CAPITAL PROJECT FUNDS
Funds 41, 42, 47, 46, 27, 22, 31

PROGRAM DESCRIPTION:
Franklin uses special funds to plan for big purchases and community improvements. Think of them like savings accounts that keep the City prepared — whether it's buying a new fire truck, resurfacing a road, or building a new park. These funds ensure that essential projects are completed without unexpected budget surprises, thus spreading costs fairly and maintaining strong services for everyone.

Capital Outlay Fund 41
The City's main fund for one-time departmental purchases — the big-ticket items that don't fit in the regular operating budget. It's supported by the tax levy and landfill siting resources, with department supervisors guiding the spending.

> ***Example:*** *If the Fire Department needs to purchase new cardiac monitors or the DPW needs a snowplow attachment, those costs would come from the Capital Outlay Fund.*

Community Value: This fund keeps Franklin ready to equip departments with the tools they need, without scrambling year to year or leaning too heavily on debt. It spreads the cost of essential equipment across the whole community.

Equipment Replacement Fund 42
This fund is all about keeping Franklin's vehicles and equipment up to date. Instead of borrowing money when something wears out, the City saves ahead of time. It's supported by landfill siting resources and proceeds from selling old equipment.

> ***Example:*** *When the Police Department retires an older squad car, the Equipment Replacement Fund pays for its replacement. The sale of the old squad also puts money back into the fund.*

Impact: Franklin avoids big financial spikes and keeps its fleet safe and reliable by planning and recycling proceeds.

Street Improvement Fund 47
This fund is dedicated to maintaining and improving Franklin's streets. It's fueled by State General Transportation Aids, landfill siting revenues, and, every other year, a State road improvement grant.

> ***Example:*** *If Drexel Avenue or a neighborhood street needs resurfacing, the project is financed through the Street Improvement Fund.*

Impact: By reinvesting regularly, Franklin extends the life of its roads, reduces the need for costly complete rebuilds, and ensures safe, smooth travel for residents and businesses.

City of Franklin, WI
2026 Capital Project Funds

Capital Improvement Fund 46
The fund for major projects like new buildings or land purchases. Because these projects are large, they're usually financed with borrowed money or other non-levy sources.

> ***Example:*** *If Franklin were to build a new fire station or expand City Hall, the construction costs would come from the Capital Improvement Fund.*

Purpose: These investments shape Franklin's future. This fund allows the City to modernize and grow responsibly, without relying on annual operating dollars for significant projects.

Development Fund 27
This fund ensures that new growth helps cover the necessary infrastructure. Developers pay impact fees when they build, and those dollars are used to support the community's expansion.

> ***Example:*** *When a new subdivision goes in, impact fees might help fund new parks, roads, or sewer capacity for the residents.*

Value to the City: Growth pays for growth. This protects current taxpayers from carrying the full cost of improvements needed for new development.

Utility Development Fund 22
This fund covers utility connection fees and special assessments, then utilizes these funds to expand water and sewer systems as needed.

> ***Example:*** *When a new business connects to the City's utilities, the fees it pays go into this fund. Later, those dollars could help build a new water main.*

Community Benefit: It's a "pay as you grow" system that ensures Franklin's utilities keep pace with demand while protecting existing ratepayers.

Debt Service Fund 31
This fund is where the City manages repayment of borrowed money for big projects. Tax levies and special assessments support it.

> ***Example:*** *If Franklin issues debt to build a new library, the annual repayment comes from the Debt Service Fund.*

Financial Responsibility: This fund ensures Franklin pays its debts on time, maintains a strong credit rating, and preserves the ability to borrow in the future when it's truly necessary.

Franklin
WISCONSIN

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

2026 – 2030

City of Franklin
Capital Outlay Plan
Five Year Capital Plan
Fund 41

Prepared By: DB

Project	Item Description	Department	City Fund	2026 Adopted	2027	2028	2029	2030	Project Total
Badger Books x 2	Elections replaces badger books instead of paying for the annual maintenance as it is more cost effective to just purchase a new badger book at $2,000 when needed instead of paying $1,400 annually + shipping for maintenance	Elections	Fund 41-Capital Outlay	$16,000					$16,000
Treasury office drawers and wallpaper replacement	The Treasury office has cashier and file drawers that don't stay closed and cause a concern for safety of documents and hazardous concerns for employee safety. The wallpaper is peeling and is over 20 years old.	Finance	Fund 41-Capital Outlay	$25,000					$25,000
Finance/Treasury office carpet	The treasury and finance office have carpet that is over 20+ years old and has never been cleaned or replaced.	Finance	Fund 41-Capital Outlay	$40,000					$40,000
Metal Detector/Hand Wand	The goal is to increase courtrom safety.	Municipal Court	Fund 41-Capital Outlay						$0
Courtoom/Chambers Carpet	Original carpet is from 2001 and is showing signs of wear and tear. This area is separate from the court office and funds have never been approved for the replacement of the carpet in the courtroom and judge's chambers.	Municipal Court	Fund 41-Capital Outlay	$22,000					$22,000
One-Ton Dump Truck #226	This is a request for an additional one-ton dump truck	DPW	Fund 41-Capital Outlay						$0
Fleet Program - DPW	All vehicles + one-ton dump truck	DPW	Fund 41-Capital Outlay						$0
New Development Trees - On going	New developments are required by the City to have City street trees planted, which are installed by staff. These trees are paid for by the developer in the form of an escrow that the City holds.	DPW	Fund 41-Capital Outlay		$45,000	$45,000	$45,000	$45,000	$180,000
DPW Replacement Perimeter Security Fence	The current security fence will need to have areas replaced in order to maintain safety & security of DPW equipment, vehicles, and facilities.	DPW	Fund 41-Capital Outlay						$0
Perimeter Security Camera System	DPW has had people enter the yard via damange to the fences and doors. This system will allow the PD to identify individuals attempting to gain access.	DPW	Fund 41-Capital Outlay						$0

