

## CAPITAL PROJECTS FUNDS

The capital budgets were requested from the departments in July with a due date in August. Amounts are assumed to be purchased during the year budgeted.

**Capital Outlay Fund** – This fund is the primary fund used to account for new departmental capital outlays. These expenditures are funded by the tax levy and landfill siting revenues and are under the direction of the department supervisor.

**Equipment Replacement Fund** - This fund is used to account for the rolling stock replacement program, which accumulates annual funding (from property taxes) for the replacement of vehicles and similar equipment in lieu of using borrowed monies. Funding is provided by tax levy, landfill siting revenues and proceeds from sales of retired equipment.

**Street Improvement Fund** - This fund is used to account for the activities of the local road improvement program. Funding is provided by the tax levy and landfill siting revenues and an every other year local road improvement grant from the State.

**Capital Improvement Fund** - This fund is used to account for land acquisitions, building projects and all public works projects. The Fund is funded by landfill siting revenues and with borrowed money or funding from some source other than the tax levy.

**Development Fund** – This fund tracks Impact fees imposed on new land developed. These fees help finance infrastructure improvements required to service the new development in the City.

**Utility Development Fund** – this fund captures the water and sanitary sewer connection fees and Special Assessments. The resources are then used to fund infrastructure projects as they occur.

The Debt Service Fund supports the Capital Project Funds

**Debt Service Fund** - This fund is used to account for general obligation debt issued by the City to support the capital construction projects undertaken. Funding comes from tax levy, Special assessments, and Impact fees.

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## **CAPITAL OUTLAY FUND (41)**

### **CITY OF FRANKLIN, WI**

The Capital Outlay Fund provides the resources and expenditures related to general capital assets purchases on an annual basis. Several other Capital Funds are used to track activity related to specific asset types, such as replacement of more capital intensive equipment (generally vehicles of some type), street improvements and major capital items related to infrastructure or buildings. Resources to the Capital Outlay Fund include tax levy, landfill siting revenues, investment earnings and sales of equipment that is retired. The Capital Outlay Fund will capture the initial purchase of equipment that may become part of the Equipment Replacement Fund, as well as the replacement of equipment that has served its useful life.

The projected 2020 tax levy of \$295,700 was decreased \$157,100 (34.7%) from 2019. Total revenues from the tax levy and landfill siting revenues in 2020 are \$818,400 compared to the budgeted \$805,800 in 2019.

For 2020 departments requested \$1,902,160. The adopted totals \$989,350. There is a \$60,000 contingency included in that total. The largest 2020 recommended expenditures are \$193,500 for three police vehicles, and \$50,000 for replacing police radios and \$45,000 for replacing a Highway pickup truck. The recommended amounts address the priorities from the department heads.

The yearly amount to be funded for Capital Outlay requests is based on the requests of the departments and available resources. It is the expectation that the amount of the purchases and therefore the total resources will be approximately the same amount from year to year, although the items purchased will change from year to year. The goal in this fund is to increase the tax levy by the amount of new growth in the City, and that this growth will accommodate the growth in expenditures.

The State imposed levy limits related to net new construction have not kept pace with requests in this fund over the past few years. With the expansion of the landfill in 2019, additional landfill siting revenues are available to fund equipment needs. Landfill siting revenues have increased from \$67,000 in 2015 to \$483,900 in 2020. Either a new resource or increased efficiency of capital equipment will be needed to meet the needs of City operations.

New equipment requests must be made as part of the Capital Outlay Fund and are not eligible in the Equipment Revolving Fund. The Equipment Replacement Fund provides for replacement of certain major equipment (greater than \$20,000 individually).

**City Of Franklin WI  
Capital Outlay Request by Dept  
2020 by Dept**

Where no priorities are listed, none provided by requester

<b>Dept - Prior Year Adopted Budget</b>	<b>Priority</b>	<b>Revised Requested</b>	<b>Adopted</b>
<b>Elections - 142</b>			
Electronic Poll Books	1	34,500	34,500
<b>Total Elections - 142</b>		<b>34,500</b>	<b>34,500</b>
<b>Information Services Dept</b>			
Emergency Replacements	1	8,000	8,000
Community Development Enterprise Resource Program - migration	1	-	0
Memory Upgrade for VMWare Servers	2	11,200	11,200
Voice over Internet Phones (VoIP) for Remote Offices	3	9,500	6,600
Veeam Backup Servers (new)	4	17,750	17,750
Fireproof Vertical 2 Drawer File Cabinet	5	2,400	2,400
GPS Time Server	6	8,000	0
Laptop - new	7	2,600	0
Website Redevelopment	8	20,000	20,000
<b>Total Information Services Dept - 144 -</b>		<b>79,450</b>	<b>65,950</b>
<b>Administration Dept</b>			
Laptop - new - HR Coordinator - replacement	1	2,000	2,000
Laptop - new - Dir of Admin - replacement	2	2,000	2,000
<b>Administration Dept - 147 -</b>		<b>4,000</b>	<b>4,000</b>
<b>Finance Dept</b>			
Standup Desk for one clerk	2	600	600
Report Printer - replacement	1	1,500	1,500
(2) 28" Desktop monitors	3	400	400
<b>Total Finance Dept - 151 -</b>		<b>2,500</b>	<b>2,500</b>
<b>Assesor Dept</b>			
Replace office chairs/desk	1	750	600
<b>Total Assesor Dept - 154</b>		<b>750</b>	<b>600</b>
<b>Municipal Buildings Dept</b>			
(58) Conference room chairs - replacement	5	19,000	9,500
Snow removal tractor - replacement	1	30,000	30,000
Capeting - replacement - Engineering	2	28,000	-
Landscaping - City Hall	4	30,000	30,000
Exterior sign - with Digital LED message - City Hall - replacement	3	50,000	50,000
City Hall Lobby Historical Gallery - new		2,500	5,000
<b>Total Municipal Buildings Dept - 181</b>		<b>159,500</b>	<b>124,500</b>
<b>Total General Government</b>		<b>280,700</b>	<b>232,050</b>

**City Of Franklin WI  
Capital Outlay Request by Dept  
2020 by Dept**

Where no priorities are listed, none provided by requester

Dept - Prior Year Adopted Budget	Priority	Revised Requested	Adopted
<b>Police Dept Dept- 211</b>			
(4) Squad cars - replacement	1	258,000	193,500
(4) Tactical Body armor - replacement	2	16,890	16,890
(17) Portable radios - replacement	3	81,100	50,000
Portable Radio Batteries - replacement (60 batteries - 144 total inventory)	4	6,350	6,350
(3) Taser X2 units - replacement	5	5,520	5,520
Uninterruptible Power System - replacement	6	26,000	-
(4) Patrol PC Squad Computers - replacement	8	18,000	13,500
(4) Wireless Squad Modems - replacement	9	5,200	-
Sundry Computer Parts - replacements	10	7,000	-
Digital Voice Logging System - Upgrade	11	6,800	-
(3) Squad Radars - replacement	12	6,100	6,100
(3) Squad Video System - new	13	17,760	17,760
(2) Speed Display signs - new	14	9,340	4,670
(12) SWAT Rifles - replacement	15	31,560	-
(1) Evidence Camera w/accessories - (replacement)	16	2,645	2,645
(1) 2 Camera Automatic License Plate Reader - new	17	14,860	-
(4) Automatic License Plate Reader - replacement	18	10,245	10,245
Multi Shot Less Lethal Launcher (new)	19	3,130	-
SWAT team Tactical commjuncations & Ballistic Helmets (replacement)	20	19,265	-
(1) Automated External Defribulator - new - Police Station	21	1,470	1,470
(2) Pursuit Management Technology System - new	23	11,665	-
(8) Chairs - replacement	24	3,200	3,200
(2) Water Heaters - replacement	26	25,000	25,000
(7) Automated External Defribulator - new	27	8,310	-
Field Training Software - new	29	7,800	-
Air Conditioner (Server room - replacement)		24,000	24,000
(55) Video Surveillance System Cameras - replacement		105,000	-
<b>Total Police Dept - 211 -</b>		<b>732,210</b>	<b>380,850</b>
<b>Fire Dept - 221</b>			
(10 sets) Structural Turnout Gear	1	25,000	25,000
(1) Auto-loading cot machanism	2	26,850	26,850
Engine 113 LED Lighting upgrade	3	7,400	7,400
Passport style helmet shields	4	4,000	4,000
Personal Flootation Devices	5	2,500	2,500
Misc Replacement - appliances & furniture	6	3,000	-
Wildland Interface firefighting equipment	7	2,500	-
Garage Roof Replacement - Station #3		2,500	-
Entry sidewalk mudjacking		3,000	-
<b>Total Fire Dept - 2014-</b>		<b>76,750</b>	<b>65,750</b>

