIC HEALTH - GRANT	17.22	17.20	17.11	17.12	17.12	16.82	17.70	17.19	17.02	17.02
LIBRARY	12.85	12.85	12.55	12.55	11.55	11.55	11.55	11.55	11.55	11.55
SEWER & WATER										
TOTAL	233.53	234.79	228.35	225.39	225.35	222.45	222.38	223.07	226.32	226.57

2015 Salary Ranges

Position Title	Grade	JFA Total	Minimum Pay	Maximum Pay
Executive and Management				
Director of Administration	14	810	\$89,445	\$120,751
Fire Chief	(790 pts and above)	795		
Police Chief		795		
Assistant Fire Chief				
Assistant Fire Chief	13	770	\$83,205	\$112,327
City Engineer/DPW Director	(750 to 785 pts)	755		
Police Inspector		755		
Battalion Chief				
Battalion Chief	12	730	\$77,400	\$104,490
Captain of Police	(710 to 745 pts)	730		
Director of Finance and Treasurer		725		
Director of Clerk Services				
Director of Clerk Services	11	705	\$72,000	\$97,200
Director of Health and Human Services	(670 to 705 pts)	680		
Library Director		680		
Supervisory and Advanced Technical				
Building Inspector	10	665	\$67,084	\$88,886
Sewer & Water Superintendent	(615 to 665 pts)	665		
Information Services Director		645		
Assistant City Engineer		635		
Economic Development Director		630		
Planning Manager		630		
Department of Public Works Superintendent		615		
Emergency Services Communication Supervisor				
Emergency Services Communication Supervisor	9	585	\$62,404	\$82,685
Police Sergeant	(560 to 610 pts)	570		
Principal Planner		570		
Public Health Nurse Supervisor		565		
Project Engineer		560		
Electrical Inspector				
Electrical Inspector	8	550	\$58,050	\$76,916
Plumbing Inspector	(505 to 555 pts)	550		
First Assistant Building Inspector		545		
Adult Services Librarian/Assistant Director		540		
Human Resources Coordinator		520		
Accounting Supervisor		505		
Engineering Tech IV		505		
Deputy Treasurer				
Deputy Treasurer	7	485	\$54,000	\$71,550
Assistant Superintendent of Public Works	(450 to 500 pts)	480		
Assistant Building Inspector		470		
Building Maintenance Superintendent		460		
Sanitarian		460		
Engineering Tech III		455		
Library Circulation Supervisor		455		
Mechanic I		455		
Associate Planner		455		
Public Health Nurse	192	455		

2015 Salary Ranges

Position Title	Grade	JFA Total	Minimum Pay	Maximum Pay
Administrative and Technical				
Sewer & Water Operator II	6	440	\$49,114	\$63,848
Court Administrative Assistant	(415 to 445 pts)	435		
Reference Librarian		420		
Youth Reference/Young Adult Librarian		420		
Engineering Tech II		415		
Dispatcher	5	410	\$45,688	\$59,394
Heavy Equipment Operator	(380 to 410 pts)	410		
Sewer & Water Operator I		395		
Inspection Permit Clerk		395		
Assistant Mechanic		390		
Accountant		385		
Deputy City Clerk		385		
Light Equipment Operator	4	375	\$42,500	\$55,250
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	\$37,558	\$48,825
Administrative Assistant (Engineering)	(310 to 340 pts)	335		
Municipal Court Clerk		325		
Account Clerk		315		
Administrative Clerk		315		
Assessor Clerk		315		
Maintenance Custodian		315		
Secretary (Building)	2	305	\$34,938	\$45,419
Library Assistant	(275 to 305 pts)	300		
Secretary (Planning)		300		
Finance Clerk		290		
Secretary (Clerk)		290		
Lead Cashier		285		
Clerk Typist		275		
Cashier/Clerk	1	270	\$32,500	\$42,250
Library Administrative Aide	(240 to 270 pts)	270		
Custodian		235		
Police Utility Clerk		235		

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STATE OF WISCONSIN; CITY OF FRANKLIN; MILWAUKEE COUNTY

ORDINANCE NO. 2015-2198

AN ORDINANCE ADOPTING THE 2016 ANNUAL BUDGETS FOR THE GENERAL, CIVIC CELEBRATIONS, ST MARTINS FAIR, DONATIONS, GRANT, SOLID WASTE COLLECTION, SANITARY SEWER SERVICE, CAPITAL OUTLAY, EQUIPMENT REPLACEMENT, STREET IMPROVEMENT, CAPITAL IMPROVEMENT, DEBT SERVICE, DEVELOPMENT, UTILITY DEVELOPMENT, TID 3, TID 4, AND INTERNAL SERVICE FUNDS AND ESTABLISHING THE TAX LEVY AND OTHER REVENUE FOR THE CITY OF FRANKLIN FOR FISCAL YEAR 2016

