

City of Franklin General Fund Revenue

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

Property Taxes

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

Year	2014	2015	2016	2017	2018	2019
Percentage	68	67	68	68	68	70

Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources, the amount of growth in new construction or whether significant increases in expenditures are needed to meet service needs for the City. In 2017, Hotel Taxes were limited by State Statutes to 2014 levels, and will be further restricted to 2010 levels by 2021. Recent increased development activity will increase Building Permit revenues again in 2019.

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

	2014	2015	2016	2017	2018	2019
Population	35,702	35,655	35,741	36,046	35,779	36,100 Est
Tax Levy						
General Fund	\$16,220,400	\$16,209,000	\$16,248,800	\$16,414,900	\$16,909,449	\$18,130,675
Library	1,240,000	1,240,000	1,287,000	1,296,600	1,303,200	1,312,700
Capital	1,448,600	1,460,000	1,473,200	1,497,500	1,515,200	646,000
Debt Service	1,600,000	1,600,000	1,500,000	1,300,000	1,300,000	1,300,000
Total Tax Levy	\$20,509,000	\$20,509,000	\$20,509,000	\$20,509,000	\$21,027,849	\$21,389,375
Per Capita						
General Fund	\$454.33	\$452.77	\$455.46	\$458.20	\$472.61	\$506.74
Library	34.73	34.64	36.07	36.19	36.42	36.69
Capital	40.57	40.78	41.30	41.80	42.35	18.06
Debt Service	44.82	44.69	42.05	36.29	36.33	36.33
Total Tax Levy	\$574.45	\$572.88	\$574.88	\$572.48	587.71	\$597.82

The per capita property tax levy has ranged from a high of \$597.82 in 2019 to a low of \$572.48 in 2017. Wisconsin Municipal Facts reported that cities of 30,000 to 150,000 had a median per capita property tax levy of \$597 for 2016/17 tax levies.

For 2019, General Transportation Aids are shifted to the Street Improvement Fund and additional Landfill Siting revenues into the Capital funds freeing up additional tax levy to the General Fund.

Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as permitted by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service (infrastructure). As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers or assessment projects. For 2019, that payment is estimated at \$1,050,000.

Hotel/Motel Room Tax

Hotels and motels charge a room tax that benefits the City of Franklin. The development of a hotel on South 27th Street resulted in the City receiving increased room taxes starting in 2009. A second hotel opened in July, 2015. The 2015-16 state budget included a provision which directs a portion of this revenue to tourism beginning in 2017. For 2019, this revenue source is capped at \$183,300, with the balance directed to a tourism commission for the City of Franklin.

Cable Franchise Fees

A franchise fee is charged by the City on cable television services, and has decreased in recent years. Declining trends in the number of cable subscribers has impacted this resource. For 2019, that tax should approximate \$480,000.

State Shared Revenue

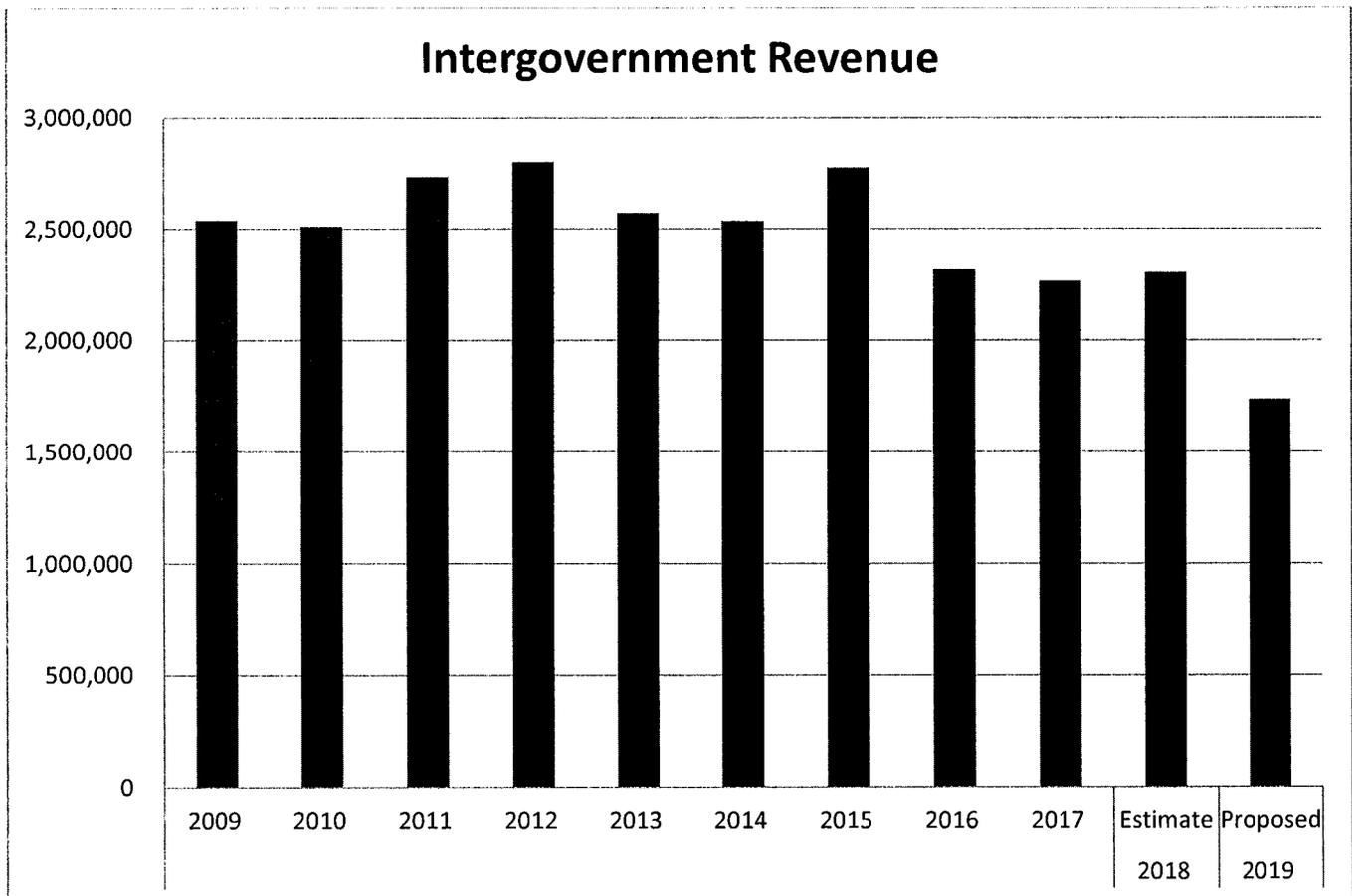
State Shared Revenue was based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. During recent years the State has either not increased or has decreased the amount received. In 2009 the City received \$641,173, ten years later, in 2019, shared revenue is anticipated to receive \$513,900 a 20% decrease. The 2019 shared revenue is expected to rise \$13,970 (2.8%).

Expenditure Restraint payments are provided by the State for communities that limited their General Fund budget spending to a specified percentage, which is 3.1% for 2019. The percentage limit considers inflation and growth in new construction in the City. The amount received is dependant on the amount of the equalized tax rate over 5 mils and the communities that qualify. In 2009 the City of Franklin received \$281,734. In 2019, \$160,200 is anticipated. That represents a 42% reduction over the last ten years.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses costs over a rolling 6-year period in determining the aid amount. In 2009 the City of Franklin received \$1,346,480. For 2019, transportation aids are anticipated to be \$1,220,000 – a 9.3% reduction. The impact of the large Drexel Ave road project has fallen out of the state aid formula, reducing transportation aids. Beginning in 2019, \$700,000 of this Aid will fund the Street Improvement program, freeing tax levy that previously funded the program for operating needs in the General Fund.

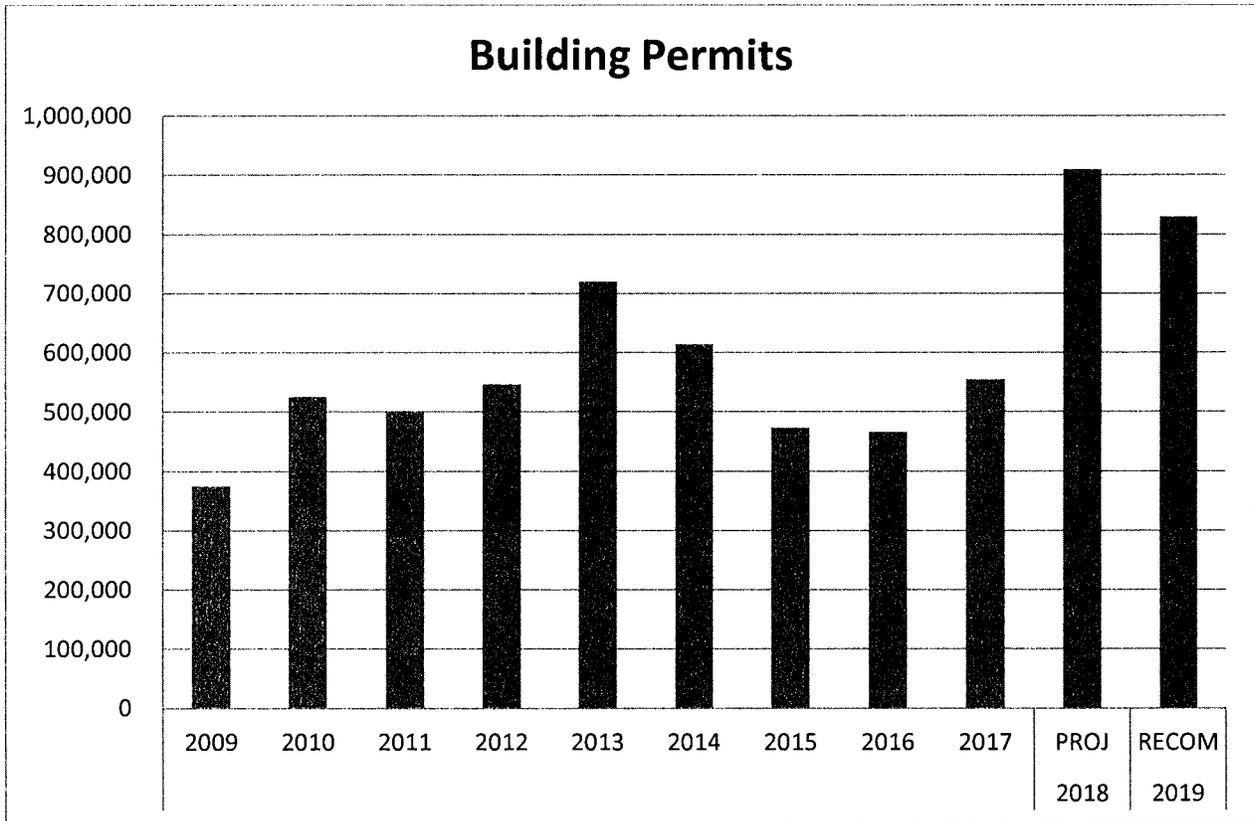
A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of this income. The program was frozen by the Legislature in the 2017-18 budget, with a 1.47% increase in 2019 from 2018 levels. In the same budget, a new class of personal property was exempted, with a new Personal Property Aid payment. However, the new aid payment reduces the allowable levy increase dollar for dollar. For 2019, the exempt computer aids are \$228,350 and the new exempt personal property aid is \$95,677.

Overall support from the State of Wisconsin has decreased \$102,654 (4%) over the last ten years.



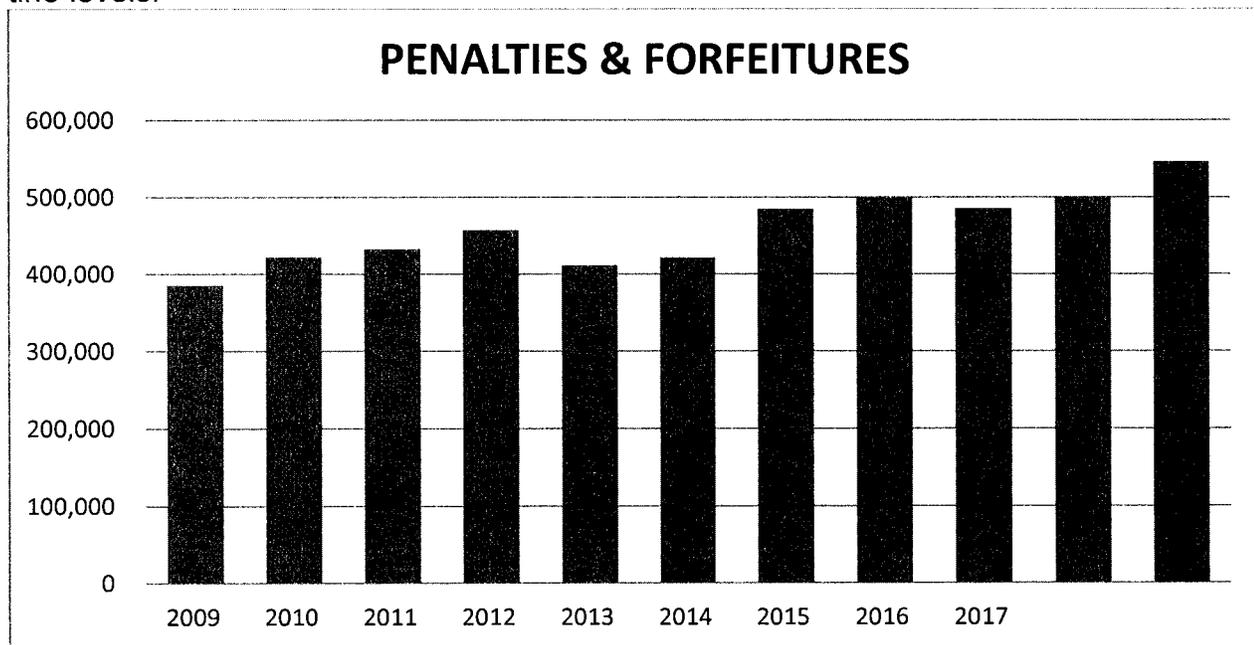
Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory functions, such as liquor, bartender, peddler, food, pet, contractor, building, electrical, plumbing and others. The majority of such revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statutes. The primary revenue source in the permit category is building, plumbing and electrical permits (approximately 80%). The 2019 budget anticipates \$830,000 in Building, Plumbing and Electrical permit revenues. The Ball Park Commons (TID 5) development provides the prospect of increased building permit revenue. Recent development activity brings this resource to levels not seen since 2007.



Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. The 2019 projection is \$546,000. Fine levels have not been changed in many years, and the 2019 budget anticipates a 10% increase in general fine levels.

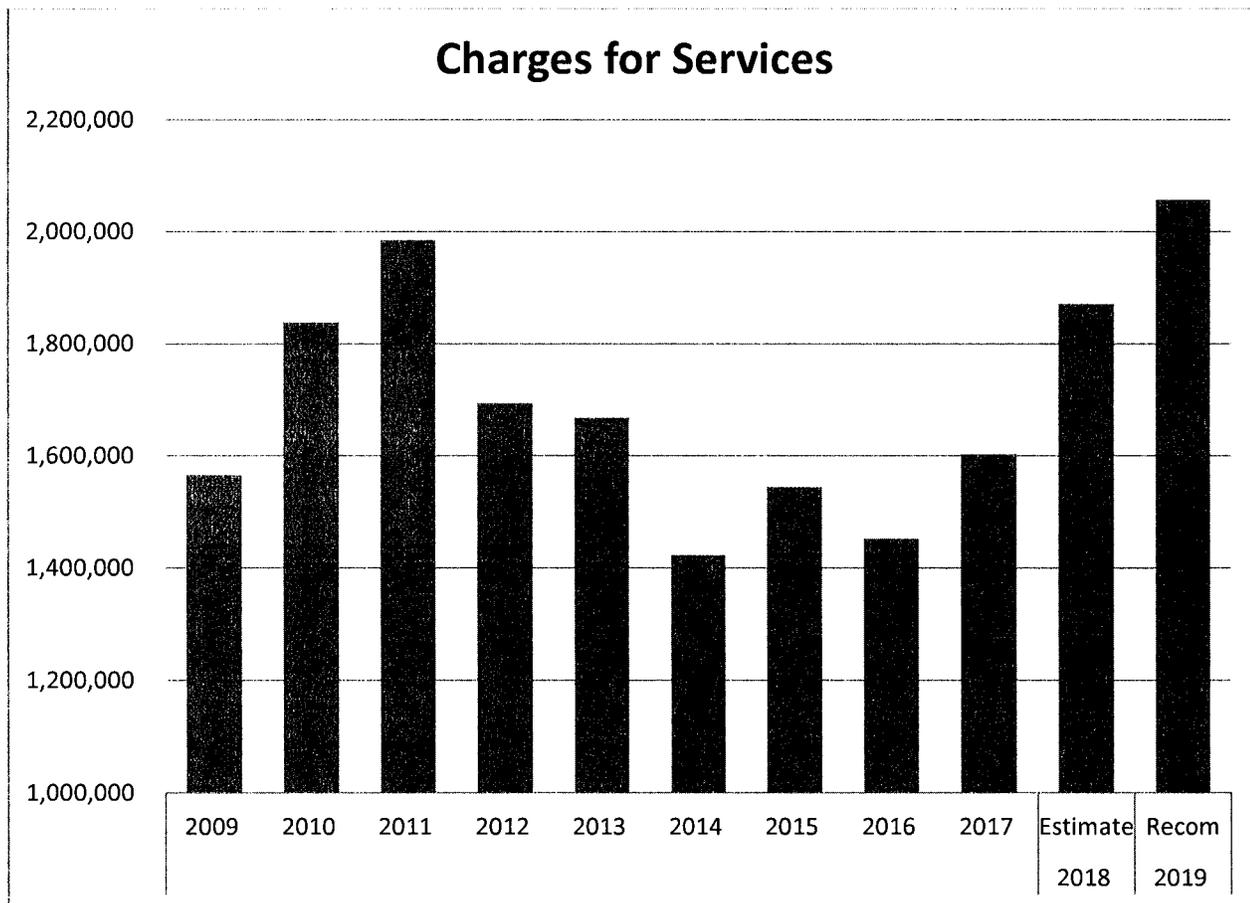


Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from ambulance services (65%), planning, engineering and administrative fees, and charges to developers in connection with development agreements.

The advanced life support program switched to a market driven system in 2007 where actual revenue created in each community is recorded by that community. Fees for basic and advanced life support services and ambulance transportation are billed on behalf of the City by an outside billing service.

2019 ambulance fees are anticipated to increase to \$1,340,000, up \$165,000 or (14%).



Intergovernmental Charges for Services

In addition to the Emergency Medical Services revenue included in charges for services above, a County subsidy is received toward providing the service. In 2012, the County negotiated a three year agreement that has Franklin receiving \$125,000 per year in Emergency Medical Service aids. That agreement is subject to budget pressures at the County level. For 2019, County resources are expected to increase \$11,700 (10%) from expected 2018 levels.

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

Interest Revenue

Investment Interest earnings is one, of two, main revenue sources in this category. Investment interest revenue has declined following the falling short-term interest rates since 2009. Short term investment returns have rapidly risen in 2018. A rebound in this revenue source will follow market interest rate movements.

Another component of Investment results are realized and unrealized gains/losses on fixed income investments. As Investments are anticipated to be held to maturity, any unrealized losses are expected to be recovered, barring any premature forced sale for an emergency.

The last major component is Interest charged at the statutory rate of 18% per annum on delinquent property taxes. Revenues have ranged from \$124,571 in 2010, to a low of \$82,157 in 2012. For 2019, interest on the tax roll is expected to be \$85,000.

Miscellaneous Revenue

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

BUDGET REPORT FOR CITY OF FRANKLIN
Calculations as of 08/31/2018

General Fund Revenues

DESCRIPTION	2019 ADOPTED BUDGET	Inc (Dec) from 2018 Adopted	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2018 ACTIVITY THRU 08/31/18	2017 ACTIVITY	2016 ACTIVITY
REAL ESTATE TAXES								
GENERAL PROPERTY TAX	\$ 18,130,675	\$ 1,221,226	\$ 16,909,000	\$ 16,909,449	\$ 16,909,449	\$ 16,404,481	\$ 16,404,723	\$ 16,286,597
PROPERTY TAX-SPECIAL	9,000	400	11,800	8,600	8,600	11,815	10,712	10,671
REAL ESTATE TAXES	18,139,675	1,221,626	16,920,800	16,918,049	16,918,049	16,416,296	16,415,435	16,297,268
OTHER TAXES								
MOBILE HOME TAX	23,500	0	23,500	23,500	23,500	14,070	20,999	23,514
MOTEL ROOM TAX	183,300	(8,300)	191,600	191,600	191,600	171,753	174,358	327,191
CABLE TV&VIDEO FRANCHISE FEE	480,000	(30,000)	487,000	510,000	510,000	250,348	482,833	513,031
TAXES	686,800	(38,300)	702,100	725,100	725,100	436,171	678,190	863,736
FUND TRANSFERS								
TAX EQUIVALENT	1,050,000	0	1,050,000	1,050,000	1,050,000	700,000	1,032,843	1,050,382
TRANSFERS FROM OTHER FUNDS	59,250	59,250					26,950	
FUND TRANSFERS	1,109,250	59,250	1,050,000	1,050,000	1,050,000	700,000	1,059,793	1,050,382
INTERGOVERNMENTAL								
PER CAPITA	418,900	(34)	403,380	418,934	418,934	65,008	406,780	402,079
STATE MEDICAL TRANSPORT AID	30,000	0	30,000	30,000	30,000		26,604	31,306
EXPENDITURE RESTRAINT	160,200	(2,054)	162,250	162,254	162,254	162,254	207,922	220,258
SPECIAL UTILITY	65,000	14,000	66,550	51,000	51,000	9,983	69,323	51,498
STATE EXEMPT COMPUTER AID	228,350	8,350	222,650	220,000	220,000	222,663	219,437	271,212
FIRE INSURANCE TAX	155,000	17,500	151,550	137,500	137,500	151,565	153,400	141,878
EXEMPT PERS PROP AID	95,677	95,677						
TRANSPORTATION AIDS	520,000	(699,638)	1,217,000	1,219,638	1,219,638	915,802	1,093,339	1,132,139
OTHER POLICE GRANTS	63,000	(130,600)	50,000	193,600	193,600	31,783	88,156	68,456
INTERGOVERNMENTAL	1,736,127	(696,799)	2,303,380	2,432,926	2,432,926	1,559,058	2,264,961	2,318,826
LICENSES & PERMITS								
CLASS A BEER	2,000	0	1,900	2,000	2,000	1,843	1,577	1,850
CLASS A LIQUOR	9,500	0	9,500	9,500	9,500	9,167	7,868	9,270
CLASS B BEER	3,800	0	4,000	3,800	3,800	4,013	4,009	3,808
CLASS B LIQUOR & RESERVE FEE	18,500	0	16,800	18,500	18,500	16,535	28,457	17,500
SPECIAL CLASS B BEER	40	0		40	40		245	
CLASS C WINE		0	300			267	100	
BARTENDER/OPERATOR LICENSE	16,500	0	16,500	16,500	16,500	15,659	17,221	16,582
AMUSEMENT LICENSES	6,500	0	6,200	6,500	6,500	6,240	6,550	6,630
BOWLING AND POOL	500	0	550	500	500	530	530	530
ENTERTAINMENT & AMUSEMENT	2,700	0	2,700	2,700	2,700	2,675	2,750	2,895
PEDDLER/TRANSIENT/DOOR-TO-DO	2,500	0	4,500	2,500	2,500	4,256	4,974	4,467
COMBINATION-FOOD&PEDDLER LIC	150	0	150	150	150		50	175
FOOD PRE-INSPECTION	1,500	0	4,500	1,500	1,500	4,318	1,675	1,650
FOOD LICENSE		0				2,145	4,230	
SODA LICENSE	350	0	300	350	350	95	310	315
CIGARETTE LICENSE	2,200	0	2,300	2,200	2,200	2,300	2,400	2,200
COUNTRY CLUB LICENSE	250	0	250	250	250	250	250	250
SALVAGE YARD/WASTE DISPOSAL	1,400	0	700	1,400	1,400	700	1,400	1,400
OTHERLIC/PUBLIC GRT/TAXEXMPT	2,400	0	2,100	2,400	2,400	1,000	2,417	2,415
TECHNOLOGY FEE	8,500	0	9,500	8,500	8,500	10,256	7,667	8,185
BICYCLE LICENSE		0	7			11	26	25
ANIMAL & MOBILE HOME LICENSES	6,800	0	7,100	6,800	6,800	6,753	7,534	6,542
RETAIL FOOD ESTABLMT LICENSE	20,500	0	1,500	20,500	20,500	1,335	16,777	17,659
RESTAURANT LICENSE & MISC FEES	35,000	0	58,700	35,000	35,000	58,722	25,867	24,868
APPLICATION&OTHER HEALTH LIC	8,900	0	6,800	8,900	8,900	6,800	7,350	8,200
POOL LICENSE FEES	7,200	0	3,200	7,200	7,200	3,200	5,796	5,796
HOTEL/MOTEL LODGING LICENSE FI	3,500	(2,000)	3,800	5,500	5,500	3,797	3,488	3,488
HEALTH LATE FEES		0	525			255	85	
HEALTH REINSPECTION FEES	500	0		500	500	525	2,175	750
HEALTH PREINSPECTION FEES	500	0		500	500	380		
BUILDING PERMITS	615,000	5,000	675,000	610,000	610,000	418,155	423,900	322,011
ELECTRICAL PERMITS	106,000	(4,000)	110,000	110,000	110,000	105,539	72,183	65,552
PLUMBING PERMITS	109,000	(1,000)	125,000	110,000	110,000	64,997	58,745	78,745
STREET EXCAVATION PERMITS	11,500	0	12,000	11,500	11,500	14,686	9,534	11,021
FILL PERMITS	2,500	0	11,000	2,500	2,500	9,550	3,130	352
SIGN PERMITS	8,500	0	10,500	8,500	8,500	8,557	12,492	9,577
SPECIAL EVENT PERMIT	400	0	1,000	400	400	1,075	825	857
PARK CANCELLATION FEE - NON-TAXABLE		0					50	
PARK & FIELD RESERVATION-TAXAE	16,500	0	15,500	16,500	16,500	17,786	18,196	16,342
FIRE BURNING & OTHER PERMITS	4,500	0	4,500	4,500	4,500	3,005	3,940	4,430
MINING & OTHER PERMITS	2,900	0	2,500	2,900	2,900	620	2,890	2,975
LICENSES & PERMITS	1,038,990	(2,000)	1,131,232	1,040,990	1,040,990	807,997	769,663	659,312
PENALTIES & FORFEITURES								
FINES/PENALTY/RESTITUTION/MISC	546,000	46,000	500,000	500,000	500,000	350,332	484,995	498,654
ORDINANCE VIOLATIONS-OTHER		0					412	
PENALTIES & FORFEITURES	546,000	46,000	500,000	500,000	500,000	350,332	485,407	498,654