**City Of Franklin WI  
Capital Outlay Request by Dept  
2020 by Dept**

Where no priorities are listed, none provided by requester

<b>Dept - Prior Year Adopted Budget</b>	<b>Priority</b>	<b>Revised Requested</b>	<b>Adopted</b>
<b>Building Inspection Dept</b>			
Chair replacement	1	1,000	1,000
Mobile Notebooks (7) - new	2	10,500	-
<b>Total Building Inspection Dept - 231-</b>		<b>11,500</b>	<b>1,000</b>
<b>Total Public Safety</b>		<b>820,460</b>	<b>447,600</b>
<b>Engineering</b>			
Misc Furniture		1,000	1,000
Survey Data Collector - replacement		7,000	7,000
PDF reader - replacement		300	-
<b>Total Engineering Dept - 321 -</b>		<b>8,300</b>	<b>8,000</b>
<b>Highway Dept</b>			
3/4 ton Pick-up trucks - replacement	1	45,000	45,000
3/4 ton Pick-up trucks - replacement	2	45,000	-
(1) Track Skid Steer - new	3	69,000	-
(1) Trailer mounted message sign board	4	19,000	-
Mobile message sign board(s) - Subject to Council approval	4		29,000
Furnace & Air conditioning unit - replacement	5	29,000	29,000
(2) Snowblower attachments - replacement	6	15,000	7,500
(2) Stainless Steel V-Box Salt Spreaders - replacement	7	49,000	24,500
Parking Lot replacement	8	65,000	-
(2) laptop computers - replacements	9	4,100	2,000
(1) tablet computer - new	10	1,700	-
Sky Lights/Garage Door Openers - replacement - partial work	11	30,000	-
(57) Street Trees - new	12	10,000	10,000
(2) Trailer mounted solar arrow board - replacement	13	16,000	-
Blade Sharpener - replacement	14	4,000	4,000
Chain saw sharpener - replacement	15	2,800	2,800
(1) Floor scrubber - replacement	16	15,000	-
(1) pull behind granular fertilizer spreader - New/replacement	17	1,000	1,000
<b>Total Highway Dept - 331 -</b>		<b>420,600</b>	<b>154,800</b>
<b>Street Lighting - 351</b>			
<b>Total Public Works</b>		<b>428,900</b>	<b>162,800</b>
<b>Health &amp; Human Services</b>			
(1) mini refrigerator - holding for lab specimens	1	200	0
Radio - hand held - Updates	2	1,000	0
Laptop computer - replacement	3	900	900
<b>Public Health Dept - 411 -</b>		<b>2,100</b>	<b>900</b>
<b>Total Health &amp; Human Services</b>		<b>2,100</b>	<b>900</b>

**City Of Franklin WI  
Capital Outlay Request by Dept  
2020 by Dept**

Where no priorities are listed, none provided by requester

Dept - Prior Year Adopted Budget	Priority	Revised Requested	Adopted
<b>Culture &amp; Recreation</b>			
<b>Parks Dept</b>			
Misc replacement/new Park Equipment	1	39,000	0
Trees & landscaping	2	4,000	0
(2) tennis courts - replace	1	125,000	0
(1) 36" lazer Mower - new	1	35,000	0
(2) Landscape Trailers - replacements	1	11,000	11,000
Ken Windl Pavilion repairs		65,000	65,000
Lake Ernie aeration system		77,500	
<b>Total Parks Dept - 551</b>		<b>356,500</b>	<b>76,000</b>
<b>Total Culture &amp; Recreation</b>		<b>356,500</b>	<b>76,000</b>
<b>Conservation &amp; Development</b>			
<b>Planning Dept</b>			
High Density Mobile Filing System - 3 units - replace fixed filing cabinets Scan technology & electronic storage for documents	1	10,000	10,000
<b>Total Planning Dept- 621 -</b>		<b>10,000</b>	<b>10,000</b>
<b>Total Conservation &amp; Development</b>		<b>10,000</b>	<b>10,000</b>
<b>Contingency</b>		<b>325,000</b>	<b>60,000</b>
<b>Total Capital Outlay</b>		<b>2,223,660</b>	<b>989,350</b>
<b>Resources</b>		<b>1,068,400</b>	<b>818,400</b>
<b>Net Rev (expenditures)</b>		<b>(1,155,260)</b>	<b>(170,950)</b>
<b>Forecasted Beginning Fund Balance</b>		<b>225,575</b>	<b>225,575</b>
<b>Ending Fund Balance</b>		<b>(929,685)</b>	<b>54,625</b>

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**City of Franklin, WI  
Capital Outlay - Fund 41**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0000 - GENERAL						
REAL ESTATE TAXES						
41-0000-4011	GENERAL PROPERTY TAX	295,700	459,600	452,800	450,500	444,300
INTERGOVERNMENTAL						
41-0000-4157	OTHER POLICE GRANTS	6,000	6,000	5,000	5,120	7,849
CHARGES FOR SERVICES						
41-0000-4493	LANDFILL SITING REVENUE	483,900	320,000	317,000	147,000	148,000
INVESTMENT EARNINGS						
41-0000-4711	INTEREST ON INVESTMENTS	7,800	7,800	10,000	9,505	5,043
41-0000-4713	INVESTMENT GAINS/LOSSES				(417)	(611)
	Total	7,800	7,800	10,000	9,088	4,432
MISCELLANEOUS REVENUE						
41-0000-4751	PROPERTY SALE	25,000	25,000	15,000	22,548	53,674
41-0000-4781	REFUNDS/REIMBURSEMENTS				323	
41-0000-4799	MISCELLANEOUS REVENUE					401
	Total	25,000	25,000	15,000	22,871	54,075
FUND TRANSFERS						
41-0000-4830	TRANSFERS FROM OTHER FUNDS		250,000		101,000	33,138
INTEREST						
41-0000-5621	INTEREST - KANSAS ST BANK					353
	<b>Total Revenues</b>	<b>818,400</b>	<b>1,068,400</b>	<b>799,800</b>	<b>735,579</b>	<b>691,441</b>
Dept 0141 - CITY CLERK						
CAPITAL OUTLAY						
41-0141-5813	OFFICE EQUIPMENT				225	479
41-0141-5841	COMPUTER EQUIPMENT				2,643	252
41-0141-5843	SOFTWARE				1,205	
	Total				(4,073)	(731)
Dept 0142 - ELECTIONS						
CAPITAL OUTLAY						
41-0142-5841	COMPUTER EQUIPMENT	34,500	34,500	24,500		
	Total	(34,500)	(34,500)	(24,500)		
Dept 0144 - INFORMATION SERVICES						
CAPITAL OUTLAY						
41-0144-5819	OTHER CAPITAL EQUIPMENT				15,300	
41-0144-5841	COMPUTER EQUIPMENT	45,950	284,450	98,000	16,134	16,073
41-0144-5843	SOFTWARE	20,000	20,000		29,016	77,657
	Total	(65,950)	(304,450)	(98,000)	(60,450)	(93,730)
Dept 0147 - ADMINISTRATION						
CAPITAL OUTLAY						
41-0147-5841	COMPUTER EQUIPMENT	4,000	4,000	1,020	2,036	
41-0147-5843	SOFTWARE				964	
	Total	(4,000)	(4,000)	(1,020)	(3,000)	
Dept 0151 - FINANCE						
CAPITAL OUTLAY						
41-0151-5812	FURNITURE/FIXTURES	600	600			670
41-0151-5813	OFFICE EQUIPMENT					3,256
41-0151-5841	COMPUTER EQUIPMENT	1,900	1,900	1,500	3,563	
41-0151-5843	SOFTWARE				1,687	21,630
	Total	(2,500)	(2,500)	(1,500)	(5,250)	(25,556)
Dept 0154 - CITY ASSESSORS						
CAPITAL OUTLAY						
41-0154-5813	OFFICE EQUIPMENT	600	750			
41-0154-5841	COMPUTER EQUIPMENT			1,020	1,018	
41-0154-5843	SOFTWARE				482	
	Total	(600)	(750)	(1,020)	(1,500)	



