Franklin
WISCONSIN

# 2026

# Adopted

# Annual Budget

# CITY OF FRANKLIN, WISCONSIN
# 2026 ADOPTED BUDGET
# TABLE OF CONTENTS

SECTION 4 **Page**

**Public Safety:**



SECTION 5

**Public Works:**



SECTION 6

**Health & Human Services:**



**Culture and Recreation:**



**Conservation and Development:**



SECTION 7

**Special Revenue/Grant Funds:**

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Franklin
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September 16, 2025

# Mayor's Recommended 2026 Budget Transmittal Letter and Executive Summary

**Honorable Mayor Nelson and Members of the Common Council:**

I am pleased to present the Mayor's Recommended 2026 Budget for your review and consideration. This document reflects our collective priorities for maintaining high-quality municipal services, living within State levy limits, and investing in the infrastructure and people that keep Franklin safe, welcoming, and well-run. The 2026 budget encompasses the City's major funds, including the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, enterprise funds (Sewer and Water), and internal service funds.

## 2026 Budget Priorities, Guiding Assumptions, and Strategies

### Maintaining Fiscal Responsibility

We continue to maintain a disciplined approach to budgeting, aligning ongoing costs with ongoing revenues, preserving fund balance targets, calibrating appropriations to final State certifications and audited beginning balances, and prioritizing essential services. We are attentive to structural cost pressures and to ensuring one-time resources are used for one-time needs.

### Addressing Inflationary and Operating Pressures

Like all communities, Franklin faces sustained inflation in goods, contracted services, utilities, and construction. Labor markets remain competitive, which affects recruitment and retention, as well as compression and the cost of maintaining service levels. This budget prioritizes core operations while pacing new or expanded initiatives, using phased approaches where appropriate.

### Sustaining and Investing in Key City Services

Personnel costs remain the largest share of the General Fund. The 2026 plan provides the staffing and equipment necessary to sustain reliable service delivery across public safety, public works, inspection services, planning and economic development, information technology, finance/treasury, health, and administrative support. We continue to address market competitiveness and compression thoughtfully to stabilize our workforce and reduce turnover.

At this stage, the 2026 General Fund is projected at approximately $32.7 million, which would represent a decrease of about 3.8% (roughly $1.3 million) from the 2025 original budget of $34.0 million. These figures remain preliminary until final confirmation by the Finance Department and certification of levy amounts.

**Strategic Capital Investments**
The 2026 budget advances prudent investments that reduce risk and improve long-term performance. Key examples include:

- Street and pathway improvements aligned to lifecycle management. Engineering currently estimates that approximately $3 million per year is needed to maintain a 25-year pavement life cycle; 2026 continues to target the highest-priority segments within available resources.

- Ongoing energy-efficiency and reliability upgrades through the Johnson Controls (JCI) program, including prior-year improvements at the Library (new boiler, chiller, and solar array panels) and citywide building systems work that mitigates deferred maintenance.

- Enterprise Fleet management to right-size replacement cycles, lower lifecycle costs, and improve reliability, shifting away from large one-time capital spikes toward planned, predictable cash flows.

For 2026, the first year of the 2026–2031 Capital Improvement Plan, the City anticipates programming approximately $58.4 million across all sources. Of this amount, about $29 million is projected within City funds, including $18 million in Fund 46, $5.1 million in Fund 42, and $2.7 million in the Street Improvement Fund. These figures are preliminary and subject to confirmation as the Finance Department finalizes the Capital Improvement Plan details.

**External Funding and Grants**
Where possible, we leverage grants and partnerships to stretch local dollars; examples include MMSD private property inflow/infiltration (PPII), transportation aids, energy efficiency programs, and targeted state and federal opportunities. We will continue to evaluate grant matches and operational impacts before committing local funds.

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### Policy, Legal, and Compliance Context

The budget has been developed within the constraints of State levy limits and with attention to statutory compliance and financial best practices. Ongoing shifts in state policy, such as changes to shared revenue and personal property tax, continue to influence municipal finance; we will monitor and adjust as the State clarifies details. We also continue to implement the City's assessment services agreement to ensure accurate, equitable valuation and strong Board of Review support.

The City's mill rate context will be updated during adoption once final assessed values and levy amounts are certified by the State and Council. All figures remain preliminary until final values are certified.

### Technology, Risk, and Resilience

The City continues to invest in critical technology and facility infrastructure to manage cybersecurity risks, improve service performance, and support modern, reliable operations. Targeted improvements in access control, AV/meeting rooms, and network security help protect City assets and ensure continuity of operations.

### 2026 Budget Challenges and Opportunities

- **Inflation and construction costs:** Persistent cost growth requires careful scope, timing, and packaging of capital projects.

- **Infrastructure needs:** Roads, utilities, and facilities require sustained, multi-year investment.

- **Personnel and market pressure:** Recruitment, retention, and compression remain areas of focus across multiple departments.

- **Process improvements:** Continued refinement of purchasing, documentation, and performance management will yield efficiencies over time.

- **State framework:** The limits on levies and uncertainty in state aid programs necessitate conservative forecasting and flexible planning.

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**Next Steps:**
The Finance Committee Meetings, to discuss the 2026 Mayor's Recommended Budget, have been scheduled for Tuesday, September 23rd; Thursday, September 25th; Monday, September 29th; and Wednesday, October 1st, all starting at 5 PM.

The schedule for each of the evenings is as follows and subject to change:

***<u>Tuesday, September 23rd - 5 PM</u>***

- *Introduction – Mayor*
- *Review the 9/16 Council Presentation*
- *Overview of the Process/Budget Document/Navigation*

  *Department*
  Inspection Services
  Recreation
  Health
  Animal Control
  Planning
  Fire / Fire Protection
  Police / Dispatch

- *Summary / Revenues / Expenditures / Capital Items*
- *Personnel Head Counts and Additions / Benefits and Cost Allocations*
- *Preliminary Questions from the Committee / Preview of Subsequent Meetings*

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**_Thursday, September 25th - 5 PM_**

_Department_

***General Government***
Alderperson
Clerk
Elections
Weights & Measures
St. Martins Fair
Weed Control
Recreation – Senior Activities
Economic Development

***Public Works***
Engineering
Highway
Street Lighting
Solid Waste
Sanitary Sewer

***General Government***
Mayor
Municipal Court
Information Technology
Administration / HR
Finance / Audit
Assessor
Legal Services
Municipal Buildings
Insurance
Unclassified

- *Follow-ups from the September 23rd, 2025, Finance Committee Meeting*

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**<u>Monday, September 29th - 5 PM</u>**

*<u>Department</u>*
Library
Capital Outlay
Equipment Replacement
Capital Improvement
Street Improvement
Utility Development
Development / Impact Fees

Tax Incremental Financing Districts
Self-Insurance Fund
Debt
Tax Levy / Rates

- *Follow-ups from the September 23rd or September 25th, 2025 Finance Committee Meetings*

**<u>Wednesday, October 1st – 5 PM</u>**

- *Follow-ups from the September 23rd, September 25th, and September 29th, 2025 Finance Committee Meetings*
- *Total Tax Levy and Tax Rates Review*
- *Discuss and review changes to date*
- *Final list of recommended changes for Council*

*Celebrating Quality of Life*
9229 West Loomis Road, Franklin, Wisconsin 53132-9630 | Phone (414) 858-1100 | Fax (414) 427-7627 |
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**Closing Remarks**
The Mayor's Recommended 2026 Budget balances necessary operating commitments with strategic investments in people, infrastructure, and technology. It is grounded in fiscal discipline and continuous improvement, with an emphasis on maintaining service quality and managing long-term obligations effectively. All totals should be considered preliminary until final values are certified. I want to thank department heads and staff for their professionalism and the considerable work required to assemble this plan.

We look forward to working with the Finance Committee and the Common Council through the public meeting process. As always, refinements may be introduced as updated information becomes available and as the governing body provides direction.

Respectfully submitted,

Kelly Hersh

Kelly Hersh
Director of Administration
City of Franklin, Wisconsin

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**City of Franklin, WI**
**All Funds** ADOPTED

| Statement of Revenues & Expenditures For the Year Ended Dec. 31, 2026 Budget | General Fund | Debt Service | Tax Increment Districts | Special Revenue | Capital Funds | ADOPTED Total | Internal Service |
|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | |
| REAL ESTATE TAXES | 21,391,875 | 1,140,000 | 6,618,230 | 1,497,050 | 300,000 | 30,947,155 | |
| REVENUE - OTHER TAXES | 662,871 | 2,000 | 349,910 | 418,000 | 1,372,000 | 2,804,781 | |
| TRANSFERS - IN | 950,000 | - | - | - | - | 950,000 | |
| INTERGOVERNMENTAL | 3,173,942 | - | 1,446,545 | 540,820 | 1,655,255 | 6,816,562 | |
| LICENSES & PERMITS | 1,183,750 | - | - | 26,000 | - | 1,209,750 | |
| PENALTIES & FORFIETURES | 530,000 | - | - | - | - | 530,000 | |
| CHARGES FOR SERVICES | 3,427,650 | - | - | 2,483,920 | 2,501,000 | 8,412,570 | 4,040,945 |
| INTERGOVERNMENTAL CHARGES | 606,000 | - | - | 71,444 | - | 677,444 | |
| INTEREST & INV INCOME | 405,744 | 36,550 | 248,000 | 121,500 | 655,800 | 1,467,594 | 148,000 |
| MISCELLANEOUS | 146,000 | - | 351,980 | 155,990 | 60,000 | 713,970 | 45,000 |
| **TOTAL REVENUES** | **32,477,832** | **1,178,550** | **9,014,665** | **5,314,724** | **6,544,055** | **54,529,826** | **4,233,945** |
| **EXPENDITURES** | | | | | | | |
| GENERAL GOVERNMENT TOTAL | 3,846,221 | - | 143,500 | - | 25,000 | 4,014,721 | 389,022 |
| PUBLIC SAFETY TOTAL | 21,363,952 | - | - | 308,688 | - | 21,672,640 | 3,160,805 |
| PUBLIC WORKS TOTAL | 4,268,038 | - | 126,500 | 2,477,443 | - | 6,871,981 | 826,672 |
| HEALTH & HUMAN SERVICES TOTAL | 889,579 | - | - | 327,999 | - | 1,217,578 | 145,883 |
| CULTURE & RECREATION TOTAL | 450,075 | - | - | 1,783,003 | - | 2,233,078 | 194,511 |
| CONSERVATION & DEVELOPMENT TO | 740,265 | - | 890,260 | 423,600 | - | 2,054,125 | 145,883 |
| CONTINGENCY - Dept 199 | 3,019,608 | - | - | - | 150,000 | 3,169,608 | - |
| CAPITAL OUTLAY | - | - | - | 146,677 | 5,353,098 | 5,499,775 | |
| PRINCIPAL | - | 1,045,000 | 2,755,000 | - | - | 3,800,000 | |
| INTEREST | - | 260,578 | 1,089,985 | - | - | 1,350,563 | |
| DEBT ISSUANCE COSTS | - | - | - | - | - | - | |
| TRANSFERS OUT | 987,800 | - | - | - | - | 987,800 | |
| **TOTAL EXPENDITURES** | **35,565,538** | **1,305,578** | **5,005,245** | **5,467,410** | **5,528,098** | **52,871,869** | **4,862,776** |
| (EXPENDITURES) | **(3,087,706)** | **(127,028)** | **4,009,420** | **(152,686)** | **1,015,957** | **1,657,957** | **(628,831)** |
| Transfers In | - | 162,420 | 3,807,131 | 160,000 | 787,000 | 4,916,551 | |
| Transfers Out | - | - | (3,807,131) | - | (1,937,420) | (5,744,551) | |
| General Obligation Debt Issued | | - | - | | - | - | |
| **Net Change in Fund Balance** | **(3,087,706)** | **35,392** | **4,009,420** | **7,314** | **(134,463)** | **829,957** | **(628,831)** |
| Beginning Fund Balance | 14,884,905 | 717,996 | 6,018,321 | 2,518,964 | 23,223,065 | 47,363,252 | 2,348,911 |
| **Ending Fund Balance** | **11,797,199** | **753,388** | **10,027,741** | **2,526,278** | **23,088,602** | **48,193,209** | **1,720,080** |

**CITY OF FRANKLIN, WISCONSIN**
**NOTICE OF PUBLIC HEARING - 2025 PROPOSED BUDGET**
**Franklin City Hall, 9229 W Loomis Road, Franklin, WI 53132**

NOTICE IS HEREBY GIVEN, in accordance with Section 65 90(3), Wisconsin State Statutes, that a Public Hearing will be held on **Tuesday, November 11, 2025** at 6 30 PM, or shortly thereafter, at 9229 W Loomis Road, Franklin, WI 53132, on the City of Franklin 2025 Proposed Budget Any resident or taxpayer shall have the opportunity to be heard thereon A summary of the Proposed Budget herewith and a copy of the complete Proposed Budget is available for public inspection at the Franklin City Hall and the Franklin Public Library during normal business hours The Proposed Budget is also available online at. www franklinwi gov

BUDGET SUMMARY - PROPOSED 2026 BUDGET

| ********************GENERAL FUND******** | 2024 ACTUAL | 2025 BUDGET | 2025 ESTIMATED | 2026 PROPOSED | % CHANGE |
|---|---|---|---|---|---|
| FUND BALANCE - JANUARY 1 | $13,230,531 | $15,039,244 | $15,039,244 | $14,883,775 | |
| REVENUES | | | | | |
| PROPERTY TAXES | $20,616,100 | $20,975,600 | $20,975,600 | $21,391,875 | 2 0% |
| OTHER TAXES | $736,017 | $686,305 | $677,755 | $662,871 | -3 4% |
| INTERGOVERNMENTAL | $2,821,222 | $3,061,230 | $3,097,552 | $3,173,942 | 3 7% |
| LICENSES & PERMITS | $1,240,258 | $1,244,525 | $1,087,440 | $1,183,750 | -4 9% |
| FINES, FORFEITURES & PENALTIES | $473,808 | $430,000 | $540,000 | $530,000 | 23 3% |
| PUBLIC CHARGES FOR SERVICES | $3,182,529 | $3,059,250 | $2,956,450 | $3,427,650 | 12 0% |
| INTERGOVERNMENTAL CHARGES | $315,108 | $310,000 | $309,350 | $606,000 | 95 5% |
| INTEREST & INVESTMENT INCOME | $1,035,485 | $715,867 | $441,220 | $405,744 | -43 3% |
| MISCELLANEOUS | $159,152 | $142,500 | $186,065 | $146,000 | 2 5% |
| OTHER FINANCING SOURCES | $953,331 | $877,200 | $877,200 | $950,000 | 8 3% |
| TOTAL REVENUES | $31,533,010 | $31,502,477 | $31,148,632 | $32,477,832 | 3 1% |
| EXPENDITURES | | | | | |
| GENERAL GOVERNMENT | $3,708,646 | $4,541,249 | $3,967,340 | $3,986,067 | -12 2% |
| PUBLIC SAFETY | $20,075,574 | $20,990,426 | $20,706,581 | $21,328,573 | 1 6% |
| PUBLIC WORKS | $4,163,333 | $4,685,780 | $4,504,410 | $4,301,247 | -8 2% |
| HEALTH & HUMAN SERVICES | $749,637 | $809,019 | $849,680 | $854,446 | 5 6% |
| CULTURE & RECREATION | $290,557 | $410,027 | $458,333 | $452,659 | 10 4% |
| CONSERVATION & DEVELOPMENT | $665,550 | $852,776 | $746,757 | $745,007 | -12 6% |
| OTHER FINANCING USES | $71,000 | $71,000 | $71,000 | $160,000 | 0 0% |
| TOTAL EXPENDITURES | $29,724,297 | $32,360,277 | $31,304,101 | $31,827,999 | -1 6% |
| FUND BALANCE, DECEMBER 31 | $15,039,244 | $14,181,444 | $14,883,775 | $15,533,608 | |

SUMMARY OF ALL GOVERNMENTAL AND PROPRIETARY FUNDS

| | GENERAL | DEBT SERVICE | CAPITAL | TIF |
|---|---|---|---|---|
| Estimated Fund Balance, January 1 | $14,883,775 | $480,593 | $18,772,200 | $6,018,320 |
| Tax Levy/TIF Increment | $21,391,875 | $1,140,000 | $300,000 | $6,329,700 |
| Other Revenues | $11,085,957 | $191,420 | $7,031,055 | $6,492,096 |
| Total Revenue | $32,477,832 | $1,331,420 | $7,331,055 | $12,821,796 |
| Expenditures | $31,827,999 | $1,305,578 | $7,465,518 | $8,812,376 |
| Revenues Over/(Under) Expenditures | $649,833 | $25,842 | ($134,463) | $4,009,420 |
| Fund Balance, December 31 | $15,533,608 | $506,435 | $18,637,737 | $10,027,740 |

| | ENTERPRISE | INTERNAL SERVICE | ALL OTHER GOV FUNDS | SUMMARY ALL FUNDS |
|---|---|---|---|---|
| Estimated Fund Balance, January 1 | $127,879,357 | $2,650,438 | $2,518,962 | $173,203,645 |
| Tax Levy/TIF Increment | $0 | $0 | $1,497,050 | $30,658,625 |
| Other Revenues | $15,106,290 | $4,233,945 | $3,977,674 | $48,118,437 |
| Total Revenue | $15,106,290 | $4,233,945 | $5,474,724 | $78,777,062 |
| Expenses/Expenditures | $11,403,434 | $4,865,262 | $5,470,405 | $71,150,572 |
| Revenues Over/(Under) Expenditures | $3,702,856 | ($631,317) | $4,319 | $7,626,490 |
| Fund Balance, December 31 | $131,582,213 | $2,019,121 | $2,523,281 | $180,830,135 |

2026 REVENUES AND EXPENDITURES FOR EACH IMPACT FEE IMPOSED BY THE CITY OF FRANKLIN

| | REVENUES | EXPENDITURES |
|---|---|---|
| Impact Fee - Parks | $175,000 | $500,000 |
| Impact Fee - Sewer | $200,000 | $550,000 |
| Impact Fee - Administrative | $10,000 | $25,000 |
| Impact Fee - Water | $750,000 | $0 |
| Impact Fee - Transportation | $65,000 | $74,491 |
| Impact Fee - Fire | $50,000 | $43 029 |
| Impact Fee - Law Enforcement | $50,000 | $0 |
| Impact Fee - Library | $30,000 | $44,900 |

There are no significant proposed increases or decreases to the current year budget due to new or discontinued activities or functions pursuant to 65 90 (3) (bm), Wisconsin Statutes

OUTSTANDING GENERAL OBLIGATION DEBT

| 12/31/2022 | 12/31/2023 | 12/31/2024 |
|---|---|---|
| $67,974,561 | $72,302,759 | $69,032,184 |

Dated at Franklin, Wisconsin,
this 14th Day of October, 2025

Shirley J Roberts City Clerk
Danielle L Brown, Director of Finance/Treasurer

PUBLISH Wednesday, October 22, 2025

CLASS 1 NOTICE

## BUDGET PROCESS AND CALENDAR

Section 13-2. A. of the Municipal Code of the City of Franklin designates the Mayor as the key figure in the budget process. Annually, the Mayor, with the support of the Director of Administration, Director of Finance and Treasurer, all other department heads, and other staff, as the Mayor deems appropriate, is responsible for the preparation of the Mayor's Recommended Annual Budget. This comprehensive financial plan for the City's affairs for the upcoming year is then submitted to the Finance Committee for review. The Mayor's presentation of the budget timetable to the Common Council no later than the first Tuesday in May marks the beginning of the review and approval process by the Common Council.

The annual budget is a comprehensive document that includes:

- Expenses of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended compared with the current year's appropriations.
- An itemization of all anticipated income of the City from sources other than general property taxes and bond proceeds, with a comparative statement of the amounts received from each source for the last preceding and current fiscal year.
- An itemization of the amount of money to be raised from general property taxes, which, with income from other sources, will be necessary to meet the proposed expenditures.
- Any other information required by the Council and State law.

As mandated by law, the Common Council conducts a public hearing on the proposed budget before final approval. This public hearing is a crucial part of our commitment to transparency, ensuring that all stakeholders are fully informed and have the opportunity to provide feedback on the proposed budget. Your input is highly valued in this process and is a key factor in the final approval of the budget.

Once the Common Council has approved the annual budget, any changes to the tax amount, appropriations, or their purposes can only be made with a two-thirds vote of the entire Council membership. This underscores the significant role the Council plays in the budget approval process. Your decisions and votes directly influence the financial planning and operations of the City. Furthermore, any such amendments must be promptly published in the Official City Newspaper within ten days of approval. As per the law, the Common Council holds a public hearing on the proposed budget before final approval.

No money is to be drawn from the treasury of the City or any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized. At the close of each fiscal year, any unencumbered balance of an appropriation reverts to the general fund and is subject to re-appropriation. Appropriations may be made by the Common Council, to be paid out of the income of the current year, for improvements or other objects or works that will not be completed within such year, and any such appropriations continue until the purpose for which it was made has been accomplished or abandoned.

**CITY OF FRANKLIN**
**2026 ANNUAL BUDGET**
**BUDGET PREPARATION TIMETABLE**
**April 2, 2025**

| | |
|---|---|
| **Wednesday, April 2:** | 2026 Budget Preparation Timetable presented to the Common Council. |
| **Monday, June 9:** | The budget process begins internally. |
| **Tuesday, September 16:** | Presentation of the Mayor's Recommended Budget to the Common Council. |
| **September 17 – October 10:** | Finance Committee review of the Mayor's Recommended Budget. |
| **September 17 – October 14:** | Alderpersons may contact department heads with budget-related questions. |
| **Wednesday, October 15:** | Prepare and submit the Budget Public Hearing Notice to the City's official newspaper. |
| **Tuesday, October 21:** | Common Council discussion and decision regarding Finance Committee recommendations and initial changes to the budget. **Last day for budget changes to be included in the Public Hearing Notice.** |
| **October 21 – November 11:** | Continue deliberation of the proposed budget. |
| **Wednesday, October 22:** | Publication of Preliminary Budget and Public Hearing Notice in the City's official newspaper. |
| **Monday, October 27:** | ***Special**—The Committee of the Whole Meeting will discuss necessary budget topics. (*If needed*) |
| **Tuesday, November 4:** | Continue deliberation of the proposed budget at this regular Common Council Meeting. |
| **Tuesday, November 11:** | **Special Common Council Meeting**: Public Hearing on the 2026 Annual Budget and Adoption. [*Note: This date does not provide an opportunity for adoption delay without a special meeting soon after that.*] |

Note: Subsequent actions that may affect the Common Council's regular meeting schedule may impact this calendar.

## 2026 BUDGET
## POTENTIAL OPPORTUNITIES AND THREATS
## FRANKLIN'S CURRENT AND FUTURE FISCAL PLANS

### OPPORTUNITIES

**Strong Property Values and Development:**
Franklin's location and private-investment pipeline continue to strengthen the tax base. Targeted growth along key corridors (Ryan, Loomis, business parks) supports long-term stability. Proactive planning and infrastructure coordination can convert interest into taxable value.

Franklin's location and private-investment pipeline remain positives. Targeted growth along key corridors (Ryan, Loomis, business parks) supports the long-term tax base. Proactive planning and infrastructure coordination can convert interest into taxable value.

**Deferred Maintenance Mitigation (Johnson Controls, Inc. Project):**
Energy and building-system upgrades (e.g., Library boiler/chiller/solar; citywide controls) reduce utility costs and failure risk, improve reliability, and free future budgets from reactive fixes. While upfront costs are significant, these projects mitigate long-term risks and reduce reactive spending.

Energy and building-system upgrades (e.g., Library boiler/chiller/solar; citywide controls) reduce utility costs and failure risk, improve reliability, and free future budgets from reactive fixes.

**Enterprise Fleet Management:**
Smoothing replacement cycles reduces downtime, improves service reliability, and stabilizes annual costs. Data-driven refresh planning helps avoid one-time capital spikes.

**Lifecycle Road Strategy:**
Maintaining an estimated $3 million per year investment target helps sustain network conditions and avoid costly reconstruction. Coordinated packaging can improve bid results and timing.

Maintaining the approximately $3 million per year investment target helps sustain network conditions and avoid costly reconstruction. Coordinated packaging can improve bid results and timing.

**Grants and Partnerships:**
MMSD PPII, transportation aids, energy incentives, and targeted state/federal programs can stretch local dollars, provided matches and life-cycle costs are planned.

**Process Modernization:**
UDO rewrite, fee schedule updates, purchasing/documentation, and performance management can improve customer experience and revenue alignment.

## 2026 BUDGET
## POTENTIAL OPPORTUNITIES AND THREATS
## FRANKLIN'S CURRENT AND FUTURE FISCAL PLANS

### OPPORTUNITIES

**Assessment Services and Transparency:**
Forward Appraisal's MarketDrive tools and support for the Board of Review strengthen equity and forecasting, aiding budget credibility.

**Technology and Cybersecurity Investments:**
Microsoft 365 posture, access control/AV improvements, and network hardening mitigate outage and security risks that would otherwise disrupt services.

**Community Impact Management (Noise):**
Pending results of JPM's sound study may inform compliance strategies and reduce neighborhood impacts.

JPM's sound study will provide actionable recommendations that can reduce neighborhood impacts and create clearer compliance pathways.

**CIP Prioritization and Funding Mix:**
Balancing Funds 42/46/47 with enterprise/grants keeps first-year projects aligned to capacity, risk reduction, and long-term cost control.

## 2026 BUDGET
## POTENTIAL OPPORTUNITIES AND THREATS
## FRANKLIN'S CURRENT AND FUTURE FISCAL PLANS

### THREATS

**State Revenue Framework:**
Levy limits and evolving state-aid structures constrain flexibility. Uncertainty in shared revenue, levy limits, and Act 12 replacement payments requires cautious forecasting.

Levy limits and evolving state-aid structures constrain flexibility. Continued monitoring of Act 12 replacement payments is warranted.

**Inflation and Labor Market:**
Elevated costs for construction, services, and utilities persist. Competitive labor markets create challenges related to compression and retention.

**Infrastructure Backlog:**
Roads and facilities require sustained, multi-year investment; deferral compounds costs and increases risks.

**Developer Compliance & Legal Workload:**
Complex agreements, compliance enforcement, and litigation may increase workload and risk exposure.

Complex development agreements and enforcement actions draw significant staff and legal resources.

**Recruitment and Retention:**
Workload intensity and market wages can increase the risk of turnover and delay service delivery.

**Technology & Cybersecurity Exposure:**
Security incidents/outages remain a material risk without continued investment and adherence to policy.

**Grant Match & Operating Impacts:**
Grants can provide leverage but may require local matches or create recurring O&M obligations. The total cost of ownership must be carefully planned and managed.

External awards sometimes require a local match or add recurring O&M; the total cost of ownership must be planned.

**Assessment Appeals/Volatility:**
Market shifts or high appeal volumes may alter the distribution of the tax base and increase the Board of Review workload.

Market shifts and appeal volumes can alter tax-base distribution and increase BOR workload.

## 2026 BUDGET
## POTENTIAL OPPORTUNITIES AND THREATS
## FRANKLIN'S CURRENT AND FUTURE FISCAL PLANS

### THREATS

**Declining Legacy Revenues:**
Cable franchise/PEG revenues continue to decline, requiring exploration of replacement revenues or efficiencies.

Cable franchise/PEG revenues continue to trend down; alternative revenues or efficiencies are needed.

**Emergency Management & Climate Resilience:**
Severe weather/flooding can strain operations and budgets, requiring resiliency planning and cost recovery.

***Additional items will be monitored and incorporated as conditions change.***

# CITY OF FRANKLIN, WISCONSIN

Assessed Values by Property Class
Last Ten Years

| 1-Jan | | Residential | Commercial | Other | Manufacturing | Personal Property | Total | Percent Change |
|---|---|---|---|---|---|---|---|---|
| 2025 | * | 4,922,848,600 | 1,335,459,700 | 41,334,300 | 238,637,300 | - | 6,538,279,900 | 1.1% |
| 2024 | # | 4,874,888,700 | 1,352,258,500 | 42,638,600 | 194,786,000 | - | 6,464,571,800 | 8.6% |
| 2023 | * | 4,482,915,200 | 1,213,913,800 | 26,765,400 | 168,371,900 | 63,225,400 | 5,955,191,700 | 10.1% |
| 2022 | * | 4,063,297,600 | 1,102,833,800 | 26,018,500 | 164,660,500 | 52,909,500 | 5,409,719,900 | 10.9% |
| 2021 | * | 3,646,425,700 | 997,280,500 | 21,427,200 | 159,333,900 | 53,368,900 | 4,877,836,200 | 8.1% |
| 2020 | * | 3,353,273,400 | 932,412,800 | 20,711,000 | 153,723,600 | 51,812,400 | 4,511,933,200 | 6.7% |
| 2019 | # | 3,163,899,045 | 846,605,500 | 19,891,700 | 147,928,400 | 51,101,100 | 4,229,425,745 | 4.8% |
| 2018 | # | 3,013,005,480 | 801,651,700 | 19,663,100 | 147,427,000 | 53,563,000 | 4,035,310,280 | 4.7% |
| 2017 | # | 2,838,161,900 | 776,873,400 | 19,370,100 | 145,697,200 | 74,663,600 | 3,854,766,200 | 4.1% |
| 2016 | # | 2,694,247,825 | 759,562,700 | 19,596,500 | 150,592,900 | 80,479,000 | 3,704,478,925 | 9.1% |

**Percentage of Total Assessed Values**

| | | Residential | Commercial | Other | Manufacturing | Personal Property | Total |
|---|---|---|---|---|---|---|---|
| 2025 | * | 75.3% | 20.4% | 0.6% | 3.6% | 0.0% | 100.0% |
| 2024 | # | 75.4% | 20.9% | 0.7% | 3.0% | 0.0% | 100.0% |
| 2023 | * | 75.3% | 20.4% | 0.4% | 2.8% | 1.1% | 100.0% |
| 2022 | * | 75.1% | 20.4% | 0.5% | 3.0% | 1.0% | 100.0% |
| 2021 | * | 74.8% | 20.4% | 0.4% | 3.3% | 1.1% | 100.0% |
| 2020 | * | 74.3% | 20.7% | 0.5% | 3.4% | 1.1% | 100.0% |
| 2019 | # | 74.8% | 20.0% | 0.5% | 3.5% | 1.2% | 100.0% |
| 2018 | # | 74.7% | 19.9% | 0.5% | 3.7% | 1.3% | 100.0% |
| 2017 | # | 73.6% | 20.2% | 0.5% | 3.8% | 1.9% | 100.0% |
| 2016 | # | 72.7% | 20.5% | 0.5% | 4.1% | 2.2% | 100.0% |

\# Revaluation year
* Reassessment Year
In 2018, the State exempted a class of Personal Property valued at $17,015,100 in 2017
In 2023, Act 12 exempted all personal property for assessment purposes.

**Equated Values - Increment**

| | | TID3 | TID4 | TID5 | TID6 | TID7 | TID8 | TID9 |
|---|---|---|---|---|---|---|---|---|
| 2025 | ~ | - | - | 127,102,800 | 72,131,800 | 31,573,000 | 106,619,300 | 30,242,100 |
| 2024 | | - | - | 76,540,100 | 24,886,700 | 43,422,700 | 89,121,300 | n/a |
| 2023 | | - | - | 67,571,700 | 16,939,300 | 42,121,400 | 43,461,300 | n/a |
| 2022 | | - | 60,714,200 | 57,509,300 | 3,085,800 | 38,884,900 | 10,994,400 | n/a |
| 2021 | | 85,724,400 | 61,294,100 | 53,255,600 | 1,668,600 | 20,796,200 | 4,157,800 | n/a |
| 2020 | | 97,386,600 | 54,668,200 | 21,439,500 | (11,200) | 533,300 | n/a | n/a |
| 2019 | | 64,781,500 | 52,629,500 | 30,859,200 | n/a | n/a | n/a | n/a |
| 2018 | | 51,181,600 | 46,431,200 | 1,261,200 | n/a | n/a | n/a | n/a |
| 2017 | | 62,049,100 | 47,593,400 | 1,211,500 | n/a | n/a | n/a | n/a |
| 2016 | | 55,256,200 | 44,691,300 | n/a | n/a | n/a | n/a | n/a |

In 2018, a large parcel won a $10 million reduction in assessed value.
In 2024, TID values were based on estimated assessments and will be adjusted & corrected in 2025.
~ In 2025, TID values were adjusted as a one-time prior year correction.

\\CH-FILE-01\departments\Finance\41803 VOL1 Finance\BUDGET\2027 Budget\Assessed Values\[Assessed Values - 10 Yr History- for Budget Book 2027 xlsx]Values

**City of Franklin**
**Tax Equalization Ratio**
**2026 Budget**

**Tax Rate: The tax rate is developed by dividing the total tax levy by the City Assessed Value. An individual property tax bill is the result of its assessed value divided by total assessed value times the tax levy.**

| | 2021-22 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Inc (Dec) |
|---|---|---|---|---|---|---|
| Assessed Value TID In | 4,877,836,200 | 5,409,719,900 | 5,955,191,700 | 6,464,571,800 | 6,538,279,900 | 1.13% |
| Percentage Change | 8.11% | 10.90% | 10.08% | 8.55% | 1 14% | |
| Equalized Value TID Out | 4,660,476,700 | 5,252,114,500 | 5,958,975,200 | 6,252,546,400 | 6,877,855,200 | 9.09% |
| Percentage Change | 5 59% | 12.69% | 13.46% | 4.93% | 10.00% | |
| TID 3 Increment | 85,724,400 | - | - | - | - | |
| TID 4 Increment | 61,294,100 | 60,714,200 | - | - | - | |
| TID 5 Increment | 53,255,600 | 57,509,300 | 67,571,700 | 76,540,100 | 127,102,800 | 39.78% |
| TID 6 Increment | 1,668,600 | 3,085,800 | 16,939,300 | 24,886,700 | 72,131,800 | 65.50% |
| TID 7 Increment | 20,796,200 | 38,884,900 | 42,121,400 | 43,422,700 | 31,573,000 | -37.53% |
| TID 8 Increment | 4,157,800 | 10,994,400 | 43,461,300 | 89,121,300 | 106,619,300 | 16.41% |
| TID 9 Increment | | | | | 30,242,100 | n/a |
| Total - TID In Equalized Value | 4,887,373,400 | 5,423,303,100 | 6,129,068,900 | 6,486,517,200 | 7,245,524,200 | 10.48% |
| Percentage Change | 6.53% | 10 97% | 13 01% | 5.83% | 11 70% | |
| Assessment Ratio | 100.07700% | 99.69469% | 97.16199% | 99.65351% | 90.75945% | |
| City Tax Levy - TID Out | $ 22,432,000 | $ 22,929,400 | $ 23,450,500 | $ 23,883,300 | $ 24,328,925 | 1.83% |
| Equalized Rate TID Out | 0.004813242 | 0.004365746 | 0.003935324 | 0.003819772 | 0.003537284 | -7.99% |
| Percentage Change | -3 07% | -9.30% | -9.86% | -2.94% | -7 40% | 60.30% |
| Tax Levy - TID In | $ 23,524,109 | $ 23,676,766 | $ 24,119,874 | $ 24,777,015 | $ 25,629,475 | 3.33% |
| **Tax rate on Assessed Value** | **4.8226524** | **4.3767083** | **4.0502263** | **3.8327388** | **3.9199109** | 2.22% |
| Expenditure Restraint Equalized Tax Rate<br>Impact on Expenditure Restraint Aids | (0 1867585) | (0.6342536) | (1.0646757) | (1.1802283) | (1.4627163) | 19.31% |

L \41803 VOL1 Finance\BUDGET\2026 Budget\Tax Calc\[Equalization Calc 2026 xlsx]2025

# CITY OF FRANKLIN, WISCONSIN

Property Tax Levies by Tax Jurisdiction
Last Ten Years

| | | | School Districts | | | | | | City of Franklin | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Levy Year | State of Wisconsin | Milwaukee County | Franklin | Whitnall | Oak Creek-Franklin | School Levy Credit | MATC | MMSD | Local | Tax Increment | Special Charges | Total |
| 2016 | 632,834 | 18,496,951 | 33,404,863 | 2,224,862 | 5,748,697 | (7,284,002) | 4,571,805 | 6,354,128 | 20,509,000 | 2,267,466 | 1,758,435 | 88,685,039 |
| 2017 | ** | 19,090,000 | 33,783,303 | 2,346,376 | 5,425,692 | (8,010,872) | 4,750,585 | 6,519,552 | 21,027,849 | 2,471,104 | 1,672,640 | 89,076,229 |
| 2018 | ** | 19,244,848 | 34,189,665 | 2,349,780 | 5,535,027 | (7,967,025) | 4,809,220 | 6,650,847 | 21,389,375 | 2,156,858 | 1,646,735 | 90,005,330 |
| 2019 | ** | 20,157,046 | 34,714,826 | 2,375,394 | 5,994,101 | (7,927,867) | 4,983,668 | 6,931,842 | 21,741,900 | 3,261,911 | 1,820,372 | 94,053,193 |
| 2020 | ** | 20,332,889 | 34,714,826 | 2,355,428 | 6,079,237 | (7,850,550) | 5,078,355 | 6,993,977 | 21,918,100 | 3,718,985 | 1,870,233 | 95,211,480 |
| 2021 | ** | 19,977,058 | 33,547,358 | 2,444,296 | 6,275,756 | (7,728,116) | 4,704,308 | 6,948,707 | 22,432,000 | 4,670,735 | 1,953,346 | 95,225,448 |
| 2022 | ** | 20,183,372 | 34,648,559 | 2,637,937 | 7,129,782 | (7,541,565) | 4,725,782 | 7,158,481 | 22,929,400 | 3,223,162 | 2,155,699 | 97,250,609 |
| 2023 | ** | 19,518,722 | 36,465,542 | 2,545,799 | 8,133,400 | (9,527,883) | 4,985,847 | 7,652,575 | 23,450,500 | 2,958,738 | 2,188,181 | 98,371,421 |
| 2024 | ** | 19,643,874 | 42,253,962 | 2,675,400 | 7,518,458 | (10,230,482) | 5,005,980 | 7,735,119 | 23,883,300 | 4,018,756 | 2,187,195 | 104,691,561 |
| 2025 | ** | 21,619,195 | 41,608,205 | 3,034,551 | 7,939,143 | (10,562,740) | 5,247,867 | 8,483,517 | 24,328,925 | 5,970,917 | 2,323,479 | 109,993,059 |
| % increase from 2014 23 | | 8.6% | 26.5% | 20.3% | 26.8% | | 13.0% | 25.9% | 16.5% | 33.1% | 26.6% | 17.9% |

** In 2017 the State sunsetted its Property Tax Levy

L:\41803 VOL1 Finance\BUDGET\2026 Budget\Tax Calc\[10 yr history of levy xlsx]Tax Rates

# CITY OF FRANKLIN, WISCONSIN
Direct and Overlapping Property Tax Rates
Last Ten Years
(rate per $1,000 of assessed value)

| | | | | | | | Overlapping Rates | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | School Districts | | | | | Milwaukee Area | | Milwaukee Metropolitan | | Total Net Tax Rate by Disctrict School Districts | | | Total Levy |
| Budget Year | | Franklin | Oak Creek | Whitnall | School Credits | City of Franklin | Technical College | Milwaukee County | Sewerage District | State | Franklin | Oak Creek | Whitnall | City of Franklin |
| 2017 | * | 12.04 | 9.39 | 10.08 | (1.97) | 5.69 | 1.27 | 5.13 | 1.76 | 0.17 | 24.09 | 21.44 | 22.13 | **20,509,000** |
| 2018 | * | 11.64 | 8.82 | 10.29 | (2.08) | 5.62 | 1.27 | 5.10 | 1.74 | - | 23.28 | 20.46 | 21.94 | **21,027,849** |
| 2019 | * | 11.21 | 8.58 | 9.76 | (1.97) | 5.43 | 1.22 | 4.89 | 1.69 | - | 22.47 | 19.84 | 21.02 | **21,389,375** |
| 2020 | * | 10.92 | 9.12 | 9.50 | (1.87) | 5.32 | 1.22 | 4.93 | 1.70 | | 22.22 | 20.42 | 20.80 | **21,741,900** |
| 2021 | * | 10.21 | 9.02 | 8.86 | (1.74) | 5.05 | 1.17 | 4.68 | 1.61 | - | 20.98 | 19.80 | 19.63 | **21,918,100** |
| 2022 | * | 9.17 | 8.87 | 8.55 | (1.58) | 4.82 | 1.01 | 4.29 | 1.49 | - | 19.21 | 18.91 | 18.59 | **22,432,000** |
| 2023 | * | 8.52 | 8.29 | 8.41 | (1.39) | 4.38 | 0.90 | 3.85 | 1.37 | - | 17.62 | 17.40 | 17.52 | **22,929,400** |
| 2024 | * | 8.17 | 8.25 | 7.45 | (1.60) | 4.05 | 0.86 | 3.37 | 1.32 | - | 16.18 | 16.26 | 15.46 | **23,450,500** |
| 2025 | # | 8.78 | 7.19 | 7.20 | (1.58) | 3.83 | 0.80 | 3.15 | 1.24 | - | 16.23 | 14.63 | 14.65 | **23,883,300** |
| 2026 | | 8.67 | 7.66 | 8.13 | (1.62) | 3.92 | 0.85 | 3.48 | 1.37 | | 16.67 | 15.66 | 16.13 | **24,328,925** |

Note: # Revaluation Year
* Reassessment Impact

In 2017, the State sunsetted its Property Tax Levy
In 2023, Act 12 exempted Personal Property

L:\41803 VOL1 Finance\BUDGET\2026 Budget\Tax Calc\[10 yr history of levy.xlsx]Tax Rates

| Form SL-202m | 2025 Municipal Levy Limit Worksheet | WI Dept of Revenue |
|---|---|---|

| Year | Co-muni Code | County | Municipality | Account No. | Report Type |
|---|---|---|---|---|---|
| 2025 | 40226 | MILWAUKEE | CITY OF FRANKLIN | 1081 | ORIGINAL |

**Section A: Determination of 2025 Payable 2026 Allowable Levy Limit**

| | | |
|---|---|---|
| 1 | 2024 payable 2025 actual levy plus 2025 personal property aid ( $288,935.23 ) | $24,172,236 |
| 2 | Exclude prior year levy for unreimbursed expenses related to an emergency | $0 |
| 3 | Exclude 2024 levy for new general obligation debt authorized **after** July 1, 2005 | $813,578 |
| 4 | 2024 payable 2025 adjusted actual levy *(Line 1 minus Lines 2 and 3)* | $23,358,658 |
| 5 | 0.00% growth, plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2024 adjusted actual levy | $23,358,658 |
| 6 | Net new construction ( 2.265 % ), plus terminated TID ( 0 % ), plus TID subtraction ( 0 % ) applied to 2024 adjusted actual levy | $23,887,732 |
| 7 | Greater of Line 5 or Line 6 | $23,887,732 |
| 8 | 2025 levy limit before adjustments **less 2026 personal property aid** ( $288,935.23 ) | $23,598,797 |
| 9 | Total adjustments *(from Sec D, Line U)* | $730,128 |
| 10 | **2025 Payable 2026 Allowable Levy** *(sum of Lines 8 and 9)* | $24,328,925 |
| 11 | Higher levy approved by special resolution at a special meeting of Town electors | |

**Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)**

| | | |
|---|---|---|
| 1 | Previous year's allowable levy | $23,883,398 |
| 2 | Previous year's actual levy | $23,883,301 |
| 3 | Previous year's unused levy *(Line 1 minus Line 2)* | $97 |
| 4 | Previous year's actual levy $23,883,301 x 0.015 | $358,250 |
| 5 | **Allowable Increase** *(lesser of Lines 3 or 4)* | $97 |

**Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

| | | |
|---|---|---|
| 1 | 2024 unused percentage | 0.000% |
| 2 | 2023 unused percentage | 0.000% |
| 3 | 2022 unused percentage | 0.000% |
| 4 | 2021 unused percentage | 0.000% |
| 5 | 2020 unused percentage | 0.000% |
| 6 | Total unused percentage *(sum of Lines 1-5)* | 0.000% |
| 7 | Previous year's actual levy due to valuation factor | $23,353,774 |
| 8 | **Allowable Increase** *(Line 6 multiplied by Line 7)* | $0 |

# 2025 Municipal Levy Limit Worksheet

## Section D: Adjustments to Allowable Levy Limit

| | | Additions | Subtractions |
|---|---|---|---|
| A | Increase for unused levy from previous year *(from Sec. B, Line 5)* | $0 | |
| B | Decrease in 2026 debt service levy as compared to 2025 debt service levy for debt authorized **prior to** July 1, 2005 | | $0 |
| C | Increase in 2026 debt service levy as compared to 2025 debt service levy for debt authorized **prior to** July 1, 2005 | $0 | |
| D | Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats. | $0 | |
| E | Debt service levy for general obligation debt authorized **after** July 1, 2005 | $730,128 | |
| F | Increase in 2025 payable 2026 levy approved by a referendum. | $0 | |
| G | Amount levied in 2025 to pay unreimbursed expenses related to an emergency | $0 | |
| H | Increase/decrease in costs associated with an intergovernmental cooperation agreement | $0 | $0 |
| I | Adjustment to 2025 payable 2026 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district | $0 | |
| J | Adjustment to 2025 payable 2026 levy for transfer of services during 2025 **to** other governmental units | | $0 |
| K | Adjustment to 2025 payable 2026 for transfer of services during 2025 **from** other governmental units | $0 | |
| L | Adjustment to 2025 payable 2026 levy for annexation of land during 2025 by a city or village *(towns only)* | | |
| M | Adjustment to 2025 payable 2026 levy for annexation of land during 2025 from a town *(villages or cities only)* | $0 | |
| N | Lease payment for lease revenue bond issued **before** July 1, 2005 | $0 | |
| O | Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats. | $0 | |
| P | Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations | $0 | |
| Q | Adjustment to 2025 payable 2026 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013 | | $0 |
| R | Increase for unused levy carryforward from prior years *(from Sec. C, Line 8)* | $0 | |
| S | Increase in levy for each occupancy permit issued in 2024 for qualifying new single-family residential dwelling units | $0 | |
| T | Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant | $0 | |
| U | **Total Adjustments** *(sum of Lines A-T)* | $730,128 | |

| Form PC-202 | 2025 Tax Increment Worksheet | WI Dept of Revenue |
|---|---|---|

| Report Type | Co-muni Code | County | Muni Type | Municipality | Account No. | Total Equalized TID Value Increment | |
|---|---|---|---|---|---|---|---|
| ORIGINAL | 40226 | MILWAUKEE | CITY | FRANKLIN | 1081 | 367,669,000 | This worksheet is for all TIDs in this municipality |

| Taxing Jurisdiction | *Col. A* Apportioned Levy | / | *Col. B* Equalized Value (less TID Value Increment) | = | *Col. C* Interim Rate | X | *Col. D* Equalized Value (with TID Value Increment) | = | *Col. E* Total Levy Amount *(use on Mill Rate Worksheet)* | *Col. F* Col. E - A = Tax Increment |
|---|---|---|---|---|---|---|---|---|---|---|
| **1. County** | | | | | | | | | | |
| MILWAUKEE | $21,619,195.16 | / | 6,877,855,200.00 | = | 0.003143305 | X | 7,245,524,200.00 | = | $22,774,892.45 | $1,155,697.29 |
| **2. Special Districts (metro, sanitary, lake)** | | | | | | | | | | |
| MILWAUKEE COUNTY METRO SEWER DISTRICT | $8,483,516.62 | / | 6,877,855,200.00 | = | 0.001233454 | X | 7,245,524,200.00 | = | $8,937,020.81 | $453,504.19 |
| **3. Tax District (town, village, city)** | | | | | | | | | | |
| FRANKLIN | $24,328,925.00 | / | 6,877,855,200.00 | = | 0.003537284 | X | 7,245,524,200.00 | = | $25,629,476.82 | $1,300,551.82 |
| **4. School Districts** | | | | | | | | | | |
| SCH D OF FRANKLIN PUBLIC | $41,608,205.00 | / | 5,315,985,505.00 | = | 0.007826997 | X | 5,577,035,205.00 | = | $43,651,437.82 | $2,043,232.82 |
| SCH D OF OAK CREEK-FRANKLIN | $7,939,143.49 | / | 1,147,909,919.00 | = | 0.006916173 | X | 1,254,529,219.00 | = | $8,676,541.11 | $737,397.62 |
| **5. Technical College Districts** | | | | | | | | | | |
| MILWAUKEE AREA TECHNICAL COLLEGE MILW | $5,247,866.83 | / | 6,877,855,200.00 | = | 0.000763009 | X | 7,245,524,200.00 | = | $5,528,400.17 | $280,533.34 |
| **6. Tax Increment Total** | | | | | | | | | | |
| | $109,226,852.10 | | | | | | | | $115,197,769.18 | $5,970,917.08 |

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# FINAL - EQUATED
# STATEMENT OF ASSESSMENT FOR 2025

| CO | MUN | ACCT NO |
|---|---|---|
| 40 | 226 | 1081 |

☐ This is an Amended Return

FOR CITY OF (Town - Village - City) OF FRANKLIN (Municipality Name) MILWAUKEE COUNTY (County Name)

| Line No. | REAL ESTATE (See Lines 18 - 22 for other Real Estate) | PARCEL COUNT TOTAL LAND (Col A) | PARCEL COUNT IMPROVEMENTS (Col B) | NO. OF ACRES **WHOLE NUMBERS ONLY** (Col C) | VALUE OF LAND (Col. D) | VALUE OF IMPROVEMENTS (Col. E) | TOTAL VALUE OF LAND AND IMPROVEMENTS (Col F) |
|---|---|---|---|---|---|---|---|
| 1 | RESIDENTIAL - Class 1 | 12,321 | 11,742 | 6,891 | 1,267,301,300 | 3,655,547,300 | 4,922,848,600 |
| 2 | COMMERCIAL - Class 2 | 567 | 407 | 2,810 | 317,392,400 | 1,018,067,300 | 1,335,459,700 |
| 3 | MANUFACTURING - Class 3 | 69 | 56 | 701 | 47,687,800 | 190,949,500 | 238,637,300 |
| 4 | AGRICULTURAL - Class 4 | 174 | | 2,744 | 962,700 | | 962,700 |
| 5 | UNDEVELOPED - Class 5 | 134 | | 1,408 | 7,078,000 | | 7,078,000 |
| 6 | AGRICULTURAL FOREST - Class 5m | 7 | | 64 | 500,800 | | 500,800 |
| 7 | FOREST LANDS - Class 6 | 2 | | 25 | 389,700 | | 389,700 |
| 8 | OTHER - Class 7 | 72 | 70 | 177 | 10,758,500 | 21,644,600 | 32,403,100 |
| 9 | TOTAL - ALL COLUMNS | 13,346 | 12,275 | 14,820 | 1,652,071,200 | 4,886,208,700 | 6,538,279,900 |

| Line No. | | | LOCALLY ASSESSED | MANUFACTURING | MERGED |
|---|---|---|---|---|---|
| 10 | NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL | | | | |
| 11 | BOATS AND OTHER WATERCRAFT NOT EXEMPT - Code 1 | | | | |
| 12 | MACHINERY,TOOLS AND PATTERNS - Code 2 | | | | |
| 13 | FURNITURE, FIXTURES AND EQUIPMENT - Code 3 | | | | |
| 14 | ALL OTHER PERSONAL PROPERTY NOT EXEMPT - Codes 4A, 4B, 4C | | | | |
| 15 | TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14) | | | | |

| Line No. | | |
|---|---|---|
| 16 | **AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15F) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) - Line 50, Col. F** | 6,538,279,900 |

| Line No. | BOARD OF REVIEW DATE OF FINAL ADJOURNMENT | Name of Assessor | Telephone # |
|---|---|---|---|
| 17 | 06/23/2025 | FORWARD APPRAISAL | (414) 425-1416 |

REMARKS

The Assessment Ratio to be used in calculating the estimated Fair Market Value on tax bills for this tax district is .90759448
This ratio should be used to convert assessed values to "Calculate Equalized Values" in Step 1 of the Lottery and Gaming Credit Calculations.
This ratio should be used in the "Computation of Tax Equivalent" schedule of the Annual Reports filed by the municipal electric, gas and water utilities with the Public Service Commission

LGSSOA101WI - PA-521C (R 9-12) (Sec 70 53)

# FOREST CROP AND OTHER EXEMPT LAND

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| YEAR | CO | MUN | ACCT NO |

FOREST LANDS (Line 7) and FOREST CROPS (in this section) - are **NOT** the same

| Line | | | | | | |
|---|---|---|---|---|---|---|
| 18 | **Private Forest Crop - Reg Class @ 10¢ per acre** | | | **Private Forest Crop - Reg Class @ $3.6 per acre** | | |
| | (a) PARCELS | (b) ACRES | (c) ASSESSED VALUE | (d) PARCELS | (e) ACRES | (f) ASSESSED VALUE |
| | | | | | | |
| 19 | **Private Forest Crop - Special Class @ 20¢ per acre** | | | **Entered Before 2005 Managed Forest - Ferrous Mining CLOSED @ $7.37 per acre** | | |
| | (a) PARCELS | (b) ACRES | (c) ASSESSED VALUE | (d) PARCELS | (e) ACRES | (f) ASSESSED VALUE |
| | | | | | | |
| 20 | **Entered Before 2005 Managed Forest - OPEN @ 72¢ per acre** | | | **Entered Before 2005 Managed Forest - CLOSED @ $1.68 per acre** | | |
| | (a) PARCELS | (b) ACRES | (c) ASSESSED VALUE | (d) PARCELS | (e) ACRES | (f) ASSESSED VALUE |
| | | | | | | |
| 21 | **Entered After 2004 Managed Forest - OPEN @ $1.9 per acre** | | | **Entered After 2004 Managed Forest - CLOSED @ $ 9.49 per acre** | | |
| | (a) PARCELS | (b) ACRES | (c) ASSESSED VALUE | (d) PARCELS | (e) ACRES | (f) ASSESSED VALUE |
| | | | | | | |

| Line | (a) County Forest Cropland Acres | (b) Federal Acres | (c) State Acres | (d) County (NOT FOREST CROP) Acres | (e) Other Acres |
|---|---|---|---|---|---|
| 22 | | 4.1 | 134 | 3,469.63 | 1,688.03 |

| Line | | | | |
|---|---|---|---|---|
| 23 | **Assessed Value of Omitted Property From Prior Years (Sec. 70.44)** | | **Assessed Value of Sec. 70.43 Corrections of Errors by Assessors** | |
| | (a) REAL ESTATE | (b) PERSONAL | (c1) REAL ESTATE | (c2) PERSONAL |
| | 52,500 | | -3,623,000 | |
| | **Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)** | | **Mfg. Equated Value of Sec.70.43 Corrections of Errors by Assessors** | |
| | (d) REAL ESTATE | (e) PERSONAL | (f1) REAL ESTATE | (f2) PERSONAL |
| | | | | |

# SPECIAL DISTRICTS

| Line No. | Enter 6-digit Special District Code (*Col. A*) | Account Number (*Col. B*) | Special District Name (*Col. C*) | Locally Assessed Value of Real Estate (*Col. D*) | Mfg Value of Real Estate (*Col. E*) | Merged Value of Real Estate (*Col. F*) |
|---|---|---|---|---|---|---|
| 24 | 405020 | 0248 | MILWAUKEE COUNTY METRO SEWER DISTRICT | 6,299,642,600 | 238,637,300 | 6,538,279,900 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |

# SCHOOL DISTRICTS

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| YEAR | CO | MUN | ACCT NO |

| Line No. | Enter 6-digit School District Code (Col. A) | Account Number (Col B) | School District Name (Col. C) | Locally Assessed Value of Real Estate (Col. D) | Mfg Value of Real Estate (Col. E) | Merged Value of Real Estate (Col. F) |
|---|---|---|---|---|---|---|
| | **A. SCHOOL DISTRICTS (K-8 and K-12)** | | | | | |
| 36 | 401900 | 0237 | SCH D OF FRANKLIN PUBLIC | 4,878,978,200 | 153,496,300 | 5,032,474,500 |
| 37 | 404018 | 0243 | SCH D OF OAK CREEK-FRANKLIN | 1,048,095,000 | 84,233,500 | 1,132,328,500 |
| 38 | 406470 | 0250 | SCH D OF WHITNALL | 372,569,400 | 907,500 | 373,476,900 |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | | | | | | |
| 48 | | | | | | |
| 49 | | | | | | |
| 50 | TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12) | | | 6,299,642,600 | 238,637,300 | 6,538,279,900 |
| | **B. UNION HIGH SCHOOL DISTRICTS** | | | | | |
| 51 | | | | | | |
| 52 | | | | | | |
| 53 | | | | | | |
| 54 | | | | | | |
| 55 | TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS | | | | | |
| | **C. TECHNICAL COLLEGE DISTRICTS** | | | | | |
| 56 | 000900 | 0008 | MILWAUKEE AREA TECHNICAL COLLEGE MILW | 6,299,642,600 | 238,637,300 | 6,538,279,900 |
| 57 | | | | | | |
| 58 | | | | | | |
| 59 | TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES | | | 6,299,642,600 | 238,637,300 | 6,538,279,900 |