City of Franklin
Capital Outlay Plan
Five Year Capital Plan
Fund 41

Prepared By: DB

Project	Item Description	Department	City Fund	2026 Adopted	2027	2028	2029	2030	Project Total
Baseball Field Grooming Machine	DPW does not have a machine used to maintain baseball fields. DPW completes this task by hand or with the use of an old roto-tiller. This would save employee time & improve the quality and safety of the City's baseball fields.	DPW	Fund 41-Capital Outlay						$0
Quad Axle Dump Truck #228	This unit could be shared between DPW, Sewer and Water for road projects, storm sewer repairs, water main breaks, sewer repairs and other tasks.	DPW	Fund 41-Capital Outlay						$0
Stake Bed Truck #227	This stake bed truck will assist with lifting, which will benefit DPW when it comes to preventing injuries related to manual lifting	DPW	Fund 41-Capital Outlay						$0
Traffic Arrow Board #03	This unit would replace the current #03 which is over 20 years old. This unit is necessary for traffic safety and employee safety in construction zones. The new unit will be LED lit, to make sure it is more visible by drivers and pedestrians.	DPW	Fund 41-Capital Outlay						$0
Road Saw & Trailer	This will replace the current unit which has reached its end of life.	DPW	Fund 41-Capital Outlay						$0
Truck Mounted Brine Geo Sprayer	This unit will be in addition to our current two Brine Geo Sprayers, but will replace an old gravity fed tank which is no longer operable.	DPW	Fund 41-Capital Outlay						$0
Tuf Fertilizer & Sprayer Applicator	This unit is necessary to allow for only 1 person to do the job instead of the 3 people it has taken in the past. This will save on man hours and cost per year.	DPW-Parks	Fund 41-Capital Outlay	$30,000					$30,000
Utility Tractor #41	This unit will replace existing unit #41. The current unit has reached the end of its life expectancy, is no longer reliable, and in need of repairs. This tractor is used on a weekly basis in the parks and for snow operations. This was set for replacement in 2021, but is now 5 years passed. This was purchased in 2006.	DPW	Fund 41-Capital Outlay						$0
Ken Windl Repairs & Maintenance	Complete repairs & maintenance in cluding exterior painting, roof, gutters, air conditioning, and heating of the pavilion. Repairing is no longer an option for air conditioning, heating, roof & gutters. Exterior painting is needed to bring the facility up to a rentable condition.	DPW-Parks	Fund 41-Capital Outlay		$110,000	$110,000			$220,000

City of Franklin
Capital Outlay Plan
Five Year Capital Plan
Fund 41

Prepared By: DB

Project	Item Description	Department	City Fund	2026 Adopted	2027	2028	2029	2030	Project Total
Complete Play Structure	Several parks including Glen Meadows, Jack Workman, and Lions Legend have aging play structure. DPW is hoping to apply for grants.	Parks	Fund 41-Capital Outlay		$50,000	$51,000	$52,000	$53,000	$206,000
Park Play Equipment Replacement	benches, picnic tables, dog waste stations, trash receptacles, etc.	DPW-Parks	Fund 41-Capital Outlay						$0
Emergency IT Replacements - CH	Funds unexpected IT expenditures city wide and covers the needs of all offices.	formation Technolo	Fund 41-Capital Outlay	$14,000					$14,000
3PAR SAN Replacement	Current equipment is 10 years old and spare parts are no longer available. If the current systems were to remain, IT would have to perform all maintenance and repairs or outsource this. All data for the city runs on this infrastructure.	formation Technolo	Fund 41-Capital Outlay	$242,035					$242,035
DPW Extended Runtime UPS	The current UPS only has a 15 min. maximum runtime, which the facility still does not have an electric generator. The backup WAN path must have sufficient power for 90-120 minutes of extended runtime in case of a power outage. Previous event happened on 6/13/25.	formation Technolo	Fund 41-Capital Outlay	$8,285					$8,285
DPW Extended Runtime UPS	The current UPS was installed in 2016 and is no longer supported by the manufacturer.	formation Technolo	Fund 41-Capital Outlay	$14,362					$14,362
PD Time Server	In order to remain DOJ/FBI/CJIS compliant, the City must install an internal time server to track accuracy.	formation Technolo	Fund 41-Capital Outlay	$9,635					$9,635
Windows 12 - PC Replacements - Conference Rooms (PD)		Municipal Buildings	Fund 41-Capital Outlay	$3,120					$3,120
Windows 12 - PC Replacements - Conference Rooms (City Hall)		Municipal Buildings	Fund 41-Capital Outlay	$3,120					$3,120
Windows 12 - PC Replacements - Fire		Fire	Fund 41-Capital Outlay	$1,659					$1,659
Windows 12 - PC Replacements - Finance		Finance	Fund 41-Capital Outlay	$1,678					$1,678
Windows 12 - PC Replacements - Planning		Planning	Fund 41-Capital Outlay	$2,262					$2,262
Windows 12 - PC Replacements - DPW		DPW	Fund 41-Capital Outlay	$5,931					$5,931
Windows 12 - PC Replacements - Court		Municipal Court	Fund 41-Capital Outlay	$6,172					$6,172
Windows 12 - PC Replacements - Police		Police	Fund 41-Capital Outlay	$8,398					$8,398

City of Franklin
Capital Outlay Plan
Five Year Capital Plan
Fund 41

Prepared By: DB

Project	*Item Description*	*Department*	*City Fund*	***2026 Adopted***	***2027***	***2028***	***2029***	***2030***	***Project Total***
Ice/Water Rescue Equipment	Current tag lines are in excess of 25 years old. Older suits are showing signs of age (10+ years) and need replacement	Fire	Fund 41-Capital Outlay						$0
Turnout Gear Washer Replacement	Replacement of the aging (15+ year old) washer used to maintain the inventory of fire PPE. No longer supported by the manufacturer, due to its age, and ability to repair and maintain is questionable.	Fire	Fund 41-Capital Outlay						$0
Dive Equipment Replacement	This project may be phased in over 2-3 budget years	Fire	Fund 41-Capital Outlay						$0
Additional Funding for Mold Remediation	$50,000 in the 2025 budget, but it has been determined the issue is larger than expected	Fire	Fund 41-Capital Outlay	$50,000					$50,000
AC Condensers Replacement - Station 2	2 AC units need repair at FS 2. They were installed in 2003 with a life expectancy of 20 years.	Fire	Fund 41-Capital Outlay	$15,000					$15,000
Station #3 Asphalt Replacement	IRS facilities survey in 2020 recommended replacement and addition of a concrete paid for training activities near the existing garage.	Fire	Fund 41-Capital Outlay						$0
Knox Key Secure Updates	Update the aging and failing equipment to secure Knox keys.	Fire	Fund 41-Capital Outlay	$20,000					$20,000
Health and Fitness Equipment	Replace current equipment at all 3 stations. Equipment is outdated, partially inoperable and in some cases, unsafe.	Fire	Fund 41-Capital Outlay	$67,765					$67,765
Utility/Fire Inspection Vehicle	Replace the 2011 Jeep Cherokee that is currently used for fire inspections and as a utility vehicle.	Fire	Fund 41-Capital Outlay	$62,000					$62,000
Station 1 - Sign replacement	Replacement of the original signage from when the station was built in the early 80s.	Fire	Fund 41-Capital Outlay	$9,400					$9,400