**City of Franklin, WI  
Capital Outlay - Fund 41**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0181 - MUNICIPAL BUILDINGS						
CAPITAL OUTLAY						
41-0181-5812	FURNITURE/FIXTURES	14,500	21,500			
41-0181-5815	SHOP EQUIPMENT				700	
41-0181-5819	OTHER CAPITAL EQUIPMENT	30,000	30,000	32,000	57,835	
41-0181-5822	BUILDING IMPROVEMENTS	80,000	108,000			18,965
41-0181-5841	COMPUTER EQUIPMENT			510		
	Total	(124,500)	(159,500)	(32,510)	(58,535)	(18,965)
CONTINGENCY						
41-0181-5499	UNRESTRICTED			75,000		
	Total			(75,000)		
Dept 0199 - CONTINGENCY						
CONTINGENCY						
41-0199-5110	RESTRICTED CONTINGENCY		250,000			
41-0199-5499	CONTINGENCY	60,000	75,000	114,000		
	Total	(60,000)	(325,000)	(114,000)		
Dept 0211 - POLICE DEPT						
CAPITAL OUTLAY						
41-0211-5811	AUTO EQUIPMENT	193,500	258,000	255,000	243,589	240,585
41-0211-5818	SAFETY EQUIPMENT			33,100		
41-0211-5819	OTHER CAPITAL EQUIPMENT	173,850	274,410	55,600	44,183	56,155
41-0211-5841	COMPUTER EQUIPMENT	13,500	56,200	39,300	72,971	51,122
41-0211-5843	SOFTWARE		14,600		2,169	
	Total	(380,850)	(603,210)	(383,000)	(362,912)	(347,862)
CONTINGENCY						
41-0211-5499	UNRESTRICTED			79,000		
	Total			(79,000)		
	Total Police	(380,850)	(603,210)	(462,000)	(362,912)	(347,862)
Dept 0221 - FIRE DEPT						
CAPITAL OUTLAY						
41-0221-5812	FURNITURE/FIXTURES		3,000	3,000	2,531	1,936
41-0221-5815	SHOP EQUIPMENT	30,850	30,850	6,100	12,000	11,252
41-0221-5818	SAFETY EQUIPMENT	34,900	37,400	53,000	38,877	49,245
41-0221-5822	BUILDING IMPROVEMENTS		5,500	26,000		21,040
41-0221-5841	COMPUTER EQUIPMENT			5,600	16,222	13,438
41-0221-5843	SOFTWARE				2,651	
	Total	(65,750)	(76,750)	(93,700)	(72,281)	(96,911)
Dept 0231 - INSPECTION SERVICES						
CAPITAL OUTLAY						
41-0231-5813	OFFICE EQUIPMENT	1,000	1,000			
41-0231-5841	COMPUTER EQUIPMENT		10,500	1,800	2,056	619
41-0231-5843	SOFTWARE				723	990
	Total	(1,000)	(11,500)	(1,800)	(2,779)	(1,609)
Dept 0321 - ENGINEERING						
CAPITAL OUTLAY						
41-0321-5812	FURNITURE/FIXTURES	1,000	1,000			495
41-0321-5819	OTHER CAPITAL EQUIPMENT	7,000	7,000	24,000		
41-0321-5841	COMPUTER EQUIPMENT			1,020	9,763	
41-0321-5843	SOFTWARE		300		1,687	
	Total	(8,000)	(8,300)	(25,020)	(11,450)	(495)

**City of Franklin, WI  
Capital Outlay - Fund 41**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0331 - HIGHWAY						
CAPITAL OUTLAY						
41-0331-5811	AUTO EQUIPMENT	45,000	159,000			10,040
41-0331-5814	NONMOTORIZED EQUIPMENT	91,000	144,000		26,685	
41-0331-5815	SHOP EQUIPMENT	6,800	6,800	8,000	15,728	
41-0331-5819	OTHER CAPITAL EQUIPMENT			17,000	3,118	162
41-0331-5821	TREES & LANDSCAPING	10,000	10,000	5,000	5,144	32,000
41-0331-5822	BLDG CONSTRUCTION/IMPROVEMTS		85,000			
41-0331-5841	COMPUTER EQUIPMENT	2,000	5,800		4,747	599
41-0331-5843	SOFTWARE				964	
	Total	(154,800)	(410,600)	(30,000)	(56,386)	(42,801)
CONTINGENCY						
41-0331-5499	UNRESTRICTED CONTINGENCY			11,000		
	Total			(11,000)		
	Total Highway	(154,800)	(410,600)	(41,000)	(56,386)	(42,801)
Dept 0411 - PUBLIC HEALTH						
CAPITAL OUTLAY						
41-0411-5819	OTHER CAPITAL EQUIPMENT		1,200			
41-0411-5841	COMPUTER EQUIPMENT	900	900	1,000	3,563	
41-0411-5843	SOFTWARE				1,687	
	Total	(900)	(2,100)	(1,000)	(5,250)	
Dept 0551 - PARKS						
CAPITAL OUTLAY						
41-0551-5821	TREES & LANDSCAPING		18,000	9,800	980	968
41-0551-5822	BUILDING IMPROVEMENTS	65,000				
41-0551-5832	PARK IMPROVEMENTS-DEVELOPMENT		125,000			
41-0551-5835	PARK EQUIPMENT & SUPPLIES	11,000	46,000		9,228	19,128
	Total	(76,000)	(189,000)	(9,800)	(10,208)	(20,096)
CONTINGENCY						
41-0551-5499	UNRESTRICTED CONTINGENCY			2,000		
	Total			(2,000)		
	Total Parks	(76,000)	(189,000)	(11,800)	(10,208)	(20,096)
Dept 0621 - PLANNING						
CAPITAL OUTLAY						
41-0621-5813	OFFICE EQUIPMENT	10,000	10,000	1,000		1,019
41-0621-5841	COMPUTER EQUIPMENT			500	1,018	599
41-0621-5843	SOFTWARE				482	
	Total	(10,000)	(10,000)	(1,500)	(1,500)	(1,618)
Dept 0998 - OTHER FINANCING USES/TRSFERS						
TRANSFERS OUT						
41-0998-5589	TRANSFER TO OTHER FUNDS				8,000	26,950
	Total				(8,000)	(26,950)
ESTIMATED REVENUES - FUND 41		818,400	1,068,400	799,800	735,579	691,794
APPROPRIATIONS - FUND 41		989,350	2,142,160	985,370	663,574	677,677
<b>NET OF REVENUES/APPROPRIATIONS - FUND 41</b>		<b>(170,950)</b>	<b>(1,073,760)</b>	<b>(185,570)</b>	<b>72,005</b>	<b>14,117</b>
BEGINNING FUND BALANCE		239,473	239,473	425,043	353,040	338,922
<b>ENDING FUND BALANCE</b>		<b>68,523</b>	<b>(834,287)</b>	<b>239,473</b>	<b>425,045</b>	<b>353,039</b>

# EQUIPMENT REPLACEMENT (FUND 42)

## CITY OF FRANKLIN, WI

The Equipment Replacement Fund, established in 1996, provides resources for the replacement of rolling stock and similar equipment. Resources are a portion of the landfill siting fees, sale proceeds of retired rolling stock and investment earnings on fund balance. A minimum purchase amount (\$20,000) and minimum life (seven years) are required for assets to be replaced from this fund. Expenditures for vehicle replacements fluctuate on an annual basis, depending on the need and condition of equipment scheduled for replacement.

In 2019, additional landfill siting revenues related to an expansion of the landfill license with the WI Dept of Natural Resources boosted revenues \$200,000. With that added revenue, the tax levy was reduced by \$175,000. In 2020, the tax levy was replaced by added landfill siting revenues.

The 2020 adopted expenditures of \$ \$850,000 exceed resources of \$771,500 as the City is entering a period of increased replacements. Actual replacements have trailed scheduled replacements the last several years. The backlog of un-replaced equipment has increased. The scheduled replacements over the next six years are:

2020	\$2,142,237		2023	\$289,906
2021	\$667,858		2024	\$343,238
2022	\$1,907,190		2025	\$596,561

A major grant for the Self Contained Breathing Apparatus was awarded in early November, 2019. Those resources would be credited to this fund.

Department Heads use the replacement schedule as a guide when requesting equipment. The \$2.1 million scheduled for replacement in 2020 is \$400,000 less than what was expected.

A goal of the program is to keep a relatively constant annual tax levy increased by the growth realized in the City. Increases in landfill siting revenues will also be needed to keep funding levels required to meet all the replacements as required. The 2020 budget has no tax levy in this fund, \$677,600 of landfill siting revenue and \$93,900 of other revenue for a total of \$771,500. Since 2015, landfill siting revenues have risen significantly, with this revenue source rising to \$677,600 from \$100,000 in 2015.

In 2015, the Common Council added the following assets to the fund, Public Safety Portable & Mobil radios, Self Contained Breathing Apparatus (SCBA) and Police records management software. These assets had a collected value of \$1,035,000. The SCBA equipment replacement was included in the 2019 Budget as the SCBA certification expires the end of the year.

Caution and planning needs to be exercised when additional equipment is added to the fund since these additions will impact future funding needs.