WHEREAS, the Committee of the Whole has reviewed and amended, where desired, the 2016 Mayor's Recommended Budgets for the General, Civic Celebrations, St Martins Fair, Donations, Grant, Solid Waste, Sanitary Sewer Service, Capital Outlay, Equipment Replacement, Street Improvement, Capital Improvement, Debt Service, Development, Utility Development, TID 3, TID 4, and Internal Service Funds for the City of Franklin; and

WHEREAS, debt incurred in prior years has 2016 required repayments of \$1,908,968 for TIF District #3; \$238,920 for TIF District #4; and \$1,591,298 for the Debt Service Fund; and the Sanitary Sewer Fund has a Clean Water Fund debt service of \$1,693,241; and

WHEREAS, the 2016 Proposed Budget recommended by the Committee of the Whole includes property taxes of \$20,509,000 that are levied to support the 2016 Annual Budget with a resulting City tax rate of approximately \$6.257 with the Common Council concurring in the need and 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; and

WHEREAS, for the purposes, in part, of accounting detail, transparency of governmental actions and intent, efficiency of operations, and enhanced record keeping, the 2016 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 remaining pages of the document provide supplemental information for informational purposes as earlier noted; and

WHEREAS, a Public Notice of the 2016 Proposed Budget appeared in the Franklin Now on October 29, 2015; and

WHEREAS, a Public Hearing was held by the Common Council on November 17, 2015 regarding the 2016 Proposed Budget; and

WHEREAS, the Common Council has determined that it would be in the best interest of the City to adopt the 2016 Proposed Budget as recommended by the Committee of the Whole as presented, with the following additional adjustment to modify the Capital Improvement Fund list of approved projects to include expenditures of \$350,000 and Community Development Block Grant revenues of \$65,193 for the purpose of funding pedestrian walkway along West College Avenue for Sections A-E (South 35th Street to 75 feet west of South 27th Street) as identified in Item G.10, in the 11/17/2015 Common Council agenda packet.

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

- Section 1 That the 2016 Expenditure Budgets, summarized herein, for the General Fund as \$25,563,425, for Civic Celebrations Fund as \$123,389, for the St Martin's Fair Fund as \$50,736, for Donations Fund as \$133,101, for Grants Funds as \$525,350, for the Solid Waste Fund as \$1,533,551, for the Capital Outlay Fund as \$900,268, for the Equipment Replacement Fund as \$655,000, for the Street Improvement Fund as \$940,000, for the Debt Service Fund as \$1,591,298, for City purposes totaling \$32,016,118, for Sewer Service Fund Operating Expenditure Budget as \$3,384,963, for the Capital Improvement Fund for projects having Common Council approval as \$2,177,000, for the Capital Improvement Fund for budgetary appropriation for Projects awaiting Common Council approval as \$1,598,359, for the Development Fund as \$1,391,570, for the Utility Development Fund as \$500,000, for TID3 Fund as \$1,977,438, for TID4 Fund as \$46,270 and for Internal Service Fund as \$4,030,376, with expenditure appropriation unit amounts as set forth on the tables entitled "Official Budget Appropriation Units" (set out in the Proposed 2016 Annual Budget document) 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 2016.
- Section 2 That in addition 2016 capital additions for the Sewer Service Fund capitalized equipment accounts of \$52,900 and Debt Service of \$1,693,241, in the Debt Service Fund debt service of \$1,591,298, TIF District #3 Debt Service of \$736,300 and inter-fund advance and interest payments of \$1,173,118, and TIF District #4 Debt Service inter-fund advance and interest payments of \$243,415, are adopted as annual required payments for those respective funds for fiscal year 2016.
- Section 3 That the 2016 property taxes used to support the General Fund of \$16,248,800, the Library Fund of \$1,287,000, the Capital Outlay Fund of \$437,100, the Equipment Replacement Fund of \$342,600, the Street Improvement Fund of \$693,500, and the Debt Service Fund of \$1,500,000 for City purposes, totaling \$20,509,000, are levied and adopted as the annual property tax levies for the

City of Franklin for fiscal year 2016 with a resulting City tax rate of approximately \$6.257/per thousand assessed value.

