

City of Franklin General Fund Resources

City general fund resources are normally relatively predictable. The majority of general fund resource is obtained from property taxes, state shared resource, and transportation aides which are known at the beginning of the year. Resources 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 resource 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 resource for city government operations. The trend for property taxes, as a percentage of General Fund operating resource, is as follows:

Year	2016	2017	2018	2019	2020	2021
Percentage	69	69	66	70	70	71

Property taxes as a percentage of general fund resource will increase or decrease, depending on fluctuations in other resources, the amount of growth in new construction or whether 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. State levy limits are causing Cities to get creative about where certain state aids are credited. That will result in the greater appearance of taxes in the General Fund. Recent increased development activity will increase Building Permit resources.

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

	2016	2017	2018	2019	2020	2021
Population	35,741	36,046	35,779	35,779	35,996	36,514
Tax Levy						
General Fund	\$16,248,800	\$16,414,900	\$16,909,449	\$18,130,675	\$19,005,700	\$19,219,800
Library	1,287,000	1,296,600	1,303,200	1,312,700	1,340,500	1,357,200
Capital	1,473,200	1,497,500	1,515,200	646,000	295,700	296,000
Debt Service	1,500,000	1,300,000	1,300,000	1,300,000	1,100,000	1,100,000
Total Tax Levy	\$20,509,000	\$20,509,000	\$21,027,849	\$21,389,375	\$21,741,900	\$21,973,000
Per Capita						
General Fund	\$455.46	\$458.20	\$472.61	\$506.74	527.99	526.36
Library	36.07	36.19	36.42	36.69	37.24	37.17
Capital	41.30	41.80	42.35	18.06	8.21	8.10
Debt Service	42.05	36.29	36.33	36.33	30.56	30.12
Total Tax Levy	\$574.88	\$572.48	587.71	\$597.82	604.01	601.77

The per capita property tax levy has ranged from a high of \$ 604.01 in 2020 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 \$622 for 2017/18 tax levies. As the City's population growth has stagnated, the per capita tax levels have increased. Franklin's per capita tax rate is below the

median.

General Fund Resources



The chart above demonstrates how operating tax levy has grown since 2018. At the same time Intergovernmental resources have declined (see below). Public Charges for Services (Ambulance fees and Landfill Siting) have risen in recent years.

Starting in 2019, General Transportation Aids were partially shifted to the Street Improvement Fund and additional Landfill Siting resources into the Capital funds freeing up additional tax levy to the General Fund. Then in 2020, with an increase in expected landfill siting resources, a cap was placed upon the amount of landfill siting resource dedicated to operating activities. As landfill siting resources have risen the total amount dedicated to operating activities has risen.

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 resource has also increased. Much of the plant value added is contributed via developers, Tax Increment Districts or assessment projects. For 2021, that

payment is estimated at \$1,034,000 The Water Utility has two large projects in the near future which will raise this payment to the City

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 near S 76th and W Rawson Ave. The 2015-16 state budget included a provision which directs a portion of this resource to tourism beginning in 2017. In 2016, the year prior to the new restriction, this resource provided \$327,191. For 2021, the General Fund resource is capped at \$151,900, with the balance directed to the Franklin Tourism Commission. For 2021, the Hotel Tax rate is planned to increase 33% from 6% to 8%, which will raise the amount available to the General Fund. In 2020, the COVID-19 Pandemic closed the hotels for a period of time, which reduced the hotel taxes dedicated to Tourism.

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 2021, that tax should approximate \$443,000.

In the 2019-20 State Budget, the legislature lowered the tax rate to 4% (from 5%) beginning in January 2020. A new state aid was created to replace the impact of the tax rate reduction. The combined effect is zero, while taxes appear to decline and Intergovernmental resources increase.

State Shared Resource

State Shared Resource was based on a formula that considered per capita and aidable resource factors that included relative property value of the City and local resource generated. During recent years the State has either not increased or has decreased the amount received. In 2011 the City received \$548,000, ten years later, in 2021 shared resource is anticipated to receive \$522,000 an 4.8% decrease.

Expenditure Restraint payments are provided by the State for communities that limited their General Fund spending to a specified percentage. 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 mills (\$5.00 per 1,000 of value) and the communities that qualify. In 2011 the City of Franklin received \$271,000. In 2021, \$25,000 is anticipated. With the restricted growth in Tax levy and rising real estate values, the City's equalized tax rate is projected to fall below \$5.00. That will effectively remove the City from the State's Expenditure Restraint program in the future.

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

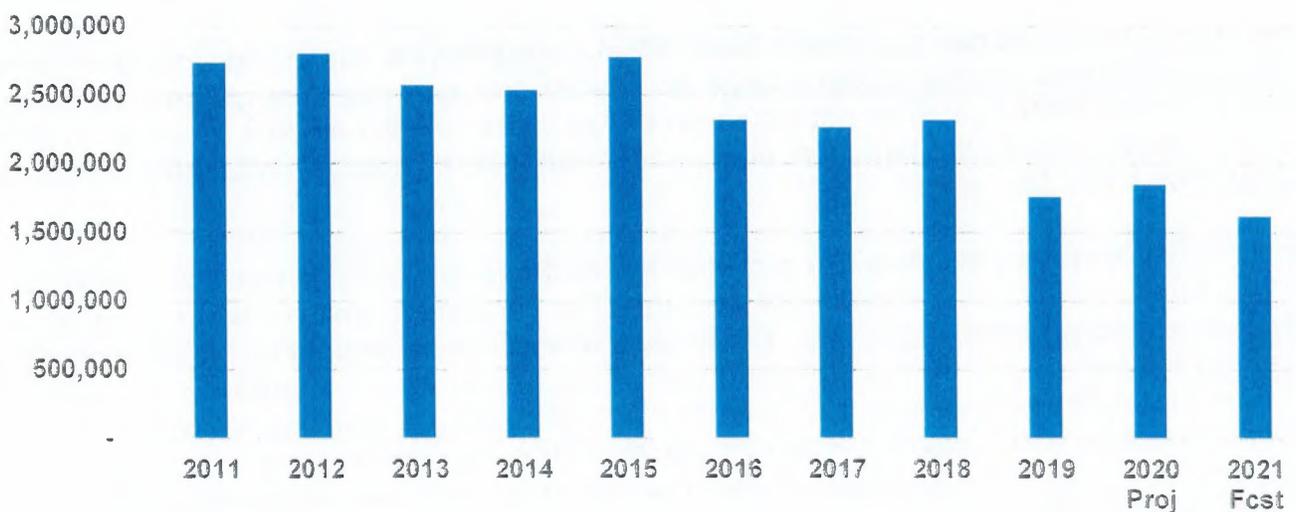
construction, etc.). This formula uses Franklin’s highway expenditures over a rolling 6-year period in determining the aid amount. In 2011 the City of Franklin received \$1,554,000. For 2021, transportation aids are anticipated to be \$1,372,000 – a 11.7% decrease. The impact of the large Ballpark Commons project will increase transportation aids for several years. Beginning in 2019, only \$520,000 of this Aid will fund the General Fund, with the balance supporting the Street Improvement Fund. The effect is to free tax levy that previously funded capital needs.

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 2021, the exempt computer aids are \$228,000 and the new exempt personal property aid is \$60,300.

Overall support from the Intergovernmental resources have decreased over the last ten years. Adjusting for the 2019 removal of \$700,000 of General Transportation Aids from the General Fund would still reflect a reduction, albeit a much smaller one. Generally, Franklin’s shared revenue per capita is near the very bottom for Cities our size in the state, which relates to the higher per capita income and lack of Utility property in the City.

The COVID-19 impact on State resources in 2020 will have a dampening effect on Intergovernmental resources in future years. The relatively low level of these resources for Franklin will temper the impact locally.

General Fund - Intergovernmental Resources

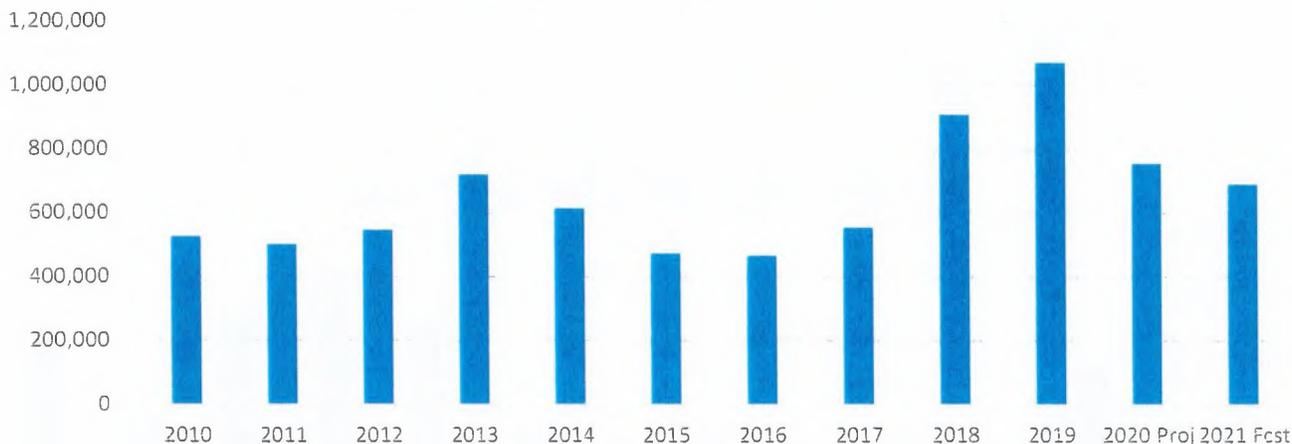


Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory functions, such as building, electrical, plumbing, liquor, bartender, peddler, food, pet, contractor, and others. The

majority of such resource items do not fluctuate greatly from year to year and in some cases change is limited by state statutes. The primary resource in the permit category is building, plumbing and electrical permits (approximately 80%). The 2021 budget anticipates \$690,000 in Building, Plumbing and Electrical permit resources. That compares to \$690,000 budgeted in 2020, when Ballpark Commons projects were getting pulled. The Tax Increment Districts provides the prospect of increased building permit resource.

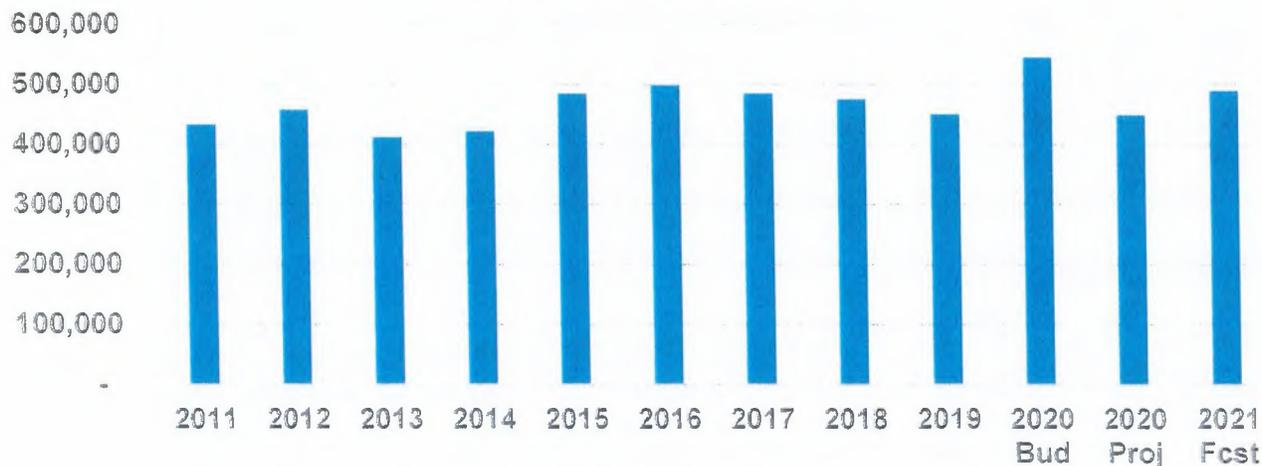
Building Permit Resource



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 resource. The 2021 projection is \$490,000. 2020 Penalties & Forfeitures were adversely impacted by the COVID19 Pandemic, as residents did not travel as much.