*I hereby certify, to the best of my knowledge and belief, this form is complete and correct.*

| Name | Title | Submission date |
|---|---|---|
| SHIRLEY ROBERTS | DIRECTOR OF CLERK SERVICES/CITY CLERK | 07 / 22 / 2025 |

| Phone | Email address |
|---|---|
| ( 414 ) 425 - 7500 | SROBERTS@FRANKLINWI.GOV |

LGSSOA101WI -PA-521C (R 9-12) (Sec 70 53)

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| Form PA-632a | 2025 Statement of Taxes | WI Dept of Revenue |
|---|---|---|

| Co-muni Code | County / Muni Type / Municipality | Account Number | Report Type |
|---|---|---|---|
| 40226 | County: MILWAUKEE<br>Muni Type: CITY<br>Municipality: FRANKLIN | 1081 | AMENDED |

**Preparer Information**

| Name | Title | Comments |
|---|---|---|
| Danielle Brown | Treasurer | |
| **Email** | **Phone** | |
| dbrown@franklinwi.gov | (414) 427-7514 | |

| Sec | Description of Tax by Taxing Jurisdiction | Amounts Apportioned by Taxing Jurisdictions |
|---|---|---|

## A. County Taxes

| | Description | Amount |
|---|---|---|
| 1. | Portion of state special charges upon county | 7,090.77 |
| 2. | Portion of county tax levied over entire municipality | 21,612,104.39 |
| 3. | Special purpose - county tax levied on part of municipality *(ex. children with disabilities education boards)* | 0.00 |
| 4. | **Total County Taxes** | **21,619,195.16** |

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| *YEAR* | *CO* | *MUN* | *ACCT NO* |

## B. Special District Taxes

| SD Code | Account No. | Special District Name | Property Taxes | State Special Charges | Property Taxes with State Special Charges |
|---|---|---|---|---|---|
| 405020 | 0248 | MILWAUKEE COUNTY METRO SEWER DISTRICT | 8,483,516.62 | 0.00 | 8,483,516.62 |
| **Total Special District Taxes** | | | **8,483,516.62** | **0.00** | **8,483,516.62** |

## C. Town, Village or City Taxes

| | |
|---|---|
| 1. Other special purpose district taxes | 0.00 |
| 2. Total tax increment *(except county environmental remediation tax increment)* | 5,970,917.08 |
| 3. County environmental tax increment | 0.00 |
| 4. Other state special charges | 0.00 |
| 5. County special charges | 0.00 |
| 6. All other town, village or city taxes | 24,328,925.00 |
| 7. Surplus funds applied *(subtract)* | 0.00 |
| 8. **Total Town Village, or City Taxes** | **30,299,842.08** |

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| *YEAR* | *CO* | *MUN* | *ACCT NO* |

## D. Elementary and Secondary Schools

| | School District Code | Account No. | School District Name | Amounts Apportioned by Taxing Jurisdictions |
|---|---|---|---|---|
| 1. | 401900 | 0237 | SCH D OF FRANKLIN PUBLIC | 41,608,205.00 |
| 2. | 404018 | 0243 | SCH D OF OAK CREEK-FRANKLIN | 7,939,143.49 |
| 3. | 406470 | 0250 | SCH D OF WHITNALL | 3,034,550.70 |
| | **Total Elementary and Secondary School Taxes** | | | **52,581,899.19** |

## E. Technical Colleges

| | Tech College Code | Account No. | Technical College Name | Amounts Apportioned by Taxing Jurisdictions |
|---|---|---|---|---|
| 1 | 0900 | 0008 | MILWAUKEE AREA TECHNICAL COLLEGE MILW | 5,247,866.83 |
| | **Total Technical College Taxes** | | | **5,247,866.83** |

| YEAR | CO | MUN | ACCT NO |
|---|---|---|---|
| 2025 | 40 | 226 | 1081 |

## F. Total General Property Taxes Apportioned (Total of State, County, Special District, Local, School and Technical College Taxes)

**118,232,319.88**

| | Summary of General Property Taxes, State Tax Credits Applied and Net General Property Taxes to be Collected | Real Estate Roll |
|---|---|---|
| 1. | General property taxes from computerized summary | 118,232,323.10 |
| 2. | School levy tax credit applied *(subtract)* | 10,562,741.59 |
| 3. | Lottery and gaming credit applied *(subtract)* | 2,109,491.87 |
| 4. | First dollar credit applied *(subtract)* | 847,464.38 |
| 5. | Net general property tax collections | 104,712,625.26 |
| 6. | **Underrun/Overrun** | **3.22** |

## G. Special Assessments and Charges

| | Special Assessments | For the Municipality | Municipality Acting as Agent for: Enterprise / Utility | Municipality Acting as Agent for: Other | Total |
|---|---|---|---|---|---|
| 1. | Water main and lateral Installations | 20,450.88 | | | 20,450.88 |
| 2. | Sewer main and lateral installations | 2,743.37 | | | 2,743.37 |
| 3. | Street improvements (ex: sidewalks, storm sewers, seal coating) | | | | 0.00 |
| 4. | Street light installation | 1,594.28 | | | 1,594.28 |
| 5. | Greenbelts | | | | 0.00 |
| 6. | Drain ditch and watercourse (sec. 88.42 & 88.43) | | | | 0.00 |

| Form PA-632a | 2025 Statement of Taxes | WI Dept of Revenue |
|---|---|---|

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| *YEAR* | *CO* | *MUN* | *ACCT NO* |

| | Special Charges | For the Municipality | Municipality Acting as Agent for: | | Total |
|---|---|---|---|---|---|
| | | | Enterprise / Utility | Other | |
| 1. | Weeds, tree planting, removal | 3,752.12 | | | 3,752.12 |
| 2. | Snow removal, plowing | | | | 0.00 |
| 3. | Refuse and garbage collection | 1,881,684.00 | | | 1,881,684.00 |
| 4. | Grading, gravel, culvert, fencing | | | | 0.00 |
| 5. | Fencing | | | | 0.00 |
| 6. | Fire calls | | | | 0.00 |
| 7. | Recycling | | | | 0.00 |
| 8. | Delinquent utility charges | 321,248.52 | | 4,043.41 | 325,291.93 |
| 9. | Lottery credit audit | 3,405.12 | | | 3,405.12 |
| 10. | Engineering Invoices | 84,119.36 | | | 84,119.36 |
| 11. | Publishing & Recording | 122.70 | | | 122.70 |
| 12. | Delinquent Solid Waste | 188.63 | | | 188.63 |
| 13. | Delinquent Motel Room Tax | 126.61 | | | 126.61 |
| | **Total Special Assessments and Charges** | **2,319,435.59** | **0.00** | **4,043.41** | **2,323,479.00** |

## H. Omitted Property Taxes

1. Net taxes levied on property omitted from taxation in prior years . . . . . . **423.54**

## I. Sec. 70.43 Corrections

1. Net taxes or refund due *(use a minus sign (-) for a negative amount)* . . . . . . **-58,474.53**

| Form PA-632a | 2025 Statement of Taxes | WI Dept of Revenue |
|---|---|---|

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| *YEAR* | *CO* | *MUN* | *ACCT NO* |

## J. Private Forest Crop Taxes

| | Acres | Rate per Acre | Total | Adjusted Total |
|---|---|---|---|---|
| 1. Code 1 - regular | 0.00 | 0.10 | 0.00 | |
| 2. Code 2 - regular/variable | 0.00 | 3.60 | 0.00 | |
| 3. Code 3 - special | 0.00 | 0.20 | 0.00 | |
| **Total Private Forest Crop Taxes** | | | **0.00** | |

## K. Managed Forest Land Taxes

| | Acres | Rate per Acre | Total | Adjusted Total |
|---|---|---|---|---|
| 1. Code 7 - open before 2005 | 0.00 | 0.72 | 0.00 | |
| 2. Code 8 - closed before 2005 | 0.00 | 1.68 | 0.00 | |
| 3. Code 5 - open after 2004 | 0.00 | 1.90 | 0.00 | |
| 4. Code 6 - closed after 2004 | 0.00 | 9.49 | 0.00 | |
| 5. Code 9 - closed before 2005 *(ferrous mining)* | 0.00 | 7.37 | 0.00 | |
| **Total Managed Forest Land Taxes** | | | **0.00** | |

## L. Occupational Taxes

| | Tons | Rate per Unit | Total |
|---|---|---|---|
| 1. Coal *(sec 70.42)* | 0.00 | 0.05 | 0.00 |
| | 0.00 | 0.07 | 0.00 |
| 2. Petroleum refineries *(sec. 70.421)* | 0.00 | 0.05 | 0.00 |
| 3. Iron ore concentrates *(sec. 70.40)* | 0.00 | 0.05 | 0.00 |
| **Total Occupational Taxes** | | | **0.00** |

| Form PA-632a | 2025 Statement of Taxes | WI Dept of Revenue |
|---|---|---|

| 2025 | 40 | 226 | 1081 |
|---|---|---|---|
| *YEAR* | *CO* | *MUN* | *ACCT NO* |

## M. Aggregate Amount of Taxes

1. Sum of Lines F and F6 plus Secs. G-L . . . . . . . . . . . . . . . . . . . . . . . Verify this amount is correct and matches your tax roll **120,497,751.11**

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City of Franklin, WI
General Fund

2026
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| REVENUES | | | | | | | | |
| REAL ESTATE TAXES | 20,428,771 | 20,616,100 | 20,975,600 | 20,975,600 | 20,975,600 | 21,391,875 | 416,275 | 2.0% |
| REVENUE - OTHER TAXES | 866,309 | 736,017 | 686,305 | 686,305 | 677,755 | 662,871 | (23,434) | -3.4% |
| TRANSFERS - IN | 877,185 | 953,331 | 877,200 | 877,200 | 877,200 | 950,000 | 72,800 | 8.3% |
| INTERGOVERNMENTAL | 1,924,400 | 2,821,222 | 3,061,230 | 3,061,230 | 3,097,552 | 3,173,942 | 112,712 | 3.7% |
| LICENSES & PERMITS | 1,164,104 | 1,240,258 | 1,244,525 | 1,244,525 | 1,087,440 | 1,183,750 | (60,775) | -4.9% |
| FINES, FORFEITURES AND PENALTIES | 362,179 | 473,808 | 430,000 | 430,000 | 540,000 | 530,000 | 100,000 | 23.3% |
| CHARGES FOR SERVICES | 2,889,553 | 3,182,529 | 3,059,250 | 3,059,250 | 2,956,450 | 3,427,650 | 368,400 | 12.0% |
| INTERGOVERNMENTAL CHARGES | 338,273 | 315,108 | 310,000 | 310,000 | 309,350 | 606,000 | 296,000 | 95.5% |
| INTEREST & INV INCOME | 1,181,993 | 1,035,485 | 715,867 | 715,867 | 441,220 | 405,744 | (310,123) | -43.3% |
| MISCELLANEOUS | 172,856 | 159,151 | 142,500 | 147,000 | 187,186 | 146,000 | 3,500 | 2.5% |
| **Total Resources** | **30,205,623** | **31,533,009** | **31,502,477** | **31,506,977** | **31,149,753** | **32,477,832** | **975,355** | **3.1%** |
| Totals for dept 0101 - MAYOR | 18,476 | 18,752 | 18,755 | 18,755 | 18,755 | 18,760 | 5 | 0.0% |
| Totals for dept 0102 - ALDERMEN | 47,391 | 48,286 | 48,476 | 48,476 | 48,476 | 48,489 | 13 | 0.0% |
| Totals for dept 0121 - MUNICIPAL COURT | 213,940 | 206,841 | 212,447 | 212,447 | 213,846 | 218,317 | 5,870 | 2.8% |
| Totals for dept 0141 - CITY CLERK | 338,906 | 381,478 | 410,114 | 410,114 | 429,198 | 443,169 | 33,055 | 8.1% |
| Totals for dept 0142 - ELECTIONS | 33,778 | 106,609 | 62,421 | 62,421 | 36,506 | 83,913 | 21,492 | 34.4% |
| Totals for dept 0144 - INFORMATION SERVICES | 168,451 | 141,846 | 167,665 | 167,665 | 148,669 | 133,833 | (33,832) | -20.2% |
| Totals for dept 0147 - ADMINISTRATION | 274,142 | 320,173 | 326,464 | 326,464 | 325,991 | 330,995 | 4,531 | 1.4% |
| Totals for dept 0151 - FINANCE | 396,888 | 478,513 | 489,610 | 489,610 | 476,652 | 455,566 | (34,044) | -7.0% |
| Totals for dept 0181 - MUNICIPAL BUILDINGS | 126,953 | 66,332 | 83,381 | 83,382 | 107,669 | 120,138 | 36,757 | 44.1% |
| Totals for dept 0199 - CONTINGENCY | 0 | 0 | 75,000 | 65,000 | 0 | 40,000 | (35,000) | -46.7% |
| Personnel Costs - General Government | 1,618,925 | 1,768,830 | 1,894,333 | 1,884,334 | 1,805,762 | 1,893,180 | (1,153) | -0.1% |
| Totals for dept 0101 - MAYOR | 6,499 | 9,772 | 11,400 | 11,400 | 9,400 | 9,725 | (1,675) | -14.7% |
| Totals for dept 0102 - ALDERMEN | 24,922 | 39,014 | 43,235 | 43,235 | 40,831 | 43,150 | (85) | -0.2% |
| Totals for dept 0121 - MUNICIPAL COURT | 17,689 | 17,211 | 20,775 | 23,013 | 18,905 | 26,475 | 5,700 | 27.4% |
| Totals for dept 0141 - CITY CLERK | 21,940 | 25,023 | 32,000 | 32,000 | 27,000 | 21,300 | (10,700) | -33.4% |
| Totals for dept 0142 - ELECTIONS | 18,153 | 20,120 | 19,725 | 19,725 | 12,992 | 28,135 | 8,410 | 42.6% |
| Totals for dept 0144 - INFORMATION SERVICES | 296,224 | 367,954 | 541,070 | 651,480 | 692,318 | 707,221 | 166,151 | 30.7% |
| Totals for dept 0147 - ADMINISTRATION | 165,750 | 150,698 | 174,205 | 254,175 | 246,725 | 150,100 | (24,105) | -13.8% |
| Totals for dept 0151 - FINANCE | 163,775 | 106,962 | 175,470 | 175,470 | 134,052 | 138,805 | (36,665) | -20.9% |
| Totals for dept 0152 - AUDITOR | 39,005 | 108,550 | 93,510 | 93,510 | 85,000 | 90,000 | (3,510) | -3.8% |
| Totals for dept 0154 - CITY ASSESSORS | 202,859 | 573,701 | 174,000 | 174,000 | 239,670 | 183,000 | 9,000 | 5.2% |
| Totals for dept 0161 - LEGAL SERVICES | 289,838 | 245,243 | 344,300 | 344,300 | 319,000 | 237,700 | (106,600) | -31.0% |
| Totals for dept 0181 - MUNICIPAL BUILDINGS | 163,304 | 151,640 | 156,550 | 156,550 | 177,500 | 143,930 | (12,620) | -8.1% |
| Totals for dept 0194 - INSURANCE | 166,864 | 101,149 | 157,875 | 157,875 | 138,185 | 153,500 | (4,375) | -2.8% |
| Totals for dept 0198 - UNCLASSIFIED EXPENSES | 57,486 | 22,778 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| Non-Personnel - General Government | 1,634,308 | 1,939,815 | 1,964,115 | 2,156,733 | 2,161,578 | 1,953,041 | (11,074) | -0.6% |
| GENERAL GOVERNMENT TOTAL | 3,253,233 | 3,708,645 | 3,858,448 | 4,041,067 | 3,967,340 | 3,846,221 | (12,227) | -0.3% |
| Totals for dept 0211 - POLICE DEPT | 7,960,252 | 8,299,772 | 8,652,878 | 8,652,878 | 8,440,168 | 8,907,120 | 254,242 | 2.9% |
| Totals for dept 0212 - PD DISPATCH | 1,181,652 | 1,256,845 | 1,364,632 | 1,364,632 | 1,432,706 | 1,317,710 | (46,922) | -3.4% |
| Dept 213 - GENERAL PUB SAFETY | | | | | | - | 0 | |
| Totals for dept 0221 - FIRE DEPT | 6,843,647 | 7,513,779 | 7,677,095 | 7,677,095 | 7,596,142 | 7,975,747 | 298,652 | 3.9% |
| Totals for dept 0231 - INSPECTION SERVICES | 785,784 | 835,274 | 978,504 | 978,504 | 857,429 | 892,560 | (85,944) | -8.8% |
| Personnel Costs - Public Safety | 16,771,335 | 17,905,670 | 18,673,109 | 18,673,109 | 18,326,445 | 19,093,137 | 420,028 | 2.2% |
| Totals for dept 0211 - POLICE DEPT | 1,218,289 | 1,191,816 | 1,286,705 | 1,460,741 | 1,350,663 | 1,208,485 | (78,220) | -6.1% |
| Totals for dept 0212 - PD DISPATCH | 0 | 0 | - | - | 0 | - | 0 | |
| Totals for dept 213 - GENERAL PUB SAFETY | | | | | | - | 0 | |
| Totals for dept 0221 - FIRE DEPT | 648,942 | 665,390 | 696,770 | 714,334 | 725,319 | 739,380 | 42,610 | 6.1% |
| Totals for dept 0223 - FIRE PROTECTION | 279,968 | 279,968 | 280,000 | 280,000 | 265,612 | 280,000 | 0 | 0.0% |
| Totals for dept 0231 - INSPECTION SERVICES | 38,533 | 25,980 | 47,042 | 47,042 | 31,792 | 36,150 | (10,892) | -23.2% |
| Totals for dept 0239 - SEALER OF WEIGHTS & MEASURES | 3,600 | 6,750 | 6,800 | 6,800 | 6,750 | 6,800 | 0 | 0.0% |
| Non-Personnel Costs - Public Safety | 2,189,332 | 2,169,904 | 2,317,317 | 2,508,917 | 2,380,136 | 2,270,815 | (46,502) | -2.0% |
| PUBLIC SAFETY TOTAL | 18,960,666 | 20,075,574 | 20,990,426 | 21,182,026 | 20,706,581 | 21,363,952 | 373,526 | 1.8% |
| Totals for dept 0321 - ENGINEERING | 533,566 | 497,443 | 626,170 | 626,170 | 190,800 | 47,815 | (578,355) | -92.4% |
| Totals for dept 0331 - HIGHWAY | 1,836,217 | 1,836,215 | 1,923,235 | 1,923,235 | 1,827,231 | 1,764,783 | (158,452) | -8.2% |
| Totals for dept 0341 - SOLID WASTE/REFUSE&RECYCLING | | | | | | 0 | 0 | |
| Personnel Costs - Public Works | 2,369,783 | 2,333,658 | 2,549,405 | 2,549,405 | 2,018,031 | 1,812,598 | (736,807) | -28.9% |
| Totals for dept 0321 - ENGINEERING | 447,460 | 446,157 | 346,135 | 346,135 | 618,145 | 645,420 | 299,285 | 86.5% |
| Totals for dept 0331 - HIGHWAY | 1,201,048 | 1,038,635 | 1,398,690 | 1,448,602 | 1,428,667 | 1,383,470 | (15,220) | -1.1% |
| Totals for dept 0341 - SOLID WASTE/REFUSE&RECYCLING | | | | | | 0 | 0 | |
| Totals for dept 0351 - STREET LIGHTING | 367,124 | 340,359 | 387,400 | 424,917 | 435,417 | 422,400 | 35,000 | 9.0% |
| Totals for dept 0361 - WEED CONTROL | 3,303 | 4,525 | 4,150 | 4,150 | 4,150 | 4,150 | 0 | 0.0% |
| Non-Personnel Costs - Public Works | 2,018,935 | 1,829,676 | 2,136,375 | 2,223,804 | 2,486,379 | 2,455,440 | 319,065 | 14.9% |
| PUBLIC WORKS TOTAL | 4,388,718 | 4,163,334 | 4,685,780 | 4,773,209 | 4,504,410 | 4,268,038 | (417,742) | -8.9% |
| Personnel Costs - dept 0411 - PUBLIC HEALTH | 626,368 | 641,381 | 699,303 | 699,303 | 740,414 | 785,634 | 86,331 | 12.3% |
| Totals for dept 0411 - PUBLIC HEALTH | 50,942 | 62,236 | 68,130 | 68,130 | 67,680 | 64,460 | (3,670) | -5.4% |
| Totals for dept 0431 - ANIMAL CONTROL | 45,588 | 46,018 | 41,586 | 41,586 | 41,586 | 39,485 | (2,101) | -5.1% |
| Non-Personnel Costs - Public Health | 96,530 | 108,254 | 109,716 | 109,716 | 109,266 | 103,945 | (5,771) | -5.3% |
| HEALTH & HUMAN SERVICES TOTAL | 722,898 | 749,635 | 809,019 | 809,019 | 849,680 | 889,579 | 80,560 | 10.0% |
| Totals for dept 0529 - ST MARTINS FAIR | | | | | | | | |
| Totals for dept 0551 - PARKS | 197,790 | 188,800 | 285,427 | 285,427 | 313,648 | 315,475 | 30,048 | 10.5% |
| Personnel Costs - Culture & Recreation | 197,790 | 188,800 | 285,427 | 285,427 | 313,648 | 315,475 | 30,048 | 10.5% |
| Totals for dept 0529 - ST MARTINS FAIR | | | | | | 0 | - | |
| Totals for dept 0551 - PARKS | 92,898 | 73,152 | 100,600 | 116,086 | 110,685 | 100,600 | 0 | 0.0% |
| Totals for dept 0521 - RECREATION | 33,040 | 28,605 | 24,000 | 34,000 | 34,000 | 34,000 | 10,000 | 41.7% |
| Non-Personnel Costs - Culture & Recreation | 125,937 | 101,757 | 124,600 | 150,086 | 144,685 | 134,600 | 10,000 | 8.0% |
| CULTURE & RECREATION TOTAL | 323,727 | 290,557 | 410,027 | 435,513 | 458,333 | 450,075 | 40,048 | 9.8% |
| Totals for dept 0621 - PLANNING | 430,729 | 444,851 | 592,473 | 592,473 | 488,781 | 525,512 | (66,961) | -11.3% |
| Totals for dept 0641 - ECONOMIC DEVELOPMENT | 101,427 | 100,797 | 100,278 | 100,278 | 100,220 | 87,903 | (12,375) | -12.3% |
| Personnel Costs - Conservation & Development | 532,156 | 545,648 | 692,751 | 692,751 | 589,001 | 613,415 | (79,336) | -11.5% |
| Totals for dept 0621 - PLANNING | 93,862 | 69,872 | 81,275 | 89,225 | 72,006 | 78,810 | (2,465) | -3.0% |
| Totals for dept 0641 - ECONOMIC DEVELOPMENT | 45,639 | 50,030 | 78,750 | 83,700 | 85,750 | 48,040 | (30,710) | -39.0% |
| Non-Personnel Costs - Conservation & Development | 139,501 | 119,902 | 160,025 | 172,925 | 157,756 | 126,850 | (33,175) | -20.7% |
| CONSERVATION & DEVELOPMENT TOTAL | 671,657 | 665,550 | 852,776 | 865,676 | 746,757 | 740,265 | (112,511) | -13.2% |
| Totals for dept 0521 - RECREATION | 13,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0.0% |
| Totals for dept 0529 - ST MARTINS FAIR-USE FUND 24 | 11,000 | 41,000 | 41,000 | 41,000 | 41,000 | 130,000 | 89,000 | 217.1% |
| Totals for dept 0998 - OTHER FINANCING USES/TRSFRS | 0 | 0 | 857,800 | 857,800 | - | 827,800 | (30,000) | -3.5% |
| TRANSFERS OUT TOTAL | 24,000 | 71,000 | 928,800 | 928,800 | 71,000 | 987,800 | 59,000 | 6.4% |
| CONTINGENCY | 0 | 0 | 2,325,000 | 2,225,962 | 0 | 3,019,608 | 694,608 | 29.9% |
| **TOTAL EXPENDITURES** | **28,344,899** | **29,724,295** | **34,860,276** | **35,261,272** | **31,304,101** | **35,565,538** | **705,262** | **2.0%** |
| **NET RESOURCES (EXPENDITURES)** | **1,860,724** | **1,808,714** | **(3,357,799)** | **(3,754,295)** | **(154,348)** | **(3,087,706)** | **270,093** | **-8.0%** |
| **BEGINNING FUND BALANCE** | **11,369,814** | **13,230,539** | **15,039,253** | **15,039,253** | **15,039,253** | **14,884,905** | | 0.0% |
| **ENDING FUND BALANCE** | **13,230,539** | **15,039,253** | **11,681,454** | **11,284,958** | **14,884,905** | **11,797,199** | | 0.0% |

City of Franklin, WI
Debt Service Funds 31 & 51
2026
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **Debt Service Fund 31** | | | | | | | | |
| REVENUES | | | | | | | | |
| REAL ESTATE TAXES | 1,100,000 | 1,100,000 | 1,140,000 | 1,140,000 | 1,140,000 | 1,140,000 | 0 | 0.0% |
| INTEREST & INV INCOME | 37,794 | 30,177 | 30,000 | 30,000 | 34,165 | 29,000 | (1,000) | -3.3% |
| **Total Revenues** | **1,137,794** | **1,130,177** | **1,170,000** | **1,170,000** | **1,174,165** | **1,169,000** | **(1,000)** | **-0.09%** |
| PRINCIPAL | 1,035,000 | 1,395,000 | 1,180,000 | 1,180,000 | 1,180,000 | 1,045,000 | (135,000) | -11.4% |
| INTEREST | 122,339 | 278,360 | 296,138 | 296,138 | 296,138 | 260,578 | (35,560) | -12.0% |
| **Total Expenditures** | **1,157,339** | **1,673,360** | **1,476,138** | **1,476,138** | **1,476,138** | **1,305,578** | **(170,560)** | **-11.6%** |
| **Excess Revenue (Expenditures)** | **(19,545)** | **(543,183)** | **(306,138)** | **(306,138)** | **(301,973)** | **(136,578)** | **169,560** | **-55.4%** |
| Transfers In | 0 | 234,308 | 307,919 | 307,919 | 307,918 | 162,420 | (145,499) | -47.3% |
| General Obligation Debt Issued (Premium) | 208,286 | - | - | - | - | - | 0 | |
| Total Other Financing | 208,286 | 234,308 | 307,919 | 307,919 | 307,918 | 162,420 | (145,499) | -47.3% |
| **Net Change in Fund Balance** | **188,741** | **(308,875)** | **1,781** | **1,781** | **5,945** | **25,842** | **24,061** | **1351.0%** |
| **Beginning Fund Balance** | **603,185** | **791,927** | **483,053** | **483,053** | **483,053** | **488,998** | | |
| **Ending Fund Balance** | **791,927** | **483,053** | **484,834** | **484,834** | **488,998** | **514,840** | | |
| **Special Assessments Fund 51** | | | | | | | | |
| REVENUE - OTHER TAXES | 1,684 | 4,943 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| INTEREST & INV INCOME | 10,109 | 10,127 | 6,550 | 6,550 | 9,025 | 7,550 | 1,000 | 15.3% |
| **Total Revenues** | **11,793** | **15,070** | **8,550** | **8,550** | **11,025** | **9,550** | **1,000** | **11.70%** |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | |
| **Excess Revenue (Expenditures)** | **11,793** | **15,070** | **8,550** | **8,550** | **11,025** | **9,550** | **1,000** | **11.70%** |
| Transfers Out | - | - | - | - | - | - | 0 | |
| Total Other Financing | - | - | - | - | - | - | - | |
| **Net Change in Fund Balance** | **11,793** | **15,070** | **8,550** | **8,550** | **11,025** | **9,550** | **1,000** | **11.70%** |
| **Beginning Fund Balance** | **191,112** | **202,905** | **217,975** | **217,975** | **217,975** | **229,000** | | |
| **Ending Fund Balance** | **202,905** | **217,975** | **226,525** | **226,525** | **229,000** | **238,550** | | |
| **DEBT SERVICE FUND TOTAL** | | | | | | | | |
| REVENUES | | | | | | | | |
| REAL ESTATE TAXES | 1,100,000 | 1,100,000 | 1,140,000 | 1,140,000 | 1,140,000 | 1,140,000 | 0 | 0.0% |
| REVENUE - OTHER TAXES | 1,684 | 4,943 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0.0% |
| INTEREST & INV INCOME | 47,903 | 40,304 | 36,550 | 36,550 | 43,190 | 36,550 | 0 | 0.0% |
| **Total Revenues** | **1,149,587** | **1,145,247** | **1,178,550** | **1,178,550** | **1,185,190** | **1,178,550** | **0** | **0.0%** |
| PRINCIPAL | 1,035,000 | 1,395,000 | 1,180,000 | 1,180,000 | 1,180,000 | 1,045,000 | (135,000) | -11.4% |
| INTEREST | 122,339 | 278,360 | 296,138 | 296,138 | 296,138 | 260,578 | (35,560) | -12.0% |
| **Total Expenditures** | **1,157,339** | **1,673,360** | **1,476,138** | **1,476,138** | **1,476,138** | **1,305,578** | **(170,560)** | **-11.6%** |
| **Excess Revenue (Expenditures)** | **(7,752)** | **(528,113)** | **(297,588)** | **(297,588)** | **(290,948)** | **(127,028)** | **170,560** | **-57.3%** |
| Transfers In | - | 234,308 | 307,919 | 307,919 | 307,918 | 162,420 | | 0.0% |
| Transfers Out | - | - | - | - | - | - | | |
| General Obligation Debt Issued (Premium) | 208,286 | - | - | - | - | - | | |
| Total Other Financing | 208,286 | 234,308 | 307,919 | 307,919 | 307,918 | 162,420 | | |
| **Net Change in Fund Balance** | **200,534** | **(293,805)** | **10,331** | **10,331** | **16,970** | **35,392** | | |
| **Beginning Fund Balance** | **794,298** | **994,831** | **701,026** | **701,026** | **701,026** | **717,996** | | |
| **Ending Fund Balance** | **994,831** | **701,026** | **711,357** | **711,357** | **717,996** | **753,388** | | |

City of Franklin, WI
TID's

Official Budget Appropriation Units

2026
ADOPTED

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **TID 5 SUMMARY** | | | | | | | | |
| REAL ESTATE TAXES | 1,094,021 | 1,166,952 | 1,300,000 | 1,300,000 | 1,355,372 | 2,239,550 | 939,550 | 72.3% |
| REVENUE - OTHER TAXES | 168,522 | 46,365 | 85,000 | 85,000 | 85,000 | 102,910 | 17,910 | 21.1% |
| INTERGOVERNMENTAL | 12,883 | 12,883 | 103,380 | 103,380 | 103,370 | 103,370 | (10) | 0.0% |
| INTEREST & INV INCOME | 2,293 | 44,877 | - | - | 35,000 | - | - | |
| MISCELLANEOUS | 199,740 | 1,327,560 | 759,000 | 759,000 | 759,000 | 351,980 | (407,020) | -53.6% |
| **Total Revenues** | 1,477,459 | 2,598,637 | 2,247,380 | 2,247,380 | 2,337,742 | 2,797,810 | 550,430 | 24.5% |
| GENERAL GOVERNMENT TOTAL | 22,030 | 83,915 | 42,990 | 42,990 | 44,369 | 57,220 | 14,230 | 33.1% |
| PUBLIC WORKS TOTAL | - | 29,500 | 5,600 | 5,600 | 5,600 | 9,500 | 3,900 | 69.6% |
| CONSERVATION & DEVELOPMENT TOTAL | 2,883 | 6,515 | 6,890 | 6,890 | 6,890 | 26,600 | 19,710 | 286.1% |
| CAPITAL OUTLAY | 26,500 | - | - | - | - | - | - | |
| PRINCIPAL | 750,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,550,000 | 1,750,000 | 200,000 | 12.9% |
| INTEREST | 670,716 | 703,953 | 599,203 | 599,203 | 599,203 | 555,693 | (43,510) | -7.3% |
| **Total Expenditures** | 1,472,129 | 2,373,883 | 2,204,683 | 2,204,683 | 2,206,062 | 2,399,013 | 194,330 | 8.8% |
| **Excess Revenue (Expenditures)** | 5,331 | 224,754 | 42,697 | 42,697 | 131,680 | 398,797 | 356,100 | 834.0% |
| Transfers In | 1,420,476 | 2,190,803 | 2,149,203 | 2,149,203 | 1,859,995 | 2,305,693 | 156,490 | 7.3% |
| Transfers Out | (1,420,476) | (2,190,803) | (2,149,203) | (2,149,203) | (1,859,995) | (2,305,693) | (156,490) | 7.3% |
| Total Other Financing | - | - | - | - | - | - | - | |
| **Net Change in Fund Balance** | 5,331 | 224,754 | 42,697 | 42,697 | 131,680 | 398,797 | 356,100 | 834.0% |
| **Beginning Fund Balance** | 415,981 | 421,312 | 646,066 | 646,066 | 646,066 | 777,746 | | |
| **Ending Fund Balance** | 421,312 | 646,066 | 688,763 | 688,763 | 777,746 | 1,176,543 | | |
| **TID 6 SUMMARY** | | | | | | | | |
| REAL ESTATE TAXES | 58,702 | 292,539 | 421,000 | 421,000 | 440,692 | 1,559,480 | 1,138,480 | 270.42% |
| REVENUE - OTHER TAXES | 158,796 | 761,715 | 326,000 | 326,000 | 326,000 | - | (326,000) | -100.00% |
| INTERGOVERNMENTAL | - | - | 785 | 785 | 787 | 787 | 2 | 0.25% |
| INTEREST & INV INCOME | 11,754 | 6,395 | - | - | 8,000 | - | - | |
| MISCELLANEOUS | 162 | - | - | - | - | - | - | |
| **Total Revenues** | 229,414 | 1,060,649 | 747,785 | 747,785 | 775,479 | 1,560,267 | 812,482 | 108.65% |
| GENERAL GOVERNMENT TOTAL | 12,517 | 10,778 | 15,325 | 15,325 | 14,717 | 22,670 | 7,345 | 47.9% |
| PUBLIC WORKS TOTAL | 11,000 | - | 29,500 | 29,500 | 29,500 | 28,500 | (1,000) | -3.4% |
| CONSERVATION & DEVELOPMENT TOTAL | - | 650 | 4,640 | 4,640 | 4,640 | 6,760 | 2,120 | 45.7% |
| CAPITAL OUTLAY | 449,721 | - | - | 163,810 | - | - | - | |
| PRINCIPAL | 290,000 | 370,000 | 520,000 | 520,000 | 520,000 | 665,000 | 145,000 | 27.9% |
| INTEREST | 254,803 | 243,353 | 228,053 | 228,053 | 228,053 | 207,353 | (20,700) | -9.1% |
| **Total Expenditures** | 1,018,040 | 624,781 | 797,518 | 961,328 | 796,910 | 930,283 | 132,765 | 16.6% |
| **Excess Revenue (Expenditures)** | (788,626) | 435,868 | (49,733) | (213,543) | (21,431) | 629,984 | 679,717 | -1366.7% |
| Transfers In | 544,803 | 612,553 | 748,053 | 748,053 | - | 872,353 | 124,300 | 16.6% |
| Transfers Out | (544,803) | (612,553) | (748,053) | (748,053) | - | (872,353) | (124,300) | 16.6% |
| Total Other Financing | - | - | - | - | - | - | | |
| **Net Change in Fund Balance** | (788,626) | 435,868 | (49,733) | (213,543) | (21,431) | 629,984 | 679,717 | -1366.7% |
| **Beginning Fund Balance** | (246,075) | (1,034,701) | (598,832) | (598,832) | (598,832) | (620,263) | | |
| **Ending Fund Balance** | (1,034,701) | (598,832) | (648,565) | (812,375) | (620,263) | 9,721 | | |
| **TID 7 SUMMARY** | | | | | | | | |
| REAL ESTATE TAXES | 739,722 | 727,429 | 737,000 | 737,000 | 768,925 | 556,300 | (180,700) | -24.52% |
| INTEREST & INV INCOME | 1,531 | 247,801 | 195,000 | 195,000 | 309,000 | 228,000 | 33,000 | 16.92% |
| **Total Revenues** | 741,253 | 975,230 | 932,000 | 932,000 | 1,077,925 | 784,300 | (147,700) | -15.85% |
| GENERAL GOVERNMENT TOTAL | 7,994 | 8,785 | 8,525 | 8,525 | 9,417 | 17,270 | 8,745 | 102.58% |
| CONSERVATION & DEVELOPMENT TOTAL | 765,433 | 816,108 | 817,625 | 817,625 | 817,625 | 817,500 | (125) | -0.02% |
| PRINCIPAL | - | 100,000 | 100,000 | 100,000 | 100,000 | 195,000 | 95,000 | 95.00% |
| INTEREST | 140,181 | 126,081 | 124,081 | 124,081 | 124,081 | 130,960 | 6,879 | 5.54% |
| **Total Expenditures** | 913,608 | 1,050,974 | 1,050,231 | 1,050,231 | 1,051,123 | 1,160,730 | 110,499 | 10.52% |
| **Excess Revenue (Expenditures)** | (172,355) | (75,744) | (118,231) | (118,231) | 26,802 | (376,430) | (258,199) | |
| Transfers In | 127,056 | 226,081 | 224,081 | 224,081 | 162,653 | 325,960 | 101,879 | 45.47% |
| Transfers Out | (127,056) | (226,081) | (224,081) | (224,081) | (162,653) | (325,960) | (101,879) | |
| Total Other Financing | - | - | - | - | - | - | - | |
| **Net Change in Fund Balance** | (172,355) | (75,744) | (118,231) | (118,231) | 26,802 | (376,430) | (258,199) | |
| **Beginning Fund Balance** | 7,120,337 | 6,947,984 | 6,872,243 | 6,872,243 | 6,872,243 | 6,899,045 | | |
| **Ending Fund Balance** | 6,947,984 | 6,872,243 | 6,754,012 | 6,754,012 | 6,899,045 | 6,522,615 | | |

City of Franklin, WI
TID's

Official Budget Appropriation Units

2026
ADOPTED

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL | 2025 AMENDED | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted | Fav (-Unf) Prior Adopted |
|---|---|---|---|---|---|---|---|---|
| **TID 8 SUMMARY** | | | | | | | | |
| REAL ESTATE TAXES | 204,026 | 755,803 | 1,513,000 | 1,513,000 | 1,453,768 | 1,730,400 | 217,400 | 14.37% |
| REVENUE - OTHER TAXES | - | 61,110 | - | - | - | 247,000 | 247,000 | |
| INTERGOVERNMENTAL | - | - | 100,950 | 100,950 | 100,951 | 1,342,388 | 1,241,438 | 1229.76% |
| INTEREST & INV INCOME | 39,568 | 4,648 | - | - | - | - | - | |
| MISCELLANEOUS | 874,233 | - | - | - | - | - | - | |
| **Total Revenues** | 1,117,827 | 821,561 | 1,613,950 | 1,613,950 | 1,554,719 | 3,319,788 | 1,705,838 | 105.69% |
| GENERAL GOVERNMENT TOTAL | 15,036 | 24,779 | 37,325 | 37,325 | 28,717 | 29,570 | (7,755) | -20.78% |
| PUBLIC WORKS TOTAL | 223,054 | 47,328 | 29,500 | 29,500 | 62,040 | 76,000 | 46,500 | 157.63% |
| CONSERVATION & DEVELOPMENT TOTAL | 30,890 | 29,501 | 55,090 | 55,090 | 26,840 | 30,200 | (24,890) | -45.18% |
| CAPITAL OUTLAY | 1,399,116 | 702,252 | - | 412,553 | 412,553 | - | - | |
| PRINCIPAL | - | - | - | - | - | 85,000 | 85,000 | |
| INTEREST | 76,099 | 76,300 | 76,300 | 76,300 | 76,300 | 75,025 | (1,275) | -1.87% |
| **Total Expenditures** | 1,744,195 | 880,160 | 198,215 | 610,768 | 606,450 | 295,795 | 97,580 | 49.23% |
| **Excess Revenue (Expenditures)** | (626,368) | (58,599) | 1,415,735 | 1,003,182 | 948,269 | 3,023,993 | 1,608,258 | 113.60% |
| Transfers In | - | - | 76,300 | 76,300 | - | 160,025 | 83,725 | 109.73% |
| Transfers Out | - | - | (76,300) | (76,300) | - | (160,025) | (83,725) | |
| Total Other Financing | - | - | - | - | - | - | - | |
| **Net Change in Fund Balance** | (626,368) | (58,599) | 1,415,735 | 1,003,182 | 948,269 | 3,023,993 | 1,608,258 | 113.60% |
| **Beginning Fund Balance** | (1,276,607) | (1,902,974) | (1,961,572) | (1,961,572) | (1,961,572) | (1,013,303) | | |
| **Ending Fund Balance** | (1,902,974) | (1,961,572) | (545,837) | (958,390) | (1,013,303) | 2,010,690 | | |
| **TID9 SUMMARY** | | | | | | | | |
| REAL ESTATE TAXES | - | - | - | - | - | 532,500 | 532,500 | |
| INTEREST & INV INCOME | - | 36,501 | - | - | 80,330 | 20,000 | 20,000 | |
| MISCELLANEOUS | - | 89,813 | - | - | - | - | - | |
| **Total Revenues** | - | 126,314 | - | - | 80,330 | 552,500 | 552,500 | |
| GENERAL GOVERNMENT TOTAL | - | 12,926 | 11,065 | 11,065 | 12,882 | 16,770 | 5,705 | 51.56% |
| PUBLIC WORKS TOTAL | - | 29,500 | 29,500 | 29,500 | 29,500 | 12,500 | (17,000) | -57.63% |
| CONSERVATION & DEVELOPMENT TOTAL | - | 26,504 | 24,560 | 24,560 | 15,560 | 9,200 | (15,360) | -62.54% |
| CAPITAL OUTLAY | - | - | 750,000 | 750,000 | 1,795,175 | - | (750,000) | -100.00% |
| PRINCIPAL | - | - | - | - | - | 60,000 | 60,000 | |
| INTEREST | - | 177 | 90,213 | 90,213 | 115,567 | 120,954 | 30,741 | 34.08% |
| DEBT ISSUANCE COSTS | - | 99,411 | - | - | - | - | - | |
| **Total Expenditures** | - | 168,518 | 905,338 | 905,338 | 1,968,684 | 219,424 | (685,914) | -75.76% |
| **Excess Revenue (Expenditures)** | - | (42,204) | (905,338) | (905,338) | (1,888,354) | 333,076 | 1,238,414 | |
| Transfers In | - | - | 750,000 | 750,000 | - | 143,100 | (606,900) | -80.92% |
| Transfers Out | - | - | - | - | - | (143,100) | (143,100) | |
| General Obligation Debt Issued | - | 1,905,658 | - | - | - | - | - | |
| Total Other Financing | - | 1,905,658 | 750,000 | 750,000 | - | - | (750,000) | -100.00% |
| **Net Change in Fund Balance** | - | 1,863,454 | (155,338) | (155,338) | (1,888,354) | 333,076 | 734,640 | |
| **Beginning Fund Balance** | - | - | 1,863,454 | 1,863,454 | 1,863,454 | (24,900) | | |
| **Ending Fund Balance** | - | 1,863,454 | 1,708,116 | 1,708,116 | (24,900) | 308,176 | | |
| **All TID's** | | | | | | | | |
| REVENUES | | | | | | | | |
| REAL ESTATE TAXES | 3,223,162 | 2,942,723 | 3,971,000 | 3,971,000 | 4,018,757 | 6,618,230 | 2,647,230 | 66.66% |
| REVENUE - OTHER TAXES | 327,318 | 869,190 | 411,000 | 411,000 | 411,000 | 349,910 | (61,090) | -14.86% |
| INTERGOVERNMENTAL | 66,615 | 12,883 | 205,115 | 205,115 | 205,108 | 1,446,545 | 1,241,430 | 605.24% |
| LICENSES & PERMITS | - | - | - | - | - | - | - | |
| PENALTIES & FORFIETURES | - | - | - | - | - | - | - | |
| CHARGES FOR SERVICES | - | - | - | - | - | - | - | |
| INTERGOVERNMENTAL CHARGES | - | - | - | - | - | - | - | |
| INTEREST & INV INCOME | 178,144 | 336,699 | 195,000 | 195,000 | 432,330 | 248,000 | 53,000 | 27.18% |
| MISCELLANEOUS | 1,074,135 | 1,417,373 | 759,000 | 759,000 | 759,000 | 351,980 | (407,020) | -53.63% |
| **Total Revenues** | 4,869,374 | 5,578,868 | 5,541,115 | 5,541,115 | 5,826,195 | 9,014,665 | 3,473,550 | 62.69% |
| EXPENDITURES | | | | | | | | |
| GENERAL GOVERNMENT TOTAL | 63,914 | 141,183 | 115,230 | 115,230 | 110,102 | 143,500 | 28,270 | 24.53% |
| PUBLIC SAFETY TOTAL | - | - | - | - | - | - | - | |
| PUBLIC WORKS TOTAL | 234,054 | 106,328 | 94,100 | 94,100 | 126,640 | 126,500 | 32,400 | 34.43% |
| HEALTH & HUMAN SERVICES TOTAL | - | - | - | - | - | - | - | |
| CULTURE & RECREATION TOTAL | - | - | - | - | - | - | - | |
| CONSERVATION & DEVELOPMENT TOTAL | 2,099,307 | 879,278 | 908,805 | 908,805 | 871,555 | 890,260 | (18,545) | -2.04% |
| CONTINGENCY - Dept 199 | | | | | | - | - | |
| CAPITAL OUTLAY | 1,875,337 | 702,252 | 750,000 | 1,326,363 | 2,207,728 | - | (750,000) | -100.00% |
| PRINCIPAL | 1,430,000 | 2,020,000 | 2,170,000 | 2,170,000 | 2,170,000 | 2,755,000 | 585,000 | 26.96% |
| INTEREST | 1,147,649 | 1,149,864 | 1,117,850 | 1,117,850 | 1,143,204 | 1,089,985 | (27,865) | -2.49% |
| DEBT ISSUANCE COSTS | - | 99,411 | - | - | - | - | - | |
| **Total Expenditures** | 6,850,261 | 5,098,316 | 5,155,985 | 5,732,348 | 6,629,229 | 5,005,245 | (150,740) | -2.92% |
| **Excess Revenue (Expenditures)** | (1,980,887) | 480,552 | 385,130 | (191,233) | (803,034) | 4,009,420 | 3,624,290 | 941.06% |
| Transfers In | 3,499,730 | 3,029,437 | 3,947,637 | 3,947,637 | 2,022,648 | 3,807,131 | (140,506) | -3.56% |
| Transfers Out | (4,961,486) | (3,029,437) | (3,197,637) | (3,197,637) | (2,022,648) | (3,807,131) | (609,494) | |
| General Obligation Debt Issued | - | 1,905,658 | - | - | - | - | - | |
| Total Other Financing | (1,461,756) | 1,905,658 | 750,000 | 750,000 | - | - | (750,000) | -100.00% |
| **Net Change in Fund Balance** | (3,442,642) | 2,386,210 | 1,135,130 | 558,767 | (803,034) | 4,009,420 | 2,874,290 | 253.21% |
| **Beginning Fund Balance** | 7,877,779 | 4,435,141 | 6,821,355 | 6,821,355 | 6,821,355 | 6,018,321 | | |
| **Ending Fund Balance** | 4,435,141 | 6,821,355 | 7,956,485 | 7,380,122 | 6,018,321 | 10,027,741 | | |

City of Franklin
Special Revenue Funds

Official Budget Appropriation Units

2026
ADOPTED

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **Opioid Settlement Fund - Fund 13** | | | | | | | | |
| MISCELLANEOUS | 19,066 | 115,436 | 15,913 | 15,913 | 43,382 | 43,840 | 27,927 | 175.5% |
| **Total Revenues** | 19,066 | 115,436 | 15,913 | 15,913 | 43,382 | 43,840 | 27,927 | 175.5% |
| **Total Expenditures** | - | | - | - | - | - | - | |
| **NET REVENUE (EXPENDITURES)** | 19,066 | 115,436 | 15,913 | 15,913 | 43,382 | 43,840 | 27,927 | 175.5% |
| BEGINNING FUND BALANCE | 73,238 | 92,304 | 207,740 | 207,740 | 207,740 | 251,122 | | |
| ENDING FUND BALANCE | 92,304 | 207,740 | 223,653 | 223,653 | 251,122 | 294,962 | | |
| **Amer Recovery Act - Fund 14** | | | | | | | | |
| INTERGOVERNMENTAL | 1,042,522 | 266,070 | - | - | - | - | - | |
| INTEREST & INV INCOME | 38,005 | - | - | - | - | - | - | |
| **Total Revenues** | 1,080,527 | 266,070 | - | - | - | - | - | |
| Non-Personnel Services | - | - | 5,600 | 5,600 | - | - | (5,600) | -100.0% |
| **Total Expenditures** | - | - | 5,600 | 5,600 | - | - | (5,600) | -100.0% |
| **Transfer Out** | (1,042,522) | (266,070) | (794,000) | (1,512,000) | - | - | | 0.0% |
| **NET REVENUE (EXPENDITURES)** | 38,005 | - | (799,600) | (1,517,600) | - | - | 5,600 | -0.7% |
| BEGINNING FUND BALANCE | 8,018 | 46,023 | 46,023 | 46,023 | 46,023 | 46,023 | | |
| FUND BALANCE ADJUSTMENTS | | | | | | | | |
| ENDING FUND BALANCE | 46,023 | 46,023 | (753,577) | (1,471,577) | 46,023 | 46,023 | | |
| **LIBRARY FUND 15** | | | | | | | | |
| REAL ESTATE TAXES | 1,374,000 | 1,442,700 | 1,467,700 | 1,467,700 | 1,467,700 | 1,497,050 | 29,350 | 2.0% |
| CHARGES FOR SERVICES | 20,000 | 20,000 | - | - | - | - | - | |
| INTERGOVERNMENTAL CHARGES | 52,796 | 59,306 | 58,000 | 58,000 | 59,558 | 71,444 | 13,444 | 23.2% |
| INTEREST & INV INCOME | 48,809 | 51,064 | 25,000 | 25,000 | 60,000 | 25,000 | - | 0.0% |
| **Total Revenues** | 1,495,605 | 1,573,070 | 1,550,700 | 1,550,700 | 1,587,258 | 1,593,494 | 42,794 | 2.8% |
| Personnel Services | 1,028,461 | 1,125,816 | 1,192,385 | 1,192,385 | 1,146,689 | 1,188,291 | (4,094) | -0.3% |
| Non-Personnel Services | 323,724 | 391,556 | 375,226 | 375,226 | 318,811 | 311,673 | (63,553) | -16.9% |
| Capital Expenditures | 134,530 | 158,795 | 145,137 | 145,137 | 145,137 | 124,637 | (20,500) | -14.1% |
| CULTURE & RECREATION TOTAL | 1,486,715 | 1,676,167 | 1,712,748 | 1,712,748 | 1,610,637 | 1,624,601 | (88,147) | -5.1% |
| **Total Expenditures** | 1,486,715 | 1,676,167 | 1,712,748 | 1,712,748 | 1,610,637 | 1,624,601 | (88,147) | -5.1% |
| **NET REVENUE (EXPENDITURES)** | 8,890 | (103,097) | (162,048) | (162,048) | (23,379) | (31,107) | 130,941 | -80.8% |
| BEGINNING FUND BALANCE | 373,996 | 382,886 | 279,789 | 279,789 | 279,789 | 256,410 | | |
| ENDING FUND BALANCE | 382,886 | 279,789 | 117,741 | 117,741 | 256,410 | 225,303 | | |
| **AUXILIARY LIBRARY FUND 16** | | | | | | | | |
| CHARGES FOR SERVICES | 11,047 | 11,346 | 11,640 | 11,640 | 11,535 | 11,640 | - | 0.0% |
| INTEREST & INV INCOME | 6,655 | 6,451 | 5,500 | 5,500 | 5,900 | 5,500 | - | 0.0% |
| MISCELLANEOUS | 55,252 | 46,243 | 43,750 | 43,750 | 43,860 | 44,150 | 400 | 0.9% |
| **Total Revenues** | 72,954 | 64,040 | 60,890 | 60,890 | 61,295 | 61,290 | 400 | 0.7% |
| Non-Personnel Services | 41,969 | 45,941 | 43,850 | 43,850 | 40,780 | 44,250 | 400 | 0.9% |
| Capital Expenditures | 27,253 | 12,906 | 17,040 | 17,040 | 17,040 | 17,040 | - | 0.0% |
| **Total Expenditures** | 69,222 | 58,847 | 60,890 | 60,890 | 57,820 | 61,290 | 400 | 0.7% |
| **NET REVENUE (EXPENDITURES)** | 3,731 | 5,193 | - | - | 3,475 | - | - | |
| BEGINNING FUND BALANCE | 148,734 | 152,465 | 157,658 | 157,658 | 157,658 | 161,133 | | |
| ENDING FUND BALANCE | 152,465 | 157,658 | 157,658 | 157,658 | 161,133 | 161,133 | | |
| **TOURISM COMMISSION - FUND 17** | | | | | | | | |
| REVENUE - OTHER TAXES | 329,314 | 412,022 | 357,420 | 357,420 | 405,000 | 418,000 | 60,580 | 16.9% |
| INTEREST & INV INCOME | 10,699 | 10,136 | 11,000 | 11,000 | 9,250 | 11,000 | - | 0.0% |
| **Total Revenues** | 340,013 | 422,158 | 368,420 | 368,420 | 414,250 | 429,000 | 60,580 | 16.4% |
| Non-Personnel Services | 246,949 | 298,837 | 334,715 | 334,715 | 284,565 | 423,600 | 88,885 | 26.6% |
| Capital Expenditures | 14,805 | 45 | 15,000 | 15,000 | 35,565 | 5,000 | (10,000) | -66.7% |
| **Total Expenditures** | 261,754 | 298,882 | 349,715 | 349,715 | 320,130 | 428,600 | 78,885 | 22.6% |
| **NET REVENUE (EXPENDITURES)** | 78,258 | 123,276 | 18,705 | 18,705 | 94,120 | 400 | (18,305) | -97.9% |
| BEGINNING FUND BALANCE | 394,121 | 472,379 | 595,655 | 595,655 | 595,655 | 689,775 | | |
| ENDING FUND BALANCE | 472,379 | 595,655 | 614,360 | 614,360 | 689,775 | 690,175 | | |

| 2026 ADOPTED | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **SOLID WASTE FUND 19** | | | | | | | | |
| INTERGOVERNMENTAL | 68,645 | 68,718 | 69,000 | 69,000 | 68,753 | 69,000 | - | 0.0% |
| CHARGES FOR SERVICES | 2,046,962 | 2,319,613 | 2,317,785 | 2,317,785 | 2,328,000 | 2,392,280 | 74,495 | 3.2% |
| INTEREST & INV INCOME | 68,784 | 77,958 | 19,000 | 19,000 | 97,020 | 80,000 | 61,000 | 321.1% |
| MISCELLANEOUS | 3,433 | 10,956 | - | - | 5,000 | - | - | |
| **Total Revenues** | 2,187,823 | 2,477,245 | 2,405,785 | 2,405,785 | 2,498,773 | 2,541,280 | 135,495 | 5.6% |
| Personnel Services | 8,318 | 1,501 | 17,708 | 17,708 | - | 18,303 | 595 | 3.4% |
| Non-Personnel Services | 2,170,989 | 2,310,969 | 2,369,660 | 2,369,660 | 2,374,600 | 2,459,140 | 89,480 | 3.8% |
| **Total Expenditures** | 2,179,307 | 2,312,470 | 2,387,368 | 2,387,368 | 2,374,600 | 2,477,443 | 90,075 | 3.8% |
| **NET REVENUE (EXPENDITURES)** | 8,517 | 164,775 | 18,417 | 18,417 | 124,173 | 63,837 | 45,420 | 246.6% |
| BEGINNING FUND BALANCE | 421,843 | 430,360 | 595,135 | 595,135 | 595,135 | 719,308 | | |
| ENDING FUND BALANCE | 430,360 | 595,135 | 613,552 | 613,552 | 719,308 | 783,145 | | |
| **FIRE GRANT FUND - 20** | | | | | | | | |
| INTERGOVERNMENTAL | 20,295 | 9,224 | 8,580 | 8,580 | 122,485 | 7,800 | (780) | -9.1% |
| **Total Revenues** | 20,295 | 9,224 | 8,580 | 8,580 | 122,485 | 7,800 | (780) | -9.1% |
| Non-Personnel Services | 12,331 | 0 | 5,380 | 8,580 | 7,588 | 52,400 | 47,020 | 874.0% |
| Capital Expenditures | 39,131 | 647 | 3,200 | 0 | - | - | (3,200) | -100.0% |
| **Total Expenditures** | 51,462 | 647 | 8,580 | 8,580 | 7,588 | 52,400 | 43,820 | 510.7% |
| **NET REVENUE (EXPENDITURES)** | (31,167) | 8,577 | - | - | 114,897 | (44,600) | (44,600) | |
| BEGINNING FUND BALANCE | 44,716 | 13,549 | 22,126 | 22,126 | 22,126 | 137,023 | | |
| ENDING FUND BALANCE | 13,549 | 22,126 | 22,126 | 22,126 | 137,023 | 92,423 | | |
| **POLICE GRANT FUND - 21** | | | | | | | | |
| INTERGOVERNMENTAL | 123,415 | 54,117 | 128,520 | 128,520 | 41,060 | 148,040 | 19,520 | 15.2% |
| **Total Revenues** | 123,415 | 54,117 | 128,520 | 128,520 | 41,060 | 148,040 | 19,520 | 15.2% |
| Personnel Services | 13,184 | 22,667 | 63,500 | 63,500 | 32,500 | 63,500 | - | 0.0% |
| Non-Personnel Services | 46,298 | 21,918 | 65,020 | 65,020 | 28,625 | 69,020 | 4,000 | 6.2% |
| Capital Expenditures | 81,735 | - | - | - | - | - | - | |
| **Total Expenditures** | 141,217 | 44,585 | 128,520 | 128,520 | 61,125 | 132,520 | 4,000 | 3.1% |
| **NET REVENUE (EXPENDITURES)** | (17,802) | 9,532 | - | - | (20,065) | 15,520 | 15,520 | |
| BEGINNING FUND BALANCE | 3,729 | (14,073) | (4,541) | (4,541) | (4,541) | (24,606) | | |
| ENDING FUND BALANCE | (14,073) | (4,541) | (4,541) | (4,541) | (24,606) | (9,086) | | |
| **ST MARTINS FAIR FUND 24** | | | | | | | | |
| LICENSES & PERMITS | 23,584 | 25,825 | 25,000 | 25,000 | 23,835 | 25,000 | - | 0.00% |
| MISCELLANEOUS | 1,500 | 1,750 | - | - | 1,700 | - | - | 0.00% |
| TRANSFERS IN | 11,000 | 41,000 | 41,000 | 41,000 | 41,000 | 130,000 | 89,000 | 217.1% |
| **Total Revenues** | 36,084 | 68,575 | 66,000 | 66,000 | 66,535 | 155,000 | 89,000 | 134.8% |
| Personnel Services | 49,933 | 52,005 | 41,080 | 41,080 | 39,243 | 41,431 | 351 | 0.9% |
| Non-Personnel Services | 20,764 | 20,757 | 24,700 | 24,700 | 21,876 | 22,700 | (2,000) | -8.1% |
| **Total Expenditures** | 70,697 | 72,762 | 65,780 | 65,780 | 61,119 | 64,131 | (1,649) | -2.5% |
| **NET REVENUE (EXPENDITURES)** | (34,613) | (4,187) | 220 | 220 | 5,416 | 90,869 | 90,649 | 41204.1% |
| BEGINNING FUND BALANCE | (55,656) | (90,269) | (94,456) | (94,456) | (94,456) | (89,040) | | |
| ENDING FUND BALANCE | (90,269) | (94,456) | (94,236) | (94,236) | (89,040) | 1,829 | | |
| **HEALTH GRANTS FUND 25** | | | | | | | | |
| INTERGOVERNMENTAL | 271,084 | 492,361 | 359,687 | 380,383 | 371,114 | 315,980 | (43,707) | -12.2% |
| MISCELLANEOUS | 1,480 | 1,430 | 2,207 | 2,207 | 1,380 | - | (2,207) | -100.0% |
| **Total Revenues** | 272,564 | 493,791 | 361,894 | 382,590 | 372,494 | 315,980 | (45,914) | -12.7% |
| Personnel Services | 114,456 | 109,153 | 150,965 | 150,965 | 146,321 | 122,766 | (28,199) | -18.7% |
| Non-Personnel Services | 96,944 | 366,598 | 207,966 | 228,662 | 297,839 | 192,733 | (15,233) | -7.3% |
| Capital Expenditures | - | | - | - | - | - | - | |
| **Total Expenditures** | 211,400 | 475,751 | 358,931 | 379,627 | 444,160 | 315,499 | (43,432) | -12.1% |
| **NET REVENUE (EXPENDITURES)** | 61,164 | 18,040 | 2,963 | 2,963 | (71,666) | 481 | (2,482) | -83.8% |
| BEGINNING FUND BALANCE | 118,345 | 179,509 | 197,549 | 197,549 | 197,549 | 125,883 | | |
| ENDING FUND BALANCE | 179,509 | 197,549 | 200,512 | 200,512 | 125,883 | 126,364 | | |