The fund balance at the end of 2019 is expected to be 13% of the replacement cost of the assets in the program. The forecasted fund balance over the next six years projects the fund balance to

City of Franklin, WI  
 Equipment Replacement Fund 2020 Budget

be exhausted by 2022. As this ratio shrinks below 12%, additional resources are needed to fully fund it. The replacement cost is estimated using recent acquisition costs plus an inflation factor. Costs of vehicles replaced to date under the program have been higher than the estimated replacement cost. The yearly amount to be funded was to be based on the annual depreciation cost for the equipment in place and used by the City.

2020 revenues represent only 75% of the resources required to be fully funded. An additional \$167,000 would be needed to provide the recommended resources for this fund.

**Equipment Replacement Fund  
 2020 Replacements**

Equipment Requested and Recommended:

	Requested	Recommended
Fire – Ambulance	241,000	241,000
Highway – tandem axle Dump Truck with snowplow	240,000	240,000
Highway – Pick up/SUV 4 wheel drive	47,000	47,000
Highway – One ton 4x4 with Dump & Plow	93,000	93,000
Highway – Hydraulic Excavator	197,000	197,000,
Highway – Portable Diesel Air Compressor	32,000	32,000
Highway - Heavy Duty Dump Truck with snowplow	450,000	
Highway - Joint/Crack Sealer	64,000	
Highway – Skid Steer Milling Cold Planer attachment	22,000	
Highway – Brush Chipper	95,000	
Highway – 55’ Aerial Bucket Truck with Crane	250,000	
<b>Total</b>	<b>1,730,000</b>	<b>850,000</b>

**City of Franklin, WI  
Equipment Replacement - Fund 42**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0000 - GENERAL						
REAL ESTATE TAXES						
42-0000-4011	GENERAL PROPERTY TAX		177,600	175,000	350,000	348,300
CHARGES FOR SERVICES						
42-0000-4493	LANDFILL OPERATN-2ND SITING	677,600	500,000	500,000	200,000	200,000
INVESTMENT EARNINGS						
42-0000-4711	INTEREST ON INVESTMENTS	37,400	37,400	50,000	43,141	27,919
42-0000-4713	INVESTMENT GAINS/LOSSES			20,000	(4,769)	(8,904)
	Total	37,400	37,400	70,000	38,372	19,015
MISCELLANEOUS REVENUE						
42-0000-4751	PROPERTY SALE	56,500	30,000	30,000	59,104	28,201
42-0000-4781	REFUNDS/REIMBURSEMENTS					750
	Total	56,500	30,000	30,000	59,104	28,951
FUND TRANSFERS						
42-0000-4830	TRANSFERS FROM OTHER FUNDS				8,000	
	<b>Total Revenues</b>	<b>771,500</b>	<b>745,000</b>	<b>775,000</b>	<b>655,476</b>	<b>596,266</b>
<b>Dept 0211 - POLICE DEPT</b>						
CAPITAL OUTLAY						
42-0211-5811	AUTO EQUIPMENT				52,670	
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY					(52,670)	
<b>Dept 0221 - FIRE DEPT</b>						
CAPITAL OUTLAY						
42-0221-5811	AUTO EQUIPMENT			633,000		
42-0221-5817	AMBULANCE	241,000	241,000			187,806
42-0221-5818	SAFETY EQUIPMENT			331,000	38,360	
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY					(38,360)	(187,806)
<b>Dept 0231 - INSPECTION SERVICES</b>						
CAPITAL OUTLAY						
42-0231-5811	AUTO EQUIPMENT					49,777
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(49,777)
NET OF REVENUES/APPROPRIATIONS - 0231 - INSPECTION SERVICES						(49,777)
<b>Dept 0331 - HIGHWAY</b>						
CAPITAL OUTLAY						
42-0331-5811	AUTO EQUIPMENT	609,000	1,490,000	190,000	230,567	417,871
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY					(230,567)	(417,871)
ESTIMATED REVENUES - FUND 42		771,500	745,000	775,000	655,476	596,266
APPROPRIATIONS - FUND 42		850,000	1,731,000	1,154,000	321,597	655,454
NET OF REVENUES/APPROPRIATIONS - FUND 42		(78,500)	(986,000)	(379,000)	333,879	(59,188)
BEGINNING FUND BALANCE		2,266,695	2,266,695	2,645,695	2,311,815	2,371,003
ENDING FUND BALANCE		<b>2,188,195</b>	<b>1,280,695</b>	<b>2,266,695</b>	<b>2,645,694</b>	<b>2,311,815</b>

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## **STREET IMPROVEMENT (FUND 47)**

Resources in the street improvement program come from property tax levy, a portion of landfill siting fees and an every other year state grant for Local Road Improvements. In 2019, General Transportation Aids replaced much of the tax levy to preserve 'expenditure restraint aids' in the General Fund. The goal is to increase total resources by the amount of growth in the City.

The tax levy was reduced by \$700,000 in 2019 from 2018 levels to preserve 'expenditure restraint aid' revenues. Replacing that revenue is a like sum of General Transportation Aids. 2020 total revenues of \$1,218,300 is \$363,100 (42.5%) greater than 2019. The biennial State Aids and added landfill siting revenues account for the increase.

This pavement resurfacing program provides the funds to complete major maintenance (resurfacing) of the City's 171 miles of local streets. The City's street maintenance is influenced by the curb and gutter streets that were constructed in the urban subdivisions in the late 1980's and the 1990's. They are now reaching conditions that require resurfacing. A life of 30 years for pavement is considered reasonable.

As City growth ticks up again with the advent of new subdivisions, the local road improvement program will need to increase 30 years from now to address those added roads. The City accepted S North Cape Road and W St. Martin's Road (former County Trunks) in 2017 & 2018. This added approximately five miles of road that require annual service (snow removal and striping). The City required that the roads be reconstructed prior to taking on the maintenance responsibilities.

Engineering has estimated that between \$1 and \$1.3 million is needed annually to maintain City roads. The type of streets, width and condition will move that amount to the higher or lower end in any given year. Another factor is the age of roads, the growth bubble of the 1990's and early 2000's will place upward pressure on street improvement costs in the near term.

A history of expenditures the last five years has been:

2015	2016	2017	2018	2019 Est
\$837,956	\$940,545	\$815,212	\$832,832	\$950,000

Given the Engineering estimate of required annual expenditures, adequate funding is not available to complete the five year road improvement plan. Estimates place the improvement backlog between \$233,000 and \$1,300,000, depending upon spending levels.

## 2020 LOCAL STREET IMPROVEMENT PROGRAM PRIORITIZED LISTING

STREET	LIMITS	RATING	LENGTH (LF)	SECTION	PULVERIZE/ MILL	ESTIMATED PROJECT COST
W. Tumblecreek Dr. *	S. 51 <sup>st</sup> St. to S. 46 <sup>th</sup> St	4	1,640	Urban	Mill	\$122,748
S 50 <sup>th</sup> St. *	W. Tumblecreek Dr. to 160 ft. south of W. Tumblecreek Dr.	4	160	Urban	Mill	\$7,984
W. Hilltop Ln *	S. Sherwood Dr. to S. 35 <sup>th</sup> St.	4	1,000	Urban	Mill	\$56,498
S Chapel Hill Dr. *	W. Cascade Dr/S. Mission Dr. to W. Beacon Hill Dr.	4	1,175	Urban	Mill	\$113,080
W Beacon Hill Dr.	S. Chapel Hill Dr. to S. Scepter Dr.	4	770	Urban	Mill	\$54,626
S. 68 <sup>th</sup> St.	W. Wild Flower Ct/W. River Terrace Dr. to W. Drexel Ave.	4	1,620**	Rural	Pulverize	\$95,775
S 68 <sup>th</sup> St	158 ft. north of Wildwood Creek Ct. to W. Lindner Dr.	5	1,960	Rural	Pulverize	\$118,979
W. Briarwood Dr.	S. 29 <sup>th</sup> St. to S. 27 <sup>th</sup> St.	4	610	Urban	Mill	\$37,038
S 41 <sup>st</sup> St.	W. Southwood Dr. to Hilltop Ct.	4	1,030	Urban	Mill	\$91,384
S. Scherrei Dr.	W. St. Martins Rd. to W. Scherrei Dr.	4	1,440	Rural	Pulverize	\$70,447
W. Beacon Hill Dr.	S. Forest Meadows Dr. to S. 79 <sup>th</sup> St.	4	1,235	Urban	Mill	\$71,524
W. Shields Dr.	S 116 <sup>th</sup> St to S. Carroll Cir.	4	1,040	Rural	Pulverize	\$57,536
W. Franklin Dr.	Ironwood Dr. to Basswood Dr	5	860	Urban	Mill	\$57,828
W Puetz Rd.	W Yorkshire Cir. To S. 27 <sup>th</sup> St.	4	2,405	Rural	Pulverize	\$149,918
W. Chapel Hill Dr	W. Beacon Hill Dr. to Chapel Hill Ct.	4	1,220	Urban	Mill	\$108,386
<b>TOTALS</b>			<b>18,165</b>			<b>\$ 1,213,751</b>

\* Originally proposed for 2019 Program but sufficient funds were not provided.