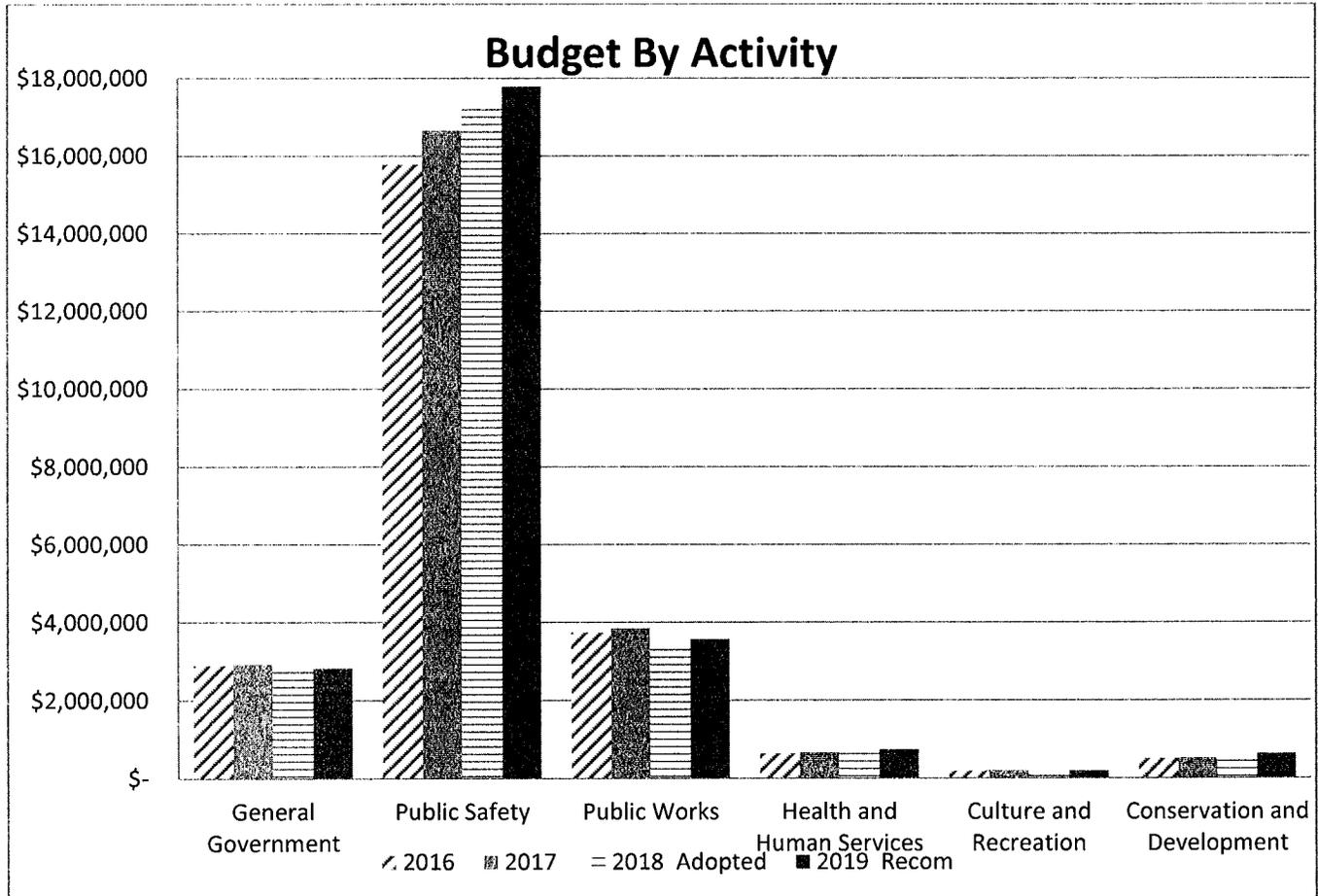
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CHARGES FOR SERVICES								
SUBDIVISION FILING	18,000	6,000	25,000	12,000	12,000	15,500	20,000	10,500
LAND COMBINATION FILING	800	800	800			800	800	
CSM FILING	12,000	4,500	12,000	7,500	7,500	12,000	9,000	4,500
SITE PLAN REVIEW FILING	25,000	18,000	24,000	7,000	7,000	23,000	10,075	4,800
VARIANCE & APPEALS FILING	1,500	(1,000)	1,000	2,500	2,500	1,000	2,375	2,500
SPECIAL USE FILING	17,000	5,500	13,000	11,500	11,500	14,250	26,000	10,250
REZONING FILING	2,000	(1,000)	3,000	3,000	3,000	1,950	4,250	8,300
OTHER FILING & PLANNING CHARGE	10,000	0	7,500	10,000	10,000	8,560	19,230	26,062
PUBLICATIONS & RECORDING	2,200	0	2,200	2,200	2,200	1,689	2,814	2,446
PROPERTY STATUS REPORTS	5,500	0	5,500	5,500	5,500	3,245	5,450	7,055
COPYING CHARGES	750	0	750	750	750	283	850	592
SOIL TESTING		0					230	
MAP & CD SALES-TAXABLE	750	0	300	750	750	303	302	808
ELECTION SERVICES		0					396	
ARCHITECTURAL BOARD REVIEW	5,200	0	5,200	5,200	5,200	4,430	4,795	5,590
POLICE SERVICES	2,500	(600)	2,500	3,100	3,100	1,391	2,977	2,866
SPECIAL EVENT PUBLIC SAFETY	5,500	0	4,000	5,500	5,500	1,984	4,047	11,387
AMBULANCE SERVICES - ALS	1,090,000	315,000	775,000	775,000	775,000	634,039	769,891	700,435
AMBULANCE SERVICES-BLS	250,000	(150,000)	400,000	400,000	400,000	202,018	284,135	355,975
FIRE SAFETY, CPR TRAINING, FINES	1,000	0	4,200	1,000	1,000	3,471	298	1,140
FIRE PLAN REVW/WITNESS/TEST	50,000	(15,000)	30,000	65,000	65,000	33,718	29,930	33,053
FIRE INSPECTION&REINSPECTION	23,000	0	16,000	23,000	23,000	12,689	19,465	16,230
QUARRY REIMBURSEMENT	44,000	(600)	42,000	44,600	44,600	10,700	43,000	40,185
WEIGHTS & MEASURES CHARGES	7,600	0	7,600	7,600	7,600	20	8,597	8,709
OTHER HEALTH/SANITARIAN FEES		0					150	175
CLINIC SERVICES	75,000	0	75,000	75,000	75,000	9,069	76,836	113,357
SALE OF RADON TEST KITS	1,750	0	800	1,750	1,750	462	804	1,454
HEALTH LABOR CHARGED TO GRAN	41,400	0	40,000	41,400	41,400		30,977	
WEED CONTROL	9,000	0	8,000	9,000	9,000	3,375	5,823	4,184
STREET LIGHTING	13,000	0	5,000	13,000	13,000	6,400	9,703	1,000
ENGINEERING FEES	20,000	19,000	70,000	1,000	1,000	72,258	617	290
DPW CHARGES	15,000	0	37,000	15,000	15,000	34,833	22,943	12,452
CLERK SERVICES		0				45		4,259
LANDFILL OPERATIONS-SITING	240,000	51,000	189,000	189,000	189,000	54,086	116,610	
LANDFILL OPERTN-EMERALD PARK	67,500	0	65,000	67,500	67,500	42,941	69,877	62,050
CHARGES FOR SERVICES	2,056,950	251,600	1,871,350	1,805,350	1,805,350	1,210,509	1,603,247	1,452,604
INTERGOVT CHGS FOR SERVICES								
COUNTY EMT-PARAMEDIC-ALS	126,700	8,700	115,000	118,000	118,000	80,988	96,990	115,342
SCHOOL LIAISON OFFICER	80,800	2,300	78,000	78,500	78,500	46,933	75,807	79,463
INTERGOVT CHGS FOR SERVICES	207,500	11,000	193,000	196,500	196,500	127,921	172,797	194,805
INVESTMENT EARNINGS								
INTEREST ON INVESTMENTS	240,000	120,000	164,000	120,000	120,000	111,771	99,358	121,060
INVESTMENT GAINS/LOSSES	(60,000)	(60,000)	(60,000)			(37,337)	(3,091)	(29,804)
INTEREST-TAX ROLL	85,000	0	80,000	85,000	85,000	59,285	89,826	69,868
INTERFUND INTEREST		0	2,000			1,946	2,400	
MISCELLANEOUS INTEREST		0				191	782	156
INVESTMENT EARNINGS	265,000	60,000	186,000	205,000	205,000	135,856	189,275	161,280
MISCELLANEOUS REVENUE								
RENTAL-MUNICIPAL PROP	50,000	0	58,000	50,000	50,000	57,436	53,041	51,307
SALE OF CONFISCATED PROPERTY		0					353	
CULVERT SALES-NO TAX	30,000	20,000		10,000	10,000	6,744	8,762	10,525
SALE OF STATE SEALS	1,300	(200)	500	1,500	1,500	720	640	1,320
HOUSE NUMBER SALES	350	0	150	350	350	191	160	293
INSURANCE DIVIDEND	40,000	0	88,000	40,000	40,000	88,144	45,097	38,308
REFUNDS/REIMBURSEMENTS	37,000	22,000	28,500	15,000	15,000	4,917	11,098	12,099
MADACC ANML LIC SOLD/ORD FEE	2,500	0	2,000	2,500	2,500	834	4,215	5,857
CASH OVER(SHORT)		0				(18)	(58)	5
MISCELLANEOUS REVENUE	1,000	0	500	1,000	1,000	269	3,700	350
MISCELLANEOUS REVENUE	162,150	41,800	177,650	120,350	120,350	159,237	127,008	120,064
SALE OF CAPITAL ASSETS								
PROPERTY SALE		0	5,400				572	
SALE OF CAPITAL ASSETS		0	5,400				572	
IUES - FUND 01	\$ 25,948,442	\$ 954,177	\$ 25,040,912	\$ 24,994,265	\$ 24,994,265	\$ 21,903,377	\$ 23,766,348	\$ 23,616,931

City of Franklin General Fund Expenditures

City General Fund expenditures are divided into Activities and further reported by categories/departments. The activities are general government, public safety, public works, health & human services, culture & recreation, and conservation and development.



General Government

General government is comprised of 12 departments that provide either specific services for the City or provide services to or on behalf of the departments. Incorporated into the total General Fund Expenditure decrease of 0.8%, the General Government category of expenditures is expected to increase 1.8% from 2018. General Government expenditures are 10.8% of the General Fund expenditure budget. General Government also includes a contingency and provision for personnel vacancies in all activities during the year.

Public Safety

Public safety is comprised of Police, Fire, Public Fire Protection, Building Inspection and Weights and Measures. Public Safety expenditures increased 2.8% from the 2018 budget and amounts to 67.9% of the General Fund expenditure budget, up from 65.5% in 2018.

Public Safety (000's)	2019 Rec	Inc (Dec) to 2018 Bud	2019 Req	2018 Proj	2018 Amend	2018 Orig	2018 Act 8/31	2017	2016
Police	8,905	138	9,335	8,967	8,820	8,768	5,840	8,371	7,868
Dispatch	1,184	77	1,207	1,059	1,107	1,107	680	1,022	988
Fire	6,516	246	6,679	6,404	6,270	6,270	4,381	6,223	5,900
Public Fire Prot	283	0	283	280	283	283	185	280	275
Bldg Inspect	892	32	907	813	860	860	562	757	750
Weights & Meas	8	0	8	8	8	8	8	8	8
Total Pub Safety	17,789	492	18,419	17,531	17,348	17,296	11,655	16,660	15,788
Inc (dec) Pr Yr	1.5%	2.8%		5.2%				5.5%	

Public Works

Public Works is comprised of Engineering, Highway, Street Lighting, and Weed Control. Public Works expenditures have increased 3.9% from 2018. Public Works comprises 13.6% of General Fund Expenditures.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have increased 5.7% from 2018 and amount to 2.9% of the General Fund expenditure budget.

Culture & Recreation

Culture & Recreation is comprised of the Parks and Recreation expenses. Recreation expense includes amounts paid for St. Martins Fair and Civic Celebrations. Culture & Recreation expenditures have increased 2.2% from 2018 and amount to 0.8% of the General Fund expenditure budget.