City of Franklin
Capital Outlay Plan
Five Year Capital Plan
Fund 41

Prepared By: DB

Project	*Item Description*	*Department*	*City Fund*	*2026 Adopted*	*2027*	*2028*	*2029*	*2030*	*Project Total*
Replacement Squads	Enterprise Fleet Contract	Police	Fund 41-Capital Outlay		$326,720	$326,720	$326,720	$326,720	$1,306,880
Replacement Motorcycles	Replace 2018 motorcycles. Both 2018 models have 15,000+ and 20,000+ miles	Police	Fund 41-Capital Outlay						$0
Building Window Safety Film	Add window film with safety and security film. Currently, citizens have the ability to look through the windows of the building.	Police	Fund 41-Capital Outlay	$23,963					$23,963
Sprinkler Replacement System	The current system is not operational. There were attempted repairs in 2025, however, the repairs didn't fix the system and spare parts are no longer available.	Police	Fund 41-Capital Outlay	$43,240					$43,240
Body Worn Cameras	5 year commitment (69,410 per year) No interest incurred over 5 year term.	Police	Fund 41-Capital Outlay	$69,410	$69,410	$69,410	$69,410	$69,410	$347,050
Squad Radio	Squad radio for the newly acquired amored vehicle.	Police	Fund 41-Capital Outlay	$7,683					$7,683
Policy Manual and Management	The Franklin PD aims to achieve accreditation from the MILEAG. The first step is updating the outdated policies.	Police	Fund 41-Capital Outlay	$0	$35,712	$25,000	$25,000	$25,000	$110,712
Gas Masks with Communication Capability	Replace current masks for both SMIRT and the SWAT team. Current masks are dated and have no internal radio communication ability.	Police	Fund 41-Capital Outlay	$6,000					$6,000
Emergency Medical Dispatch	This software system will allow our dispatchers to offer for options for pre-arrival medical instructions while waiting for EMS to arrive. The City of Franklin is among the few agencies left in MKE County that do not offer full EMD services to its callers.	Police	Fund 41-Capital Outlay	$0	$11,000	$11,000	$11,000	$11,000	$44,000
Taser 10	Taser 10 Equipment - 5 year commitment ($48,248.87 per year). No interest incurred over 5 year term.	Police	Fund 41-Capital Outlay	$48,260	$48,260	$48,260	$48,260		$193,040
Total				*$876,378*	*$696,102*	*$686,390*	*$577,390*	*$530,130*	$3,366,390

City of Franklin
Equipment Replacement Fund
Five Year Capital Plan
Fund 42

Prepared By: DB

Project	Item Description	Department	City Fund	2026 Adopted	2027	2028	2029	2030	Project Total
Floor Scrubber	This item is to replace the current unit, which is of unknown age and is in very poor condition. DPW is currently one of the few departments that cleans their own facilities.	DPW	Fund 42-Equipment Replacement Fund	$35,000					$35,000
Oshkosh Heavy Duty Truck #702	This unit will replace the current #702 which is a 1985 loaded unit. This is the only heavy duty all-wheel drive unit at the City's facility. This unit has been requested in the previous 2020-2025 budgets.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Dump Truck #760 - replacement of #725	Replacement approved to put the City down as a potential buyer to reserved approved by the Mayor/Finance	DPW	Fund 42-Equipment Replacement Fund	$325,000					$325,000
Dump Truck #761 - replacement of #728	Replacement approved to put the City down as a potential buyer to reserved approved by the Mayor/Finance	DPW	Fund 42-Equipment Replacement Fund	$325,000					$325,000
Roadside Mower #43 - replacement	This unit is replacing the current #43 which is 24 years old and no longer reliable.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Street Sweeper #705	This unit will replace the current #705, which is a 2007 unit. The unit was due for replacement in 2023.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Skid Steer #60	This unit will replace unit #60 and has exceeded its life expectancy. Cost factors are based on replacement vs. repair	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Aerial Bucket Truck #722	Already approved in 2025?	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Mini Excavator w/ mulching attachment #18	Current unit #18 has been in need of replacement since 2023. This unit has already begun to show many mechanical failures and has had several break downs since 2021.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Brush Chipper #06	This unit will replace the current #06 which is from 2003. The current chipper is no longer reliable and does not meet current safety standards. This request has been made in the 2020-2025 budgets.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Brush Chipper #05	This unit will replace the current #05 brush chipper. The unit is from 2013 and is no longer reliable and does not meet current safety standards.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
Tilt Bed Trailer #58	This unit will replace the current #58, which is past its life expectancy related to safety.	DPW	Fund 42-Equipment Replacement Fund	$0					$0
2026 Totals				*$685,000*	*$0*	*$0*	*$0*	*$0*	*$685,000*

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City of Franklin
Street Improvement Fund
Five Year Capital Plan
Fund 47

Prepared By DB

Project	2026 Adopted	2027	2028	2029	2030	Project Total
Paving Program - LSIP (Local Street Improvement Program) Annually	$2,410,000					$4,910,000
Paving Program - LSPM (Local Street Pavement Management) Annually	$150,000					$300,000
2026 Totals	*$2,560,000*	*$0*	*$0*	*$0*	*$0*	$5,210,000

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City of Franklin
Capital Improvement Plan
Five Year Capital Plan
Fund 46

Prepared By: DB

Project	Item Description	Department	2026 Adopted	2027	2028	2029	2030	Project Total
Capital Facility Improvements - City Buildings		Municipal Buildings	$0	$350,000	$350,000	$350,000	$350,000	$1,400,000
City Streetlights	Lighting head replacements for City street lights	DPW	$68,000	$100,000	$100,000	$100,000	$100,000	$568,000
Fire Dept. Facilities Planning	Previously named Fire Station #4 - Design	Fire	$0					$355,000
Fire Dept. Station #4 Construction	Relocation of FD resources from Station #2 to a new facility that services more area and growth.	Fire	$0					$3,798,000
Parking Lot Replacement	Full-depth removal of the parking lot (106,000 sq. ft.) The parking lot is now over 20 years old with many issues (pavement crumbling and cracking, sewer lids heaving causing water to pool, low spots where water doesn't drain, negative appearance)	Police	$0					$409,315
Motorola AXS (Axis) Radio Console	Motorola will stop production on the MCC7500 consoles in 2027 and they will go "end of life" in 2030. Replacement parts will not longer be manufactured and technical support with cease.	Police	$0					$780,000
W. Forest Home Pedestrian Bridge Rehabiliation	This bridge was passed to the City from We Energies. The bridge is not in good condition and is a hazard for safety. There are necessary repairs to the bridge that needs to be addressed as soon as possible, otherwise, it will become completely unsafe and need to close permanently.	Engineering	$0					$125,000

City of Franklin
Capital Improvement Plan
Five Year Capital Plan
Fund 46

Prepared By: DB

Project	Item Description	Department	2026 Adopted	2027	2028	2029	2030	Project Total
Drexel Avenue Reconstruction	This project will complete the last section of W. Drexel Ave that desparately needs to be reconstructed. The current roadway is sinking and needs proper stability. This section is right next to the future Costco site, so getting this completed prior to Costco being open would be beneficial.	Engineering	$0					$4,500,000
ADA Curb Ramps - Misc Locations		Engineering	$0					$0
Curb and Gutter - Misc Location		Engineering	$0					$0
Guardrails - Misc. Locations		Engineering	$0					$0
Annual Miscellaneous Extensions $500K	Projects funded through special assessments	Sewer	$500,000					$1,000,000
Water Extensions - TBD	Projects funded through special assessments	Water	$225,000	$225,000	$225,000	$225,000	$225,000	$1,350,000
Contingency Fund 46 - Capital Improvements (Unrestricted)			$150,000	$150,000	$150,000	$150,000	$150,000	$900,000
Total			**$943,000**	**$825,000**	**$825,000**	**$825,000**	**$825,000**	**$15,185,315**

CAPITAL OUTLAY
Fund 41

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

No projected tax levy is being used to fund Capital Outlay in 2026. Total 2026 resources of $1,260,000 consist of landfill siting resources ($1,098,000), grants/donations/property sale ($55,000), a transfer from the General Fund to support the Fire Department vehicle purchase through the Milwaukee County Community Paramedic Program, and interest on investments ($45,000). Debt resources for this fund are being contemplated with further discussion to be held before the final adoption of the 2026 Annual Budget.