\*\* Length is actually 2,420 feet but 800 feet will be reconstructed and repaved as a separate project.



**City of Franklin, WI  
Street Improvement Fund 47**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
<b>REAL ESTATE TAXES</b>						
47-0000-4011	GENERAL PROPERTY TAX		18,500	18,200	714,700	704,900
<b>INTERGOVERNMENTAL</b>						
47-0000-4144	TRANSPORTATION AIDS	765,000	765,000	700,000		
47-0000-4151	LOCAL ROAD IMPROVEMENT AIDS	80,000	80,000		86,748	
	Total	845,000	845,000	700,000	86,748	
<b>CHARGES FOR SERVICES</b>						
47-0000-4493	LANDFILL SITING REVENUE	368,500	350,000	350,000	133,000	133,000
<b>INVESTMENT EARNINGS</b>						
47-0000-4711	INTEREST ON INVESTMENTS	4,800	4,800	8,000	11,991	7,209
47-0000-4713	INVESTMENT GAINS/LOSSES				(483)	(959)
	Total	4,800	4,800	8,000	11,508	6,250
<b>CAPITAL OUTLAY</b>						
47-0000-5823	STREET EXT/IMPROVE/RECONSTRC			100,000		
	<b>Total Revenue</b>	<b>1,218,300</b>	<b>1,218,300</b>	<b>976,200</b>	<b>945,956</b>	<b>844,150</b>
Dept 0331 - HIGHWAY						
<b>CAPITAL OUTLAY</b>						
47-0331-5823	STREET EXT/IMPROVE/RECONSTRC	1,300,000	1,200,000	1,025,000	832,834	815,212
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY	(1 300 000)	(1 200 000)	(1 025,000)	(832 834)	(815 212)
	<b>Total Appropriations</b>	<b>(1,300,000)</b>	<b>(1,200,000)</b>	<b>(1,025,000)</b>	<b>(832,834)</b>	<b>(815,212)</b>
	ESTIMATED REVENUES - FUND 47	1,218,300	1,218,300	1,076,200	945,956	844,150
	APPROPRIATIONS - FUND 47	1,300,000	1,200,000	1,125,000	832,834	815,212
	<b>Net Revenue (Expenditures)</b>	<b>(81,700)</b>	<b>18,300</b>	<b>(48,800)</b>	<b>113,122</b>	<b>28,938</b>
	BEGINNING FUND BALANCE	350,588	350,588	399,388	286,266	257,328
	<b>ENDING FUND BALANCE</b>	<b>268,888</b>	<b>368,888</b>	<b>350,588</b>	<b>399,388</b>	<b>286,266</b>

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**CAPITAL IMPROVEMENT - FUND 46**  
**CITY OF FRANKLIN, WI**  
**2020 BUDGET AND CAPITAL IMPROVEMENT PLAN**

Maintaining a capital improvement plan (CIP) is an important financial planning tool to structure the review and funding of capital improvement projects competing for limited resources. A CIP helps to schedule the availability of resources to meet needs when they occur. Annually the Council adopts a capital budget which details the projects to be accomplished in the coming year. Changes to project amounts or additions to the budget need to be approved by the Council, similar to other funds with adopted budgets.

As a general guideline, capital improvement expenditures are those amounts expended for infrastructure with long useful lives that would require significant amounts of funds. Resurfacing the City streets is funded through the Street Improvement Fund. Rolling stock and similar equipment replacements are funded via the City's Equipment Replacement Fund. Replacement of equipment used in department operations costing less than \$20,000 and new equipment are funded as part of each department's Capital Outlay Fund budget.

Capital Improvement Fund resources include long-term debt, landfill siting, impact fees, one-time revenue, grants, transfers from other funds, and investment earnings. Typically the City has used long-term debt to fund its capital expenditures. Another indirect resource for infrastructure improvements is special assessments. When the City makes improvements such as sewer, water, or other infrastructure, the abutting property owners are assessed their pro-rata share of the cost. The construction costs for assessment projects are paid with borrowed funds, and assessment collections are then used to apply to a portion of the debt service on the borrowed monies.

In 2016, a \$1.2 million transfer from the General Fund to the Capital Improvement Fund was made to fund City Hall improvement projects and reduce Unrestricted General Fund Balance. That Unrestricted General Fund Balance increased in January, 2017 when a \$2.3 million account receivable with Milwaukee Metro Sewer District was repaid.

In December 2017, the City issued \$1.63 million in General Obligation Promissory Notes to fund 2018 Capital Improvement Fund projects. Many of those 2018 projects were delayed into 2019.

In December 2019, the City sold 2019D, a \$2,285,000 issue to fund the 2019 CIP plan.

The City's CIP is refined annually to include approved and pending projects as a result of planning efforts from the Council and other boards or commissions.

**Status of 2019 projects:**

Roof Repairs at City Hall - \$1,775,100 – a contract was awarded in summer 2019. The project is expected to be completed by 2019's end.

Pleasant View Park pavilion – the pavilion should be completed by 2019's year end. \$20,000 of Pleasant View park equipment enhancements are also expected to be completed.

Neighborhood Park land acquisition – on July 2, 2019 the Common Council authorized a professional services agreement with Vandewalle & Associates to investigate parcels for parkland. As of early Sept, 2019, no further activity has occurred on this project.

Police Indoor Shooting range: On August 20, 2019, the Common Council awarded a contract for this project.

Rawson Homes Storm Sewer and Water Main relay project. A contract was awarded in the spring of 2019. The project is expected to be completed by end of 2019. Some road restoration work will spill over to 2020.

W Drexel & S 51st Street intersection reconstruction. The round-about was opened Aug 30, 2019.

S 68th Street hill mitigation. Some portions of S 68<sup>th</sup> Street were resurfaced within the 2019 Street Improvement program, however the hill mitigation project has not moved forward. The hill mitigation project is included in the 2020 Capital Improvement program.

Construction of S 50<sup>th</sup> Street from Marquette to Minnesota – This project was included in the 2020 CIP program.

Historical Society barn – The Historical Society initiated reconstruction of the barn in summer 2019. The City has committed funds for electrical work and landscape mitigation. As of this writing, it City portion is expected to be completed in 2019.

Ken Wendl pavilion repairs – the Highway Dept identified additional work and a comprehensive pavilion repair project was not completed in 2019 nor included in the 2020 CIP program.

Station Specific Alerting system – 2019 funding will be preserved for completion of this project.

**The following 2020 projects are contemplated:**

Water & Sanitary Sewer Projects – These projects are processed through the fund for operational control. To be included a water or sanitary sewer project must have a source of funding outside of this fund. In this way the contract processing is centralized and the funding is determined before a project is approved. For 2020, \$500,000 is appropriated for each of the water and sewer projects. Reduced development over the last few years has depleted the Utility Development fund, the primary resource for these projects. Should projects exceeding this appropriation surface, an interfund advance or debt financing would be needed to the Utility Development fund to provide the resources.

A \$120,000 watermain extension on S 50<sup>th</sup> Street was separately included in the 2020 CIP program.

**Approved Projects**

S 68 <sup>th</sup> St vertical sight curve improvements -	\$300,000
Construction of S 50 <sup>th</sup> Street from Marquette to Minnesota -	\$100,000

**Projects Pending Council Approval**

**Parks - Land Acquisition & Development**

The City is committed to the future improvement of its park system. The use of impact fees collected and City funds, as available will assist the City to continue park acquisition and development. Not all of the projects will qualify for park impact fee funding. List of possible projects and estimated costs are:

. Overflow parking at Kayla's Playground	\$250,000
. Pleasant View Park development including pickleball courts	\$150,000
. Land purchase for park development	- \$550,000
. Trails, Bicycle Routes and linkage projects	\$285,000
. Cascade Trail	\$65,000

Enterprise Resource planning software related to Community Development migration from old software \$225,000

City Hall and Police Administration Security issues to be funded by a transfer out of the General Fund \$500,000

Ryan Creek Odor Control project – (funded by a grant from MMSD) - \$450,000

Marquette Ave (from Pleasant View School to S 51st) improvements \$750,000

An Industrial park gravity flow sanitary sewer replacing the lift station \$3,225,000  
(this project is included in the Sanitary Sewer fund – but listed here for transparency purposes).