Penalties & Forfeitures



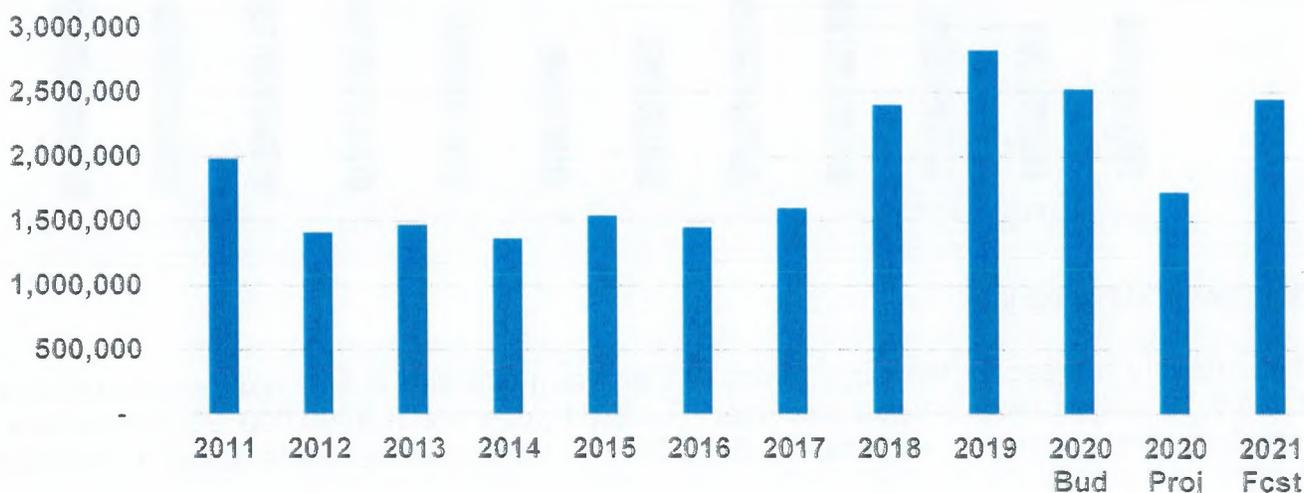
Charges for Services

This resource includes charges for use of City services. The primary resource in this category is generated from ambulance services (53%), planning, engineering and administrative fees, and charges to developers in connection with development agreements.

In 2018, Engineering inspection fees began to be recorded gross, rather than net of payments to inspection contractors, effectively adding several hundred thousand dollars. With the increased development activity, those fees ballooned.

Fees for basic and advanced life support services and ambulance transportation are billed on behalf of the City by an outside billing service.

Public Charges for Services



2021 ambulance fees are anticipated to be \$1,350,000, unchanged from 2020. In 2020, the Pandemic saw recurring calls for Ambulance service decline and resources with them. As the Senior Housing project in Ballpark Commons development goes into service, calls for service likely will increase.

In 2021, Landfill siting resources dedicated to the General Fund are increasing to \$360,000 (from \$200,000). The Common Council directed that only 20% of expected Landfill Siting resources be dedicated to operating activities. See below for further discussion of Landfill Siting resources.

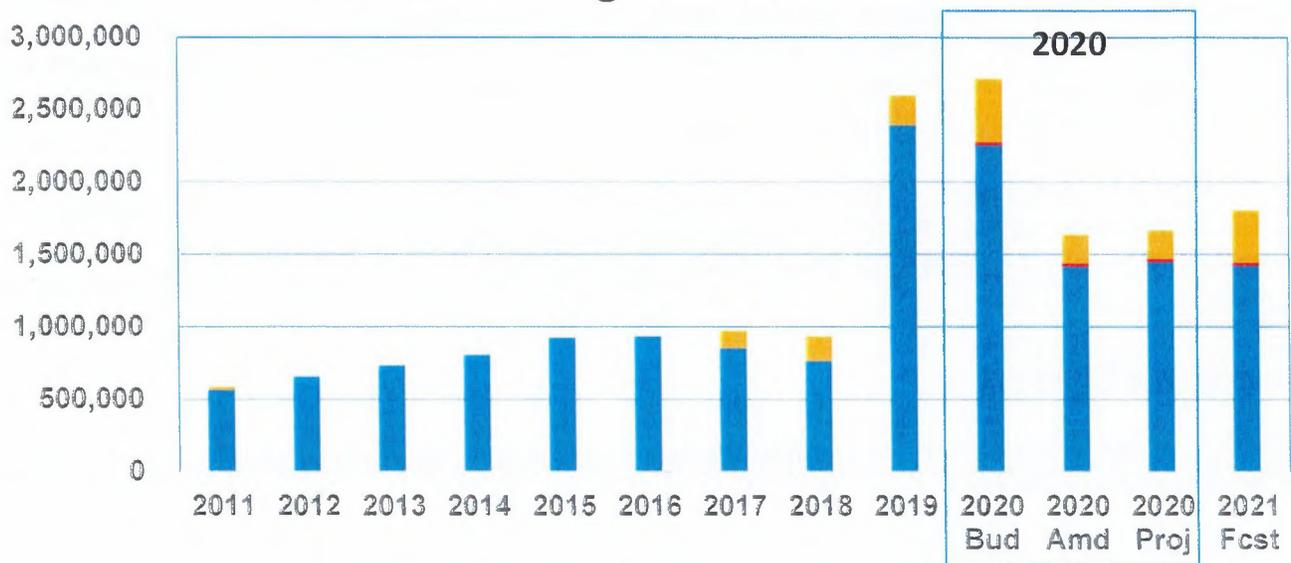
Landfill Siting Resources

The granting of a landfill license to Waste Management in 2010 by the WI Dept of Natural Resources saw the beginning of a new resource for the City and surrounding communities. A Landfill Siting Agreement was completed requiring a payment for each ton of fill going into the site, which is shared 75% to the City of Franklin (where it is located) and the remaining 25% with six other communities. The initial license was for 1.2 million tons. In 2018 the first expansion

license was obtained expanding the landfill by 9 million tons. With that expansion the fee increased 25%. Waste Management had been controlling the amount of material accepted until the expansion permit was obtained. 2019 saw a spike to \$2.7 million in fees that year.

This resource will end when the landfill license is exhausted, so funding current operations with this resource presents long term challenges to replace it when the landfill is full. The City has been funding capital projects for most of the resource life cycle. The site has the potential for 19 million tons of waste, which would permit one additional 9 million tons license renewal.

Landfill Siting - All Funds



The 2021 budget anticipates Landfill siting resources to be allocated \$360,000 to General Fund, \$20,000 to the Library, and \$1.42 million to Capital Funds. A risk is that operating expenditures become too dependent upon non-recurring resources. Within the Capital funds, \$375,000 is allocated to Capital Outlay, \$690,000 to Equipment Replacement, \$175,000 to Street Improvement and \$180,000 to Capital Improvement.

Intergovernmental Charges for Services

In addition to the Emergency Medical Services resource 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 2021, County resources are expected to be \$117,800. Long term this resource cannot be depended upon.

In 2015, the Franklin School District resumed a program of a School Liaison Officer and contributes 70% of the cost of that officer back to the City. That program is expected to continue in 2021.

Interest Resource

Investment earnings is one, of two, main resources in this category. Investment interest resource has declined following the falling short-term interest rates since 2009. Short term investment returns rose rapidly in 2018 and 2019. Economic pressures related to the COVID-19 pandemic have pushed rates back toward zero. This resource source will follow market interest rate movements.

Another component of Investment results are realized and unrealized gains/losses on fixed income investments. The City's investment policy limits the term of investments to a maximum of seven years. That provides downside protection from investment losses related to longer duration securities. Investments are reflected at market values generating unrealized gains and losses. However, 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. The City retains any interest collected by it, until such time as the County purchases all uncollected Real Estate (but not Personal Property) tax bills in August each year.

Miscellaneous Resource

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

City of Franklin, WI
General Fund Revenues

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
REAL ESTATE TAXES						
01-0000-4011	GENERAL PROPERTY TAX	19,184,900	19,219,800	19,005,700	19,005,700	18,127,772
	REAL ESTATE TAXES	19,184,900	19,219,800	19,005,700	19,005,700	18,127,772
REVENUE - TAXES						
01-0000-4012	PROPERTY TAX-SPECIAL-PAY IN LIEU OF TAX	12,000	12,000	9,500	9,500	9,214
01-0000-4014	MOBILE HOME TAX	20,000	20,000	21,000	21,000	19,689
01-0000-4022	MOTEL ROOM TAX	151,900	151,900	175,400	175,400	183,321
01-0000-4025	CABLE TV&VIDEO FRANCHISE FEE	443,000	443,000	443,000	480,000	489,934
	REVENUE - TAXES	626,900	626,900	648,900	685,900	702,158
TRANSFERS - IN						
01-0000-4031	TAX EQUIVALENT	1,050,000	1,050,000	1,046,000	1,050,000	968,448
	TRANSFERS - IN	1,050,000	1,050,000	1,046,000	1,050,000	968,448
INTERGOVERNMENTAL						
01-0000-4121	PER CAPITA	433,000	405,000	405,000	405,000	404,536
01-0000-4122	STATE MEDICAL TRANSPORT AID	30,000	30,000	28,800	30,000	28,848
01-0000-4124	EXPENDITURE RESTRAINT	45,000	25,000	118,600	150,000	142,891
01-0000-4125	SPECIAL UTILITY	114,000	87,000	87,000	67,000	90,913
01-0000-4126	STATE EXEMPT COMPUTER AID	228,000	228,000	228,000	228,000	228,051
01-0000-4127	FIRE INSURANCE TAX	170,000	170,000	153,000	165,000	164,859
01-0000-4128	EXEMPT PERS PROP AID	60,300	60,300	78,000	95,600	95,677
01-0000-4129	VIDEO SERVICE PROVIDER AIDS	98,500	98,500	50,000		
01-0000-4144	GEN TRANS AIDS	540,000	540,000	639,000	535,000	520,846
01-0000-4157	OTHER POLICE GRANTS	66,600	66,600	60,000	70,800	80,725
	INTERGOVERNMENTAL	1,785,400	1,710,400	1,847,400	1,746,400	1,757,346
LICENSES & PERMITS						
01-0000-4201	CLASS A BEER	1,900	1,900	1,900	1,900	1,910
01-0000-4202	CLASS A LIQUOR	9,500	9,500	9,500	9,000	9,180
01-0000-4203	CLASS B BEER	4,000	4,000	4,000	4,000	3,967
01-0000-4204	CLASS B LIQUOR & RESERVE FEE	16,500	16,500	16,400	16,500	16,417
01-0000-4205	SPECIAL CLASS B BEER					10
01-0000-4206	CLASS C WINE	200	200	300		300
01-0000-4209	BARTENDER/OPERATOR LICENSE	16,500	16,500	16,500	16,500	18,174
01-0000-4213	AMUSEMENT LICENSES	6,200	6,200	6,100	6,500	6,125
01-0000-4215	BOWLING AND POOL	500	500	530	500	530
01-0000-4217	ENTERTAINMENT & AMUSEMENT	4,000	4,000	4,500	2,800	3,000
01-0000-4219	PEDDLER/TRANSIENT/DOOR-TO-DOOR	4,500	4,500	4,100	4,500	4,129
01-0000-4221	COMBINATION-FOOD&PEDDLER LIC	100	100		150	
01-0000-4222	FOOD PRE-INSPECTION	4,000	4,000	4,500	1,600	5,076
01-0000-4223	FOOD LICENSE			250		5,690
01-0000-4227	SODA LICENSE	300	300	150	300	195
01-0000-4229	CIGARETTE LICENSE	2,300	2,300	2,300	2,300	2,500
01-0000-4233	COUNTRY CLUB LICENSE	250	250	250	250	250
01-0000-4237	SALVAGE YARD/WASTE DISPOSAL	700	700	700	1,400	700
01-0000-4241	OTHER LIC/PUBLIC GRT/TAXEXMPT	2,000	2,000	2,000	2,400	2,195
01-0000-4242	TECHNOLOGY FEE	15,000	15,000	15,000	8,500	15,640
01-0000-4257	BICYCLE LICENSE					8
01-0000-4261	ANIMAL & MOBILE HOME LICENSES	6,800	6,800	6,600	6,800	6,604
01-0000-4262	RETAIL FOOD ESTABLMT LICENSE	20,000	20,000	20,000	20,500	20,563
01-0000-4263	RESTAURANT LICENSE & MISC FEES	35,000	35,000	35,000	35,000	35,779
01-0000-4264	APPLICATION&OTHER HEALTH LIC	8,500	8,500	8,000	8,900	8,560
01-0000-4265	POOL LICENSE FEES	7,200	7,200	9,000	7,200	9,325
01-0000-4266	HOTEL/MOTEL LODGING LICENSE FEES	3,500	3,500	3,200	3,500	3,134
01-0000-4268	HEALTH LATE FEES					170
01-0000-4269	HEALTH REINSPECTION FEES	500	500		500	250
01-0000-4270	HEALTH PREINSPECTION FEES	500	500	500	500	150
01-0000-4271	BUILDING PERMITS	600,000	600,000	525,000	500,000	736,289
01-0000-4273	ELECTRICAL PERMITS	165,000	165,000	155,000	100,000	151,355
01-0000-4275	PLUMBING PERMITS	120,000	120,000	110,000	90,000	183,445
01-0000-4277	STREET EXCAVATION PERMITS	12,000	12,000	17,500	10,000	19,276
01-0000-4279	FILL PERMITS	3,500	3,500	3,000	3,500	4,089
01-0000-4281	SIGN PERMITS	12,000	12,000	12,500	12,000	10,065
01-0000-4285	SPECIAL EVENT PERMIT	900	900	900	900	900
01-0000-4287	PARK & FIELD RESERVATION-TAXABLE	18,000	18,000	5,500	18,000	19,838
01-0000-4288	FIRE BURNING & OTHER PERMITS	4,000	4,000	4,000	4,000	3,985
01-0000-4289	ALARM/BARRICADE/MINING PERMITS	2,800	2,800	2,800	2,800	435
01-0000-4784	MADACC ANML LIC SOLD/ORD FEE	2,500	2,500	5,000	2,500	4,711
	LICENSES & PERMITS	1,111,150	1,111,150	1,012,480	905,700	1,314,919
PENALTIES & FORFEITURES						
01-0000-4311	FINES/PENALTY/RESTITUTION/MISC POLICE	490,000	490,000	450,000	546,000	451,062
	PENALTIES & FORFEITURES	490,000	490,000	450,000	546,000	451,062