For 2026, departments requested $2.97 million for new projects. The preliminary budgeted expenditures total $1.258 million. The 2026 preliminary projects include $320,657 for Information Technology projects (various equipment and computer replacements), $16,000 for two new election badger books, $65,000 for significantly outdated building and security updates to the Treasury/Finance Department, $117,670 in previously committed agreements for tasers and body worn cameras for the Police Department, $7,683 for a necessary squad radio for the newly acquired armored vehicle within the Police Department, $73,203 in updated safety systems for the Police Department, $438,720 for DPW and Police vehicles within the Enterprise fleet program, $62,000 for a Fire Department utility vehicle fully funded by the Milwaukee County Community Paramedic Program, $94,400 for security updates, Station #1 remediation, asphalt replacement and signage replacement for the Fire Department, and $30,000 for developer funded City trees. The projects address the priorities of the department heads.

The yearly amount to be funded for Capital Outlay requests is based on the departments' requests and available resources. It is the expectation that the amount of the purchases and, therefore, the total resources will be approximately the same amount from year to year, although the items purchased will change.

The State-imposed levy limits related to net new construction have not kept pace with requests in this fund over the past few years. With the expansion of the landfill in 2019, additional landfill siting resources are available to fund equipment needs. Landfill siting resources continue to increase slowly. A new resource or increased efficiency of capital equipment will be needed to meet the needs of City operations. The landfill siting resource will end, and a new resource will be required to fund these annual projects.

New equipment requests must be made as part of the Capital Outlay Fund and are not eligible for the Equipment Replacement Fund. The Equipment Replacement Fund provides for the <u>replacement</u> of specific major equipment.

City of Franklin, WI
Capital Outlay - Fund 41

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 DEPT REQUEST BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
INTERGOVERNMENTAL						
41-0000-4143	WI DNR URBAN FORESTRY			10,000	10,000	
41-0000-4150	OTHER GRANTS	61,600		33,800	63,000	192,998
41-0000-4157	OTHER POLICE GRANTS	20,000	20,000	1,503		
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNME		81,600	20,000	45,303	73,000	192,998
CHARGES FOR SERVICES						
41-0000-4480	DPW CHARGES					400
41-0000-4493	LANDFILL SITING REVENUE	1,098,000	1,098,000	954,000	954,000	1,164,592
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE		1,098,000	1,098,000	954,000	954,000	1,164,992
INVESTMENT EARNINGS						
41-0000-4711	INTEREST ON INVESTMENTS	45,000	45,000	49,500	26,000	50,593
41-0000-4719	MISCELLANEOUS INTEREST					812
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR		45,000	45,000	49,500	26,000	51,405
MISCELLANEOUS REVENUE						
41-0000-4730	Developer Grant-Trees Donated	30,000	30,000	52,570	30,000	39,200
41-0000-4751	PROPERTY SALE	5,000	5,000	65,673	2,000	11,888
41-0000-4781	REFUNDS/REIMBURSEMENTS					19,261
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS		35,000	35,000	118,243	32,000	70,349
FUND TRANSFERS						
41-0000-4830	TRANSFERS FROM OTHER FUNDS	62,000	62,000			68,000
NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS		62,000	62,000			68,000
CAPITAL OUTLAY						
41-0121-5812	FURNITURE/FIXTURES	22,000	33,000			35,000
41-0121-5841	COMPUTER EQUIPMENT	6,172	6,172	6,518	6,788	1,272
41-0141-5813	OFFICE EQUIPMENT					8,876
41-0141-5841	COMPUTER EQUIPMENT			(745)	388	7,774
41-0142-5841	COMPUTER EQUIPMENT	16,000	16,000	8,000	8,000	15,320
41-0144-5841	COMPUTER EQUIPMENT	288,317	288,317	220,768	221,171	145,398
41-0144-5843	SOFTWARE			100,045	71,621	14,974
41-0147-5819	OTHER CAPITAL EQUIPMENT			228		2,787
41-0147-5841	COMPUTER EQUIPMENT			46,431	46,472	7,225
41-0147-5843	SOFTWARE			56,350	48,575	
41-0151-5812	FURNITURE/FIXTURES			3,500	3,500	
41-0151-5822	BUILDING IMPROVEMENTS	65,000	65,000			
41-0151-5841	COMPUTER EQUIPMENT	1,678	1,678	(725)	1,558	13,961
41-0154-5843	SOFTWARE					62,299
41-0181-5812	FURNITURE/FIXTURES			15,000	107,976	77,024
41-0181-5841	COMPUTER EQUIPMENT	6,240	6,240	1,304	1,406	1,290
41-0211-5811	AUTO EQUIPMENT		61,980			59,871
41-0211-5818	SAFETY EQUIPMENT		20,140			
41-0211-5819	OTHER CAPITAL EQUIPMENT	125,353	161,065	97,670	117,670	
41-0211-5822	BUILDING IMPROVEMENTS	73,203	73,203			
41-0211-5841	COMPUTER EQUIPMENT	8,398	8,398	73,536	89,205	85,515
41-0211-5843	SOFTWARE		100,000	56,431	56,431	569
41-0221-5811	AUTO EQUIPMENT	62,000	62,000			
41-0221-5812	FURNITURE/FIXTURES	67,765	67,000		70,000	
41-0221-5815	SHOP EQUIPMENT	20,000	20,000			34,179
41-0221-5818	SAFETY EQUIPMENT		51,300	36,000	36,000	14,000
41-0221-5822	BUILDING IMPROVEMENTS	74,400	89,400	50,000	50,000	221,498
41-0221-5841	COMPUTER EQUIPMENT	1,659	1,659	2,505	7,541	31,627
41-0231-5841	COMPUTER EQUIPMENT			8,466	8,499	3,516
41-0321-5819	OTHER CAPITAL EQUIPMENT					6,261
41-0321-5841	COMPUTER EQUIPMENT			3,971	3,972	22,184
41-0331-5811	AUTO EQUIPMENT		585,000		65,000	197,164
41-0331-5814	NONMOTORIZED EQUIPMENT		121,000			
41-0331-5821	TREES & LANDSCAPING	30,000	30,000	75,570	52,570	61,275
41-0331-5822	BLDG CONSTRUCTION/IMPROVEMTS		110,000			