**Future Projects (expected year of completion)**

Future capital projects are included in the capital improvement plan after a policy decision of the Council. Presently a number of potential future road projects are awaiting policy decisions. In addition to those road projects that have not been authorized, scheduled or approved, other known projects have been included. Borrowing or other funding will be needed to fund these projects.

**Road Projects – (timing is yet to be determined)**

When a road project is committed (i.e. contract or an agreement with another jurisdiction) it is considered appropriated and tax levy support equal to the anticipated future annual debt service needs to be included in the next City tax levy computation.

W Mayers Dr – reconstruction of this road – in 2021 – estimated at \$450,000

W Puetz Road (TBD)– 76<sup>th</sup> Street to St Martins Road. And from S 27<sup>th</sup> to S 35<sup>th</sup> St. Resurface this two lane rural street into a two lane rural roadway with pedestrian path in the future. This project is eligible for State Surface Transportation funding (80%) (estimated \$9.5 million) – approximately 2023 & 2025

**Parks Projects**

Community Recreation Center building – (TBD)

**Utility Projects**

Infrastructure in the southeast portion of the City for a Business park - \$20 million in 2021

Sanitary Sewer main extension at S 76<sup>th</sup> & W Ryan Road (TBD) - \$2.5 million

Water Utility infrastructure projects include master meter and distribution mains possibly in connection with new wholesale supplier - (2021-23) - \$18.5 million

2 million gallon water tower in the southwestern portion of the City – 2021 – approximately, \$4 million

Puetz Road water tower refurbishing (TBD) - \$1 million

City of Franklin  
 Capital Improvement Fund  
 Budget 2020

**Adopted**

Project/Name	Total	Funding Source	Amount	Net City Funds
Landfill Siting Revenue	722,000			\$ 722,000
Investment Income	25,000			25,000
<b>Total Revenue</b>	<b>747,000</b>			<b>747,000</b>

**Expenditures**  
**APPROVED PROJECTS**

<b>PARK DEVELOPMENT</b>				
Pleasant View Park - improvements	150,000	Park Impact Fees	70,500	79,500
Park Land Acquisition - various parks	550,000	Park Impact Fees	247,500	302,500
Overflow parking @ Kayla's Playground	250,000	Park Impact Fees	117,500	132,500
Cascade Trail	65,000	Park Impact Fees	46,150	18,850
Trails, Bicycle Routes & linkages	285,000	Park Impact Fees	139,850	145,150
		Developer Grant	50,000	(50,000)
Lake Ernie aeration				-
<b>Muni Buildings</b>				
City Hall & Police Security enhancements	500,000	Transfer from Gen Fund	500,000	-
				-
<b>Public Safety</b>				
Community Development Enterprise Resource Program - migration	225,000			225,000
				-
<b>Public Works</b>				
S 68th Street - hill mitigation	300,000			300,000
S 50th St Improvement	100,000			100,000
Marquette Ave Improvements - Pleasant View Sch to S 49th St	50,000			50,000
Marquette Ave Improvements - S 49th St to S 51st St	700,000	Debt Service	600,000	100,000
Ryan Creek Interceptor Sanitary Sewer Odor Control	450,000	MMSD Grant	450,000	-
Gravity Flow Sanitary Sewer to replace lift station	3,225,000	Sewer Fund	3,225,000	-
Watermain Extension - S 50th & Minnesota Ave	120,000	Utility Dev Fd	120,000	-
<b>Total Approved Projects</b>	<b>6,970,000</b>		<b>5,566,500</b>	<b>1,403,500</b>

**PROJECTS PENDING APPROVAL**

Water Projects	500,000	Water Connection Fees	500,000	-
Sewer Projects	500,000	Sewer Connection Fees	500,000	-
				-
<b>Contingency</b>	<b>175,000</b>			<b>175,000</b>

**Total Projects Pending Approval**

<b>Total Projects</b>	<b>8,145,000</b>		<b>6,566,500</b>	<b>1,578,500</b>
Net Revenue (Expenditures)				(831,500)
Projected Beginning Fund balance				1,007,836
Projected Ending Fund Balance				\$ 176,336

Park Impact	621,500
	500,000
	120,000
Sewer & Water Connection	1,000,000
total	<u>2,241,500</u>

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**City of Franklin, WI  
Capital Improvement Fund 46**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
<b>INTERGOVERNMENTAL</b>						
46-0000-4150	OTHER GRANTS	500,000	50,000	1,150,000		
<b>CHARGES FOR SERVICES</b>						
46-0000-4493	LANDFILL SITING REVENUE	722,000	1,300,000	1,300,000	284,102	370,758
<b>INVESTMENT EARNINGS</b>						
46-0000-4711	INTEREST ON INVESTMENTS	25,000		55,000	30,330	30,621
46-0000-4713	INVESTMENT GAINS/LOSSES				(5,143)	(8,194)
46-0000-4717	BOND PROCEEDS INTEREST INCOME				28,377	528
	Total	25,000		55,000	53,564	22,955
<b>MISCELLANEOUS REVENUE</b>						
46-0000-4730	DONATIONS-Cash				11,085	
46-0000-4751	PROPERTY SALE					97,480
	Total				11,085	97,480
<b>FUND TRANSFERS</b>						
46-0000-4833	TSFR FR CONNECTION FEES FD 22	1,120,000	1,120,000			
46-0000-4834	TRSFER FROM GENERAL FUND 01	500,000				
46-0000-4835	TRSFER FR SPEC ASSMTS FD 51	600,000				
46-0000-4839	TSFR FR DEVELPMT-IMPACT FD 27	621,500	602,700	418,000	202,039	661
	Total	2,841,500	1,722,700	418,000	202,039	661
<b>DEBT PROCEEDS</b>						
46-0000-4911	BOND PROCEEDS			2,250,000		1,630,000
<b>TRANSFERS OUT</b>						
46-0000-5589	TRANSFER TO OTHER FUNDS				101,000	
<b>DEBT SERVICE</b>						
46-0000-5601	BOND/NOTE ISSUANCE COST			75,000		40,442
	<b>Total Revenues</b>	<b>4,088,500</b>	<b>3,072,700</b>	<b>5,098,000</b>	<b>449,790</b>	<b>2,081,412</b>
<b>Dept 0181 - MUNICIPAL BUILDINGS</b>						
<b>CAPITAL OUTLAY</b>						
46-0181-5822 9655	HEALTH DEPT RENOVATION 2017-Bldg Improve					31,223
46-0181-5822 9656	CITY HALL HVAC-BUILDING IMPROVEMENTS				21,860	
46-0181-5822 9687	FRANKLIN HISTORICAL SOCIETY BARN			40,000	339	
	Total			(40,000)	(22,199)	(31,223)
<b>CONTRACTUAL SERVICES</b>						
46-0181-5219 9657	CITY HALL ROOF REPLACE-OTHER PROF'L SVCS			1,775,100	21,736	7,900
	Total			(1,775,100)	(21,736)	(7,900)
<b>CONTINGENCY</b>						
46-0181-5499	UNAPPROVED MUNI BLDG PROJECTS	500,000	400,000			
	Total	(500,000)	(400,000)			
<b>FACILITY CHARGES</b>						
46-0181-5559 9656	CITY HALL REMODELING PROJECT			7,840	5,000	
	Total			(7,840)	(5,000)	
	<b>Total Muni Buildings</b>	(500,000)	(400,000)	(1,822,940)	(48,935)	(39,123)
<b>Dept 0199 - CONTINGENCY</b>						
<b>CONTINGENCY</b>						
46-0199-5499	UNRESTRICTED CONTINGENCY	175,000	175,000	88,900		
	Total	(175,000)	(175,000)	(88,900)		
<b>Dept 0211 - POLICE DEPT</b>						
<b>CAPITAL OUTLAY</b>						
46-0211-5811 7069	Police Squad Car & Radio				45,524	
46-0211-5819 7061	POLICE-HVAC UNIT-OTHER CAPITAL EQUIPMENT					102,480
46-0211-5819 7063	Police-Radio System-Dispatch Consoles			42,500		
46-0211-5819 7073	Police Drug Vault Ventilation System				23,849	
	Total			(42,500)	(69,373)	(102,480)