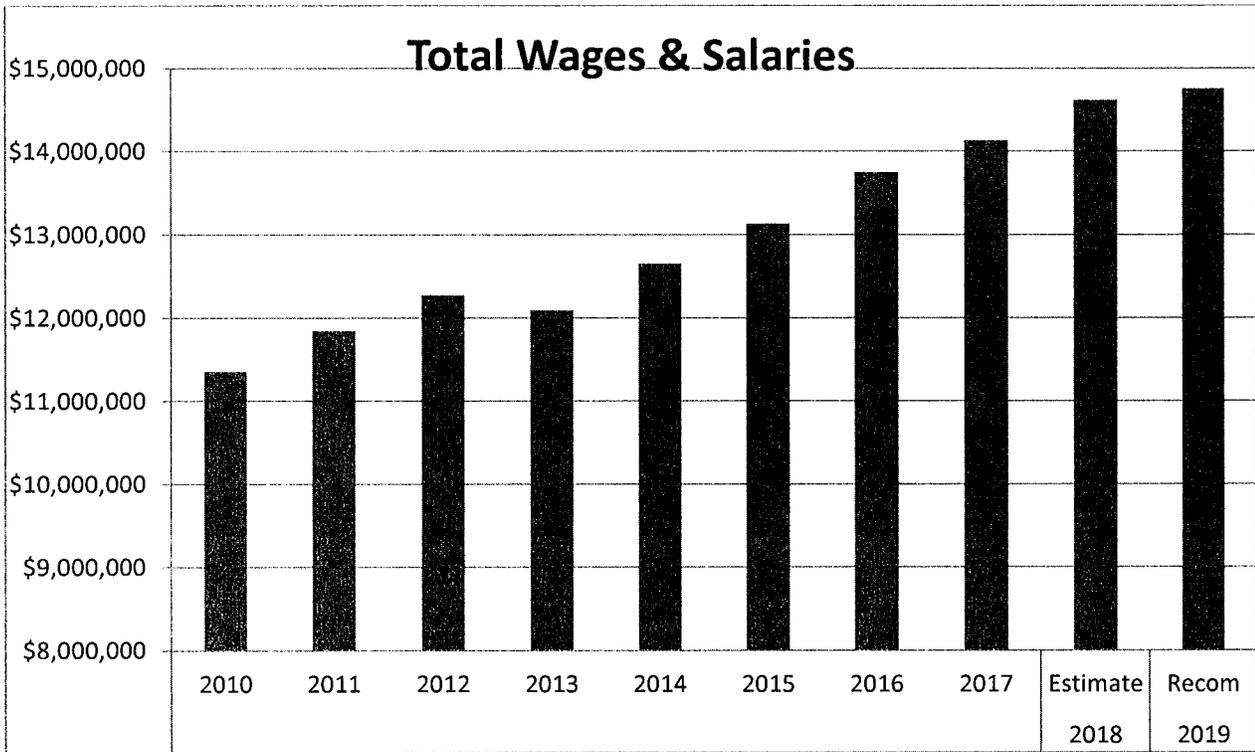
Conservation & Development

Conservation & Development is comprised of the economic development and planning functions. Conservation & Development expenditures have increased 7.6% from 2018 and amount to 2.4% of the General Fund expenditure budget.

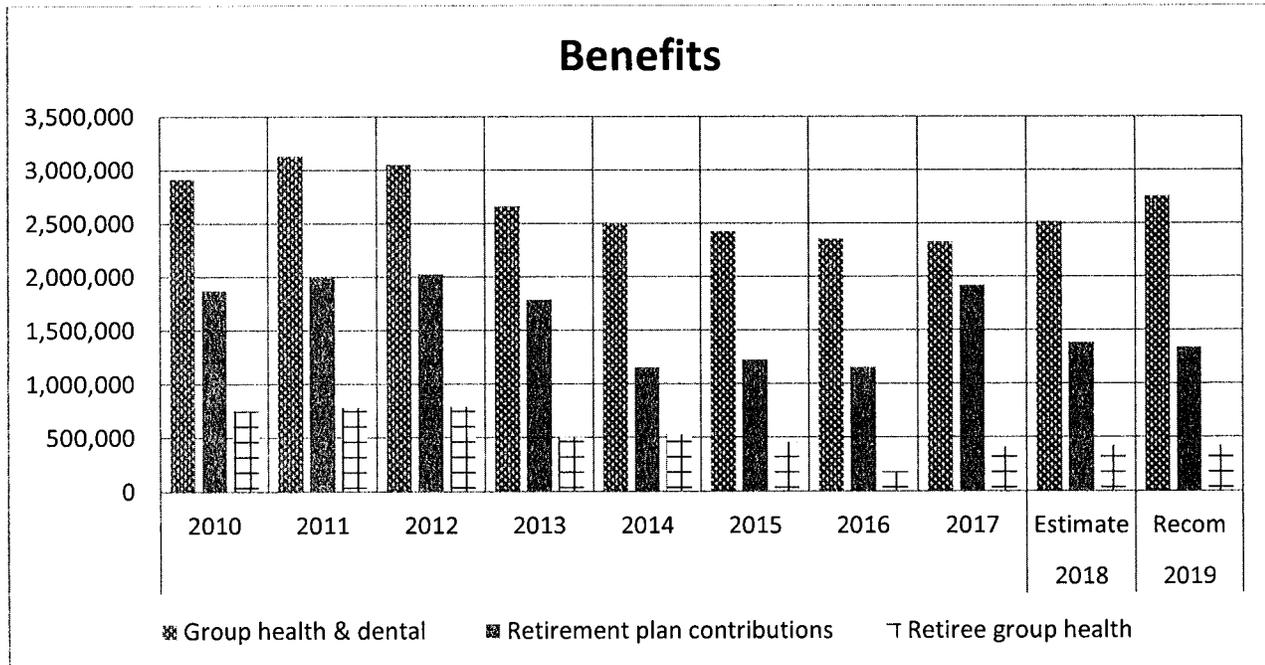
General Fund Expenditures By Functional Category

The 2018 General Fund expenditure budget is presented, on a following page, by functional categories. Salaries, wages and benefits comprise 77.1% of the General Fund budget. The 2019 plan includes significant increases in the health insurance benefits.

Wages have grown from \$11.3 million in 2010 to \$ \$14.7 million in 2019 or 29.8%.



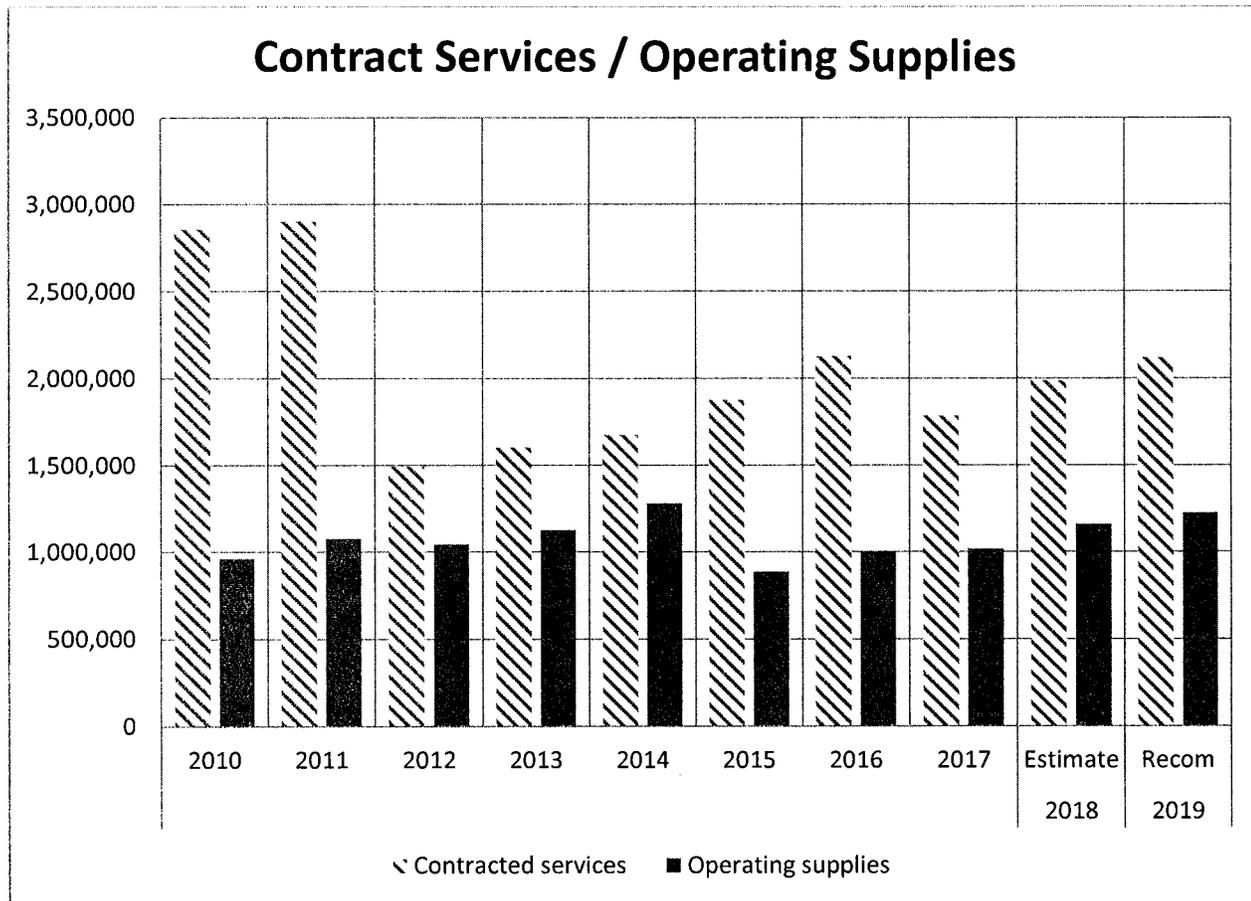
Employee benefits which consist of Group Health & Dental, Retirement, Retiree Health, life insurance and employment taxes have declined from \$6.8 million in 2010 to \$5.7 million in 2019 (16%). The reduction was possible by the sharing of retirement costs and controlling health care costs.



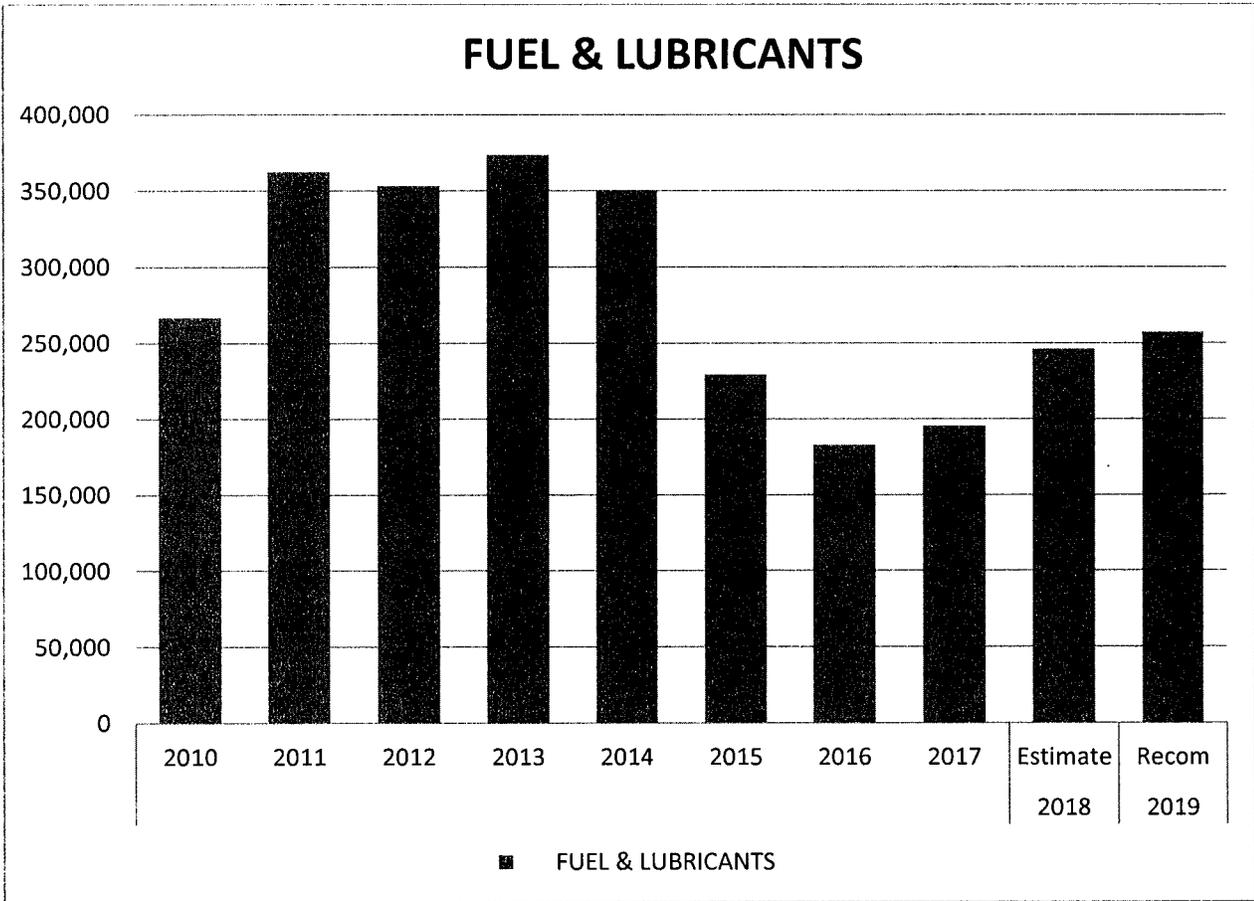
The 2017 spike in Retirement costs includes a one time \$630,000 contribution to the Public Works retirement plan.

Non-personnel costs consist of property insurance, Contracted services, Utilities, Operating supplies, Services & Charges, facility charges, other costs and contingency. These costs have remained relatively unchanged from \$5.3 million in 2010 to \$ 5.7 million in 2018.

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



Fuel costs are another major expenditure and vary with the cost of oil. In 2010, the City spent \$267,000 on fuel and will only spend \$257,140 in 2019. Oil prices peaked over \$140/barrel in 2013, when City costs also peaked at \$373,647. This demonstrates the impact of volatile fuel prices on the City's operating costs.