City of Franklin, WI
Capital Outlay - Fund 41

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 DEPT REQUEST BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
41-0331-5841	COMPUTER EQUIPMENT	5,931	5,931	5,214	5,432	1,466
41-0411-5811	AUTO EQUIPMENT					40,218
41-0411-5841	COMPUTER EQUIPMENT			3,646	4,543	12,188
41-0551-5814	NONMOTORIZED EQUIPMENT		62,000			
41-0551-5821	TREES & LANDSCAPING		40,000			573
41-0551-5822	BUILDING IMPROVEMENTS		150,000			
41-0551-5832	PARK IMPROVMENTS-DEVELOPMENT		190,000			
41-0551-5835	PARK EQUIPMENT & SUPPLIES		103,000	293,655	300,000	7,408
41-0621-5841	COMPUTER EQUIPMENT	2,262	2,262	3,247	5,452	8,360
41-0621-5843	UDO REWRITE			124,316	124,316	88,924
41-0641-5841	COMPUTER EQUIPMENT			1,883	2,060	
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(876,378)	(2,531,745)	(1,292,784)	(1,516,146)	(1,289,996)
CONTINGENCY						
41-0199-5499	UNRESTRICTED CONTINGENCY				10,000	
NET OF REVENUES/APPROPRIATIONS - CONTINGENCY					(10,000)	
UNK_EXP						
41-0211-5810	FLEET LEASE PROGRAM - PD	326,720	326,720	226,000	269,200	
41-0331-5810	FLEET LEASE PROGRAM - DPW	112,000	112,000	76,000	80,200	15,351
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(438,720)	(438,720)	(302,000)	(349,400)	(15,351)
NET OF REVENUES/APPROPRIATIONS - FUND 41		6,502	(1,710,465)	(427,738)	(790,546)	242,397
BEGINNING FUND BALANCE		1,749,935	1,438,375	1,866,113	1,866,113	1,623,716
ENDING FUND BALANCE		1,756,437	(272,090)	1,438,375	1,075,567	1,866,113

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EQUIPMENT REPLACEMENT
Fund 42

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

In 2019, additional landfill siting resources related to expanding the landfill license with the WI Dept of Natural Resources boosted resources. With that added resource, the tax levy was reduced. In 2020, the tax levy was replaced by additional landfill siting resources. Landfill siting resources are now the primary resource in this fund.

The 2026 budgeted expenditures of $685,000 will be funded from landfill siting revenue. Actual replacements have trailed scheduled replacements in recent years. The backlog of unreplaced equipment has increased and is not included in these numbers. The replacements planned over the next six years are:

2026	$1,234,800		**2029**	$378,000
2027	$1,803,000		**2030**	$1,492,400
2028	$308,225		**2031**	$600,700

Department Heads use the replacement schedule as a guide when requesting equipment. All the items set to be replaced in 2026 are items that were set for replacement in the years 2020, 2023, and 2023.

The 2026 budget allocates $610,000 for landfill siting resources and $75,000 for other resources, totaling $685,000. Since 2015, landfill siting resources have risen significantly, with this resource rising from $100,000 in 2015.

Caution and planning must be exercised when additional equipment is added to the fund since these additions will impact future funding needs. This fund has been substantially underfunded for some time, resulting in a reduced fund balance. The City must review and determine an additional funding source to supplement the landfill siting.

Equipment Replacement Fund

The 2026 replacements include two dump trucks earmarked and approved in 2025, as well as a Floor Scrubber used for the DPW facilities.

City of Franklin, WI
Equipment Replacement - Fund 42

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 DEPT REQUEST BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
CHARGES FOR SERVICES						
42-0000-4493	LANDFILL OPERATION SITING FEES	610,000	610,000	536,610	530,000	639,830
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE		610,000	610,000	536,610	530,000	639,830
INVESTMENT EARNINGS						
42-0000-4711	INTEREST ON INVESTMENTS	50,000	50,000	57,000	55,000	59,685
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR		50,000	50,000	57,000	55,000	59,685
MISCELLANEOUS REVENUE						
42-0000-4751	PROPERTY SALE	25,000	25,000	14,175	20,000	13,175
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS		25,000	25,000	14,175	20,000	13,175
CAPITAL OUTLAY						
42-0221-5811	AUTO EQUIPMENT			336,230	336,229	616,235
42-0231-5811	AUTO EQUIPMENT					26,476
42-0331-5811	AUTO EQUIPMENT	685,000	3,015,000	1,555,000	1,555,000	466,949
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(685,000)	(3,015,000)	(1,891,230)	(1,891,229)	(1,109,660)
NET OF REVENUES/APPROPRIATIONS - FUND 42			(2,330,000)	(1,283,445)	(1,286,229)	(396,970)
BEGINNING FUND BALANCE		1,682,259	843,792	2,127,237	2,127,237	2,524,207
ENDING FUND BALANCE		1,682,259	(1,486,208)	843,792	841,008	2,127,237

STREET IMPROVEMENT
Fund 47

Resources in the street improvement program come from General Property Taxes, State Transportation Aids, a portion of landfill siting fees, and a biennial state grant for Local Road Improvements. In 2019, General Transportation Aids replaced much of the tax levy to preserve 'expenditure restraint aids' in the General Fund. In 2024, the State of Wisconsin's Shared Revenues increased dramatically, allowing a portion of the General Tax Levy to shift back to the Street Improvement Fund. The goal is to increase total resources by the amount of growth in the City. 2026 total resources of $2,560,000 are up $204,000 (8.6%) from 2025.

This pavement resurfacing program provides the funds to complete major maintenance (resurfacing) of the City's approximately 180 miles of local streets. The City's street maintenance is influenced by the curb and gutter streets constructed in the urban subdivisions in the late 1980s and the 1990s. They are now reaching conditions that require resurfacing. A life of 30 years for pavement is considered reasonable; however, the 2023 Local Street Improvement Program is averaging the resurfacing of roads every 41.5 years. An update to the average resurfacing years will be provided in 2026.

As City growth ticks up again with the advent of new subdivisions, the local road improvement program will need to increase by 30 years from now to address those added roads. The City accepted S North Cape Road and W St. Martin's Road (former County Trunks) in 2017 & 2018, and Crystal Ridge Drive (also known as Ballpark Commons Dr) in 2020. This added approximately six miles of road that require annual service (snow removal and striping). The City required S North Cape Road and W St Martin's Road to be reconstructed before taking on the maintenance responsibilities. Ballpark Commons Drive was reconstructed as a project in TID5. Drexel Ave is in need for reconstruction and has been requested in the 2026 Budget. Elm Road (located within TID 8) is on deck for the next large road project allowing for better access and growth development.

Engineering has estimated that $3 million is needed annually to maintain a 25-year pavement life cycle for City roads. The type of streets, width, and condition will move that amount higher or lower at the end of any given year. Another factor is the age of roads; the growth bubble of the 1990s and early 2000s will place upward pressure on street improvement costs in the near term.

A history of expenditures over the last five years has been:

2022	2023	2024	2025 Projected	2026 Est.
$1,154,054	$1,841,391	$1,838,269	$2,390,729	2,560,000

Given the Engineering estimate of required annual expenditures, adequate funding is unavailable to complete the five-year road improvement plan. In the 2023 5-Year Budget Plan Scenario prepared by Engineering, the funding necessary to remove the backlog of roads is now up to $3.5M per year over the next 5 years.