City of Franklin, WI
General Fund Revenues

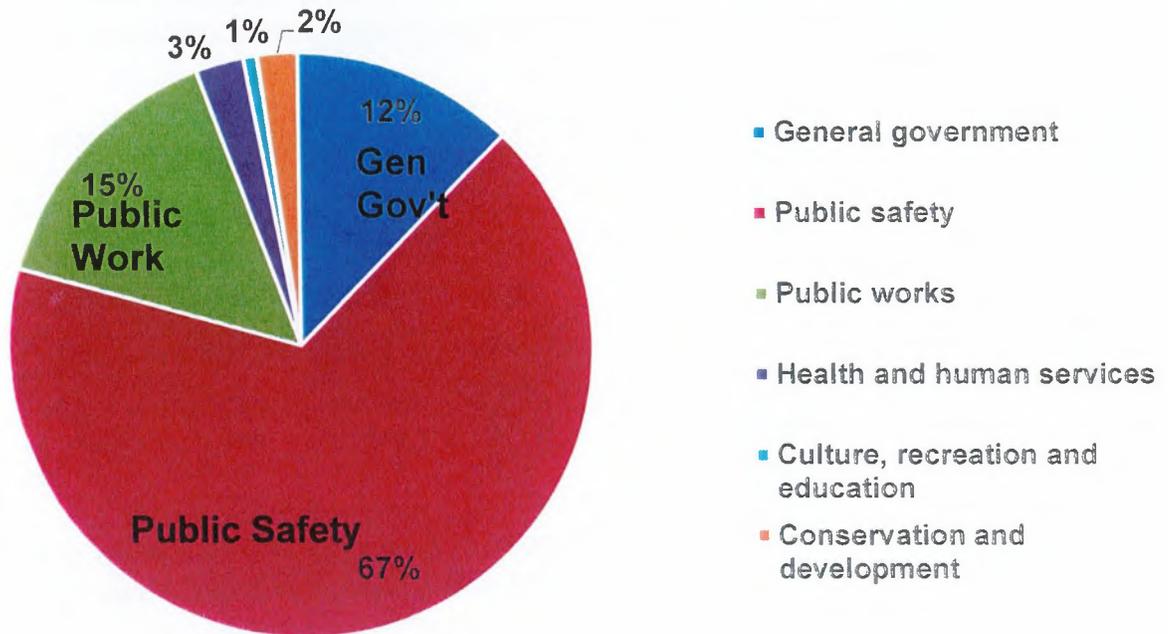
GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
CHARGES FOR SERVICES						
01-0000-4401	SUBDIVISION FILING	20 000	20 000	20,000	20,000	30,000
01-0000-4402	LAND COMBINATION FILING	800	800	800	800	1 200
01-0000-4403	CSM FILING	10 000	10,000	10,000	10 000	12,075
01-0000-4404	SITE PLAN REVIEW FILING	10,000	10 000	15 500	7,500	16 915
01-0000-4405	VARIANCE & APPEALS FILING	2,500	2,500	1,500	2 500	2 750
01-0000-4406	SPECIAL USE FILING	12 500	12,500	15,000	12,500	11 500
01-0000-4407	REZONING FILING	4,500	4,500	3 000	4,500	7 650
01-0000-4409	OTHER FILING & PLANNING CHARGE	15,000	15,000	11,000	15,000	15,005
01-0000-4411	PUBLICATIONS & RECORDING	2,400	2,400	3,000	2,400	1 483
01-0000-4413	PROPERTY STATUS REPORTS	5,500	5,500	6 500	5,500	6,600
01-0000-4415	COPYING CHARGES	500	500	250	500	221
01-0000-4416	SOIL TESTING					750
01-0000-4421	MAP & CD SALES-TAXABLE	300	300	300	300	161
01-0000-4425	ARCHITECTURAL BOARD REVIEW	4 500	4,500	5 500	4 500	5 250
01-0000-4431	POLICE SERVICES	2,800	2 800	3,000	52,800	3 292
01-0000-4432	SPECIAL EVENT PUBLIC SAFETY	4,000	4,000		4 000	9,848
01-0000-4440	AMBULANCE SERVICES - ALS	1,350,000	1 350 000	540 000	1 350,000	900,782
01-0000-4441	AMBULANCE SERVICES-BLS			375,000		437 605
01-0000-4442	FIRE SAFETY, CPR TRAINING, FINES & MISC	1,500	1 500	3 000	1 500	3 943
01-0000-4443	FIRE PLAN REVW/WITNESS/TEST	4,000	4,000	3,000	40 000	77 910
01-0000-4444	FIRE INSPECTION&REINSPECTION	5,000	5 000	5 000	19,500	18,059
01-0000-4445	QUARRY REIMBURSEMENT	45 000	43,000	43,000	43,000	37 410
01-0000-4449	WEIGHTS & MEASURES CHARGES	7,600	7 600	7,600	7,600	8,643
01-0000-4452	CLINIC SERVICES	75 000	75,000	72,000	75 000	72 426
01-0000-4453	SALE OF RADON TEST KITS	1,750	1 750	1 000	1 750	1 278
01-0000-4456	HEALTH LABOR CHARGED TO GRANTS	40,000	40 000	35,000	37 650	41,203
01-0000-4470	WEED CONTROL	7 000	7 000	6 000	7 000	7,125
01-0000-4471	STREET LIGHTING	10,000	10 000	12,000	10 000	18,191
01-0000-4479	ENGINEERING FEES	250,000	250 000	315,000	320 000	775,261
01-0000-4480	DPW CHARGES	36 000	36 000	75 000	16,100	24 708
01-0000-4485	INVESTMENT MNGT FEES	71 500				
01-0000-4493	LANDFILL OPERATIONS-SITING	345,000	360,000	200,000	200,000	203,912
01-0000-4496	LANDFILL OPERTN-EMERALD PARK	80,000	80,000	79,000	80,000	75,877
	CHARGES FOR SERVICES	2,424,650	2 366 150	1,866,950	2,351 900	2,829,033
INTERGOVERNMENTAL CHARGES						
01-0000-4611	COUNTY EMT-PARAMEDIC-ALS	117,800	117,781	121 000	100,000	136,470
01-0000-4615	SCHOOL LIAISON OFFICER	85,400	85,400	62,600	82,000	89,707
	INTERGOVERNMENTAL CHARGES	203,200	203,181	183,600	182 000	226,177
INTEREST & INV INCOME						
01-0000-4711	INTEREST ON INVESTMENTS	256 718	240 500	129,500	240 500	259 855
01-0000-4713	INVESTMENT GAINS/LOSSES			75,000		76,834
01-0000-4715	INTEREST-TAX ROLL	100 000	100 000	138,000	100 000	169 567
01-0000-4716	INTERFUND INTEREST	3,000	3,000	3,000	3,080	3,493
01-0000-4719	MISCELLANEOUS INTEREST					1,195
	INTEREST & INV INCOME	359,718	343,500	345,500	343,580	510 944
MISCELLANEOUS						
01-0000-4725	RENTAL-MUNICIPAL PROP	52 000	52 000	52,000	50,000	78 833
01-0000-4751	PROPERTY SALE			500	500	
01-0000-4753	CULVERT SALES-NO TAX	8,500	8 500	8,500	8 500	9 200
01-0000-4756	SALE OF STATE SEALS	1 500	1 500	2,400	1 500	2 440
01-0000-4757	HOUSE NUMBER SALES	250	250	400	250	526
01-0000-4771	INSURANCE DIVIDEND	50 000	50,000	58,700	40 000	82,047
01-0000-4781	REFUNDS/REIMBURSEMENTS	20 000	20 000	10 000	35 000	6 364
01-0000-4798	CASH OVER(SHORT)					(280)
01-0000-4799	MISCELLANEOUS REVENUE	1 000	1 000	500	1 000	379
01-0181-4781	DISABILITY PAY REIMBURSEMENT					2,267
01-0211-4781	DISABILITY PAY REIMBURSEMENT					7,830
	MISCELLANEOUS	133 250	133 250	133 000	136,750	189,606
	TOTAL REVENUES	27 369 168	27 254 331	26 539 530	26 953 930	27 077,465

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. A summary of the expenditures by Activity (in thousands) follows:

	2017	2018	2019	2020 Bud	2020 Proj	2021	Inc (Dec)
Gen Gov	2,941	2,944	2,954	3,394	2,967	3,163	(231)
Pub Safety	16,661	17,077	17,157	18,447	17,740	18,352	(95)
Pub Works	3,852	3,388	4,140	4,152	4,070	4,289	137
Health	676	670	647	738	723	713	(25)
Culture & Rec	188	241	223	210	190	218	8
Conservation	520	512	606	619	623	600	(19)
Transfers & Other	57	84	52	524		24	(500)
Contingency		1		1,144		10	(1,134)
Total	24,895	24,917	25,779	29,228	26,314	27,369	(1,859)

General Fund Expenditures by Activity



General Government

General government is comprised of 12 departments that provide either specific services for the City or provide services to or on behalf of the departments. General Government expenditures are approximately 12.0% of the General Fund expenditure budget. General Government expenditures have a disproportionate component of contract services as several functions have been contracted out, including Assessing and Information Services. Certain General

Government services provide oversight for other funds, such as financial services to the Utilities and TIDs. Those funds then provide resources back to the General Fund for those services.