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

**General Fund
Expenditures by Category**

	2019 Adopted	Inc (Dec) to 2018 Original	2018 Projected	2018 Amend	2018 Original	2018 8/31	2017	2016
SALARIES-FT	\$ 11,854,682	\$ 126,216	\$ 11,419,158	\$ 11,728,466	\$ 11,728,466	\$ 7,585,447	\$ 11,003,389	\$ 10,773,629
SALARIES-OT	523,584	48,709	780,500	474,875	474,875	572,434	749,643	720,998
SALARIES-PT	491,939	30,895	463,176	461,044	461,044	315,975	447,961	426,935
SALARIES-TEMP	77,258	(97,577)	101,850	174,835	174,835	71,339	70,640	105,817
SPECIAL TEAMS PAY	19,080	8,520	10,500	10,560	10,560	9,822	12,092	10,582
VACATION PAY	1,027,473	14,360	1,007,839	1,013,113	1,013,113	752,001	1,011,572	949,684
HOLIDAY PAY	988,602	22,845	958,621	965,757	965,757	606,631	886,960	834,745
LONGEVITY	36,941	770	35,693	36,171	36,171	23,429	36,190	35,222
COMPTIME TAKEN	211,300	211,300	260,330			194,514	288,585	263,627
Total Wages	15,230,859	366,038	15,037,667	14,864,821	14,864,821	10,131,592	14,507,032	14,121,239
Pct Inc (Dec) prior Yr	1.3%	2.5%	3.7%				2.7%	
FICA	1,164,661	30,099	1,120,522	1,134,562	1,134,562	747,951	1,072,459	1,038,157
GROUP HEALTH & DENTAL	2,697,429	151,807	2,520,630	2,545,622	2,545,622	1,594,342	2,330,364	2,354,942
RETIREMENT	1,372,275	(19,920)	1,386,390	1,392,195	1,392,195	944,278	1,918,221	1,153,827
EMPLOYER HSA CONTRIBUTI	59,250	59,250						
LIFE INSURANCE	48,938	1,580	46,605	47,358	47,358	29,600	43,527	43,343
RECRUITING COSTS		-	14,100			14,285		5,429
RETIREE GROUP HEALTH	423,813	(4,330)	426,134	428,143	428,143	285,565	411,699	184,391
COLLEGE INCENTIVE	8,918	230	8,600	8,688	8,688	4,308	8,616	30,696
VEHICLE ALLOWANCE	9,600	-	9,600	9,600	9,600	6,000	4,800	4,800
WORKERS COMPENSATION IN	401,982	22,181	378,118	379,801	379,801	260,192	514,901	509,031
ALLOCATED PAYROLL COST	(438,620)	-	(450,660)	(438,620)	(438,620)	(309,088)	(442,100)	(411,180)
Total Benefits & Other	5,748,246	240,897	5,460,039	5,507,349	5,507,349	3,577,433	5,862,487	4,913,436
Pct Inc (Dec) prior Yr	5.3%	4.4%	-6.9%				19.3%	
Total Personnel Expense	\$ 20,979,105	\$ 606,935	\$ 20,497,706	\$ 20,372,170	\$ 20,372,170	\$ 13,709,025	\$ 20,369,519	\$ 19,034,675
Pct Inc (Dec) prior Yr	2.3%	3.0%	0.6%				7.0%	
SUPPLIES	1,214,150	92,825	1,147,575	1,140,301	1,121,325	567,906	1,005,337	985,440
Pct Change to Prior Year	5.8%	8.3%	14.1%				2.0%	
SERVICES & CHARGES	567,334	28,113	499,075	539,221	539,221	341,756	479,639	479,652
Pct Change to Prior Year	13.7%	5.2%	4.1%				0.0%	
CLAIMS, CONTRIB.	30,300	0	21,640	30,300	30,300	9,590	21,382	19,799
Pct Change to Prior Year	40.0%	0.0%	1.2%				8.0%	
CONTRACTUAL SERVICES	2,133,368	120,179	2,003,482	2,139,399	2,013,189	1,156,580	1,786,293	2,127,643
Pct Change to Prior Year	6.5%	6.0%	12.2%				-16.0%	
FACILITY CHARGES	1,250,505	(61,075)	1,210,445	1,361,371	1,311,580	814,915	1,164,133	1,134,168
Pct Change to Prior Year	3.3%	-4.7%	4.0%				2.6%	
CONTINGENCY	1,649,680	658,000		929,680	991,680			
Pct Change to Prior Year								
PRINCIPAL		(15,600)			15,600		11,572	12,567
Pct Change to Prior Year								
TRANSFERS OUT	274,000	250,000	24,000	24,000	24,000	13,000	57,138	1,250,025
Total Non-Personnel Costs	7,119,337	1,072,442	4,906,217	6,164,272	6,046,895	2,903,747	4,525,494	6,009,294
Total Appropriations	\$ 28,098,442	\$ 1,679,377	\$ 25,403,923	\$ 26,536,442	\$ 26,419,065	\$ 16,612,772	\$ 24,895,013	\$ 25,043,969
	10.6%	6.4%	2.0%				-0.6%	

**MAYOR
101**

DEPARTMENT: Mayor

PROGRAM MANAGER: Mayor (administered by Director of Administration)

PROGRAM DESCRIPTION:

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

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

SERVICES:

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

STAFFING:

1 Elected position

BUDGET SUMMARY:

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

2) The 2019 budget remains essentially the same as the 2018 budget.

Dept 0101 - MAYOR

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0101-5113	SALARIES-PT	16,800	16,800	16,800	16,800	16,800	16,800	16,800
01-0101-5151	FICA	1,652	1,652	1,652	1,652	1,652	1,652	1,652
01-0101-5156	WORKERS COMPENSATION INS	30	30	30	30	30	48	48
NET OF REVENUES/APPROPRIATIONS - PERSONNEL S		(18,482)	(18,482)	(18,482)	(18,482)	(18,482)	(18,500)	(18,500)
NON PERSONNEL SERVICES								
01-0101-5312	OFFICE SUPPLIES						50	
01-0101-5422	SUBSCRIPTIONS	50	50		50	50		
01-0101-5425	CONFERENCES & SCHOOLS	500	500	500	500	500	357	125
01-0101-5432	MILEAGE	4,800	4,800	4,800	4,800	4,800	4,800	4,800
01-0101-5734	VOLUNTEER RECOGNITION	1,000	1,000		1,000	1,000		348
NET OF REVENUES/APPROPRIATIONS - NON PERSONI		(6,350)	(6,350)	(5,300)	(6,350)	(6,350)	(5,207)	(5,273)
NET OF REVENUES/APPROPRIATIONS - 0101 - MAYOR		(24,832)	(24,832)	(23,782)	(24,832)	(24,832)	(23,707)	(23,773)

ALDERMEN
102

DEPARTMENT: Aldermen

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

PROGRAM DESCRIPTION:

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

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

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

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

SERVICES:

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

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Six Aldermen (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Total	0.00	0.00	0.00	0.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017	2018*	2019*
Ordinances passed	32	43	47	61	45	45
Resolutions passed	96	112	75	100	100	100
Common Council meeting hours	72	90	60	45	50	50

*Forecast

BUDGET SUMMARY:

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

Wisconsin Public Policy	\$1,720
Intergovernmental Cooperation Council	350
League of Wisconsin Municipalities and Urban Alliance	10,025
Amer. Society of Composers, Authors, Publishers	325
South Suburban Chamber of Commerce	150
Broadcast Music, Inc.	350
SESAC (Society of European Stage Authors and Composers)	<u>350</u>
Total	13,270

Calculations as of 08/31/2018

Dept 0102 - ALDERMEN

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0102-5113	SALARIES-PT	43,200	43,200	43,200	43,200	43,200	43,200	43,200
01-0102-5151	FICA	4,131	4,131	4,131	4,131	4,131	4,131	4,131
01-0102-5156	WORKERS COMPENSATION IN	78	78	78	78	78	108	114
NET OF REVENUES/APPROPRIATIONS - PERSONNEL S		(47,409)	(47,409)	(47,409)	(47,409)	(47,409)	(47,439)	(47,445)
NON PERSONNEL SERVICES								
01-0102-5313	PRINTING	100	100		100	100	32	32
01-0102-5424	MEMBERSHIPS/DUES	13,291	12,991	11,000	12,991	12,991	11,164	11,081
01-0102-5425	CONFERENCES & SCHOOLS	500	500	250	500	500	200	250
01-0102-5432	MILEAGE	10,800	10,800	10,800	10,800	10,800	10,800	10,800
01-0102-5734	VOLUNTEER RECOGNITION	500	500	140	500	500	35	630
NET OF REVENUES/APPROPRIATIONS - NON PERSONI		(25,191)	(24,891)	(22,190)	(24,891)	(24,891)	(22,231)	(22,793)
NET OF REVENUES/APPROPRIATIONS - 0102 - ALDERMI		(72,600)	(72,300)	(69,599)	(72,300)	(72,300)	(69,670)	(70,238)

**MUNICIPAL COURT
121**

DEPARTMENT: Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Municipal Judge (part-time, elected)	N/A	N/A	N/A	N/A	N/A	N/A
Court Clerk *	2.50	2.50	2.50	2.50	2.50	2.50
Total	2.50	2.50	2.50	2.50	2.50	2.50

* Administration and Human Resource support through the Police Department.

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017*	2018*	2019*
Municipal court cases	8,585	9,113	10,533	9,447	10,000	10,500

* Forecast

BUDGET SUMMARY:

Two daytime and four nighttime court sessions per month are generally held. Associated revenues from fines and forfeitures have continued to trend upward. The budget anticipates consideration of a review of and implementation of an increase of fine rates for 2019.

Dept 0121 - MUNICIPAL COURT

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0121-5111	SALARIES-FT	94,049	95,049	89,580	89,587	89,587	83,093	85,895
01-0121-5113	SALARIES-PT	41,626	41,626	40,930	40,929	40,929	40,653	40,460
01-0121-5117	SALARIES-OT	1,200	1,200	300	1,200	1,200	563	110
01-0121-5118	COMPTIME TAKEN	1,000		900			923	1,225
01-0121-5133	LONGEVITY	450	450	450	450	450	450	420
01-0121-5134	HOLIDAY PAY	7,051	7,051	6,652	6,652	6,652	7,386	5,931
01-0121-5135	VACATION PAY	9,115	9,115	8,600	8,604	8,604	8,206	7,959
01-0121-5151	FICA	11,819	11,819	11,275	11,278	11,278	9,495	9,537
01-0121-5152	RETIREMENT	6,674	6,674	6,300	6,320	6,320	6,014	6,049
01-0121-5153	RETIREE GROUP HEALTH	293	293	275	275	275	218	131
01-0121-5154	GROUP HEALTH & DENTAL	12,768	14,132	27,790	27,795	27,795	26,032	26,147
01-0121-5155	LIFE INSURANCE	611	611	570	574	574	512	500
01-0121-5156	WORKERS COMPENSATION INS	277	277	265	265	265	370	366
NET OF REVENUES/APPROPRIATIONS - PERSONNEL		(186,933)	(188,297)	(193,887)	(193,929)	(193,929)	(183,915)	(184,730)
NON PERSONNEL SERVICES								
01-0121-5219	OTHER PROFESSIONAL SERVICE	1,200		1,200	1,200	1,200	1,100	1,421
01-0121-5257	SOFTWARE MAINTENANCE	10,650		10,635	9,100	9,100	8,992	8,574
01-0121-5294	PRISONER BOARDING	42,000		42,000	42,000	42,000	55,820	41,269
01-0121-5298	COLLECTION SVCS/DOT SUSP FI	650		410	650	650	1,300	
01-0121-5312	OFFICE SUPPLIES	750		700	750	750	641	918
01-0121-5410	DMV ACCESS SERVICE	1,200		1,200	1,200	1,200	1,200	1,200
01-0121-5422	SUBSCRIPTIONS	100			100	100		
01-0121-5424	MEMBERSHIPS/DUES	200			200	200	180	180
01-0121-5425	CONFERENCES & SCHOOLS	1,600		1,500	1,600	1,600	800	2,237
01-0121-5429	JURY/WITNESS FEES	100		25	100	100	(64)	(5)
NET OF REVENUES/APPROPRIATIONS - NON PE		(58,450)		(57,670)	(56,900)	(56,900)	(69,969)	(55,794)
NET OF REVENUES/APPROPRIATIONS - 0121 - ML		(245,383)	(188,297)	(251,557)	(250,829)	(250,829)	(253,884)	(240,524)

CITY CLERK/ELECTIONS 141, 142

DEPARTMENT: City Clerk

PROGRAM MANAGER: Director of Clerk Services

PROGRAM DESCRIPTION:

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

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

SERVICES:

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

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Administration Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Typist	.62	.62	.62	.62	0	0
Secretary	.50	.50	.50	.50	1.12	1.12
Temporary Help	.00	.00	.00	.00	.00	.00
Total	4.12	4.12	4.12	4.12	4.12	4.12

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017	2018*	2019*
Liquor licenses	53	56	55	56	56	56
Bartenders licenses	386	378	393	392	375	375
Park Permits	136	139	175	202	200	200
Property status reports	165	223	250	193	175	175
Burn permits	325	310	292	261	250	250
Complaints	250	250	386	372	375	375
Registered voters	21,756	21,713	22,274	21,862	21,500	21,500
Elections held	4	**3	4	2	4	2

*Forecast

**Includes one special election.

BUDGET SUMMARY:

- 1) 01.141.5424 Memberships and 01.141.5425 Conferences/Schools in the City Clerk's budget includes funding of memberships and training/conferences for all employees in the Director of Clerk Services' office, which includes certification training, along with statutory training requirements.
- 2) 01.141.5471 Background Checks includes funding for all license applicants and Board/Commission recommended appointees (\$7 charge for each check conducted through the Wisconsin Department of Justice, Crime Information Bureau).
- 3) Election decrease in funding is due to two elections scheduled in 2019 vs. four scheduled elections held in 2018. [Note: The boundaries created by the redistricting (completed in 2011) went into effect January 1, 2012, and, as required by State law, Franklin has exceeded the population of 35,000 and now is required to vote by "Ward" rather than "District". As a result of having three State Assembly Districts, two Senate Districts, three County Supervisory Districts, three School Districts, and twenty-five Wards, costs have increased for pollworkers, ballot printing, and machine tabulating. In addition, the State of Wisconsin Statewide Voter Registration System was replaced at the 2016 February Spring Primary, with costly impacts to the process for municipalities required to conduct and report elections by ward. With the prior software, Franklin was able to combine poll lists in each Aldermanic District and still report by ward due to coding which designated the specific ballot voters were to receive by ward. The new system, WisVote, requires

separate poll lists for each ward, thereby increasing the pre-election work from “six Aldermanic Districts times everything” to “twenty-five Wards times everything”. This also increased the number of poll workers needed on election day just to work at the poll lists and directing voters to the correct ward line and covering the requirement for separate ward poll books.]