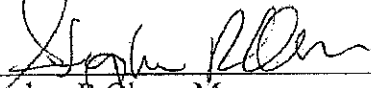
- Section 4 That the 2016 Revenue Budgets for other than property taxes for the General Fund of \$7,607,025, for the Civic Celebrations Fund of \$103,000, for the St. Martin's Fair Fund of \$50,600, for the Donations Fund of \$20,500, for the Grants Funds of \$458,150, for the Solid Waste Collection Fund of \$1,591,165, for the Sewer Service Fund of \$3,383,800, for the Capital Outlay Fund of \$96,500, for the Equipment Replacement Fund of \$235,000, for the Street Improvement Fund of \$208,500, for the Capital Improvement Fund of \$568,193, for the Development Fund of \$621,334, for the Utility Development Fund of \$294,000, TID #3 Fund \$2,131,000, for TID #4 \$1,311,000, and for the Internal Service Fund of \$3,033,643 for City purposes, totaling \$21,713,410, are adopted as the annual revenue budgets for other than property taxes for the City of Franklin for fiscal year 2016.
- Section 5 That additional Development Fund revenues of \$1,000,000 in the form of new debt are required to fund the Development Fund expenditures.
- Section 6 That transfers into the Civic Celebrations Fund of \$13,000, the St. Martin's Fair Fund of \$11,000, the Debt Service Fund of \$205,000, and the Capital Improvement Fund of \$2,120,953, for a total of \$2,349,953 are adopted as the annual transfers as contained in the budget for the City of Franklin for fiscal year 2016.
- Section 7 That the 2016 Solid Waste Fund fee shall be \$106.95 for each property eligible to receive the solid waste collection service.
- Section 8 That the Capital Improvement Fund expenditure appropriation units shall be administered as if adopted on a per project basis unless otherwise approved, in advance by the Common Council, in the form of a budget modification.
- Section 9 That the single expenditure appropriation for "Contingency" within the General Fund shall be administered for City purposes as if adopted as distinct appropriations for \$375,000 "Restricted" and \$175,000 "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 10 That the Finance Department shall cause to be published and made available a "City of Franklin 2016 Annual Budget" document incorporating the changes

from the Mayor's Recommended Budget as approved herein and incorporating the necessary changes to the text thereof as required by such changes; which document to include the 2016 Annual Budgets of the Library Fund, Auxiliary Library Fund and Water Utility Fund as adopted by their respective boards.

Introduced at a regular meeting of the Common Council of the City of Franklin this 17th day of November, 2015 by Alderman Taylor.

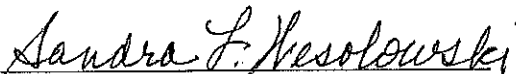
Passed and adopted at a regular meeting of the Common Council of the City of Franklin this 17th day of November, 2015.

APPROVED:



Stephen R. Olson, Mayor

ATTEST:



Sandra L. Wesolowski, City Clerk

AYES 6 NOES 0 ABSENT 0

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2016 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Revenue:							
Property taxes	\$16,355,009	\$16,217,272	\$16,209,000	\$16,209,000	\$16,208,500	\$16,248,800	0.2%
Other taxes	216,967	199,005	316,700	316,700	256,700	285,000	-10.0%
Cable TV Franchise Fee	507,019	509,767	500,000	500,000	500,000	500,000	0.0%
Utility tax equivalent	1,130,376	1,046,864	1,100,000	1,100,000	1,100,000	1,100,000	0.0%
Total tax revenue	18,209,369	17,972,908	18,125,700	18,125,700	18,065,200	18,133,800	0.0%
Intergovernmental	2,571,374	2,636,187	2,480,600	2,480,600	2,775,197	2,321,200	-6.4%
Licenses and permits	912,357	804,077	862,100	862,100	869,200	843,550	-2.2%
Penalties and forfeitures	411,795	421,976	422,600	422,600	452,600	440,000	4.1%
Charges for services	1,667,884	1,423,186	1,615,070	1,615,870	1,495,975	1,544,975	2.0%
Intergovernmental charges	162,308	136,372	201,300	201,300	201,300	203,200	0.9%
Interest revenue	-11,514	290,132	206,500	206,500	188,100	205,200	-0.6%
Miscellaneous revenue	156,413	147,239	103,500	103,500	122,000	163,900	58.4%
Transfers from other funds	0	9,931	175,000	175,000	0	0	0.0%
Total non-tax revenue	5,870,617	5,769,100	5,966,670	5,967,370	6,104,372	5,722,025	-4.1%
Total revenue	24,079,987	23,742,008	24,092,270	24,093,070	24,169,572	23,855,825	-1.0%
Transfer from fund balance	0	0	0	0	0	0	0.0%
Total revenue & fb transfer	24,079,987	23,742,008	24,092,270	24,093,070	24,169,572	23,855,825	-1.0%
Expenditures:							
Mayor - Personnel Services	18,500	18,500	18,512	18,512	18,512	18,508	0.0%
Other Services, Supplies, etc	4,867	4,973	8,000	8,000	8,000	8,000	0.0%
Aldermen - Personnel Services	47,451	47,451	47,482	47,482	47,482	47,471	0.0%
Other Services, Supplies, Etc	21,777	21,926	30,000	30,500	22,631	29,500	-1.7%
Municipal Court - Personnel Services	177,105	168,785	178,969	178,969	166,711	181,151	1.2%
Other Services, Supplies, Etc	46,523	49,194	47,200	47,200	46,005	47,150	-0.1%
Clerk - Personnel Services	272,577	293,014	284,032	284,032	275,695	288,641	1.6%
Other Services, Supplies, Etc	21,451	24,340	28,000	28,000	30,890	31,000	10.7%
Elections - Personnel Services	28,277	42,462	18,184	18,184	19,058	35,548	95.6%
Other Services, Supplies, Etc	11,731	22,350	24,700	24,700	14,300	25,600	3.6%
Information Services - Personnel	0	0	83,637	53,337	26,181	117,756	40.8%
Other Services, Supplies, Etc	312,346	333,123	341,100	371,400	371,200	364,789	6.9%
Administration - Personnel Services	274,443	275,323	290,237	290,237	281,536	285,888	-1.5%
Other Services, Supplies, Etc	104,778	126,424	165,045	205,045	191,195	167,045	-4.8%
Finance - Personnel Services	486,519	398,930	409,252	409,252	406,736	416,636	1.8%
Other Services, Supplies, Etc	58,764	53,175	84,241	84,241	86,221	98,929	17.4%
Independent Audit	33,265	28,135	36,500	36,500	33,185	31,810	-12.8%
Assessor - Personnel Services	62,519	63,014	64,424	64,424	63,933	65,300	1.6%
Other Services, Supplies, Etc	160,337	163,141	173,450	173,450	189,350	188,100	8.4%
Legal Services	287,647	307,077	334,800	334,800	349,650	340,225	1.6%
Municipal Buildings - Personnel Service	44,476	35,854	92,777	92,777	51,918	95,800	3.3%
Other Services, Supplies, Etc	148,625	141,896	112,600	112,600	130,685	113,595	0.9%
Insurance	96,800	107,748	105,775	105,775	86,750	105,808	0.1%
Unclassified	0	1,939	2,500	2,500	0	2,500	0.0%
Sub total General Government Person	2,708,778	2,718,774	2,971,417	3,011,917	2,907,823	3,086,850	3.9%
Contingency	400	67,968	1,085,000	1,004,308	0	550,000	-48.4%
Anticipated Un-spent appropriations	0	0	-360,300	-360,300	0	-470,220	30.5%
Total General Government	2,709,178	2,786,742	3,676,117	3,656,925	2,907,823	3,166,630	-13.9%
Police Department - Personnel Service	7,757,218	7,630,602	8,184,045	8,184,045	8,032,409	7,950,563	-2.9%
Other Services, Supplies, Etc	986,788	1,056,270	1,102,300	1,108,174	1,114,174	1,082,650	-1.8%
Fire Department - Personnel Services	5,383,240	5,324,562	5,526,485	5,526,485	5,497,753	5,609,357	1.5%
Other Services, Supplies, Etc	412,877	438,473	444,805	444,805	435,400	434,600	-2.3%
Public Fire Protection	245,626	256,165	265,200	265,200	265,200	273,200	3.0%
Building Inspection - Personnel Service	628,871	628,409	724,579	724,579	705,073	736,312	1.6%
Other Services, Supplies, Etc	25,840	25,743	34,800	34,800	33,100	34,550	-0.7%
Weights and Measures	6,800	6,800	6,800	7,600	6,800	7,600	11.8%
Total Public Safety	15,447,159	15,367,024	16,289,014	16,285,688	16,089,909	16,128,832	-1.0%