Public Safety

Public safety is comprised of Police, Fire, Public Fire Protection, Building Inspection, and Weights and Measures. Public Safety expenditures comprise approximately 67% of the General Fund budget. A breakdown by expenditure category within Public Safety follows:

Public Safety (000's)	2017	2018	2019	2020 Bud	2020 Proj	2021 Req	Inc (Dec)
Salaries	10,511	10,779	10,822	11,517	11,139	11,568	51
Benefits	4,418	4,435	4,357	4,706	4,571	4,587	(119)
Contract Services	491	528	688	786	697	754	(32)
Facilities	642	656	613	693	637	683	(10)
Services & Charges	237	243	239	267	244	262	(5)
All Other	360	437	438	478	451	498	20
Total Pub Safety	16,660	17,077	17,157	18,447	17,740	18,352	(95)
Inc (dec) Pr Yr Pct	5.5	2.5	0.5	7.5	3.4	(5)	

Public Works

Public Works is comprised of Engineering, Highway, Street Lighting, and Weed Control. Public Works comprises approximately 15% of General Fund Expenditures. Not surprisingly, supplies costs (including fuel to run trucks and road salt) make a sizable portion of this Activity, along with the labor cost to provide the service.

Public Works (000's)	2017	2018	2019	2020 Bud	2020 Proj	2021 Req	Inc (Dec)
Salaries	1743	1629	1721	1972	1854	2,020	48
Benefits	1038	425	469	592	549	595	3
Contract Services	122	476	748	438	442	447	9
Facilities	319	316	320	372	373	391	19
Supplies	521	430	766	629	713	683	54
All Other	109	112	117	148	140	152	4
Total Pub Works	3852	3388	4140	4152	4071	4,289	137
Inc (dec) Pr Yr Pct	2.9	-12.1	22.2	0.3	-1.7	3.3	

In 2017, there was a one-time contribution to the retirement plan for this group which spiked the expenditure that year. In 2019, the City returned \$390,000 to the Solid Waste hauler related to an audit.

Health & Human Services

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures amount to approximately 3.0% of the General Fund expenditure budget. The pandemic emergency in 2020 demonstrated the need for this service to the community.

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 amount to approximately 1.0% of the General Fund expenditure budget.

Conservation & Development

Conservation & Development is comprised of the Economic Development and Planning functions. Conservation & Development expenditures amount to approximately 2.0% of the General Fund expenditure budget. In 2016, the City added a full time Economic Development Director to foster greater development.

Transfers out and Contingency

Transfers out relate to contributions to Recreation as well as one-time uses of excess reserves for capital expenditures.

Contingency

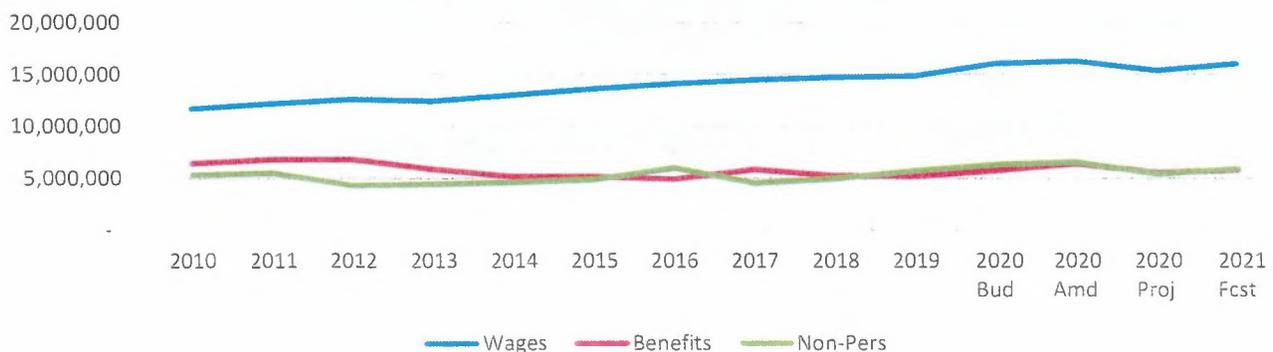
Contingency includes a provision for unexpected expenditures and to provide Restricted reserves for emergencies, such as the 2020 Pandemic.

General Fund Expenditures By Functional Category

The 2020 General Fund expenditure budget is presented, on a following page, by functional categories. Salaries, wages and benefits comprise 74% of the General Fund budget.

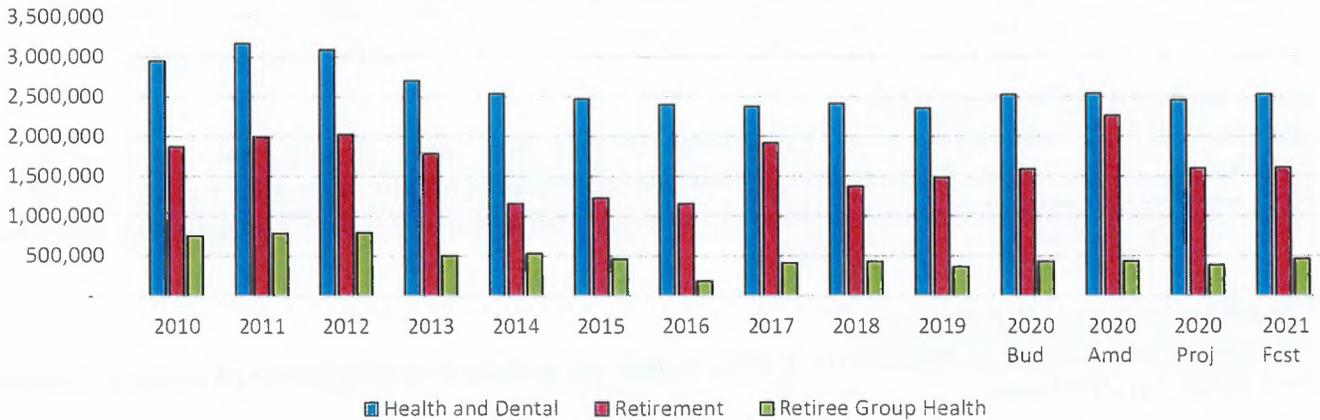
Wages have grown from \$12.2 million in 2011 to \$ 15.4 million in 2020 or 26%, while the Full Time Equivalent has increased just 4%

Total Operating Costs



Employee benefits which consist of Group Health & Dental, Retirement, Retiree Health, Life Insurance and Employment Taxes have declined from \$6.8 million in 2011 to \$5.5 million in 2020 (19.1%). The reduction was possible by controlling health care costs and sharing the cost of retirement benefits.

Selected Benefits - All Departments

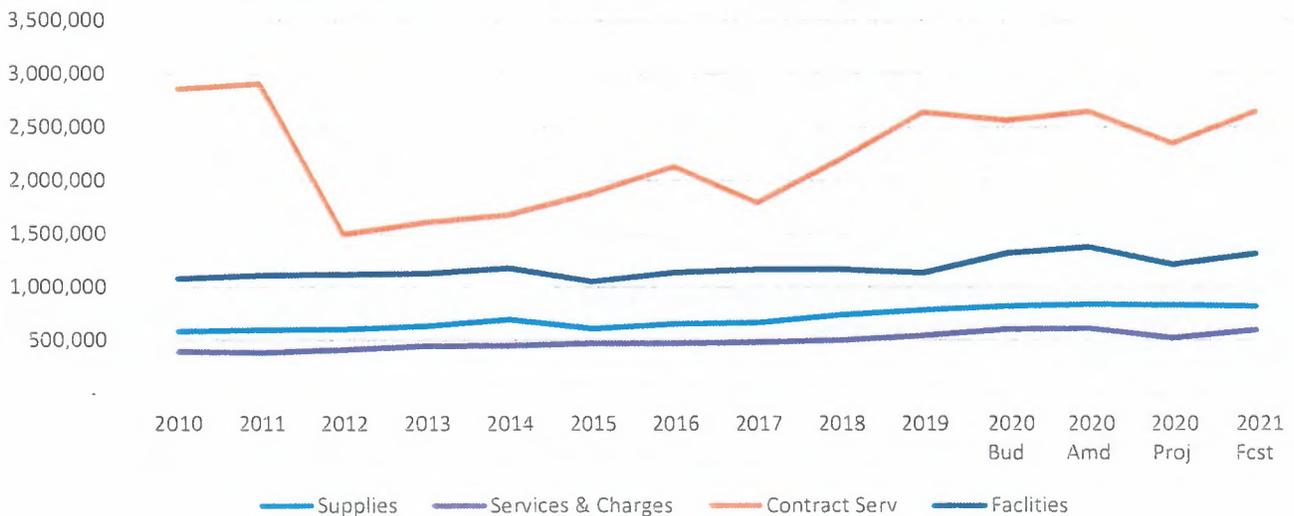


The 2017 spike in Retirement costs includes a one-time \$630,000 contribution to the Public Works retirement plan. In 2019, the City elected the Wisconsin Retirement System pension plan for all new employees. Those employees in the old plans were provided the option of remaining in the old plans. In the short term, Public Works retirement costs will be elevated as the unpaid benefit costs of the old Public Works plan work through the system.

Health costs declined in 2020 due to increased employee contributions, reducing the City's share.

Non-personnel costs consist of Property Insurance, Contracted Services, Utilities, Operating Supplies, Services & Charges, Facility Charges, Other Costs and Contingency. In 2012, the Solid Waste contract services cost was moved to a Special Revenue Fund with the imposition of the residential Solid Waste fee. The following year, the WI Legislature restricted the City's ability to adjust this fee without impacting levy increases.

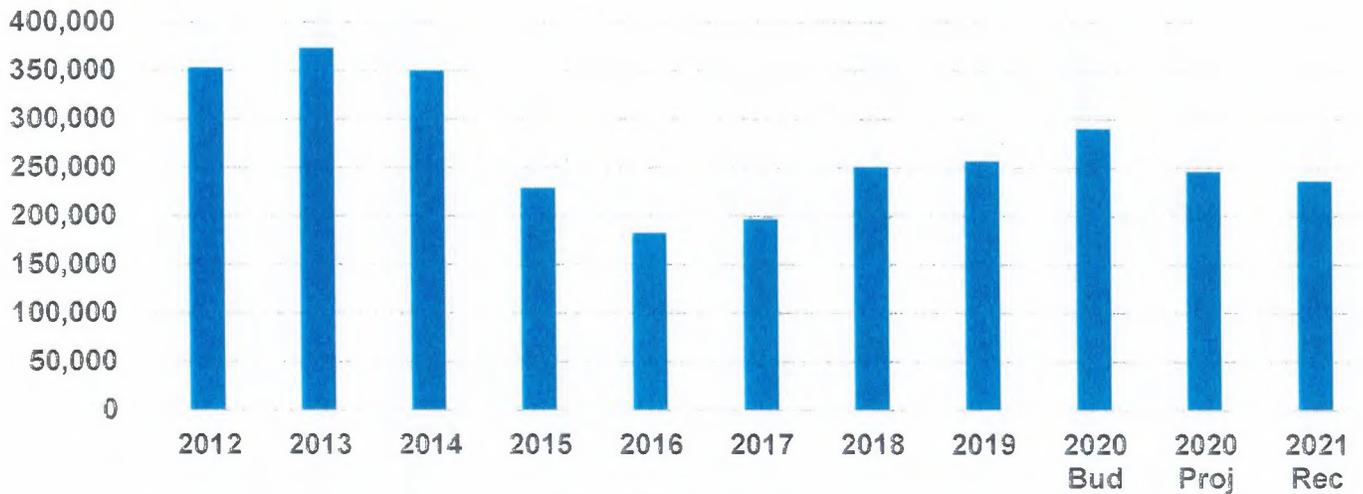
Selected Non-Pers - All Departments



Beginning in 2018, Engineering contract services includes inspection services for new development activity.