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

Dept 0141 - CITY CLERK

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0141-5111	SALARIES-FT	175,254	175,254	168,600	168,658	168,658	159,978	168,936
01-0141-5113	SALARIES-PT	44,603	44,603	42,846	42,846	42,846	41,762	38,596
01-0141-5115	SALARIES-TEMP	601	601		601	601	264	
01-0141-5117	SALARIES-OT	1,000	1,000	(800)	1,000	1,000	(550)	(651)
01-0141-5118	COMPTIME TAKEN			1,005			1,720	4,953
01-0141-5133	LONGEVITY	570	570	510	510	510	498	420
01-0141-5134	HOLIDAY PAY	13,539	13,539	13,008	13,008	13,008	13,029	11,438
01-0141-5135	VACATION PAY	18,654	18,654	17,925	17,940	17,940	16,407	10,039
01-0141-5151	FICA	19,448	19,448	18,700	18,709	18,709	17,277	17,509
01-0141-5152	RETIREMENT	12,681	12,681	12,200	12,198	12,198	11,643	11,687
01-0141-5153	RETIREE GROUP HEALTH	786	786	740	743	743	589	361
01-0141-5154	GROUP HEALTH & DENTAL	38,999	43,611	50,600	50,604	50,604	43,976	31,764
01-0141-5155	LIFE INSURANCE	1,177	1,177	1,125	1,126	1,126	962	911
01-0141-5156	WORKERS COMPENSATION INS	457	457	440	440	440	607	609
01-0141-5199	ALLOCATED PAYROLL COST	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,300)	(7,900)
NET OF REVENUES/APPROPRIATIONS - PERSONNEL SE		(319,569)	(324,181)	(318,699)	(320,183)	(320,183)	(299,862)	(288,672)
NON PERSONNEL SERVICES								
01-0141-5223	FILING FEES	1,000	1,000	750	1,000	1,000	780	630
01-0141-5299	SUNDRY CONTRACTORS	6,000	6,000	5,500	6,000	6,000	7,389	3,168
01-0141-5312	OFFICE SUPPLIES	900	900	700	900	900	877	629
01-0141-5313	PRINTING	400	400	350	400	400	211	268
01-0141-5421	OFFICIAL NOTICES/ADVERTISING	9,000	9,000	9,000	9,000	9,000	9,709	9,939
01-0141-5422	SUBSCRIPTIONS	100	100	100	100	100	125	118
01-0141-5424	MEMBERSHIPS/DUES	800	800	750	800	800	820	610
01-0141-5425	CONFERENCES & SCHOOLS	3,000	3,000	2,500	3,000	3,000	1,154	2,047
01-0141-5432	MILEAGE	800	800	800	800	800	593	859
01-0141-5471	BACKGROUND CHECKS	5,200	5,200	5,200	5,200	5,200	4,893	4,648
NET OF REVENUES/APPROPRIATIONS - NON PERSONNI		(27,200)	(27,200)	(25,650)	(27,200)	(27,200)	(26,551)	(22,916)
NET OF REVENUES/APPROPRIATIONS - 0141 - CITY CLER		(346,769)	(351,381)	(344,349)	(347,383)	(347,383)	(326,413)	(311,588)

Dept 0142 - ELECTIONS

GL NUMBER	DESCRIPTION	2019	2019	2018	2018	2018	2017	2016
		ADOPTED BUDGET	DEPT REQ BUDGET	PROJECTED ACTIVITY	AMENDED BUDGET	ORIGINAL BUDGET	ACTIVITY	ACTIVITY
PERSONNEL SERVICES								
01-0142-5111	SALARIES-FT	849	849	1,650	1,666	1,666	920	2,894
01-0142-5113	SALARIES-PT	581	581	1,125	1,129	1,129	359	3,876
01-0142-5115	SALARIES-TEMP	27,034	27,034	42,000	49,074	49,074	15,504	48,504
01-0142-5117	SALARIES-OT	3,159	3,159	4,000	4,450	4,450	1,517	12,599
01-0142-5133	LONGEVITY	3	3		5	5		
01-0142-5151	FICA	214	214	415	418	418	217	1,485
01-0142-5152	RETIREMENT	131	131	280	285	285	171	1,082
01-0142-5153	RETIREE GROUP HEALTH	18	18	40	40	40	12	75
01-0142-5154	GROUP HEALTH & DENTAL	436	496	1,200	1,231	1,231	372	1,405
01-0142-5155	LIFE INSURANCE	13	13	25	25	25	11	54
01-0142-5156	WORKERS COMPENSATION INS	87	85	155	157	157	83	303
Total Personnel Services		(32,525)	(32,583)	(50,890)	(58,480)	(58,480)	(19,166)	(72,277)
NON PERSONNEL SERVICES								
01-0142-5214	DATA PROCESSING SERVICES	1,200	1,200	1,200	1,200	1,200	688	897
01-0142-5242	EQUIPMENT MAINTENANCE	3,800	3,800	3,800	3,800	3,800	3,215	3,182
01-0142-5312	OFFICE SUPPLIES	1,200	1,200	1,200	1,200	1,200	811	1,910
01-0142-5313	PRINTING	2,000	2,000	6,000	2,000	2,000	1,407	5,210
01-0142-5421	OFFICIAL NOTICES/ADVERTISING	500	500	500	500	500	130	584
01-0142-5425	CONFERENCES & SCHOOLS	600	600		600	600		
01-0142-5432	MILEAGE	200	200		200	200	89	111
01-0142-5532	FACILITY RENTAL	600	600	1,200	1,200	1,200	600	1,200
Total Non-Personnel Services		(10,100)	(10,100)	(13,900)	(10,700)	(10,700)	(6,940)	(13,094)
Total Gen Fund Expenditures - Elections		(42,625)	(42,683)	(64,790)	(69,180)	(69,180)	(26,106)	(85,371)

INFORMATION SERVICES

144

DEPARTMENT: Information Services

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING:

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

ACTIVITY MEASURES:

Activity	2014	2015*	2016*	2017*	2018*	2019*
Total City computers	260	260	268	289	289	325
Software applications	60	60	60	70	72	76
Est. Help Desk Requests	1,500	1,500	1,700	2,228	2,850	3,250

*Forecast

BUDGET SUMMARY:

- 1) Data Processing Services is used primarily to fund Heartland Business Systems (HBS), the contract agent that maintains our computer systems. Core operations continue with a "Dual Technician" with a second Dual Technician funded in the Police Department. Despite the total size of the IT operations, the bulk of the work is still done with only the two full-time technicians. (Dual Technicians perform both Level 1 (help desk) work and Level 2 (network maintenance) work.) Data Base Administrator (DBA) and specialty services are also acquired from HBS out of this account as well.
- 2) The IT Director manages current staffing contracts, which covers the City Hall and Police Department contracted staff and the GIS contracted staff. The IT Director also addresses technology related issues such as phones. Effectively, issues under the advisory purview of the Technology Commission fall under the day-to-day purview of the IT Director. The IT Director is not a department head level position and reports to the Director of Administration.
- 3) Capital Outlay purchases include:
 - Computer Equipment: VMWare Server and SAN Disk Expansion & Warranty/Support (\$70,000); Emergency Hardware & Software Replacements (\$5,000); Personal Computer Replacements as part of IT Upgrade (\$1,530).
 - An update to the software and structure for the City's website (\$30,500) was requested, but was not funded.
- 4) Activity measures in this area are not historically precisely tracked or measurable. For example, Help Desk requests are always estimated. A project for this division will be to identify appropriate measurable and relatable activity measures and accurate data gathering tools.

Dept 0144 - INFORMATION SERVICES

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0144-5111	SALARIES-FT	86,187	86,187	83,878	83,878	83,878	82,838	76,973
01-0144-5113	SALARIES-PT							
01-0144-5134	HOLIDAY PAY	4,728	4,728	4,601	4,601	4,601	5,586	1,720
01-0144-5135	VACATION PAY	3,637	3,637	3,539	3,539	3,539	2,463	(1)
01-0144-5151	FICA	7,233	7,233	7,039	7,039	7,039	6,779	5,881
01-0144-5152	RETIREMENT	4,728	4,728	4,600	4,601	4,601	4,544	1,640
01-0144-5153	RETIREE GROUP HEALTH	482	482	469	469	469	372	400
01-0144-5154	GROUP HEALTH & DENTAL	19,776	22,097	17,670	17,673	17,673	16,558	13,853
01-0144-5155	LIFE INSURANCE	440	440	430	431	431	417	378
01-0144-5156	WORKERS COMPENSATION II	170	170	166	166	166	235	202
01-0144-5160	RECRUITING COSTS							5,429
Total Personnel		(127,381)	(129,702)	(122,392)	(122,397)	(122,397)	(119,792)	(106,475)
NON PERSONNEL SERVICES								
01-0144-5214	DATA PROCESSING SERVICE	135,000	135,000	162,400	162,450	135,500	123,472	119,759
01-0144-5215	GIS SUPPORT SERVICES	104,925	106,425	104,300	104,339	104,339	97,724	98,989
01-0144-5242	EQUIPMENT MAINTENANCE	21,285	21,285	14,400	14,450	14,450	13,044	17,465
01-0144-5257	SOFTWARE MAINTENANCE	74,308	74,308	58,500	58,500	58,500	55,198	53,258
01-0144-5299	SUNDRY CONTRACTORS	10,000	10,000	3,500	3,500	3,500	2,263	2,463
01-0144-5312	OFFICE SUPPLIES	200	200	100	200	200	1	144
01-0144-5329	OPERATING SUPPLIES	1,500	1,500	1,500	1,500	1,500	865	3,507
01-0144-5333	EQUIPMENT SUPPLIES	5,250	5,250	4,200	4,250	4,250	2,249	1,801
01-0144-5410	DATA COMMUN-INTERNET SE	9,500	9,500	9,500	9,500	9,500	10,017	7,568
01-0144-5415	TELEPHONE	29,000	29,000	28,000	28,250	28,250	26,648	27,994
01-0144-5425	CONFERENCES & SCHOOLS	1,500	1,500		1,500	1,500		1,860
Total Non-Personnel costs		(392,468)	(393,968)	(386,400)	(388,439)	(361,489)	(331,481)	(334,808)
Total Information Services		(519,849)	(523,670)	(508,792)	(510,836)	(483,886)	(451,273)	(441,283)

ADMINISTRATION and HUMAN RESOURCES

147

DEPARTMENT: Administration and Human Resources

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

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

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

MAJOR SERVICES:

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

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

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Director of Administration	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst*	1.00	.00	.00	.00	.00	.00
Total	4.00	3.00	3.00	3.00	3.00	3.00

*Position was never created

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017*	2018*	2019*
Labor Contracts Having Negotiations	0	1	2	0	2	2
Worker's Comp Claims	43	37	36	43	45	45
Job Analyses Conducted & Job Descriptions Revised	23	80	4	3	5	10
New Hires	19	14	15	14	24	20
Separations from Service	11	16	14	23	22	24
Turnover Rate	4.9%	7%	6.1%	10%	9.28%	10.13%
Civil Service Exams Administered	4	2	4	3	4	3

* Forecast

BUDGET SUMMARY:

1. Capital outlay appropriations include Two (2) Personal Computer & Microsoft Office License replacements.
2. It is worth noting that the Administration and Human Resources budget does not directly include expenditures related to the continuation of the Wellness Program as established by the Common Council through the prior approval of certain union contracts for 2010 and beyond. As explained in conjunction with approval of the non-represented employee pay and benefits ordinances at that time, direct costs associated with the Wellness Program will be charged directly to the Group Health internal service fund. Costs include items such as printing, purchase of educational DVD's, speaker fees, rental fees, refreshments, employee incentives, and a myriad of other potential items that can educate, inform, or engage participants, but they do not include medical claim costs charged directly to the fund, such as the cost of health risk assessments, which are separately expensed by the fund. The Fire Department is operating, as an ongoing pilot project, a cooperative effort with a local fitness center and their staff that provides some on-site fitness consultations. This pilot project is anticipated to continue in 2019, is incorporated as an addition to the Wellness Program, and may be expanded to other departments with Common Council approval following the pilot project. The costs for the Wellness Program, excluding the fitness component, are capped at an annual expenditure not to exceed the City share of the cost of one family plan, which for 2019 is approximately \$18,000 (the final figure is generally set near the end of each calendar year). Said costs amount to less than two-thirds of one percent of expenditures.