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	555,770	578,865	588,436	588,436	557,235	603,481	2.6%
Other Services, Supplies, Etc	18,580	28,079	24,522	24,522	22,425	26,290	3.1%
Highway - Personnel Services	1,713,301	1,723,563	1,776,948	1,776,948	1,758,583	1,819,785	2.4%
Other Services, Supplies, Etc	745,865	917,808	850,056	854,506	725,043	791,697	-6.9%
Street Lighting	341,512	301,194	339,640	365,509	350,700	355,700	5.0%
Weed Control	11,709	10,875	16,050	16,050	13,050	15,050	0.0%
Total Public Works	3,386,738	3,560,384	3,594,652	3,624,971	3,427,036	3,612,003	0.5%
Health Department - Personnel Service	496,827	535,155	550,232	550,232	559,584	576,741	4.8%
Other Services, Supplies, Etc	101,764	65,215	58,300	58,300	67,700	68,950	18.3%
Animal Control	37,368	33,589	39,200	39,200	38,500	38,500	-1.8%
Total Health & Human Services	635,959	633,959	647,732	647,732	665,784	684,191	5.6%
Recreation	37,400	39,149	44,000	44,000	42,000	44,000	0.0%
Parks - Personnel Services	114,817	125,257	109,328	109,328	106,929	118,261	8.2%
Other Services, Supplies, Etc	22,671	22,593	26,000	27,345	27,020	29,650	14.0%
Total Culture and Recreation	174,887	186,999	179,328	180,673	175,949	191,911	7.0%
Planning - Personnel Services	313,107	316,037	323,142	323,142	319,121	332,469	2.9%
Other Services, Supplies, Etc	34,073	33,110	59,550	59,550	57,600	61,200	2.8%
Econ Dev - Personnel Services	0	0	78,235	78,235	48,147	130,689	67.0%
Other Services, Supplies, Etc	13,469	6,207	19,500	209,425	113,425	55,500	184.6%
Total Conservation/development	360,649	355,354	480,427	670,352	538,293	579,858	20.7%
Transfers to other funds	85,982	0	675,000	725,000	500,000	1,200,000	0.0%
Total expenditures	22,800,652	22,890,462	25,542,270	25,800,341	24,304,794	25,563,425	0.1%
Net Change	1,279,435	851,546	-1,450,000	-1,707,271	-135,222	-1,707,600	
Beginning fund balance	6,502,132	7,781,567	8,633,113	8,633,113	8,633,113	8,497,891	
Ending fund balance	7,781,567	8,633,113	7,183,113	6,925,842	8,497,891	6,790,291	
Fund Balance as a percent of total expenditures	34.13%	37.71%	28.12%	26.84%	34.95%	26.56%	
Special Revenue Funds							
Revenues							
Library Fund - Tax Levy	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,287,000	3.8%
Reciprocal Borrowing - Library	119,179	101,087	100,000	100,000	85,200	78,000	-22.0%
Misc Revenue - Library	(8,319)	8,389	-	-	2,200	-	
Auxiliary Library	59,041	77,251	-	-	-	54,150	
Solid Waste Collection - Fees	1,153,672	1,168,087	1,173,200	1,173,200	1,173,200	1,179,915	0.6%
Misc Revenue - Solid Waste	403,222	439,225	413,400	413,400	402,250	411,250	-0.6%
Total Revenues	2,966,794	3,034,019	2,926,600	2,926,600	2,902,850	3,010,315	2.9%
Expenditures							
Library - Personnel Services	873,898	839,520	879,565	879,565	886,530	961,081	9.3%
Other Services, Supplies, Etc	462,044	479,124	532,920	532,920	410,900	472,890	-11.3%
Auxiliary Library	33,490	93,178	-	-	-	94,150	
Solid Waste - Personnel Services	32,788	19,034	22,713	22,713	21,761	23,669	4.2%
Other Services, Supplies, Etc	1,436,344	1,560,201	1,523,900	1,523,900	1,483,699	1,509,882	-0.9%
Total Expenditures	2,838,566	2,991,057	2,959,098	2,959,098	2,802,890	3,061,672	3.5%
Net Revenues (Expenditures)	128,230	42,862	(32,498)	(32,498)	99,960	(51,357)	
Fund Balance							
Beginning of the Year	642,370	770,599	642,370	642,370	770,599	870,559	
End of the Year	770,599	813,561	609,872	609,872	870,559	819,202	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
Sanitary Sewer Fund							
Revenues							
Metered Sales	3,209,182	2,831,422	3,259,001	3,259,001	3,312,000	2,926,800	-10.2%
Other Revenue	28,499	93,268	64,200	64,200	15,000	37,000	-42.4%
Total Revenues	3,237,681	2,924,690	3,323,201	3,323,201	3,327,000	2,963,800	-10.8%
Expenditures							
Personnel Services	487,912	436,274	466,546	466,546	453,779	454,927	-0.4%
Other Services, Supplies, Etc	2,481,736	2,573,276	2,766,167	2,766,167	2,617,775	2,930,036	6.9%
Total Expenditures	2,969,649	3,009,550	3,222,702	3,222,702	3,071,554	3,384,963	5.0%
Net Revenue (Expenditures)	268,032	-83,859	100,499	100,499	255,446	-421,163	
Net Interest Income (Expense)	-	-	-	-	-	-	
Invested in Capital Assets	(30,145)	(116,926)	(1,314,300)	(1,463,146)	(1,509,900)	53,200	
Net Change in Retained Earnings	237,887	(199,785)	(1,213,801)	(1,362,647)	(1,254,454)	(367,963)	