City of Franklin, WI
Street Improvement - Fund 47

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 EPT REQUES BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
REAL ESTATE TAXES						
47-0000-4011	GENERAL PROPERTY TAX	300,000	300,000	300,000	300,000	291,700
NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TAX		300,000	300,000	300,000	300,000	291,700
INTERGOVERNMENTAL						
47-0000-4144	TRANSPORTATION AIDS	1,485,000	1,485,000	1,482,000	1,486,000	1,421,467
47-0000-4151	LOCAL ROAD IMPROVEMENT AIDS	88,655	88,655			
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNME		1,573,655	1,573,655	1,482,000	1,486,000	1,421,467
CHARGES FOR SERVICES						
47-0000-4493	LANDFILL SITING REVENUE	610,000	610,000	535,000	530,000	644,200
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE		610,000	610,000	535,000	530,000	644,200
INVESTMENT EARNINGS						
47-0000-4711	INTEREST ON INVESTMENTS	80,000	80,000	85,000	43,900	76,818
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR		80,000	80,000	85,000	43,900	76,818
TRANSFERS OUT						
47-0000-5597	TSFR TO CAPITAL OUTLAY FD 41					61,000
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT						(61,000)
CAPITAL OUTLAY						
47-0331-5823	STREET EXT/IMPROVEMT/CONSTRUCT	2,560,000	2,560,000	2,390,729	2,841,133	1,795,858
47-0331-5839.3934	TRAFFIC SIGNALS-Emer Veh Pre-emption					42,411
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(2,560,000)	(2,560,000)	(2,390,729)	(2,841,133)	(1,838,269)
NET OF REVENUES/APPROPRIATIONS - FUND 47		3,655	3,655	11,271	(481,233)	534,916
BEGINNING FUND BALANCE		2,149,780	1,909,141	1,897,870	1,897,870	1,362,954
ENDING FUND BALANCE		2,153,435	1,912,796	1,909,141	1,416,637	1,897,870

CAPITAL IMPROVEMENT
Fund 46

PROGRAM DESCRIPOTION:
Maintaining a Capital Improvement Plan (CIP) is one of Franklin's most important financial planning tools. It ensures that major infrastructure projects are prioritized, funded, and completed in a way that balances immediate needs with long-term community growth. The annual capital budget, adopted by the Common Council, identifies the projects to be undertaken in the coming year, while the multi-year plan helps align resources and policy decisions with the City's future.

The Capital Improvement Fund is used for major infrastructure and facility projects that cannot be funded through regular departmental budgets. Resources come from long-term debt, landfill siting revenues, impact fees, one-time resources, grants, transfers, and investment earnings. In some cases, special assessments help recover costs from property owners who directly benefit from new water, sewer, or street improvements.

RECENT PROGRESS (2024–2025)

- **DPW Facilities:** Cold Storage Building construction and utility connections were completed, improving operations and capacity.

- **Energy Efficiency & Facilities:** Partnered with Johnson Controls to deliver significant improvements to City Hall, the Library, Fire Station #1, and the Law Enforcement Building, addressing overdue energy efficiency and facility needs.

- **Parks & Trails:** Kayla's Playground flooring was completed in 2024, reopening the 2025 season with safer, modern surfacing. The Lover's Lane Pathway and Loomis Road Pathway advanced to expand pedestrian and bicycle connections.

- **Roads & Safety:**
  - The School District traffic light project was completed under a cost-sharing MOU.
  - The 2025 Local Streets Improvement Program focused heavily on Drexel Avenue with an emphasis on S. 35^{th} Street from W. Woodward Dr. to W. Southland Dr.
  - WisDOT projects continued and started across multiple corridors.
  - The City successfully petitioned WisDOT to add long-requested safety improvements at the Puetz Road/Hwy 100 intersection, a dangerous, high-speed crossing not initially included in their scope of work.

- **Utilities:** The Hwy 100 Water Tower is nearing completion, adding redundancy and reliability to the City's water system. Water main extensions were also completed to strengthen service and improve system resilience.

2026 POTENTIAL PROJECTS

Library:
- Computer/Furniture/Carpet Replacements – $49,000 for technology and furnishings.
- Library Materials – $80,637 to sustain collections and access.

Parks & Trails:
- W. Forest Home Pedestrian Bridge Rehabilitation – $125,000 to repair a newly acquired bridge by the City to reduce hazardous safety concerns

Public Safety:
- Fire Station #4 Construction – $3,798,000 to expand capacity and improve response times.
- Fire Department Facilities Planning – $355,000 to determine the future of the City's Fire Departments globally.
- Police Motorola AXS Radio Console – $780,000 to upgrade critical communications systems.
- Police Parking Lot Replacement – $409,315 for a full-depth removal of the 20+ year old parking lot that has critical issues.

Streets & Transportation:
- Drexel Avenue Reconstruction - $4,500,000 to complete the last section of W. Drexel Ave.
- City-wide Streetlights - $100,000 for lighting head replacements throughout the City. *Impact:* Ensures reliable lighting for safety and visibility across neighborhoods and business districts.

Water & Sewer Utilities:
- Sanitary Sewer Extensions - $500,000 to support development.
- Water Extensions – $225,000 to support development.

STRATEGIC IMPORTANCE

The 2026 CIP emphasizes Franklin's commitment to core service delivery and resilience:

- Advancing technology modernization to reduce risk and improve service efficiency.
- Expanding community connectivity through trails and transportation projects.
- Investing in public safety through new facilities, vehicles, and communications systems.
- Reinforcing water and sewer infrastructure to support growth and reliability.

These projects represent a pivot from major expansions to long-term reinvestment, ensuring Franklin remains well-prepared for the next decade of growth and development.

COMMUNITY BENEFIT

These investments are about more than bricks, pavement, or pipes. They protect property values, enhance safety, support local business growth, and make Franklin a more connected and livable community. The 2026 preliminary plan reflects Franklin's commitment to maintaining strong infrastructure while planning responsibly for the future. Further discussion on funding resources will take place prior to the adoption of the 2026 Budget.