**City of Franklin, WI  
Capital Improvement Fund 46**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
CONTINGENCY 46-0211-5499	UNAPPROVED POLICE PROJECTS		560,000	1,400,000		
	Total		(560,000)	(1,400,000)		
	Total Police		(560,000)	(1,442,500)	(69,373)	(102,480)
	<b>Dept 0221 - FIRE DEPT</b>					
CAPITAL OUTLAY 46-0221-5819 7070	Emergency Vehicle Preemption-Cap Equipmt					3,330
	Total					(3,330)
CONTINGENCY 46-0221-5499	UNAPPROVED FIRE PROJECTS			265,000		
	Total			(265,000)		
	Total Fire Dept			(265,000)		(3,330)
	<b>Dept 0231 - INSPECTION SERVICES</b>					
CAPITAL OUTLAY 46-0231-5843	SOFTWARE	225,000				
	Total	(225,000)				
	<b>Dept 0331 - HIGHWAY</b>					
CAPITAL OUTLAY 46-0331-5823	STREET EXT/IMPROVE/RECONSTR	1,150,000	50,000	1,751,100	30,906	
46-0331-5826 3717	ST MARTINS RD SANITARY SEWER CONSTRUCTN					28,780
46-0331-5828 3717	ST MARTINS RD SIDEWALK CONSTRUCTION					41,322
46-0331-5829	Storm Sewer Constructn-TID 5			1,150,000	50,209	12,824
46-0331-5830 3529	Rawson Homes - Water Main Relay				7,305	
46-0331-5830 3717	ST MARTINS RD WATER HYDRANTS					14,461
46-0331-5834 9729	RYAN RD RECONST/S27-ROOT RIVER LIGHTING					(94)
46-0331-5837 9314	ST MARTINS RD/TESS CORNERS BRIDGE/CULVRT					592,023
46-0331-5839 7070	Traffic Signals- EMERG VEH PREEMPTION				12,959	88,630
46-0331-5855 9691	DPW SALT STORAGE BLDG-SALT DOME CONSTRUC				295,881	19,529
	Total	(1,150,000)	(50,000)	(2,901,100)	(397,260)	(797,475)
CONTRACTUAL SERVICES						
46-0331-5216 3305	Drexel/S 51 Roundabout ENGINEERING SVC				37,447	
46-0331-5216 3609	OAKWOOD RD-Root River Floodplain Study					12,022
	Total				(37,447)	(12,022)
CONTINGENCY 46-0331-5499	UNAPPROVED HIGHWAY PROJECTS		450,000	45,000		
	Total		(450,000)	(45,000)		
	Total Highway	(1,150,000)	(500,000)	(2,946,100)	(434,707)	(809,497)
	<b>Dept 0551 - PARKS</b>					
CAPITAL OUTLAY 46-0551-5822 9687	FRANKLIN HISTORICAL SOCIEY BARN-Bldg Imp					30,875
46-0551-5832	PARK IMPROVEMENTS	250,000	210,000	636,200	25,139	
46-0551-5833	RECREATION/BIKE TRAIL	65,000			25,930	3,891
46-0551-5835 9806	PARK EQUIPM PLEASANT VIEW PK			20,000		
46-0551-5837 9828	River Park Trail BRIDGE				300,038	13,994
	Total	(315,000)	(210,000)	(656,200)	(351,107)	(48,760)
CONTINGENCY 46-0551-5499	UNAPPROVED PARK PROJECTS	985,000	1,140,000	186,900		
	Total	(985,000)	(1,140,000)	(186,900)		
	Total Parks	(1,300,000)	(1,350,000)	(843,100)	(351,107)	(48,760)

**City of Franklin, WI  
Capital Improvement Fund 46**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
<b>Dept 0755 - WATER CONNECTION</b>						
CAPITAL OUTLAY 46-0755-5830	UNAPPROVED WATER PROJECTS Total	120,000 (120 000)	120,000 (120 000)			
CONTINGENCY 46-0755-5499	UNAPPROVED WATER PROJECTS Total	500,000 (500 000)	500,000 (500,000)			
	Total Water	(620 000)	(620,000)			
<b>Dept 0756 - SEWER CONNECTION</b>						
CONTINGENCY 46-0756-5499	Sewer Contingency Total	950,000 (950,000)	500,000 (500,000)		17,788 (17 788)	
ESTIMATED REVENUES - FUND 46		4,088,500	3,072,700	5,173,000	550,790	2,121,854
APPROPRIATIONS - FUND 46		4,920,000	4,105,000	7,483,540	1,022,910	1,043,632
NET OF REVENUES/APPROPRIATIONS - FUND 46		(831 500)	(1 032 300)	(2,310 540)	(472 120)	1,078,222
BEGINNING FUND BALANCE		1,012,833	1,012,833	3,323,373	3,795,493	2,717,272
<b>ENDING FUND BALANCE</b>		<b>181,333</b>	<b>(19,467)</b>	<b>1,012,833</b>	<b>3,323,373</b>	<b>3,795,494</b>

## UTILITY DEVELOPMENT (FUND 22)

The Utility Development fund provides resources for the financing of new sanitary sewer and water facilities. The City of Franklin has considerable development to occur, and City Officials recognized the need to recover the costs of providing new sanitary sewer and water infrastructure through the imposition of Impact fees imposed upon new development. The fee is collected when plumbing permits are issued. Those properties which paid an Impact fee are exempt from a connection fee. The 2019 water connection fee is \$2,515 (for a single-family home), while the sanitary sewer connection fee is \$600.

The fund also captures Sanitary Sewer & Water Special Assessments. Special Assessments are used to capture a portion of the sanitary sewer or water main construction costs benefiting properties (based upon frontage).

Collection of prior Special Assessments provide the resources for future projects.

In 2013, the Common Council created a Southwest Sanitary Sewer District served by the Ryan Creek Sanitary Sewer Interceptor. In conjunction with the District a Sanitary Sewer Impact fee was created to provide resources for sanitary sewer mains in the District. Those fees are held in the Development Fund. The 2019 Sanitary Sewer fee is \$3,202.

At November 30, 2019 the fund had the following resources for future infrastructure projects.

	Water	Sewer
Cash & Investments	884,611	1,226,397
Special Assessments	270,399	191,587
Total Resources	1,155,010	1,417,984

City of Franklin, WI  
Utility Development Fund - 22

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
Dept 0755 - WATER CONNECTION						
SPECIAL ASSESSMENTS						
22-0755-4091	SPEC ASSESSMENT - WATER PRIN	50,000	50,000	120,000	65,828	66,697
22-0755-4092	WATER CONNECTION FEE					2,281
	Total	50,000	50,000	120,000	65,828	68,978
INVESTMENT EARNINGS						
22-0755-4711	INTEREST ON INVESTMENTS	9,000	9,000	12,000	11,107	6,250
22-0755-4712	SPECIAL ASSESSMENTS-INTEREST			6,300	8,681	12,820
	Total	9,000	9,000	18,300	19,788	19,070
TRANSFERS OUT						
22-0755-5598	TSFR TO CAPITAL IMPROVEMENT	620,000	500,000			
	Total	(620,000)	(500,000)			
	<b>Net Revenue (Expenditures)</b>	<b>(561,000)</b>	<b>(441,000)</b>	<b>138,300</b>	<b>85,616</b>	<b>88,048</b>
Dept 0756 - SEWER CONNECTION						
SPECIAL ASSESSMENTS						
22-0756-4091	SPEC ASSESSMENT-SEWER PRIN	25,000	25,000	120,000	55,269	56,679
22-0756-4093	SEWER CONNECTION FEE			35,000	129,120	17,880
	Total	25,000	25,000	155,000	184,389	74,559
INVESTMENT EARNINGS						
22-0756-4711	INTEREST ON INVESTMENTS	9,000	9,000	15,000	14,595	8,620
22-0756-4712	SPECIAL ASSESSMENTS-INTEREST			10,000	14,561	17,962
	Total	9,000	9,000	25,000	29,156	26,582
TRANSFERS OUT						
22-0756-5598	TSFR TO CAPITAL IMPROVEMENT	500,000	500,000			
	Total	(500,000)	(500,000)			
	<b>Net Revenue (Expenditures)</b>	<b>(466,000)</b>	<b>(466,000)</b>	<b>180,000</b>	<b>213,545</b>	<b>101,141</b>
ESTIMATED REVENUES - FUND 22		93,000	93,000	318,300	299,161	189,189
APPROPRIATIONS - FUND 22		1,120,000	1,000,000			
	<b>Total Net Revenue (Expend)</b>	<b>(1,027,000)</b>	<b>(907,000)</b>	<b>318,300</b>	<b>299,161</b>	<b>189,189</b>
BEGINNING FUND BALANCE		2,030,838	2,030,838	1,712,538	1,413,378	1,224,190
ENDING FUND BALANCE		1,003,838	1,123,838	2,030,838	1,712,539	1,413,379

## **DEVELOPMENT FUND 27 IMPACT FEES**

The Development Fund helps provide for the financing of public facilities such as roads, water systems, sanitary sewer, public safety, and recreation for land not yet developed. The City of Franklin has considerable undeveloped area and was one of the most rapidly growing communities in Southeastern Wisconsin (interrupted by the 2008 Recession). City Officials recognized the need to recover the costs of providing public facilities and infrastructure needed to serve new development through the imposition of impact fees. The Impact Fee changes over time as development takes place and growth rates change. The 2019 Impact Fee on a single family residence is \$8,704, related to Parks/Recreation, Water systems, Transportation Facilities, Public Safety, Library Services, and Administrative. The fee is collected when building permits are issued. In 2013, the Common Council adopted Ordinance 2013-2105 establishing the Southwest Sanitary Sewer Service Area and created a Sewer Impact Fee to support sanitary sewer infrastructure in that District. The 2019 Sanitary Sewer Impact fee is \$3,202.