Beginning Retained Earnings	2,422,961	2,660,848	2,422,961	2,422,961	2,660,848	1,406,394	
Ending Retained Earnings	2,660,848	2,461,063	1,209,160	1,060,314	1,406,394	1,038,431	
Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement							
Revenue							
Property Taxes-Capital Outlay	394,000	430,000	433,200	433,200	433,200	437,100	0.9%
Property Taxes-Equip Replacement	285,000	337,000	339,500	339,500	339,500	342,600	0.9%
Property Taxes-Street Improvement	610,000	681,600	687,300	687,300	687,300	693,500	0.9%
Intergovernmental Revenue	6,652	77,354	-	-	4,270	70,000	
Landfill Siting Revenue	450,000	300,000	300,000	300,000	300,000	400,000	33.3%
Miscellaneous Revenue	62,424	246,554	55,500	55,500	39,100	70,000	26.1%
Transfers In from Other Funds	117,964	5,395	700,000	700,000	500,000	-	
Total Revenue	1,926,039	2,077,903	2,515,500	2,515,500	2,303,370	2,013,200	-20.0%
Capital Outlay-Equip Replacement	406,528	237,781	382,000	382,000	360,100	655,000	71.5%
Capital Outlay-Capital Outlay	549,423	575,424	939,386	1,027,724	870,736	900,268	-4.2%
Capital Outlay-Street Improvement	949,057	1,013,025	1,160,000	1,160,000	841,900	940,000	-19.0%
Total Expenditures	1,905,009	1,826,230	2,481,386	2,569,724	2,072,736	2,495,268	0.6%
Net Capital Revenues (Expenditures)	21,031	251,673	34,114	-54,224	230,634	-482,068	
Beginning Fund Balance	2,451,152	2,472,183	2,451,152	2,485,266	2,472,183	2,702,817	
Ending Fund Balance	2,472,183	2,723,856	2,485,266	2,431,042	2,702,817	2,220,749	
DEBT SERVICE FUND							
Revenue							
Property Taxes	1,650,000	1,600,000	1,600,000	1,600,000	1,600,000	1,500,000	-6.3%
Transfer from Other Funds	366,276	226,811	206,000	206,000	206,000	206,000	-0.5%
Transfer from Special Assessment	0	160,763	210,926	210,926	95,029	0	-100.0%
Total Revenue	2,016,276	1,977,650	2,016,926	2,016,926	1,902,029	1,706,000	-16.5%
Proceeds from Borrowing	0	66,747	0	0	0	0	
Debt Service *	1,029,380	915,644	941,926	941,926	931,071	1,591,298	68.9%
Interfund Loan Payments	976,000	1,062,000	1,075,000	1,075,000	1,075,000	-	-100.0%
Beginning of the Year	(3,086,608)	(2,099,712)	(2,099,712)	(2,099,712)	(2,099,712)	(1,128,764)	
Interfund advances (Payments)	2,137,000	2,137,001	1,076,000	1,076,000	1,076,000	-	
End of the Year	(2,099,712)	(1,037,706)	(1,024,712)	(1,024,712)	(1,128,764)	(1,015,052)	
CAPITAL IMPROVEMENT FUND							
Revenue							
Landfill Siting	281,726	504,004	830,000	830,000	511,700	498,000	-40.0%
Miscellaneous	574,308	130,573	2,060,000	2,050,000	137,700	505,000	-76.4%
Other (Grants, Impact Fees, etc)	460,114	623,682	4,943,030	4,993,030	833,321	1,686,146	-65.9%
Total Revenues	1,316,148	1,258,259	7,823,030	7,873,030	1,482,721	2,689,146	
Expenditures							
Capital Outlay	1,270,832	1,564,246	9,146,247	9,340,408	2,275,214	3,775,359	-58.7%
Net Revenues (Expenditures)	45,317	-305,987	-1,323,217	-1,467,378	-792,493	-1,086,213	
Debt Proceeds	0	1,962,660	0	0	0	960,000	
Beginning Fund Balance	273,611	318,928	273,611	273,611	1,975,601	1,183,108	
Ending Fund Balance	318,928	1,975,601	-1,049,606	-1,193,767	1,183,108	1,046,895	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
DEVELOPMENT FUND							
Impact Fees	987,905	683,227	703,500	703,500	615,428	585,000	-16.8%
Other income	106,079	161,665	106,966	106,966	68,412	36,334	-66.0%
Total Revenues	1,093,984	844,892	810,466	810,466	683,840	621,334	
Transfer to Debt Service	366,276	226,811	455,176	455,176	128,320	455,617	0.1%
Transfer to Capital Improvement	274,912	1,499,910	1,484,625	1,759,625	939,620	420,953	-71.6%
Other	15,369	0	15,000	15,000	161,760	618,000	
Total Expenditures	656,547	1,726,721	1,954,801	2,229,801	1,229,699	1,391,570	
Net Revenues (Expenditures)	437,437	-881,829	-1,144,335	-1,419,335	-546,859	-770,236	
Beginning Fund Balance	4,814,731	5,052,168	4,814,731	4,814,731	5,052,168	4,606,318	
Ending Fund Balance	5,052,168	4,170,339	3,470,396	3,195,396	4,506,318	3,736,082	
UTILITY DEVELOPMENT FUND							
Water Revenues	\$ 158,279	\$ 147,411	\$ -	\$ -	\$ 106,600	\$ 105,250	
Sewer Revenues	271,460	168,284	0	0	154,700	129,100	
Other Revenues	47,301	66,710	0	0	59,650	59,650	
Total Revenues	477,041	371,405	0	0	320,950	294,000	
Water Transfers Out	343,958	130,375	0	0	90,000	250,000	
Sewer Transfers Out	231,797	0	0	0	0	250,000	
Other Expenditures	1,255	12,037	0	0	0	0	
Total Expenditures	577,010	142,412	0	0	90,000	500,000	