Official Budget Appropriation Units

2026
ADOPTED

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **OTHER GRANTS FUND 26** | | | | | | | | |
| INTERGOVERNMENTAL | 8,723 | 5,000 | - | - | - | - | - | |
| **Total Revenues** | 8,723 | 5,000 | - | - | - | - | - | |
| **Total Expenditures** | - | - | - | - | - | - | - | |
| **NET REVENUE (EXPENDITURES)** | 8,723 | 5,000 | - | - | - | - | - | |
| BEGINNING FUND BALANCE | 10,016 | 18,739 | 23,739 | 23,739 | 23,739 | 23,739 | | |
| ENDING FUND BALANCE | 18,739 | 23,739 | 23,739 | 23,739 | 23,739 | 23,739 | | |
| **DONATIONS FUND 28** | | | | | | | | |
| MISCELLANEOUS | 45,722 | 41,064 | 15,000 | 15,000 | 26,850 | 28,000 | 13,000 | 86.7% |
| **Total Revenues** | 45,722 | 41,064 | 15,000 | 15,000 | 26,850 | 28,000 | 13,000 | 86.67% |
| General Government | 200 | 1,539 | - | - | - | - | | |
| Public Safety | 37,744 | 23,324 | 109,700 | 109,700 | 35,100 | 123,768 | 14,068 | 12.8% |
| Health & Human Services | 1,465 | 2,785 | 12,008 | 12,008 | 4,680 | 12,500 | 492 | 4.1% |
| Capital Expenditures | - | 3,868 | - | - | | - | - | |
| **Total Expenditures** | 39,409 | 31,516 | 121,708 | 121,708 | 39,780 | 136,268 | 14,560 | 11.96% |
| **Transfers Out** | (44,368) | - | - | - | - | - | - | 0.00% |
| **NET REVENUE (EXPENDITURES)** | (38,055) | 9,548 | (106,708) | (106,708) | (12,930) | (108,268) | (1,560) | 1.46% |
| BEGINNING FUND BALANCE | 250,913 | 212,858 | 222,406 | 222,406 | 222,406 | 209,476 | | |
| ENDING FUND BALANCE | 212,858 | 222,406 | 115,698 | 115,698 | 209,476 | 101,208 | | |
| **CIVIC CELEBRATIONS FUND 29** | | | | | | | | |
| LICENSES & PERMITS | 1,607 | 1,950 | 1,000 | 1,000 | 950 | 1,000 | - | 0.0% |
| CHARGES FOR SERVICES | 76,449 | 77,851 | 80,000 | 80,000 | 80,513 | 80,000 | - | 0.0% |
| MISCELLANEOUS | 66,361 | 64,635 | 40,000 | 40,000 | 43,172 | 40,000 | - | 0.0% |
| TRANSFERS IN | 13,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.0% |
| **Total Revenues** | 157,417 | 174,436 | 151,000 | 151,000 | 154,635 | 151,000 | - | 0.0% |
| Culture & Recreation | 186,053 | 195,780 | 170,496 | 170,496 | 174,523 | 174,658 | 4,162 | 2.4% |
| **Total Expenditures** | 186,053 | 195,780 | 170,496 | 170,496 | 174,523 | 174,658 | 4,162 | 2.4% |
| **NET REVENUE (EXPENDITURES)** | (28,636) | (21,344) | (19,496) | (19,496) | (19,888) | (23,658) | (4,162) | 21.3% |
| BEGINNING FUND BALANCE | 82,587 | 53,951 | 32,607 | 32,607 | 32,607 | 12,719 | | |
| ENDING FUND BALANCE | 53,951 | 32,607 | 13,111 | 13,111 | 12,719 | (10,939) | | |
| **TOTAL SPECIAL REVENUE FUNDS** | | | | | | | | |
| REAL ESTATE TAXES | 1,374,000 | 1,442,700 | 1,467,700 | 1,467,700 | 1,467,700 | 1,497,050 | 29,350 | 2.0% |
| REVENUE - OTHER TAXES | 329,314 | 412,022 | 357,420 | 357,420 | 405,000 | 418,000 | 60,580 | 16.9% |
| INTERGOVERNMENTAL | 1,534,683 | 895,490 | 565,787 | 586,483 | 603,412 | 540,820 | (24,967) | -4.4% |
| LICENSES & PERMITS | 25,191 | 27,775 | 26,000 | 26,000 | 24,785 | 26,000 | - | 0.0% |
| CHARGES FOR SERVICES | 2,154,458 | 2,428,810 | 2,409,425 | 2,409,425 | 2,420,048 | 2,483,920 | 74,495 | 3.1% |
| INTERGOVERNMENTAL CHARGES | 52,796 | 59,306 | 58,000 | 58,000 | 59,558 | 71,444 | 13,444 | 23.2% |
| INTEREST & INV INCOME | 172,952 | 145,609 | 60,500 | 60,500 | 172,170 | 121,500 | 61,000 | 100.8% |
| MISCELLANEOUS | 192,814 | 281,514 | 116,870 | 116,870 | 165,344 | 155,990 | 39,120 | 33.5% |
| **Total Revenues** | 5,836,207 | 5,693,226 | 5,061,702 | 5,082,398 | 5,318,017 | 5,314,724 | 253,022 | 5.0% |
| **EXPENDITURES** | | | | | | | | |
| GENERAL GOVERNMENT TOTAL | 200 | 1,539 | 5,600 | 5,600 | - | - | (5,600) | -100.0% |
| PUBLIC SAFETY TOTAL | 109,557 | 67,909 | 243,600 | 246,800 | 103,813 | 308,688 | 65,088 | 26.7% |
| PUBLIC WORKS TOTAL | 2,179,307 | 2,312,470 | 2,387,368 | 2,387,368 | 2,374,600 | 2,477,443 | 90,075 | 3.8% |
| HEALTH & HUMAN SERVICES TOTAL | 212,865 | 478,536 | 370,939 | 391,635 | 448,840 | 327,999 | (42,940) | -11.6% |
| CULTURE & RECREATION TOTAL | 1,650,905 | 1,831,855 | 1,847,737 | 1,847,737 | 1,741,922 | 1,783,003 | (64,734) | -3.5% |
| CONSERVATION & DEVELOPMENT TOTAL | 246,949 | 298,837 | 334,715 | 334,715 | 284,565 | 423,600 | 88,885 | 26.6% |
| CAPITAL OUTLAY | 297,454 | 176,261 | 180,377 | 177,177 | 197,742 | 146,677 | (33,700) | -18.7% |
| **Total Expenditures** | 4,697,236 | 5,167,407 | 5,370,336 | 5,391,032 | 5,151,482 | 5,467,410 | 97,074 | 1.81% |
| **Excess Revenue (Expenditures)** | 1,138,971 | 525,819 | (308,634) | (308,634) | 166,535 | (152,686) | 155,948 | -50.53% |
| Transfers In | 24,000 | 71,000 | 71,000 | 71,000 | 71,000 | 160,000 | 89,000 | 125.35% |
| Transfers Out | (1,086,890) | (266,070) | (794,000) | (1,512,000) | - | - | 794,000 | |
| Total Other Financing | (1,062,890) | (195,070) | (723,000) | (1,441,000) | 71,000 | 160,000 | 883,000 | -122.13% |
| Fund Balance Adjustment | 0 | | 0 | 0 | 0 | | | |
| **Net Change in Fund Balance** | 76,081 | 330,749 | (1,031,634) | (1,749,634) | 237,535 | 7,314 | 1,038,948 | -100.71% |
| Beginning Fund Balance | 1,874,600 | 1,950,680 | 2,281,429 | 2,281,429 | 2,281,429 | 2,518,964 | | |
| Ending Fund Balance | 1,950,680 | 2,281,429 | 1,249,795 | 531,795 | 2,518,964 | 2,526,278 | | |

City of Franklin, WI
Capital Funds
2026
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted | Fav (-Unf) Prior Adopted |
|---|---|---|---|---|---|---|---|---|
| **Utility Development Fund 22** | | | | | | | | |
| REVENUE - OTHER TAXES | 133,961 | 142,281 | 75,000 | 75,000 | 42,175 | 42,000 | (33,000) | -44.0% |
| INTEREST & INV INCOME | 141,236 | 145,094 | 108,900 | 108,900 | 108,385 | 95,800 | (13,100) | -12.0% |
| **Total Revenues** | 275,197 | 287,375 | 183,900 | 183,900 | 150,560 | 137,800 | (46,100) | -25.1% |
| EXPENDITURES | | | | | | | | |
| **Total Expenditures** | - | - | - | - | - | - | - | |
| Excess Revenue (Expenditures) | 275,197 | 287,375 | 183,900 | 183,900 | 150,560 | 137,800 | (46,100) | -25.1% |
| Transfers Out | - | - | (725,000) | (725,000) | - | (725,000) | 0 | |
| Total Other Financing | - | - | (725,000) | (725,000) | - | (725,000) | - | |
| **Net Change in Fund Balance** | 275,197 | 287,375 | (541,100) | (541,100) | 150,560 | (587,200) | (46,100) | |
| Beginning Fund Balance | 2,649,143 | 2,924,340 | 3,211,714 | 3,211,714 | 3,211,714 | 3,362,274 | | |
| Ending Fund Balance | 2,924,340 | 3,211,714 | 2,670,614 | 2,670,614 | 3,362,274 | 2,775,074 | | |
| **Development Fund 27 (Impact Fees)** | | | | | | | | |
| REAL ESTATE TAXES | | | | | | | | |
| Impact Fee - Parks | 389,785 | 145,322 | 175,000 | 175,000 | 182,000 | 175,000 | 0 | 0.0% |
| Impact Fee - Sewer | 115,825 | 240,790 | 50,000 | 50,000 | 280,000 | 200,000 | 150,000 | 300.0% |
| Impact Fee - Administrative | 14,166 | 4,693 | 15,000 | 15,000 | 4,500 | 10,000 | (5,000) | -33.3% |
| Impact Fee - Water | 901,674 | 402,526 | 750,000 | 750,000 | 925,000 | 750,000 | 0 | 0.0% |
| Impact Fee - Transportation | 179,006 | 67,767 | 150,000 | 150,000 | 65,000 | 65,000 | (85,000) | -56.7% |
| Impact Fee - Fire | 122,702 | 46,546 | 100,000 | 100,000 | 44,000 | 50,000 | (50,000) | -50.0% |
| Impact Fee - Law Enforcement | 140,610 | 53,178 | 100,000 | 100,000 | 50,000 | 50,000 | (50,000) | -50.0% |
| Impact Fee - Library | 68,542 | 25,590 | 30,000 | 30,000 | 32,000 | 30,000 | 0 | 0.0% |
| REVENUE - OTHER TAXES | 1,932,310 | 986,412 | 1,370,000 | 1,370,000 | 1,582,500 | 1,330,000 | (40,000) | -2.9% |
| INTEREST & INV INCOME | 578,890 | 657,990 | 315,000 | 315,000 | 492,000 | 350,000 | 35,000 | 11.1% |
| **Total Revenues** | 2,511,200 | 1,644,402 | 1,685,000 | 1,685,000 | 2,074,500 | 1,680,000 | (45,000) | -2.7% |
| EXPENDITURES | | | | | | | | |
| GENERAL GOVERNMENT TOTAL | 10,617 | 1,836 | 30,000 | 30,000 | 15,000 | 25,000 | (5,000) | -16.7% |
| CAPITAL OUTLAY | - | - | - | - | - | - | 0 | |
| **Total Expenditures** | 10,617 | 1,836 | 30,000 | 30,000 | 15,000 | 25,000 | (5,000) | -16.7% |
| Excess Revenue (Expenditures) | 2,500,583 | 1,642,566 | 1,655,000 | 1,655,000 | 2,059,500 | 1,655,000 | (40,000) | -2.4% |
| Transfers Out | | | | | | | | |
| Parks | 1,048,177 | 532,088 | 995,100 | 995,100 | 995,100 | 500,000 | (495,100) | -49.8% |
| Transportation | 30,841 | 65,700 | 96,700 | 96,700 | 96,700 | 74,491 | (22,209) | -23.0% |
| Fire | 43,549 | 43,008 | 32,418 | 32,418 | 32,418 | 43,029 | 10,611 | 32.7% |
| Law Enforcement | - | 125,600 | 90,000 | 90,000 | 90,000 | - | (90,000) | -100.0% |
| Library | (74,390) | - | 88,800 | 88,800 | 88,800 | 44,900 | (43,900) | -49.4% |
| Water | - | 2,750,887 | - | - | - | - | 0 | |
| Sewer | - | - | - | - | - | 550,000 | 550,000 | |
| Total Transfers Out | (1,048,177) | (3,517,283) | (1,303,018) | (1,303,018) | (1,303,018) | (1,212,420) | (922,351) | 70.8% |
| **Net Change in Fund Balance** | 1,452,406 | (1,874,717) | 351,982 | 351,982 | 756,482 | 442,580 | (962,351) | -273.4% |
| Beginning Fund Balance | 11,515,336 | 12,967,743 | 11,093,027 | 11,093,027 | 11,093,027 | 11,849,509 | | |
| Ending Fund Balance | 12,967,743 | 11,093,027 | 11,445,009 | 11,445,009 | 11,849,509 | 12,292,089 | | |
| **Capital Outlay Fund 41** | | | | | | | | |
| INTERGOVERNMENTAL | 22,527 | 192,998 | - | 73,000 | 45,303 | 81,600 | 81,600 | |
| CHARGES FOR SERVICES | 700,919 | 1,164,992 | 954,000 | 954,000 | 954,000 | 1,098,000 | 144,000 | 15.1% |
| INTEREST & INV INCOME | 40,136 | 51,405 | 26,000 | 26,000 | 49,500 | 45,000 | 19,000 | 73.1% |
| MISCELLANEOUS | 108,175 | 70,349 | 32,000 | 32,000 | 118,243 | 35,000 | 3,000 | 9.4% |
| **Total Revenues** | 871,757 | 1,479,744 | 1,012,000 | 1,085,000 | 1,167,046 | 1,259,600 | 247,600 | 24.5% |
| EXPENDITURES | | | | | | | | |
| CONTINGENCY - Dept 199 | - | - | 10,000 | 10,000 | - | - | (10,000) | -100.0% |
| CAPITAL OUTLAY | 842,178 | 1,305,348 | 1,155,449 | 1,865,546 | 1,594,784 | 1,315,098 | 159,649 | 13.8% |
| **Total Expenditures** | 842,178 | 1,305,348 | 1,165,449 | 1,875,546 | 1,594,784 | 1,315,098 | 149,649 | 12.8% |
| Excess Revenue (Expenditures) | 29,579 | 174,396 | (153,449) | (790,546) | (427,738) | (55,498) | 97,951 | |
| Transfers In | 20,000 | 68,000 | - | - | - | 62,000 | 62,000 | |
| Total Other Financing | 20,000 | 68,000 | - | - | - | 62,000 | 62,000 | |
| **Net Change in Fund Balance** | 49,579 | 242,396 | (153,449) | (790,546) | (427,738) | 6,502 | 159,951 | -104.2% |
| Beginning Fund Balance | 1,574,138 | 1,623,718 | 1,866,115 | 1,866,115 | 1,866,115 | 1,438,377 | | |
| Ending Fund Balance | 1,623,718 | 1,866,115 | 1,712,666 | 1,075,569 | 1,438,377 | 1,444,879 | | |

City of Franklin, WI
Capital Funds
**2026**
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL | 2025 AMENDED | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted | Fav (-Unf) Prior Adopted |
|---|---|---|---|---|---|---|---|---|
| **Equipment Replacement Fund 42** | | | | | | | | |
| CHARGES FOR SERVICES | 337,367 | 639,830 | 530,000 | 530,000 | 536,610 | 610,000 | 80,000 | 15.1% |
| INTEREST & INV INCOME | 50,638 | 59,685 | 55,000 | 55,000 | 57,000 | 50,000 | (5,000) | -9.1% |
| MISCELLANEOUS | 796,345 | 13,175 | 20,000 | 20,000 | 14,175 | 25,000 | 5,000 | 25.0% |
| **Total Revenues** | **1,184,349** | **712,690** | **605,000** | **605,000** | **607,785** | **685,000** | **80,000** | **13.2%** |
| EXPENDITURES | | | | | | | | |
| CAPITAL OUTLAY | 308,664 | 1,109,660 | 1,848,600 | 1,891,229 | 1,891,230 | 685,000 | (1,163,600) | -62.9% |
| **Total Expenditures** | **308,664** | **1,109,660** | **1,848,600** | **1,891,229** | **1,891,230** | **685,000** | **(1,163,600)** | **-62.9%** |
| **Excess Revenue (Expenditures)** | **875,686** | **(396,970)** | **(1,243,600)** | **(1,286,229)** | **(1,283,445)** | **-** | **1,243,600** | **-100.0%** |
| Transfers In | 650,000 | - | - | - | - | - | - | |
| Total Other Financing | 650,000 | - | - | - | - | - | - | |
| **Net Change in Fund Balance** | **1,525,686** | **(396,970)** | **(1,243,600)** | **(1,286,229)** | **(1,283,445)** | **-** | **1,243,600** | **-100.0%** |
| **Beginning Fund Balance** | **998,520** | **2,524,206** | **2,127,236** | **2,127,236** | **2,127,236** | **843,791** | | |
| **Ending Fund Balance** | **2,524,206** | **2,127,236** | **883,636** | **841,007** | **843,791** | **843,791** | | |
| **Capital Improvement Fund 46** | | | | | | | | |
| INTERGOVERNMENTAL | - | 24,210 | - | - | 33,040 | - | 0 | |
| CHARGES FOR SERVICES | 407,640 | 153,380 | 159,000 | 159,000 | 161,000 | 183,000 | 24,000 | 15.1% |
| INTEREST & INV INCOME | 54,154 | 322,792 | 32,500 | 32,500 | 218,500 | 35,000 | 2,500 | 7.7% |
| MISCELLANEOUS | 1,653 | 54,693 | - | - | - | - | 0 | |
| **Total Revenues** | **463,447** | **555,075** | **191,500** | **191,500** | **412,540** | **218,000** | **3,292** | **1.7%** |
| EXPENDITURES | | | | | | | | |
| CONSERVATION & DEVELOPMENT TC | 1,071 | 25,702 | - | - | | - | 0 | |
| CONTINGENCY - Dept 199 | - | - | 150,000 | 150,000 | - | 150,000 | 0 | 0.0% |
| CAPITAL OUTLAY | 2,911,178 | 6,693,983 | 2,619,400 | 7,412,359 | 6,395,803 | 793,000 | (1,826,400) | -69.7% |
| DEBT ISSUANCE COSTS | 150,792 | - | - | - | - | - | 0 | |
| **Total Expenditures** | **3,063,042** | **6,719,685** | **2,769,400** | **7,562,359** | **6,395,803** | **943,000** | **(1,826,400)** | **-65.9%** |
| **Excess Revenue (Expenditures)** | **(2,599,595)** | **(6,164,610)** | **(2,577,900)** | **(7,370,859)** | **(5,983,263)** | **(725,000)** | **1,829,692** | **-71.0%** |
| Transfers In | 2,820,119 | 791,158 | 2,682,928 | 3,400,928 | 2,075,800 | 725,000 | 725,000 | |
| General Obligation Debt Issued | 5,336,409 | 2,129,586 | - | - | - | - | 0 | |
| Total Other Financing | 8,156,528 | 2,920,744 | 2,682,928 | 3,400,928 | 2,075,800 | 725,000 | 725,000 | |
| **Net Change in Fund Balance** | **5,556,933** | **(3,243,866)** | **105,028** | **(3,969,931)** | **(3,907,463)** | **-** | **(105,028)** | **-100.0%** |
| **Beginning Fund Balance** | **963,506** | **6,520,438** | **3,276,571** | **3,276,571** | **3,276,571** | **(630,892)** | | |
| **Ending Fund Balance** | **6,520,438** | **3,276,571** | **3,381,599** | **(693,360)** | **(630,892)** | **(630,892)** | | |
| **Street Improvement Fund 47** | | | | | | | | |
| REAL ESTATE TAXES | - | 291,700 | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| INTERGOVERNMENTAL | 1,219,120 | 1,421,467 | 1,486,000 | 1,486,000 | 1,482,000 | 1,573,655 | 87,655 | 5.9% |
| CHARGES FOR SERVICES | 617,637 | 644,200 | 530,000 | 530,000 | 535,000 | 610,000 | 80,000 | 15.1% |
| INTEREST & INV INCOME | 44,674 | 76,818 | 43,900 | 43,900 | 85,000 | 80,000 | 36,100 | 82.2% |
| **Total Revenues** | **1,881,431** | **2,434,185** | **2,359,900** | **2,359,900** | **2,402,000** | **2,563,655** | **203,755** | **8.6%** |
| EXPENDITURES | | | | | | | | |
| CAPITAL OUTLAY | 1,841,391 | 1,838,269 | 2,356,000 | 2,841,133 | 2,390,729 | 2,560,000 | 204,000 | 8.7% |
| **Total Expenditures** | **1,841,391** | **1,838,269** | **2,356,000** | **2,841,133** | **2,390,729** | **2,560,000** | **204,000** | **8.7%** |
| **Excess Revenue (Expenditures)** | **40,040** | **595,916** | **3,900** | **(481,233)** | **11,271** | **3,655** | **(245)** | **-6.3%** |
| Transfers In | 106,704 | - | - | - | - | - | 0 | |
| Transfers Out | - | (61,000) | - | - | - | - | 0 | |
| Total Other Financing | 106,704 | (61,000) | - | - | | - | - | |
| **Net Change in Fund Balance** | **146,744** | **534,916** | **3,900** | **(481,233)** | **11,271** | **3,655** | **(245)** | **-6.3%** |
| **Beginning Fund Balance** | **1,216,211** | **1,362,955** | **1,897,871** | **1,897,871** | **1,897,871** | **1,909,142** | | |
| **Ending Fund Balance** | **1,362,955** | **1,897,871** | **1,901,771** | **1,416,638** | **1,909,142** | **1,912,797** | | |
| **All Capital Funds** | | | | | | | | |
| REAL ESTATE TAXES | 0 | 291,700 | 300,000 | 300,000 | 300,000 | 300,000 | 0 | 0.0% |
| REVENUE - OTHER TAXES | 2,066,271 | 1,128,693 | 1,445,000 | 1,445,000 | 1,624,675 | 1,372,000 | (73,000) | -5.1% |
| INTERGOVERNMENTAL | 1,241,647 | 1,638,675 | 1,486,000 | 1,559,000 | 1,560,343 | 1,655,255 | 169,255 | 11.4% |
| CHARGES FOR SERVICES | 2,063,562 | 2,602,402 | 2,173,000 | 2,173,000 | 2,186,610 | 2,501,000 | 328,000 | 15.1% |
| INTEREST & INV INCOME | 909,728 | 1,313,784 | 581,300 | 581,300 | 1,010,385 | 655,800 | 74,500 | 12.8% |
| MISCELLANEOUS | 906,172 | 138,217 | 52,000 | 52,000 | 132,418 | 60,000 | 8,000 | 15.4% |
| **Total Revenues** | **7,187,381** | **7,113,471** | **6,037,300** | **6,110,300** | **6,814,431** | **6,544,055** | **506,755** | **8.4%** |
| EXPENOITURES | | | | | | | | |
| GENERAL GOVERNMENT TOTAL | 10,617 | 1,836 | 30,000 | 30,000 | 15,000 | 25,000 | (5,000) | -16.7% |
| CONSERVATION & DEVELOPMENT TC | 1,071 | 25,702 | - | - | - | - | 0 | |
| CONTINGENCY - Dept 199 | | | 160,000 | 160,000 | - | 150,000 | (10,000) | -6.3% |
| CAPITAL OUTLAY | 5,903,410 | 10,947,260 | 7,979,449 | 14,010,267 | 12,272,546 | 5,353,098 | (2,626,351) | -32.9% |
| DEBT ISSUANCE COSTS | 150,792 | - | - | - | - | - | 0 | |
| **Total Expenditures** | **6,065,891** | **10,974,798** | **8,169,449** | **14,200,267** | **12,287,546** | **5,528,098** | **(2,641,351)** | **-32.3%** |
| **Excess Revenue (Expenditures)** | **1,121,490** | **(3,861,327)** | **(2,132,149)** | **(8,089,967)** | **(5,473,115)** | **1,015,957** | **3,148,106** | **-147.6%** |
| Transfers In | 3,596,823 | 859,158 | 2,682,928 | 3,400,928 | 2,075,800 | 787,000 | (1,895,928) | -70.7% |
| Transfers Out | (1,048,177) | (3,578,283) | (2,028,018) | (2,028,018) | (1,303,018) | (1,937,420) | 90,598 | -4.5% |
| General Obligation Debt Issued | 5,336,409 | 2,129,586 | - | - | - | - | 0 | |
| Total Other Financing | 7,885,055 | (589,539) | 654,910 | 1,372,910 | 772,782 | (1,150,420) | (1,805,330) | -275.7% |
| **Net Change in Fund Balance** | **9,006,545** | **(4,450,866)** | **(1,477,239)** | **(6,717,057)** | **(4,700,333)** | **(134,463)** | **1,342,776** | **-90.9%** |
| **Beginning Fund Balance** | **18,916,853** | **27,923,398** | **27,923,398** | **27,923,398** | **23,472,532** | **18,772,199** | | |
| **Ending Fund Balance** | **27,923,398** | **23,472,532** | **26,446,159** | **21,206,341** | **18,772,199** | **18,637,736** | | |

City of Franklin, WI
Internal Service Fund

2026
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted | Fav (-Unf) Prior Adopted |
|---|---|---|---|---|---|---|---|---|
| **SELF INSURANCE FUND 75** | | | | | | | | |
| Medical Premiums - City | 2,132,387 | | 3,285,140 | 3,285,140 | 2,634,155 | 3,285,140 | 0 | 0.0% |
| Medical Premiums - Employee | 426,656 | | 537,805 | 537,805 | 429,890 | 537,805 | 0 | 0.0% |
| Other Revenues | 196,364 | | 45,000 | 45,000 | 179,340 | 45,000 | 0 | 0.0% |
| Investment Income | 162,950 | | 148,000 | 148,000 | 132,470 | 148,000 | 0 | 0.0% |
| Total Medical Revenues | 2,918,358 | | 4,015,945 | 4,015,945 | 3,375,855 | 4,015,945 | - | 0.0% |
| Dental Premiums - City | 100,975 | | 145,000 | 145,000 | 145,460 | 145,000 | 0 | 0.0% |
| Dental Premiums - Employee | 56,617 | | 73,000 | 73,000 | 56,365 | 73,000 | 0 | 0.0% |
| Total Dental Premiums | 157,592 | | 218,000 | 218,000 | 201,825 | 218,000 | - | 0.0% |
| **Total Revenue** | **3,075,950** | | **4,233,945** | **4,233,945** | **3,577,680** | **4,233,945** | **-** | **0.0%** |
| Medical Claims | 3,585,530 | | 3,699,315 | 3,699,315 | 2,682,275 | 3,699,315 | 0 | 0.0% |
| Medical Claim Fees | 167,776 | | 147,000 | 147,000 | 193,870 | 147,000 | 0 | 0.0% |
| Stop Loss Premiums | 514,733 | | 643,000 | 643,000 | 595,300 | 643,000 | 0 | 0.0% |
| Stop Loss Recovery | (575,108) | | - | - | (206,145) | - | 0 | |
| Others | | | | | | - | 0 | |
| Contingency | | | - | - | | - | 0 | |
| Contributions to HSA's | 154,500 | | 177,000 | 177,000 | 146,170 | 177,000 | 0 | 0.0% |
| Total Medical Costs | 3,847,431 | | 4,666,315 | 4,666,315 | 3,411,470 | 4,666,315 | - | 0.0% |
| Dental Claims - Actives | 161,939 | | 196,462 | 196,462 | 160,080 | 196,462 | 0 | 0.0% |
| Dental Claims - Retiree | 1,340 | | - | - | 370 | - | 0 | |
| Total Dental Costs | 163,279 | | 196,462 | 196,462 | 160,450 | 196,462 | - | 0.0% |
| **Total Medical Costs** | **4,010,711** | | **4,862,777** | **4,862,777** | **3,571,920** | **4,862,777** | **-** | **0.0%** |
| **Net Revenues (Expenditures)** | **(934,761)** | | **(628,832)** | **(628,832)** | **5,760** | **(628,832)** | **-** | **0.0%** |
| **Beginning Fund Balance** | **3,277,909** | | **2,343,147** | **2,343,147** | **2,343,147** | **2,348,911** | | |
| **Ending Fund Balance** | **2,343,147** | | **1,714,315** | **1,714,315** | **2,348,911** | **1,720,079** | | |

City of Franklin, WI
Sanitary Sewer Fund 61

2026
ADOPTED

Official Budget Appropriation Units

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Prior Adopted $$ | Fav (-Unf) Prior Adopted Pct |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue** | | | | | | | | |
| Residential | 2,642,610 | | 2,951,800 | 2,951,800 | 2,800,000 | 2,940,000 | (11,800) | -0.4% |
| Commercial | 772,142 | | 830,000 | 830,000 | 834,000 | 900,000 | 70,000 | 8.4% |
| Industrial | 396,760 | | 446,500 | 446,500 | 446,500 | 455,000 | 8,500 | 1.9% |
| Public Authority | 205,101 | | 230,000 | 230,000 | 220,000 | 235,000 | 5,000 | 2.2% |
| Penalties/Other | 30,244 | | 28,000 | 28,000 | 28,000 | 28,000 | - | 0.0% |
| Multi Family | 676,737 | | 725,000 | 725,000 | 720,000 | 780,000 | 55,000 | 7.6% |
| Miscellaneous Revenue | 725 | | 2,000 | 2,000 | 1,240 | 2,000 | - | 0.0% |
| **Total Operating Revenue** | **4,724,319** | | **5,213,300** | **5,213,300** | **5,049,740** | **5,340,000** | **126,700** | **2.4%** |
| **Operating Expenditures** | | | | | | | | |
| Salaries and benefits | 564,002 | | 629,721 | 629,721 | 620,228 | 627,060 | 2,661 | 0.4% |
| Contractual services | 139,734 | | 210,880 | 210,880 | 194,130 | 230,120 | (19,240) | -9.1% |
| Supplies | 86,911 | | 118,175 | 118,175 | 117,800 | 123,300 | (5,125) | -4.3% |
| Other operating costs | 68,532 | | 75,915 | 75,915 | 74,980 | 82,980 | (7,065) | -9.3% |
| Facility charges | 205,907 | | 194,880 | 194,880 | 195,760 | 203,560 | (8,680) | -4.5% |
| Sewer service - MMSD | 2,831,756 | | 3,150,000 | 3,150,000 | 3,010,000 | 3,230,000 | (80,000) | -2.5% |
| Sewer improvements | 340,216 | | 47,739 | 1,252,473 | 1,178,857 | 119,370 | (71,631) | -150.0% |
| Depreciation | 321,117 | | 190,000 | 190,000 | 190,000 | 375,000 | (185,000) | -97.4% |
| **Total Operating Expenditures** | **4,558,176** | | **4,617,310** | **5,822,044** | **5,581,755** | **4,991,390** | **(374,080)** | **-8.1%** |
| **Operating Income (Loss)** | **166,144** | | **595,990** | **(608,744)** | **(532,015)** | **348,610** | **(247,380)** | **-41.5%** |
| **Non-Operating Revenue (Expenditures)** | | | | | | | | |
| Other Grants | 192,695 | | - | 1,415,839 | 1,415,839 | 425,000 | | |
| Property sale | 1,575 | | - | - | - | - | - | |
| Refunds/Reimbursements | 22,234 | | - | - | 1,238 | - | - | |
| Investment income | 452,463 | | 305,857 | 305,857 | 455,607 | 369,576 | 63,719 | 20.8% |
| Interest expense | (386,278) | | (346,207) | (346,207) | (346,407) | (308,301) | 37,906 | -10.9% |
| Principal expenses | - | | (100,000) | (100,000) | (100,000) | (105,000) | (5,000) | 5.0% |
| **Total Non-Operating Revenue (Expenditures)** | **282,689** | | **(140,350)** | **1,275,489** | **1,426,277** | **381,275** | **96,625** | **-68.8%** |
| **Income (Loss) Before Capital Contributions** | **448,832** | | **455,640** | **666,745** | **894,262** | **729,885** | **(150,755)** | **-33.1%** |
| Retained Earnings- Beginning | 2,112,359 | | 2,561,191 | 2,561,191 | 2,561,191 | 3,455,453 | | |
| **Retained Earnings- Ending** | **2,561,191** | | **3,016,831** | **3,227,936** | **3,455,453** | **4,185,338** | | |
| **Capital Contributions** | **2,147,491** | | **1,200,000** | **1,200,000** | **1,200,000** | **1,200,000** | | |
| Depreciation - CIAC | (2,048,757) | | (2,055,000) | (2,055,000) | (1,950,000) | (2,060,000) | | |
| **Change in Net Investment in Capital Assets** | **98,734** | | **(855,000)** | **(855,000)** | **(750,000)** | **(860,000)** | | |
| **Net Investment in Capital Assets-Beginning** | **64,998,179** | | **65,096,913** | **65,096,913** | **65,096,913** | **64,346,913** | | |
| **Net Investment in Capital Assets-Ending** | **65,096,913** | | **64,241,913** | **64,241,913** | **64,346,913** | **63,486,913** | | |
| **Total Net Assets** | **67,658,104** | | **67,258,744** | **67,469,849** | **67,802,366** | **67,672,251** | | |

City of Franklin, WI
Water Utility - fund 65

2026
ADOPTED

| | 2023 ACTIVITY | 2024 ACTIVITY | 2025 ORIGINAL BUDGET | 2025 AMENDED BUDGET | 2025 PROJECTED | 2026 ADOPTED | Fav (Unf) Pr Adopted $$ | Fav (Unf) Pr Adptd Pct |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue** | | | | | | | | |
| Metered sales: | | | | | | | | |
| Residential | 3,284,443 | | 3,350,000 | 3,350,000 | 3,108,000 | 3,100,000 | (250,000) | -7.5% |
| Commercial | 726,705 | | 745,000 | 745,000 | 745,000 | 745,000 | - | 0.0% |
| Industrial | 386,752 | | 400,000 | 400,000 | 405,000 | 425,000 | 25,000 | 6.3% |
| Public Authority | 253,831 | | 245,000 | 245,000 | 247,000 | 260,000 | 15,000 | 6.1% |
| Multi-family | 796,661 | | 795,000 | 795,000 | 815,000 | 820,000 | 25,000 | 3.1% |
| Irrigation | 169,941 | | 180,000 | 180,000 | 145,000 | 140,000 | (40,000) | -22.2% |
| Total metered sales | 5,618,333 | | 5,715,000 | 5,715,000 | 5,465,000 | 5,490,000 | (225,000) | -3.9% |
| Unmetered sales | 37,796 | | 25,000 | 25,000 | 25,700 | 20,000 | (5,000) | -20.0% |
| Fire protection | 558,959 | | 555,000 | 555,000 | 563,000 | 555,000 | - | 0.0% |
| Private fire protection | 134,808 | | 135,000 | 135,000 | 140,000 | 135,000 | - | 0.0% |
| Forfeited discounts, penalties and other | 37,595 | | 35,000 | 35,000 | 37,000 | 25,000 | (10,000) | -28.6% |
| **Total Operating Revenue** | **6,387,490** | | **6,465,000** | **6,465,000** | **6,230,700** | **6,225,000** | **(15,000)** | **-0.2%** |
| **Operating Expenditures** | | | | | | | | |
| Operation and maintenance expenses: | | | | | | | | |
| Source of supply | 3,488,210 | | 3,529,025 | 3,529,025 | 3,464,000 | 3,430,180 | (98,845) | -2.8% |
| Pumping | 169,461 | | 170,950 | 170,950 | 180,950 | 219,050 | 48,100 | 28.1% |
| Water treatment | 10,441 | | 15,825 | 15,825 | 10,975 | 10,000 | (5,825) | -36.8% |
| Transmission and distribution | 373,980 | | 571,050 | 571,050 | 540,050 | 584,500 | 13,450 | 2.4% |
| Customers' accounts | 68,029 | | 78,430 | 78,430 | 71,430 | 84,030 | 5,600 | 7.1% |
| Administrative and general | 508,005 | | 540,592 | 587,947 | 539,030 | 515,740 | (24,852) | -4.6% |
| Total operation and maintenance expenses | 4,618,126 | | 4,905,872 | 4,953,227 | 4,806,435 | 4,843,500 | (62,372) | -1.3% |
| Depreciation | 553,871 | | 550,000 | 550,000 | 550,000 | 495,000 | (55,000) | -10.0% |
| Amortization and Pension Expenses | | | - | | | - | - | |
| Taxes | 874,725 | | 950,000 | 950,000 | 950,000 | 877,000 | (73,000) | -7.7% |
| Taxes - FICA | 29,367 | | 35,000 | 35,000 | 23,705 | 35,000 | - | 0.0% |
| **Total Operating Expenditures** | **6,076,089** | | **6,440,872** | **6,488,227** | **6,330,140** | **6,250,500** | **(190,372)** | **-3.0%** |
| **Operating Income (Loss)** | **311,401** | | **24,128** | **(23,227)** | **(99,440)** | **(25,500)** | **(49,628)** | **-205.7%** |
| **Non-Operating Revenue (Expenses)** | | | | | | | | |
| Sundry | 47,854 | | 10,000 | 10,000 | 35,713 | 10,000 | - | 0.0% |
| Property Rental | 96,296 | | 85,000 | 85,000 | 100,352 | 100,925 | 15,925 | 18.7% |
| Principal on long term debt | | | (170,000) | (170,000) | | - | 170,000 | -100.0% |
| Interest Inc on investments | 263,981 | | 85,000 | 85,000 | 330,017 | 140,000 | 55,000 | 64.7% |
| Interest on long term debt | (183,441) | | (77,464) | (77,464) | (125,456) | (149,918) | (72,454) | 93.5% |
| Invest in Capital Assets, net of Capitalized | (11,251) | | (193,142) | (7,867,627) | (5,462,358) | (38,740) | 154,402 | -79.9% |
| Transfers In from Impact Fees | | | 4,192,430 | 4,192,430 | 4,192,430 | - | (4,192,430) | -100.0% |
| Gain(Loss) on Abandoned Property | (1,628) | | - | - | - | - | - | |
| **Total Non-Operating Revenue (Expenses)** | **211,810** | | **3,931,824** | **(3,742,661)** | **(929,302)** | **62,267** | **(3,869,557)** | **-98.4%** |
| **Income Before Capital Contributions** | **523,211** | | **3,955,952** | **(3,765,888)** | **(1,028,742)** | **36,767** | **(3,919,185)** | **-99.1%** |
| Retained Earnings- Beginning | 4,424,225 | | 4,947,436 | 4,947,436 | 4,947,436 | 3,918,694 | (1,028,742) | -20.8% |
| Transfer (to) from Invested in Capital Assets | | | | | | - | | |
| **Retained Earnings- Ending** | **4,947,436** | | **8,903,388** | **1,181,548** | **3,918,694** | **3,955,461** | **(4,947,927)** | **-55.6%** |
| **Capital Contributions** | **4,354,943** | | **500,000** | **500,000** | **500,000** | **1,000,000** | **500,000** | **100.0%** |
| Depreciation - CIAC | (885,168) | | (850,000) | (850,000) | (850,000) | (920,000) | (70,000) | 8.2% |
| Transfer (to) from Retained Earnings | | | | | | - | | |
| **Change in Net Investment in Capital Assets** | **3,469,775** | | **(350,000)** | **(350,000)** | **(350,000)** | **80,000** | **430,000** | **-122.9%** |
| **Net Investment in Capital Assets-Beginning** | **50,495,065** | | **53,964,840** | **53,964,840** | **53,964,840** | **53,614,840** | | |
| **Net Investment in Capital Assets-Ending** | **53,964,840** | | **53,614,840** | **53,614,840** | **53,614,840** | **53,694,840** | | |
| **Total Net Assets** | **58,912,279** | | **62,518,229** | **54,796,389** | **57,533,535** | **57,650,302** | | |

## GENERAL FUND REVENUES
### Fund 01

**PROGRAM DESCRIPTION:**
City general fund revenues are typically relatively predictable. Most general fund revenue is obtained from property taxes, state-shared revenue, and transportation aides, which are known by the time the budget year begins. Revenues have historically not been dependent on changes in economic factors. However, varying factors, including the local economy, can cause fluctuations in certain revenue items from year to year.

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

| **Budget Year** | **2022** | **2023** | **2024** | **2025** | **2026** |
|---|---|---|---|---|---|
| Tax Levy | $19,931,500 | $20,455,400 | $23,450,500 | $23,883,500 | $24,328,925 |
| Revenue | $28,213,729 | $28,931,075 | $30,812,960 | $31,502,477 | $32,312,032 |
| **Levy to Revenue** | **70.6%** | **70.7%** | **76.1%** | **75.8%** | **75.3%** |

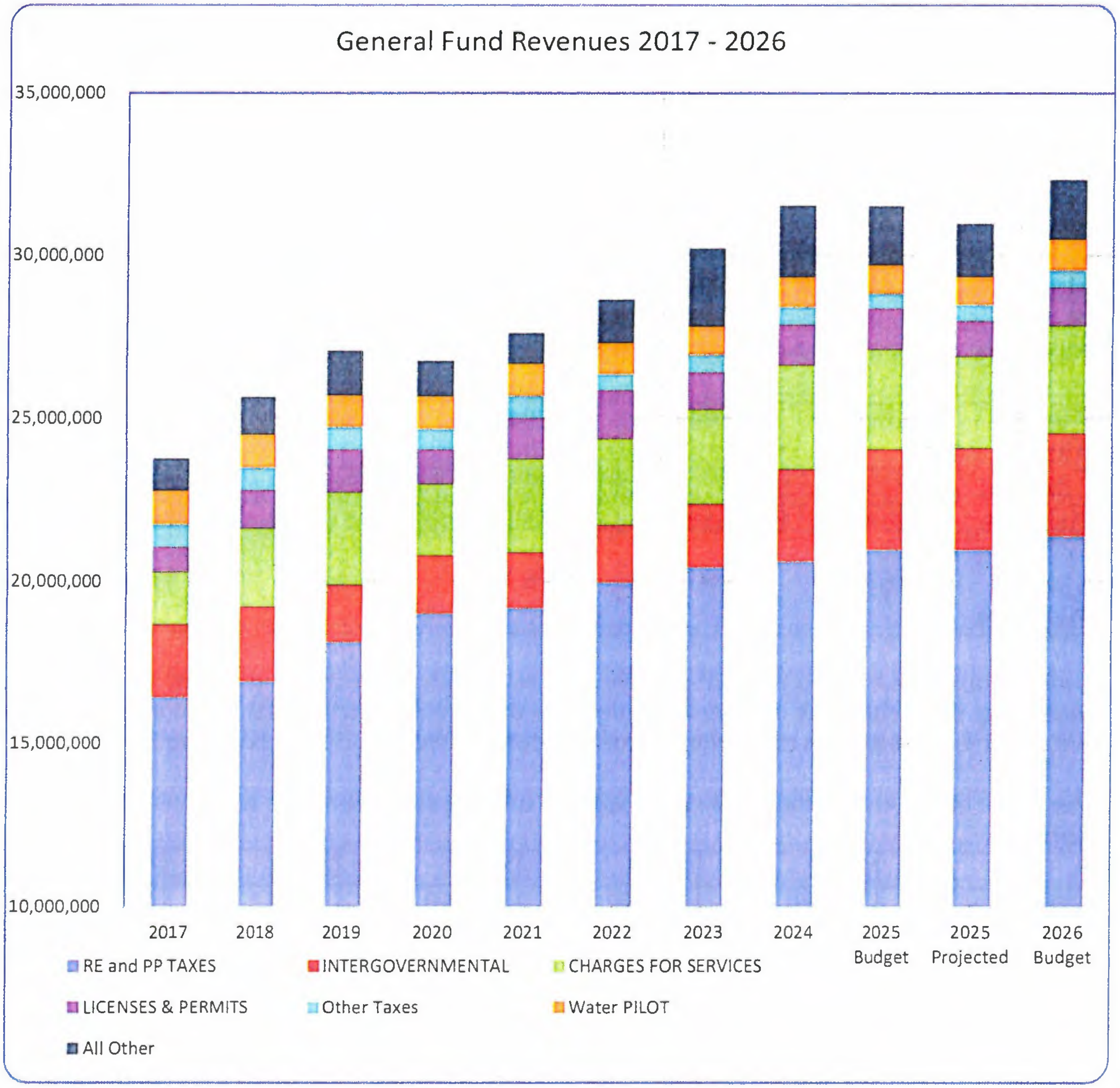
Property taxes as a percentage of general fund revenues will increase or decrease depending on fluctuations in other revenues, the amount of growth in net new construction, and whether increases in expenditures are needed to meet the City's service needs.

The Chart below shows the tax levy by purpose and the amount of levy per capita for each purpose.

| | **2022** | **2023** | **2024** | **2025** | **2026** |
|---|---|---|---|---|---|
| Prior Year Population | 36,646 | 35,895 | 36,259 | 36,417 | 36,882 |
| Tax Levy | Actual | Actual | Actual | Actual | Budget |
| General Fund | $19,931,500 | $20,455,400 | $20,616,100 | $20,975,600 | $21,391,875 |
| Library | $1,347,200 | $1,374,000 | $1,442,700 | $1,467,700 | $1,497,050 |
| Capital | $53,300 | $0 | $291,700 | $300,000 | $300,000 |
| Debt Service | $1,100,000 | $1,100,000 | $1,100,000 | $1,140,000 | $1,140,000 |
| **Total Tax Levy** | **$22,432,000** | **$22,929,400** | **$23,450,500** | **$23,883,300** | **$24,328,925** |
| Per Capita | | | | | |
| General Fund | $543.89 | $569.87 | $576.62 | $575.98 | $580.00 |
| Library | $36.76 | $38.28 | $39.79 | $40.30 | $40.59 |
| Capital | $1.46 | $0 | $8.04 | $8.24 | $8.13 |
| Debt Service | $30.02 | $30.65 | $30.34 | $31.30 | $30.91 |
| **Total Tax Levy** | **$612.13** | **$638.80** | **$646.75** | **$655.82** | **$659.63** |

City of Franklin, WI
2026 General Fund Revenue

Note that the population used in the chart is for the year before the budget year.




The chart above demonstrates the change in revenue mix from 2017 through the 2026 Budget. The Taxes, Intergovernmental Charges, Charges for Services, Penalties & Forfeitures, and Water Utility PILOT increased over this period, while Intergovernmental Revenues, Other Taxes, Investment Earnings, and All Other Categories have declined.

In 2019, General Transportation Aids (GTAs) were partially shifted to the Street Improvement Fund. GTAs have grown substantially related to street work done in the Tax Incremental Financing Districts in recent years. Landfill sitting revenues, included in Charges for Services, aid the General Fund in that up to 20% of these revenues go into the General Fund, with the majority, 80%, going to the Capital Funds.

**Utility Tax Equivalent**
The Franklin Water Utility makes a payment instead of property taxes, as the Public Service Commission requires, by applying the local municipal and school tax rates against the total value of the Utility plant in service and infrastructure. As the plant in service has grown due to the continued development in the City, this revenue has also increased. Much of the plant value added has been contributed by developers, Tax Incremental Financing Districts, and projects at least partially funded by special assessments. For 2026, the estimated payment was $950,000. The Water Utility has preliminary projects that are being discussed for further recommendation.

**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 Street and W. Rawson Avenue. The 2015-16 state budget included a provision that directs a portion of this revenue to tourism beginning in 2017. In 2016, before the new restriction, this revenue provided $327,191. In 2021, the City raised the tax rate from 6% to 8%, effectively increasing the rate by 33%. For 2026, the General Fund revenue is capped at $179,460, with the balance directed to the Franklin Tourism Commission. The addition of planned hotels in the near future will allow the General Fund portion of the Hotel/Motel Tax to increase.

**Cable Franchise Fees**
The City charges a franchise fee on cable television services, which has decreased recently. Declining trends in the number of cable subscribers have impacted this revenue. For 2026, the estimated cost is $320,000, which represents a substantial decline from the last 10 years.

In the 2019-20 State Budget, the legislature lowered the cable tax rate from 5% to 4%, 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 the fees appear to decline and Intergovernmental Revenues increase. That revenue is expected to be $98,500 in 2026, unchanged from the prior year.

**State Shared Revenue**
State Shared Revenue is based on a formula that considers per capita and aidable revenue factors, including the City's relative property value and local revenue generated. In recent years, the State has either not increased or decreased the amount received. In 2017, the City received $641,300; in 2025, shared revenue was $1,321,410, representing a significant increase due to WI Act 12, which provides municipalities with supplemental aid. 2026 projected shared revenue is $1,366,300, a 3.3% over 2025.

The State provides Expenditure Restraint payments to communities that limit their General Fund spending to a specified percentage increase over the prior year. The percentage limit considers inflation and growth in new construction in the City. Communities are only eligible for their equalized tax rate of five mills, at least $5.00 per $ 1,000 of assessed value. In 2015, the City of Franklin received more than $284,000; however, it ceased receiving this aid beginning in 2022, when its equalized tax rate dipped below $5.00 per thousand of value.

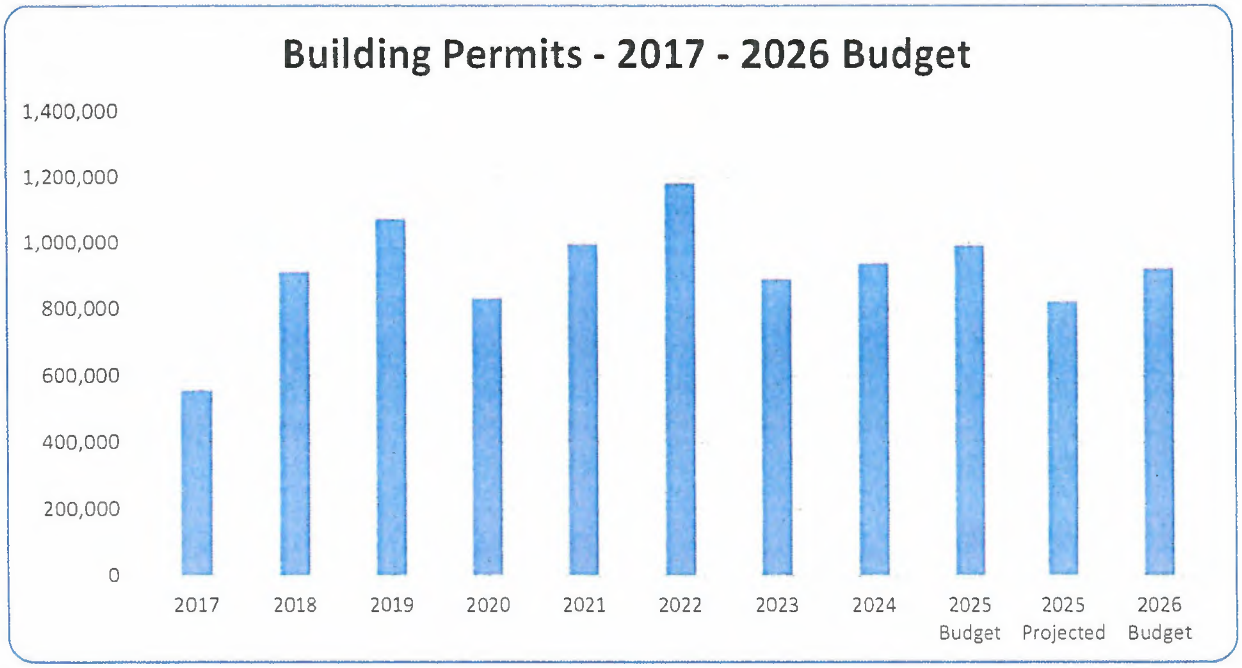
The state provides general transportation aid to local communities. These aids are based on a formula established by the State that considers the cost of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital street construction costs. This formula uses Franklin's highway expenditures over a rolling 6-year period to determine the aid amount. In 2017, the City of Franklin received $1,093,339. For 2025, transportation aids are estimated at $2,086,000 – a 90.8% increase. GTA funding is released in mid-October each year, so the 2026 amount will be determined at that time, and the budget will be adjusted if needed. Street improvements in several of the City's Tax Incremental Financing Districts will impact transportation aids for several years. Beginning in 2019, only a portion of these Aid funds will fund the General Fund operations, with the balance supporting the Street Improvement Fund.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of this income. The Legislature froze the program 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 2022, the exempt computer aids are $346,700, an increase of approximately $118,700 due to the closure of TID #3, and the exempt personal property aid is roughly $86,400.