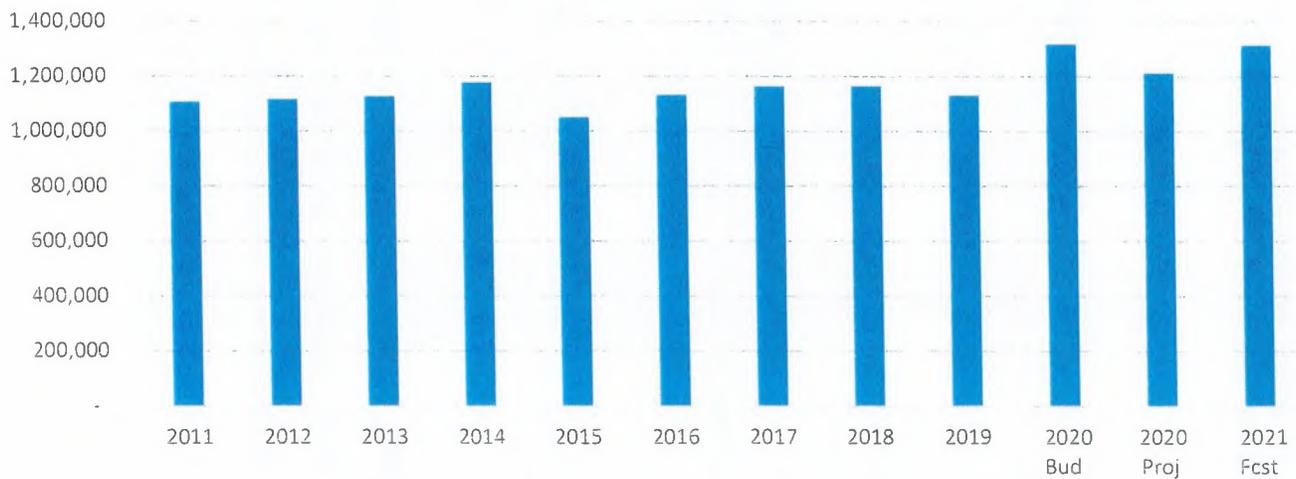
Fuel costs are another major expenditure and vary with the cost of oil. In 2012, the City spent \$353,000 on fuel and will only spend \$246,000 in 2020. Oil prices peaked over \$140/barrel in 2013, when City costs also peaked at \$373,647. This demonstrates the impact of volatile fuel prices on the City's operating costs.

Gen Fund - Fuel Expenditures



The City's aging municipal building inventory will require more maintenance costs, which can be seen in the steady rising facility charges.

Facilities Costs



City of Franklin, WI
General Fund Operating Expenditures
Six Years Ended December 31, 2021

	2016	2017	2018	2019	Adopted 2020	Amended 2020	Projected 2020	Adopted 2021	Adopted '21 Adopted '20 Inc (Dec)	Pct of 2020 Adop
Salaries	14,121,239	14,507,032	14,723,472	14,855,011	16,068,620	16,292,620	15,390,207	16,240,327	171,707	1.1%
Health & Dental	2,354,942	2,330,364	2,366,008	2,307,095	2,478,776	2,488,076	2,409,472	2,174,737	(304,039)	-12.3%
Retirement	1,153,827	1,918,221	1,370,847	1,482,816	1,589,814	2,259,814	1,595,106	1,672,056	82,242	5.2%
Soc Sec Taxes	1,038,157	1,072,459	1,085,726	1,084,338	1,208,083	1,208,083	1,171,222	1,215,436	7,353	0.6%
Retiree Group Health	184,391	411,699	428,250	363,281	432,170	432,170	385,578	412,928	(19,242)	-4.5%
Workman's Comp Ins	509,031	514,901	376,184	389,671	429,592	429,592	398,934	453,931	24,339	5.7%
Other Benefits	84,268	56,943	72,043	59,157	67,266	67,266	51,699	73,188	5,922	8.8%
Charged to Other func	(411,180)	(442,100)	(468,011)	(497,340)	(492,920)	(492,920)	(492,920)	(573,860)	(80,940)	16.4%
Total Benefits	4,913,436	5,862,487	5,231,047	5,189,018	5,712,781	6,392,081	5,519,091	5,428,416	(284,365)	-5.0%
Total Salaries & Ben	19,034,675	20,369,519	19,954,519	20,044,029	21,781,401	22,684,701	20,909,298	21,668,743	(112,658)	-0.5%
Pct of Total	76.0%	81.8%	80.1%	77.8%	74.5%	75.0%	79.5%	71.9%		
Contract Services	2,127,643	1,786,293	2,190,794	2,637,356	2,562,343	2,684,374	2,347,746	2,556,236	(6,107)	-0.2%
Supplies	985,440	1,005,337	994,711	1,343,997	1,262,405	1,355,755	1,304,999	1,353,865	91,460	7.2%
Services & Charges	469,664	479,639	500,408	543,339	601,691	610,186	522,275	605,294	3,603	0.6%
Facility Costs	1,134,168	1,164,132	1,165,445	1,131,743	1,318,480	1,375,808	1,212,680	1,316,230	(2,250)	-0.2%
Other	32,366	32,954	26,263	27,429	32,800	33,644	17,150	34,800	2,000	6.1%
Contingency	9,988	-	1,200	-	1,145,000	979,815	-	2,560,000	1,415,000	123.6%
Transfers Out	1,250,025	57,138	84,000	52,100	524,000	524,000	-	24,000	(500,000)	-95.4%
Total Other Costs	6,009,294	4,525,493	4,962,821	5,735,964	7,446,719	7,563,582	5,404,850	8,450,425	1,003,706	13.5%
Total Expenditures	25,043,969	24,895,012	24,917,340	25,779,993	29,228,120	30,248,283	26,314,148	30,119,168	891,048	3.0%

**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 2023.

City Ordinances designate eight cabinet officers, as well as other unclassified positions within City government, who 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 2021 budget remains essentially the same as the 2020 budget, with the exception of \$150 added for printing and subscriptions, and \$3,150 added for recognition awards.

City of Franklin, WI
Mayor - Dept 101

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0101 - MAYOR						
PERSONAL SERVICES						
01-0101-5113	SALARIES-PT	16,800	16,800	16,800	16,800	16,800
	PERSONAL SERVICES	16,800	16,800	16,800	16,800	16,800
EMPLOYEE BENEFITS						
01-0101-5151	FICA	1,652	1,652	1,652	1,652	1,652
01-0101-5156	WORKERS COMPENSATION INS	34	30	39	30	30
	EMPLOYEE BENEFITS	1,686	1,682	1,691	1,682	1,682
SUPPLIES						
01-0101-5313	PRINTING	100	100	50		
01-0101-5329	OPERATING SUPPLIES	1,000	1,000	400	1,000	
	SUPPLIES	1,100	1,100	450	1,000	
SERVICES & CHARGES						
01-0101-5422	SUBSCRIPTIONS	100	100	100	50	90
01-0101-5425	CONFERENCES & SCHOOLS	1,000	1,000		1,000	
01-0101-5432	MILEAGE	4,800	4,800	4,800	4,800	4,800
	SERVICES & CHARGES	5,900	5,900	4,900	5,850	4,890
CLAIMS, CONTRIB AND AWARDS						
01-0101-5734	VOLUNTEER RECOGNITION	5,000	1,000	250	1,844	156
	CLAIMS, CONTRIB AND AWARDS	5,000	1,000	250	1,844	156
Totals for dept 0101 - MAYOR		30,486	26,482	24,091	27,176	23,528

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)	2016	2017	2018	2019	2020	2021
Six Aldermen (part-time, elected)	N/A	N/A	N/A	N/A	N/A	NA
Total	0.00	0.00	0.00	0.0	0.00	0.00

ACTIVITY MEASURES:

Activity	2016	2017	2018	2019	2020*	2021*
Ordinances passed	47	61	39	54	50	50
Resolutions passed	75	100	115	114	115	115
Common Council meeting hours	60	45	57	60	60	60

*Forecast

BUDGET SUMMARY:

- 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.
- Clerical support is provided through the Director of Clerk Services office.
- Memberships include:

Wisconsin Policy Forum Inc.	\$1,720
Intergovernmental Cooperation Council	350
League of Wisconsin Municipalities and Urban Alliance	10,506
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	13,751

City of Franklin, WI Aldermen - Dept 102		2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0102 - ALDERMEN						
PERSONAL SERVICES						
01-0102-5113	SALARIES-PT	43,200	43,200	43,200	43,200	43,200
	PERSONAL SERVICES	43,200	43,200	43,200	43,200	43,200
EMPLOYEE BENEFITS						
01-0102-5151	FICA	4,131	4,131	4,131	4,131	4,131
01-0102-5156	WORKERS COMPENSATION INS	86	78	97	78	78
	EMPLOYEE BENEFITS	4,217	4,209	4,228	4,209	4,209
SUPPLIES						
01-0102-5313	PRINTING	100	100	100	100	192
	SUPPLIES	100	100	100	100	192
SERVICES & CHARGES						
01-0102-5424	MEMBERSHIPS/DUES	13,750	13,750	12,000	13,751	12,040
01-0102-5425	CONFERENCES & SCHOOLS	200	200	200	500	
01-0102-5432	MILEAGE	10,800	10,800	10,800	10,800	10,800
	SERVICES & CHARGES	24,750	24,750	23,000	25,051	22,840
CLAIMS, CONTRIB AND AWARDS						
01-0102-5734	VOLUNTEER RECOGNITION	500	500	100	500	
	CLAIMS CONTRIB AND AWARDS	500	500	100	500	
Totals for dept 0102 - ALDERMEN		72,767	72,759	70,628	73,060	70,441

**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, who is 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 is accounted for in a separate program.

SERVICES:

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

STAFFING:

Authorized Positions (FTE)	2016	2017	2018	2019	2020	2021
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	2016	2017	2018	2019	2020*	2021*
Municipal court cases	10,533	9,447	9,999	9,191	6,983	11,165

* Forecast / 2020 cases much lower due to the COVID-19 Pandemic.

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 2021, which would have an impact in 2021.

Beginning in 2018, the Court has pursued the State Debt Collection (SDC) program which diverts individual state income tax refunds to settle outstanding court-imposed municipal fines and forfeitures. This program has had the result of increasing revenue and effectively eliminating the boarding of prisoners.