City of Franklin, WI

Capital Improvement - Fund 46

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 DEPT REQUEST BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
INTERGOVERNMENTAL						
46-0000-4143	BLOCK GRANTS			33,040		24,210
NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL				33,040		24,210
CHARGES FOR SERVICES						
46-0000-4493	LANDFILL SITING REVENUE	183,000	183,000	161,000	159,000	153,380
NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE		183,000	183,000	161,000	159,000	153,380
INVESTMENT EARNINGS						
46-0000-4711	INTEREST ON INVESTMENTS	35,000	35,000	43,500	32,500	85,407
46-0000-4717	BOND PROCEEDS INTEREST INCOME			175,000		237,385
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARI		35,000	35,000	218,500	32,500	322,792
MISCELLANEOUS REVENUE						
46-0000-4730	DONATIONS-Cash					50,000
46-0000-4781	REFUNDS/REIMBURSEMENTS					4,692
46-0000-4799	MISCELLANEOUS REVENUE					1
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUE						54,693
FUND TRANSFERS						
46-0000-4830	TRANSFERS FROM OTHER FUNDS			718,000	718,000	259,070
46-0000-4834	TRSFER FROM GENERAL FUND 01			857,800	857,800	
46-0000-4839	TSFR FR DEVELPMT-IMPACT FD27			500,000	1,100,128	532,088
46-0755-4833	TSFR FR CONNECTION FEES FD22	225,000	225,000		225,000	
46-0755-4839	TSFR FR DEVELPMT-IMPACT FD27	500,000	500,000			
46-0756-4833	TSFR FR CONNECTION FEES FD22				500,000	
NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS		725,000	725,000	2,075,800	3,400,928	791,158
DEBT PROCEEDS						
46-0000-4915	LOAN PROCEEDS					2,129,586
NET OF REVENUES/APPROPRIATIONS - DEBT PROCEEDS						2,129,586
CAPITAL OUTLAY						
46-0181-5822.9661	BUILDING IMPROVEMENTS - JCI			605,126	605,126	2,420,510
46-0181-5846.9650	FIBER OPTIC CABLE				279,955	266,070
46-0211-5819.7063	Police-Radio System-Dispatch Consoles		780,000			
46-0211-5822.2115	PARKING LOT RESURFACE		409,315			
46-0221-5822.2211	BUILDING IMPROVEMENTS - FIRE FACILITIES		355,000			
46-0221-5824.2210	PUBLIC INFRASTRUCTURE-FIRE STATION 4		3,798,000			
46-0331-5823	CONSTRUCTION - DPW COLD STORAGE		4,500,000	2,173,643	1,955,370	2,300,214
46-0331-5834	LIGHTING	68,000	100,000	159,712	160,372	46,578
46-0331-5836	PARKING LOT PAVEMT RESURFACE					13,938
46-0331-5839.9780	TRAFFIC SIGNALS - School Traffic Light			139,903	139,903	309,993
46-0331-5858.3051	LAND PURCHASE RIGHT-OF-WAY				16,000	
46-0551-5832	PARK IMPROVEMENTS			247,620	201,821	1,037,249
46-0551-5833	RECREATION/BIKE TRAIL			2,770,452	3,110,448	214,437
46-0551-5837.5133	BRIDGE REPAIR-W FOREST HOME PEDESTRIAN		125,000			
46-0755-5830	UNAPPROVED WATER PROJECTS			214,347	443,356	
46-0756-5826	General Sanitary Sewer Main Project	500,000	500,000		500,000	
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY		(568,000)	(10,567,315)	(6,310,803)	(7,412,351)	(6,608,989)
CONTINGENCY						
46-0199-5499	UNRESTRICTED CONTINGENCY	150,000	150,000		150,000	
46-0755-5499	UNRESTRICTED CONTINGENCY	225,000	225,000			
NET OF REVENUES/APPROPRIATIONS - CONTINGENCY		(375,000)	(375,000)		(150,000)	
CONTRACTUAL SERVICES						
46-0331-5216.9692	DESIGN HIGHWAY BLDG			85,000	8	84,993
46-0551-5219.5155	DESIGN - CASCADE TRAIL					25,702
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES				(85,000)	(8)	(110,695)
NET OF REVENUES/APPROPRIATIONS - FUND 46			(9,999,315)	(3,907,463)	(3,969,931)	(3,243,865)
BEGINNING FUND BALANCE		(208,874)	(630,891)	3,276,572	3,276,572	6,520,438
ENDING FUND BALANCE		(208,874)	(10,630,206)	(630,891)	(693,359)	3,276,573

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UTILITY DEVELOPMENT
Fund 22

The Utility Development Fund provides resources for financing new sanitary sewer and water facilities to support the ongoing development within the City of Franklin. City Officials have recognized the need to recover new infrastructure costs by imposing Impact Fees on new developments, which are collected when plumbing permits are issued. Properties that pay the Impact Fee are exempt from paying a connection fee.

For 2025, a single-family home's water connection/impact fee is $3,219, while the sanitary sewer connection fee is $600. The water connection/impact fee for 2026 will increase per Ord. 2020-2426, will increase annually at the percent change of the U.S. Census Bureau Construction Price Index (CPI) for single-family houses under construction, for the twelve months preceding October of the prior year, with the adjustment effective January 1 of each year.

This fund also captures Sanitary Sewer and Water Special Assessments, which recover a portion of the sanitary sewer or water main construction costs benefiting properties based on their frontage. The collection of prior Special Assessments provides funding for future projects.

In 2013, the Common Council created the Southwest Sanitary Sewer District, served by the Ryan Creek Sanitary Sewer Interceptor. A Sanitary Sewer Impact Fee was established to support the construction of sanitary sewer mains in this district, and those fees are held in the Utility Development Fund. For 2025, the Sanitary Sewer Impact Fee is $4,327. The Sanitary Sewer Impact Fee for 2026 will increase per Ord. 2020-2426, will increase annually at the percent change of the U.S. Census Bureau Construction Price Index (CPI) for single-family houses under construction, for the twelve months preceding October of the prior year, with the adjustment effective January 1 of each year.

The City adopted Ordinance No. 2024-2580, which established the new Water Impact Fee and Southwest Sanitary Sewer Impact Fee, effective February 1, 2024.

In 2026, this fund is expected to contribute to unrestricted water and sewer projects.

City of Franklin, WI

Utility Development - Fund 22

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 DEPT REQUEST BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
SPECIAL ASSESSMENTS						
22-0755-4091	SPEC ASSESSMENT - WATER PRINCIP/	20,000	20,000	20,000	20,000	32,010
22-0756-4091	SPEC ASSESSMENT-SEWER PRINCIPA	12,000	12,000	12,000	25,000	11,511
22-0756-4093	SEWER CONNECTION FEE	10,000	10,000	10,175	30,000	98,760
NET OF REVENUES/APPROPRIATIONS - SPECIAL ASSESSM		42,000	42,000	42,175	75,000	142,281
INVESTMENT EARNINGS						
22-0755-4711	INTEREST ON INVESTMENTS	40,000	40,000	45,585	43,875	60,657
22-0755-4712	SPECIAL ASSESSMENTS-INTEREST	5,000	5,000	5,000	5,000	7,453
22-0756-4711	INTEREST ON INVESTMENTS	50,000	50,000	57,000	57,525	76,247
22-0756-4712	SPECIAL ASSESSMENTS-INTEREST	800	800	800	2,500	737
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR		95,800	95,800	108,385	108,900	145,094
TRANSFERS OUT						
22-0755-5598	TSFR TO CAPITAL IMPROVEMENT FUN	225,000	225,000		225,000	
22-0756-5598	TSFR TO CAPITAL IMPROVEMENT FUN	500,000	500,000		500,000	
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(725,000)	(725,000)		(725,000)	
NET OF REVENUES/APPROPRIATIONS - FUND 22		(587,200)	(587,200)	150,560	(541,100)	287,375
BEGINNING FUND BALANCE		3,391,755	3,362,277	3,211,717	3,211,717	2,924,342
ENDING FUND BALANCE		2,804,555	2,775,077	3,362,277	2,670,617	3,211,717

DEVELOPMENT IMPACT FEES
Fund 27

The Development Impact Fee Fund helps finance essential public facilities, including roads, water systems, sanitary sewers, public safety infrastructure, and recreational amenities, for undeveloped land. The City of Franklin, once one of the fastest-growing communities in Southeastern Wisconsin until the 2008 Recession, recognized the need to recover the costs of providing infrastructure and public services for new developments through impact fees. These fees adjust as development progresses and growth rates fluctuate. A revised Impact Fee study was adopted on April 6, 2020. The City is currently working on an update to the Impact Fee study in 2025-2026.