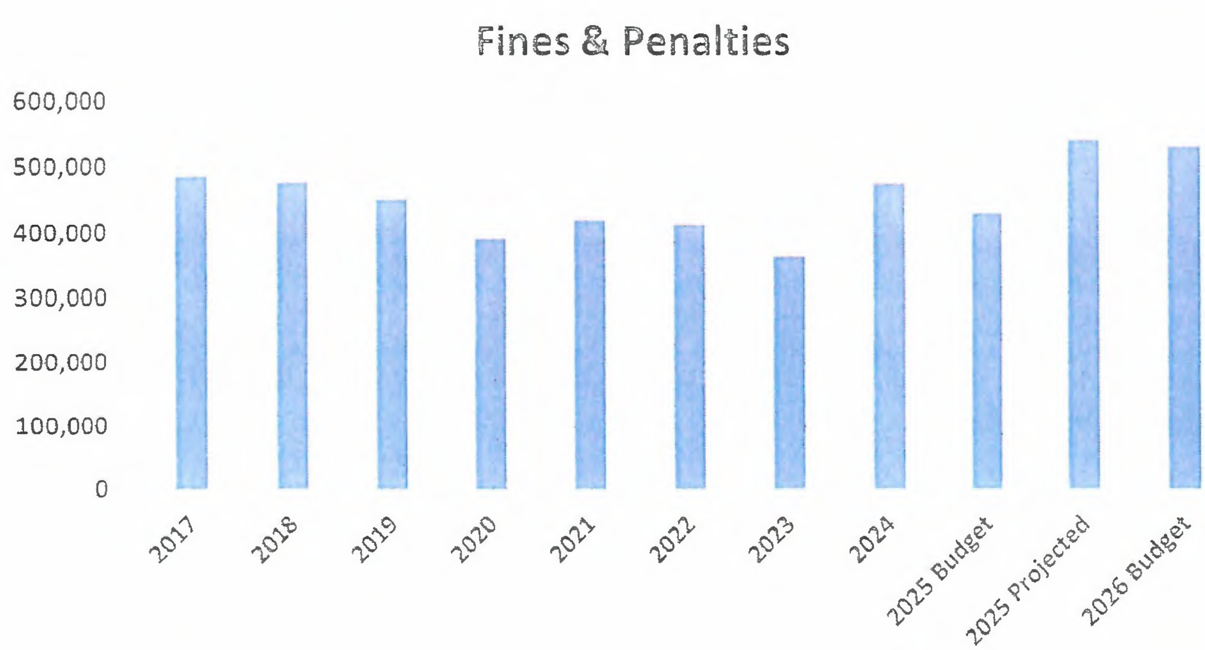
Overall, support from the Intergovernmental Revenues has remained relatively stable over the last few years, with the increase in 2023 mainly coming from the rise in exempt computer aid, as noted above. Generally, Franklin's shared revenue per capita is near the very bottom for cities of a similar size in the State, which relates to the higher per capita income and lack of utility property in the City.

**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. Most such revenue items do not fluctuate significantly from year to year, and in some cases, change is limited by state statutes. The primary revenue in the permit category, accounting for approximately 78% of the category, is generated from building, plumbing, and electrical permits. The 2026 budget anticipates $920,000 in Building, Plumbing, and Electrical permit revenues. That compares to $990,000 budget, as expected, in 2025. The Tax Increment Districts provide the prospect of increased building permit revenue.




**Penalties and Forfeitures**
This category represents the City's share of fines from violations of City ordinances, state statutes, and parking ticket revenue. The 2026 projection is $530,000, a significant increase from 2022. The COVID-19 Pandemic adversely impacted 2021 Penalties and Forfeitures, as residents did not travel as much. Offsetting this reduction was the addition of the Tax Intercept collection process. That statewide collection effort has advanced the time at which fines and penalties are received.



**Charges for Services**
This revenue includes charges for the use of City services. The primary revenue in this category is generated from ambulance services (56%), as well as planning, engineering, and administrative fees, and charges to developers in connection with development agreements.

The 2026 ambulance fees are estimated at $1,850,000; this represents an increase compared to the 2024 revenue. Additional senior housing projects, if built, are expected to impact future ambulance revenues.

In 2026, Landfill siting revenues dedicated to the General Fund will increase to $549,000. This is a conservative estimate, as actual landfill siting revenues have been favorable to the 2025 budgeted amount. The Common Council directed that up to 20% of expected landfill siting revenues be dedicated to operating activities. See below for further discussion of landfill siting revenues.

**Landfill Siting Revenues**
The granting of a landfill license to Waste Management in 2010 by the Wisconsin Department of Natural Revenues saw the beginning of new revenue 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 as 75% to the City of Franklin, as the home City, and the remaining 25% to 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 by 25%. Waste Management controlled the material accepted until the expansion permit was obtained. Revenues in recent years are listed here:

2018 - $968,368
2019 - $2,593,804
2020 - $2,321,287
2021 - $2,515,603
2022 - $2,580,937
2023 - $2,547,823
2024 - $3,067,593
2025 - $2,650,000– Budget
2026 - $3,050,000 – Budget

This revenue will end when the landfill license is exhausted, so limiting the funding of current operations to 20% of revenue is a prudent way to ensure that City operations do not become too reliant on the revenues. As noted earlier, the City uses 80% of the funding for capital projects. The site has the potential for 19 million tons of waste, assuming one additional 9-million-ton license renewal, so it is expected that these revenues will be available for several years into the future.

**Intergovernmental Charges for Services**

In addition to the Emergency Medical Services revenue included in the charges for services above, a Milwaukee County subsidy is received. In 2012, the County negotiated a three-year agreement with Franklin, receiving $125,000 annually in Emergency Medical Service aid. For 2026, revenues are expected to be $405,000. This includes an increase due to the Milwaukee County Community Paramedic Program funding available. As noted, this revenue is subject to adjustment and reductions and should be monitored for its future impact on the General Fund.

In 2015, the Franklin School District resumed a program with a School Liaison Officer, who is primarily funded by the School District and contributes most of the officer's cost. This program is expected to continue in 2026. In 2025, the City and Franklin School District approved a second School Liaison Officer, with the school district funding 75% per the agreed-upon contract. Funding in the 2026 budget has been accounted for.

**Interest Revenue**

Investment earnings are one of the two main revenues in this category. Investment interest has declined following the fall in short-term interest rates since 2009. Short-term investment returns rose rapidly in 2018 and 2019. Economic pressures related to the COVID-19 pandemic pushed rates back toward zero; however, in 2022, interest rates began to increase. This revenue will fluctuate in line with market interest rate movements. Current market rates have started to decline, with further recommendations to find other avenues to supplement interest income projections.

Another component of investment results is 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, which 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, unrealized losses are not expected to be realized, barring any premature forced sale for an emergency.

The last major component is interest charged at the statutory rate of 12% per annum on delinquent property taxes. The City retains any interest collected before it turns over uncollected Real Estate Tax Bills to Milwaukee County in August of each year. Personal Property Tax Bills are retained and pursued for collections by the City due to a 2011 State law change. In 2024, WI legislation changes have exempted personal property.

**Miscellaneous Revenue**

Water Tower rentals to cell phone companies and insurance dividends are the main components of miscellaneous revenue. This category is budgeted conservatively, as the revenues collected vary significantly more than those in other revenue categories.

**City of Franklin, WI**
General Fund Revenues

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | |
| 01-0000-4011 | GENERAL PROPERTY TAX | 21,391,875 | 21,801,875 | 20,975,600 | 20,975,600 | 20,616,100 |
| | REAL ESTATE TAXES | 21,391,875 | 21,801,875 | 20,975,600 | 20,975,600 | 20,616,100 |
| TAXES | | | | | | |
| 01-0000-4012 | PROPERTY TAX-SPECIAL-PAY IN L | 13,411 | 13,411 | 13,075 | 13,125 | 12,783 |
| 01-0000-4014 | MOBILE HOME TAX | 20,000 | 20,000 | 20,000 | 20,000 | 19,167 |
| 01-0000-4022 | MOTEL ROOM TAX | 179,460 | 179,460 | 153,180 | 153,180 | 151,900 |
| 01-0000-4025 | CABLE TV&VIDEO FRANCHISE FEE | 320,000 | 320,000 | 321,500 | 300,000 | 351,941 |
| | TAXES | 532,871 | 532,871 | 507,755 | 486,305 | 535,791 |
| FUND TRANSFERS | | | | | | |
| 01-0000-4031 | TAX EQUIVALENT | 950,000 | 950,000 | 877,200 | 877,200 | 953,331 |
| | FUND TRANSFERS | 950,000 | 950,000 | 877,200 | 877,200 | 953,331 |
| INTERGOVERNMENTAL | | | | | | |
| 01-0000-4121 | PER CAPITA | 1,366,300 | 1,366,300 | 1,321,410 | 1,321,410 | 1,291,734 |
| 01-0000-4122 | STATE MEDICAL TRANSPORT AID | | | | 34,000 | |
| 01-0000-4125 | SPECIAL UTILITY | 141,750 | 141,750 | 147,655 | 130,730 | 136,177 |
| 01-0000-4126 | STATE EXEMPT COMPUTER AID | 350,800 | 350,000 | 350,800 | 350,000 | 350,802 |
| 01-0000-4127 | FIRE INSURANCE TAX | 275,000 | 275,000 | 272,595 | 220,000 | 248,863 |
| 01-0000-4128 | EXEMPT PERS PROP AID | 95,630 | 95,630 | 95,630 | 95,630 | 95,630 |
| 01-0000-4129 | VIDEO SERVICE PROVIDER AIDS | 98,515 | 98,515 | 98,515 | 98,515 | 98,516 |
| 01-0000-4130 | EXEMPT PERS PROP AID ACT 12 | 210,947 | 210,947 | 210,947 | 210,945 | |
| 01-0000-4144 | GEN TRANS AIDS | 635,000 | 600,000 | 600,000 | 600,000 | 599,500 |
| | INTERGOVERNMENTAL | 3,173,942 | 3,138,142 | 3,097,552 | 3,061,230 | 2,821,222 |
| LICENSES & PERMITS | | | | | | |
| 01-0000-4201 | BEER & ALCOHOL | 31,000 | 31,000 | 31,000 | 35,000 | 31,507 |
| 01-0000-4209 | BARTENDER/OPERATOR LICENSE | 22,000 | 22,000 | 22,000 | 20,000 | 25,306 |
| 01-0000-4213 | AMUSEMENT & ENTERTAIN LICEN | 8,000 | 8,000 | 8,000 | 8,000 | 7,990 |
| 01-0000-4217 | ENTERTAINMENT & AMUSEMENT | 25 | 25 | 25 | 25 | 25 |
| 01-0000-4219 | PEDDLER/TRANSIENT/DOOR-TO-D | 5,700 | 5,700 | 5,700 | 4,500 | 5,280 |
| 01-0000-4222 | FOOD PRE-INSPECTION | 6,000 | 6,000 | 6,000 | 6,000 | 8,112 |
| 01-0000-4223 | FOOD LICENSE | 7,000 | 7,000 | 8,000 | 5,500 | 6,870 |
| 01-0000-4229 | CIGARETTE LICENSE | 2,400 | 2,400 | 2,400 | 2,400 | 2,600 |
| 01-0000-4241 | OTHERLIC/PUBLIC GRT/TAXEXMPT | 2,800 | 2,800 | 2,800 | 3,000 | 3,230 |
| 01-0000-4242 | TECHNOLOGY FEE | 19,000 | 19,000 | 19,000 | 20,000 | 24,521 |
| 01-0000-4257 | BICYCLE LICENSE | 25 | 25 | 25 | | 7 |
| 01-0000-4261 | ANIMAL& MOBILE HOME LICENSES | 5,100 | 5,100 | 5,100 | 5,500 | 5,560 |
| 01-0000-4262 | RETAIL FOOD ESTABLMT LICENSE | 26,000 | 26,000 | 28,000 | 23,000 | 26,916 |
| 01-0000-4263 | RESTAURANT LICENSE & MISC FE | 45,000 | 45,000 | 47,000 | 40,000 | 41,307 |
| 01-0000-4264 | APPLICATION&OTHER HEALTH LIC | 9,500 | 9,500 | 9,500 | 8,500 | 9,584 |
| 01-0000-4265 | POOL LICENSE FEES | 11,500 | 11,500 | 11,500 | 9,500 | 10,875 |
| 01-0000-4266 | HOTEL/MOTEL LODGING LICENSE | 5,100 | 5,100 | 5,100 | 5,000 | 5,007 |
| 01-0000-4268 | HEALTH LATE FEES | | | 800 | | 300 |
| 01-0000-4269 | HEALTH REINSPECTION FEES | | | 1,120 | | 585 |
| 01-0000-4270 | HEALTH PREINSPECTION FEES | 500 | 500 | 500 | 500 | 237 |
| 01-0000-4271 | BUILDING PERMITS | 650,000 | 550,000 | 575,000 | 700,000 | 641,236 |
| 01-0000-4272 | Agent DSPS Plan Review Fees | | | | | 23,250 |
| 01-0000-4273 | ELECTRICAL PERMITS | 120,000 | 120,000 | 120,000 | 140,000 | 138,867 |
| 01-0000-4274 | Agent DSPS Submittal Fee | | | | | 4,500 |
| 01-0000-4275 | PLUMBING PERMITS | 150,000 | 150,000 | 124,000 | 150,000 | 155,160 |
| 01-0000-4277 | STREET EXCAVATION PERMITS | 5,000 | 5,000 | 2,600 | 5,000 | 4,450 |
| 01-0000-4281 | SIGN PERMITS | 9,500 | 9,500 | 9,500 | 10,000 | 9,890 |
| 01-0000-4285 | SPECIAL EVENT PERMIT | | | | 500 | |
| 01-0000-4287 | PARK & FIELD RESERVATION-TAX | 35,000 | 35,000 | 35,000 | 35,000 | 32,328 |
| 01-0000-4288 | FIRE BURNING & OTHER PERMITS | 2,500 | 2,500 | 2,700 | 2,500 | 2,775 |
| 01-0000-4289 | ALARM/BARRICADE/MINING PERM | 2,600 | 2,600 | 2,570 | 2,600 | 7,805 |
| | LICENSES & PERMITS | 1,181,250 | 1,081,250 | 1,084,940 | 1,242,025 | 1,236,080 |

**City of Franklin, WI**
General Fund Revenues

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PENALTIES & FORFEITURES | | | | | | |
| 01-0000-4311 | FINES/PENALTY/RESTITUTION/MIS | 530,000 | 530,000 | 540,000 | 430,000 | 473,808 |
| | PENALTIES & FORFEITURES | 530,000 | 530,000 | 540,000 | 430,000 | 473,808 |
| CHARGES FOR SERVICES | | | | | | |
| 01-0000-4401 | SUBDIVISION FILING | 5,000 | 5,000 | 5,000 | 5,000 | 10,600 |
| 01-0000-4402 | LAND COMBINATION FILING | 25,000 | 25,000 | 27,000 | 25,000 | 39,301 |
| 01-0000-4403 | CSM FILING | 5,000 | 5,000 | 5,000 | 1,500 | 3,670 |
| 01-0000-4404 | SITE PLAN REVIEW FILING | 75,000 | 75,000 | 120,000 | 60,000 | 72,984 |
| 01-0000-4405 | VARIANCE & APPEALS FILING | 1,500 | 1,500 | 1,800 | 1,500 | 3,200 |
| 01-0000-4406 | SPECIAL USE FILING | 18,000 | 18,000 | 18,000 | 12,000 | 16,800 |
| 01-0000-4407 | REZONING FILING | 25,000 | 25,000 | 26,000 | 10,000 | 17,690 |
| 01-0000-4409 | OTHER FILING & PLANNING CHAR | 8,500 | 8,500 | 8,300 | 5,000 | 9,835 |
| 01-0000-4410 | E-PLAN REVIEW FEE | 8,000 | 8,000 | 6,500 | 10,000 | 518 |
| 01-0000-4411 | PUBLICATIONS & RECORDING | 1,000 | 1,000 | 1,300 | 1,000 | 2,330 |
| 01-0000-4413 | PROPERTY STATUS REPORTS | 12,000 | 12,000 | 12,000 | 8,000 | 9,575 |
| 01-0000-4415 | COPYING CHARGES | 150 | 150 | 150 | 100 | 190 |
| 01-0000-4417 | CHARGES - OPEN RECORDS REQ | 500 | 500 | 600 | 500 | 1,721 |
| 01-0000-4421 | MAP & CD SALES-TAXABLE | 300 | 300 | 300 | 300 | (78) |
| 01-0000-4425 | ARCHITECTURAL BOARD REVIEW | 5,000 | 5,000 | 5,000 | 5,000 | 5,060 |
| 01-0000-4431 | POLICE SERVICES | 3,200 | 3,200 | 3,200 | 2,500 | 2,470 |
| 01-0000-4432 | SPECIAL EVENT PUBLIC SAFETY | 25,000 | 25,000 | 22,000 | 50,000 | 118,315 |
| 01-0000-4440 | AMBULANCE SERVICES - ALS | 1,980,000 | 1,850,000 | 1,590,000 | 1,748,950 | 1,692,185 |
| 01-0000-4442 | FIRE SAFETY, CPR TRAINING, FIN | 6,000 | 6,000 | 6,000 | 6,000 | 25,792 |
| 01-0000-4443 | FIRE PLAN REVW/WITNESS/TEST | 5,000 | 5,000 | 5,000 | 5,000 | 4,700 |
| 01-0000-4445 | QUARRY REIMBURSEMENT | 55,000 | 55,000 | 55,000 | 55,000 | 53,800 |
| 01-0000-4449 | WEIGHTS & MEASURES CHARGES | 5,000 | 5,000 | 5,000 | 5,000 | 7,386 |
| 01-0000-4452 | CLINIC SERVICES | 35,000 | 35,000 | 30,000 | 35,000 | 47,585 |
| 01-0000-4453 | SALE OF RADON TEST KITS | 500 | 500 | 500 | 500 | 630 |
| 01-0000-4456 | HEALTH LABOR CHARGED TO GR | 45,000 | 45,000 | 60,000 | 45,400 | 23,305 |
| 01-0000-4470 | WEED CONTROL | 4,000 | 4,000 | 4,000 | 4,000 | 4,840 |
| 01-0000-4471 | STREET LIGHTING | 30,000 | 30,000 | 30,000 | 20,000 | 26,838 |
| 01-0000-4479 | ENGINEERING FEES | 350,000 | 350,000 | 210,000 | 315,000 | 336,049 |
| 01-0000-4480 | DPW CHARGES | 55,000 | 55,000 | 55,000 | 55,000 | 83,827 |
| 01-0000-4493 | LANDFILL OPERATIONS-SITING | 549,000 | 549,000 | 551,000 | 477,000 | 445,590 |
| 01-0000-4496 | LANDFILL OPERTN-EMERALD PAR | 90,000 | 90,000 | 92,800 | 90,000 | 115,821 |
| | CHARGES FOR SERVICES | 3,427,650 | 3,297,650 | 2,956,450 | 3,059,250 | 3,182,529 |
| INTERGOVT CHGS FOR SERVICES | | | | | | |
| 01-0000-4611 | COUNTY EMT-PARAMEDIC-ALS | 405,000 | 405,000 | 212,000 | 220,000 | 229,765 |
| 01-0000-4615 | SCHOOL LIAISON OFFICER | 201,000 | 201,000 | 97,350 | 90,000 | 85,343 |
| | INTERGOVT CHGS FOR SERVICES | 606,000 | 606,000 | 309,350 | 310,000 | 315,108 |
| INVESTMENT EARNINGS | | | | | | |
| 01-0000-4711 | INTEREST ON INVESTMENTS | 400,000 | 400,000 | 435,000 | 700,000 | 913,117 |
| 01-0000-4713 | INVESTMENT GAINS/LOSSES | | | | | 935 |
| 01-0000-4715 | INTEREST-TAX ROLL | 130,000 | 130,000 | 170,000 | 200,000 | 200,226 |
| 01-0000-4716 | INTERFUND INTEREST | 744 | 744 | 1,220 | 867 | 65,258 |
| 01-0000-4719 | MISCELLANEOUS INTEREST | 5,000 | 5,000 | 5,000 | 15,000 | 56,175 |
| | INVESTMENT EARNINGS | 535,744 | 535,744 | 611,220 | 915,867 | 1,235,711 |

**City of Franklin, WI**
**General Fund Revenues**

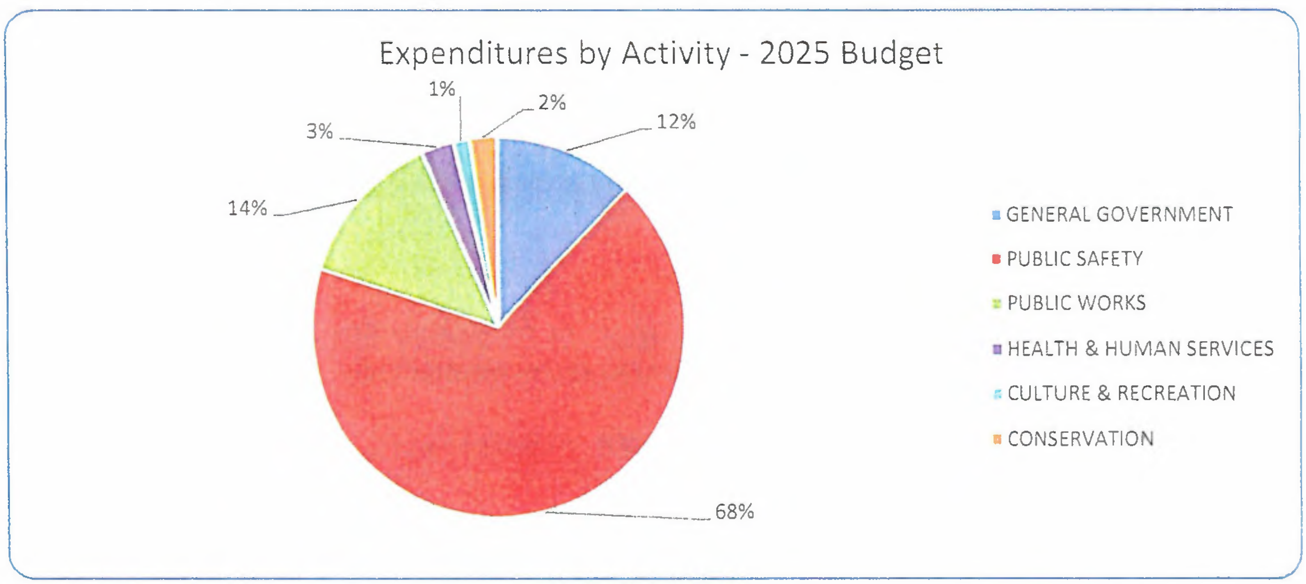
| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | | | | | | |
| 01-0000-4725 | RENTAL-MUNICIPAL PROP | 95,000 | 95,000 | 91,000 | 91,000 | 92,014 |
| 01-0000-4757 | HOUSE NUMBER SALES | | | 600 | 500 | 611 |
| 01-0000-4771 | INSURANCE DIVIDEND | 30,000 | 30,000 | 31,165 | 25,000 | 23,220 |
| 01-0000-4781 | REFUNDS/REIMBURSEMENTS | 20,000 | 20,000 | 20,000 | 29,500 | 33,021 |
| 01-0000-4782 | REFUND/REIMBURSEMNT-ELECTION | | | 1,121 | | 865 |
| 01-0000-4784 | MADACC ANML LIC SOLD/ORD FEE | 2,500 | 2,500 | 2,500 | 2,500 | 4,178 |
| 01-0000-4798 | CASH OVER(SHORT) | | | | | (37) |
| 01-0000-4799 | MISCELLANEOUS REVENUE | 1,000 | 1,000 | 3,300 | 1,000 | 948 |
| | MISCELLANEOUS REVENUE | 148,500 | 148,500 | 149,686 | 149,500 | 154,820 |
| | Total Revenues | 32,477,832 | 32,622,032 | 31,109,753 | 31,506,977 | 31,524,500 |

## General Fund Expenditures

**PROGRAM DESCRIPTION:**
City General Fund expenditures are divided into Activities and further reported by Category/Department. The Activities include General Government, Public Safety, Public Works, Health and Human Services, Culture and Recreation, and Conservation and Development.

A summary of the expenditures by Activity, in thousands, without the restricted contingency, as this is only able to be utilized with additional available revenues and a super-majority vote of the Common Council, is as follows:

| | 2021 | 2022 | 2023 | 2024 | 2025 Budget | 2025 Amended | 2026 |
|---|---|---|---|---|---|---|---|
| General Gov't. | 2,946 | 3,201 | 3,253 | 3,709 | 3,858 | 4,041 | 3,846 |
| Public Safety | 17,870 | 18,214 | 18,961 | 20,075 | 20,990 | 21,182 | 21,365 |
| Public Works | 4,199 | 4,201 | 4,389 | 4,163 | 4,685 | 4,773 | 4,268 |
| Health/Human | 706 | 702 | 723 | 750 | 809 | 809 | 890 |
| Culture & Rec | 329 | 308 | 324 | 291 | 481 | 507 | 610 |
| Conservation | 531 | 512 | 671 | 666 | 852 | 866 | 740 |
| Transfers | 374 | 24 | 24 | 71 | 71 | 858 | 828 |
| **Total** | **26,955** | **27,162** | **28,345** | **29,724** | **32,635** | **33,035** | **32,545** |




### General Government
General government comprises 12 departments that provide specific services for the City or internal services to or on behalf of the departments providing services. General Government Expenditures are approximately 11.8% of the General Fund Expenditure Budget. General government expenditures are a disproportionate component of contract services as several functions have been contracted out, including Assessing and Legal Services. Certain General Government Services provide services for other funds, such as financial services to the Utilities and TIDs; those funds then reimburse the General Fund for those services.

City of Franklin, WI
2025 General Fund Expenditures

**Public Safety**
Public Safety includes Police, Fire, Public Fire Protection, Inspection Services, and Weights and Measures. Its expenditures comprise approximately 65.6% of the General Fund Expenditure Budget.

**Public Works**
Public Works include Engineering, Highway, Street Lighting, and Weed Control. Public Works Expenditures comprise approximately 13.1% of the General Fund Expenditure Budget. Substantial expenditures in these budgets include the cost of road salt and fuel and the labor cost to provide the services.

**Health and Human Services**
Health and Human Services is comprised of Health and Animal Control Expenditures, which equate to approximately 2.7% of the General Fund Expenditure Budget. The pandemic emergency in 2020 demonstrated the impact of these services on the community.

**Culture and Recreation**
Culture and Recreation expenses are comprised of the Parks and Recreation expenses. These include amounts paid for St. Martin's Fair and Civic Celebrations. Culture and Recreation Expenses amount to approximately 1.4% of the General Fund Expenditure Budget.

Note: The Parks Budget is included in the Annual Budget under Public Works due to reporting authority.

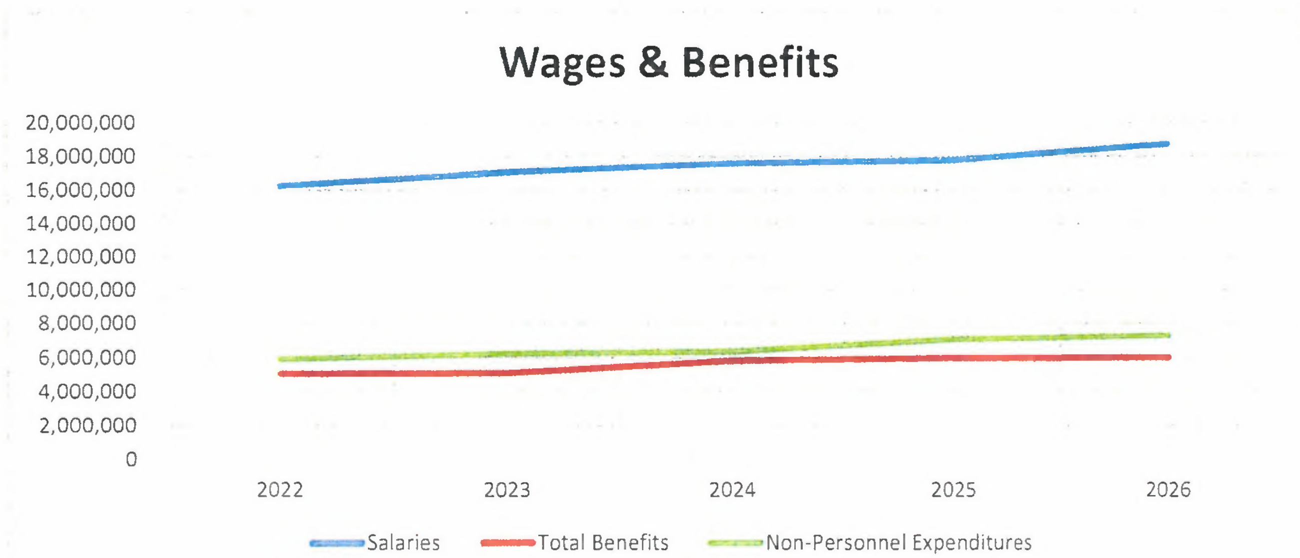
**Conservation and Development**
Conservation and Development are comprised of economic development and Planning functions. Conservation and Development expenditures comprise approximately 2.3% of the General Fund Expenditure Budget. In 2016, the City added a full-time economic development director to foster greater development.

**Transfers and Contingency**
Transfers relate to the General Fund's contributions to Recreation Departments and periodic one-time uses of excess General Fund monies for capital expenditures.

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 2025 General Fund Expenditure Budget is presented by functional categories on the following page. Salaries, wages, and benefits comprise approximately 78.3% of the General Fund Budget.

Wages and benefits have grown from $21.26 million in 2022 to $24.69 million in 2026, or 16.1%, which equates to 3.2% per year on average. There are no additional FTE increases in the 2026 Budget.

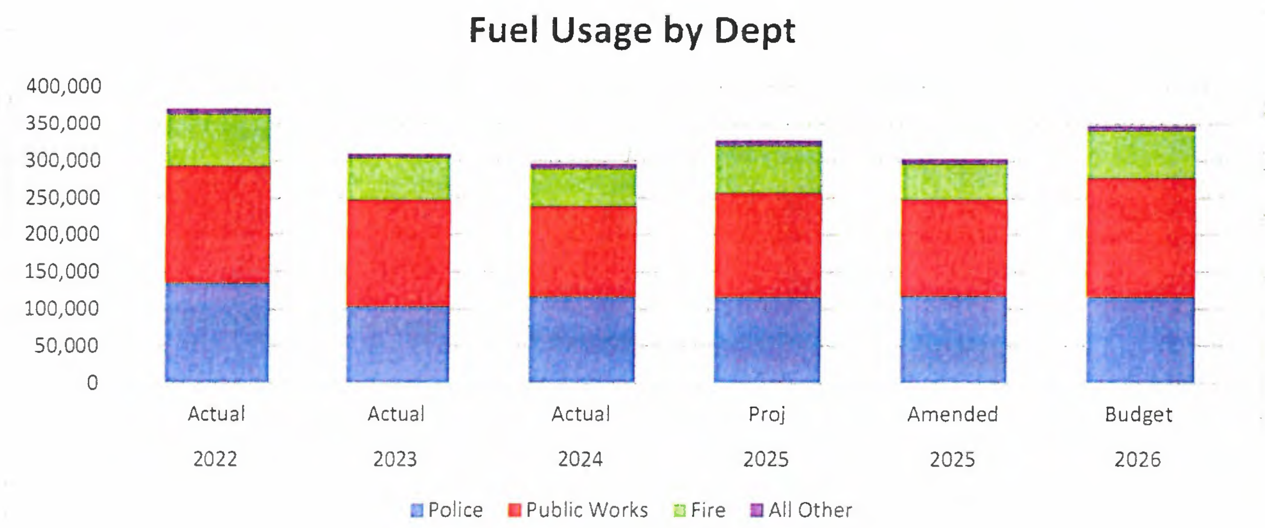



Employee benefits, which consist of Group Health and Dental, Retirement, Retiree Health, Life Insurance, and Employment Taxes, will increase slightly in 2026. This may decrease in future years based on claims and usage.

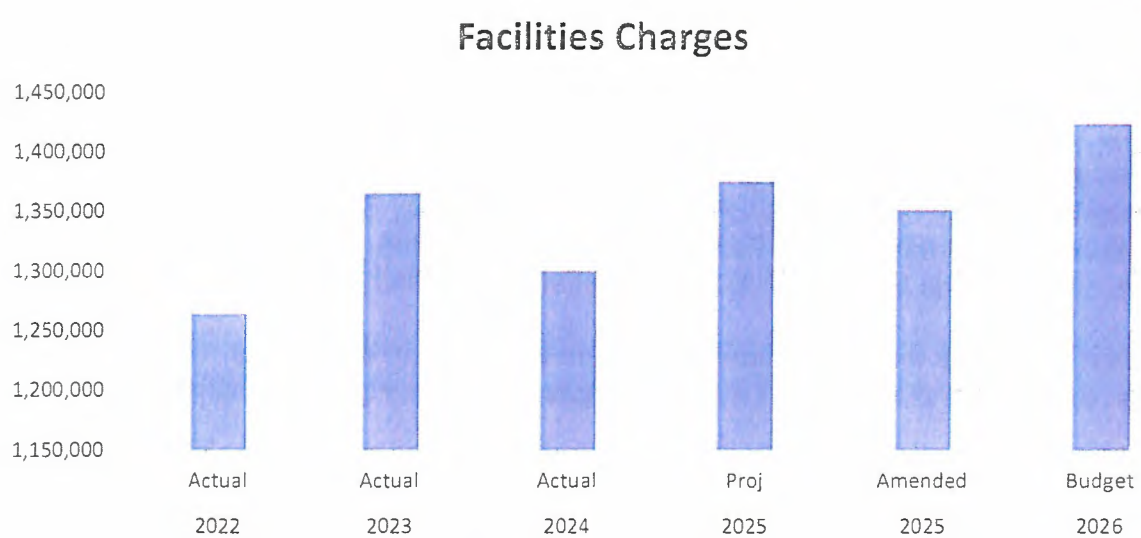
In 2019, the City elected the Wisconsin Retirement System pension plan for all new employees. Those employees in the old plans were provided the option of remaining in the old plans. In the short term, Public Works retirement costs will be elevated as the unpaid benefit costs of the old Public Works plan work through the system. In 2020, the City made a $325,000 special contribution to the Retiree Health Plan. Also, in 2020, the City General Fund made a $200,000 contribution to the Public Works Pension plan. In 2025, the plan will be funded enough to decrease contributions back down to the Actuarial Determined Contribution amount.

Non-personnel costs include Property Insurance, Contracted Services, Utilities, Operating Supplies, Services and Charges, Facility Charges, Other Costs, and Contingency.

Fuel costs are another major expenditure and vary with the price of oil. In recent years fuel costs have been fairly constant. Fuel costs vary closely with the price of oil, demonstrating the impact of volatile fuel prices on the City's operating costs. The City engaged in a fleet program with Enterprise Fleet in 2024 and hope to see a decrease in fuel costs due to newer vehicles being used.




The steadily rising facility charges indicate that the City's aging municipal building inventory will require more maintenance costs.



**City of Franklin, WI**
**General Fund Operating Expenditures**
**Five Years Ended December 31, 2026**

| | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | Pct Inc (Dec) 26 Bud 25 Projected | 2025 AMENDED BUDGET | $$ Inc (Dec) 26 - '25 Proj | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|---|
| Salaries | 18,712,891 | 17,784,215 | 5.2% | 18,629,185 | 928,676 | 17,594,797 | 17,064,525 | 16,240,757 |
| Health & Dental | 2,566,493 | 2,528,852 | 1.5% | 2,670,607 | 37,641 | 2,482,029 | 1,999,796 | 2,199,241 |
| Retirement | 2,302,055 | 2,164,066 | 6.4% | 2,235,307 | 137,989 | 2,013,628 | 1,866,162 | 1,645,404 |
| Soc Security Taxes | 1,431,589 | 1,304,229 | 9.8% | 1,423,935 | 127,360 | 1,290,605 | 1,258,702 | 1,193,481 |
| Retiree Health | 291,900 | 344,436 | -15.3% | 344,313 | (52,536) | 404,685 | 159,831 | 172,545 |
| Workman's Compensation Ins | 313,370 | 230,550 | 35.9% | 235,429 | 82,820 | 219,210 | 264,623 | 391,753 |
| Other Benefits | 62,445 | 59,577 | 4.8% | 61,649 | 2,868 | 55,921 | 93,254 | 67,587 |
| Charges to Other Funds | (989,210) | (675,056) | 46.5% | (816,096) | (314,154) | (676,888) | (590,536) | (650,709) |
| **Total Benefits** | 5,978,642 | 5,956,654 | 0.4% | 6,155,144 | 21,988 | 5,789,190 | 5,051,832 | 5,019,302 |
| Total Salaries & Benefits | 24,691,533 | 23,740,869 | 4.0% | 24,784,329 | 950,664 | 23,383,987 | 22,116,357 | 21,260,059 |
| Contract Services | 3,027,729 | 3,266,738 | -7.3% | 3,073,318 | (239,009) | 2,839,386 | 2,574,815 | 2,331,718 |
| Supplies | 1,829,240 | 1,642,903 | 11.3% | 2,047,605 | 186,337 | 1,451,448 | 1,605,119 | 1,658,805 |
| Services & Charges | 715,792 | 663,100 | 7.9% | 784,013 | 52,692 | 637,216 | 592,189 | 599,372 |
| Facility Charges | 1,423,230 | 1,350,647 | 5.4% | 1,374,325 | 72,583 | 1,299,500 | 1,364,662 | 1,263,324 |
| Other | 48,700 | 51,304 | -5.1% | 57,604 | (2,604) | 41,758 | 67,759 | 24,693 |
| Transfers Out | 222,000 | 71,000 | 212.7% | 928,800 | 151,000 | 71,000 | 24,000 | 24,000 |
| Total Other Expenditures | 7,266,691 | 7,045,692 | 3.1% | 8,265,665 | 220,999 | 6,340,308 | 6,228,544 | 5,901,912 |
| Total Expenditures | 31,958,224 | 30,786,561 | 3.8% | 33,049,994 | 1,171,663 | 29,724,295 | 28,344,901 | 27,161,971 |
| Contingency | 3,019,608 | 0 | | 2,217,012 | 3,019,608 | 0 | 0 | 0 |
| Total Expenditures | 34,977,832 | 30,786,561 | 0 | 35,267,006 | 4,191,271 | 29,724,295 | 28,344,901 | 27,161,971 |

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## MAYOR
## 101

**DEPARTMENT:** Mayor

**PROGRAM MANAGER:** Mayor

**PROGRAM DESCRIPTION:**
The Mayor serves as the City's Chief Executive Officer, ensuring all City ordinances and State laws are followed and enforced. The Mayor oversees the proper discharge of duties by all City officers, boards, and commissions. Responsibilities include nominating certain City employees, as well as board and commission members, for Council approval. The Mayor also chairs the Plan Commission and the Community Development Authority, presides over Common Council meetings, and votes in cases of a tie. The Mayor is elected for a three-year term, with the current term ending in April 2026.

City Ordinances assign the Mayor the authority to appoint seven cabinet officers and other unclassified positions within the City government, subject to confirmation by a majority of the Common Council. The Mayor's Office is administered by the Director of Administration, who provides operational support to ensure effective management of City functions.

**SERVICES:**
- Administer the City government per City Ordinances and State Statutes.
- Prepare and submit an annual budget proposal to the Common Council
- Represent the residents of the City of Franklin.

**STAFFING:**
One (1) elected part-time position

**BUDGET SUMMARY:**
1) **Mayor Compensation:** The Mayor's annual salary is $16,800, with an additional $8,400 provided annually for mileage-related expenses. These compensation levels were set by Common Council action on December 15, 1998, under City Ordinance 98-1527, with mileage-related expenses increased in 2024 under Ordinance 2024-2598.

2) **Memberships and Supplies:** The 2026 budget is in line with the 2025 budget requests for the Mayor's Office, which includes supplies and membership fees, with decreased funds allocated for volunteer recognition.

**City of Franklin, WI**
**Mayor - Dept 101**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| 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 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 |
| 01-0101-5156 | WORKERS COMPENSATION INS | 32 | 32 | 27 | 27 | 24 |
| EMPLOYEE BENEFITS | | 1,960 | 1,960 | 1,955 | 1,955 | 1,952 |
| SUPPLIES | | | | | | |
| 01-0101-5312 | OFFICE SUPPLIES | 150 | 200 | 200 | 200 | 116 |
| 01-0101-5313 | PRINTING | 75 | 100 | 100 | 100 | |
| 01-0101-5329 | OPERATING SUPPLIES | 200 | 500 | 100 | 500 | 197 |
| SUPPLIES | | 425 | 800 | 400 | 800 | 313 |
| SERVICES & CHARGES | | | | | | |
| 01-0101-5422 | SUBSCRIPTIONS | | 100 | | 100 | |
| 01-0101-5425 | CONFERENCES & SCHOOLS | 600 | 600 | 600 | 600 | 424 |
| 01-0101-5432 | MILEAGE & TECHNOLOGY | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| SERVICES & CHARGES | | 9,000 | 9,100 | 9,000 | 9,100 | 8,824 |
| CLAIMS, CONTRIB AND AWARDS | | | | | | |
| 01-0101-5734 | VOLUNTEER RECOGNITION | 300 | 1,500 | | 1,500 | 635 |
| CLAIMS, CONTRIB AND AWARDS | | 300 | 1,500 | | 1,500 | 635 |
| APPROPRIATIONS - FUND 01 | | 28,485 | 30,160 | 28,155 | 30,155 | 28,524 |

## ALDERPERSON
## 102

**DEPARTMENT:** Alderperson

**PROGRAM MANAGER:** Mayor

**PROGRAM DESCRIPTION:**
The Common Council is the legislative branch of City government, responsible for passing laws, ordinances, and policies, establishing pay ranges for City employees, and managing the City's finances, budget, and revenue generation. The Council consists of the Mayor and six members representing the six Aldermanic Districts, all serving three-year overlapping terms. One Alderperson is elected as the Common Council President. The Common Council is administered by the Director of Clerk Services, who provides support to ensure effective management of City functions.

City Boards and Commissions primarily serve an advisory role to the Mayor and Common Council, contributing to policy development and City management. They provide additional citizen input beyond that of elected officials. Some boards and commissions, like the Board of Public Works and Plan Commission, are mandated by Wisconsin statutes. In contrast, others, such as the Civic Celebrations Commission, are established to oversee specific activities. The following Boards and Commissions serve the City:

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

Specific boards and commissions oversee programs with dedicated budgets or funds, such as the Community Development Authority, the Civic Celebrations Commission, the Fair Commission, the Library Board, and the Board of Water Commissioners. The Common Council budget includes the costs associated with supporting all other boards and commissions.

**SERVICES:**
- Adopt ordinances and resolutions, levy taxes, and allocate funds for the City's operations.
- Develop and review policies to address the City's and its citizens' needs

**STAFFING:**
Six (6) elected part-time positions

City of Franklin, WI
2026 Alderperson

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Common Council meeting hours | 56 | 75 | 80 | 42.5 | N/A |
| Ordinances passed | 33 | 51 | 76 | 40 | N/A |
| Resolutions passed | 115 | 154 | 163 | 113 | N/A |

The 2025 numbers are as of August 2025

**BUDGET SUMMARY:**

1) **Alderperson Compensation:** The annual salary for an Alderperson is $7,200. Additionally, they receive $4,200 annually for mileage and technology-related expenses. These compensation levels were established by the Common Council on December 15, 1998, under City Ordinance 98-1527, and updated on March 5, 2024, under City Ordinance 2024-2598.

2) **Clerical Support:** The Department of Clerk Services provides clerical support to the Common Council.

3) **Memberships:** The 2026 budget includes the following memberships:

| | |
|---|---|
| American Society of Composers, Authors, Publishers | 450 |
| Broadcast Music, Inc. | 450 |
| Intergovernmental Cooperation Council | 350 |
| League of Wisconsin Municipalities and Urban Alliance | 13,862 |
| | 450 |
| SESAC (Society of European Stage Authors and Composers) | 1,217 |
| South Suburban Chamber of Commerce | 200 |
| Wisconsin Policy Forum Inc. | 1,720 |
| **TOTAL** | **$18,699** |

4) **2026 Budget:** The 2026 budget remains consistent with the 2025 budget.

**City of Franklin, WI**
**Alderman - Dept 102**

| GL NUMI DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | |
| 01-0102- SALARIES-PT | 43,200 | 43,200 | 43,200 | 43,200 | 43,026 |
| PERSONAL SERVICES | 43,200 | 43,200 | 43,200 | 43,200 | 43,026 |
| EMPLOYEE BENEFITS | | | | | |
| 01-0102- FICA | 5,233 | 5,233 | 5,233 | 5,233 | 5,212 |
| 01-0102- WORKERS COMPENSATION INS | 56 | 56 | 43 | 43 | 48 |
| EMPLOYEE BENEFITS | 5,289 | 5,289 | 5,276 | 5,276 | 5,260 |
| SUPPLIES | | | | | |
| 01-0102- PRINTING | 100 | 200 | 100 | 200 | 84 |
| SUPPLIES | 100 | 200 | 100 | 200 | 84 |
| SERVICES & CHARGES | | | | | |
| 01-0102- MEMBERSHIPS/DUES | 17,850 | 18,125 | 15,231 | 16,835 | 13,831 |
| 01-0102- CONFERENCES & SCHOOLS | | 500 | 200 | 500 | |
| 01-0102- MILEAGE & TECHNOLOGY | 25,200 | 25,200 | 25,200 | 25,200 | 25,099 |
| SERVICES & CHARGES | 43,050 | 43,825 | 40,631 | 42,535 | 38,930 |
| CLAIMS, CONTRIB AND AWARDS | | | | | |
| 01-0102- VOLUNTEER RECOGNITION | | 500 | 100 | 500 | |
| CLAIMS, CONTRIB AND AWARDS | | 500 | 100 | 500 | |
| Dept Total | 91,639 | 93,014 | 89,307 | 91,711 | 87,300 |

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## MUNICIPAL COURT
## 121

**DEPARTMENT:** Municipal Court

**PROGRAM MANAGER:** Municipal Judge

**PROGRAM DESCRIPTION:**
The Municipal Court has jurisdiction over local ordinances and traffic citations issued within the City. It is presided over by a Municipal Judge, elected every four years, who is required by local ordinance to be a licensed attorney. The program also covers the cost of court clerks for weekly trial and plea sessions. The police department provides minimal administrative support, and the city attorney's office handles legal representation for the City, both of which are accounted for in separate programs.

**SERVICES:**
- Impose fines and forfeitures as provided by law.
- Preside over Municipal Court sessions, adjudicating violations of municipal ordinances and traffic citations.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Municipal Judge (part-time, elected) | N/A | N/A | N/A | N/A | NA |
| Court Clerk* | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| **Total** | **2.50** | **2.50** | **2.50** | **2.50** | **2.50** |

Other City Departments provide Administrative and Human Resource support

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Municipal court cases | 6,058 | 5,085 | 7,563 | 5,300 | 5,300 |

The 2026 estimates are based on data from previous years.

**BUDGET SUMMARY:**
1) The Court generally holds three daytime and one nighttime session monthly. Revenues from fines and forfeitures continue to trend upward. Fine rates were reviewed and maintained in 2025, with another review planned for 2026.

2) Since 2018, the Court has used the State Debt Collection (SDC) program to divert individual state income tax refunds toward settling outstanding municipal fines and forfeitures. This program has increased revenue and effectively eliminated the need for boarding prisoners.

**City of Franklin, WI**

**Municipal Court - Dept 121**

| GL NUMI DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | |
| 01-0121- SALARIES-FT | 114,760 | 114,760 | 113,206 | 113,206 | 108,513 |
| 01-0121- SALARIES-PT | 45,151 | 45,151 | 44,504 | 44,504 | 44,674 |
| 01-0121- SALARIES-OT | 1,200 | 13,355 | 500 | 1,200 | 455 |
| 01-0121- COMPTIME TAKEN | 2,000 | 2,000 | 2,600 | | 2,913 |
| 01-0121- LONGEVITY | 240 | 240 | 270 | 270 | 180 |
| 01-0121- HOLIDAY PAY | 8,654 | 8,654 | 8,396 | 8,396 | 8,089 |
| 01-0121- VACATION PAY | 11,154 | 11,154 | 10,297 | 10,817 | 9,042 |
| PERSONAL SERVICES | 183,159 | 195,314 | 179,773 | 178,393 | 173,866 |
| EMPLOYEE BENEFITS | | | | | |
| 01-0121- FICA | 14,012 | 14,942 | 13,588 | 13,647 | 13,100 |
| 01-0121- RETIREMENT | 9,672 | 11,545 | 9,005 | 9,056 | 8,702 |
| 01-0121- RETIREE GROUP HEALTH | 213 | 213 | 219 | 219 | 323 |
| 01-0121- GROUP HEALTH & DENTAL | 10,573 | 13,164 | 10,517 | 10,517 | 10,190 |
| 01-0121- LIFE INSURANCE | 450 | 474 | 531 | 437 | 454 |
| 01-0121- WORKERS COMPENSATION INS | 238 | 382 | 213 | 178 | 206 |
| EMPLOYEE BENEFITS | 35,158 | 40,720 | 34,073 | 34,054 | 32,975 |
| CONTRACTUAL SERVICES | | | | | |
| 01-0121- OTHER PROFESSIONAL SERVICES | 1,900 | 1,900 | | 3,500 | 700 |
| 01-0121- SOFTWARE MAINTENANCE | 18,600 | 18,600 | 12,417 | 12,500 | 12,056 |
| 01-0121- COLLECTION SVCS/DOT SUSP FEE | 700 | 700 | 400 | 700 | 231 |
| 01-0121- SUNDRY CONTRACTORS | | 1,000 | | | |
| CONTRACTUAL SERVICES | 21,200 | 22,200 | 12,817 | 16,700 | 12,987 |
| SUPPLIES | | | | | |
| 01-0121- OFFICE SUPPLIES | 1,000 | 1,000 | 1,295 | 1,296 | 704 |
| SUPPLIES | 1,000 | 1,000 | 1,295 | 1,296 | 704 |
| SERVICES & CHARGES | | | | | |
| 01-0121- DMV ACCESS SERVICE | 1,600 | 1,600 | 1,600 | 1,600 | 1,500 |
| 01-0121- SUBSCRIPTIONS | 100 | 100 | | 100 | |
| 01-0121- MEMBERSHIPS/DUES | 275 | 275 | 260 | 275 | 190 |
| 01-0121- CONFERENCES & SCHOOLS | 2,200 | 2,600 | 2,940 | 2,942 | 1,858 |
| 01-0121- JURY/WITNESS FEES | 100 | 100 | (7) | 100 | (28) |
| SERVICES & CHARGES | 4,275 | 4,675 | 4,793 | 5,017 | 3,520 |
| Dept Total | 244,792 | 263,909 | 232,751 | 235,460 | 224,052 |

## CITY CLERK and ELECTIONS
## 141, 142

**DEPARTMENT:** City Clerk

**PROGRAM MANAGER:** Director of Clerk Services

**PROGRAM DESCRIPTION:**
The City Clerk's Office is the legal custodian of the City's official records and provides administrative support to the Common Council and various boards, commissions, and committees. Core functions include records management and retention, licensing and permitting, meeting agenda/minute preparation, public records responses, complaint intake, and administration of all local, school district, state, and federal elections—covering voter registration, absentee voting, training/equipment compliance, and election-day operations.

**SERVICES:**

- **Compliance & Training:** Ensure statutory compliance (e.g., Wis. Stats. chapters. 5–12, 19); maintain staff certifications and required election trainings; manage polling-place agreements and postings.
- **Council & Boards Support**: Prepare agendas/packets, record minutes, publish notices, maintain legislative history; attend Council and required board/commission meetings.
- **Customer Service & Intake:** Receive and route complaints; respond to public inquiries; maintain the City directory and monthly calendar; support Census and data requests.
- **Elections Administration:** Manage voter registration, absentee/early voting, poll worker recruitment/training, public notices, equipment testing/maintenance, polling-place operations, and canvass/recount compliance.
- **Licensing & Permitting**: Issue and track bartender/operator, alcohol, park/reservation, burn, and related permits; conduct required background checks; collect and remit fees.
- **Records & Public Information:** Serve as legal records custodian; manage retention and imaging; process open records requests; update codified ordinances.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.50 | 1.50 | 2.00 | 2.00 | 2.00 |
| Total | **4.50** | **4.50** | **5.00** | **5.00** | **5.00** |

The Department increased the hours of two part-time employees to full-time in 2024

City of Franklin, WI
2026 City Clerk and Elections

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Bartenders licenses | 392 | 440 | 350 | 334 | N/A |
| Burn permits | 192 | 170 | 166 | 132 | N/A |
| Complaints | 496 | 496 | 543 | 296 | N/A |
| Elections held | 4 | 2 | 4 | 2 | 4 |
| Liquor licenses | 57 | 57 | 57 | 57 | N/A |
| Park Permits | 139 | 160 | 200 | 138 | N/A |
| Property status reports | 391 | 326 | 400 | 326 | N/A |
| Registered voters | 23,014 | 23,026 | 22,397 | Data Pending | N/A |

In addition to two elections, a recount for the Whitnall School Board was held following the April 2025 Election
The 2025 numbers are as of August 2025.
In 2026, there will be four elections, three of which are anticipated to have high turnout

**BUDGET SUMMARY:**

1) **Memberships and Training:** The budget funds memberships and training/conferences for all employees in the Clerk Services office, including certification and statutory training requirements.

2) **Background Checks:** Allocates funds for background checks on license applicants and Board/Commission appointees, with a $10 charge per check conducted by the Clerk's office.

3) **Election Salaries:** A $2 per hour increase is included for poll workers, raising regular poll worker pay to $12 and Chief Inspectors' pay to $14 per hour. The number of workers at each polling location will vary based on expected voter turnout.

4) **Election Equipment Maintenance:** This covers maintenance for voting systems and ensures electronic data backup and preservation, as Wisconsin law requires.

5) **Conferences and Schools:** Funds State-mandated training for Chief Election Inspectors and election-related training for Clerk's office staff.

6) **Equipment Rental:** Includes $150 per election for The Polish Center and St. Martin of Tours Church as polling locations.