Net Revenue (Expenditures)	-99,970	228,993	0	0	230,950	-206,000	
Beginning Fund Balance	543,408	443,438	443,438	443,438	672,431	903,381	
Ending Fund Balance	\$ 443,438	\$ 672,431	\$ 443,438	\$ 443,438	\$ 903,381	\$ 697,391	
TID #3							
Revenues							
Taxes	\$ 1,547,835	\$ 1,572,198	\$ -	\$ -	\$ 1,681,577	\$ 1,708,000	
Intergovernmental Revenue	361,741	407,508	0	0	421,710	420,000	
Investment & Other	125,731	274,012	0	0	145,924	3,000	
Total Revenue	2,035,308	2,253,718	0	0	2,249,211	2,131,000	
Expenditures							
Capital Outlay	21,186	332,347	0	0	1,686,238	1,207,500	
Other	10,644	56,161	0	0	11,550	10,520	
Principal	3,170,000	9,895,000	0	0	20,000	650,000	
Interest	522,341	325,740	0	0	130,154	109,418	
Total Expenditures	3,724,171	10,409,238	0	0	1,847,942	1,977,438	
Net Revenues	(1,688,863)	(8,155,520)	-	-	401,269	163,562	
Loan Proceeds	-	3,496,080	-	-	-	-	
Transfers In	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Beginning Fund Balance	6,862,362	5,173,498	-	-	347,978	749,247	
Ending Fund Balance	\$ 5,173,498	\$ 514,058	\$ -	\$ -	\$ 749,247	\$ 902,809	
Interfund Advances Due	1,150,000	3,360,000	0	0	0	0	
TID #4							
Revenues							
Taxes	\$ 862,296	\$ 972,728	\$ -	\$ -	\$ 1,101,000	\$ 1,292,000	
Intergovernmental Revenue	46,504	24,620	0	0	19,600	19,000	
Investment & Other	-3,256	906	0	0	900	-	
Total Revenue	905,544	998,254	0	0	1,121,500	1,311,000	
Expenditures							
Capital Outlay	0	83,760	0	0	0	0	
Other	12,123	9,585	0	0	9,585	40,855	
Principal	0	0	0	0	0	0	
Interest	101,797	59,904	0	0	33,579	5,415	
Total Expenditures	113,920	153,249	0	0	43,164	46,270	
Net Revenues	791,625	845,005	0	0	1,078,336	1,264,730	
Loan Proceeds	0	0	0	0	0	0	
Beginning Fund Balance	(2,850,502)	(2,058,877)	-	-	(1,213,872)	(135,536)	
Ending Fund Balance	\$ (2,058,877)	\$ (1,213,872)	\$ -	\$ -	\$ (135,536)	\$ 1,129,194	
Interfund Advances Due	2,163,000	1,238,000	0	0	238,000	0	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
INTERNAL SERVICE FUND (75)							
Self Insurance							
Medical Premium	\$ 3,254,248	\$ 3,101,601	\$ -	\$ -	\$ 3,006,500	\$ 2,804,139	
Dental Premiums	158,606	163,200	0	0	173,550	173,500	
Investment Income	93,648	116,803	0	0	58,286	56,004	
Total Revenue	3,506,502	3,381,604	0	0	3,238,336	3,033,643	
Medical Claims	2,233,781	1,823,825	0	0	1,900,000	2,875,000	
Prescription Drug Claims	358,469	288,780	0	0	290,000	0	
Stop Loss Premiums	488,414	549,788	0	0	687,160	675,000	
All other costs	174,272	202,995	0	0	242,900	310,076	
Dental Claims	174,066	182,173	0	0	170,300	170,300	
Restricted Contingency	0	0	0	0	0	0	
Total Expenditures	3,429,002	3,047,561	0	0	3,190,380	4,030,376	
Net Revenue (Expenditures)	77,500	334,043	0	0	47,976	-996,733	
Beginning Fund Balance	3,028,901	3,106,401	3,440,171	3,440,171	3,440,171	3,488,147	
Ending Fund Balance	<u>\$ 3,106,401</u>	<u>\$ 3,440,444</u>	<u>\$ 3,440,171</u>	<u>\$ 3,440,171</u>	<u>\$ 3,488,147</u>	<u>\$ 2,491,414</u>	
ST MARTIN'S FAIR FUND							
Revenue							
Charges for Services	\$ 32,481	\$ 26,592	\$ -	\$ -	\$ 39,500	\$ 36,100	
Donations	2,450	450	0	0	2,250	3,500	
Interest & Investment Income	-64	0	0	0	0	0	
Total Revenue	34,867	26,042	0	0	41,750	39,600	
Public Safety Costs	33,828	34,351	0	0	32,865	34,336	
Other Costs	15,677	13,536	0	0	16,900	16,400	
Total Expenditures	49,505	47,887	0	0	48,765	50,736	
Net Revenue (Expenditures)	-14,638	-21,845	0	0	-7,015	-11,136	
Transfers In	11,000	11,000	0	0	11,000	11,000	
Beginning Fund Balance	2,929	-709	-11,554	-11,554	-11,554	-7,705	
Ending Fund Balance	<u>\$ (709)</u>	<u>\$ (11,554)</u>	<u>\$ (11,554)</u>	<u>\$ (11,554)</u>	<u>\$ (7,569)</u>	<u>\$ (7,841)</u>	
CIVIC CELEBRATIONS FUND							
Revenue							
Charges for Services	\$ 61,315	\$ 73,158	\$ -	\$ -	\$ 69,000	\$ 70,000	
Donations	18,095	20,575	0	0	17,500	20,000	
Interest & Investment Income	0	0	0	0	0	0	
Total Revenue	79,410	93,733	0	0	86,500	90,000	
Public Safety Costs	19,846	25,497	0	0	27,100	27,089	
Other Costs	70,402	86,560	0	0	77,275	96,300	
Total Expenditures	90,248	112,057	0	0	104,375	123,389	
Net Revenue (Expenditures)	-10,838	-18,324	0	0	-17,875	-33,389	
Transfers In	13,000	13,000	0	0	13,000	13,000	
Beginning Fund Balance	49,314	51,476	46,152	46,152	46,152	20,888	
Ending Fund Balance	<u>\$ 51,476</u>	<u>\$ 46,152</u>	<u>\$ 46,152</u>	<u>\$ 46,152</u>	<u>\$ 41,277</u>	<u>\$ 499</u>	