Dept 0147 - ADMINISTRATION

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0147-5111	SALARIES-FT	218,570	218,570	211,100	211,180	211,180	209,106	204,759
01-0147-5117	SALARIES-OT	1,500	1,500	500	1,500	1,500	255	752
01-0147-5118	COMPTIME TAKEN			25			93	
01-0147-5133	LONGEVITY	420	420	420	420	420	420	415
01-0147-5134	HOLIDAY PAY	13,647	13,647	13,170	13,188	13,188	12,971	12,640
01-0147-5135	VACATION PAY	21,966	21,966	21,225	21,246	21,246	19,535	19,001
01-0147-5151	FICA	19,592	19,592	18,900	18,936	18,936	17,936	17,378
01-0147-5152	RETIREMENT	12,805	12,805	12,350	12,377	12,377	12,119	11,879
01-0147-5153	RETIREE GROUP HEALTH	1,293	1,293	1,240	1,249	1,249	984	610
01-0147-5154	GROUP HEALTH & DENTAL	40,044	44,686	35,800	35,813	35,813	33,560	33,674
01-0147-5155	LIFE INSURANCE	1,181	1,181	1,144	1,144	1,144	1,111	1,087
01-0147-5156	WORKERS COMPENSATION INS	460	460	445	445	445	627	611
01-0147-5199	ALLOCATED PAYROLL COST	(20,200)	(20,200)	(20,200)	(20,200)	(20,200)	(20,300)	(20,200)
	Total Personnel Costs	(311,278)	(315,920)	(296,119)	(297,298)	(297,298)	(288,417)	(282,606)
NON PERSONNEL SERVICES								
01-0147-5211	MEDICAL SERVICES	9,500	9,500	7,000	9,500	9,500	9,819	4,632
01-0147-5219	OTHER PROFESSIONAL SERVICES	15,000	15,000	35,000	57,000	15,000	566	10,100
01-0147-5241	AUTO MAINTENANCE	600	600		600	600	134	
01-0147-5242	EQUIPMENT MAINTENANCE	1,900	1,900	750	1,500	1,500	1,198	1,345
01-0147-5252	LABOR ATTORNEY	20,000	20,000	10,000	20,000	20,000	10,932	19,393
01-0147-5287	UNEMPLOYMENT COSTS	4,000	4,000	7,000	4,000	4,000	915	350
01-0147-5299	SUNDRY CONTRACTORS	4,200	4,200	4,000	4,200	4,200	3,772	3,882
01-0147-5311	POSTAGE	44,500	44,500	35,000	47,000	47,000	33,477	39,712
01-0147-5312	OFFICE SUPPLIES	1,150	1,150	1,100	1,150	1,150	850	1,144
01-0147-5313	PRINTING	8,100	8,100	7,000	8,000	8,000	8,085	7,582
01-0147-5328	EMPLOYMENT TESTING & EDUCATION	3,000	3,000	2,300	3,000	3,000	2,786	2,541
01-0147-5329	OPERATING SUPPLIES	4,000	4,000	2,500	4,000	4,000	2,774	3,497
01-0147-5331	FUEL/LUBRICANTS	300	300	125	400	400	163	178
01-0147-5332	VEHICLE SUPPORT	3,000	3,000	1,500	240	240	240	1,320
01-0147-5399	MISCELLANEOUS SUPPLIES			50			368	259
01-0147-5421	OFFICIAL NOTICES/ADVERTISING	1,600	1,600	2,400	6,000	6,000	1,449	872
01-0147-5422	SUBSCRIPTIONS	675	675	700	675	675	550	660
01-0147-5424	MEMBERSHIPS/DUES	1,950	1,950	2,000	2,150	2,150	1,771	1,808
01-0147-5425	CONFERENCES & SCHOOLS	3,200	3,200	1,500	3,200	3,200	308	605
01-0147-5428	ALLOCATED INSURANCE COST	200	200	200	200	200	200	200
01-0147-5432	MILEAGE	600	600	500	600	600	1,137	531
01-0147-5433	EQUIPMENT RENTAL	5,000	5,000	4,000	5,000	5,000	4,081	4,157
01-0147-5470	RECRUITING			20				
01-0147-5726	EMPLOYEE RECOGNITION	1,000	1,000	100	1,000	1,000		
	Total Non-Personnel costs	(133,475)	(133,475)	(124,745)	(179,415)	(137,415)	(85,575)	(104,768)
	Total Administration	(444,753)	(449,395)	(420,864)	(476,713)	(434,713)	(373,992)	(387,374)

FINANCE & AUDIT DEPARTMENTS 151, 152

DEPARTMENT: Finance

PROGRAM MANAGER: Director of Finance & Treasurer

PROGRAM DESCRIPTION:

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

Long-term department goals include increasing automation of accounting and treasury functions to improve efficiency of services to other City departments and the public, increasing the knowledge of department staff, maintaining timely, quality and useful financial information for City officials and citizens. In late 2013 new financial software was implemented. In late 2014, upgraded payroll processing software was installed. In September, 2015 Fixed Asset Software was installed. In the fall of 2017, new Special Assessment software was installed. The 2018 tax collection included on line payments, escrow payments and automating lockbox collection application. 2019 plans include converting paper timesheets to an electronic format integrated with Public Safety longer term scheduling. The addition of updated utility billing software should permit online utility payments.

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

SERVICES:

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

- Financial support and advice regarding the TIF Districts and the Community Development Authority.
- Cash management and investment of City funds.
- Receipting of City monies (except Library, Municipal Court & Police)
- Manage City bank accounts (except Library accounts)
- Dog and cat licensing.

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Director of Finance & Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Staff Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.23	1.23	1.23	1.23	1.23	1.23
Lead Cashier	.56	.56	.56	.56	.56	.75
Cashier/Clerk	.56	.56	.56	.56	.56	.50
Cashiers (seasonal)	.25	.25	.25	.25	.25	.25
Total	6.60	6.60	6.60	6.60	6.60	6.73

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017	2018*	2019*
Disbursement Checks	6,634	6,026	6,268	5552	6,350	6,350
Employees Paid bi-weekly	383	250	252	244	250	250
Property Tax Bills	13,743	13,773	13,784	13,362	13,500	13,500
Water/Sewer Payments	38,556	38,832	39,015	39,378	39,000	39,050
General Receipts Processed	16,051	16,408	18,146	10,064	19,000	18,750
Dog/Cat licenses	597	547	512	542	550	550
Assessment Invoices	23	11	nil	nil	20	10
Customer Invoices	1155	1,089	1,103	1,172	1,150	1,150
Purchase Requisitions Used	154	173	145	128	150	150

* Forecast

BUDGET SUMMARY:

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

Dept 151 - Finance

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0151 - FINANCE								
PERSONNEL SERVICES								
01-0151-5111	SALARIES-FT	259,243	260,571	251,550	251,583	251,583	248,878	249,812
01-0151-5113	SALARIES-PT	103,326	103,626	92,225	92,248	92,248	91,769	88,679
01-0151-5115	SALARIES-TEMP	4,858	4,858	4,850	4,858	4,858	1,988	2,166
01-0151-5117	SALARIES-OT	1,200	1,200		1,200	1,200		
01-0151-5118	COMPTIME TAKEN	300		200			422	704
01-0151-5133	LONGEVITY	830	830	790	795	795	740	604
01-0151-5134	HOLIDAY PAY	18,020	18,020	16,990	16,995	16,995	16,734	15,818
01-0151-5135	VACATION PAY	26,190	24,862	23,950	23,967	23,967	22,470	15,071
01-0151-5151	FICA	31,668	31,668	29,960	29,961	29,961	28,457	27,677
01-0151-5152	RETIREMENT	16,884	16,884	16,300	16,305	16,305	16,002	15,628
01-0151-5153	RETIREE GROUP HEALTH	1,220	1,220	1,170	1,172	1,172	928	585
01-0151-5154	GROUP HEALTH & DENTAL	66,717	74,590	59,500	59,523	59,523	55,745	55,980
01-0151-5155	LIFE INSURANCE	1,570	1,570	1,500	1,505	1,505	1,280	1,290
01-0151-5156	WORKERS COMPENSATION INS	744	744	700	704	704	992	962
01-0151-5199	ALLOCATED PAYROLL COST	(68,680)	(68,680)	(68,680)	(68,680)	(68,680)	(69,445)	(65,440)
	Total Personnel Services	(464,090)	(471,963)	(431,005)	(432,136)	(432,136)	(416,960)	(409,536)
NON PERSONNEL SERVICES								
01-0151-5215	P/R & H/R PROCESSING FEES	65,700	65,700	42,500	43,050	43,050	42,342	40,357
01-0151-5219	OTHER PROFESSIONAL SERVICES	1,400	1,400	1,400	1,400	1,400	3,900	
01-0151-5242	EQUIPMENT MAINTENANCE	400	400	1,100	250	250	420	669
01-0151-5257	SOFTWARE MAINTENANCE	25,365	25,365	20,500	25,640	25,640	20,538	20,280
01-0151-5299	REAL ESTATE TAX BILL PREP	13,750	13,750	13,500	13,940	13,940	13,341	11,296
01-0151-5312	OFFICE SUPPLIES	2,000	2,000	1,700	1,750	1,750	2,082	1,646
01-0151-5313	PRINTING	1,000	1,000	1,250	1,630	1,630	1,035	556
01-0151-5421	OFFICIAL NOTICES/ADVERTISING	1,675	1,675	550	1,500	1,500	1,568	1,452
01-0151-5422	SUBSCRIPTIONS							60
01-0151-5424	MEMBERSHIPS/DUES	300	300	300	450	450	300	300
01-0151-5425	CONFERENCES & SCHOOLS	2,780	2,780	2,100	2,625	2,625	2,104	1,950
01-0151-5428	ALLOCATED INSURANCE COST	1,500	1,500	1,500	1,500	1,500	1,500	1,500
01-0151-5491	BANK FEES	7,000	7,000	7,000	8,550	8,550	6,736	6,667
	Total Non-Personnel Services	(122,870)	(122,870)	(93,400)	(102,285)	(102,285)	(95,866)	(88,733)
	NET OF REVENUES/APPROPRIATIONS - 0151 - FINANCE	(586,960)	(594,833)	(524,405)	(534,421)	(534,421)	(512,826)	(496,269)
Dept 0152 - AUDITOR								
NON PERSONNEL SERVICES								
01-0152-5213	ANNUAL AUDIT SERVICES	29,525	29,525	23,750	30,000	30,000	30,755	29,545
01-0152-5219	ACTUARIAL SERVICES	7,500	7,500				7,200	
	Total Non-Personnel Services	(37,025)	(37,025)	(23,750)	(30,000)	(30,000)	(37,955)	(29,545)

CITY ASSESSOR

154

DEPARTMENT: Assessor

PROGRAM MANAGER: Director of Administration and City Assessor

PROGRAM DESCRIPTION:

The Assessor's Office is responsible for setting the value of all property within the City for the purposes of determining the taxable value of real and personal property, upon which is levied the municipal, county, and school property tax. The City Assessor is an outside contractor. As of 2016, the Assessor Clerk position is now provided through the City's outside contractor and incorporated as part of their assessment services contract with the City.

SERVICES:

- Input and update information in property database.
- Inspect and review all properties that were issued permits for the current year, as well as any partial assessments occurring in the prior year, and determine the appropriate property value assessment.
- Provide assessment information to interested parties.
- Keeps an annual, updated list of businesses for personal property reporting.
- Prepare the Assessor's Final Report and TIF Valuation Report for submission to the Department of Revenue.
- Attend Board of Review as required by State Statutes.
- Perform a City-wide property revaluation which historically occurred on a three-year cycle. In 2015, however, the Common Council approved a contract to perform an "Interim Market Update" annually for three years commencing with 2016. This "Interim Market Update" is proposed for 2019 as well.

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Assessor – Contracted ++	++	++	++	++	++	++
Assessor Clerk–Contracted ++	1.00	1.00	1.00	++	++	++
Total	1.00	1.00	1.00	0.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2014	2015	2016 Φ	2017* Φ	2018* Φ	2019* Φ
Properties Inspected	529	548	516	489	479	500
Assessment Notices Mailed	373	332	12,881	12,296	12,142	12,250
Open Book Hearings	26	15	309	222	221	220
Board of Review Hearings	1	9	36	20	15	15
Residential Parcels	11,822	11,836	11,837	11,842	11,864	11,910
Commercial Parcels	552	551	543	557	560	565
Total Parcels	12,821	12,833	12,881	12,885	12,890	12,980
Assessed Value Increase	17.5m	28m	289m	161m	201m	192m

* Forecast

Φ Revaluation Year

BUDGET SUMMARY:

- 1) The City contracts for Assessor Services. This cost is less than the cost of a full-time hired City Assessor position.
- 2) The State of Wisconsin provides manufacturing assessment services for the City and, by law, charges for those services. As such, the rate of increase in that expense line item cannot be controlled by the City.
- 3) The City historically funded one-third of the cost of a revaluation each year so that a full revaluation can be done every third year without the budget suffering a significant, \$100,000 spike in expenditures. When the City did so it typically undertook an Exterior Revaluation where each property is visited curb-side and evaluated. Since 2013, however, an "Interim Market Update" has been performed as an allowable statutory alternative. For 2016 through 2018, the City contracted with Tyler Technologies to perform an annual Interim Market Update Revaluation, but with the addition of digital photos taken and inserted into the electronic record for each parcel in 2016. An Interim Market Update Revaluation is anticipated again for 2019. For 2019, the total appropriation represents \$43,100 for annual maintenance services, \$44,700 for additional Clerical Services, and \$32,600 for 2019 Annual Revaluation Services.
- 4) Capital Outlay funding for 2019 includes two computer and Microsoft Office replacements (\$1,020).