**City of Franklin, WI**
**Clerk - Dept 141**

| GL NUMI DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | |
| 01-0141- SALARIES-FT | 308,254 | 308,254 | 297,656 | 292,807 | 277,537 |
| 01-0141- SALARIES-TEMP | | 601 | 593 | 601 | |
| 01-0141- SALARIES-OT | 1,000 | 2,000 | (1,250) | 2,000 | (7,711) |
| 01-0141- COMPTIME TAKEN | 4,000 | 4,000 | 4,000 | | 8,268 |
| 01-0141- LONGEVITY | 180 | 180 | 145 | 120 | 145 |
| 01-0141- HOLIDAY PAY | 18,828 | 18,828 | 17,949 | 17,741 | 15,626 |
| 01-0141- VACATION PAY | 18,573 | 18,573 | 17,725 | 17,498 | 14,272 |
| PERSONAL SERVICES | 350,835 | 352,436 | 336,818 | 330,767 | 308,137 |
| EMPLOYEE BENEFITS | | | | | |
| 01-0141- FICA | 26,839 | 26,961 | 25,556 | 25,304 | 22,507 |
| 01-0141- RETIREMENT | 25,260 | 25,332 | 23,177 | 22,947 | 20,516 |
| 01-0141- RETIREE GROUP HEALTH | 559 | 559 | 467 | 560 | 780 |
| 01-0141- GROUP HEALTH & DENTAL | 50,837 | 54,755 | 52,450 | 39,890 | 38,988 |
| 01-0141- LIFE INSURANCE | 1,183 | 1,183 | 1,129 | 1,116 | 879 |
| 01-0141- WORKERS COMPENSATION INS | 456 | 457 | 401 | 330 | 371 |
| 01-0141- ALLOCATED PAYROLL COST | (12,800) | (12,800) | (10,800) | (10,800) | (10,700) |
| EMPLOYEE BENEFITS | 92,334 | 96,447 | 92,380 | 79,347 | 73,341 |
| CONTRACTUAL SERVICES | | | | | |
| 01-0141- FILING FEES | 2,000 | 2,000 | 2,000 | 2,000 | 1,950 |
| 01-0141- SUNDRY CONTRACTORS | 2,050 | 7,050 | 7,000 | 7,000 | 5,185 |
| CONTRACTUAL SERVICES | 4,050 | 9,050 | 9,000 | 9,000 | 7,135 |
| SUPPLIES | | | | | |
| 01-0141- OFFICE SUPPLIES | 2,200 | 3,350 | 1,700 | 2,700 | 1,631 |
| 01-0141- PRINTING | 900 | 1,200 | 1,200 | 1,200 | 841 |
| 01-0141- OPERATING SUPPLIES | | 500 | | 500 | |
| SUPPLIES | 3,100 | 5,050 | 2,900 | 4,400 | 2,472 |
| SERVICES & CHARGES | | | | | |
| 01-0141- OFFICIAL NOTICES/ADVERTISING | 7,000 | 9,000 | 10,000 | 9,000 | 11,116 |
| 01-0141- SUBSCRIPTIONS | | 100 | | 100 | |
| 01-0141- MEMBERSHIPS/DUES | 400 | 800 | 800 | 800 | 530 |
| 01-0141- CONFERENCES & SCHOOLS | 1,500 | 3,000 | 1,100 | 3,000 | 1,074 |
| 01-0141- MILEAGE & TECHNOLOGY | 250 | 500 | 200 | 500 | 133 |
| 01-0141- BACKGROUND CHECKS | 5,000 | 5,200 | 3,000 | 5,200 | 2,563 |
| SERVICES & CHARGES | 14,150 | 18,600 | 15,100 | 18,600 | 15,416 |
| Dept Total | 464,469 | 481,583 | 456,198 | 442,114 | 406,501 |

**City of Franklin, WI**
**Elections - Dept 142**

| GL NUMI DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | |
| 01-0142- SALARIES-FT | 9,366 | 9,366 | 3,230 | 2,342 | 9,761 |
| 01-0142- SALARIES-PT | | | | 1,423 | |
| 01-0142- SALARIES-TEMP | 60,800 | 60,800 | 24,619 | 48,288 | 69,469 |
| 01-0142- SALARIES-OT | 10,469 | 10,469 | 5,629 | 6,925 | 18,381 |
| 01-0142- LONGEVITY | 2 | 2 | 1 | | |
| PERSONAL SERVICES | 80,637 | 80,637 | 33,479 | 58,978 | 97,611 |
| EMPLOYEE BENEFITS | | | | | |
| 01-0142- FICA | 1,517 | 1,517 | 678 | 818 | 2,061 |
| 01-0142- RETIREMENT | 1,428 | 1,428 | 616 | 743 | 1,919 |
| 01-0142- RETIREE GROUP HEALTH | 20 | 20 | 17 | 18 | 51 |
| 01-0142- GROUP HEALTH & DENTAL | 90 | 90 | 1,581 | 1,739 | 4,637 |
| 01-0142- LIFE INSURANCE | 65 | 65 | 28 | 35 | 78 |
| 01-0142- WORKERS COMPENSATION INS | 156 | 156 | 107 | 90 | 252 |
| EMPLOYEE BENEFITS | 3,276 | 3,276 | 3,027 | 3,443 | 8,998 |
| CONTRACTUAL SERVICES | | | | | |
| 01-0142- DATA PROCESSING SERVICES | 1,200 | 2,200 | 402 | 1,500 | 1,316 |
| 01-0142- EQUIPMENT MAINTENANCE | 9,500 | 10,500 | 3,150 | 3,125 | 4,232 |
| CONTRACTUAL SERVICES | 10,700 | 12,700 | 3,552 | 4,625 | 5,548 |
| SUPPLIES | | | | | |
| 01-0142- OFFICE SUPPLIES | 1,600 | 3,000 | 2,600 | 2,600 | 5,661 |
| 01-0142- PRINTING | 13,500 | 16,500 | 5,200 | 10,000 | 6,799 |
| SUPPLIES | 15,100 | 19,500 | 7,800 | 12,600 | 12,460 |
| SERVICES & CHARGES | | | | | |
| 01-0142- OFFICIAL NOTICES/ADVERTISING | 835 | 935 | 700 | 700 | 843 |
| 01-0142- CONFERENCES & SCHOOLS | 250 | 920 | 275 | 500 | 69 |
| 01-0142- MILEAGE & TECHNOLOGY | 50 | 100 | 65 | 100 | |
| SERVICES & CHARGES | 1,135 | 1,955 | 1,040 | 1,300 | 912 |
| FACILITY CHARGES | | | | | |
| 01-0142- FACILITY RENTAL | 1,200 | 1,200 | 600 | 1,200 | 1,200 |
| FACILITY CHARGES | 1,200 | 1,200 | 600 | 1,200 | 1,200 |
| Dept Total | 112,048 | 119,268 | 49,498 | 82,146 | 126,729 |

## INFORMATION TECHNOLOGY
## 144

**DEPARTMENT:** Information Technology

**PROGRAM MANAGER:** Director of Information Technology

**PROGRAM DESCRIPTION:**
The Information Technology Department supports the City's computing and telecommunication needs across all municipal facilities, including City Hall, Fire Stations, Public Works, Sewer/Water operations, the Police Department, and the Library. This includes maintaining the City's networks (LAN/WAN), website, Geographic Information System (GIS), land management and utility billing software, and telecommunication systems. IT also provides training and user support to City personnel. Core services are delivered by in-house staff, with the specialized backing contracted as needed (e.g., GIS, firewall security).

The department continues to adapt to evolving technology and organizational needs. In recent years, delayed capital cycles have led to an increase in the age of infrastructure; however, the department has prioritized stability, security, and service continuity. Looking ahead, IT anticipates ongoing needs tied to Microsoft 365 migration, server and storage lifecycle replacement, and user device refreshes.

**SERVICES:**
- Coordinate with and support the Technology Commission.
- Maintain telecommunication and VoIP systems across City facilities.
- Manage the City's WAN, LAN, and wireless networks.
- Oversee GIS, ERP, and utility billing systems.
- Perform maintenance and repair on City-owned computing equipment.
- Provide 24x7x365 support for critical systems and municipal operations.
- Train and provide software support for staff.

**STAFFING:**
The IT Department is led by the Director of Information Technology, reporting to the Director of Administration. Two staff positions provide core support: one Desktop & Application Support Administrator at City Hall and one Server & Network Engineer based at the Police Department. GIS and other specialized services are supported by contracted vendors.

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Director of Information Technology | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Desktop & User Support Administrators | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| Server and Network Engineer position | N/A | N/A | N/A | 1.00 | 1.00 |
| **Total** | **3.00** | **3.00** | **3.00** | **3.00** | **3.00** |

Database administration, firewall security, and other specialized services are outsourced

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Estimated Help Desk Requests | 1,470 | 1,500 | 1,610 | 1,272 | 1,100 |
| Software Applications | 75 | 75 | 77 | 75 | 80 |
| Total City Computers | 339 | 339 | 351 | 324 | 315 |

The 2026 estimates are preliminary and subject to adjustment.

**Recent Accomplishments (2024–2025)**
The department successfully delivered a series of critical infrastructure upgrades, including:

- Citywide VoIP migration, replacing all PBX systems with a modern RingCentral service.
- Conversion of Assessment data to the MarketDrive system.
- Dispatch phone integration at the Police Department for 911 routing.
- Full firewall replacement and migration to a fault-tolerant ring architecture.
- Implementation of a Square9 Document Management System for Engineering.
- Installation of backup fiber optic WAN circuits across all facilities.
- Third-party penetration testing confirming no significant risks.
- Upgrade to VMware 8 virtualization on new hardware.

Together, these accomplishments represent a significant modernization of Franklin's IT environment, enhancing resilience, security, and operational capacity. Future budget considerations will build upon this foundation, ensuring continuity of service while addressing lifecycle replacement needs.

**BUDGET SUMMARY:**

1) **Operating Expenses (OPEX):** OPEX in 2025 was temporarily below historic levels due to in-house support efficiencies and one-time CARES Act funding. Modest increases are anticipated in 2026, reflecting recurring service costs such as firewall support, VoIP service, and Microsoft 365 subscriptions.

2) **Capital Expenditures (CAPEX):** The department anticipates ongoing capital needs as critical infrastructure, including PC replacements, network switches, and SAN storage, reaches end of life. Several major refresh projects deferred in prior cycles will require phased attention during 2026 and beyond.

## City of Franklin, WI
Information Technology - Dept 144

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0144-5111 | SALARIES-FT | 218,557 | 216,343 | 218,084 | 209,960 | 204,023 |
| 01-0144-5117 | SALARIES-OT | | | | | 97 |
| 01-0144-5133 | LONGEVITY | 135 | 135 | 60 | 60 | |
| 01-0144-5134 | HOLIDAY PAY | 13,183 | 13,049 | 5,965 | 12,582 | 8,177 |
| 01-0144-5135 | VACATION PAY | 13,095 | 12,951 | 11,177 | 11,117 | 8,939 |
| PERSONAL SERVICES | | 244,970 | 242,478 | 235,286 | 233,719 | 221,236 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0144-5151 | FICA | 18,740 | 18,550 | 17,999 | 17,879 | 15,720 |
| 01-0144-5152 | RETIREMENT | 17,638 | 17,458 | 16,352 | 16,243 | 15,265 |
| 01-0144-5153 | RETIREE GROUP HEALTH | 392 | 388 | 329 | 397 | 546 |
| 01-0144-5154 | GROUP HEALTH & DENTAL | 23,088 | 24,816 | 23,088 | 43,863 | 42,255 |
| 01-0144-5155 | LIFE INSURANCE | 827 | 816 | 793 | 790 | 614 |
| 01-0144-5156 | WORKERS COMPENSATION INS | 318 | 315 | 282 | 234 | 270 |
| 01-0144-5199 | ALLOCATED PAYROLL COST | (172,140) | (172,140) | (145,460) | (145,460) | (154,060) |
| EMPLOYEE BENEFITS | | (111,137) | (109,797) | (86,617) | (66,054) | (79,390) |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0144-5214 | DATA PROCESSING SERVICES | 30,000 | 30,000 | 30,000 | 30,000 | 53,679 |
| 01-0144-5215 | GIS SUPPORT SERVICES | 112,320 | 144,000 | 115,000 | 119,700 | 115,748 |
| 01-0144-5242 | EQUIPMENT MAINTENANCE | 11,303 | 11,303 | 27,975 | 27,975 | 20,996 |
| 01-0144-5257 | SOFTWARE MAINTENANCE | 304,039 | 342,052 | 258,750 | 228,318 | 72,847 |
| 01-0144-5299 | SUNDRY CONTRACTORS | 151,367 | 157,290 | 155,380 | 155,381 | 31,419 |
| CONTRACTUAL SERVICES | | 609,029 | 684,645 | 587,105 | 561,374 | 294,689 |
| SUPPLIES | | | | | | |
| 01-0144-5312 | OFFICE SUPPLIES | 200 | 200 | 200 | 200 | 190 |
| 01-0144-5329 | OPERATING SUPPLIES | 1,500 | 1,500 | 1,500 | 1,500 | 1,405 |
| 01-0144-5333 | EQUIPMENT SUPPLIES | 8,300 | 8,300 | 7,000 | 7,000 | 9,248 |
| SUPPLIES | | 10,000 | 10,000 | 8,700 | 8,700 | 10,843 |
| SERVICES & CHARGES | | | | | | |
| 01-0144-5410 | DATA COMMUN-INTERNET SERVICE | 22,830 | 22,830 | 23,818 | 23,818 | 11,837 |
| 01-0144-5415 | TELEPHONE | 63,562 | 63,562 | 71,000 | 55,788 | 17,673 |
| 01-0144-5425 | CONFERENCES & SCHOOLS | 1,800 | 1,800 | 1,695 | 1,800 | 32,912 |
| SERVICES & CHARGES | | 88,192 | 88,192 | 96,513 | 81,406 | 62,422 |
| | Dept Total | 841,054 | 915,518 | 840,987 | 819,145 | 509,800 |

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## ADMINISTRATION and HUMAN RESOURCES
## 147

**DEPARTMENT:** Administration and Human Resources

**PROGRAM MANAGER:** Director of Administration

**PROGRAM DESCRIPTION:**
The Director of Administration is the City's Chief Administrative Officer, responsible for supervising and coordinating the work of department heads and ensuring smooth day-to-day operations across all municipal functions. While certain positions report directly to the Mayor by ordinance, the Director of Administration provides centralized leadership, staff support, and coordination to ensure consistency in service delivery across all departments. In collaboration with the Finance Director and Treasurer, the Director also prepares the annual Mayor's Recommended Budget and oversees the Common Council's budget process.

The Human Resources function within the department is strategically focused on recruiting, developing, and maintaining a high-performing workforce through the implementation of strategic and cost-effective human resources systems. Services provided include addressing compensation and benefits issues, consulting with management and policymakers, and delivering direct services to employees. Key areas of responsibility include staffing, labor relations, compensation, benefits, training and development, employee records, equal employment opportunity, and human resources information systems.

**SERVICES:**

**Administration**
- Coordinate with the IT Department on technology, security, and communications initiatives.
- Direct communications and public relations, including newsletters, website, and strategic messaging.
- Facilitate intergovernmental relations and legislative advocacy on behalf of the City.
- Maintain City-wide administrative and personnel policies.
- Manage liability, property, and workers' compensation insurance programs, in coordination with Finance and the City Attorney.
- Support staff training and policy development on open records compliance, in coordination with the City Clerk.

**Development & Support**
- Advance community engagement, transparency, and continuous improvement efforts.
- Oversee special projects such as deferred maintenance planning, Enterprise Fleet management, and energy efficiency initiatives.
- Participate in economic development projects and community development initiatives, in partnership with Economic Development and Planning staff.
- Provide interim oversight of departments during leadership vacancies.
- Support the City's boards, commissions, and committees through staff reports, minutes review, and policy recommendations.

**Governance & Leadership**

- Ensure compliance with Wisconsin Statutes, municipal ordinances, and Council policies.
- Prepare policy recommendations and draft resolutions, ordinances, and administrative policies for Council consideration, in coordination with the Mayor, City Clerk, and department heads.
- Prepare and administer the Mayor's Recommended Budget and Capital Improvement Plan, in partnership with the Finance Department.
- Provide centralized oversight of all City departments.
- Serve as liaison between the Mayor, Common Council, staff, and the public.
- Supervise and coordinate department heads to ensure consistency in service delivery.

**Human Resources**

- Administer performance evaluation processes and assist with employee relations.
- Administer the City's classification and compensation systems.
- Lead employee recruitment, selection, and retention efforts.
- Maintain personnel files, records, and human resources information systems.
- Manage employee benefits, wellness programs, and FMLA compliance.
- Oversee labor relations, including collective bargaining and contract administration, in partnership with the City Attorney.
- Provide training and professional development opportunities.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Director of Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total** | **3.00** | **3.00** | **3.00** | **3.00** | **3.00** |

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Civil Service Exams Administered | 2 | 3 | 2 | 3 | 2 |
| Job Analyses & Description Updates | 4 | 2 | 5 | 7 | N/A |
| Labor Contract Negotiations | 1 | 2 | 1 | 1 | 1 |
| New Hires | 30 | 39 | 24 | 22 | 25 |
| Separations from Service | 37 | 30 | 24 | 23 | 25 |
| Turnover Rate | 15.4% | 12.5% | 10% | 9.6% | 10.4% |
| Worker's Compensation Claims | 27 | 25 | 40 | 40 | 40 |

The 2025 figures reflect activity through August

City of Franklin, WI
2026 Administration and Human Resources

**BUDGET SUMMARY:**

1) **Operating Expenses (OPEX):** The 2026 operating budget is mainly consistent with the 2025 budget, incorporating only minor adjustments and necessary additions to maintain operational efficiency.

2) **Public Relations Services:** $25,000 is requested for ongoing strategic communications, covering up to 20 hours per month under a monthly retainer. Developer-specific communications are billed to the relevant projects.

3) **Capital Expenditures (CAPEX)**
   - Website Refresh – ~$30,000 (ADA compliance and user accessibility improvements).
   - Citywide Strategic Plan – ~$30,000 (define vision, mission, values, long-term goals).
   - eSignature Program – ~$10,000.
   - CivicPlus Social Media Legal Assurances – ~$10,000.

4) **Allocated Payroll Costs:** Represents the portion of departmental expenses distributed to other funds for services provided, ensuring accurate cost allocation.

**City of Franklin, WI**
**Administration & Human Resources - Dept 147**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0147-5111 | SALARIES-FT | 263,677 | 263,677 | 257,934 | 257,934 | 261,096 |
| 01-0147-5117 | SALARIES-OT | 1,500 | 1,500 | 1,000 | 1,500 | 447 |
| 01-0147-5118 | COMPTIME TAKEN | | | | | 158 |
| 01-0147-5133 | LONGEVITY | 540 | 540 | 450 | 450 | 420 |
| 01-0147-5134 | HOLIDAY PAY | 15,766 | 15,766 | 15,420 | 15,420 | 13,290 |
| 01-0147-5135 | VACATION PAY | 23,614 | 23,614 | 23,086 | 23,086 | 16,322 |
| PERSONAL SERVICES | | 305,097 | 305,097 | 297,890 | 298,390 | 291,733 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0147-5151 | FICA | 23,340 | 23,340 | 22,789 | 22,827 | 20,838 |
| 01-0147-5152 | RETIREMENT | 21,967 | 21,967 | 20,703 | 20,738 | 20,129 |
| 01-0147-5153 | RETIREE GROUP HEALTH | 485 | 485 | 415 | 504 | 701 |
| 01-0147-5154 | GROUP HEALTH & DENTAL | 44,845 | 48,300 | 44,845 | 44,715 | 43,477 |
| 01-0147-5155 | LIFE INSURANCE | 1,025 | 1,025 | 998 | 998 | 946 |
| 01-0147-5156 | WORKERS COMPENSATION INS | 396 | 396 | 357 | 298 | 339 |
| 01-0147-5199 | ALLOCATED PAYROLL COST | (66,160) | (66,160) | (62,006) | (62,006) | (57,990) |
| EMPLOYEE BENEFITS | | 25,898 | 29,353 | 28,101 | 28,074 | 28,440 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0147-5211 | MEDICAL SERVICES | 11,300 | 11,800 | 11,800 | 11,800 | 12,668 |
| 01-0147-5219 | OTHER PROFESSIONAL SERVICES | | 25,000 | 25,000 | 25,000 | 12,496 |
| 01-0147-5242 | EQUIPMENT MAINTENANCE | 1,200 | 1,900 | 1,900 | 1,900 | 1,014 |
| 01-0147-5252 | LABOR ATTORNEY | 20,000 | 20,000 | 20,000 | 20,000 | 19,935 |
| 01-0147-5287 | UNEMPLOYMENT COSTS | 4,000 | 4,000 | | 4,000 | 4,606 |
| 01-0147-5299 | SUNDRY CONTRACTORS | 19,800 | 98,300 | 98,300 | 98,300 | 20,878 |
| CONTRACTUAL SERVICES | | 56,300 | 161,000 | 157,000 | 161,000 | 71,597 |
| SUPPLIES | | | | | | |
| 01-0147-5311 | POSTAGE | 59,675 | 63,200 | 59,100 | 59,100 | 50,426 |
| 01-0147-5312 | OFFICE SUPPLIES | 1,500 | 1,500 | 1,500 | 1,500 | 1,393 |
| 01-0147-5313 | PRINTING | 9,525 | 15,000 | 9,200 | 9,200 | 10,152 |
| 01-0147-5328 | EMPLOYMENT TESTING & EDUCATION | 1,500 | 3,000 | 1,500 | 3,000 | 705 |
| 01-0147-5329 | OPERATING SUPPLIES | 3,500 | 3,500 | 4,500 | 3,500 | 3,642 |
| 01-0147-5332 | VEHICLE SUPPORT | 240 | 240 | 360 | 360 | 360 |
| 01-0147-5399 | MISCELLANEOUS SUPPLIES | 100 | 100 | | 100 | 166 |
| SUPPLIES | | 76,040 | 86,540 | 76,160 | 76,760 | 66,844 |
| SERVICES & CHARGES | | | | | | |
| 01-0147-5421 | OFFICIAL NOTICES/ADVERTISING | 1,600 | 1,600 | | 1,600 | |
| 01-0147-5422 | SUBSCRIPTIONS | 800 | 1,040 | 250 | 800 | 642 |
| 01-0147-5424 | MEMBERSHIPS/DUES | 2,000 | 2,000 | 750 | 2,000 | 30 |
| 01-0147-5425 | CONFERENCES & SCHOOLS | 2,000 | 3,000 | 500 | 3,000 | 1,414 |
| 01-0147-5428 | ALLOCATED INSURANCE COST | 260 | 260 | 245 | 245 | 230 |
| 01-0147-5432 | MILEAGE & TECHNOLOGY | 600 | 600 | 600 | 600 | 456 |
| 01-0147-5433 | EQUIPMENT RENTAL | 9,500 | 6,200 | 9,250 | 6,200 | 8,456 |
| SERVICES & CHARGES | | 16,760 | 14,700 | 11,595 | 14,445 | 11,228 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0147-5726 | EMPLOYEE RECOGNITION | 1,000 | 2,000 | 1,970 | 1,970 | 1,029 |
| CLAIMS, CONTRIB. AND AWARDS | | 1,000 | 2,000 | 1,970 | 1,970 | 1,029 |
| | Dept Total | 481,095 | 598,690 | 572,716 | 580,639 | 470,871 |

## FINANCE and AUDIT
## 151, 152

**DEPARTMENT:** Finance

**PROGRAM MANAGER:** Director of Finance and Treasurer

**PROGRAM DESCRIPTION:**
The Finance Department manages the City's financial operations, including cash receipting, accounting, investments, budgeting, banking, borrowing, and financial reporting. This includes maintaining financial records for the City and its utilities, processing accounts payable, managing payroll for all City employees, and overseeing property tax billing and collections. The Director of Finance and Treasurer, who operates under the general direction of the Director of Administration, manages cash and investments with assistance from external investment managers.

The department's goals include increasing automation to improve efficiency, enhancing staff knowledge, and maintaining timely and accurate financial information for City officials and citizens. Recent software upgrades have enhanced utility billing, enabling online payments and credit card processing.

The Audit Department (No. 152) handles the City's annual audit cost, currently performed by CliftonLarsonAllen, LLP, under a contract valid through the 2025 fiscal year.

**SERVICES:**

- Apply payments to vendors and payroll for City employees.
- Collect and settle property taxes with other taxing jurisdictions.
- Coordinate the annual audit and complete the Annual Comprehensive Financial Report (ACFR).
- Create and report monthly and annual financial statements.
- Handle cash receipting and manage City bank accounts, excluding Library accounts.
- Implement and manage City borrowing strategies.
- In coordination with the Director of Administration, develop and prepare the Mayor's Annual Recommended Budget, Capital Improvement Plan, and the Common Council's budget process.
- Manage cash and investments for the City.
- Offer financial support to the Franklin Water Utility, TIF Districts, and the Community Development Authority
- Prepare and submit required financial reports to the Wisconsin Department of Revenue.
- Process dog and cat licensing.
- Provide billing and collection services for City services, including special assessments.
- Serve as the City's Chief Financial Officer.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Director of Finance & Treasurer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Finance Director | N/A | N/A | N/A | N/A | N/A |
| Accounting Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Treasurer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Staff Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Clerk | 1.23 | 1.23 | 0.75 | 0.75 | 1.00 |
| Lead Cashier | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Cashier/Clerk | 0.50 | 0.50 | 0.56 | 0.56 | 0.56 |
| Cashiers (seasonal) | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| **Total** | **6.73** | **6.73** | **6.31** | **6.31** | **6.56** |

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Assessment Invoices | 0 | 2 | 0 | 10 | N/A |
| Customer Invoices | 746 | 754 | 767 | 780 | N/A |
| Disbursement Checks | 4,726 | 4,913 | 4,902 | 5,000 | N/A |
| Dog/Cat Licenses | 438 | 429 | 383 | 435 | N/A |
| Employees Paid Bi-weekly | 245 | 247 | 253 | 250 | N/A |
| General Receipts Processed | 37,094 | 49,549 | 33,018 | 43,000 | N/A |
| Property Tax Bills | 13,966 | 13,989 | 13,104 | 13,150 | N/A |
| Purchase Requisitions Used | 173 | 189 | 185 | 200 | N/A |
| Water/Sewer Invoices | 43,680 | 44,019 | 44,530 | 44,700 | N/A |

The 2025 and 2026 estimates are based on data from previous years.
Personal Property became exempt in 2024, reducing the amount of tax bills

**BUDGET SUMMARY:**

1) **Staffing Expenses:** The department uses lockbox processing, outsourced payroll processing, outsourced property tax bill printing and mailing, and temporary, seasonal help to maintain efficient customer service with minimal staffing.

2) **Allocated Payroll Costs:** This represents the portion of departmental personnel expenses charged to other funds (e.g., TIF Districts, sewer and water operations).

## City of Franklin, WI

### Finance & Audit Services - Dept 151 & 152

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| | **Dept 151 - Finance** | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-0151-5111 | SALARIES-FT | 363,037 | 373,917 | 281,845 | 298,247 | 303,397 |
| 01-0151-5113 | SALARIES-PT | 55,201 | 55,201 | 93,874 | 99,740 | 101,300 |
| 01-0151-5114 | SEVERANCE PAYMENTS | | | 13,010 | | |
| 01-0151-5115 | SALARIES-TEMP | 5,287 | 5,287 | 5,287 | 5,287 | 2,139 |
| 01-0151-5117 | SALARIES-OT | 1,200 | 1,200 | 250 | 1,200 | 159 |
| 01-0151-5133 | LONGEVITY | 515 | 515 | 565 | 660 | 635 |
| 01-0151-5134 | HOLIDAY PAY | 20,935 | 21,630 | 19,507 | 20,312 | 18,457 |
| 01-0151-5135 | VACATION PAY | 30,007 | 31,275 | 33,429 | 29,401 | 19,637 |
| PERSONAL SERVICES | | 476,182 | 489,025 | 447,767 | 454,847 | 445,724 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0151-5151 | FICA | 36,428 | 37,410 | 34,254 | 34,796 | 32,478 |
| 01-0151-5152 | RETIREMENT | 27,320 | 28,245 | 27,123 | 27,963 | 27,213 |
| 01-0151-5153 | RETIREE GROUP HEALTH | 635 | 656 | 472 | 580 | 821 |
| 01-0151-5154 | GROUP HEALTH & DENTAL | 74,081 | 81,537 | 71,372 | 75,573 | 73,590 |
| 01-0151-5155 | LIFE INSURANCE | 1,302 | 1,388 | 1,057 | 1,307 | 1,041 |
| 01-0151-5156 | WORKERS COMPENSATION INS | 608 | 625 | 517 | 454 | 536 |
| 01-0151-5199 | ALLOCATED PAYROLL COST | (160,990) | (160,990) | (105,910) | (105,910) | (102,890) |
| EMPLOYEE BENEFITS | | (20,616) | (11,129) | 28,885 | 34,763 | 32,789 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0151-5215 | P/R & H/R PROCESSING FEES | 60,000 | 60,000 | 57,500 | 57,500 | 51,706 |
| 01-0151-5219 | OTHER PROFESSIONAL SERVICES | | | | 25,000 | (16,808) |
| 01-0151-5242 | EQUIPMENT MAINTENANCE | 3,000 | 4,000 | 4,000 | 4,000 | 2,425 |
| 01-0151-5257 | SOFTWARE MAINTENANCE | 36,205 | 36,205 | 35,132 | 35,900 | 34,058 |
| 01-0151-5299 | REAL ESTATE TAX BILL PREP | 18,500 | 18,500 | 17,500 | 17,500 | 17,204 |
| 01-0152-5213 | ANNUAL AUDIT SERVICES | 90,000 | 90,000 | 85,000 | 93,510 | 108,550 |
| CONTRACTUAL SERVICES | | 207,705 | 208,705 | 199,132 | 233,410 | 197,135 |
| SUPPLIES | | | | | | |
| 01-0151-5312 | OFFICE SUPPLIES | 3,000 | 4,000 | 4,000 | 4,000 | 3,086 |
| 01-0151-5313 | PRINTING | 2,600 | 2,600 | 2,100 | 2,500 | 1,960 |
| SUPPLIES | | 5,600 | 6,600 | 6,100 | 6,500 | 5,046 |
| SERVICES & CHARGES | | | | | | |
| 01-0151-5421 | OFFICIAL NOTICES/ADVERTISING | 500 | 1,000 | 500 | 2,000 | 381 |
| 01-0151-5424 | MEMBERSHIPS/DUES | 600 | 600 | 510 | 435 | 335 |
| 01-0151-5425 | CONFERENCES & SCHOOLS | 2,000 | 3,200 | 2,000 | 3,330 | 1,155 |
| 01-0151-5428 | ALLOCATED INSURANCE COST | 1,900 | 1,900 | 1,810 | 1,810 | 1,725 |
| 01-0151-5491 | BANK FEES | 10,000 | 20,000 | 8,000 | 20,495 | 9,729 |
| SERVICES & CHARGES | | 15,000 | 26,700 | 12,820 | 28,070 | 13,325 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0151-5726 | EMPLOYEE RECOGNITION | 500 | 1,000 | 1,000 | 1,000 | 6 |
| CLAIMS, CONTRIB. AND AWARDS | | 500 | 1,000 | 1,000 | 1,000 | 6 |
| | Dept Total | 684,371 | 720,901 | 695,704 | 758,590 | 694,025 |
| | **Dept 0152 - Audit Services** | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0152-5213 | ANNUAL AUDIT SERVICES | 90,000 | 90,000 | 85,000 | 93,510 | 108,550 |
| CONTRACTUAL SERVICES | | 90,000 | 90,000 | 85,000 | 93,510 | 108,550 |
| | Dept Total | 90,000 | 90,000 | 85,000 | 93,510 | 108,550 |

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## CITY ASSESSOR
## 154

**DEPARTMENT:** Assessor

**PROGRAM MANAGER:** Director of Administration

**PROGRAM DESCRIPTION:**
The Assessor's Office ensures fair and equitable distribution of the property tax burden by establishing accurate, up-to-date values for all property within the City. These assessments determine the taxable value that funds City services, schools, and county operations. Franklin contracts with Forward Appraisal, LLC to perform these services, ensuring professional oversight, consistent methodology, and compliance with state law.

From 2020 through 2024, Franklin conducted annual revaluations to keep values aligned with market conditions and ensure fairness for all taxpayers. With those updates complete, 2025 and 2026 are designated as maintenance years. During these years, the Assessor will continue to process permits, partial assessments, and inspections, and provide public engagement through Open Book and the Board of Review.

**SERVICES:**
- Conduct City-wide revaluations and annual maintenance updates.
- Input and maintain accurate property information in the City's database.
- Inspect and review properties with current-year permits and partial assessments from the prior year.
- Maintain and update an annual list of businesses for personal property reporting.
- Prepare and submit Assessor's and TIF Valuation Reports to the Wisconsin Department of Revenue.
- Provide assessment information to property owners, real estate professionals, and other stakeholders.
- Support the Board of Review as required by State Statutes.

Recent Highlights (2024 Revaluation)
- **Accuracy & Equity:** The revaluation achieved an aggregate assessment ratio of 99.65%, meeting state standards and ensuring equitable tax liability.
- **Condos:** Over 2,800 condo units across 50 associations were reassessed, aligning values with sales.
- **Neighborhood Modeling:** Streamlined neighborhood delineations from 167 to 15 for stronger land modeling and sales comparisons.
- **Public Engagement:** Sent 13,038 notices of assessment changes, held Open Book sessions, and addressed 19 Board of Review cases.
- **TID Growth:** Added significant value in Tax Incremental Districts, including a $42 million increase in TID 8 from new development.

**STAFFING:**
All services are provided by contracted staff under a 3-year agreement (2024–2026) with Forward Appraisal, LLC.

City of Franklin, WI
2026 City Assessor

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Assessed Value Increase | 563m | 454m | 563m | Maintenance | Maintenance |
| Assessment Notices Mailed | 13,250 | 12,036 | 13,038 | Maintenance | Maintenance |
| Board of Review Hearings | 6 | 2 | 19 | Maintenance | Maintenance |
| Commercial Parcels | 564 | 568 | 568 | Stable | Stable |
| Open Book Hearings | 183 | 509 | 509 | Maintenance | Maintenance |
| Properties Inspected | 328 | 1073 | ~1,000 | Maintenance | Maintenance |
| Residential Parcels | 12,169 | 12,182 | ~12,200 | Stable | Stable |
| Total Parcels | 13,285 | 13,441 | ~13,600 | Stable | Stable |

In 2024, Franklin completed a full citywide revaluation to align property values with the market. This work added $563 million in value, increasing the City's total assessed value to $6.27 billion. The revaluation generated 13,038 assessment notices, and staff conducted 509 Open Book sessions and supported 19 Board of Review hearings.

The City's parcel base remains stable, with more than 13,600 total parcels, including approximately 12,200 residential and 568 commercial. In addition, Forward Appraisal staff inspected over 1,000 properties tied to new construction, partial assessments, and building permits.

Looking forward, 2025 and 2026 are designated as maintenance years. While no citywide revaluation will take place, the Assessor will continue updating records, processing permits, inspecting properties as needed, and supporting residents through Open Book and Board of Review.

**BUDGET SUMMARY:**

1) **Assessor Services Contract:** $150,000 budgeted for 2026; contract not to exceed $850,000 over three years. Revaluations were conducted annually from 2020 through 2024, with 2025–2026 designated as maintenance years.

2) **State Manufacturing Assessment Services:** Provided by the State of Wisconsin, with costs governed by law. The City cannot control increases in this expense.

3) **Software:** Municipality licenses MarketDrive ($12,066 annually after a $62,229 setup cost in 2024). The Assessor licenses Apex Sketch.

4) **Printing and Mailing Costs:** Managed by the Assessor.

5) **Valuation:** MarketDrive will continue to be used for maintenance updates.

6) **Capital Outlay:** No capital outlay funding is requested for 2026.

**FAIRNESS & EQUITY**
Accurate property assessments provide the foundation for fair taxation. By maintaining high-quality data, engaging with the public, and ensuring compliance with state standards, the Assessor's Office builds confidence in Franklin's tax system. It supports the City's ability to fund services equitably.

**City of Franklin, WI**
**Assessor - Dept 154**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 01-0154-5210 | PROFESSIONAL SERVICES | 150,000 | 150,000 | 210,000 | 150,000 | 550,000 |
| 01-0154-5299 | SUNDRY CONTRACTORS | 20,000 | 11,800 | 17,250 | 11,000 | 11,319 |
| CONTRACTUAL SERVICES | | 170,000 | 161,800 | 227,250 | 161,000 | 561,319 |
| SUPPLIES | | | | | | |
| 01-0154-5313 | PRINTING | | | | | 88 |
| SUPPLIES | | | | | | 88 |
| SERVICES & CHARGES | | | | | | |
| 01-0154-5421 | OFFICIAL NOTICES/ADVERTISING | 200 | 200 | 200 | 200 | 228 |
| 01-0154-5422 | SUBSCRIPTIONS | 12,800 | 12,800 | 12,220 | 12,800 | 12,066 |
| SERVICES & CHARGES | | 13,000 | 13,000 | 12,420 | 13,000 | 12,294 |
| | Dept Total | 183,000 | 174,800 | 239,670 | 174,000 | 573,701 |

## LEGAL SERVICES
## 161

**DEPARTMENT:** Legal Services

**PROGRAM MANAGER:** City Attorney

**PROGRAM DESCRIPTION:**
The City contracts with Wesolowski & Reidenbach, S.C. to provide the majority of its legal services, including researching and preparing legal opinions, drafting ordinances and resolutions, offering general legal counsel, representing the City in property transactions, and handling litigation. Jesse A. Wesolowski serves as City Attorney, and Eduardo M. Borda prosecutes ordinance and traffic code violations. For employment law, the City relies on Sally Piefer and her team at Lindner & Marsack, S.C. Additional municipal attorneys may be retained for civil litigation through the City's insurer, the League of Wisconsin Municipalities Mutual Insurance (LWMMI).

**SERVICES:**

- **Advisory Services:** Provides ongoing consultation to staff, elected officials, and boards/commissions as requested.
- **Guidance & Training:** Provides legal opinions, conducts instructional sessions on legal matters, and orients newly elected or appointed officials.
- **Litigation & Enforcement:** Prosecutes ordinance and traffic violations, represents the City in civil claims, and coordinates defense strategies for claims against the City.
- **Meeting Support:** Attends meetings of the Common Council, Plan Commission, Community Development Authority, Board of Water Commissioners, Board of Review, and others as requested.
- **Transactional Support:** Drafts and reviews contracts, development agreements, proclamations, ordinances, and resolutions.

**STAFFING:**
All legal services are provided through contracted attorneys; the City does not employ in-house counsel

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Hours of Service | 5,131 | 4,531 | 2,921 | 2,914 | 2,900 |
| Matters Litigated | 12 | 15 | 15 | 27 | 20 |
| Municipal Court Cases | 5,735 | 4,725 | 6,541 | 4,646 | 4,646 |

The 2025 and 2026 activity measures are forecasted
The above hours of service do not include hours for TIDs, Board of Water Commissioners meetings, etc
Those hours for 2024 would add 542 4 hours, and for 2025 through current, an additional 180 75

**City of Franklin, WI**
**Legal - Dept 181**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0161-5111 | SALARIES-FT | 119,943 | 119,943 | | | |
| 01-0161-5134 | HOLIDAY PAY | 7,269 | 7,269 | | | |
| 01-0161-5135 | VACATION PAY | 7,788 | 7,788 | | | |
| PERSONAL SERVICES | | 135,000 | 135,000 | | | |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0161-5151 | FICA | 10,328 | 10,328 | | | |
| 01-0161-5152 | RETIREMENT | 9,720 | 9,720 | | | |
| 01-0161-5153 | RETIREE GROUP HEALTH | 216 | 216 | | | |
| 01-0161-5154 | GROUP HEALTH & DENTAL | 22,200 | 23,928 | | | |
| 01-0161-5155 | LIFE INSURANCE | 454 | 454 | | | |
| 01-0161-5156 | WORKERS COMPENSATION INS | 176 | 176 | | | |
| EMPLOYEE BENEFITS | | 43,094 | 44,822 | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0161-5212 | LEGAL SERVICES | 125,000 | 125,000 | 160,000 | 184,000 | 160,401 |
| 01-0161-5213 | LEGAL SERVICES-COURT | 38,000 | 58,000 | 54,500 | 58,000 | 51,673 |
| 01-0161-5214 | BOARD&COMMSSN SUPPORT-PARALG | 8,000 | 22,700 | 8,000 | 22,700 | 9,524 |
| 01-0161-5251 | SPECIAL ATTORNEY SERVICE | 56,000 | 56,000 | 90,000 | 53,000 | 17,118 |
| 01-0161-5253 | ATTORNEY FEES - ADDITIONAL SERVI( | 10,000 | 25,000 | 6,000 | 25,000 | 5,712 |
| CONTRACTUAL SERVICES | | 237,000 | 286,700 | 318,500 | 342,700 | 244,428 |
| SERVICES & CHARGES | | | | | | |
| 01-0161-5425 | CONFERENCES & SCHOOLS | 500 | 1,000 | 500 | 1,000 | 665 |
| 01-0161-5427 | COURT COSTS | 200 | 600 | | 600 | 150 |
| SERVICES & CHARGES | | 700 | 1,600 | 500 | 1,600 | 815 |
| | Dept Total | 415,794 | 468,122 | 319,000 | 344,300 | 245,243 |

## MUNICIPAL BUILDINGS
## 181

**DEPARTMENT:** Municipal Buildings

**PROGRAM MANAGER:** Facilities Superintendent

**PROGRAM DESCRIPTION:**
The Municipal Buildings Department operates and maintains the City's buildings, including the City Hall Complex, Law Enforcement Building, and Library. To a lesser extent, the department may support or assist with other structures such as Legend Park Buildings, Fire Stations 1, 2, and 3, the Public Works Garage, and accessory buildings. Custodial service employees are provided at City Hall, the Law Enforcement Building, and the Library.

The Director of Administration administers the department's overall operation. The Facilities Maintenance Superintendent oversees day-to-day building management duties and coordinates maintenance, repairs, and project execution across city facilities.

**SERVICES:**

- Coordinate repairs and major maintenance projects in City facilities, including ensuring ADA compliance.
- Operate and maintain City buildings, including grounds maintenance not covered by the Department of Public Works.
- Procure maintenance materials and supplies for municipal buildings. The cost of these materials, supplies, and utilities is accounted for within the budgets of the Law Enforcement Building, Library, Fire Stations, and Public Works Garage.
- Provide custodial services for City Hall, the Law Enforcement Building, and the Library.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Facilities Maintenance Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Custodian | 1.80 | 1.80 | 2.00 | 2.00 | 2.00 |
| Custodian | 1.25 | 1.25 | 0.80 | 0.80 | 0.80 |
| **Total** | **4.05** | **4.05** | **3.80** | **3.80** | **3.80** |

**ACTIVITY MEASURES:**

| Square Footage: | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| City Hall | 47,206 | 47,206 | 47,206 | 47,206 | 47,206 |
| Fire Stations | 37,750 | 37,750 | 37,750 | 37,750 | 37,750 |
| Law Enforcement Building | 68,300 | 68,300 | 68,300 | 68,300 | 68,300 |
| Library Building | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Public Works Building | 45,450 | 45,450 | 45,450 | 45,450 | N/A |
| Sewer & Water Building | 22,304 | 22,304 | 22,304 | 22,304 | 22,304 |
| **Total Square Footage** | **261,010** | **261,010** | **261,010** | **261,010** | **N/A** |

The 2026 estimates are based on previous years' data.

**BUDGET SUMMARY:**

1) **Staffing Expenses:** The 2026 budget reflects a maintained staffing level from 2025, consisting of one facilities maintenance superintendent, one full-time maintenance custodian, two part-time maintenance custodians, and two part-time 2nd shift custodians, replaced with a contracted cleaning service.

2) **Allocated Payroll Cost:** This credit represents the portion of the departmental expense charged to Police and Library operations.

## City of Franklin, WI

**Municipal Buildings - Dept 181**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0181-5111 | SALARIES-FT | 137,536 | 137,536 | 130,187 | 106,980 | 107,135 |
| 01-0181-5113 | SALARIES-PT | 36,884 | 36,884 | 26,364 | 38,082 | 37,942 |
| 01-0181-5117 | SALARIES-OT | 4,500 | 4,500 | 2,000 | 4,500 | 1,901 |
| 01-0181-5133 | LONGEVITY | 336 | 336 | 216 | 96 | 96 |
| 01-0181-5134 | HOLIDAY PAY | 10,560 | 10,560 | 14,132 | 8,724 | 7,378 |
| 01-0181-5135 | VACATION PAY | 11,128 | 11,128 | 14,970 | 8,238 | 4,614 |
| PERSONAL SERVICES | | 200,944 | 200,944 | 187,869 | 166,620 | 159,066 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0181-5151 | FICA | 15,372 | 15,372 | 14,372 | 12,746 | 11,318 |
| 01-0181-5152 | RETIREMENT | 10,693 | 10,693 | 8,609 | 8,610 | 8,084 |
| 01-0181-5153 | RETIREE GROUP HEALTH | 204 | 204 | 172 | 203 | 569 |
| 01-0181-5154 | GROUP HEALTH & DENTAL | 32,107 | 34,591 | 32,107 | 31,987 | 31,135 |
| 01-0181-5155 | LIFE INSURANCE | 430 | 430 | 296 | 407 | 354 |
| 01-0181-5156 | WORKERS COMPENSATION INS | 4,148 | 4,148 | 4,044 | 2,609 | 2,686 |
| 01-0181-5199 | ALLOCATED PAYROLL COST | (143,760) | (143,760) | (139,800) | (139,800) | (146,880) |
| EMPLOYEE BENEFITS | | (80,806) | (78,322) | (80,200) | (83,238) | (92,734) |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0181-5219 | OTHER PROFESSIONAL SERVICES | 7,400 | 4,000 | 8,200 | 4,000 | 4,613 |
| 01-0181-5287 | OTHER COSTS - SHREDDING | 1,500 | 1,500 | 1,500 | 1,500 | 1,679 |
| 01-0181-5299 | SUNDRY CONTRACTORS | 20,000 | 34,150 | 34,150 | 34,150 | 34,104 |
| CONTRACTUAL SERVICES | | 28,900 | 39,650 | 43,850 | 39,650 | 40,396 |
| SUPPLIES | | | | | | |
| 01-0181-5312 | OFFICE SUPPLIES | 100 | 100 | 100 | 100 | 97 |
| 01-0181-5326 | UNIFORMS | 900 | 900 | 900 | 900 | 625 |
| 01-0181-5331 | FUEL/LUBRICANTS | 100 | 100 | 100 | 100 | 57 |
| 01-0181-5342 | CONSUMABLE TOOLS | 130 | 1,300 | 1,300 | 1,300 | 347 |
| SUPPLIES | | 1,230 | 2,400 | 2,400 | 2,400 | 1,126 |
| SERVICES & CHARGES | | | | | | |
| 01-0181-5415 | TELEPHONE | 300 | 500 | 250 | 500 | 233 |
| SERVICES & CHARGES | | 300 | 500 | 250 | 500 | 233 |
| FACILITY CHARGES | | | | | | |
| 01-0181-5551 | WATER | 2,500 | 2,500 | 2,200 | 2,500 | 2,503 |
| 01-0181-5552 | ELECTRICITY | 58,000 | 58,000 | 58,000 | 58,000 | 58,148 |
| 01-0181-5554 | NATURAL GAS | 7,000 | 7,000 | 7,000 | 7,000 | 4,153 |
| 01-0181-5555 | LANDSCAPE MATERIALS | 2,500 | 3,000 | 3,000 | 3,000 | 1,205 |
| 01-0181-5556 | JANITORIAL SUPPLIES | 6,500 | 6,500 | 5,800 | 6,500 | 7,437 |
| 01-0181-5557 | BUILDING MAINTENANCE-SYSTEMS | 27,000 | 27,000 | 45,000 | 27,000 | 27,718 |
| 01-0181-5559 | BUILDING MAINTENANCE-OTHER | 10,000 | 10,000 | 10,000 | 10,000 | 8,721 |
| FACILITY CHARGES | | 113,500 | 114,000 | 131,000 | 114,000 | 109,885 |
| | Dept Total | 264,068 | 279,172 | 285,169 | 239,932 | 217,972 |

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## INSURANCE
## 194

**DEPARTMENT:** Insurance

**PROGRAM MANAGER:** Director of Administration

**PROGRAM DESCRIPTION:**
The City administers all insurance program activities through a dedicated General Fund department, with the exception of employee health insurance. Coverage is provided by third-party carriers and includes general liability, property, auto, professional liability, cyber enterprise risk management, and workers' compensation.

Workers' Compensation costs are based on payroll and rates set annually by the State. The City's provider participates in a dividend program, allowing the City to earn refunds when claims remain below certain thresholds. A favorable claims history increases dividend potential. Premiums are fully budgeted as expenditures, while estimated dividends are budgeted conservatively as revenue and may vary depending on claims experience.

Insurance costs are allocated across City departments, including the Library, Water Utility, and Sewer Fund, through an established administrative process.

**BUDGET SUMMARY:**

1) **Workers' Compensation Costs:** This is the most considerable expense in the City's insurance budget. The State sets rates and determines the City's modification factor based on its claims history. Workers' Compensation expenses are charged to the respective operating department's budget. Rates are updated annually on October 1st, though an estimate is included in the budget. The City's workers' compensation modification factor is expected to rise in 2026 following elevated claims activity in 2024 and 2025. While the State will finalize the exact factor on October 1, the City anticipates modest upward pressure on costs compared to 2025. This change underscores the importance of ongoing employee training, safety awareness, and claims management strategies to help control future expenses

2) **Other Insurance Costs:** Other insurance expenses not allocated to departments primarily cover public officials' liability insurance

**City of Franklin, WI**
**Insurances - Dept 194**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| SERVICES & CHARGES | | | | | | |
| 01-0194-5501 | INCURRED CLAIM-CURRENT YEAR | 20,000 | 20,000 | 20,000 | 20,000 | 26,430 |
| SERVICES & CHARGES | | 20,000 | 20,000 | 20,000 | 20,000 | 26,430 |
| FACILITY CHARGES | | | | | | |
| 01-0194-5511 | BUILDING INSURANCE | 136,000 | 133,240 | 120,000 | 133,240 | 92,077 |
| 01-0194-5512 | AUTO/EQUIPMENT INSURANCE | 115,000 | 110,000 | 110,000 | 110,000 | 98,784 |
| 01-0194-5513 | PUBLIC LIABILITY | 123,000 | 120,000 | 116,000 | 120,000 | 115,306 |
| 01-0194-5514 | PROFESSIONAL LIABILITY | 50,000 | 48,300 | 45,000 | 48,300 | 43,527 |
| 01-0194-5517 | WORKERS COMPENSATION INS. | 345,200 | 345,200 | 217,000 | 247,000 | 252,492 |
| 01-0194-5518 | PUBLIC OFFICIALS E&O INSURCE | 59,500 | 56,800 | 57,650 | 56,800 | 55,449 |
| 01-0194-5560 | CHARGES&CREDITS-INTERDEPTMTL | (350,000) | (330,465) | (330,465) | (330,465) | (330,424) |
| 01-0194-5561 | WORKERS COMP-CONTRA | (345,200) | (345,200) | (217,000) | (247,000) | (252,492) |
| FACILITY CHARGES | | 133,500 | 137,875 | 118,185 | 137,875 | 74,719 |
| | Dept Total | 153,500 | 157,875 | 138,185 | 157,875 | 101,149 |

## UNCLASSIFIED, CONTINGENCY, and ANTICIPATED UNDERSPENDING
## 198, 199

**DEPARTMENT:** Unclassified, Contingency, and Anticipated Underspending

**PROGRAM MANAGER:** Director of Finance and Treasurer

**PROGRAM DESCRIPTION:** These accounts manage activities and expenses that are not tied to a specific operating department.

**Department 198 Unclassified**
This account covers items such as tax refunds, special assessments on City-owned properties, and costs related to claims or legal judgments.

**Department 199 Contingency**
This account holds the annual contingency fund, which provides the Common Council with flexibility to manage unforeseen general fund expenses or uncertain expenditures identified at the time of budget adoption. The contingency fund consists of two components:

- **Unrestricted Contingency:** May be allocated with a simple majority vote of the Common Council.

- **Restricted Contingency:** Requires a supermajority vote for allocation and ensures compliance with the State's Expenditure Restraint Program.

**Department 199 Anticipated Underspending**
The City regularly experiences underspending due to staffing vacancies from normal turnover. Although specific vacancies cannot be predicted, this occurs annually. Franklin has long budgeted a "vacancy factor" to reflect these savings and avoid taxing residents for costs that will not be incurred.

**City of Franklin, WI**
**Contingency - Dept 198**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| FACILITY CHARGES | | | | | | |
| 01-0198-5543 | REFUNDED PROPERTY TAXES | 20,000 | 20,000 | 20,000 | 20,000 | 17,679 |
| FACILITY CHARGES | | 20,000 | 20,000 | 20,000 | 20,000 | 17,679 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0198-5731 | CLAIMS | | | | | 5,099 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | 5,099 |
| CONTINGENCY | | | | | | |
| 01-0199-5110 | RESTRICTED CONTINGENCY | 2,500,000 | 2,500,000 | | 2,500,000 | |
| 01-0199-5497 | ANTICIPATED UNDEREXPENDITURE | (300,000) | (300,000) | | (300,000) | |
| 01-0199-5499 | UNRESTRICTED CONTINGENCY | 819,608 | 150,000 | | 17,012 | |
| CONTINGENCY | | 3,019,608 | 2,350,000 | | 2,217,012 | |
| PERSONAL SERVICES | | | | | | |
| 01-0199-5114 | SEVERANCE PAYMENTS | 40,000 | 75,000 | | 65,000 | |
| PERSONAL SERVICES | | 40,000 | 75,000 | | 65,000 | |
| | Dept Total | 3,079,608 | 2,445,000 | 20,000 | 2,302,012 | 22,778 |

**POLICE and DISPATCH**
**211, 212**

**DEPARTMENT:** Police

**PROGRAM MANAGER:** Police Chief

**PROGRAM DESCRIPTION:**
The Franklin Police Department provides police services twenty-four (24) hours per day, seven (7) days a week. These services include protecting life and property, preserving peace and good order of the community, and furnishing any other appropriate service that enhances the safe and orderly operation of the City.

The Chief of Police, as department manager, is responsible for the leadership, supervision, direction, staff development, training, evaluation, and discipline of department personnel. State Statute and local ordinance empower the Chief to exercise authority in matters of police operations, and establish rules/regulations and policies, and procedures for the Department.

The Assistant Chief, as the second-in-command of the department, serves as Operations Commander, overseeing patrol services, investigation services, communication services, and special unit services. The Assistant Chief acts on behalf of the Chief of Police in the Chief's absence. The Assistant Chief assists in the management of the department and is the immediate supervisor to the Captains.

Three (3) Police Captains oversee the Patrol Division, Investigative Services Bureau, Communication Services, and the Special Unit Services. In addition, the Police Captains deal with the purchasing, operation, and maintenance of department equipment, including squad cars, radio systems, telephone equipment, and 911 communications equipment. They also oversee daily administrative functions within the Police Department.

At full staffing, the Patrol Division includes forty-one (41) Officers and seven (7) Sergeants. The Patrol Division is divided into three (3) shifts - Days, Early, and Late. Members of the Patrol Division respond to calls for service, conduct initial criminal investigations, investigate traffic accidents, and are the primary source of routine squad car, motorcycle, bicycle, and foot patrols. Along with traditional patrol responsibilities, members of the Patrol Division are active in numerous special assignments/ responsibilities and community events such as: Police Canine (K-9), S.W.A.T. Team, Unmanned Aircraft Systems (UAS), Motorcycle Unit, Bicycle Unit, Drug Recognition Unit, Honor Guard, crime prevention programs, work in the Evidence/ Property Room, work as Adopt-A-School Officers, and provide staffing for special events such as St. Martins Fair and July 4th celebrations.

The Investigative Services Bureau includes six (6) Detectives directly supervised by one (1) Sergeant. The Investigative Services Bureau investigates criminal offenses that occur in the City of Franklin and Milwaukee County. In addition to handling all criminal and juvenile-related investigations forwarded from the Patrol Division, they initiate investigations received directly from complainants/victims, are involved in various crime prevention, child safety, and community policing programs, and conduct employment background investigations for potential new City employees. They also participate in various investigative meetings with other agencies related to their assignments.

The Franklin Police Department and the Franklin Public Schools have maintained a Memorandum of Understanding for a School Resource Officer (SRO) Program for many years. School Resource Officers are sworn law enforcement officers who operate within a school environment. Their role includes building positive relationships with students, staff, and families while ensuring a safe and secure learning atmosphere. In addition to performing law enforcement duties, the SRO also serves as an informal counselor and educator, collaborating closely with school officials to address safety concerns, prevent crime, and foster trust between youth and law enforcement. Historically, one SRO has been assigned to serve the entire school district. In 2025, both the Franklin Police Department and the Franklin Public School District have prioritized funding for an additional SRO position in their budgets. Starting in the 2025-2026 school year, there will be two SROs. This additional SRO will allow the high school and middle school to each have an officer dedicated to their respective school communities.