City of Franklin
 Official Budget Appropriation Units
 Summary of General Fund Budget - 2016 Adopted Budget

	2013 Actual	2014 Actual	2015 Adopted Budget	2015 Amended Budget	2015 Estimate	2016 Adopted	Change to Pr Yr Adopted
DONATIONS FUND							
Revenues							
Police	16,022	34,234	0	0	16,500	15,000	
Fire	6,512	1,140	0	0	4,600	5,500	
Health	200	1,466	0	0	200	0	
Other	250	5,500	0	0	0	0	
Interest & Investment Income	-872	716	0	0	0	0	
Total Revenues	22,112	43,054	0	0	21,300	20,500	
Expenditures							
Police	11,286	19,863	0	0	27,000	92,901	
Fire	13,426	2,437	0	0	4,950	9,800	
Health	100	396	0	0	125	600	
Other	213	134	0	0	5,300	0	
Total Expenditures	25,025	22,829	0	0	37,375	103,101	
Net Revenues (Expenditures)	-2,913	20,225	0	0	-16,075	-82,601	
Beginning Fund Balance	106,236	102,323	122,548	122,548	122,548	136,473	
Ending Fund Balance	\$ 102,323	\$ 122,548	\$ 122,548	\$ 122,548	\$ 106,473	\$ 53,872	
GRANT FUNDS							
Revenues							
Police	22,987	4,987	0	0	5,000	5,000	
Fire	5,482	5,840	0	0	8,500	8,500	
Other	82,909	76,414	0	0	47,205	340,000	
Health	61,749	99,522	0	0	89,450	104,650	
Total Grants	173,127	186,763	0	0	150,155	458,150	
Expenditures							
Police	22,987	4,987	0	0	6,000	5,000	
Fire	8,492	5,217	0	0	5,100	7,400	
Other	82,909	79,619	0	0	43,927	340,000	
Health	72,130	87,565	0	0	116,701	172,950	
Total Expenditures	186,518	177,388	0	0	170,728	525,350	
Net Revenues	-13,391	9,375	0	0	-20,573	-67,200	
Beginning Fund Balance	179,237	166,846	176,221	175,221	175,221	154,648	
Ending Fund Balance	\$ 165,846	\$ 175,221	\$ 176,221	\$ 175,221	\$ 154,648	\$ 87,448	