City of Franklin, WI
Municipal Court - Dept 121

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0121 - MUNICIPAL COURT						
PERSONAL SERVICES						
01-0121-5111	SALARIES-FT	101,830	101,623	97,945	98,725	94,344
01-0121-5113	SALARIES-PT	41,419	41,378	43,141	42,396	41,288
01-0121-5117	SALARIES-OT	1,200	1,200	1,200	1,200	273
01-0121-5118	COMPTIME TAKEN				1,000	2,168
01-0121-5133	LONGEVITY	390	390	375	450	450
01-0121-5134	HOLIDAY PAY	7,436	7,420	7,787	7,329	7,118
01-0121-5135	VACATION PAY	9,595	9,576	8,993	9,472	8,927
	PERSONAL SERVICES	161,870	161,587	159,441	160,572	154,568
EMPLOYEE BENEFITS						
01-0121-5151	FICA	12,383	12,361	12,197	12,284	11,104
01-0121-5152	RETIREMENT	5,923	5,912	7,839	7,027	8,384
01-0121-5153	RETIREE GROUP HEALTH	234	234	243	305	251
01-0121-5154	GROUP HEALTH & DENTAL	7,839	8,458	8,434	12,379	12,215
01-0121-5155	LIFE INSURANCE	537	537	522	635	540
01-0121-5156	WORKERS COMPENSATION INS	323	290	281	288	271
	EMPLOYEE BENEFITS	27,239	27,792	29,516	32,918	32,765
CONTRACTUAL SERVICES						
01-0121-5219	OTHER PROFESSIONAL SERVICES	1,400	1,400	1,400	1,400	1,340
01-0121-5257	SOFTWARE MAINTENANCE	11,500	11,500	11,000	11,500	10,409
01-0121-5294	PRISONER BOARDING	2,000	2,000	750	2,000	
01-0121-5298	COLLECTION SVCS/DOT SUSP FEE	650	650	250	650	213
	CONTRACTUAL SERVICES	15,550	15,550	13,400	15,550	11,962
SUPPLIES						
01-0121-5312	OFFICE SUPPLIES	2,675	2,675	800	875	2,057
	SUPPLIES	2,675	2,675	800	875	2,057
SERVICES & CHARGES						
01-0121-5410	DMV ACCESS SERVICE	1,250	1,250	1,200	1,200	1,200
01-0121-5422	SUBSCRIPTIONS	100	100		100	
01-0121-5424	MEMBERSHIPS/DUES	200	200	100	200	100
01-0121-5425	CONFERENCES & SCHOOLS	1,600	1,600	1,400	1,600	700
01-0121-5429	JURY/WITNESS FEES	100	100	100	100	(77)
	SERVICES & CHARGES	3,250	3,250	2,800	3,200	1,923
Totals for dept 0121 - MUNICIPAL COURT		210,584	210,854	205,957	213,115	203,275

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, administration of reservation requests for park rental, ball diamond rental, other recreation facility rental, burn permits, weights and measures, and alarm permits, conducts background checks, and processes park deposit refunds.
- 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.
- Coordinate and administer Federal Census projects on a municipal level, and prepare redistricting information for Common Council approval.

STAFFING:

Authorized Positions (FTE)	2016	2017	2018	2019	2020	2021
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	0	0	0	0
Secretary	.50	.50	1.12	1.12	1.50	1.50
Temporary Help	.00	.00	.00	.00	.00	.00
Total	4.12	4.12	4.12	4.12	4.50	4.50

ACTIVITY MEASURES:

Activity	2016	2017	2018	2019	2020*	2021*
Liquor licenses	55	56	56	56	56	56
Bartenders licenses	393	392	378	370	300	300
Park Permits	175	202	216	220	**140	220
Property status reports	250	193	186	175	275	250
Burn permits	292	261	235	250	237	250
Complaints	386	372	383	509	500	500
Registered voters	22,274	21,862	21,500	21,683	22,700	23,500
Elections held	4	2	4	2	4	2

*Forecast

**The City Clerk’s office processed 70 cancellations of reservations due to COVID-19.

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, with CIBR checks now performed by Clerk’s office staff).
- 3) Election decrease in funding is due to two elections scheduled in 2021 vs. four scheduled elections held in 2020. [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 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 poll workers, 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 statewide registration 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). One additional ballot scanner was purchased in 2020.
- 6) 01.0142.5313 Printing has been increased to provide for printing and postage of redistricting information to all registered voters following County, then City, then State approvals based upon Federal Census results.
- 7) 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.
- 8) 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.

City of Franklin, WI
 Clerk - Dept 141 & Elections - Dept 142

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0141 - CITY CLERK						
PERSONAL SERVICES						
01-0141-5111	SALARIES-FT	175,784	175,425	176,639	214,891	177,779
01-0141-5113	SALARIES-PT	65,118	64,986	52,234	21,451	41,093
01-0141-5115	SALARIES-TEMP	601	600	593	601	
01-0141-5117	SALARIES-OT	2,000	2,000	2,000	2,000	35
01-0141-5118	COMPTIME TAKEN		2,000		2,000	1,267
01-0141-5133	LONGEVITY	405	405	476	540	540
01-0141-5134	HOLIDAY PAY	14,651	14,621	14,381	14,591	13,236
01-0141-5135	VACATION PAY	18,081	18,044	19,531	19,996	17,158
	PERSONAL SERVICES	276,640	278,081	265,854	276,070	251,108
EMPLOYEE BENEFITS						
01-0141-5151	FICA	21,163	21,120	20,338	21,043	18,437
01-0141-5152	RETIREMENT	18,633	18,595	17,905	17,152	15,139
01-0141-5153	RETIREE GROUP HEALTH	616	615	645	811	673
01-0141-5154	GROUP HEALTH & DENTAL	25,599	27,718	26,907	46,061	27,923
01-0141-5155	LIFE INSURANCE	1,269	1,269	1,051	495	966
01-0141-5156	WORKERS COMPENSATION INS	552	496	477	1,269	443
01-0141-5199	ALLOCATED PAYROLL COST	(10,200)	(10,200)	(9,900)	(9,900)	(8,900)
	EMPLOYEE BENEFITS	57,632	59,613	57,423	76,931	54,681
CONTRACTUAL SERVICES						
01-0141-5223	FILING FEES	1,000	1,000	1,000	1,000	720
01-0141-5299	SUNDRY CONTRACTORS	7,000	7,000	6,000	6,000	4,227
	CONTRACTUAL SERVICES	8,000	8,000	7,000	7,000	4,947
SUPPLIES						
01-0141-5312	OFFICE SUPPLIES	900	900	900	900	993
01-0141-5313	PRINTING	400	400	200	400	127
	SUPPLIES	1,300	1,300	1,100	1,300	1,120
SERVICES & CHARGES						
01-0141-5421	OFFICIAL NOTICES/ADVERTISING	9,000	9,000	9,000	9,000	8,010
01-0141-5422	SUBSCRIPTIONS	100	100	100	100	115
01-0141-5424	MEMBERSHIPS/DUES	1,100	1,100	750	800	685
01-0141-5425	CONFERENCES & SCHOOLS	3,000	3,000	1,200	3,000	1,027
01-0141-5432	MILEAGE	800	800	500	800	444
01-0141-5471	BACKGROUND CHECKS	5,200	5,200	5,200	5,200	5,488
	SERVICES & CHARGES	19,200	19,200	16,750	18,900	15,769
	Totals for dept 0141 - CITY CLERK	362,772	366,194	348,127	380,201	327,625

City of Franklin, WI
 Clerk - Dept 141 & Elections - Dept 142

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0142 - ELECTIONS						
PERSONAL SERVICES						
01-0142-5111	SALARIES-FT	884	882	9,029	3,002	1,021
01-0142-5113	SALARIES-PT	532	531	1,741	4,029	616
01-0142-5115	SALARIES-TEMP	22,040	22,040	46,299	49,074	10,150
01-0142-5117	SALARIES-OT	4,676	4,673	11,584	12,000	1,504
01-0142-5133	LONGEVITY	1		20	6	
	PERSONAL SERVICES	28,133	28,126	68,673	68,111	13,291
EMPLOYEE BENEFITS						
01-0142-5151	FICA	215	214	1,881	669	247
01-0142-5152	RETIREMENT	213	213	859	487	238
01-0142-5153	RETIREE GROUP HEALTH	10	10	11	37	17
01-0142-5154	GROUP HEALTH & DENTAL	248	283	803	906	168
01-0142-5155	LIFE INSURANCE	13	13	49	26	10
01-0142-5156	WORKERS COMPENSATION INS	90	82	160	168	55
	EMPLOYEE BENEFITS	789	815	3,763	2,293	735
CONTRACTUAL SERVICES						
01-0142-5214	DATA PROCESSING SERVICES	2,500	2,500	1,500	1,500	2,678
01-0142-5242	EQUIPMENT MAINTENANCE	4,100	4,100	3,300	3,800	3,215
	CONTRACTUAL SERVICES	6,600	6,600	4,800	5,300	5,893
SUPPLIES						
01-0142-5312	OFFICE SUPPLIES	2,500	2,500	1,000	2,500	375
01-0142-5313	PRINTING	13,800	13,800	6,000	6,000	1,326
	SUPPLIES	16,300	16,300	7,000	8,500	1,701
SERVICES & CHARGES						
01-0142-5421	OFFICIAL NOTICES/ADVERTISING	700	700	700	700	605
01-0142-5425	CONFERENCES & SCHOOLS	600	600		600	38
01-0142-5432	MILEAGE	200	200	100	200	16
	SERVICES & CHARGES	1,500	1,500	800	1,500	659
FACILITY CHARGES						
01-0142-5532	FACILITY RENTAL	600	600	1,200	1,200	450
	FACILITY CHARGES	600	600	1,200	1,200	450
	Totals for dept 0142 - ELECTIONS	53,922	53,941	86,236	86,904	22,729

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INFORMATION SERVICES

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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	2016*	2017*	2018*	2019*	2020*	2021*
Total City computers	268	289	289	325	353	353
Software applications	60	70	72	76	72	72
Est. Help Desk Requests	1,700	2,228	2,850	2,290	1,458	1,650

*Forecast

BUDGET SUMMARY:

- 1) Data Processing Services is used primarily to fund Heartland Business Systems (HBS), the contract agent that maintains our computer systems. Currently, core operations continue with a Level 2 Network Maintenance Technician at the Police Department who also assists other departments along with the IT Director. Current plans include maintaining this structure for 2021, but replacing the second help desk technician with a combination of managed services, remove support, and onsite support. 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: Unexpected Hardware Replacements (\$5,000); Server & SAN Warranty Extensions (\$21,500); Disk Upgrade for VMWare Servers (\$12,500); Software: Unexpected Software Upgrades/Replacement (\$5,000).
- 4) Activity measures in this area are not historically precisely tracked or measurable. For example, Help Desk requests have always been estimated. A project for this division will be to identify appropriate measurable and relatable activity measures and accurate data gathering tools. To assist in this effort, the City is considering utilizing an outsourced ticket management system with reporting capabilities.
- 5) Allocated Payroll Cost – This credit represents the portion of the departmental expense charged to the Utility Operations, which are operated as Enterprise Funds.

City of Franklin, WI
Information Services - Dept 144

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0144 - INFORMATION SERVICES						
PERSONAL SERVICES						
01-0144-5111	SALARIES-FT	72,776	244,928	123,580	193,390	88,484
01-0144-5133	LONGEVITY	55	55			
01-0144-5134	HOLIDAY PAY	13,930	13,902	4,801	4,848	3,656
01-0144-5135	VACATION PAY	12,316	12,291	10,073	3,730	3,291
	PERSONAL SERVICES	99,077	271,176	138,454	201,968	95,431
EMPLOYEE BENEFITS						
01-0144-5151	FICA	7,579	20,745	10,592	7,418	6,784
01-0144-5152	RETIREMENT	6,688	18,304	9,346	6,545	6,256
01-0144-5153	RETIREE GROUP HEALTH	374	1,028	564	495	413
01-0144-5154	GROUP HEALTH & DENTAL	17,969	75,570	33,469	19,401	19,752
01-0144-5155	LIFE INSURANCE	459	1,265	499	449	432
01-0144-5156	WORKERS COMPENSATION INS	197	487	247	175	182
01-0144-5199	ALLOCATED PAYROLL COST	(30,000)				
	EMPLOYEE BENEFITS	3,266	117,399	54,717	34,483	33,819
CONTRACTUAL SERVICES						
01-0144-5214	DATA PROCESSING SERVICES	145,000		43,000	53,366	125,025
01-0144-5215	GIS SUPPORT SERVICES	109,122	109,122	105,000	109,000	103,565
01-0144-5242	EQUIPMENT MAINTENANCE	35,115	35,115	35,000	36,000	20,685
01-0144-5257	SOFTWARE MAINTENANCE	68,726	74,346	70,000	74,308	89,733
01-0144-5299	SUNDRY CONTRACTORS	15,920	15,920	5,000	10,320	5,735
	CONTRACTUAL SERVICES	373,883	234,503	258,000	282,994	344,743
SUPPLIES						
01-0144-5312	OFFICE SUPPLIES	200	200	100	200	97
01-0144-5329	OPERATING SUPPLIES	1,500	1,500	1,200	1,527	1,366
01-0144-5333	EQUIPMENT SUPPLIES	5,450	5,450	5,000	5,250	5,249
	SUPPLIES	7,150	7,150	6,300	6,977	6,712
SERVICES & CHARGES						
01-0144-5410	DATA COMMUN-INTERNET SERVICE	16,794	15,594	8,000	25,300	8,166
01-0144-5415	TELEPHONE	33,409	33,409	30,000	29,000	51,166
01-0144-5425	CONFERENCES & SCHOOLS	1,500	1,500	1,500	2,000	658
	SERVICES & CHARGES	51,703	50,503	39,500	56,300	59,990
	Totals for dept 0144 - INFORMATION SVCS	535,079	680,731	496,971	582,722	540,695

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ADMINISTRATION and HUMAN RESOURCES

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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 recruit, 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 implemented 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.