The Police Department employs one (1) Community Service Officer. The Community Service Officer is a civilian, non-sworn, part-time employee of the Franklin Police Department. As such, the Community Service Officer enhances the services provided by the Franklin Police Department to allow sworn personnel the ability to better serve and perform their duties, in exchange for gaining hands-on practical experience while pursuing post-secondary education in law enforcement.

The Police Department has several specialized units to assist with specific assignments that require additional training or make the standard response of patrol units challenging. These services include the Bicycle Patrol Unit, Drug Recognition Unit, Honor Guard Unit, Hostage Negotiators, K-9 Unit, Tactical Unit (S.W.A.T), Traffic Enforcement/Crash Investigation Unit, and Unmanned Aircraft Systems Unit (Drones).

The Communication Services is responsible for answering all 911 emergency calls and non-emergency calls that come into the department. At full staffing, the Communication Services is comprised of one (1) civilian Communications Supervisor, two (2) civilian Lead Dispatchers, and twelve (12) civilian Emergency Services Dispatchers/Clerks. The Communication Services Division is divided into 3 shifts and provides 24-hour emergency service communications for the City. The Emergency Services Dispatchers/Clerks answer emergency and non-emergency telephone calls, operate the computer-aided dispatch system (CAD), and dispatch appropriate police and fire units to calls for service. The Emergency Services Dispatchers/Clerks are trained in the use of the State and National teletype systems, which provide access to Department of Motor Vehicles records, the Crime Information Bureau, National Crime Information Center records, and criminal history checks. Additionally, they transcribe and file police reports and provide front-line service to citizens seeking information.

City of Franklin, WI
2026 Police and Dispatch

The Police Department's administrative staff consists of the Chief's Administrative Assistant and a 3/4-time Utility Person. The Chief's Administrative Assistant handles all related duties for the Chief, Assistant Chief, and Captains. Responsibilities include preparing the budget, finance, and purchasing; preparing, distributing, and filing confidential documents and correspondence; maintaining personnel, payroll, and other critical departmental files; transcribing official police reports; and handling confidential telephone calls. She also prepares documents for the District Attorney's Office, Clerk of Courts, Police and Fire Commission, and social service agencies. The 3/4-time Utility Person assists with squad and equipment maintenance, squad and equipment replacement, and squad transports to appropriate service departments.

**SERVICES:**

- Adopt-A-School Officer Program
- Apprehension and prosecution of violators/offenders of local, county, state, and federal laws
- Child Safety Programs (including bicycle safety, child fingerprinting, etc.)
- Crime Prevention Programs
- Criminal investigations (adult and juvenile)
- Emergency Response Unit
- Host a Citizen Police Academy twice yearly
- K-9 Unit
- Maintain a Special Needs Registry
- Maintain Camera Registry Program
- Maintain the Sex Offender Registry for offenders who live, work, and go to school in Franklin
- Neighborhood Substation (Wal-Mart)
- Police patrol the City in squads, on motorcycles, on bicycles, and on foot
- Prescription Drug Collection Program
- Provide 24-hour per day, 7 days per week police communications
- Recommendations to the Mayor, Common Council, Boards, Commissions, and citizens concerning public safety issues
- Senior Citizen Liaison Program
- Special City event management (St. Martins Fair, 4th of July, etc.)
- Street Crimes Unit
- Text-to-9-1-1
- Therapy Dog (New in the 2nd Quarter of 2025)
- Traffic Enforcement Unit/Accident Investigation
- Volunteer Chaplain to serve both the Police Department and the City of Franklin

City of Franklin, WI
2026 Police and Dispatch

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Sergeant | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Detective | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Patrol Officer | 41.00 | 41.00 | 41.00 | 41.00 | 41.00 |
| School Liaison Officer | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| **Total Sworn Officers** | **61.00** | **61.00** | **61.00** | **62.00** | **62.00** |
| Communications Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Dispatcher | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Dispatcher / Clerk | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| Community Service Officer | N/A | N/A | 0.25 | 0.25 | 0.25 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Utility Person | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| **Total** | **77.75** | **77.75** | **78.00** | **78.00** | **79.00** |

The additional School Liaison Officer position will start in August 2025.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Adult Arrests | 493 | 339 | 483 | 360 | 400 |
| Calls for Service | 30,876 | 29,888 | 34,573 | 32,000 | 33,000 |
| Crimes Against Persons | 105 | 120 | 141 | 112 | 120 |
| Crimes Against Property | 749 | 618 | 660 | 562 | 660 |
| Crimes Against Society | 295 | 254 | 317 | 244 | 300 |
| Driving While Intoxicated | 69 | 79 | 75 | 44 | 70 |
| Juvenile Arrests | 29 | 24 | 35 | 28 | 30 |
| Narcotics Arrests | 155 | 126 | 173 | 132 | 150 |
| Parking Citations | 620 | 699 | 1040 | 1070 | 1000 |
| Traffic Citations | 4,181 | 3987 | 5580 | 4430 | 4500 |
| Traffic Crashes | 588 | 601 | 682 | 620 | 650 |

These totals are forecasted for 2026 based on the activities of 2025

**BUDGET SUMMARY:**

1) As reported on the Wisconsin Policy Forum website, the City of Franklin spends $254 net per capita on police services (2023). The state average is $305 net per capita for police services. In Milwaukee County, the City of Franklin has the second-lowest net per capita spending for police services.

2) **Capital Outlay**

| | Dept. Request | Adopted |
|---|---|---|
| FLEET LEASE PROGRAM- PD: | | |
| • Squad Replacement | $326,720 | |
| AUTO EQUIPMENT: | | |
| • Police Motorcycles | $61,980 | |
| SAFETY EQUIPMENT | | |
| • Gas Masks w/ Communication | $20,140 | |
| OTHER CAPITAL EQUIPMENT: | | |
| • Taser 10 (Multi-Year project) | $48,260 | |
| • Body Worn Cameras (Multi-Year project) | $55,610 | |
| • MRAP- Squad Radio | $7,683 | |
| • Policy Manual & Management | $35,712 | |
| OTHER CAPITAL EQUIPMENT- BODY CAMERA | | |
| • Body Worn Cameras | $13,800 | |
| BUILDING IMPROVEMENTS | | |
| • Building Window Safety Film | $29.963 | |
| • Fire Sprinkler System (replacement) | $43,240 | |
| COMPUTER EQUIPMENT | | |
| • Windows 12 – PC Replacements | $8,398 | |
| SOFTWARE | | |
| • Emergency Medical Dispatch – ProQA | $100,000 | |
| **Total Capital Outlay** | **$751,506** | |

3) **Capital Improvement**

| | Dept. Request | Adopted |
|---|---|---|
| • Parking Lot Replacement | $409,315 | |
| • Police-Radio System-Dispatch Consoles | $780,000 | |
| **Total Capital Improvement** | **$1,189,315** | |

**City of Franklin, WI**

**Police & Dispatch - Dept 211 & 212**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| | **Police - Dept 211** | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-0211-5111 | SALARIES-FT | 5,123,267 | 5,332,659 | 5,057,817 | 5,150,237 | 4,632,664 |
| 01-0211-5113 | SALARIES-PT | 31,569 | 47,180 | 30,400 | 46,562 | 30,321 |
| 01-0211-5114 | SEVERANCE PAYMENTS | | | 52,007 | | 35,912 |
| 01-0211-5117 | SALARIES-OT | 290,000 | 290,000 | 312,000 | 290,000 | 301,594 |
| 01-0211-5118 | COMPTIME TAKEN | 250,000 | 250,000 | | | 264,740 |
| 01-0211-5133 | LONGEVITY | 30,539 | 30,539 | 28,957 | 9,474 | 8,717 |
| 01-0211-5134 | HOLIDAY PAY | 362,694 | 369,744 | 326,251 | 352,376 | 279,020 |
| 01-0211-5135 | VACATION PAY | 376,649 | 376,649 | 340,711 | 368,061 | 346,041 |
| PERSONAL SERVICES | | 6,464,718 | 6,696,771 | 6,148,143 | 6,216,710 | 5,899,009 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0211-5151 | FICA | 497,169 | 515,055 | 473,074 | 478,175 | 436,467 |
| 01-0211-5152 | RETIREMENT | 987,142 | 1,016,062 | 927,418 | 943,730 | 835,013 |
| 01-0211-5153 | RETIREE GROUP HEALTH | 132,706 | 136,041 | 109,128 | 157,557 | 205,764 |
| 01-0211-5154 | GROUP HEALTH & DENTAL | 823,534 | 957,216 | 758,250 | 821,335 | 766,203 |
| 01-0211-5155 | LIFE INSURANCE | 12,464 | 12,907 | 10,454 | 11,960 | 10,994 |
| 01-0211-5156 | WORKERS COMPENSATION INS | 111,427 | 114,402 | 104,661 | 86,911 | 78,030 |
| 01-0211-5199 | ALLOCATED PAYROLL COST | (122,040) | (122,040) | (90,960) | (63,500) | 68,292 |
| EMPLOYEE BENEFITS | | 2,442,402 | 2,629,643 | 2,292,025 | 2,436,168 | 2,400,763 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0211-5241 | AUTO MAINTENANCE | 30,000 | 32,500 | 25,000 | 30,000 | 30,803 |
| 01-0211-5242 | EQUIPMENT MAINTENANCE | 93,830 | 113,830 | 94,000 | 137,170 | 81,542 |
| 01-0211-5245 | RADIO MAINTENANCE | 61,000 | 61,325 | 61,000 | 61,000 | 51,024 |
| 01-0211-5247 | DATA & TELEPHONE CABLING | 17,850 | 18,450 | 17,000 | 17,650 | 14,149 |
| 01-0211-5257 | SOFTWARE MAINTENANCE | 98,000 | 113,000 | 109,500 | 109,500 | 165,230 |
| 01-0211-5299 | SUNDRY CONTRACTORS | 63,430 | 83,400 | 68,000 | 68,000 | 29,172 |
| CONTRACTUAL SERVICES | | 364,110 | 422,505 | 374,500 | 423,320 | 371,920 |
| SUPPLIES | | | | | | |
| 01-0211-5312 | OFFICE SUPPLIES | 40,000 | 65,500 | 111,131 | 111,131 | 21,251 |
| 01-0211-5313 | PRINTING | 4,000 | 4,400 | 4,000 | 4,000 | 4,465 |
| 01-0211-5322 | MEDICAL SUPPLIES | 5,000 | 6,025 | 1,500 | 5,000 | 1,140 |
| 01-0211-5326 | UNIFORMS | 78,645 | 85,100 | 50,000 | 60,800 | 47,763 |
| 01-0211-5327 | FIREARMS SUPPLIES | 20,000 | 40,000 | 38,000 | 38,000 | 30,520 |
| 01-0211-5328 | EDUCATION SUPPLIES | 3,500 | 5,000 | 3,000 | 5,000 | 2,475 |
| 01-0211-5329 | OPERATING SUPPLIES | 33,000 | 48,000 | 76,453 | 76,453 | 51,862 |
| 01-0211-5331 | FUEL/LUBRICANTS | 116,000 | 116,000 | 111,000 | 116,000 | 116,618 |
| 01-0211-5332 | VEHICLE SUPPORT | 52,980 | 52,980 | 60,747 | 60,747 | 41,228 |
| 01-0211-5333 | EQUIPMENT SUPPLIES | 20,000 | 32,000 | 36,750 | 36,750 | 6,842 |
| 01-0211-5334 | AUXILIARY SUPPORT | 3,000 | 5,000 | 2,600 | 6,200 | 2,926 |
| 01-0211-5335 | CRIME PREVENTION MATERIALS | 5,500 | 5,700 | 5,800 | 6,650 | 5,360 |
| SUPPLIES | | 381,625 | 465,705 | 500,981 | 526,731 | 332,450 |
| SERVICES & CHARGES | | | | | | |
| 01-0211-5415 | TELEPHONE | 24,000 | 24,000 | 27,500 | 27,500 | 24,310 |
| 01-0211-5422 | SUBSCRIPTIONS | 1,500 | 3,900 | 3,625 | 3,625 | 1,230 |
| 01-0211-5424 | MEMBERSHIPS/DUES | 1,750 | 1,900 | 1,750 | 1,750 | 2,129 |
| 01-0211-5425 | CONFERENCES & SCHOOLS | 32,500 | 47,875 | 66,975 | 66,975 | 41,578 |
| 01-0211-5428 | ALLOCATED INSURANCE COST | 107,770 | 107,770 | 97,182 | 102,640 | 97,750 |
| 01-0211-5432 | MILEAGE & TECHNOLOGY | 500 | 750 | 300 | 750 | 307 |
| 01-0211-5433 | EQUIPMENT RENTAL | 10,500 | 12,500 | 9,000 | 12,500 | 9,212 |
| 01-0211-5450 | UninsuredClaim-BelowDeductible | 3,000 | 3,000 | 3,000 | 3,000 | 21,477 |
| SERVICES & CHARGES | | 181,520 | 201,695 | 209,332 | 218,740 | 197,993 |

## City of Franklin, WI

**Police & Dispatch - Dept 211 & 212**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| FACILITY CHARGES | | | | | | |
| 01-0211-5551 | WATER | 3,800 | 3,800 | 3,300 | 3,800 | 3,629 |
| 01-0211-5552 | ELECTRICITY | 86,500 | 86,500 | 77,000 | 86,500 | 92,286 |
| 01-0211-5554 | NATURAL GAS | 25,000 | 36,100 | 20,000 | 36,100 | 19,460 |
| 01-0211-5555 | LANDSCAPE MATERIALS | 1,000 | 1,000 | 1,900 | 1,900 | 142 |
| 01-0211-5556 | JANITORIAL SUPPLIES | 7,500 | 8,600 | 7,500 | 7,500 | 6,664 |
| 01-0211-5557 | BUILDING MAINTENANCE-SYSTEMS | 26,750 | 39,500 | 26,750 | 26,750 | 31,948 |
| 01-0211-5558 | BLDG MAINTENANCE-FLOORING | 10,000 | 10,500 | 10,000 | 10,000 | 9,316 |
| 01-0211-5559 | BUILDING MAINTENANCE-OTHER | 35,000 | 39,000 | 35,880 | 35,880 | 33,008 |
| 01-0211-5560 | INTERDEPT CHG-ALLOC PAY COST | 85,680 | 85,680 | 83,520 | 83,520 | 93,000 |
| FACILITY CHARGES | | 281,230 | 310,680 | 265,850 | 291,950 | 289,453 |
| | Dept Total | 10,115,605 | 10,726,999 | 9,790,831 | 10,113,619 | 9,491,588 |
| | **Dept 212 - Dispatch** | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-0212-5111 | SALARIES-FT | 857,508 | 918,034 | 943,881 | 907,746 | 771,395 |
| 01-0212-5114 | SEVERANCE PAYMENTS | | | | | 22,385 |
| 01-0212-5117 | SALARIES-OT | 17,150 | 17,150 | 17,150 | 17,150 | 33,904 |
| 01-0212-5118 | COMPTIME TAKEN | 40,000 | 40,000 | | | 55,963 |
| 01-0212-5133 | LONGEVITY | 1,200 | 1,200 | 1,313 | 1,560 | 1,425 |
| 01-0212-5134 | HOLIDAY PAY | 49,662 | 52,081 | 55,632 | 55,467 | 36,583 |
| 01-0212-5135 | VACATION PAY | 48,485 | 48,485 | 55,308 | 64,737 | 52,722 |
| PERSONAL SERVICES | | 1,014,005 | 1,076,950 | 1,073,284 | 1,046,660 | 974,377 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0212-5151 | FICA | 77,571 | 82,387 | 82,106 | 80,069 | 71,640 |
| 01-0212-5152 | RETIREMENT | 73,008 | 77,540 | 72,224 | 72,743 | 65,656 |
| 01-0212-5153 | RETIREE GROUP HEALTH | 3,388 | 3,614 | 2,934 | 6,036 | 1,910 |
| 01-0212-5154 | GROUP HEALTH & DENTAL | 145,195 | 167,020 | 197,993 | 154,733 | 139,141 |
| 01-0212-5155 | LIFE INSURANCE | 3,232 | 3,437 | 2,891 | 3,350 | 3,002 |
| 01-0212-5156 | WORKERS COMPENSATION INS | 1,311 | 1,393 | 1,274 | 1,041 | 1,119 |
| EMPLOYEE BENEFITS | | 303,705 | 335,391 | 359,422 | 317,972 | 282,468 |
| | Dept Total | 1,317,710 | 1,412,341 | 1,432,706 | 1,364,632 | 1,256,845 |

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**FIRE and FIRE PROTECTION**
**221, 223**

**DEPARTMENT:** Fire

**PROGRAM MANAGER:** Fire Chief

**PROGRAM DESCRIPTION:**
The Franklin Fire Department is an "all-hazards" emergency response agency whose primary mission is *to save lives, prevent harm, and protect property* by providing a skillful, professional, and compassionate response to any emergency. We strive to keep the community and each other safe. We will at all times act with *Courage, Honor, and Integrity*. The department will provide these services as efficiently as possible within the limits of the funding supplied by the citizens of Franklin.

Full-time employees staff the department; department 221 accounts for these employees. Department No. 223 is used to account for fire protection charges from the Franklin Water Utility for water mains and fire hydrants, as set by the Public Service Commission.

**SERVICES:**
- Advanced (Paramedic) Level Emergency Medical Services, including patient stabilization, evaluation, care, and transport; and special event stand-by. This also includes a significant number of non-transport medical assistance responses.
- Continual training of personnel in firefighting, rescue, and EMS concepts and techniques.
- Fire inspection and Community Risk Reduction (CRR) services are performed in all commercial, institutional, multi-family residences, places of employment, and buildings open to the public.
- Fire suppression and investigation, including structural, vehicle, and wildland fire response.
- First response to hazardous materials spills and leaks.
- Maintenance of three fire stations, four heavy fire apparatus, three front-line paramedic ambulances, and several specialized utility vehicles.
- Public education services, encompassing a variety of fire safety and first aid classes, including CPR, defibrillator, and "Stop-the-Bleed" training; fire extinguisher training, and Survive Alive House.
- Service calls include hazardous conditions such as downed power lines, unusual odors, natural gas leaks, and other non-fire emergencies.
- Technical Rescue response capability, including vehicle crash extrication, water/ice rescue (Dive Rescue Team), and initial response to confined space and trench entrapments.

City of Franklin, WI
2026 Fire and Fire Protection

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Chief | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Battalion Chief | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Fire Prevention Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Part-time Inspector | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Supervisor of Equipment | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Lieutenant | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Paramedic Lieutenant | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Captain* | | | | 3.00 | 3.00 |
| Lieutenant | | 9.00 | 9.00 | 6.00 | 6.00 |
| EMT/Firefighter | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Paramedic/Firefighter | 30.00 | 31.00 | 32.00 | 32.00 | 32.00 |
| Confidential Admin. Asst. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total Regular FTE** | **49.50** | **49.50** | **50.50** | **50.50** | **50.50** |

Captain is a newly created mid-level management position in 2025, endorsed by the department and bargaining unit. This is a title and responsibility change for three current Lieutenants.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| EMS Responses | 4105 | 3957 | 4144 | 4064 | 4227 |
| Fire Inspections (Estimated) | 2750 | 796 | 801 | 849 | 859 |
| Fire Responses | 944 | 906 | 972 | 1091 | 1135 |
| Paramedic Transports | 2776 | 2841 | 2883 | 2844 | 2958 |
| PI Accidents | 123 | 107 | 155 | 126 | 131 |
| Plan Reviews | 125 | 89 | 70 | 90 | 90 |
| Total Calls | 5154 | 4863 | 5116 | 5155 | 5361 |

The 2025 Estimates are based on 2 (X) 1st and 2nd quarter 2025 activity (rounded). 2026 activity measures are conservatively predicted based on historical trends in call volume.
The tracking of fire inspections in multi-tenant buildings has been changed so that all tenants under a common roof are now counted as one inspection. Previously, each occupant or business in a multi-tenant building was counted as a single inspection.

City of Franklin, WI
2026 Fire and Fire Protection

**BUDGET SUMMARY:**

1) **Personnel Services:** Budgetary request reflects an anticipated year with all positions being filled (including the part-time Inspector position, which was not filled in 2024-2025), including annual increases, as per the collective bargaining agreement. An additional 1.0 Paramedic/Firefighter FTE was requested for 2026 to assist in maintaining current service levels and response times for our rapidly growing community. The fire department is strongly urging the addition of 1.0 Paramedic/Firefighter annually for the next three years to increase minimum staffing at Fire Station 2. With the skyrocketing development on the south side of the city, the routine staffing of 2 personnel at Fire Station 2 is increasingly dangerous. It poses a risk of lengthy response times when multiple calls for service are received concurrently. The proposed additional personnel would establish a response unit at Fire Station 2 on a daily basis, adding depth and enhanced response capability to the rapidly growing and isolated south portion of the city. Due to the required "matching-fund" requirements introduced in 2025, the FEMA "*Staffing for Adequate Fire and Emergency Response*" (SAFER) grant program is not a viable alternative to assist in funding the number of positions needed to qualify for the grant.

2) **Contractual Services:** reflects funds needed to pay outside contractors for services that FFD personnel are unable to complete in-house. Examples of these services include billing for ambulance transports, vehicle and equipment repair and maintenance, which exceeds the capabilities of the DPW and/or FFD staff, technology software licenses, and fees for using the county's OASIS public safety radio system. These budget lines are consistent with 2025 usage and expected cost increases. This account is also used to pay outside contractors for maintenance/repairs of FD vehicles.

   2026 includes a special, single-year expenditure for vehicle and equipment maintenance:

   Replacing the radiator on our 2002 KME – Engine 204 ($7,000).

   FFD strives to proactively service /maintain all vehicles, maximizing the service life of the entire fleet while staying within budget. However, the overall age of our fire apparatus fleet is past its expected service life due to the widespread delays in the delivery of new fire apparatus and ambulances. This account is challenging to budget for because its expenses vary significantly from year to year, and even a single major breakdown can cause overspending on this budget line.

3) **Supplies:** These lines are used to purchase supplies. Examples include office supplies, firefighting equipment, and emergency medical supplies for the ambulances. In 2023-2024, there was a significant increase in the supply budget due to the continuing rise in the cost of medical supplies and medications. Many medications now cost several times what they did only a few years ago, and there are often shortages and backorders. The trend towards substantially higher drug and supply costs is therefore likely to continue in 2026; however, these costs are partially recouped in ambulance transport fees. The cyclic replacement of firefighter protective "Turnout gear" has also been included in the operating budget since 2023, as opposed to an annual Capital Outlay request. Due to the mandated 10-year maximum service life of this equipment, this format enables better planning, management, and greater consistency in the acquisition of turnout gear.

4) **Services and Charges:** This category pays for telephone, cellular, and wireless fees, as well as schools, conferences, and rental fees for some equipment. Cost for wireless services is slightly increased from 2025, reflecting a greater continued dependence on wireless technology for communications, patient care records, computer-aided dispatch, GIS, and incident management software. In 2025, the FFD began participating in a regional firefighter recruit training academy hosted by the Wauwatosa Fire Department. Funding for our participation in this training academy is included in this area as well.

5) **Facility Charges**: These lines cover the costs of natural gas, electricity, sewer, water, and janitorial supplies for three fire stations. Cost reflects annual usage. Due to the aging of our current fire stations, our department has been routinely depleting all Building Maintenance budget lines to cover unforeseen repairs or replacements of major systems (e.g., HVAC) as required (as was the case in 2025). Our capital budget request includes a fire department facility planning project to plan for long-term investments that will reduce overall building operating expenses through improvement projects. These projects aim to modernize our fire stations, making them more energy-efficient and less maintenance-intensive.

6) **Employee Recognition:** This small budget line remains unchanged from previous years, and funds part of the cost of awards and recognition for retirees and years-of-service awards, etc.

7) **Fire Protection:** The City incurs costs for half of the Public Service Commission's requirement that Water Utilities charge for the expense of having the system capacity to fight fires within the service area supplied by the City of Milwaukee's water mains. The rate payors pay the other half of this fee. The cost of the city's half is recovered by tax levy.

| 8) **Capital Outlay:** | **Request** | **Adopted** |
|---|---|---|
| Building Improvements | | |
| Fire Department Facilities Planning | $355,000 | |
| Fire Station #1 Phase 2 -Mold Remediation /Windows | $50,000 | |
| Fire Station #1 Sign Repair / Replacement | $9,400 | |
| Fire Station #2 AC Condenser Replacement | $15,000 | |
| Fire Station #3 Asphalt Replacement | $15,000 | |
| Equipment | | |
| Knox Key-Secure Updates | $20,000 | |
| Health & Fitness Equipment Replacement | $67,000 | |
| Ice/Water Rescue Equipment Replacement | $15,300 | |
| Dive Rescue Equipment Replacement | $36,000 | |
| Computer Equipment | | |
| Windows 12 – PC Replacements | $1,000 | |
| **Total Capital Outlay** | **$583,700** | |

| 9) **Equipment Replacement Fund:** | **Request** | **Adopted** |
|---|---|---|
| Replacement Utility Vehicle<br>**Grant funded through OEM Community Paramedic - MIH Program** | $62,000 | |
| **Total Equipment Replacement** | **$62,000** | |

**City of Franklin, WI**
**Fire & Fire Protection - Dept 221 & 223**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| | **Fire - Dept 221** | | | | | |
| PERSONAL SERVICES | | | | | | |
| 01-0221-5111 | SALARIES-FT | 4,447,406 | 4,482,603 | 4,220,100 | 4,243,785 | 3,965,914 |
| 01-0221-5114 | SEVERANCE PAYMENTS | | | | | 52,081 |
| 01-0221-5117 | SALARIES-OT | 165,000 | 215,500 | 165,000 | 215,500 | 291,804 |
| 01-0221-5118 | COMPTIME TAKEN | 40,000 | 40,000 | | | 48,544 |
| 01-0221-5131 | SPECIAL TEAMS PAY | 11,424 | 11,424 | 11,424 | 10,464 | 11,104 |
| 01-0221-5133 | LONGEVITY | 14,681 | 13,859 | 13,104 | 13,275 | 14,075 |
| 01-0221-5134 | HOLIDAY PAY | 531,666 | 533,261 | 515,153 | 512,104 | 489,985 |
| 01-0221-5135 | VACATION PAY | 400,108 | 400,108 | 389,432 | 384,875 | 436,744 |
| PERSONAL SERVICES | | 5,610,285 | 5,696,755 | 5,314,213 | 5,380,003 | 5,310,251 |
| | | | | | | |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0221-5151 | FICA | 431,530 | 438,176 | 406,486 | 413,869 | 388,276 |
| 01-0221-5152 | RETIREMENT | 851,997 | 860,261 | 800,595 | 814,373 | 747,666 |
| 01-0221-5153 | RETIREE GROUP HEALTH | 141,487 | 141,551 | 111,458 | 162,642 | 176,673 |
| 01-0221-5154 | GROUP HEALTH & DENTAL | 769,021 | 865,541 | 845,290 | 779,928 | 775,260 |
| 01-0221-5155 | LIFE INSURANCE | 10,294 | 10,364 | 9,844 | 9,888 | 9,173 |
| 01-0221-5156 | WORKERS COMPENSATION INS | 141,679 | 143,295 | 89,320 | 98,087 | 88,760 |
| 01-0221-5161 | COLLEGE INCENTIVE | 5,054 | 5,054 | 4,536 | 3,905 | 4,320 |
| 01-0221-5165 | VEHICLE ALLOWANCE | 14,400 | 14,400 | 14,400 | 14,400 | 13,400 |
| EMPLOYEE BENEFITS | | 2,365,462 | 2,478,642 | 2,281,929 | 2,297,092 | 2,203,528 |
| | | | | | | |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0221-5211 | MEDICAL SERVICES | 5,000 | 12,200 | 3,400 | 5,400 | 2,449 |
| 01-0221-5219 | SPRINKLER PLAN REVIEW | | 500 | | 500 | |
| 01-0221-5241 | AUTO MAINTENANCE | 43,800 | 43,800 | 51,050 | 60,000 | 48,379 |
| 01-0221-5242 | EQUIPMENT MAINTENANCE | 25,000 | 25,000 | 32,000 | 23,500 | 16,474 |
| 01-0221-5245 | RADIO MAINTENANCE | 25,000 | 26,200 | 23,000 | 25,000 | 20,201 |
| 01-0221-5246 | MAINTENANCE INSPECT RECERT | 5,600 | 6,000 | 5,600 | 5,600 | 7,063 |
| 01-0221-5257 | SOFTWARE MAINTENANCE | 50,500 | 50,500 | 40,000 | 50,500 | 32,187 |
| 01-0221-5296 | AMBULANCE BILLING-net of collection fe | 85,000 | 85,000 | 88,480 | 85,000 | 68,732 |
| 01-0221-5299 | SUNDRY CONTRACTORS | 6,000 | 8,000 | | 4,000 | |
| CONTRACTUAL SERVICES | | 245,900 | 257,200 | 243,530 | 259,500 | 195,485 |
| | | | | | | |
| SUPPLIES | | | | | | |
| 01-0221-5312 | OFFICE SUPPLIES | 1,000 | 1,100 | 1,000 | 1,000 | 871 |
| 01-0221-5313 | PRINTING | 700 | 700 | 700 | 700 | 636 |
| 01-0221-5322 | MEDICAL SUPPLIES | 80,000 | 80,000 | 75,000 | 75,000 | 74,752 |
| 01-0221-5326 | UNIFORMS | 25,000 | 30,000 | 25,000 | 25,000 | 25,013 |
| 01-0221-5328 | EDUCATION SUPPLIES | 6,500 | 7,000 | 5,500 | 6,500 | 5,725 |
| 01-0221-5331 | FUEL/LUBRICANTS | 64,000 | 64,000 | 47,000 | 64,000 | 50,849 |
| 01-0221-5332 | VEHICLE SUPPORT | 37,920 | 35,000 | 47,000 | 34,180 | 41,141 |
| 01-0221-5333 | EQUIPMENT SUPPLIES | 15,000 | 19,000 | 15,000 | 15,000 | 13,646 |
| 01-0221-5342 | CONSUMABLE TOOLS | 1,500 | 5,000 | | 5,000 | |
| 01-0221-5348 | SPECIAL TEAMS SUPPLIES | 3,000 | 3,000 | 3,513 | 3,514 | 2,476 |
| 01-0221-5350 | TURNOUT COATS AND RELATED | 47,000 | 50,000 | 51,000 | 47,000 | 54,180 |
| SUPPLIES | | 281,620 | 294,800 | 270,713 | 276,894 | 269,289 |
| | | | | | | |
| SERVICES & CHARGES | | | | | | |
| 01-0221-5415 | TELEPHONE | 13,500 | 14,900 | 13,006 | 14,900 | 12,104 |
| 01-0221-5422 | SUBSCRIPTIONS | 600 | 1,300 | 200 | 1,100 | 159 |
| 01-0221-5424 | MEMBERSHIPS/DUES | 2,000 | 2,500 | 2,500 | 2,500 | 1,208 |
| 01-0221-5425 | CONFERENCES & SCHOOLS | 10,000 | 20,000 | 10,000 | 10,000 | 7,543 |
| 01-0221-5428 | ALLOCATED INSURANCE COST | 54,010 | 54,010 | 51,440 | 51,440 | 48,990 |
| 01-0221-5432 | MILEAGE & TECHNOLOGY | 50 | 50 | 60 | 50 | 15 |
| 01-0221-5433 | EQUIPMENT RENTAL | 4,200 | 6,000 | 4,200 | 4,200 | 4,897 |
| 01-0221-5471 | BACKGROUND CHECKS | 1,500 | 4,500 | 1,500 | 1,500 | 3,631 |
| SERVICES & CHARGES | | 85,860 | 103,260 | 82,906 | 85,690 | 78,547 |

## City of Franklin, WI

Fire & Fire Protection - Dept 221 & 223

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| FACILITY CHARGES | | | | | | |
| 01-0221-5551 | WATER | 6,000 | 6,000 | 5,950 | 6,000 | 6,781 |
| 01-0221-5552 | ELECTRICITY | 35,000 | 35,000 | 34,000 | 35,000 | 36,446 |
| 01-0221-5554 | NATURAL GAS | 15,500 | 18,000 | 15,170 | 15,000 | 12,812 |
| 01-0221-5556 | JANITORIAL SUPPLIES | 8,500 | 8,500 | 10,000 | 6,500 | 7,540 |
| 01-0221-5557 | BUILDING MAINTENANCE-SYSTEMS | 50,000 | 50,000 | 50,000 | 30,000 | 49,566 |
| 01-0221-5559 | BUILDING MAINTENANCE-OTHER | 9,500 | 9,500 | 11,550 | 7,200 | 7,889 |
| FACILITY CHARGES | | 124,500 | 127,000 | 126,670 | 99,700 | 121,034 |
| CLAIMS, CONTRIB AND AWARDS | | | | | | |
| 01-0221-5726 | EMPLOYEE RECOGNITION | 1,500 | 1,500 | 1,500 | 1,500 | 1,035 |
| CLAIMS, CONTRIB AND AWARDS | | 1,500 | 1,500 | 1,500 | 1,500 | 1,035 |
| | Dept Total | 8,715,127 | 8,959,157 | 8,321,461 | 8,400,379 | 8,179,169 |
| | **0223- Fire Protection** | | | | | |
| FACILITY CHARGES | | | | | | |
| 01-0223-5536 | PUBLIC FIRE PROTECTION - MILW WTF | 10,000 | 10,000 | 9,970 | 10,000 | 9,968 |
| 01-0223-5538 | PUBLIC FIRE PROTECTION | 270,000 | 270,000 | 255,642 | 270,000 | 270,000 |
| FACILITY CHARGES | | 280,000 | 280,000 | 265,612 | 280,000 | 279,968 |
| | Dept Total | 280,000 | 280,000 | 265,612 | 280,000 | 279,968 |

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## INSPECTION SERVICES
## 231

**DEPARTMENT:** Inspection Services

**PROGRAM MANAGER:** Director of Inspection Services

**PROGRAM DESCRIPTION:**

The Department of Inspection Services administers the plan review, approval, and inspection process for all building construction-related permits, including building, HVAC, plumbing, electrical, occupancy, erosion control, driveway approaches, and culverts. The Department is also responsible for enforcing deferred maintenance and building-related code violations, conducting liquor license inspections, updating codes and ordinances, and assisting with zoning administration. The Department works closely with the Planning, Engineering, Health, and Fire Departments to ensure a coordinated and efficient permitting process.

In addition, the Department assists in the management of municipal facilities and capital improvement projects. Operating under the oversight of the Director of Administration, the Department plays a key role in safeguarding public safety, ensuring code compliance, and supporting responsible community development.

**SERVICES:**

- Assists with the management of Municipal Buildings and capital improvements to facilities.
- Generally, our Department issues between 3,000 and 4,000 construction permits annually.
- Respond to citizen inquiries and complaints concerning construction, permit intake procedures, code interpretations, erosion control, and other department-related information.
- Responds to and enforces complaints submitted.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Director of Inspection Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Chief Electrical Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Plumbing Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Technician | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 |
| Permit Coordinator (2021) | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Insp Admin. Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total** | **9.00** | **9.00** | **9.00** | **9.00** | **9.00** |

City of Franklin, WI
2026 Inspection Services

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Building Inspections | 4,018 | 3,463 | 4,389 | 2,685 | TBD |
| Building Permits Issued | 1,543 | 1,728 | 1,781 | 1,113 | 1,632 |
| Electrical Inspections | 1,642 | 1,457 | 1,747 | 931 | TBD |
| Electrical Permits Issued | 978 | 797 | 922 | 575 | 843 |
| Enforcement Inspections | 415 | 442 | 480 | 213 | TBD |
| Enforcements Received | 132 | 154 | 170 | 96 | TBD |
| Plumbing Inspections | 1,356 | 1,136 | 1,369 | 731 | TBD |
| Plumbing Permits Issued | 708 | 584 | 782 | 408 | 598 |

The 2026 totals were derived by annualizing 2025 year-to-date (through 8/18/25) figures. The 2026 forecast anticipates single-family home permits to remain steady, supported by new subdivision development, with increases expected in multi-family and commercial projects. Inspection totals do not account for 'multiple-discipline' inspections performed by a single multi-credentialed inspector during one site visit. This practice, commonly applied to equipment replacements, remodels, additions, new homes, and re-inspections, enhances efficiency by reducing the need for repeat visits. Senior staff also use these opportunities to provide on-site cross-training for newer inspectors, further strengthening resource deployment and operational effectiveness.

**BUDGET SUMMARY:**

1) While permits continue to remain steady thus far in 2025, the year-to-date (YTD) numbers are down slightly from 2024. This could be due in part to a few factors: the uncertainty of the economy, as well as the City's new Unified Development Ordinance (UDO) that was adopted this past June, as businesses waited for the UDO to be officially adopted. The 2024 MMSD PPII (Private Property Inflow and Infiltration) sump pump project had a significant impact on the number of plumbing permits issued in 2024 (81 permits). The same time last year, 539 permits were issued, while 378 were issued in 2023.

2) Construction for Cape Crossing's 3rd and final phase is underway and could open 42 additional lots later this year. Several larger commercial projects could potentially start later this year as well. If either progresses this year, 2026 has the potential to be a favorable year.

**City of Franklin, WI**
**Inspection - Dept 231**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0231-5111 | SALARIES-FT | 595,016 | 671,832 | 559,964 | 642,900 | 548,978 |
| 01-0231-5114 | SEVERANCE PAYMENTS | | | 17,417 | | |
| 01-0231-5117 | SALARIES-OT | 6,500 | 6,500 | 1,200 | 6,500 | 991 |
| 01-0231-5118 | COMPTIME TAKEN | 4,000 | 4,000 | | | 3,323 |
| 01-0231-5133 | LONGEVITY | 920 | 920 | 870 | 925 | 780 |
| 01-0231-5134 | HOLIDAY PAY | 36,278 | 41,037 | 38,875 | 39,069 | 31,851 |
| 01-0231-5135 | VACATION PAY | 40,240 | 47,038 | 42,102 | 45,401 | 51,080 |
| PERSONAL SERVICES | | 682,954 | 771,327 | 660,428 | 734,795 | 637,003 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0231-5151 | FICA | 52,246 | 59,007 | 50,523 | 56,212 | 47,191 |
| 01-0231-5152 | RETIREMENT | 47,295 | 53,658 | 42,060 | 47,644 | 40,364 |
| 01-0231-5153 | RETIREE GROUP HEALTH | 1,078 | 1,219 | 890 | 1,233 | 1,735 |
| 01-0231-5154 | GROUP HEALTH & DENTAL | 96,596 | 127,099 | 90,275 | 127,416 | 98,209 |
| 01-0231-5155 | LIFE INSURANCE | 2,281 | 2,580 | 2,028 | 2,453 | 1,807 |
| 01-0231-5156 | WORKERS COMPENSATION INS | 10,110 | 11,948 | 11,225 | 8,751 | 8,965 |
| EMPLOYEE BENEFITS | | 209,606 | 255,511 | 197,001 | 243,709 | 198,271 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0231-5219 | OTHER PROFESSIONAL SERVICES | 2,000 | 10,000 | | 10,000 | |
| 01-0231-5242 | EQUIPMENT MAINTENANCE | 2,150 | 2,150 | 1,950 | 1,950 | 1,911 |
| 01-0231-5299 | SUNDRY CONTRACTORS | 2,000 | 3,000 | 3,000 | 3,000 | 1,600 |
| CONTRACTUAL SERVICES | | 6,150 | 15,150 | 4,950 | 14,950 | 3,511 |
| SUPPLIES | | | | | | |
| 01-0231-5312 | OFFICE SUPPLIES | 2,300 | 3,200 | 3,000 | 3,000 | 2,725 |
| 01-0231-5313 | PRINTING | 700 | 800 | 700 | 800 | 64 |
| 01-0231-5316 | STATE SEALS | 3,000 | 3,000 | 3,000 | 3,000 | 2,978 |
| 01-0231-5317 | HOUSE NUMBERS | 800 | 800 | 700 | 700 | 699 |
| 01-0231-5326 | UNIFORMS | 1,750 | 1,750 | 1,750 | 1,750 | 1,614 |
| 01-0231-5328 | EDUCATION SUPPLIES | 1,000 | 1,000 | 162 | 162 | |
| 01-0231-5329 | OPERATING SUPPLIES | 500 | 1,000 | | 1,000 | |
| 01-0231-5331 | FUEL/LUBRICANTS | 4,000 | 4,000 | 3,600 | 3,800 | 3,947 |
| 01-0231-5332 | VEHICLE SUPPORT | 2,600 | 2,500 | 2,500 | 2,500 | 2,220 |
| SUPPLIES | | 16,650 | 18,050 | 15,412 | 16,712 | 14,247 |
| SERVICES & CHARGES | | | | | | |
| 01-0231-5415 | TELEPHONE | 3,300 | 3,600 | 3,000 | 3,600 | 2,972 |
| 01-0231-5421 | OFFICIAL NOTICES/ADVERTISING | 50 | 100 | | 100 | |
| 01-0231-5422 | SUBSCRIPTIONS | | 50 | | 50 | |
| 01-0231-5424 | MEMBERSHIPS/DUES | 1,500 | 1,700 | 1,500 | 1,700 | 873 |
| 01-0231-5425 | CONFERENCES & SCHOOLS | 6,000 | 7,000 | 5,000 | 7,000 | 2,542 |
| 01-0231-5428 | ALLOCATED INSURANCE COST | 2,000 | 2,000 | 1,930 | 1,930 | 1,835 |
| 01-0231-5433 | EQUIPMENT RENTAL | 500 | 1,000 | | 1,000 | |
| SERVICES & CHARGES | | 13,350 | 15,450 | 11,430 | 15,380 | 8,222 |
| | Dept Total | 928,710 | 1,075,488 | 889,221 | 1,025,546 | 861,254 |

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## SEALER OF WEIGHTS and MEASURES
## 239

**DEPARTMENT:** Sealer of Weights and Measures

**PROGRAM MANAGER:** Director of Clerk Services

**PROGRAM DESCRIPTION:**
The City contracts with the State of Wisconsin to inspect weight and measuring devices to ensure compliance with applicable regulations. The City receives reimbursement from businesses whose scales and weighing devices are examined. State Statutes permit municipalities to recover costs by assessing fees on those receiving the services during the July-through-June contract period, up to the total cost of the fees incurred.

**City of Franklin, WI**
**Weights & Measurers - Dept 239**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 01-0239-5299 | SUNDRY CONTRACTORS | 6,800 | 6,800 | 6,750 | 6,800 | 6,750 |
| CONTRACTUAL SERVICES | | 6,800 | 6,800 | 6,750 | 6,800 | 6,750 |
| | Dept Total | 6,800 | 6,800 | 6,750 | 6,800 | 6,750 |

## ENGINEERING
## 321

**DEPARTMENT:** Engineering

**PROGRAM MANAGER:** City Engineer

**PROGRAM DESCRIPTION:**
The Engineering Department partners with the Public Works and Water Utility Superintendents to plan, design, and maintain Franklin's public infrastructure — including streets, sanitary sewers, water systems, stormwater facilities, drainage systems, street lighting, parks, and City-owned lands. The department also manages equipment needed to support these systems.

Engineering works closely with seven functional areas: Engineering (321), Highway (331), Sanitary Sewer (Fund 61), Solid Waste Collection (Fund 19), Street Lighting (351), Parks (551), and Weed Control (361). Core activities include overseeing private development, issuing permits (fill, driveway approaches, stormwater management), and reviewing plans for new subdivisions and planned developments.

**Interim Oversight:** Since August 2024, the Director of Administration has served as the interim department head for Engineering. This role provides supervisory oversight and coordination of staff and contracted services to ensure continuity of operations. Core engineering functions continue to be performed by the contracted City Engineer and Assistant City Engineer, with support from the City's engineering staff.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | N/A |
| Assistant City Engineer | 1.00 | 1.00 | 1.00 | N/A | N/A |
| Engineering Technician | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 |
| Engineering Intern | 0.50 | 0.50 | 0.50 | 0.50 | 0.30 |
| Engineering Admin Assistant | 1.50 | 1.50 | 1.50 | 2.00 | 0.50 |
| Clerical Aide (pooled) | 0.25 | 0.25 | 0.25 | N/A | 0.25 |
| Temporary Summer Help | N/A | N/A | N/A | N/A | 0.20 |
| **Total** | **8.25** | **8.25** | **8.25** | **7.50** | **4.25** |

Following the 2024 restructuring, the City Engineer and Assistant City Engineer positions are now filled through ongoing contractual services rather than permanent staff appointments

**SERVICES:**

- **Capital Improvement Planning:** Develop and manage the 5-year local road program; prepare plans and specifications for reconstruction projects.
- **Citizen & Staff Support:** Address drainage and construction concerns; provide administrative and engineering services to City divisions and departments.
- **Governance Support:** Provide technical and advisory support to the Common Council, Plan Commission, Board of Public Works, and Board of Water Commissioners.
- **Planning & Development:** Review development proposals, zoning submissions, and stormwater management plans; issue required permits.
- **Records & Mapping:** Maintain official maps, GIS inventories, and infrastructure records in partnership with Finance and other departments.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Active Subdivisions/Developments | 15 | 18 | 20 | 20 | N/A |
| Certified Survey Maps | 4 | 4 | 5 | 5 | N/A |
| Concept Reviews | 2 | 2 | 4 | 4 | N/A |
| Condo Plats | 2 | 1 | 4 | 2 | N/A |
| Culvert Permits | 20 | 24 | 25 | 25 | N/A |
| Driveway Approach Permits | 125 | 40 | 100 | 110 | N/A |
| Easements | 60 | 40 | 60 | 65 | N/A |
| Fill Permits | 15 | 5 | 10 | 10 | N/A |
| Final Plats | 5 | 4 | 5 | 5 | N/A |
| Land Combinations | 3 | 2 | 5 | 4 | N/A |
| Plats of Survey Reviewed | 90 | 60 | 125 | 125 | N/A |
| Preliminary Plats | 5 | 5 | 5 | 5 | N/A |
| Property Drainage Concerns | 10 | 15 | 20 | 20 | N/A |
| Soil Disturbance Permits | 15 | 5 | 10 | 10 | N/A |
| Utility Permits | 160 | 180 | 200 | 200 | N/A |

**BUDGET SUMMARY:**

For 2026, the Engineering Department is budgeted at 4.25 FTEs, reflecting a mix of permanent staff and supplemental support. This includes two full-time Tech IV positions (one filled and one vacant), one full-time Tech III, and a part-time Administrative Assistant. Clerical aides, an intern, and temporary summer help provide additional capacity. These resources operate under the Director of Administration's interim oversight, in coordination with contracted City Engineer and Assistant City Engineer services. This model strikes a balance between professional expertise and cost-efficient flexibility, enabling the management of seasonal workloads and project demands.

## City of Franklin, WI
**Engineering - Dept 321**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0321-5111 | SALARIES-FT | 184,741 | 262,745 | 222,414 | 555,788 | 452,873 |
| 01-0321-5113 | SALARIES-PT | | 23,473 | | 9,360 | 981 |
| 01-0321-5114 | SEVERANCE PAYMENTS | | | 37,576 | | |
| 01-0321-5117 | SALARIES-OT | 500 | 500 | 9,000 | 500 | 3,169 |
| 01-0321-5118 | COMPTIME TAKEN | 2,000 | 2,000 | | | 1,702 |
| 01-0321-5133 | LONGEVITY | 150 | 150 | 315 | 565 | 640 |
| 01-0321-5134 | HOLIDAY PAY | 11,355 | 15,634 | 14,818 | 32,344 | 26,382 |
| 01-0321-5135 | VACATION PAY | 12,786 | 16,077 | 32,360 | 41,597 | 49,272 |
| PERSONAL SERVICES | | 211,532 | 320,579 | 316,483 | 640,154 | 535,019 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0321-5151 | FICA | 16,182 | 24,524 | 24,211 | 48,972 | 39,393 |
| 01-0321-5152 | RETIREMENT | 13,394 | 19,555 | 17,348 | 40,968 | 32,938 |
| 01-0321-5153 | RETIREE GROUP HEALTH | 337 | 474 | 377 | 1,043 | 1,515 |
| 01-0321-5154 | GROUP HEALTH & DENTAL | 31,255 | 56,767 | 49,566 | 110,687 | 93,076 |
| 01-0321-5155 | LIFE INSURANCE | 716 | 1,005 | 746 | 2,004 | 1,605 |
| 01-0321-5156 | WORKERS COMPENSATION INS | 3,399 | 5,209 | 5,169 | 5,442 | 6,697 |
| 01-0321-5199 | ALLOCATED PAYROLL COST | (229,000) | (229,000) | (223,100) | (223,100) | (212,800) |
| EMPLOYEE BENEFITS | | (163,717) | (121,466) | (125,683) | (13,984) | (37,576) |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0321-5216 | ENGINEERING SERVICES | 600,000 | 300,000 | 575,000 | 300,000 | 406,918 |
| 01-0321-5219 | OTHER PROFESSIONAL SERVICES | 10,000 | 10,000 | 10,000 | 10,000 | 9,842 |
| 01-0321-5242 | EQUIPMENT MAINTENANCE | 2,800 | 2,800 | 4,815 | 2,800 | 4,329 |
| 01-0321-5257 | SOFTWARE MAINTENANCE | 16,200 | 16,200 | 13,550 | 13,550 | 10,982 |
| CONTRACTUAL SERVICES | | 629,000 | 329,000 | 603,365 | 326,350 | 432,071 |
| SUPPLIES | | | | | | |
| 01-0321-5312 | OFFICE SUPPLIES | 2,000 | 1,750 | 2,100 | 1,750 | 2,022 |
| 01-0321-5313 | PRINTING | 300 | 300 | 300 | 300 | |
| 01-0321-5329 | OPERATING SUPPLIES | 1,200 | 1,200 | 1,200 | 1,200 | 1,071 |
| 01-0321-5331 | FUEL/LUBRICANTS | 2,000 | 2,000 | 2,000 | 2,000 | 1,446 |
| 01-0321-5332 | VEHICLE SUPPORT | 1,500 | 2,000 | 2,000 | 2,000 | 2,534 |
| SUPPLIES | | 7,000 | 7,250 | 7,600 | 7,250 | 7,073 |
| SERVICES & CHARGES | | | | | | |
| 01-0321-5415 | TELEPHONE | 500 | 500 | 220 | 500 | 318 |
| 01-0321-5421 | OFFICIAL NOTICES/ADVERTISING | 1,000 | 1,000 | 500 | 1,000 | 223 |
| 01-0321-5422 | SUBSCRIPTIONS | 500 | 500 | | 500 | |
| 01-0321-5424 | MEMBERSHIPS/DUES | 500 | 3,675 | 100 | 3,675 | 880 |
| 01-0321-5425 | CONFERENCES & SCHOOLS | 2,250 | 2,250 | 2,250 | 2,250 | 2,283 |
| 01-0321-5428 | ALLOCATED INSURANCE COST | 1,270 | 1,270 | 1,210 | 1,210 | 1,150 |
| 01-0321-5432 | MILEAGE & TECHNOLOGY | 500 | 500 | | 500 | |
| 01-0321-5433 | EQUIPMENT RENTAL | 2,500 | 2,500 | 2,500 | 2,500 | 1,810 |
| SERVICES & CHARGES | | 9,020 | 12,195 | 6,780 | 12,135 | 6,664 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0321-5726 | EMPLOYEE RECOGNITION | 400 | 400 | 400 | 400 | 349 |
| CLAIMS, CONTRIB. AND AWARDS | | 400 | 400 | 400 | 400 | 349 |
| | Dept Total | 693,235 | 547,958 | 808,945 | 972,305 | 943,600 |

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## HIGHWAYS and PARKS
## 331, 551

**DEPARTMENT:** Highways and Parks

**PROGRAM MANAGER:** Public Works Superintendent

**PROGRAM DESCRIPTION:**
The Highways and Parks Department is responsible for constructing, operating, and maintaining the City's public infrastructure. This includes City streets, storm sewers, sidewalks, forestry, street signs, street lighting, public parks, bike trails, City-owned lands, and drainage ways.

Specifically, the department maintains:

- 185 miles of City streets
- 60 miles of sidewalk
- 16 parks
- Over 95 miles of storm sewers
- 3,450 catch basins and manholes
- 177 vehicles
- Public right-of-way land
- 5 Highway Department buildings
- 10,000+ curbside trees

The department also undertakes major special projects annually to reduce capital expenditures and save tax dollars.

**SERVICES:**

- **City Department Support**: Assist other departments with labor and equipment to reduce operating costs.
- **Crack Sealing**: Perform annual crack sealing to extend pavement lifespan.
- **Event Support**: Provide workforce support for City-sponsored events like the 4th of July and St. Martin's Fair.
- **Facility Maintenance**: Maintain buildings and grounds at the Public Works facility.
- **Fire Station Maintenance**: Maintain and landscape all City fire stations.
- **Fuel System Management**: Manage and maintain the fueling system for all City entities.
- **Groundskeeping**: Mow grass and weeds on rural roadsides and City-owned lands.
- **Litter & Animal Removal**: Pick up litter and remove animal carcasses from roadways and public areas.
- **Materials Storage**: Store materials for the Highway and other departments.
- **Park Maintenance**: Maintain park pavilions, park grounds, and trees, including dog stations & grass mowing.
- **Pavement & Lot Maintenance**: Perform annual pavement marking and maintain City parking lots.
- **Recycling Center Operations**: Manage the City of Franklin Recycling Center and handle wood mulch production/distribution for residential use.
- **Road & Sidewalk Repairs**: Conduct spot paving, pothole patching, curb/gutter repairs, and sidewalk maintenance.
- **Signage**: Repair and replace street signs, install new signage, and handle signage in new developments.

- **Storm Sewer Maintenance**: Maintain and repair storm sewers, catch basins, and retention ponds.
- **Street Lighting**: Maintain City-owned street lighting systems.
- **Street Sweeping**: Sweep streets and parking lots in spring and fall.
- **Tree Maintenance**: Plant, remove, and trim/maintain all 10,000+ City trees.
- **Vehicle & Mechanical Maintenance**: Provide maintenance services for vehicles and equipment across departments, including Public Works, Police, and Fire.
- **Winter Services**: Remove snow and ice from City streets, parking lots, cul-de-sacs, and sidewalks.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst. Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Asst. Mechanic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 2nd Assistant Mechanic | N/A | N/A | 1.00 | 1.00 | 1.00 |
| Foreman | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Forester | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Arborist | N/A | N/A | 1.00 | 1.00 | 1.00 |
| Heavy Equipment Operator | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 |
| Light Equipment Operator | 6.00 | 6.00 | 4.00 | 4.00 | 4.00 |
| Light Equipment Operator - Parks | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Laborer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Seasonal Help-Highway | N/A | N/A | N/A | N/A | N/A |
| Seasonal Help-Parks | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| DPW Deputy Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total** | **23.35** | **23.35** | **23.35** | **23.35** | **23.35** |

In 2024, three positions were retitled

**Special Projects for 2026:**

- Continue updates to LED street lighting.
- Ongoing roadside brush and tree removal for safety and road longevity.
- Re-ditching, culvert replacement, and road repairs as part of the 2026 Road Program.
- Tree removal and replanting efforts, with approximately 100 trees removed and 180 planted.
- Upgrades to the Ken Windl Pavilion and various City signage.