The Library built in 2002 included space for future growth anticipated with development. Library Impact fees are dedicated to Debt Service on that portion, originally \$1,722,000. Current Impact Fee receipts are not sufficient to meet the Debt Service on this debt. Those deferred amounts will be recovered once growth resumes.

Law Enforcement Impact Fees are dedicated to a portion of the 2001 Law Enforcement building project (\$2,530,380). Current Impact Fee receipts are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

Fire Station #3 was partially funded (\$529,834) with impact fees. Future impact fees were committed to Debt Service. Beginning in 2017, Fire Impact fees are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

Transportation Impact Fees have been dedicated to Debt funding the Drexel Ave reconstruction from Loomis Road to Highway 100 (\$1,086,715). Current Impact Fee receipts are not sufficient to meet the Debt Service. The deferred amounts will be recovered once growth resumes.

Water Impact fees are aiding specific additions to the water infrastructure including over sizing needs. Future water infrastructure needs will utilize Impact Fees as collected.

Park/Recreation Impact Fees support the Comprehensive Outdoor Recreation Plan ("CORP") initially adopted in 1994 and updated in 2002 and again in 2011 and 2015. The Impact Fee will contribute to projected needs for additional parkland and development of existing parks. The Fund had \$4,098,571 on hand at December 31, 2018 to support these efforts. Expenditures were temporarily suspended with the economic slowdown starting in 2008. Park Impact fee expenditures have not kept pace with collections. A state statute permits holding impact fees for a maximum of ten years, unless Council declares an emergency. On March 1, 2016, Council adopted Resolution 2016-7177 extending the expenditure period beyond ten years until December 31, 2022.

In 2013, the Common Council created a Southwest Sanitary Sewer District served by the Ryan Creek Sanitary Sewer Interceptor. In conjunction with the District a Sanitary Sewer Impact Fee was created to provide resources for sanitary sewer mains in the District.

At December 31, 2018 debt related to the various projects listed above totaled \$1,755,280, with an additional \$1,973,200 deferred to future periods pending collection of fees.

Park projects included in the Capital Improvement Fund for 2020 that are eligible for Park Impact Fee funding resources are:

<b>Capital Projects:</b>	<b>Project Cost</b>	<b>Impact Fee Use</b>
Pleasant View Park – improvements	\$150,000	\$70,500
Park Land Acquisition	\$550,000	\$247,500
Overflow Parking @ Kayla's Playground	\$250,000	\$117,500
Trails, Bicycle routes & connectivity	\$350,000	\$186,000
Total	\$1,300,000	\$621,500

**City of Franklin, WI  
Development Fund - 27**

GL NUMBER	DESCRIPTION	2020 ORIGINAL BUDGET	2020 DEPT REQ BUDGET	2019 PROJECTED ACTIVITY	2018 ACTIVITY	2017 ACTIVITY
<b>SPECIAL ASSESSMENTS</b>						
27-0000-4291	IMPACT FEES-PARK/RECREATION	804,000	804,000	964,000	869,037	66,591
27-0000-4292	IMPACT FEES-SEWER-SW CORNER	48,000	48,000	35,000	4,689	
27-0000-4293	IMPACT FEE-ADMINISTRATIVE	15,000	15,000	20,500	20,625	2,695
27-0000-4294	IMPACT FEE-WATER	679,000	679,000	1,174,000	938,441	122,539
27-0000-4295	IMPACT FEE-TRANSPORTATION	22,000	22,000	97,000	55,533	19,218
27-0000-4296	IMPACT FEE-FIRE PROTECTION	133,500	133,500	177,000	136,410	17,970
27-0000-4297	IMPACT FEE-LAW ENFORCEMENT	207,700	207,700	322,000	250,076	33,017
27-0000-4299	IMPACT FEE-LIBRARY	224,000	224,000	279,000	243,988	19,383
		<u>2,133,200</u>	<u>2,133,200</u>	<u>3,068,500</u>	<u>2,518,799</u>	<u>281,413</u>
<b>INVESTMENT EARNINGS</b>						
27-0000-4711	INTEREST ON INVESTMENTS	120,000	120,000	120,000	77,652	44,759
27-0000-4713	INVESTMENT GAINS/LOSSES				(7,063)	(13,536)
27-0000-4716	INTERFUND INTEREST				74	9,625
		<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>70,663</u>	<u>40,848</u>
	<b>Total Revenues</b>	<b>2,253,200</b>	<b>2,253,200</b>	<b>3,188,500</b>	<b>2,589,462</b>	<b>322,261</b>
<b>Dept 0147 - ADMINISTRATION</b>						
<b>CONTRACTUAL SERVICES</b>						
27-0147-5219	OTHER PROFESSIONAL SERVICES	25,000 (25,000)	25,000 (25,000)	25,000 (25,000)	1,388 (1,388)	
<b>Dept 0211 - POLICE DEPT</b>						
<b>TRANSFERS OUT</b>						
27-0211-5593	TRSFER TO DEBT SERVICE FUND 31	205,082 (205,082)	205,082 (205,082)	133,800 (133,800)	130,220 (130,220)	34,654 (34,654)
<b>Dept 0221 - FIRE DEPT</b>						
<b>TRANSFERS OUT</b>						
27-0221-5593	TRSFER TO DEBT SERVICE FUND 31	42,937 (42,937)	42,937 (42,937)	39,333 (39,333)	45,226 (45,226)	43,006 (43,006)
<b>Dept 0331 - HIGHWAY</b>						
<b>TRANSFERS OUT</b>						
27-0331-5593	TRSFER TO DEBT SERVICE FUND 31	71,923 (71,923)	71,923 (71,923)	18,000 (18,000)	43,541 (43,541)	11,024 (11,024)
<b>Dept 0511 - LIBRARY</b>						
<b>TRANSFERS OUT</b>						
27-0511-5593	TRSFER TO DEBT SERVICE FUND 31	134,000 (134,000)	134,000 (134,000)	132,286 (132,286)	113,267 (113,267)	25,313 (25,313)
<b>Dept 0551 - PARKS</b>						
<b>TRANSFERS OUT</b>						
27-0551-5598	TSFR TO CAPITAL IMPROVEMENT FUND 46	621,500 (621,500)	602,700 (602,700)		202,039 (202,039)	661 (661)
<b>Dept 0755 - WATER CONNECTION</b>						
<b>CAPITAL OUTLAY</b>						
27 0755-5825	REIMB TO DEVELOPERS & OTHERS	1,025,000 (1,025,000)	1,025,000 (1,025,000)	317,000 (317,000)	80,085 (80,085)	99,665 (99,665)
<b>Dept 0756 - SEWER CONNECTION</b>						
<b>CAPITAL OUTLAY</b>						
27-0756-5825	REIMB TO DEVE - OVERSIZING	250,000 (250,000)	250,000 (250,000)			
<b>ESTIMATED REVENUES - FUND 27</b>		<b>2,253,200</b>	<b>2,253,200</b>	<b>3,188,500</b>	<b>2,589,462</b>	<b>322,261</b>
<b>APPROPRIATIONS - FUND 27</b>		<b>2,375,442</b>	<b>2,356,642</b>	<b>665,419</b>	<b>615,766</b>	<b>214,323</b>
<b>Total Net Revenue (Expenditures)</b>		<b>(122,242)</b>	<b>(103,442)</b>	<b>2,523,081</b>	<b>1,973,696</b>	<b>107,938</b>
<b>BEGINNING FUND BALANCE</b>		<b>8,663,277</b>	<b>8,663,277</b>	<b>6,140,196</b>	<b>4,166,499</b>	<b>4,058,562</b>
<b>ENDING FUND BALANCE</b>		<b>8,541,035</b>	<b>8,559,835</b>	<b>8,663,277</b>	<b>6,140,195</b>	<b>4,166,500</b>

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