In 2025, the Impact Fee for a single-family residence is $8,168. This fee supports Parks/Recreation, Water Systems, Transportation Facilities, Public Safety, Library Services, and Administration, and is collected when building permits are issued. The City also imposes a Sanitary Sewer Impact Fee for properties in the Southwest Sanitary Sewer Service Area, established by Ordinance 2013-2105. The 2024 Sanitary Sewer Impact Fee is $4,327.

Key infrastructure projects supported by impact fees include:

- **Library Impact Fees**: Originally set at $1,722,000, these fees are dedicated to debt service for the library, which was built in 2002 to accommodate future growth. Current receipts are being applied to deferred debt service payments and will continue as growth continues.

- **Law Enforcement Impact Fees**: These fees are tied to a portion of the 2001 Law Enforcement building project, valued at $2,530,380. Current receipts are being applied to deferred debt service payments and will continue as growth continues.

- **Fire Protection Impact Fees**: The Fire Department anticipates the need for additional fire station space in the southwestern portion of the city. Impact fees will assist in funding this future infrastructure. Current receipts are being applied to deferred debt service payments and will continue as growth continues or until an additional fire station is built.

- **Transportation Impact Fees**: These fees are allocated to debt service for the reconstruction of Drexel Avenue from Loomis Road to Highway 100, with a total project cost of $1,086,715. Current receipts are being applied to deferred debt service payments and will continue as growth continues.

- **Water Impact Fees**: These fees support water infrastructure, including oversizing needs. Future projects include constructing elevated water storage near Highway 100 and St. Martin's Road in 2023-2025. In February 2024, new Water Impact Fee rates were set at $3,181 per single-family or two-family dwelling unit. The 2025 Water Impact Fee rate is $3,219.

- **Park/Recreation Impact Fees**: These fees support the Comprehensive Outdoor Recreation Plan (CORP), initially adopted in 1994 and most recently updated in April 2020. The fees contribute to the city's need for expanded recreational facilities.

City of Franklin, WI
2026 Development Impact Fees

The Common Council had directed Impact Fee revenues to the current WisDOT projects, which are installing pathways and trails, accounting for a large portion of the Park Impact Fee Fund Balance. Staff continues to monitor impact fee usage to remain in compliance.

Requested Capital Projects:

	Project Cost	Impact Fee Use
Fire Station #4	$3,798,000	$2,381,345
Totals	**$3,798,000**	**$2,381,345**

City of Franklin, WI
Development Fund 27

GL NUMBER	DESCRIPTION	2026 ORIGINAL BUDGET	2026 EPT REQUES BUDGET	2025 PROJECTED ACTIVITY	2025 AMENDED BUDGET	2024 ACTIVITY
SPECIAL ASSESSMENTS						
27-0000-4291	IMPACT FEES-PARK/RECREATION	175,000	175,000	182,000	175,000	176,042
27-0000-4292	IMPACT FEES-SEWER-SW CORNER	200,000	200,000	280,000	50,000	240,790
27-0000-4293	IMPACT FEE-ADMINISTRATIVE	10,000	10,000	4,500	15,000	4,693
27-0000-4294	IMPACT FEE-WATER	750,000	750,000	925,000	750,000	468,958
27-0000-4295	IMPACT FEE-TRANSPORTATION	65,000	65,000	65,000	150,000	78,391
27-0000-4296	IMPACT FEE-FIRE PROTECTION	50,000	50,000	44,000	100,000	53,842
27-0000-4297	IMPACT FEE-LAW ENFORCEMENT	50,000	50,000	50,000	100,000	61,498
27-0000-4299	IMPACT FEE-LIBRARY	30,000	30,000	32,000	30,000	30,966
NET OF REVENUES/APPROPRIATIONS - SPECIAL ASSESSM		1,330,000	1,330,000	1,582,500	1,370,000	1,115,180
INVESTMENT EARNINGS						
27-0000-4711	INTEREST ON INVESTMENTS	350,000	350,000	492,000	315,000	657,990
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR		350,000	350,000	492,000	315,000	657,990
CONTRACTUAL SERVICES						
27-0147-5219	OTHER PROFESSIONAL SERVICES	25,000	25,000	15,000	30,000	1,836
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE		(25,000)	(25,000)	(15,000)	(30,000)	(1,836)
TRANSFERS OUT						
27-0211-5593	TRSFER TO DEBT SERVICE FUND 31			90,000	90,000	125,600
27-0221-5593	TRSFER TO DEBT SERVICE FUND 31	43,029	43,029	32,418	32,418	43,008
27-0331-5593	TRSFER TO DEBT SERVICE FUND 31	74,491	74,491	96,700	96,700	65,700
27-0511-5593	TRSFER TO DEBT SERVICE FUND 31	44,900	44,900	88,800	88,800	
27-0551-5598	TSFR TO CAPITAL IMPROVEMENT FUN	500,000	500,000	995,100	995,100	532,088
27-0755-5589	TRANSFER TO OTHER FUNDS-WATER CONNECTION					2,750,887
27-0756-5596	TRANSFER TO SANITARY SEWER FUN	550,000	550,000			
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(1,212,420)	(1,212,420)	(1,303,018)	(1,303,018)	(3,517,283)
CAPITAL OUTLAY						
27-0211-5825	REIMB TO DEVELOPERS & OTHERS					8,320
27-0221-5825	REIMB TO DEVELOPERS & OTHERS					7,296
27-0331-5825	REIMB TO DEVELOPERS & OTHERS					10,624
27-0511-5825	REIMB TO DEVELOPERS & OTHERS					5,376
27-0551-5825	REIMB TO DEVELOPERS & OTHERS					30,720
27-0755-5825	REIMB TO DEVELOPERS & OTHERS					66,432
NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY						(128,768)
NET OF REVENUES/APPROPRIATIONS - FUND 27		442,580	442,580	756,482	351,982	(1,874,717)
BEGINNING FUND BALANCE		12,382,001	11,849,508	11,093,026	11,093,026	12,967,743
ENDING FUND BALANCE		12,824,581	12,292,088	11,849,508	11,445,008	11,093,026

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