City of Franklin, WI
2026 Highways and Parks

**MEASURES OF ACTIVITY AND SERVICES PROVIDED BY THE DEPARTMENT:**

| Activity - General Labor | 2022 Hrs./% | 2023 Hrs./% | 2024 Hrs./% | 2025 Hrs./% | 2026 Hrs./% |
|---|---|---|---|---|---|
| City Parks | 7,015/ 17% | 6,590/ 15% | 7,513/ 18% | 7,513/ 18% | N/A |
| Clerical | 1,718/ 4% | 1,679/ 4% | 1,798/ 4% | 1,798/ 4% | N/A |
| Equipment Maintenance | 4,487/ 11% | 4,565/ 11.5% | 3,209/ 8% | 3,209/ 8% | N/A |
| Forestry, Street Lighting, City Land/Buildings/Dept Assist. | 8,951/ 22% | 11,356/ 27% | 10,906/ 26% | 10,906/ 26% | N/A |
| Misc. | 727/ 2% | 586/ 1% | 844/ 2% | 844/ 2% | N/A |
| Recycling | 207/ 1% | 230/ .5% | 91/ 1% | 91/ 1% | N/A |
| Street Maintenance | 13,018/ 32% | 13,795/ 32% | 12,328/ 30% | 12,328/ 30% | N/A |
| Supervision | 4,223/ 10% | 3,536/ 8% | 3,836/ 9% | 3,836/ 9% | N/A |
| Training | 596/ 1% | 497/ 1% | 860/ 2% | 860/ 2% | N/A |

| Activity - Forestry | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Curbside Trees | 9,847 | 9,969 | 10,100 | 10,250 | N/A |
| Trees Planted | 80 | 150 | 302 | 180 | N/A |
| Trees Pruned | 770 | 1,600 | 1,017 | 1,600 | N/A |
| Trees Removed – curbside | 66 | 151 | 102 | 80 | N/A |
| Trees Removed – rural | 125 | 100 | 100 | 40 | N/A |

We will need to plant & replace more development trees as more developments are established
Grant funding was received, and those trees will need to be factored in for replacements

| Activity - Highway | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Acres of Municipal Landscaping maintained | 12.75 | 12.75 | 12.75 | 18.0 | N/A |
| Catch basin/manholes repaired | 160 | 107 | 50 | 50 | N/A |
| Miles of Sidewalk | 51 | 51 | 55 | 60 | N/A |
| Miles of Streets | 182 | 182 | 185 | 185 | N/A |
| Street Lighting maintained | 950 | 950 | 1,028 | 1,028 | N/A |
| Street miles crack-sealed | 20 | 20 | 15 | 20 | N/A |
| Street Signs maintained | 5,625 | 5,625 | 5,630 | 5,630 | N/A |
| Vehicles maintained | 177 | 177 | 177 | 177 | N/A |

| Activity - Parks | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Acreage of parks | 274 | 274 | 274 | 274 | N/A |
| Acres of Parks mowed/maintained "Active Parks" | 85 | 85 | 87 | 87 | N/A |
| Baseball field permits (4 fields) | 160 | 134 | 90 | 0 | 0 |
| Miles of bike trails are maintained | 12.5 | 12.5 | 13.5 | 16.5 | N/A |
| Park permits (5 pavilions) | 139 | 160 | 161 | 161 | N/A |
| Recreational Facilities Maintained | 19 | 19 | 19 | 19 | N/A |

In 2025, baseball reservations were no longer required.
In 2024, we added 1 mile on Loomis Rd, and in 2025, we added 3 miles on HWY 100 of Bike trails.

The department is responsible for various infrastructure projects, seasonal road maintenance, and assisting other City departments in reducing overall costs.

**BUDGET SUMMARY:**

1) **Operating Costs:** Some operating accounts will slightly increase in 2026 due to general inflation and supply chain issues affecting necessary materials.

2) **Vehicle Replacement:** Delays in vehicle replacement have led to increased maintenance costs. The department requires additional funds to maintain aging equipment.

**City of Franklin, WI**
**Highway - Dept 331**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0331-5111 | SALARIES-FT | 1,076,621 | 1,264,992 | 1,173,889 | 1,201,449 | 1,155,759 |
| 01-0331-5117 | SALARIES-OT | 56,406 | 56,406 | 51,582 | 59,705 | 28,596 |
| 01-0331-5118 | COMPTIME TAKEN | 25,000 | 25,000 | | | 26,955 |
| 01-0331-5133 | LONGEVITY | 1,680 | 1,740 | 1,690 | 1,840 | 1,640 |
| 01-0331-5134 | HOLIDAY PAY | 80,657 | 88,117 | 76,218 | 86,020 | 75,530 |
| 01-0331-5135 | VACATION PAY | 80,127 | 87,110 | 76,987 | 84,811 | 90,832 |
| PERSONAL SERVICES | | 1,320,491 | 1,523,365 | 1,380,366 | 1,433,825 | 1,379,312 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0331-5151 | FICA | 101,220 | 116,739 | 106,190 | 109,657 | 100,643 |
| 01-0331-5152 | RETIREMENT | 118,777 | 140,893 | 116,334 | 127,566 | 123,412 |
| 01-0331-5153 | RETIREE GROUP HEALTH | 7,402 | 8,639 | 6,777 | 10,184 | 10,129 |
| 01-0331-5154 | GROUP HEALTH & DENTAL | 209,404 | 266,786 | 206,969 | 237,805 | 215,967 |
| 01-0331-5155 | LIFE INSURANCE | 4,240 | 4,954 | 4,218 | 4,651 | 4,354 |
| 01-0331-5156 | WORKERS COMPENSATION INS | 25,809 | 30,029 | 28,217 | 21,387 | 22,318 |
| 01-0331-5199 | ALLOCATED PAYROLL COST | (22,560) | (22,560) | (21,840) | (21,840) | (19,920) |
| EMPLOYEE BENEFITS | | 444,292 | 545,480 | 446,865 | 489,410 | 456,903 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0331-5236 | PAVEMENT MARKING | 100,000 | 100,000 | 112,000 | 112,000 | 108,753 |
| 01-0331-5245 | RADIO MAINTENANCE | 3,000 | 3,000 | 3,000 | 3,000 | 4,906 |
| 01-0331-5297 | REFUSE COLLECTION | 3,000 | 3,000 | 1,000 | 3,000 | 1,955 |
| 01-0331-5299 | SUNDRY CONTRACTORS | 43,700 | 43,700 | 27,000 | 43,700 | 41,683 |
| CONTRACTUAL SERVICES | | 149,700 | 149,700 | 143,000 | 161,700 | 157,297 |
| SUPPLIES | | | | | | |
| 01-0331-5312 | OFFICE SUPPLIES | 2,200 | 2,200 | 2,200 | 2,200 | 1,415 |
| 01-0331-5313 | PRINTING | 600 | 600 | 200 | 600 | 209 |
| 01-0331-5326 | UNIFORMS | 8,800 | 8,800 | 8,000 | 8,000 | 6,534 |
| 01-0331-5328 | EDUCATION SUPPLIES | 2,000 | 2,000 | 1,000 | 2,000 | 2,000 |
| 01-0331-5331 | FUEL/LUBRICANTS | 160,000 | 180,150 | 140,150 | 140,150 | 121,359 |
| 01-0331-5332 | VEHICLE SUPPORT | 250,000 | 250,000 | 225,850 | 225,820 | 221,747 |
| 01-0331-5342 | CONSUMABLE TOOLS | 27,000 | 27,000 | 27,000 | 27,000 | 33,763 |
| 01-0331-5343 | SIGN SUPPLIES | 25,000 | 25,000 | 25,000 | 25,000 | 15,114 |
| 01-0331-5345 | OFF-ROAD MAINT. SUPPLIES | 8,000 | 8,000 | 4,000 | 8,000 | 308 |
| 01-0331-5346 | TRAFFIC SAFETY | 6,000 | 6,000 | 6,000 | 6,000 | 5,741 |
| 01-0331-5347 | SAFETY COMPLIANCE | 20,000 | 20,000 | 20,000 | 20,000 | 13,510 |
| 01-0331-5355 | CULVERT SUPPLIES | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-0331-5362 | SAND DE-ICER | 1,000 | 1,000 | 1,000 | 1,000 | 245 |
| 01-0331-5364 | SALT DE-ICER | 278,000 | 278,875 | 369,870 | 369,870 | 146,645 |
| 01-0331-5381 | STREET MAINT. MATERIALS | 150,000 | 150,000 | 160,371 | 160,371 | 87,937 |
| 01-0331-5382 | EQUIPMENT ATTACHMENT REPLACEM | 15,000 | 15,000 | 26,851 | 26,851 | |
| SUPPLIES | | 968,600 | 989,625 | 1,032,492 | 1,037,862 | 671,527 |
| SERVICES & CHARGES | | | | | | |
| 01-0331-5412 | ELECTRICITY-TORNADO SIRENS | 5,500 | 5,500 | 5,500 | 5,500 | 3,493 |
| 01-0331-5415 | TELEPHONE | 11,500 | 12,000 | 11,500 | 11,500 | 10,671 |
| 01-0331-5419 | TRAFFIC SIGNAL ELECTRICITY | 4,000 | 5,000 | 4,000 | 4,000 | 3,672 |
| 01-0331-5420 | TRAFFIC SIGNAL MAINTENANCE | 5,000 | 5,000 | 6,100 | 2,000 | 3,984 |
| 01-0331-5421 | OFFICIAL NOTICES/ADVERTISING | 750 | 2,000 | 2,000 | 2,000 | 1,622 |
| 01-0331-5424 | MEMBERSHIPS/DUES | 800 | 1,000 | 835 | 1,000 | 835 |
| 01-0331-5425 | CONFERENCES & SCHOOLS | 5,400 | 5,400 | 5,000 | 5,400 | 1,856 |
| 01-0331-5428 | ALLOCATED INSURANCE COST | 66,820 | 66,820 | 63,640 | 63,640 | 60,605 |
| 01-0331-5433 | EQUIPMENT RENTAL | 41,500 | 41,500 | 21,000 | 40,000 | 20,741 |
| 01-0331-5436 | STORMWATER DISCHARGE PERMIT | 12,700 | 12,700 | 12,500 | 12,500 | 12,390 |
| 01-0331-5437 | LANDFILL DISPOSAL TAXES | 5,000 | 5,000 | 3,000 | 5,000 | 2,100 |
| SERVICES & CHARGES | | 158,970 | 161,920 | 135,075 | 152,540 | 121,969 |
| FACILITY CHARGES | | | | | | |
| 01-0331-5551 | WATER | 3,500 | 3,500 | 3,400 | 3,000 | 1,718 |
| 01-0331-5552 | ELECTRICITY | 22,500 | 18,000 | 22,500 | 13,000 | 13,103 |
| 01-0331-5553 | SEWER | 3,500 | 3,500 | 2,200 | 13,500 | 12,045 |
| 01-0331-5554 | NATURAL GAS | 18,000 | 18,000 | 30,000 | 12,000 | 7,318 |
| 01-0331-5559 | BUILDING MAINTENANCE-OTHER | 58,700 | 58,700 | 60,000 | 55,000 | 53,658 |
| FACILITY CHARGES | | 106,200 | 101,700 | 118,100 | 96,500 | 87,842 |
| | Dept Total | 3,148,253 | 3,471,790 | 3,255,898 | 3,371,837 | 2,874,850 |

**City of Franklin, WI**
**Parks - Dept 551**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0551-5111 | SALARIES-FT | 204,828 | 204,828 | 200,812 | 200,857 | 122,100 |
| 01-0551-5113 | SALARIES-PT | 16,336 | 16,336 | | 13,519 | |
| 01-0551-5115 | SALARIES-TEMP | | | 15,184 | | 14,173 |
| 01-0551-5117 | SALARIES-OT | 3,000 | 3,000 | 8,100 | 3,000 | 5,390 |
| PERSONAL SERVICES | | 224,164 | 224,164 | 224,096 | 217,376 | 141,663 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0551-5151 | FICA | 17,176 | 17,176 | 16,551 | 16,660 | 10,362 |
| 01-0551-5152 | RETIREMENT | 14,978 | 14,978 | 13,981 | 14,192 | 10,148 |
| 01-0551-5153 | RETIREE GROUP HEALTH | 1,249 | 1,249 | 1,064 | 1,547 | 915 |
| 01-0551-5154 | GROUP HEALTH & DENTAL | 52,604 | 56,695 | 52,604 | 31,579 | 22,947 |
| 01-0551-5155 | LIFE INSURANCE | 696 | 696 | 679 | 679 | 379 |
| 01-0551-5156 | WORKERS COMPENSATION INS | 4,608 | 4,608 | 4,673 | 3,394 | 2,386 |
| EMPLOYEE BENEFITS | | 91,311 | 95,402 | 89,552 | 68,051 | 47,137 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0551-5247 | PARKS MAINTENANCE | 75,000 | 75,000 | 90,485 | 90,486 | 53,552 |
| CONTRACTUAL SERVICES | | 75,000 | 75,000 | 90,485 | 90,486 | 53,552 |
| SUPPLIES | | | | | | |
| 01-0551-5326 | UNIFORMS | 800 | 800 | 700 | 700 | 700 |
| SUPPLIES | | 800 | 800 | 700 | 700 | 700 |
| SERVICES & CHARGES | | | | | | |
| 01-0551-5415 | TELEPHONE | 2,200 | 2,200 | 2,200 | 2,200 | 1,751 |
| 01-0551-5432 | MILEAGE & TECHNOLOGY | 1,900 | 1,900 | 2,000 | 2,000 | 2,188 |
| SERVICES & CHARGES | | 4,100 | 4,100 | 4,200 | 4,200 | 3,939 |
| FACILITY CHARGES | | | | | | |
| 01-0551-5551 | WATER | 3,300 | 3,900 | 2,200 | 3,300 | 2,532 |
| 01-0551-5552 | ELECTRICITY | 11,000 | 11,000 | 9,000 | 11,000 | 8,346 |
| 01-0551-5554 | NATURAL GAS | 6,400 | 6,400 | 4,100 | 6,400 | 4,083 |
| FACILITY CHARGES | | 20,700 | 21,300 | 15,300 | 20,700 | 14,961 |
| | Dept Total | 416,075 | 420,766 | 424,333 | 401,513 | 261,952 |

## STREET LIGHTING
## 351

**DEPARTMENT:** Street Lighting

**PROGRAM MANAGER:** Public Works Superintendent

**PROGRAM DESCRIPTION:**
The Street Lighting division is responsible for providing and maintaining street lighting throughout the City, ensuring safety and visibility for residents and commuters, particularly at critical intersections and along significant streets. Enhanced street lighting is provided in the following areas:

| Street: | From: | To: |
|---|---|---|
| S. 27th Street | W. College Avenue | W. Villa Drive |
| S. 60th Street | W. Ryan Road | W. Franklin Drive |
| S. 76th Street | W. Loomis Road | W. Terrace Drive |
| **W. College Avenue** | S. 27th Street | 3000 block |
| W. Drexel Avenue | S. 27th Street | S. 31st Street |
| Franklin Business Park | All | All |
| **S. Legend Drive** | W. Loomis Road | 8100 Legend Drive |
| W. Loomis Road | City Hall area | |
| **S. Lovers Lane Rd** | W. College Avenue | W. Rawson Avenue |
| **Northwestern Mutual Way** | S. 27th Street | Parking structure |
| W. Oakwood Road | S. 27th Street | S. 34th Street |
| W. Rawson Avenue | W. Hawthorne Lane | S. 27th Street |
| **S. Riverwood Drive** | S. 27th Street | Goodwill Store |
| **W. Ryan Road** | S. 27th Street | S. 68th Street |
| **Schlueter Parkway** | W. Drexel Avenue | S. Legend Drive |
| **W. Speedway Drive** | S. Lovers Lane | W. Forest Home Avenue |
| **W. Sycamore Street** | S. 27th Street | West End |
| W. Wheaton Way | S. 27th Street | West |

**SERVICES:**
- Maintain City-owned street lights along major streets.
- Manage contracts with WE Energies for leased street lights at intersections.
- Plan and order additional street lights for new developments.

City of Franklin, WI
2026 Street Lighting

**STAFFING:**
The Highway Department handles maintenance and management for the Street Lighting division. The staff has initiated a cost-saving program using unspent lighting budgets to purchase and install LED lights, replacing existing High-Pressure Sodium (HPS) bulbs. This initiative has resulted in energy savings of up to 20%, with payback periods ranging from 2 to 5 years. The focus is on replacing lights at intersections that remain on all night, followed by other City-owned and WE Energies-leased lights. Additionally, the division has initiated a GPS-based inventory of streetlights, identifying opportunities to remove unnecessary lights and further reduce costs.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| City-Owned Street Lights | 1937 | 1937 | 2015 | 2015 | N/A |
| Rental (WE Energies) | 860 | 860 | 865 | 870 | N/A |

Future lighting projects on S. Lovers Lane Road could impact the totals, but specific figures are currently unavailable.
This does not include lighting owned and maintained by the City for various departments, which include Police (120), Library (25), City Hall (40), and DPW (50).
In 2024/2025, we saw increases in numbers due to Cape Crossing Subdivision & Hwy 100 Reconstruction.

**City of Franklin, WI**
Street Lighting - Dept 351

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 01-0351-5246 | MAINTENANCE SERVICE | 80,000 | 80,000 | 112,517 | 112,517 | 37,600 |
| CONTRACTUAL SERVICES | | 80,000 | 80,000 | 112,517 | 112,517 | 37,600 |
| FACILITY CHARGES | | | | | | |
| 01-0351-5537 | STREET LIGHT RENTAL | 200,000 | 200,000 | 185,000 | 200,000 | 180,215 |
| 01-0351-5539 | BUSINESS PARK UTILITIES | 15,000 | 15,000 | 12,500 | 15,000 | 12,299 |
| 01-0351-5540 | TUCKAWAY SHORES ST LIGHTING | 2,400 | 2,400 | 2,400 | 2,400 | 1,200 |
| 01-0351-5552 | ELECTRICITY | 125,000 | 110,000 | 123,000 | 95,000 | 109,045 |
| FACILITY CHARGES | | 342,400 | 327,400 | 322,900 | 312,400 | 302,759 |
| | Dept Total | 422,400 | 407,400 | 435,417 | 424,917 | 340,359 |

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## WEED CONTROL
## 361

**DEPARTMENT:** Weed Control

**PROGRAM MANAGERS:** City Clerk and Weed Commissioner

**PROGRAM DESCRIPTION:**
City ordinances and state statutes prohibit noxious weeds from growing beyond certain heights. The weed commissioner is responsible for inspecting and responding to weed ordinance complaints. If weeds are not cut, the weed cutter is used to remove the vegetation, and the property owner is charged for the cost of the weed cutting.

**STAFFING:**
Actual cutting was done through a contracted service through 2024. In 2025, with no applicants for the Weed Commissioner position, the City staff at the Department of Public Works took over the cutting duties.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Weed cutting invoices | 21 | 7 | 11 | 12 | N/A |
| Weed notifications | 64 | 69 | 66 | 69 | N/A |

The 2025 estimates are based on previous years' data, adjusted for anomalies
Weed invoices contain various hours of cutting per invoice

**City of Franklin, WI**
**Weed Cutting - Dept 361**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 01-0361-5237 | WEED CUTTING | 4,000 | 4,000 | 4,000 | 4,000 | 4,455 |
| CONTRACTUAL SERVICES | | 4,000 | 4,000 | 4,000 | 4,000 | 4,455 |
| SERVICES & CHARGES | | | | | | |
| 01-0361-5421 | OFFICIAL NOTICES/ADVERTISING | 150 | 150 | 150 | 150 | 70 |
| SERVICES & CHARGES | | 150 | 150 | 150 | 150 | 70 |
| | Dept Total | 4,150 | 4,150 | 4,150 | 4,150 | 4,525 |

## HEALTH
## 411

**DEPARTMENT:** Health

**PROGRAM MANAGER:** Director of Health Services

**PROGRAM DESCRIPTION:**
The Franklin Health Department (FHD) is dedicated to promoting community health through services that focus on disease prevention and health education. The mission of the Franklin Health Department (FHD) is to protect and promote health and well-being within the Franklin community through disease prevention and Health Education. FHD works to achieve this mission by providing the core public health functions of **assessment**, **policy development**, and **assurance**.

**Key Program Functions:**

- **Assessment**: Collect and analyze health data to identify risks, trends, and unmet needs, collaborating with policymakers and healthcare providers to address community health concerns.

- **Assurance**: Ensure quality health services and maintain Level III Health Department status. Core services include communicable disease control, emergency preparedness, health promotion, and environmental health services.

- **Policy Development**: Create policies driven by data and community feedback, as outlined in the Franklin Community Health Assessment and Improvement Plan, which engages regional partners and residents to strengthen public health initiatives.

The FHD completes annual reporting on public health data, addressing communicable disease control, chronic disease and injury prevention, environmental public health, family health, and access and linkages to health services. This is achieved through regular community health assessments, engagement with the local public health system, evidence-informed resources and practices, and ongoing evaluation and assessment.

**SERVICES:**

- Communicable disease surveillance and control
- Emergency preparedness and response
- Environmental Health Services (radon kits, well water kits, sharps disposal, lead hazard assessments, rabies control, animal bites, etc.)
- Health promotion through health education programming and classes
- Health Screenings (blood pressure, tuberculosis skin tests, public school hearing, vision)
- Human health hazard control
- Linkages to service and/or access to health care needs
- Management of health priorities through coalition facilitation
- Maternal Child Health Services
- Nursing services

- Restaurant, retail food, hotel, motel, and public pool inspection and licensing
- Social Service Referral case management
- Tobacco and Alcohol retailer compliance checks

**STAFFING:**
The FHD consists of qualified public health professionals who carry out core public health competencies, which are regularly reviewed. Quality improvement is an ongoing process, accompanied by continued training and review of resources, to ensure that organizational performance measures are met and the department's mission, vision, values, and strategic goals are successfully achieved.

The department is comprised of public health nurses, sanitarians, administrative staff, strategists, and specialists.

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Director of Health Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Health Nurse | 2.95 | 2.95 | 2.95 | 2.95 | 2.95 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Registered Sanitarian | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| Public Health Specialist | - | 1.00 | 1.00 | - | - |
| Public Health Strategist | - | - | - | 1.00 | 1.00 |
| Public Health Program Manager | 1.00 | - | - | - | - |
| Clinic Nurse (Surge Capacity Needs Only) | 0.10 | 0.10 | 0.10 | 0.10 | N/A |
| Grant Coalition Coordinator* | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **Total** | **8.15** | **8.15** | **8.15** | **8.15** | **8.05** |

*Fully grant-funded

**ACTIVITY MEASURES:**

| **Activity** | **2022** | **2023** | **2024** | **2025** | **2026** |
|---|---|---|---|---|---|
| Blood Pressure Screen | 12 | 51 | 94 | 52 | N/A |
| Communicable Disease Investigations | 5,008 | 1,078 | 650 | 363 | N/A |
| Community Education Programs | 51 | 103 | 106 | 110 | N/A |
| Immunizations | 795 | 670 | 538 | 680 | N/A |
| Licensed Inspections | 238 | 348 | 310 | 299 | N/A |
| Radon Kits | 76 | 81 | 86 | 115 | N/A |
| School Screening | | | | | |
| • Hearing | 905 | 870 | 877 | 886 | N/A |
| • Vision | 910 | 872 | 872 | 887 | N/A |
| Sharps Disposal | 1,506 pounds | 600 containers | 741 containers | 811 containers | N/A |

The 2025 numbers are based on data from January - July 2025 and August- December predictions based on monthly averages.

City of Franklin, WI
2026 Health

**Activity Highlights:**

- Community outreach and education programs have continued to increase, with over 110 projected for 2025.
- Franklin Health Department **achieved designation as a Level 3 Health Department in 2025 by the Wisconsin Department of Health Services Division of Public Health** in accordance with its services and ability.
- Immunization programs and environmental health services remain in demand, and restaurant inspections continue to grow due to economic expansion.
- The Franklin Health Department drives forward active collaboration between municipal departments and partners (EMS, Local Healthcare Facilities, Public Safety, Local Businesses, Local Schools, and City Leadership) to mitigate Public Health Emergencies, as evidenced by joint planning and hosting of a City preparedness exercise.

**Looking Forward**

FHD will continue strengthening its public health infrastructure to protect and promote health and well-being within the Franklin community through disease prevention and health education.

**BUDGET SUMMARY**

1) **Grant Funding**: FHD actively seeks grants to support local health efforts. As of 2026, the Workforce and Capacity Building Grant will have sunset, but the American Rescue Plan Grant award is anticipated to extend into a portion of 2026.

2) **Drug-Free Communities Grant**: This $125,000 annual grant, which supports the **Volition Franklin Coalition**, will end in 2026, requiring planning for program sustainability.

3) **Operating and Capital Budget**: A slight increase of $1,300 is requested for 2025, for printing, sundry contracts (including the language line and billing services), and mileage. No capital budget requests were made.

**City of Franklin, WI**
**Health - Dept 411**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0411-5111 | SALARIES-FT | 428,945 | 422,243 | 413,679 | 396,862 | 360,372 |
| 01-0411-5113 | SALARIES-PT | 110,880 | 110,880 | 109,310 | 109,310 | 103,297 |
| 01-0411-5117 | SALARIES-OT | 6,000 | 6,000 | 200 | 6,000 | 48 |
| 01-0411-5118 | COMPTIME TAKEN | 3,000 | 3,000 | | | 4,919 |
| 01-0411-5133 | LONGEVITY | 305 | 305 | 300 | 300 | 315 |
| 01-0411-5134 | HOLIDAY PAY | 28,227 | 27,820 | 25,689 | 25,962 | 24,206 |
| 01-0411-5135 | VACATION PAY | 28,835 | 28,400 | 22,372 | 24,320 | 26,718 |
| PERSONAL SERVICES | | 606,192 | 598,648 | 571,550 | 562,754 | 519,875 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0411-5151 | FICA | 46,374 | 45,797 | 43,724 | 43,051 | 38,933 |
| 01-0411-5152 | RETIREMENT | 37,709 | 37,166 | 34,112 | 33,505 | 30,131 |
| 01-0411-5153 | RETIREE GROUP HEALTH | 775 | 763 | 641 | 754 | 1,075 |
| 01-0411-5154 | GROUP HEALTH & DENTAL | 85,155 | 91,730 | 80,994 | 52,133 | 44,379 |
| 01-0411-5155 | LIFE INSURANCE | 1,636 | 1,613 | 1,680 | 1,502 | 1,315 |
| 01-0411-5156 | WORKERS COMPENSATION INS | 7,793 | 7,783 | 7,713 | 5,604 | 5,673 |
| EMPLOYEE BENEFITS | | 179,442 | 184,852 | 168,864 | 136,549 | 121,506 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0411-5242 | EQUIPMENT MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 | 1,077 |
| 01-0411-5257 | SOFTWARE MAINTENANCE | 8,000 | 8,000 | 8,000 | 8,000 | 7,089 |
| 01-0411-5299 | SUNDRY CONTRACTORS | 1,500 | 1,500 | 1,000 | 1,000 | 1,709 |
| CONTRACTUAL SERVICES | | 10,500 | 10,500 | 10,000 | 10,000 | 9,875 |
| SUPPLIES | | | | | | |
| 01-0411-5312 | OFFICE SUPPLIES | 2,250 | 2,250 | 2,250 | 2,250 | 1,784 |
| 01-0411-5313 | PRINTING | 2,250 | 3,000 | 2,250 | 2,250 | 1,495 |
| 01-0411-5321 | TOBACCO PREVENTION | 2,750 | 2,750 | 2,750 | 2,750 | 1,956 |
| 01-0411-5322 | MEDICAL SUPPLIES | 41,520 | 45,100 | 45,100 | 45,100 | 42,470 |
| 01-0411-5324 | RADON TEST KITS | 1,200 | 1,200 | 1,200 | 1,200 | 1,268 |
| 01-0411-5328 | EDUCATION SUPPLIES | 300 | 300 | 300 | 300 | 321 |
| 01-0411-5331 | FUEL/LUBRICANTS | 500 | 500 | 500 | 500 | 426 |
| 01-0411-5332 | VEHICLE SUPPORT | 240 | 900 | 400 | 900 | 691 |
| SUPPLIES | | 51,010 | 56,000 | 54,750 | 55,250 | 50,411 |
| SERVICES & CHARGES | | | | | | |
| 01-0411-5424 | MEMBERSHIPS/DUES | 1,000 | 1,000 | 1,000 | 1,000 | 804 |
| 01-0411-5425 | CONFERENCES & SCHOOLS | 1,000 | 1,000 | 1,000 | 1,000 | 312 |
| 01-0411-5428 | ALLOCATED INSURANCE COST | 500 | 500 | 480 | 480 | 460 |
| 01-0411-5432 | MILEAGE & TECHNOLOGY | 450 | 450 | 450 | 400 | 374 |
| SERVICES & CHARGES | | 2,950 | 2,950 | 2,930 | 2,880 | 1,950 |
| | Dept Total | 850,094 | 852,950 | 808,094 | 767,433 | 703,617 |

## ANIMAL CONTROL
## 431

**DEPARTMENT:** Animal Control

**PROGRAM MANAGER:** Director of Administration

**PROGRAM DESCRIPTION:**
The City contracts with the Milwaukee Area Domestic Animal Control Commission (MADACC) to provide animal control services. Franklin, along with other Milwaukee County municipalities, shares in the operational costs of the regional facility. MADACC manages stray animal admissions, housing, and care, ensuring humane treatment and compliance with applicable statutes.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Admissions: | | | | | |
| Dogs | 20 | 25 | 25 | N/A | N/A |
| Cats | 92 | 95 | 95 | N/A | N/A |
| Other | 13 | 8 | 8 | N/A | N/A |
| **Total** | **125** | **128** | **128** | **N/A** | **N/A** |
| **Service Cost Per Admission** | **$276** | **$259** | **$259** | **N/A** | **N/A** |

The 2024 estimates are based on previous years' data.

**BUDGET SUMMARY:**
Franklin's share of MADACC costs is based on the City's equalized value. Because Franklin's equalized value has grown faster than that of many other Milwaukee County communities, its share of annual operational costs has increased accordingly.

In addition to operating expenses, MADACC historically assessed participating municipalities for debt service and capital costs. A Future Capital Building Fund was established in 2013 in recognition of the facility's original 20-year design life. The shelter underwent major remodeling in 2016 to address early wear in animal housing areas.

As of 2023, MADACC has suspended collection of capital project contributions, and the City currently pays only its share of operating and debt service costs. In 2026, MADACC is resuming the collection of Capital Project Contributions and requests the following contributions from the City of Franklin:

| | |
|---|---|
| **Operational Expenses:** | $24,770.05 |
| **Capital Project Contributions:** | $473.01 |
| **Debt Service:** | $14,232.99 |

**City of Franklin, WI**
**Animal Control - Dept 431**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 01-0431-5291 | MADACC Shared Debt Payment | 14,235 | 14,235 | 13,697 | 13,697 | 12,415 |
| 01-0431-5295 | ANIMAL SHELTER | 25,250 | 25,250 | 27,889 | 27,889 | 33,603 |
| CONTRACTUAL SERVICES | | 39,485 | 39,485 | 41,586 | 41,586 | 46,018 |
| | Dept Total | 39,485 | 39,485 | 41,586 | 41,586 | 46,018 |

## CULTURE and RECREATION
## Funds 521, 529, 541

**DEPARTMENT:** Culture and Recreation

**PROGRAM MANAGER:** Director of Administration

**PROGRAM DESCRIPTION**

The Culture and Recreation programs enhance the quality of life in Franklin by offering a diverse range of services and events that foster community pride, promote lifelong learning, and encourage cultural engagement. These programs include the Franklin Senior Citizens, Senior Travel Program, the St. Martins Fair, and the City's annual civic celebrations.

**<u>Senior Programs Fund 521</u>**

**Franklin Senior Citizens, Inc. (FSCI)**

The City supports FSCI's monthly luncheons held at the Root River Center for member engagement. In 2025, membership exceeded 170+ and monthly luncheons averaged roughly 120 meals. For 2026, the appropriation is $12,000 levy.

**Senior Travel Program**

Offers affordable day trips to dinner theater outings that promote socialization and active living for seniors in Franklin. In 2025, participation remained strong with steady demand for regional trips. The program has sought to expand well beyond its $12,000 allocation. In 2025, they requested that the Council allocate at least an additional $10,000, citing the doubling of trips and the expansion of programming. This follows their prior use of one-time carryover funds from 2020 (spent in 2023), which created a pattern of operating outside the base budget restraints. While demand and participation continue to increase, the City must weigh sustainable funding levels against requests for expanded services.

**<u>St. Martins Fair Fund 529</u>**

The St. Martins Fair is a long-standing Franklin tradition held annually over Labor Day weekend, drawing thousands of residents and visitors with hundreds of vendors, food, music, and family activities. Since 2010, the Fair has been accounted for in Fund 529, a special revenue fund, with any tax levy support reflected in this budget.

The Fair Commission provides overall oversight, monitors vendors, and ensures compliance with City ordinances. The City Clerk's Office issues sales permits, coordinates with City departments, and staffs both the Fair Commission and the Civic Celebrations Commission to ensure continuity and effective administration of Franklin's major community events. In 2019, the Common Council amended the Municipal Code to restrict the Fair to only the Labor Day weekend, discontinuing the monthly fairs formerly held.

Revenues for the Fair are generated primarily through vendor permits and participation fees. Expenditures include public safety staffing, traffic control, sanitation, and event administration. All revenues and expenses are recorded in Fund 529 – St. Martins Fair Special Revenue Fund, ensuring transparency in financial reporting.

**ACTIVITY MEASURES:**

- **Food/peddler permits:** 35 (2025)
- **Homegrown permits:** 12 (2025)
- **Number of fairs:** 1 annually (Sunday and Monday of Labor Day weekend)
- **Peddler permits (City-wide, including non-Fair):** 111 (2025)

**Independence Day Civic Celebration Fund 541**

The Civic Celebrations Commission plans and oversees the City's Independence Day festival. The multi-day (varies) event includes a parade, live entertainment, food vendors, children's activities, fireworks, and more.

The City Clerk's Office provides staffing and administrative support to the Civic Celebrations Commission, working closely with Police, Fire, DPW, and Administration to ensure a safe and successful event.

The City's allocation primarily offsets public safety and operational costs (Police, Fire, DPW). The appropriation has been $30,000 since 2024; earlier years were $13,000, reflecting a smaller City contribution before expansion. The event remains a signature community celebration drawing thousands of attendees.

**BUDGET REQUESTS:**

| Program | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Civic Celebration Allocation | $13,000 | $13,000 | $30,000 | $30,000 | $30,000 |
| Franklin Senior Citizens, Inc. Budget | $10,000 | $8,000 | $10,000 | $12,000 | $12,000 |
| Senior Travel Budget | $12,000 | $12,000 | $12,000 | $22,000* | $12,000 |

Reflects FSCI's request to roll over $3,925 in unspent funds into the 2026 budget
The additional $10,000 was appropriated to the fund via a budget amendment and Council approval at the June 3, 2025, Council meeting.

**BUDGET SUMMARY:**

1) For 2026, the Culture and Recreation budget totals $54,000, reflecting stable allocations for the Senior Travel Program ($12,000), Civic Celebrations ($30,000), and the Franklin Senior Citizens, Inc. funding ($12,000).

2) Franklin Senior Citizens, Inc. programming in 2025 was successful in meeting community needs, with monthly luncheons, entertainment, and seasonal events maintaining high participation. The City's ongoing partnership with FSCI ensures financial stability for these programs without increasing membership dues or meal costs. FSCI has requested a 2026 budget $12,000 levy. Additionally, FSCI requested that all unused 2024 and 2025 funds be carried over into 2026 and applied to the 2026 budget.

3) The tax levy support for the Fair increased from $11,000 in 2023 to $41,000 for the 2024 and 2025 budgets. The Finance Director is trying to bring this account into the positive for the 2026 budget year. St. Martins Fair is accounted for in Fund 529; see Special Revenue schedules for detailed revenues/expenses.

4) The Independence Day Civic Celebration remains a significant community investment, with City support continuing to offset public safety and operational costs. The event is expected to continue with a multi-day scale in 2026, ensuring Franklin residents have access to a safe and enjoyable holiday celebration.

**City of Franklin, WI**
**Recreation - Dept 521**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| TRANSFERS OUT | | | | | | |
| 01-0521-5590 | TSFR TO CIVIC CELEBRATN FD29 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| TRANSFERS OUT | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0521-5721 | SENIOR CITIZEN TRAVEL | 22,000 | 22,000 | 22,000 | 22,000 | 20,072 |
| 01-0521-5723 | SENIOR CITIZEN ACTIVITIES | 12,000 | 12,000 | 12,000 | 17,734 | 8,533 |
| CLAIMS, CONTRIB AND AWARDS | | 34,000 | 34,000 | 34,000 | 39,734 | 28,605 |
| | Dept Total | 64,000 | 64,000 | 64,000 | 69,734 | 58,605 |

## City of Franklin, WI
**St Martin's Fair - Dept 529**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| TRANSFERS OUT | | | | | | |
| 01-0529-5589 | TRANSFER TO OTHER FUNDS | 130,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| TRANSFERS OUT | | 130,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| | Dept Total | 130,000 | 41,000 | 41,000 | 41,000 | 41,000 |

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## PLANNING
## 621

**DEPARTMENT:** Planning / City Development

**PROGRAM MANAGER:** Planning Manager

**PROGRAM DESCRIPTION:**
The Planning Department oversees all planning, zoning, and land division activities for the City of Franklin, including site plan review, land divisions, zoning code enforcement, and comprehensive plan development and implementation. The Department provides development-related support and recommendations to the Mayor, Common Council, Plan Commission, Board of Zoning and Building Appeals, Quarry Monitoring Committee, and policy support to the Parks Commission.

The Department administers the Unified Development Ordinance (UDO) and leads the implementation of the Comprehensive Master Plan. The staff provides professional recommendations on development proposals as they progress through the review process and coordinates with agencies and City departments that deliver services to the public and may be impacted by such development. Quarry monitoring funding is also provided through this budget.

**SERVICES:**
- Administer the UDO, including preparation of amendments and enforcement.
- Assist the Community Development Authority and the Economic Development Commission in reviewing projects.
- Coordinate activities with other agencies and units of government to achieve high-quality development within the City of Franklin.
- Develop and implement the Comprehensive Master Plan, Comprehensive Outdoor Recreation Plan, master sign program, and any other long-range plans as adopted by the Common Council.
- Guide land development review activities, including pre-application meetings; reviewing all development applications (including concept plans, site plans, land divisions, rezonings, conditional uses, planned development districts, and variances); as well as preparing staff reports on such projects for various boards and commissions.
- Provide oversight of quarry monitoring-related activities, coordinate with the City's quarry monitoring consultant; provide reports to the Common Council and Plan Commission; and provide staff support to the Quarry Monitoring Committee.
- Provide staff support for the Plan Commission, Board of Zoning and Building Appeals, Quarry Monitoring Committee, and Parks Commission; and development-related support and recommendations to the Mayor and Common Council.
- Provide the City's "public face" for citizens, property owners, businesses, and developers regarding land use and development.
- Serve as the clearinghouse for zoning, planning, and development questions posed by elected officials, City boards and commissions, business representatives, property owners, and public members.

- Since August 2024, Planning staff reviews residential building permit applications for compliance with the UDO, such as building setbacks, lot coverage, and building height.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Planning Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Urban Planners | 2.00 | 2.00 | 3.00 | 3.50 | 3.50 |
| Planning Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Intern | 0.17 | 0.80 | 0.80 | 0.80 | 0.80 |
| **Total** | **4.17** | **4.80** | **5.80** | **6.30** | **6.30** |

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Board and Commission Meetings | 83 | 75 | 72 | 78 | 74 |
| Certified Survey Maps | 6 | 3 | 3 | 6 | 6 |
| Conditional Uses | 8 | 15 | 11 | 12 | 13 |
| Plat Reviews | 10 | 7 | 11 | 8 | 8 |
| Rezonings | 5 | 1 | 3 | 8 | 8 |
| Sign permits | 34 | 56 | 33 | 38 | 40 |
| Site Plans and Concept Plans | 34 | 48 | 46 | 68 | 71 |
| Total (Applications & Complaints) | 389 | 389 | 346 | 354 | 372 |
| UDO/PDD Amendments | 2 | 2 | 8 | 8 | 8 |
| Variances | 20 | 15 | 25 | 12 | 13 |
| Zoning Complaints | 180 | 147 | 133 | 94 | 99 |
| Zoning Permits/Certificates | 90 | 95 | 73 | 100 | 105 |

The 2025 Forecast is calculated by duplicating activities measured between January and June. The 2026 estimate is based on a 5% increase in applications and complaints, compared to 2025.
Board & Commission Meetings denotes the number of official City of Franklin public meetings staffed by the Planning Department, including the Plan Commission, Quarry Monitoring Committee, Parks Commission, Board of Zoning and Building Appeals, as well as meetings of the Common Council and Committee of the Whole that require Department staff.

**BUDGET SUMMARY:**

1) **Staffing:** Grouping Principal Planner, Associate Planner, and Assistant Planner positions under "urban planners" allows for more flexibility in hiring. This change was applied to the 2025 budget and continues in this budget.

2) **Development Review:** The 2026 budget anticipates a 5% increase in applications and total activities from 2025, particularly permits and enforcement actions. Notable changes include:

   - Increases in specific applications, such as site plans and zoning permits.
   - Decrease in board and commission meetings due to the combination of the Parks and Environmental Commissions, and a more streamlined approval process with the new Unified Development Ordinance adopted in 2025.

3) The city updated the fee schedule in August 2024, and revenues from filing fees increased 40% from 2024 to 2025.

4) The planning staff revised public hearing notices with an abbreviated format for efficient use of the Official Notices budget line.

5) **Property Inquiries:** The Department anticipates a similar number of inquiries for 2026, consistent with 2025 figures (91 pre-application meetings and 148 website inquiries).

6) **Support to boards and commissions:** In addition to the Plan Commission and Board of Zoning and Building Appeals, staff is tasked with providing support for the following:

   - Quarry Monitoring Committee.
   - Planning and administrative support to the Parks Commission.
   - Assistance to the Common Council, the Community Development Authority, and the Economic Development Commission.

7) **Operating budget:** Notable changes for 2026 include:

   - An increase in Memberships/Dues from $2,000 to $2,500 due to new planner positions.
   - An increase in Subscriptions from $3,000 to $3,500 for an upgrade to a premium eCode360 subscription, which allows uploading public documents such as planned development ordinances.

8) **Long-Range Planning:** The Capital Improvement Program allocates $100,000 for updating the Comprehensive Master Plan in FY 2026.

9) **Unified Development Ordinance Rewrite:** This project was completed successfully in 2025 with a total budget of $239,130—no further budget requests expected.

**City of Franklin, WI**
**Planning - Dept 621**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0621-5111 | SALARIES-FT | 362,376 | 382,883 | 329,461 | 400,272 | 253,819 |
| 01-0621-5113 | SALARIES-PT | | 8,597 | 8,831 | 8,597 | 57,888 |
| 01-0621-5117 | SALARIES-OT | 2,500 | 2,500 | | 2,500 | |
| 01-0621-5118 | COMPTIME TAKEN | 2,000 | 2,000 | | | 1,845 |
| 01-0621-5133 | LONGEVITY | 240 | 240 | 180 | 180 | 110 |
| 01-0621-5134 | HOLIDAY PAY | 12,914 | 12,914 | 15,167 | 16,975 | 12,528 |
| 01-0621-5135 | VACATION PAY | 13,145 | 13,145 | 15,589 | 16,025 | 11,268 |
| PERSONAL SERVICES | | 393,175 | 422,279 | 369,228 | 444,549 | 337,458 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0621-5151 | FICA | 30,078 | 32,304 | 28,246 | 34,008 | 24,808 |
| 01-0621-5152 | RETIREMENT | 26,241 | 26,241 | 22,308 | 26,944 | 19,322 |
| 01-0621-5153 | RETIREE GROUP HEALTH | 579 | 579 | 437 | 655 | 922 |
| 01-0621-5154 | GROUP HEALTH & DENTAL | 73,708 | 79,406 | 67,103 | 84,571 | 61,035 |
| 01-0621-5155 | LIFE INSURANCE | 1,222 | 1,222 | 1,016 | 1,303 | 906 |
| 01-0621-5156 | WORKERS COMPENSATION INS | 509 | 547 | 443 | 443 | 400 |
| EMPLOYEE BENEFITS | | 132,337 | 140,299 | 119,553 | 147,924 | 107,393 |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0621-5218 | QUARRY MONITORING SERVICE | 55,000 | 55,000 | 55,000 | 55,000 | 53,800 |
| 01-0621-5219 | OTHER PROFESSIONAL SERVICES | | | | | 188 |
| 01-0621-5223 | FILING FEES | | 200 | | 200 | |
| 01-0621-5242 | EQUIPMENT MAINTENANCE | 2,000 | 2,000 | 2,000 | 2,000 | 1,534 |
| CONTRACTUAL SERVICES | | 57,000 | 57,200 | 57,000 | 57,200 | 55,522 |
| SUPPLIES | | | | | | |
| 01-0621-5312 | OFFICE SUPPLIES | 3,000 | 4,500 | 2,500 | 4,500 | 2,389 |
| 01-0621-5313 | PRINTING | 1,000 | 1,000 | 300 | 1,000 | 92 |
| 01-0621-5331 | FUEL/LUBRICANTS | 300 | 300 | 300 | 300 | 234 |
| 01-0621-5332 | VEHICLE SUPPORT | 300 | 1,000 | 100 | 1,000 | 1 |
| SUPPLIES | | 4,600 | 6,800 | 3,200 | 6,800 | 2,716 |
| SERVICES & CHARGES | | | | | | |
| 01-0621-5415 | TELEPHONE | 10 | 25 | 6 | 25 | 6 |
| 01-0621-5421 | OFFICIAL NOTICES/ADVERTISING | 6,000 | 6,000 | 6,000 | 6,000 | 6,644 |
| 01-0621-5422 | SUBSCRIPTIONS | 3,500 | 3,500 | 3,000 | 10,950 | 2,948 |
| 01-0621-5424 | MEMBERSHIPS/DUES | 2,000 | 2,500 | 800 | 2,000 | 700 |
| 01-0621-5425 | CONFERENCES & SCHOOLS | 3,000 | 3,000 | 500 | 3,000 | 59 |
| 01-0621-5432 | MILEAGE & TECHNOLOGY | 200 | 750 | | 750 | |
| 01-0621-5433 | EQUIPMENT RENTAL | 2,500 | 2,500 | 1,500 | 2,500 | 1,277 |
| SERVICES & CHARGES | | 17,210 | 18,275 | 11,806 | 25,225 | 11,634 |
| | Dept Total | 604,322 | 644,853 | 560,787 | 681,698 | 514,723 |

**ECONOMIC DEVELOPMENT**
**641**

**DEPARTMENT:** Economic Development

**PROGRAM MANAGER:** Director of Economic Development

**PROGRAM DESCRIPTION:**
The Department of Economic Development oversees business retention, attraction, and expansion efforts within the City of Franklin. This includes promoting job creation, coordinating tax incremental district (TID) activities, and supporting the Mayor, Common Council, Plan Commission, and Community Development Authority. The Director of Economic Development, who operates under the general direction of the Director of Administration, serves as the primary staff for the Economic Development Commission and acts as a liaison to the business community, offering recommendations and expertise on economic development issues.

**SERVICES:**
- Analyze, structure, and administer incentives consistent with Council policy and Wisconsin law (including TIDs), and monitor developer compliance.
- Attract new investment and manage leads from brokers, site selectors, and state/regional partners.
- Build workforce and education partnerships (e.g., M7, MATC, local schools) aligned to employer needs.
- Coordinate intergovernmental and regional economic development efforts with M7, WEDC, Milwaukee County, and others.
- Identify, apply for, and administer grants and funding tools (e.g., WEDC, EDA, WisDOT), in coordination with Finance.
- Lead marketing and outreach (website content, collateral, trade/broker engagement, "Franklin Fast Facts").
- Maintain and publish site, market, and demographic data; prepare prospect packets and due diligence materials.
- Manage City real estate and redevelopment initiatives as assigned, including RFIs/RFPs and development agreements.
- Retain and expand existing employers through structured BR&E visits and follow-ups.
- Serve as project manager and "single point of contact" for businesses from pre-application through occupancy, coordinating Planning, Engineering, Inspection Services, Utilities, DPW, Fire, and Legal.
- Staff the Economic Development Commission and Tourism Commission, including agendas, reports, and policy recommendations.
- Support small businesses and startups with permitting navigation and referrals (e.g., SBDC, WWBIC, SCORE).
- Track and report key indicators (net new construction, equalized value growth, permit activity, vacancy, and BR&E metrics) for Council and budget decisions.

**STAFFING:**
One (1) Full-Time Director of Economic Development

City of Franklin, WI
2026 Economic Development

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Board & Commission Meetings[1] | 25 | 60 | 60 | 60 | N/A |
| Business Retention & Expansion Visits | N/A | 23 | 30 | 20 | N/A |
| Net New Construction[2] | $65.7M | $95.6M | $97.1M | $146.9M | N/A |
| Non-Res. Construction Permits | 63 | 60 | 31 | 84 | N/A |
| Total Equalized Value[3] | $4.8B | $5.4B | $6.1B | $6.4B | N/A |

[1] Denotes public meetings attended by Economic Development staff
[2] Denotes all construction, including residential
[3] Denotes the current year's equalized value.
The 2025/2026 estimates are based on previous years' data, adjusted for anomalies.
The Common Council has decided not to host social media sites beyond the City Website.

**BUDGET SUMMARY:**

1) Under the continued leadership of the Director of Economic Development, activities are expected to remain consistent, with a budget similar to 2024.

2) Funds are included to host a business appreciation event, and staff will continue to promote development within all active and eligible TIDs.

3) Economic development activities will be charged to TIDs as appropriate.

4) The Economic Development Commission has initiated strategic planning for economic development, with a draft plan expected in early 2025. Budgeted activities are categorized as Marketing Services (for business attraction outreach) and Other Professional Services (consultancy assistance). The department will continue its outreach through events such as the Business Appreciation Celebration and Retention and Expansion visits.

## City of Franklin, WI
### Economic Development - Dept 641

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| PERSONAL SERVICES | | | | | | |
| 01-0641-5111 | SALARIES-FT | 96,860 | 96,860 | 94,268 | 94,268 | 97,361 |
| 01-0641-5134 | HOLIDAY PAY | 5,428 | 5,428 | 5,282 | 5,282 | 3,897 |
| 01-0641-5135 | VACATION PAY | 6,263 | 6,263 | 6,095 | 6,095 | 2,373 |
| PERSONAL SERVICES | | 108,551 | 108,551 | 105,645 | 105,645 | 103,631 |
| EMPLOYEE BENEFITS | | | | | | |
| 01-0641-5151 | FICA | 8,306 | 8,306 | 8,082 | 8,084 | 7,730 |
| 01-0641-5152 | RETIREMENT | 7,816 | 7,816 | 7,342 | 7,342 | 7,150 |
| 01-0641-5153 | RETIREE GROUP HEALTH | 175 | 175 | 148 | 181 | 256 |
| 01-0641-5154 | GROUP HEALTH & DENTAL | 22,200 | 23,928 | 22,200 | 22,136 | 21,540 |
| 01-0641-5155 | LIFE INSURANCE | 474 | 474 | 356 | 464 | 300 |
| 01-0641-5156 | WORKERS COMPENSATION INS | 141 | 141 | 127 | 106 | 130 |
| 01-0641-5199 | ALLOCATED PAYROLL COST | (59,760) | (59,760) | (43,680) | (43,680) | (39,940) |
| EMPLOYEE BENEFITS | | (20,648) | (18,920) | (5,425) | (5,367) | (2,834) |
| CONTRACTUAL SERVICES | | | | | | |
| 01-0641-5219 | OTHER PROFESSIONAL SERVICES | 7,600 | 7,600 | 55,000 | 25,450 | 30,096 |
| 01-0641-5299 | SUNDRY CONTRACTORS | 7,600 | 7,600 | | 10,000 | |
| CONTRACTUAL SERVICES | | 15,200 | 15,200 | 55,000 | 35,450 | 30,096 |
| SUPPLIES | | | | | | |
| 01-0641-5312 | OFFICE SUPPLIES | 500 | 1,000 | 500 | 1,500 | 308 |
| 01-0641-5313 | PRINTING | 240 | 240 | 250 | 250 | 308 |
| 01-0641-5395 | MARKETING SUPPLIES | 4,000 | 4,000 | 4,000 | 4,000 | 2,439 |
| SUPPLIES | | 4,740 | 5,240 | 4,750 | 5,750 | 3,055 |
| SERVICES & CHARGES | | | | | | |
| 01-0641-5424 | MEMBERSHIPS/DUES | 1,500 | 3,500 | 1,500 | 3,500 | 1,400 |
| 01-0641-5425 | CONFERENCES & SCHOOLS | 4,000 | 4,000 | 2,000 | 4,000 | 1,521 |
| 01-0641-5426 | ADVERTISING | 2,500 | 2,500 | 2,500 | 2,500 | 800 |
| 01-0641-5432 | MILEAGE & TECHNOLOGY | 1,500 | 1,500 | 1,000 | 1,500 | 792 |
| 01-0641-5440 | MARKETING SERVICES | 7,600 | 7,600 | 8,000 | 20,000 | 7,366 |
| SERVICES & CHARGES | | 17,100 | 19,100 | 15,000 | 31,500 | 11,879 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 01-0641-5734 | BUSINESS/VOLUNTEER RECOGNITION | 11,000 | 11,000 | 11,000 | 11,000 | 5,000 |
| CLAIMS, CONTRIB. AND AWARDS | | 11,000 | 11,000 | 11,000 | 11,000 | 5,000 |
| | Dept Total | 135,943 | 140,171 | 185,970 | 183,978 | 150,827 |

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## TRANSFERS TO OTHER FUNDS
## 998

**DEPARTMENT:** Transfers to Other Funds

**PROGRAM MANAGER:** Director of Finance and Treasurer

**PROGRAM DESCRIPTION:**

This program provides for the General Fund support of programs located in Other City Funds.

The support takes the form of transfers from one fund to another. Annually, the General Fund contributes to the Civic Celebration and the St. Martins Fair activity.

Impact fees are collected in the Development Fund and then transferred to either:

- The Debt Service Fund in support of debt service payments on the Police Department Building, the Library, Fire Station # 3, and the Drexel Ave reconstruction or

- The Capital Improvement Fund to support park, water, or sanitary sewer projects.

**City of Franklin, WI**
**Transfers Out - Dept 998**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| TRANSFERS OUT | | | | | | |
| 01-0998-5597 | TSFR TO CAPITAL OUTLAY FD 41 | 62,000 | 62,000 | | | |
| 01-0998-5598 | TSFR TO CAPITAL IMPROVEMENT FUND 46 | | | | 857,800 | |
| TRANSFERS OUT | | 62,000 | 62,000 | | 857,800 | |
| | Dept Total | 62,000 | 62,000 | | 857,800 | |

**LIBRARY**
**Fund 15**

**DEPARTMENT:** Library

**PROGRAM MANAGER:** Library Director

**PROGRAM DESCRIPTION:**
The Franklin Public Library (FPL) provides essential services to meet the community's informational, educational, and leisure needs. As a member of the Milwaukee County Federated Library System (MCFLS), the Library offers free access to materials, programs, and services for Franklin and Milwaukee County residents.

FPL is governed by a nine-member Library Board, including one Franklin Public School District representative, one Alderperson, and seven Franklin citizens. The board is appointed by the Mayor and approved by the Common Council. The Board appointed the Library Director, who manages all library operations and personnel.

**SERVICES:**
- **Circulation and Collection**: Lending books, magazines, DVDs, music CDs, eBooks, and more.
- **Community Programming**: Hosting programs for children, teens, and adults, including educational workshops and events.
- **Technology Access**: Providing public computers, Wi-Fi, and access to digital resources like Libby, Hoopla, and Kanopy.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Reference Librarian | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| Youth/Teen Librarian | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Circulation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Aide | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Program/Outreach Coordinator | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Library Assistant | 4.50 | 4.70 | 4.70 | 4.70 | 4.50 |
| Library Clerk | 1.00 | 0.65 | 0.65 | 0.65 | 0.50 |
| Shelver | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 |
| **Total** | **15.15** | **15.00** | **15.00** | **15.00** | **14.65** |

The 2025 estimates are based on previous years' data

**2025 Initiatives:**

- **Infrastructure Improvements (JCI Project)**: The Library will benefit from the City's Johnson Controls, Inc. (JCI) project, which includes the installation of a new boiler, chiller, and solar array panels. These upgrades aim to enhance energy efficiency, lower operational costs, and align with the City's sustainability objectives.
- **Technology Enhancements**: Expanding digital services and improving access to electronic media, further integrating the Library's offerings with modern digital platforms.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Digital Circulation | 51,595 | 59,498 | 75,276 | 78,000 | N/A |
| Hours of Service/Week | 59 | 62 | 62 | 62 | N/A |
| Hours of Service/Week-Summer | 56 | 59 | 59 | 59 | N/A |
| Internet Computer Sessions | 7,510 | 8,015 | 8,536 | 9,000 | N/A |
| Library Wi Fi Connections | 10,593 | 13,988 | 13,104 | 13,500 | N/A |
| Physical Circulation | 298,744 | 300,131 | 303,712 | 310,000 | N/A |
| Physical Collection Size | 131,159 | 127,107 | 118,469 | 122,000 | N/A |
| Program Event Attendance | 11,965 | 20,096 | 25,452 | 26,000 | N/A |
| Registered Borrowers | 10,085 | 10,188 | 10,740 | 11,000 | N/A |

The 2025 estimates are based on previous years' data.

**BUDGET SUMMARY:**

1) The Library's requested budget for 2026 is $1,497,050. It aims to improve service levels while addressing operational and infrastructure needs. Despite being a vital community resource, FPL operates with a per capita tax levy below the state and county averages. The Library faces ongoing funding challenges, particularly in addressing maintenance for its 20-year-old building and expanding its digital services.