Dept 0154 - ASSESSORS

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0154-5111	SALARIES-FT							4,295
01-0154-5117	SALARIES-OT							78
01-0154-5133	LONGEVITY							100
01-0154-5134	HOLIDAY PAY							1,379
01-0154-5135	VACATION PAY							904
01-0154-5151	FICA							498
01-0154-5152	RETIREMENT							338
01-0154-5154	GROUP HEALTH & DENTAL							80
01-0154-5155	LIFE INSURANCE							41
01-0154-5156	WORKERS COMPENSATION INS							22
	Total Personnel							(7,735)
NON PERSONNEL SERVICES								
01-0154-5210	PROFESSIONAL SERVICES	120,400	120,400	118,000	118,200	118,200	115,200	108,000
01-0154-5219	OTHER PROFESSIONAL SERV	85,500	85,500	84,000	84,000	84,000	83,000	82,000
01-0154-5299	SUNDRY CONTRACTORS	12,000	12,000	11,500	12,000	12,000	11,077	22,455
01-0154-5311	POSTAGE	6,000	6,000	5,500	6,000	6,000	5,400	5,475
01-0154-5312	OFFICE SUPPLIES	1,500	1,500	1,300	1,500	1,500	1,319	1,553
01-0154-5313	PRINTING	4,000	4,000	3,500	4,250	4,250	3,494	4,213
01-0154-5421	OFFICIAL NOTICES/ADVERTIS	150	150	100	200	200	102	98
	Total Non-Personnel	(229,550)	(229,550)	(223,900)	(226,150)	(226,150)	(219,592)	(223,794)
	Total Assessors	(229,550)	(229,550)	(223,900)	(226,150)	(226,150)	(219,592)	(231,529)

LEGAL SERVICES
161

DEPARTMENT: Legal Services

PROGRAM MANAGER: City Attorney

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING – Contractual

ACTIVITY MEASURES:

Activity	2014	2015	2016	2017*	2018*	2019*
Hours of Service	5,206.95	5,615	5,096	5,327	5,120	5,120
Matters Litigated	2	2	15	17	6	9
Municipal Court Cases	8,585	9,279	10,533	9,447	10,000	10,500

* Forecast

Dept 0161 - LEGAL SERVICES

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
NON PERSONNEL SERVICES								
01-0161-5212	LEGAL SERVICES	190,300	190,300	180,000	186,600	186,600	182,911	178,306
01-0161-5213	LEGAL SERVICES-COURT	68,000	68,000	65,000	66,700	66,700	65,281	61,516
01-0161-5214	BOARD&COMMSN SUPPORT-PA	56,200	56,200	55,000	55,000	55,000	56,200	56,200
01-0161-5223	FILING FEES	1,100	1,100		1,100	1,100		
01-0161-5251	SPECIAL ATTORNEY SERVICE			2,000			7,343	
01-0161-5253	ATTORNEY FEES - ADDITIONAL S	31,700	31,700	20,000	31,700	31,700	10,980	13,048
01-0161-5425	CONFERENCES & SCHOOLS	900	900	450	900	900	890	500
01-0161-5427	COURT COSTS	450	450	700	450	450	460	738
	Total Non-Personnel Costs	(348,650)	(348,650)	(323,150)	(342,450)	(342,450)	(324,065)	(310,308)
	Total Legal	(348,650)	(348,650)	(323,150)	(342,450)	(342,450)	(324,065)	(310,308)

MUNICIPAL BUILDINGS
181

DEPARTMENT: Municipal Buildings

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

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING:

Authorized Positions (FTE)	2014	2015	2016	2017	2018	2019
Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Custodian	1.78	1.78	1.78	1.78	1.78	1.78
Custodian	0	1.25	1.25	1.25	1.25	1.25
Seasonal Maintenance	0	0	0	0	0	0
Total	2.78	4.03	4.03	4.03	4.03	4.03

ACTIVITY MEASURES:

	2014	2015	2016	2017	2018	2019
Square Footage:						
City Hall	47,206	47,206	47,206	47,206	47,206	47,206
Fire Stations	37,750	37,750	37,750	37,750	37,750	37,750
Public Works Building	45,450	45,450	45,450	45,450	45,450	45,450
Sewer & Water Building	6,620	6,620	22,304	22,304	22,304	22,304
Law Enforcement Building	68,300	68,300	68,300	68,300	68,300	68,300
Library Building	40,000	40,000	40,000	40,000	40,000	40,000
Total Square Footage	245,326	245,326	261,010	261,010	261,010	261,010

*Forecast

BUDGET SUMMARY:

- 1) Staffing for 2019 reflects a continuation of adopted 2018 staffing levels, consisting of one supervisor, one full-time maintenance custodian, two part-time maintenance custodians, and two part-time 2nd shift custodians.
- 2) Allocated Payroll Cost – This credit represents the portion of the departmental expense charged to the Police and Library operations.
- 3) Capital Outlay purchases include: One (1) Personal Computer replacement as part of the IT upgrade.

Dept 0181 - MUNICIPAL BUILDINGS

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
PERSONNEL SERVICES								
01-0181-5111	SALARIES-FT	125,351	125,351	120,200	120,290	120,290	97,433	92,907
01-0181-5113	SALARIES-PT	51,810	51,810	53,150	53,172	53,172	78,381	76,771
01-0181-5117	SALARIES-OT	4,500	4,500	4,500	4,500	4,500	3,381	5,255
01-0181-5118	COMPTIME TAKEN						12	116
01-0181-5133	LONGEVITY	360	360	388	388	388	520	209
01-0181-5134	HOLIDAY PAY	10,721	10,721	10,500	10,517	10,517	10,251	9,720
01-0181-5135	VACATION PAY	12,453	12,453	12,300	12,316	12,316	11,195	13,023
01-0181-5151	FICA	15,697	15,697	15,350	15,390	15,390	15,024	14,592
01-0181-5152	RETIREMENT	5,534	5,534	7,660	7,664	7,664	42,705	9,343
01-0181-5153	RETIREE GROUP HEALTH	1,424	1,424	1,500	1,512	1,512	1,035	689
01-0181-5154	GROUP HEALTH & DENTAL	38,760	43,402	34,570	34,577	34,577	32,384	32,528
01-0181-5155	LIFE INSURANCE	547	547	525	528	528	512	504
01-0181-5156	WORKERS COMPENSATION INS	7,802	7,313	7,160	7,169	7,169	9,805	9,904
01-0181-5199	ALLOCATED PAYROLL COST	(177,480)	(177,480)	(177,480)	(177,480)	(177,480)	(177,480)	(171,240)
	Total Personnel	(97,479)	(101,632)	(90,323)	(90,543)	(90,543)	(125,158)	(94,321)
NON PERSONNEL SERVICES								
01-0181-5312	OFFICE SUPPLIES	115	115	100	115	115	27	51
01-0181-5326	UNIFORMS	1,000	1,000	700	1,000	1,000	731	808
01-0181-5331	FUEL/LUBRICANTS	100	100	50	100	100		44
01-0181-5342	CONSUMABLE TOOLS	250	250	250	250	250	198	236
01-0181-5551	WATER	1,600	1,600	1,500	1,600	1,600	1,803	1,345
01-0181-5552	ELECTRICITY	60,000	60,000	62,000	63,000	63,000	59,023	64,276
01-0181-5553	SEWER	700	700	600	700	700	663	524
01-0181-5554	NATURAL GAS	12,000	12,000	11,500	13,000	13,000	9,591	9,663
01-0181-5555	LANDSCAPE MATERIALS	3,000	3,000	900	1,000	1,000	971	504
01-0181-5556	JANITORIAL SUPPLIES	6,250	6,250	6,200	6,250	6,250	5,186	5,589
01-0181-5557	BUILDING MAINTENANCE-SYSTEM	22,500	22,500	23,000	23,265	22,500	23,029	23,458
01-0181-5559	BUILDING MAINTENANCE-OTHER	9,500	9,500	9,000	9,500	9,500	9,441	9,437
	Total Non-Personnel	(117,015)	(117,015)	(115,800)	(119,780)	(119,015)	(110,663)	(115,935)
	Total Muni Buildings	(214,494)	(218,647)	(206,123)	(210,323)	(209,558)	(235,821)	(115,935)

INSURANCE
194

DEPARTMENT: Insurance

PROGRAM MANAGER: Director of Administration

PROGRAM DESCRIPTION:

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

BUDGET SUMMARY:

- 1) The largest expense within the funding for this area is workers compensation costs. The State sets rates and calculates the City's modification factor based upon claims history. Workers Compensation expenses are charged out to the operating department budgets. In general, increases in total payroll are offset by reductions in State-set rates, which are slightly down for 2019. The State-determined modification factor that is applied to the City of Franklin has stabilized and is expected to reflect no added surcharge based on claims history.
- 2) The insurance budget not allocated to specific departments represents mainly public officials' liability insurance.
- 3) 2019 appropriations remain consistent to 2018.

Dept 0194 - INSURANCE

GL NUMBER	DESCRIPTION	2019 ADOPTED BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
NON PERSONNEL SERVICES								
01-0194-5501	INCURRED CLAIM-CURRENT YEAR							
01-0194-5511	BUILDING INSURANCE	62,000	62,000	65,900	62,000	62,000	61,340	59,224
01-0194-5512	AUTO/EQUIPMENT INSURANCE	85,000	85,000	80,800	80,875	80,875	79,990	76,373
01-0194-5513	PUBLIC LIABILITY	99,500	99,500	99,500	99,500	99,500	96,923	96,694
01-0194-5514	PROFESSIONAL LIABILITY	40,250	40,250	39,000	39,200	39,200	38,013	38,216
01-0194-5516	UMBRELLA INSURANCE	16,200	16,200	16,200	16,200	16,200	15,520	15,520
01-0194-5517	WORKERS COMPENSATION INS.	415,000	415,000	405,000	415,000	415,000	497,886	534,164
01-0194-5518	PUBLIC OFFICIALS E&O INSURCE	49,000	49,000	48,000	49,000	49,000	47,774	47,772
01-0194-5560	CHARGES&CREDITS-INTERDEPTM	(265,000)	(265,000)	(265,000)	(265,030)	(265,030)	(274,106)	(272,056)
01-0194-5561	WORKERS COMP-CONTRA	(415,000)	(415,000)	(405,000)	(415,000)	(415,000)	(497,886)	(534,164)
	Total Non-Personnel	(86,950)	(86,950)	(84,400)	(81,745)	(81,745)	(65,454)	(61,743)
	Total Insurance	(86,950)	(86,950)	(84,400)	(81,745)	(81,745)	(65,454)	(61,743)

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

DEPARTMENT: Unclassified, Contingency & Anticipated Under spending

PROGRAM MANAGER: Director of Finance & Treasurer

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

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

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

In 2019, it is anticipated the City will adopt a High Deductible health insurance option for employees. That health plan will save the City by way of reduced health claims and reduced employer portion of premiums. Because it is unknown in which departments the elections will occur, a general health insurance savings provision is included here. Once the elections are known, a budget amendment to move the appropriations to the proper departments will be recommended.

In addition, an appropriation for employer contributions to a Health Savings Account that individual employees may open has been included. This appropriation will provide a bridge for those employees electing a Health Savings Account as the first claim dollars, including prescription refills will be borne by the participant.

A contingency appropriation funding conversion from a defined contribution retirement plan for non-represented employees to inclusion in the Wisconsin Retirement System has been included should the Common Council adopt that policy.

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

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

Contingency - 198 & 199

GL NUMBER	DESCRIPTION	2019 MAYOR'S RECOM BUDGET	2019 DEPT REQ BUDGET	2018 PROJECTED ACTIVITY	2018 AMENDED BUDGET	2018 ORIGINAL BUDGET	2017 ACTIVITY	2016 ACTIVITY
Dept 0198 - UNCLASSIFIED EXPENSES								
NON PERSONNEL SERVICES								
01-0198-5543	REFUNDED PROPERTY TAXES	2,500	2,500	1,200	82,500	82,500	20,139	1,104
	Total Non-Personnel	(2,500)	(2,500)	(1,200)	(82,500)	(82,500)	(20,139)	(1,104)
	Total unclassified	(2,500)	(2,500)	(1,200)	(82,500)	(82,500)	(20,139)	(1,104)
Dept 0199 - CONTINGENCY								
PERSONNEL SERVICES								
01-0199-5111	SALARIES-FT	91,850						
01-0199-5152	RETIREMENT	31,000						
01-0199-5154	GROUP HEALTH & DENTAL	(100,872)	(163,235)					
01-0199-5162	EMPLOYER HSA CONTRIBUTION	59,250	59,250					
	Total Personnel Services	81,228	103,985					
NON PERSONNEL SERVICES								
01-0199-5110	RESTRICTED CONTINGENCY	1,861,000			1,280,000	1,280,000		
01-0199-5497	ANTICIPATED UNDEREXPENDITURE	(375,320)	(413,320)		(413,320)	(413,320)		
01-0199-5499	UNRESTRICTED CONTINGENCY	125,000	125,000		63,000	125,000		9,988
	Total Non-Personnel	1,610,680	288,320		(929,680)	(991,680)		(9,988)
	Total Contingency	1,691,908	392,305		(929,680)	(991,680)		(9,988)