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

STAFFING:

Authorized Positions (FTE)	2016	2017	2018	2019	2020	2021
Director of Administration	1.00	1.00	1.00	1.00	1.00	1.00
Administrative staff	0	0	0	0	*1.00	0
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
Total	3.00	3.00	3.00	3.00	*4.00	3.00

*Administrative Staff position was not filled in 2020.

ACTIVITY MEASURES:

Activity	2016	2017	2018	2019	2020*	2021*
Labor Contracts Having Negotiations	2	0	2	2	1	1
Worker's Comp Claims	36	43	48	34	30	40
Job Analyses Conducted & Job Descriptions Revised	4	3	7	15	10	10
New Hires	15	14	25	26	23	25
Separations from Service	14	23	20	22	22	25
Turnover Rate	6.1%	10%	8.4%	9.2%	9.2%	10%
Civil Service Exams Administered	4	3	4	2	0	0

* Forecast

BUDGET SUMMARY:

1. Capital Outlay appropriations of \$4,000 are included for Technology Improvements for the 2021 budget.
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 previously established by the Common Council. 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 or the replacement programs, which are separately expensed to the fund.
3. Allocated Payroll Cost – This credit represents the portion of the departmental expense charged to other funds for work completed for those funds.

City of Franklin, WI
Administration - Dept 147

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0147 - ADMINISTRATION						
PERSONAL SERVICES						
01-0147-5111	SALARIES-FT	219,812	303,268	177,379	287,152	222,048
01-0147-5117	SALARIES-OT	1,500	1,500	1,500	1,500	3,575
01-0147-5118	COMPTIME TAKEN					640
01-0147-5133	LONGEVITY	420	420	345	455	420
01-0147-5134	HOLIDAY PAY	13,421	16,746	15,454	14,076	13,745
01-0147-5135	VACATION PAY	16,929	19,289	28,622	22,642	20,093
	PERSONAL SERVICES	252,082	341,223	223,300	325,825	260,521
EMPLOYEE BENEFITS						
01-0147-5151	FICA	19,284	26,104	12,684	24,926	18,531
01-0147-5152	RETIREMENT	12,604	17,540	14,415	21,950	17,078
01-0147-5153	RETIREE GROUP HEALTH	947	1,286	630	1,333	1,108
01-0147-5154	GROUP HEALTH & DENTAL	35,993	67,825	26,760	56,674	39,280
01-0147-5155	LIFE INSURANCE	1,163	1,519	620	1,218	1,145
01-0147-5156	WORKERS COMPENSATION INS	503	613	280	1,207	468
01-0147-5199	ALLOCATED PAYROLL COST	(59,760)	(20,160)	(21,600)	(21,600)	(20,400)
	EMPLOYEE BENEFITS	10,734	94,727	33,789	85,708	57,210
CONTRACTUAL SERVICES						
01-0147-5211	MEDICAL SERVICES	9,500	9,500	6,500	9,500	6,585
01-0147-5219	OTHER PROFESSIONAL SERVICES	15,000	15,000	3,500	15,000	
01-0147-5241	AUTO MAINTENANCE	600	600		600	
01-0147-5242	EQUIPMENT MAINTENANCE	1,900	1,900	775	1,900	1,422
01-0147-5252	LABOR ATTORNEY	20,000	20,000	6,500	20,000	2,870
01-0147-5287	UNEMPLOYMENT COSTS	4,000	4,000	1,600	4,000	2,813
01-0147-5299	SUNDRY CONTRACTORS	4,200	4,200	3,700	4,200	3,772
	CONTRACTUAL SERVICES	55,200	55,200	22,575	55,200	17,462
SUPPLIES						
01-0147-5311	POSTAGE	42,000	42,000	37,500	42,000	30,310
01-0147-5312	OFFICE SUPPLIES	1,150	1,150	1,200	1,150	1,145
01-0147-5313	PRINTING	8,100	8,100	7,200	8,100	7,983
01-0147-5328	EMPLOYMENT TESTING & ED SUPP	3,000	3,000	500	3,000	1,525
01-0147-5329	OPERATING SUPPLIES	4,000	4,000	2,500	4,000	2,197
01-0147-5331	FUEL/LUBRICANTS-Admin	300	300	125	300	127
01-0147-5332	VEHICLE SUPPORT	480	480	480	480	5,880
01-0147-5399	MISCELLANEOUS SUPPLIES	100	100	100		225
	SUPPLIES	59,130	59,130	49,605	59,030	49,392
SERVICES & CHARGES						
01-0147-5421	OFFICIAL NOTICES/ADVERTISING	1,600	1,600	500	1,600	100
01-0147-5422	SUBSCRIPTIONS	675	675	650	675	650
01-0147-5424	MEMBERSHIPS/DUES	1,950	1,950	1,700	1,950	2,872
01-0147-5425	CONFERENCES & SCHOOLS	3,200	3,200	750	3,200	25
01-0147-5428	ALLOCATED INSURANCE COST	200	200	200	200	200
01-0147-5432	MILEAGE	600	600	300	600	418
01-0147-5433	EQUIPMENT RENTAL	6,200	6,200	4,500	6,200	4,871
	SERVICES & CHARGES	14,425	14,425	8,600	14,425	9,136
CLAIMS, CONTRIB AND AWARDS						
01-0147-5726	EMPLOYEE RECOGNITION	1,000	1,000		1,000	
	CLAIMS, CONTRIB AND AWARDS	1,000	1,000		1,000	
	Totals for dept 0147 - ADMINISTRATION	392,571	565,705	337,869	541,188	393,721

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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, this change is planned for 2019 Q3 or 2020 Q1.

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)	2016	2017	2018	2019	2020	2021
Director of Finance & Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	0	0	0	0	0	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	.75	.75	.75
Cashier/Clerk	.56	.56	.56	.50	.50	.50
Cashiers (seasonal)	.25	.25	.25	.25	.25	.25
Total	6.60	6.60	6.60	6.73	6.73	7.73

ACTIVITY MEASURES:

Activity	2016	2017	2018	2019	2020*	2021*
Disbursement Checks	6,268	5,552	5,224	5,111	5,200	5,200
Employees Paid bi-weekly	252	244		246	250	250
Property Tax Bills	13,784	13,362	13,280	13,896	13,900	13,900
Water/Sewer Payments	39,015	39,378	39,505	39,659	39,600	39,700
General Receipts Processed	18,146	10,064	11,290	13,506	13,500	13,750
Dog/Cat licenses	512	542	516	511	525	525
Assessment Invoices	nil	nil		Nil	nil	nil
Customer Invoices	1,103	1,172	1,373	1,417	1,350	1,350
Purchase Requisitions Used	145	128	155	168	160	160

* 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).
- 3) In 2021, a mid-year hire of a potential successor Director of Finance is budgeted as for a one cycle training of Budget and Year End financial statement projects
- 4) In 2021, a charge to the OPEB Trust for management of the investment portfolio was initiated.

City of Franklin, WI
Finance - Dept 151 & Audit - Dept 152

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0151 - FINANCE						
PERSONAL SERVICES						
01-0151-5111	SALARIES-FT	302,467	352,929	247,683	303,865	265,506
01-0151-5113	SALARIES-PT	71,259	66,914	95,081	60,805	94,279
01-0151-5115	SALARIES-TEMP	4,880	4,870	4,810	4,906	1,958
01-0151-5117	SALARIES-OT	1,200	1,200		1,200	72
01-0151-5133	LONGEVITY	600	600	730	855	830
01-0151-5134	HOLIDAY PAY	15,679	18,741	17,700	18,591	18,824
01-0151-5135	VACATION PAY	21,738	22,799	28,484	27,037	20,231
	PERSONAL SERVICES	417,823	468,053	394,488	417,259	401,700
EMPLOYEE BENEFITS						
01-0151-5151	FICA	31,963	35,806	30,178	31,920	29,811
01-0151-5152	RETIREMENT	21,399	25,241	18,829	19,421	18,573
01-0151-5153	RETIREE GROUP HEALTH	1,141	1,139	1,005	1,262	1,045
01-0151-5154	GROUP HEALTH & DENTAL	42,180	64,099	48,444	36,562	37,134
01-0151-5155	LIFE INSURANCE	1,473	1,737	1,444	1,603	1,242
01-0151-5156	WORKERS COMPENSATION INS	835	842	703	750	720
01-0151-5199	ALLOCATED PAYROLL COST	(92,340)	(84,840)	(88,900)	(88,900)	(81,200)
	EMPLOYEE BENEFITS	6,651	44,024	11,703	2,618	7,325
CONTRACTUAL SERVICES						
01-0151-5215	P/R & H/R PROCESSING FEES	53,300	53,300	39,000	53,300	42,569
01-0151-5219	OTHER PROFESSIONAL SERVICES	3,800	3,800	23,000	3,800	2,500
01-0151-5242	EQUIPMENT MAINTENANCE	900	900	900		884
01-0151-5257	SOFTWARE MAINTENANCE	25,000	25,000	24,900	24,900	25,073
01-0151-5299	REAL ESTATE TAX BILL PREP	15,000	15,000	14,250	14,250	14,771
	CONTRACTUAL SERVICES	98,000	98,000	102,050	96,250	85,797
SUPPLIES						
01-0151-5312	OFFICE SUPPLIES	2,200	2,200	2,200	2,200	2,236
01-0151-5313	PRINTING	1,700	1,700	1,100	1,100	1,478
	SUPPLIES	3,900	3,900	3,300	3,300	3,714
SERVICES & CHARGES						
01-0151-5421	OFFICIAL NOTICES/ADVERTISING	2,500	2,500	2,000	2,000	2,858
01-0151-5424	MEMBERSHIPS/DUES	300	300	300	300	300
01-0151-5425	CONFERENCES & SCHOOLS	3,090	3,090	350	2,760	1,424
01-0151-5428	ALLOCATED INSURANCE COST	1,500	1,500	1,500	1,500	1,500
01-0151-5491	BANK FEES	13,200	13,200	13,000	9,600	9,150
	SERVICES & CHARGES	20,590	20,590	17,150	16,160	15,232
	Totals for dept 0151 - FINANCE	546,964	634,567	528,691	535,587	513,768
Dept 0152 - AUDITOR						
CONTRACTUAL SERVICES						
01-0152-5213	ANNUAL AUDIT SERVICES	30,050	30,050	25,500	30,050	25,055
01-0152-5219	ACTUARIAL SERVICES		6,800			6,400
	CONTRACTUAL SERVICES	30,050	36,850	25,500	30,050	31,455
	Totals for dept 0152 - AUDITOR	30,050	36,850	25,500	30,050	31,455

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**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. Since 2016, the Assessor Clerk position has been 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 Municipal Assessor's 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 commencing with 2016. This "Interim Market Update" is approved for 2021 as well.

STAFFING:

Authorized Positions (FTE)	2016	2017	2018	2019	2020	2021
Assessor – Contracted ++	++	++	++	++	++	++
Assessor Clerk–Contracted ++	1.00	++	++	++	++	++
Total	1.00	0.00	0.00	0.00	0.00	0.00

ACTIVITY MEASURES:

Activity	2016 Φ	2017 Φ	2018 Φ	2019 Φ	2020* Φ	2021* Φ
Properties Inspected	516	489	479	563	150	500
Assessment Notices Mailed	12,881	12,296	12,142	12,240	12,264	12,300
Open Book Hearings	309	222	221	185	254	220
Board of Review Hearings	36	20	15	17	12	15
Residential Parcels	11,837	11,842	11,864	11,932	12,006	12,100
Commercial Parcels	543	557	560	561	564	580
Total Parcels	12,881	12,885	12,890	12,926	13,005	13,115
Assessed Value Increase	289m	161m	201m	196m	275m	196m

* 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. Beginning with 2016, the City contracted with Tyler Technologies to perform the Interim Market Update Revaluation annually. An Interim Market Update Revaluation is anticipated again for 2021. For 2021, the total appropriation represents \$91,200 for Annual Maintenance Services and Clerical Services, and \$33,800 for 2021 Annual Revaluation Services.
- 4) No Capital Outlay funding is requested for 2021.

City of Franklin, WI Assessor - Dept 154		2021	2021	2020	2020	2019
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	DEPT REQ BUDGET	PROJECTED ACTIVITY	AMENDED BUDGET	ACTIVITY
Dept 0154 - CITY ASSESSORS						
CONTRACTUAL SERVICES						
01-0154-5210	PROFESSIONAL SERVICES	125,000	125,000	122,700	122,700	120,400
01-0154-5219	OTHER PROFESSIONAL SERVICES	88,500	88,500	87,000	87,000	85,500
01-0154-5299	SUNDRY CONTRACTORS	11,000	11,000	11,000	12,000	10,695
	CONTRACTUAL SERVICES	224,500	224,500	220,700	221,700	216,595
SUPPLIES						
01-0154-5311	POSTAGE	7,500	7,500	7,500	6,000	5,605
01-0154-5312	OFFICE SUPPLIES	1,500	1,500	1,000	1,500	543
01-0154-5313	PRINTING	4,000	4,000	3,500	4,000	3,962
	SUPPLIES	13,000	13,000	12,000	11,500	10,110
SERVICES & CHARGES						
01-0154-5421	OFFICIAL NOTICES/ADVERTISING	150	150	150	150	183
	SERVICES & CHARGES	150	150	150	150	183
	Totals for dept 0154 - CITY ASSESSORS	237,650	237,650	232,850	233,350	226,888

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	2016	2017	2018	2019*	2020*	2021*
Hours of Service	5,096	5,327	5,094	5,298	5,298	5,298
Matters Litigated	15	17	6	4	5	5
Municipal Court Cases	10,533	9,447	9,999	9,191	6,983	11,165

* Forecast / 2020 Municipal Court Cases down due to the COVID-19 Pandemic.

**City of Franklin, WI
Legal Services - Dept 161**

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0161 - LEGAL SERVICES						
CONTRACTUAL SERVICES						
01-0161-5212	LEGAL SERVICES	192,000	192,000	195,000	196,000	188,223
01-0161-5213	LEGAL SERVICES-COURT	65,000	65,000	55,000	70,000	52,574
01-0161-5214	BOARD&COMM SUPPORT-PARALG	61,000	61,000	57,900	57,900	57,788
01-0161-5251	SPECIAL ATTORNEY SERVICE	4,000	4,000	3,500		
01-0161-5253	ATTY FEES - ADDITIONAL SERVICES	30,000	30,000	3,000	32,650	280
	CONTRACTUAL SERVICES	352,000	352,000	314,400	356,550	298,865
SERVICES & CHARGES						
01-0161-5425	CONFERENCES & SCHOOLS	1,000	1,000	250		625
01-0161-5427	COURT COSTS	600	600	200	450	210
	SERVICES & CHARGES	1,600	1,600	450	450	835
	Totals for dept 0161 - LEGAL SERVICES	353,600	353,600	314,850	357,000	299,700

**MUNICIPAL BUILDINGS
181**

DEPARTMENT: Municipal Buildings

PROGRAM MANAGER: Director of Administration (assisted by the 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 respective 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)	2016	2017	2018	2019	2020	2021
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	1.25	1.25	1.25	1.25	1.25	1.25
Seasonal Maintenance	0	0	0	0	0	0
Total	4.03	4.03	4.03	4.03	4.03	4.03

ACTIVITY MEASURES:

Square Footage:	2016	2017	2018	2019	2020	2021
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	22,304	22,304	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	261,010	261,010	261,010	261,010	261,010	261,010

BUDGET SUMMARY:

- 1) Staffing for 2021 reflects a continuation of adopted 2020 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: Meeting Room Remainder Chair Replacement (\$6,200); Landscaping/Tree Replacement (\$5,000).

**City of Franklin, WI
Municipal Buildings - Dept 181**

GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0181 - MUNICIPAL BUILDINGS						
PERSONAL SERVICES						
01-0181-5111	SALARIES-FT	102,176	101,968	105,689	105,197	102,897
01-0181-5113	SALARIES-PT	77,646	77,488	74,428	78,353	76,094
01-0181-5114	SEVERANCE PAYMENTS				13,000	
01-0181-5117	SALARIES-OT	4,500	4,500	4,500	4,500	1,519
01-0181-5133	LONGEVITY	195	195	190	360	318
01-0181-5134	HOLIDAY PAY	10,754	10,732	10,474	11,084	10,397
01-0181-5135	VACATION PAY	10,667	10,645	15,254	12,874	12,564
	PERSONAL SERVICES	205,938	205,528	210,535	225,368	203,789
EMPLOYEE BENEFITS						
01-0181-5151	FICA	15,754	15,723	16,106	14,456	14,777
01-0181-5152	RETIREMENT	12,897	12,871	13,242	52,291	13,497
01-0181-5153	RETIREE GROUP HEALTH	774	773	770	1,465	1,220
01-0181-5154	GROUP HEALTH & DENTAL	34,673	37,658	39,175	37,780	38,391
01-0181-5155	LIFE INSURANCE	537	537	317	565	534
01-0181-5156	WORKERS COMPENSATION INS	8,525	7,814	7,695	8,076	7,735
01-0181-5199	ALLOCATED PAYROLL COST	(172,320)	(172,320)	(186,000)	(186,000)	(171,980)
	EMPLOYEE BENEFITS	(99,160)	(96,944)	(108,695)	(71,367)	(95,826)
CONTRACTUAL SERVICES						
01-0181-5219	OTHER PROFESSIONAL SERVICES				37,775	
01-0181-5287	OTHER COSTS - SHREDDING	600	600			
	CONTRACTUAL SERVICES	600	600		37,775	
SUPPLIES						
01-0181-5312	OFFICE SUPPLIES	115	115	50	115	43
01-0181-5326	UNIFORMS	1,000	1,000	750	1,000	749
01-0181-5331	FUEL/LUBRICANTS	100	100	75	100	26
01-0181-5342	CONSUMABLE TOOLS	250	250	250	250	239
	SUPPLIES	1,465	1,465	1,125	1,465	1,057
SERVICES & CHARGES						
01-0181-5415	TELEPHONE	500	500			
	SERVICES & CHARGES	500	500			
FACILITY CHARGES						
01-0181-5551	WATER	1,900	1,900	1,900	1,900	1,967
01-0181-5552	ELECTRICITY	60,000	60,000	57,000	60,000	56,430
01-0181-5553	SEWER	900	900	900	900	857
01-0181-5554	NATURAL GAS	12,000	12,000	10,000	12,000	9,012
01-0181-5555	LANDSCAPE MATERIALS	3,000	3,000	3,000	3,000	923
01-0181-5556	JANITORIAL SUPPLIES	6,250	6,250	6,500	6,250	6,348
01-0181-5557	BUILDING MAINTENANCE-SYSTEMS	24,000	24,000	25,000	26,424	24,171
01-0181-5559	BUILDING MAINTENANCE-OTHER	10,000	10,000	9,500	9,500	9,958
	FACILITY CHARGES	118,050	118,050	113,800	119,974	109,666
	Totals for dept 0181 - MUNICIPAL BLDGS	227,393	229,199	216,765	313,215	218,686

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 which is in its own fund. 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. Positive 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, including 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. Changes in rates are not established by the State until October 1st, however an estimate is included. The State-determined modification factor that is applied to the City of Franklin went from 1.00 in 2020 to 1.09 in 2021.
- 2) The portion of the insurance budget that is not allocated to specific departments represents mainly public officials' liability insurance.

City of Franklin, WI Insurance - Dept 194		2021	2021	2020	2020	2019
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	DEPT REQ BUDGET	PROJECTED ACTIVITY	AMENDED BUDGET	ACTIVITY
Dept 0194 - INSURANCE						
FACILITY CHARGES						
01-0194-5511	BUILDING INSURANCE	74,125	74,125	71,000	64,100	62,220
01-0194-5512	AUTO/EQUIPMENT INSURANCE	94,040	94,040	87,000	87,500	84,942
01-0194-5513	PUBLIC LIABILITY	108,600	108,600	103,000	108,600	101,852
01-0194-5514	PROFESSIONAL LIABILITY	42,900	42,900	42,500	42,900	41,437
01-0194-5517	WORKERS COMPENSATION INS	450,000	450,000	425,000	450,000	425,971
01-0194-5518	PUBLIC OFFICIALS E&O INSURCE	51,900	51,900	50,000	51,900	50,394
01-0194-5560	CHARGES&CREDITS-INTERDEPTMTL	(265,000)	(265,000)	(275,000)	(259,150)	(275,408)
01-0194-5561	WORKERS COMP-CONTRA	(450,000)	(450,000)	(425,000)	(450,000)	(425,971)
FACILITY CHARGES		106,565	106,565	78,500	95,850	65,437
Totals for dept 0194 - INSURANCE		106,565	106,565	78,500	95,850	65,437

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**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.

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.

City of Franklin, WI Unclassified - Dept 198 & Contingency - Dept 199						
GL NUMBER	DESCRIPTION	2021 ORIGINAL BUDGET	2021 DEPT REQ BUDGET	2020 PROJECTED ACTIVITY	2020 AMENDED BUDGET	2019 ACTIVITY
Dept 0198 - UNCLASSIFIED EXPENSES						
FACILITY CHARGES						
01-0198-5543	REFUNDED PROPERTY TAXES	2,500	2,500		27,500	15,979
FACILITY CHARGES		2,500	2,500		27,500	15,979
Totals for dept 0198 - UNCLASS EXP		2,500	2,500		27,500	15,979
Dept 0199 - CONTINGENCY						
CONTINGENCY						
01-0199-5110	RESTRICTED CONTINGENCY	2,500,000			1,035,000	
01-0199-5497	ANTICIPATED UNDEREXPENDITURE	(315,000)	(315,000)		(315,000)	
01-0199-5499	UNRESTRICTED CONTINGENCY	375,000	125,000		259,815	
CONTINGENCY		2,560,000	(190,000)		979,815	
PERSONAL SERVICES						
01-0199-5114	SEVERANCE PAYMENTS	200,000				
PERSONAL SERVICES		200,000				
Totals for dept 0199 - CONTINGENCY		2,760,000	(190,000)		979,815	