2) The new Johnson Controls, Inc. infrastructure upgrades will save long-term costs. However, further funding is needed to maintain service levels and address the growing demand for programs and materials.

## City of Franklin, WI
**Library - Fund 15**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | |
| 15-0000-4011 | GENERAL PROPERTY TAX | 1,497,050 | 1,497,050 | 1,467,700 | 1,467,700 | 1,442,700 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TAXE | | 1,497,050 | 1,497,050 | 1,467,700 | 1,467,700 | 1,442,700 |
| INTERGOVERNMENTAL | | | | | | |
| 15-0000-4458 | LIBRARY RECIPROCAL BORROWING | 71,444 | 58,000 | 59,558 | 58,000 | 59,306 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMEN | | 71,444 | 58,000 | 59,558 | 58,000 | 59,306 |
| CHARGES FOR SERVICES | | | | | | |
| 15-0000-4493 | LANDFILL OPERATIONS-SITING | | | | | 20,000 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SERVICES | | | | | | 20,000 |
| INVESTMENT EARNINGS | | | | | | |
| 15-0000-4711 | INTEREST ON INVESTMENTS | 25,000 | 20,000 | 60,000 | 25,000 | 51,064 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARN | | 25,000 | 20,000 | 60,000 | 25,000 | 51,064 |
| | **Total Resources** | **1,593,494** | **1,575,050** | **1,587,258** | **1,550,700** | |
| PERSONAL SERVICES | | | | | | |
| 15-0511-5111 | SALARIES-FT | 568,588 | 566,698 | 544,615 | 551,912 | 540,268 |
| 15-0511-5113 | SALARIES-PT | 296,763 | 296,763 | 294,957 | 290,511 | 272,129 |
| 15-0511-5115 | SALARIES-TEMP | | | | | 3,774 |
| 15-0511-5133 | LONGEVITY | 1,575 | 1,575 | 1,560 | 1,560 | 1,715 |
| 15-0511-5134 | HOLIDAY PAY | 47,798 | 47,681 | 47,255 | 46,350 | 43,926 |
| 15-0511-5135 | VACATION PAY | 62,919 | 62,752 | 60,616 | 59,308 | 50,521 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVIC | | (977,643) | (975,469) | (949,003) | (949,641) | (912,333) |
| EMPLOYEE BENEFITS | | | | | | |
| 15-0511-5151 | FICA | 74,790 | 74,623 | 69,215 | 72,648 | 67,904 |
| 15-0511-5152 | RETIREMENT | 48,923 | 48,767 | 45,888 | 45,846 | 44,690 |
| 15-0511-5153 | RETIREE GROUP HEALTH | 1,027 | 1,023 | 871 | 1,056 | 1,489 |
| 15-0511-5154 | GROUP HEALTH & DENTAL | 82,379 | 84,524 | 78,439 | 120,067 | 96,467 |
| 15-0511-5155 | LIFE INSURANCE | 2,258 | 2,244 | 2,187 | 2,177 | 2,043 |
| 15-0511-5156 | WORKERS COMPENSATION INS | 1,271 | 1,268 | 1,086 | 950 | 890 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BENEF | | (210,648) | (212,449) | (197,686) | (242,744) | (213,483) |
| CONTRACTUAL SERVICES | | | | | | |
| 15-0511-5242 | EQUIPMENT MAINTENANCE | 3,814 | 3,814 | 9,193 | 9,193 | 8,925 |
| 15-0511-5257 | SOFTWARE MAINTENANCE | 500 | 500 | 750 | 750 | 100 |
| 15-0511-5299 | SUNDRY CONTRACTORS | | | 6,304 | 39,140 | 49,549 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE | | (4,314) | (4,314) | (16,247) | (49,083) | (58,574) |
| SUPPLIES | | | | | | |
| 15-0511-5311 | POSTAGE | 341 | 351 | 341 | 341 | 350 |
| 15-0511-5312 | OFFICE SUPP/PROGRAM SUPP | 3,509 | 3,509 | 3,407 | 3,407 | 1,612 |
| 15-0511-5313 | PRINTING | 4,120 | 4,120 | 4,000 | 4,000 | 3,836 |
| 15-0511-5328 | EDUCATION SUPPLIES | 14,500 | 14,500 | | | |
| 15-0511-5329 | OPERATING SUPPLIES | 10,046 | 10,046 | 14,760 | 14,763 | 13,788 |
| 15-0511-5393 | E-BOOKS | 11,090 | 11,090 | 10,004 | 10,004 | 9,753 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (43,606) | (43,616) | (32,512) | (32,515) | (29,339) |
| SERVICES & CHARGES | | | | | | |
| 15-0511-5415 | TELEPHONE | | | | 1,260 | 527 |
| 15-0511-5422 | SUBSCRIPTIONS | 29,059 | 29,059 | 33,000 | 33,000 | 19,095 |
| 15-0511-5424 | MEMBERSHIPS/DUES | 1,704 | 1,704 | 1,704 | 1,704 | 1,530 |
| 15-0511-5428 | ALLOCATED INSURANCE COST | 40,820 | 38,059 | 38,800 | 38,800 | 36,949 |
| 15-0511-5432 | MILEAGE & TECHNOLOGY | 454 | 454 | 454 | 454 | 317 |
| 15-0511-5433 | EQUIPMENT RENTAL | 2,987 | 2,987 | 2,987 | 2,987 | 2,951 |
| 15-0511-5451 | MCFLS COMPUTER | 18,540 | 18,540 | 18,000 | 18,000 | 32,878 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHAR | | (93,564) | (90,803) | (94,945) | (96,205) | (94,247) |

**City of Franklin, WI**
**Library - Fund 15**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| FACILITY CHARGES | | | | | | |
| 15-0511-5551 | WATER | 2,163 | 2,163 | 1,930 | 2,100 | 2,153 |
| 15-0511-5552 | ELECTRICITY | 70,000 | 70,000 | 68,200 | 84,346 | 91,995 |
| 15-0511-5554 | NATURAL GAS | 15,700 | 15,700 | 15,000 | 21,000 | 14,842 |
| 15-0511-5556 | JANITORIAL SUPPLIES | 6,246 | 6,246 | 6,246 | 6,246 | 5,950 |
| 15-0511-5557 | BUILDING MAINTENANCE-SYSTEMS | 10,000 | 10,000 | 17,034 | 17,034 | 33,718 |
| 15-0511-5558 | BLDG MAINTENANCE-FLOORING | 2,000 | 2,000 | 1,900 | 1,900 | 1,928 |
| 15-0511-5559 | BUILDING MAINTENANCE-OTHER | 6,000 | 6,000 | 8,517 | 8,517 | 4,930 |
| 15-0511-5560 | INTERDEPT CHG-ALLOC PAY COST | 58,080 | 80,000 | 56,280 | 56,280 | 53,880 |
| NET OF REVENUES/APPROPRIATIONS - FACILITY CHARGES | | (170,189) | (192,109) | (175,107) | (197,423) | (209,396) |
| CAPITAL OUTLAY | | | | | | |
| 15-0511-5812 | FURNITURE/FIXTURES | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 15-0511-5816 | LIBRARY MATERIALS | 80,637 | 80,637 | 91,137 | 91,137 | 79,203 |
| 15-0511-5822 | BUILDING IMPROVEMENTS | 29,000 | 29,000 | 9,000 | 9,000 | 64,684 |
| 15-0511-5841 | COMPUTER EQUIPMENT | 10,000 | 10,000 | 40,000 | 40,000 | 9,908 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | (124,637) | (124,637) | (145,137) | (145,137) | (158,795) |
| | Total Expenditures | (1,624,601) | (1,643,397) | (1,610,637) | (1,712,748) | (1,676,167) |
| NET OF REVENUES/APPROPRIATIONS - FUND 15 | | (31,107) | (68,347) | (23,379) | (162,048) | (103,097) |
| BEGINNING FUND BALANCE | | 273,421 | 256,413 | 279,792 | 279,792 | 382,888 |
| ENDING FUND BALANCE | | 242,314 | 188,066 | 256,413 | 117,744 | 279,791 |

## City of Franklin, WI
**Auxiliary Library - Fujnd 16**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | | | | | |
| 16-0000-4419 | TAXABLE SALES-copy,fax,coffee,rummag | 11,640 | 11,640 | 11,535 | 11,640 | 11,346 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE | | 11,640 | 11,640 | 11,535 | 11,640 | 11,346 |
| INVESTMENT EARNINGS | | | | | | |
| 16-0000-4711 | INTEREST ON INVESTMENTS | 5,500 | 5,500 | 5,900 | 5,500 | 6,451 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR | | 5,500 | 5,500 | 5,900 | 5,500 | 6,451 |
| MISCELLANEOUS REVENUE | | | | | | |
| 16-0000-4748 | DONATIONS - LIBRARY | 7,000 | 7,000 | 4,860 | 7,000 | 4,911 |
| 16-0000-4764 | LIBRARY SALES-Books,Rummage,Coffee | 9,000 | 9,000 | 11,000 | 9,000 | 8,542 |
| 16-0000-4765 | LIBRARY FINES | 18,000 | 18,000 | 17,000 | 18,000 | 18,422 |
| 16-0000-4766 | LIBRARY MEETING ROOM RENTAL | 5,750 | 5,750 | 6,000 | 5,750 | 5,340 |
| 16-0000-4781 | REFUNDS/REIMBURSEMENTS | 400 | 400 | 3,000 | | 371 |
| 16-0000-4799 | MISCELLANEOUS REVENUE | 4,000 | 4,000 | 2,000 | 4,000 | 8,657 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS | | 44,150 | 44,150 | 43,860 | 43,750 | 46,243 |
| | Total Resources | 61,290 | 61,290 | 61,295 | 60,890 | 64,040 |
| CONTRACTUAL SERVICES | | | | | | |
| 16-0511-5242 | EQUIPMENT MAINTENANCE | 670 | 670 | 600 | 670 | 395 |
| 16-0511-5257 | SOFTWARE MAINTENANCE | 1,600 | 1,600 | 1,600 | 1,600 | 1,503 |
| 16-0511-5299 | SUNDRY CONTRACTORS | 9,000 | 9,000 | 8,000 | 8,000 | 13,063 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE | | (11,270) | (11,270) | (10,200) | (10,270) | (14,961) |
| SUPPLIES | | | | | | |
| 16-0511-5311 | POSTAGE | 350 | 350 | 350 | 350 | 97 |
| 16-0511-5312 | OFFICE SUPP/PROGRAM SUPP | 14,420 | 14,420 | 14,420 | 14,420 | 15,202 |
| 16-0511-5313 | PRINTING | 1,500 | 1,500 | 1,500 | 1,500 | 1,370 |
| 16-0511-5329 | OPERATING SUPPLIES | 5,000 | 5,000 | 5,000 | 5,000 | 5,525 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (21,270) | (21,270) | (21,270) | (21,270) | (22,194) |
| SERVICES & CHARGES | | | | | | |
| 16-0511-5422 | SUBSCRIPTIONS | 3,000 | 3,000 | | 3,000 | 1,441 |
| 16-0511-5425 | CONFERENCES & SCHOOLS | 2,750 | 2,750 | 3,000 | 3,000 | 926 |
| 16-0511-5432 | MILEAGE & TECHNOLOGY | 400 | 400 | 400 | 400 | |
| 16-0511-5433 | EQUIPMENT RENTAL | 2,500 | 2,500 | 2,850 | 2,850 | 2,676 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHAF | | (8,650) | (8,650) | (6,250) | (9,250) | (5,043) |
| CONTINGENCY | | | | | | |
| 16-0511-5499 | UNRESTRICTED CONTINGENCY | | | | | 135 |
| NET OF REVENUES/APPROPRIATIONS - CONTINGENCY | | | | | | (135) |
| FACILITY CHARGES | | | | | | |
| 16-0511-5559 | BUILDING MAINTENANCE-OTHER | 1,000 | 1,000 | 1,000 | 1,000 | 558 |
| NET OF REVENUES/APPROPRIATIONS - FACILITY CHARGE | | (1,000) | (1,000) | (1,000) | (1,000) | (558) |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 16-0511-5734 | VOLUNTEER RECOGNITION | 2,060 | 2,060 | 2,060 | 2,060 | 3,050 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTRIB | | (2,060) | (2,060) | (2,060) | (2,060) | (3,050) |
| CAPITAL OUTLAY | | | | | | |
| 16-0511-5812 | FURNITURE/FIXTURES | 5,000 | 5,000 | 5,000 | 5,000 | 4,146 |
| 16-0511-5816 | LIBRARY MATERIALS | 12,040 | 12,040 | 12,040 | 12,040 | 8,760 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | (17,040) | (17,040) | (17,040) | (17,040) | (12,906) |
| | Total Expenditures | (61,290) | (61,290) | (57,820) | (60,890) | (58,847) |
| | Net Surplus (Deficit) | 0 | 0 | 3,475 | 0 | 5,193 |
| BEGINNING FUND BALANCE | | 176,790 | 161,131 | 157,656 | 157,656 | 152,462 |
| ENDING FUND BALANCE | | 176,790 | 161,131 | 161,131 | 157,656 | 157,655 |

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## TOURISM COMMISSION
## Fund 17

**DEPARTMENT:** Tourism Commission

**PROGRAM MANAGER:** Director of Economic Development

**PROGRAM DESCRIPTION:**
The Franklin Tourism Commission was established by ordinance on December 6, 2016, under Wis. Stat. § 66.0615. The Commission coordinates tourism promotion and development within the City of Franklin. It consists of five members, including at least one representative from the Wisconsin hotel and motel industry. The Director of Economic Development provides staff support to the Commission.

**SERVICES:**
- Allocate room tax revenues to support tourism promotion and development within the City.
- Contract with Engage Franklin to promote the City and its tourism-related businesses.
- Oversee marketing projects through Engage Franklin, including media buys, development and distribution of promotional materials, and efforts to recruit conventions, sporting events, and motor-coach groups.
- Provide transient tourist information services through Engage Franklin.
- Submit an annual report to the Common Council by November 1, detailing expenditures and proposing the budget for the following year.
- Undertake tangible municipal development projects, such as convention centers or targeted promotional initiatives.

**STAFFING:**
N/A

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Room Taxes-All Funds | 471,578 | 481,214 | 332,900 | 357,420 | N/A |

**BUDGET SUMMARY:**
1) Tourism and branding expenditures began in 2018.

2) The Director of Economic Development prepared the 2026 budget under the guidance of the Tourism Commission. All Commission expenditures are regulated by Wis. Stat. § 66.0615 and must be used for tourism promotion and development.

**City of Franklin, WI**

Tourism Commission - Fund 17

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| TAXES | | | | | | | |
| 17-0000-4022 | MOTEL ROOM TAX | 418,000 | 495,836 | 357,420 | 412,022 | 329,314 | 319,684 |
| NET OF REVENUES/APPROPRIATIONS - TAXES | | 418,000 | 495,836 | 357,420 | 412,022 | 329,314 | 319,684 |
| INVESTMENT EARNINGS | | | | | | | |
| 17-0000-4711 | INTEREST ON INVESTMENTS | 11,000 | 9,003 | 11,000 | 10,130 | 10,699 | 2,903 |
| 17-0000-4719 | MISCELLANEOUS INTEREST | | 45 | | 6 | | 4 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR | | 11,000 | 9,048 | 11,000 | 10,136 | 10,699 | 2,907 |
| | TOTAL RESOURCES | 429,000 | 504,884 | 368,420 | 422,158 | 340,013 | 322,591 |
| CONTRACTUAL SERVICES | | | | | | | |
| 17-0651-5212 | LEGAL SERVICES | 5,000 | | 7,500 | 3,130 | 3,948 | |
| 17-0651-5299 | SUNDRY CONTRACTORS | 313,500 | 340,335 | 268,065 | 289,073 | 150,000 | 150,000 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE | | (318,500) | (340,335) | (275,565) | (292,203) | (153,948) | (150,000) |
| SUPPLIES | | | | | | | |
| 17-0651-5311 | POSTAGE | 100 | | 150 | | | 244 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (100) | | (150) | | | (244) |
| SERVICES & CHARGES | | | | | | | |
| 17-0651-5424 | MEMBERSHIPS/DUES | | | | | | 1,250 |
| 17-0651-5425 | TOURISM EVENTS | 1,000 | 500 | 5,000 | 1,000 | | |
| 17-0651-5426 | CONFERENCES & SCHOOLS | 2,000 | | 2,000 | 195 | | |
| 17-0651-5432 | MILEAGE & TECHNOLOGY | 1,000 | | 1,000 | | | |
| 17-0651-5440 | MARKETING SERVICES | 100,000 | 12 | 15,000 | 5,439 | 93,001 | 864 |
| 17-0651-5441 | ADVERTISING | 1,000 | | 1,000 | | | 10,220 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHAR | | (105,000) | (512) | (24,000) | (6,634) | (93,001) | (12,334) |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | | |
| 17-0651-5735 | TOURISM GRANT PROGRAM | | | 35,000 | | | |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTRIB. AND AWARDS | | | | (35,000) | | | |
| CAPITAL OUTLAY | | | | | | | |
| 17-0651-5838 | STREETSCAPE-SIGNAGE, BILLBOARDS | 5,000 | 35,565 | 15,000 | 45 | 14,805 | |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | (5,000) | (35,565) | (15,000) | (45) | (14,805) | |
| | TOTAL EXPENDITURES | (428,600) | (376,412) | (349,715) | (298,882) | (261,754) | (162,578) |
| | NET SURPLUS (DEFICIT) | 400 | 128,472 | 18,705 | 123,276 | 78,259 | 160,013 |
| BEGINNING FUND BALANCE | | 724,130 | 595,658 | 595,658 | 472,381 | 394,123 | 234,110 |
| ENDING FUND BALANCE | | 724,530 | 724,130 | 614,363 | 595,657 | 472,382 | 394,123 |

## SOLID WASTE COLLECTION
## Fund 19

**DEPARTMENT:** Solid Waste Collection

**PROGRAM MANAGER:** City Engineer and Department of Public Works Superintendent

**PROGRAM DESCRIPTION:**
The Solid Waste Department is operated through a Special Revenue Fund. Revenue comes from direct charges to single and two-family residential properties that receive the service. It provides weekly refuse and recycling pickups and four times a year leaf and brush collection to all single-family, two-family, and condominium ownership multi-family units. Beginning in 2020, the City increased service to weekly recycling and automated garbage collection with private contractor-provided bins. A contract was negotiated for a 5-year contract extension through 2027 with Johns Disposal Service. The budget is based on this agreement with Johns Disposal Service. The overtime and contracted pickup fees for the drop-off site are included in this budget. The tipping fees paid by John's are rebated back by the landfill located in the City and become an added resource to this fund. The efficiency of the recycling program, which was instituted in 1995, continues to be maintained at over the 33 percent level (see table below).

**SERVICES:**
- Drop-off site for mixed recyclables maintained at Public Works Garage.
- Four times yearly curbside pickup of brush.
- Weekly curbside automated pickup of rubbish.
- Weekly curbside pickup of commingled recyclables in carts.

**STAFFING:**
The Highway staff provides solid waste services for the disposal of tree removal. This labor cost is included in the Solid Waste Fund costs.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Recyclables Collected (Tons) | 2632 | 2750 | 2760 | 2775 | N/A |
| Total Non-recyclable Refuse Collected (Tons) | 8684 | 8590 | 8600 | 8700 | N/A |
| Yard Waste (Tons) | 204 | 190 | 195 | 200 | N/A |

The 2025 numbers are forecasted

**BUDGET SUMMARY:**
Contract negotiations with the solid waste and recycling collection vendor were completed with a signed contract in 2023. The contract is valid until December 31, 2027. In 2025, solid waste and recycling collection fees were increased due to CPI increases annually.

**City of Franklin, WI**

Solid Waste - Fund 19

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | | |
| 19-0000-4146 | RECYCLING GRANTS | 69,000 | 68,753 | 69,000 | 68,718 | 68,645 | 69,079 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNME | | 69,000 | 68,753 | 69,000 | 68,718 | 68,645 | 69,079 |
| CHARGES FOR SERVICES | | | | | | | |
| 19-0000-4490 | USER FEES | 1,887,280 | 1,869,874 | 1,872,785 | 1,857,997 | 1,619,174 | 1,611,811 |
| 19-0000-4495 | LANDFILL OPERATIONS-TIPPAGE | 505,000 | 436,511 | 445,000 | 461,616 | 427,788 | 415,301 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE | | 2,392,280 | 2,306,385 | 2,317,785 | 2,319,613 | 2,046,962 | 2,027,112 |
| INVESTMENT EARNINGS | | | | | | | |
| 19-0000-4711 | INTEREST ON INVESTMENTS | 80,000 | 79,128 | 19,000 | 77,934 | 68,751 | 16,745 |
| 19-0000-4713 | INVESTMENT GAINS/LOSSES | | | | | | (4,199) |
| 19-0000-4719 | MISCELLANEOUS INTEREST | | 18 | | 24 | 33 | 35 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR | | 80,000 | 79,146 | 19,000 | 77,958 | 68,784 | 12,581 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 19-0000-4761 | SALE OF RECYCLABLES | | 5,848 | | 10,956 | 3,433 | 2,185 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUE | | | 5,848 | | 10,956 | 3,433 | 2,185 |
| | TOTAL RESOURCES | 2,541,280 | 2,460,132 | 2,405,785 | 2,477,245 | 2,187,824 | 2,110,957 |
| PERSONAL SERVICES | | | | | | | |
| 19-0341-5111 | SALARIES-FT | 11,785 | | 11,546 | 1,032 | 5,863 | 3,137 |
| 19-0341-5117 | SALARIES-OT | 1,661 | | 1,628 | | | 1,061 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVI | | (13,446) | | (13,174) | (1,032) | (5,863) | (4,198) |
| EMPLOYEE BENEFITS | | | | | | | |
| 19-0341-5151 | FICA | 1,029 | | 1,008 | 72 | 420 | 296 |
| 19-0341-5152 | RETIREMENT | 1,179 | | 1,061 | 112 | 538 | 451 |
| 19-0341-5153 | RETIREE GROUP HEALTH | 72 | | 89 | 9 | 22 | 33 |
| 19-0341-5154 | GROUP HEALTH & DENTAL | 2,304 | | 2,171 | 248 | 1,302 | 892 |
| 19-0341-5155 | LIFE INSURANCE | 5 | | 5 | 4 | 20 | 13 |
| 19-0341-5156 | WORKERS COMPENSATION INS | 268 | | 200 | 24 | 153 | 155 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BENEF | | (4,857) | | (4,534) | (469) | (2,455) | (1,840) |
| CONTRACTUAL SERVICES | | | | | | | |
| 19-0341-5283 | REFUSE COLLECTION | 895,000 | 868,593 | 870,000 | 837,666 | 801,308 | 762,752 |
| 19-0341-5284 | RECYCLING COLLECTION | 895,000 | 873,514 | 850,000 | 826,326 | 789,981 | 759,604 |
| 19-0341-5285 | LEAF & BRUSH PICKUPS | 72,640 | 55,147 | 73,160 | 69,080 | 82,810 | 63,593 |
| 19-0341-5286 | TIPPAGE FEE COSTS | 595,000 | 581,826 | 573,000 | 574,565 | 493,710 | 522,857 |
| 19-0341-5287 | MISC WASTE COSTS | | 2,388 | 2,500 | 1,849 | 1,867 | 3,190 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE | | (2,457,640) | (2,381,468) | (2,368,660) | (2,309,486) | (2,169,676) | (2,111,996) |
| SUPPLIES | | | | | | | |
| 19-0341-5313 | PRINTING | 1,500 | 1,405 | 1,000 | 1,483 | 1,313 | 2,054 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (1,500) | (1,405) | (1,000) | (1,483) | (1,313) | (2,054) |
| FACILITY CHARGES | | | | | | | |
| 19-0341-5543 | REFUNDED USER FEES | | | | | | 548 |
| NET OF REVENUES/APPROPRIATIONS - FACILITY CHARGES | | | | | | | (548) |
| | TOTAL EXPENDITURES | (2,477,443) | (2,382,873) | (2,387,368) | (2,312,470) | (2,179,307) | (2,120,636) |
| | NET SURPLUS (DEFICIT) | 63,837 | 77,259 | 18,417 | 164,775 | 8,517 | (9,679) |
| BEGINNING FUND BALANCE | | 672,392 | 595,133 | 595,133 | 430,358 | 421,841 | 431,521 |
| ENDING FUND BALANCE | | 736,229 | 672,392 | 613,550 | 595,133 | 430,358 | 421,842 |

## SANITARY SEWER
## Fund 61

**DEPARTMENT:** Sanitary Sewer

**PROGRAM MANAGER(S):** Water Utility Superintendent

**PROGRAM DESCRIPTION:**
The Sanitary Sewer Division operates as an Enterprise Fund, with revenue generated from direct charges to customers based on their sewer usage, either metered or calculated from water usage. The City of Franklin is part of the Milwaukee Metropolitan Sewerage District (MMSD), which provides interceptor sewers and handles sanitary sewage treatment for the City. The division is responsible for maintaining and monitoring the City's sewer infrastructure, including collection sewers, lift stations, and utility holes.

Employee costs are shared between the Water Utility and Sanitary Sewer Division, with allocations based on activities performed. The Sanitary Sewer Fund does not receive any support from the property tax levy.

**SERVICES:**
- Clean and inspect City sewers, including high-risk areas.
- Locate sewer lines for construction and Digger's Hotline requests.
- Maintain four sanitary lift stations, including emergency equipment.
- Respond to sewer backups and customer service requests.
- Televise and repair mainline sewers, laterals, and utility holes.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Superintendent | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Operator II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Operator I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Technician | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Assistant | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Seasonal Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Water** | **6.25** | **6.25** | **6.25** | **6.25** | **6.25** |
| **Total Water & Sewer** | **11.50** | **12.50** | **12.50** | **12.50** | **12.50** |

The Water Utility and Sanitary Sewer Division shares employees, with allocations varying from year to year.

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Avg. No. Sewer Service Customers | 10,600 | 10,720 | 10,780 | 10,896 | N/A |
| Est. No. Utility Holes | 5,265 | 5,300 | 5,340 | 5,346 | N/A |
| Feet Sewer Cleaned | 200,000 | 215,000 | 200,000 | 200,000 | N/A |
| Miles Sanitary Sewer | 210 | 211.50 | 212.50 | 213.00 | N/A |

The 2025 estimates are based on previous years' data

City of Franklin, WI
2026 Sanitary Sewer

**Fund Balance Overview:** The Sanitary Sewer Fund Balance consists of the Unrestricted Fund Balance, which can be used for new infrastructure, equipment, or operational requirements, and the Restricted Fund Balance, which covers the City's investment in sewer infrastructure and equipment.

- **Restricted Infrastructure Fund Balance**: Reserved for infrastructure and equipment, adjusted for depreciation.
- **Unrestricted Fund Balance**: Available for new investments or unexpected operating costs.

**Restricted Infrastructure:**

| **Fund Balance** | **2022** | **2023** | **2024/2025** | **2026** |
|---|---|---|---|---|
| Restricted for infrastructure investments | $63,958,573 | $63,958,573 | N/A | N/A |
| Unrestricted | $3,151,971 | $3,151,971 | N/A | N/A |
| **Total Fund Balance** | **$67,110,544** | **$67,110,544** | **N/A** | **N/A** |

**BUDGET MEASURES:**

**Major Maintenance Expenditures (2026):**

| | **Requested** | **Adopted** |
|---|---|---|
| 112th Street Relining Project | $250,000 | |
| Auto Equipment | $43,000.00 | |
| St. Martins Force Main Design | $60,000.00 | |
| **Total:** | **$353,000** | |

**Capital Investments (2026):**

| | **Requested** | **Adopted** |
|---|---|---|
| Godwin Emergency Pump | $90,000.00 | |
| Saint Martins Lift Station Upgrades | $960,000.00 | |
| Sanitary Sewer Main Repairs/Rehab | $200,000.00 | |
| SCADA Software Updates | $20,000.00 | |
| SW Sewer District N/A Trunk Lines | $550,000.00 | |
| **Total:** | **$1,820,000.00** | |

**City of Franklin, WI**
**Sewer - Fund 61**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | |
| 61-0000-4150 | OTHER GRANTS | | | 1,135,000 | 425,000 | 503,482 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL | | | | 1,135,000 | 425,000 | 503,482 |
| CHARGES FOR SERVICES | | | | | | |
| 61-0000-4413 | PROPERTY STATUS REPORTS | 2,000 | 2,000 | 1,000 | 2,000 | 1,075 |
| 61-0000-4461 | METERED SALES-RESIDENTIAL | 3,200,000 | 3,200,000 | 2,984,000 | 2,940,000 | 2,784,318 |
| 61-0000-4462 | METERED SALES-COMMERCIAL | 910,000 | 910,000 | 845,000 | 900,000 | 868,457 |
| 61-0000-4463 | METERED SALES-INDUSTRIAL | 450,000 | 450,000 | 421,150 | 455,000 | 438,703 |
| 61-0000-4465 | METERED SALES - PUB AUTHORITY | 220,000 | 220,000 | 204,750 | 235,000 | 222,775 |
| 61-0000-4466 | PENALTY-FORFEITED DISCOUNT | 34,500 | 34,500 | 32,000 | 28,000 | 36,999 |
| 61-0000-4468 | METERED SALES-MULTIFAMILY | 785,000 | 785,000 | 733,400 | 780,000 | 742,792 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR SE | | 5,601,500 | 5,601,500 | 5,221,300 | 5,340,000 | 5,095,119 |
| INVESTMENT EARNINGS | | | | | | |
| 61-0000-4711 | INTEREST ON INVESTMENTS | 60,000 | 60,000 | 86,000 | 120,000 | 114,147 |
| 61-0000-4712 | INT Income - CLEAN WATER FUND LOA | 213,865 | 213,865 | 249,575 | 249,576 | 284,606 |
| 61-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | 18,000 | | 40,726 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAR | | 273,865 | 273,865 | 353,575 | 369,576 | 439,479 |
| MISCELLANEOUS REVENUE | | | | | | |
| 61-0000-4751 | PROPERTY SALE | 5,000 | 5,000 | 8,592 | | |
| 61-0000-4781 | REFUNDS/REIMBURSEMENTS | | | 80,884 | | |
| 61-0000-4782 | REFUND/REIMBURSEMNT-INSURANCE | | | | | 1,238 |
| 61-0000-4790 | CAPITAL CONTRIBUTIONS | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 543,104 |
| 61-0000-4799 | MISCELLANEOUS REVENUE | | | 3,000 | | 10 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS R | | 1,005,000 | 1,005,000 | 1,092,476 | 1,000,000 | 544,352 |
| FUND TRANSFERS | | | | | | |
| 61-0000-4792 | CONTRIBUTIONS FROM CITY VIA TID | 200,000 | 200,000 | 200,000 | 200,000 | |
| 61-0000-4830 | TRANSFERS FROM OTHER FUNDS | 550,000 | 550,000 | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS | | 750,000 | 750,000 | 200,000 | 200,000 | |
| | Total Revenues | 7,630,365 | 7,630,365 | 8,002,351 | 7,334,576 | 6,582,432 |
| INTEREST | | | | | | |
| 61-0000-5622 | Amort Bond Disc/Premium | | | | | (9,750) |
| 61-0731-5621 | INT EXP CLEAN WATER FUND LOAN | 268,910 | 268,910 | 308,101 | 308,101 | 346,206 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (268,910) | (268,910) | (308,101) | (308,101) | (336,456) |
| PERSONAL SERVICES | | | | | | |
| 61-0731-5111 | SALARIES-FT | 396,526 | 396,526 | 363,926 | 400,236 | 393,792 |
| 61-0731-5114 | SEVERANCE PAYMENTS | | | | | 10,266 |
| 61-0731-5117 | SALARIES-OT | 10,000 | 10,000 | 15,000 | 10,000 | 10,254 |
| 61-0731-5118 | COMPTIME TAKEN | 5,000 | 5,000 | | | 9,995 |
| 61-0731-5133 | LONGEVITY | 725 | 725 | 680 | 890 | 763 |
| 61-0731-5134 | HOLIDAY PAY | 12,173 | 12,173 | 17,652 | 15,252 | 19,861 |
| 61-0731-5135 | VACATION PAY | 17,666 | 17,666 | 21,020 | 20,394 | 25,375 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVIC | | (442,090) | (442,090) | (418,278) | (446,772) | (470,306) |
| EMPLOYEE BENEFITS | | | | | | |
| 61-0731-5151 | FICA | 33,820 | 33,820 | 31,998 | 34,178 | 33,745 |
| 61-0731-5152 | RETIREMENT | 46,670 | 46,670 | 39,190 | 43,462 | (36,940) |
| 61-0731-5153 | RETIREE GROUP HEALTH | 2,434 | 2,434 | 1,909 | 3,031 | 2,965 |
| 61-0731-5154 | GROUP HEALTH & DENTAL | 78,576 | 84,671 | 82,323 | 91,815 | 72,953 |
| 61-0731-5155 | LIFE INSURANCE | 1,420 | 1,420 | 1,255 | 1,438 | 1,274 |
| 61-0731-5156 | WORKERS COMPENSATION INS | 7,848 | 7,848 | 8,008 | 6,364 | 7,009 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BENEF | | (170,768) | (176,863) | (164,683) | (180,288) | (81,006) |

**City of Franklin, WI**
**Sewer - Fund 61**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CONTRACTUAL SERVICES | | | | | | |
| 61-0731-5213 | AUDITING | 5,800 | 5,500 | 5,520 | 5,120 | 2,500 |
| 61-0731-5242 | EQUIPMENT MAINTENANCE | 76,000 | 76,000 | 72,000 | 72,000 | 52,924 |
| 61-0731-5257 | SOFTWARE MAINTENANCE | 35,000 | 35,000 | 29,650 | 30,000 | 20,480 |
| 61-0731-5287 | OTHER COSTS-HAZARDOUS WASTE | 60,000 | 90,000 | 52,535 | 95,000 | 48,452 |
| 61-0731-5288 | OTHER COSTS - DUMPING | 3,000 | 3,000 | 2,000 | 3,000 | 1,763 |
| 61-0731-5299 | SUNDRY CONTRACTORS | 25,000 | 30,000 | 21,000 | 25,000 | 20,294 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SE | | (204,800) | (239,500) | (182,705) | (230,120) | (146,413) |
| SUPPLIES | | | | | | |
| 61-0731-5311 | POSTAGE | 12,000 | 14,000 | 12,000 | 12,000 | 11,707 |
| 61-0731-5312 | OFFICE SUPPLIES | 1,000 | 1,500 | 1,000 | 1,500 | 817 |
| 61-0731-5313 | PRINTING | 5,000 | 5,000 | 4,000 | 5,000 | 2,771 |
| 61-0731-5326 | UNIFORMS | 4,500 | 4,500 | 4,000 | 4,000 | 3,849 |
| 61-0731-5328 | EDUCATION SUPPLIES | | 300 | | 300 | |
| 61-0731-5329 | OPERATING SUPPLIES | 1,000 | 1,000 | 1,000 | 1,000 | 591 |
| 61-0731-5331 | FUEL/LUBRICANTS | 18,000 | 20,000 | 12,000 | 20,000 | 14,131 |
| 61-0731-5332 | VEHICLE SUPPORT | 29,500 | 29,500 | 29,500 | 29,500 | 27,212 |
| 61-0731-5333 | EQUIPMENT SUPPLIES | 30,000 | 30,000 | 30,000 | 30,000 | 28,473 |
| 61-0731-5336 | TELEVISING SUPPLIES | 18,002 | 18,000 | 20,000 | 20,000 | 14,092 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (119,002) | (123,800) | (113,500) | (123,300) | (103,643) |
| SERVICES & CHARGES | | | | | | |
| 61-0731-5413 | SEWER | | | 3,284,000 | 3,230,000 | 3,047,491 |
| 61-0731-5415 | TELEPHONE | 9,500 | 9,500 | 5,500 | 5,500 | 4,916 |
| 61-0731-5416 | METER READING COSTS | 7,000 | 7,000 | 7,000 | 7,000 | 6,852 |
| 61-0731-5421 | OFFICIAL NOTICES/ADVERTISING | | 500 | | 500 | 500 |
| 61-0731-5425 | CONFERENCES & MEMBERSHIPS | 4,000 | 8,000 | 4,000 | 8,200 | 3,779 |
| 61-0731-5428 | ALLOCATED INSURANCE COST | 44,500 | 44,500 | 42,380 | 42,380 | 40,365 |
| 61-0731-5432 | MILEAGE & TECHNOLOGY | 600 | 800 | 400 | 800 | 282 |
| 61-0731-5433 | EQUIPMENT RENTAL | 1,500 | 1,500 | 500 | 1,500 | 362 |
| 61-0731-5437 | LANDFILL DISPOSAL TAXES | 2,000 | 2,000 | 2,000 | 2,000 | 431 |
| 61-0731-5493 | LOCK BOX CHARGES | 13,000 | 13,000 | 12,675 | 12,000 | 9,499 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHAR | | (82,100) | (86,800) | (3,358,455) | (3,309,880) | (3,114,477) |
| TRANSFERS OUT | | | | | | |
| 61-0731-5480 | TAXES | 3,100 | 3,100 | 3,100 | 3,100 | 2,790 |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT | | (3,100) | (3,100) | (3,100) | (3,100) | (2,790) |
| FACILITY CHARGES | | | | | | |
| 61-0731-5541 | DEPRECIATION | 375,000 | 375,000 | 375,000 | 375,000 | 399,329 |
| 61-0731-5551 | WATER | 1,000 | 1,000 | 900 | 1,000 | 758 |
| 61-0731-5552 | ELECTRICITY | 10,000 | 10,000 | 10,000 | 10,000 | 8,762 |
| 61-0731-5554 | NATURAL GAS | 12,000 | 12,000 | 12,000 | 12,000 | 8,355 |
| 61-0731-5559 | BUILDING MAINTENANCE-OTHER | 20,000 | 20,000 | 20,000 | 20,000 | 15,743 |
| 61-0731-5561 | CITY SUPPORT-ENG & ADMIN | 140,900 | 140,900 | 133,600 | 134,560 | 134,100 |
| 61-0731-5572 | ELECTRICITY-SEWER LIFT STATIONS | 26,000 | 30,000 | 26,000 | 26,000 | 29,921 |
| NET OF REVENUES/APPROPRIATIONS - FACILITY CHARGES | | (584,900) | (588,900) | (577,500) | (578,560) | (596,968) |
| PRINCIPAL | | | | | | |
| 61-0731-5611.8031 | PRINCIPAL 2021B | 115,000 | 115,000 | 105,000 | 105,000 | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (115,000) | (115,000) | (105,000) | (105,000) | |
| DEBT SERVICE | | | | | | |
| 61-0731-5691.8031 | BANK FEES 2021B | | | 200 | 200 | 200 |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | | | (200) | (200) | (200) |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 61-0731-5741 | DEPRECIATION-CIAC | 2,000,000 | 2,000,000 | 2,060,000 | 2,060,000 | 2,060,525 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTRIB. | | (2,000,000) | (2,000,000) | (2,060,000) | (2,060,000) | (2,060,525) |

**City of Franklin, WI**
**Sewer - Fund 61**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CAPITAL OUTLAY | | | | | | |
| 61-0731-5811 | AUTO EQUIPMENT | 43,000 | 43,000 | 90,300 | 85,405 | |
| 61-0731-5813 | OFFICE EQUIPMENT | | | | 33,810 | 962 |
| 61-0731-5814 | NONMOTORIZED EQUIPMENT | | | 4,250 | 4,250 | |
| 61-0731-5819 | OTHER CAPITAL EQUIPMENT | 90,000 | 90,000 | 65,000 | 65,000 | |
| 61-0731-5826 | SANITARY SEWER CONSTRUCTION | 550,000 | 1,550,000 | | | 14,594 |
| 61-0731-5827 | SEWER LIFT/PUMP STATION CONSTRUCTION | | | 153,445 | 153,445 | |
| 61-0731-5829 | SANITARY SEWER REHAB | | 1,160,000 | 691,606 | 691,608 | 1,576,509 |
| 61-0731-5841 | COMPUTER EQUIPMENT | | | 690 | 690 | |
| 61-0731-5843 | COMPUTER SOFTWARE | 20,000 | 20,000 | | | 1,852 |
| 61-0731-5899 | Capitalized Assets | (640,000) | (2,800,000) | (910,000) | (305,000) | (14,594) |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | (63,000) | (63,000) | (95,291) | (729,208) | (1,579,323) |
| | Total Expenditures | (4,053,670) | (4,107,963) | (7,386,813) | (8,074,529) | (8,492,107) |
| NET OF REVENUES/APPROPRIATIONS - FUND 61 | | 3,576,695 | 3,522,402 | 615,538 | (739,953) | (1,909,675) |
| BEGINNING FUND BALANCE | | 67,327,967 | 66,363,971 | 65,748,433 | 65,748,433 | 67,658,107 |
| ENDING FUND BALANCE | | 70,904,662 | 69,886,373 | 66,363,971 | 65,008,480 | 65,748,432 |

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## WATER UTILITY
## Fund 65

**PROGRAM:** Water Utility

**PROGRAM MANAGER:** Water Utility Superintendent

**PROGRAM DESCRIPTION:**
The City of Franklin Water Utility, overseen by the Franklin Board of Water Commissioners, is accounted for as an Enterprise Fund. It generates revenue from direct charges to customers based on water usage and ensures high-quality water services to Franklin residents. The Water Utility purchases its water from the City of Oak Creek and maintains and operates Franklin's water system infrastructure.

**Renewed Partnership with Oak Creek**: In September of 2024, Franklin secured a landmark 40-year water supply agreement with the City of Oak Creek, with an option for renewal. This agreement guarantees Franklin a stable and high-quality water supply for decades at favorable rates while solidifying a renewed partnership in which Franklin is treated as a partner. This deal ensures long-term water security and financial predictability for the City.

**Services:**
- Install, maintain, and read water meters, including upgrades and replacements.
- Maintain and repair water valves, hydrants, and mains, and perform inspections for new utility construction.
- Manage billing and collections for water services.
- Operate and maintain city booster pumping stations and water towers.
- Respond to and resolve customer concerns and water-related emergencies.

**STAFFING:**

| Authorized Positions (FTE) | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Superintendent | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Operator II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Operator I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Technician | 2.50 | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Assistant | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Seasonal Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Water** | **5.75** | **6.25** | **6.25** | **6.25** | **6.25** |
| **Total Water & Sewer** | **11.50** | **12.50** | **12.50** | **12.50** | **12.50** |

The Water Utility and Sanitary Sewer Division shares employees, with allocations varying by year.

City of Franklin, WI
2026 Water Utility

**ACTIVITY MEASURES:**

| Activity | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| Avg. Daily Consumption (Gallons) | 2.95 | 3.00 | 3.00 | 3.10 | N/A |
| Avg. No. Water Utility Customers | 8725 | 8750 | 8780 | 8900 | N/A |
| Miles Water Main | 185.6 | 188.6 | 190.6 | 191 | N/A |
| Number of Fire Hydrants | 2830 | 2855 | 2880 | 2900 | N/A |
| Number of Water Laterals Repaired | 20 | 19 | 17 | 12 | N/A |
| Number of Water Mains Repaired | 10 | 10 | 11 | 10 | N/A |

The 2025 estimates are based on previous years' data.

**Capital Project Requests (2026):**

| | Requested | Adopted |
|---|---|---|
| Residential Meters C/O Program (600 meters)<br>*Accounting #65-0771-5815* | $200,000.00 | |
| Abandon Well 8<br>*Accounting #65-0771-5849* | $200,000.00 | |
| Abandon Well 10<br>*Accounting #65-0771-5849* | $200,000.00 | |
| Auto Equipment (Lease Vehicles)<br>*Accounting #65-0771-5811* | $43,000.00 | |
| SCADA Software Enhancements<br>*Accounting #65-0771-5843* | $90,000.00 | |
| Loomis Road Water Main Extension<br>*Accounting #65-0771-5830* | $300,000.00 | |
| Water Extensions (N/A)<br>*Accounting #65-0771-5830* | $225,000.00 | |
| Additional Funds for the Water Tower Project<br>*Accounting # 65-0771-5856* | $ | |
| **Total:** | **$1,258,000.00** | |

*Future Consideration*

## City of Franklin, WI
**Water - Fund 65**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CHARGES FOR SERVICES | | | | | | |
| 65-0000-4459 | PUBLIC FIRE PROTECTION - CITY | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| 65-0000-4460 | UNMETERED SALES | 20,000 | 20,000 | 40,370 | 20,000 | 25,726 |
| 65-0000-4461 | METERED SALES-RESIDENTIAL | 3,150,000 | 3,150,000 | 3,115,835 | 3,100,000 | 3,083,326 |
| 65-0000-4462 | METERED SALES-COMMERCIAL | 770,000 | 770,000 | 772,250 | 745,000 | 741,008 |
| 65-0000-4463 | METERED SALES-INDUSTRIAL | 410,000 | 410,000 | 427,905 | 425,000 | 403,322 |
| 65-0000-4464 | PRIVATE FIRE PROTECTION | 135,000 | 135,000 | 139,670 | 135,000 | 139,008 |
| 65-0000-4465 | METERED SALES TO PUBLIC AUTHOR | 245,000 | 245,000 | 239,410 | 260,000 | 247,714 |
| 65-0000-4466 | FORFEITED DISCOUNT | 25,000 | 25,000 | 42,300 | 25,000 | 37,847 |
| 65-0000-4467 | PUBLIC FIRE PROTECTION-BILLED | 295,000 | 285,000 | 294,250 | 285,000 | 293,737 |
| 65-0000-4468 | METERED SALES-MULTIFAMILY | 825,000 | 825,000 | 813,220 | 820,000 | 806,112 |
| 65-0000-4469 | METERED SALES-IRRIGATION | 155,000 | 155,000 | 156,325 | 140,000 | 146,759 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR S | | 6,300,000 | 6,290,000 | 6,311,535 | 6,225,000 | 6,194,559 |
| INVESTMENT EARNINGS | | | | | | |
| 65-0000-4711 | INTEREST INCOME | 145,000 | 125,000 | 147,720 | 140,000 | 198,374 |
| 65-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | 11,340 | | 110,715 |
| 65-0000-4719 | MISCELLANEOUS INTEREST | 40,000 | 40,000 | 40,000 | | 40,462 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EA | | 185,000 | 165,000 | 199,060 | 140,000 | 349,551 |
| MISCELLANEOUS REVENUE | | | | | | |
| 65-0000-4725 | WATER PROPERTY RENT | 119,000 | 119,000 | 121,430 | 100,925 | 85,514 |
| 65-0000-4751 | PROPERTY SALE | 1,000 | 1,000 | 1,280 | | 12,075 |
| 65-0000-4781 | REFUNDS/REIMBURSEMENTS | | | 1,805 | | |
| 65-0000-4782 | REFUND/REIMBURSEMNT-INSURANCE | | | | | 1,238 |
| 65-0000-4790 | CAPITAL CONTRIBUTIONS | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 559,138 |
| 65-0000-4799 | OTHER WATER REVENUE | 20,000 | 20,000 | 22,085 | 10,000 | 23,753 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 1,140,000 | 1,140,000 | 1,146,600 | 1,110,925 | 681,718 |
| FUND TRANSFERS | | | | | | |
| 65-0000-4839 | TSFR FR DEVELPMT-IMPACT FD27 | | | 1,389,293 | | 2,750,887 |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS | | | | 1,389,293 | | 2,750,887 |
| | Total Revenues | 7,625,000 | 7,595,000 | 9,046,488 | 7,475,925 | 9,976,715 |
| PERSONAL SERVICES | | | | | | |
| 65-0751-5111 | SOURCE OF SUPPLY-OPER LABOR | | | | 180 | |
| 65-0752-5111 | PUMPING-OPERATIONS LABOR | 63,500 | 90,000 | 34,485 | 138,000 | 82,506 |
| 65-0752-5112 | PUMPING-MAIN LABOR PUMPING | 1,000 | 1,000 | 150 | 1,050 | 212 |
| 65-0752-5113 | PUMP EXP - MAIN EXP PUMP PLANT | 20,000 | 20,000 | 15,000 | 20,000 | 15,133 |
| 65-0753-5111 | WATER TREAT OPERATION LABOR | 5,000 | 1,000 | 2,555 | | 230 |
| 65-0753-5112 | WATER TREAT MAINT LABOR | 1,000 | | 590 | | 128 |
| 65-0754-5111 | TRANS & DISTR OPER LABOR | 75,000 | 80,000 | 66,035 | 40,000 | 27,598 |
| 65-0754-5112 | MAINT LABOR-DISTR RESERVOIR | 500 | 500 | 150 | 500 | |
| 65-0754-5113 | MAINT LABOR-MAINS | 30,000 | 30,000 | 26,970 | 30,000 | 25,099 |
| 65-0754-5114 | LOCATING LABOR - MAINS | 20,000 | 20,000 | 5,280 | 20,000 | 15,138 |
| 65-0754-5115 | MAINT LABOR-SERVICES | 12,000 | 24,000 | 9,550 | 25,000 | 10,627 |
| 65-0754-5116 | LOCATING LABOR-SERVICES | 16,000 | 20,000 | 14,000 | 20,000 | 8,966 |
| 65-0754-5117 | MAINT LABOR-METERS | 50,000 | 57,000 | 46,710 | 57,000 | 40,195 |
| 65-0754-5118 | MAINT LABOR-HYDRANTS | 25,000 | 25,000 | 19,595 | 25,000 | 9,068 |
| 65-0754-5119 | MAINT LABOR-PLANT | 48,000 | 34,000 | 43,470 | 32,000 | 42,763 |
| 65-0754-5120 | LABOR-GIS/MAPPING | 11,000 | | 200 | | |
| 65-0757-5111 | METER READING LABOR | 8,000 | 6,600 | 6,230 | 6,600 | 6,033 |
| 65-0757-5112 | ACCTG & COLLECTION LABOR | 25,000 | 36,000 | 36,335 | 38,000 | 33,795 |
| 65-0757-5113 | ACCTG & COLL PAYROLL EXP | 16,000 | 16,000 | 14,930 | 14,930 | 14,430 |
| 65-0758-5111 | ADMIN & GENERAL PAYROLL EXP | 92,500 | 92,500 | 87,970 | 87,970 | 88,870 |
| 65-0758-5112 | EMPL BEN-SICK & OTHER LEAVE | 23,100 | 20,200 | 13,640 | 20,200 | 19,669 |
| 65-0758-5118 | EMPL BEN-COMP TIME TAKEN EX | 7,000 | 5,000 | 5,410 | 4,750 | 2,522 |
| 65-0758-5133 | EMPL BEN-LONGEVITY EXP | 725 | 725 | 660 | 900 | 772 |
| 65-0758-5134 | EMPL BEN-HOLIDAY EXP | 12,175 | 12,175 | 20,740 | 15,250 | 21,053 |
| 65-0758-5135 | EMPL BEN-VACATION EXP | 17,670 | 17,670 | 22,120 | 20,400 | 29,364 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SER | | (580,170) | (609,370) | (492,775) | (617,730) | (494,171) |

**City of Franklin, WI**
**Water - Fund 65**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| SUPPLIES | | | | | | |
| 65-0751-5329 | OPERATING SUPPLIES | 13,000 | 18,000 | 12,000 | 18,000 | 10,324 |
| 65-0751-5371 | MAINT OF WATER SOURCE PLANT | 12,000 | 12,000 | 940 | 12,000 | 2,360 |
| 65-0753-5336 | WATER TREAT CHEMICALS | | | | | 164 |
| 65-0754-5347 | TRANS&DISTR SAFETY SUPP EXP | 6,000 | 6,000 | 1,930 | 6,000 | 3,417 |
| 65-0754-5371 | TRANS & DISTR OPER SUPP EXP | 35,000 | 35,000 | 23,470 | 30,000 | 18,235 |
| 65-0754-5372 | MAINT EXP-DISTR RESERVOIR | 15,000 | 26,000 | 3,580 | 26,000 | 2,845 |
| 65-0754-5373 | MAINT EXP-MAINS | 80,000 | 90,000 | 73,890 | 80,127 | 116,668 |
| 65-0754-5375 | MAINT EXP-SERVICES | 80,000 | 85,000 | 78,675 | 85,000 | 82,815 |
| 65-0754-5377 | MAINT EXP-METERS | 10,000 | 10,000 | 4,710 | 7,000 | 2,958 |
| 65-0754-5378 | MAINT EXP-HYDRANTS | 50,000 | 55,000 | 17,190 | 59,823 | 18,294 |
| 65-0754-5379 | MAINT EXP-PLANT | 10,000 | 16,000 | 500 | 16,000 | 3,515 |
| 65-0757-5311 | POSTAGE | 10,000 | 10,000 | 8,355 | 10,000 | 8,115 |
| 65-0757-5329 | OPERATING SUPPLIES | 2,000 | 2,000 | 1,265 | 1,500 | 1,970 |
| 65-0758-5312 | OFFICE SUPPLIES | 3,000 | 3,000 | 1,735 | 3,600 | 1,776 |
| 65-0758-5328 | EDUCATION SUPPLIES | 300 | 300 | 110 | 300 | |
| 65-0758-5332 | TRANSPORTATION EXP | 25,000 | 25,000 | 17,010 | 25,000 | 19,767 |
| 65-0758-5371 | MAINTENANCE OF GENERAL PLAN | 11,000 | 18,000 | 10,875 | 17,000 | 6,353 |
| 65-0758-5399 | MISC GENERAL EXPENSE | 1,000 | 1,000 | 200 | 1,000 | 362 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (363,300) | (412,300) | (256,435) | (398,350) | (299,938) |
| SERVICES & CHARGES | | | | | | |
| 65-0751-5411 | WHOLESALE WATER | 3,500,000 | 3,500,000 | 3,453,600 | 3,400,000 | 3,388,644 |
| 65-0757-5491 | BANK FEES | 13,000 | 13,000 | 11,760 | 13,000 | 9,499 |
| 65-0758-5424 | MEMBERSHIPS/DUES | 1,200 | 1,200 | 325 | 1,200 | 121 |
| 65-0758-5425 | CONFERENCES & SCHOOLS | 8,000 | 8,000 | 5,030 | 9,000 | 3,804 |
| 65-0758-5432 | MILEAGE & TECHNOLOGY | 1,000 | 1,000 | 285 | 1,000 | 282 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH/ | | (3,523,200) | (3,523,200) | (3,471,000) | (3,424,200) | (3,402,350) |
| FACILITY CHARGES | | | | | | |
| 65-0752-5552 | PUMPING-FUEL-ELECTRIC | 60,000 | 60,000 | 58,885 | 60,000 | 55,330 |
| 65-0758-5511 | PROPERTY INSURANCE-BUILDING | 9,610 | 9,610 | 9,330 | 9,330 | 8,900 |
| 65-0758-5512 | AUTO/EQUIPMENT INSURANCE | 4,815 | 4,815 | 4,675 | 4,675 | 4,290 |
| 65-0758-5515 | BOILER INSURANCE | 25,775 | 25,775 | 25,025 | 25,025 | 23,675 |
| 65-0758-5516 | UMBRELLA INSURANCE | 3,965 | 3,965 | 3,850 | 3,850 | 3,500 |
| 65-0758-5552 | ELECTRICITY-S&W Bldg | 8,000 | 8,000 | 7,000 | 7,000 | 7,115 |
| 65-0761-5541 | DEPRECIATION | 573,000 | 550,000 | 495,000 | 495,000 | 577,982 |
| 65-0761-5551 | WATER | 2,800 | 2,800 | 2,760 | 2,500 | 2,552 |
| NET OF REVENUES/APPROPRIATIONS - FACILITY CHAR( | | (687,965) | (664,965) | (606,525) | (607,380) | (683,344) |
| CONTRACTUAL SERVICES | | | | | | |
| 65-0753-5299 | WATER TREATMENT TESTS | 15,000 | 15,000 | 5,325 | 10,000 | 4,526 |
| 65-0754-5257 | STORAGE SOFTWARE MAINT | 35,000 | 35,000 | 29,865 | 30,000 | 21,353 |
| 65-0758-5213 | ANNUAL AUDIT SERVICES | 10,000 | 10,000 | 16,195 | 8,780 | 6,100 |
| 65-0758-5219 | OUTSIDE SERVICES | 80,000 | 110,000 | 45,065 | 72,970 | 61,254 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (140,000) | (170,000) | (96,450) | (121,750) | (93,233) |
| EMPLOYEE BENEFITS | | | | | | |
| 65-0758-5152 | EMPL BEN-RETIREMENT EXP | 46,670 | 46,670 | 42,355 | 43,500 | (35,225) |
| 65-0758-5153 | EMPL BEN-RETIREE HEALTH EXP | 2,435 | 2,435 | 3,050 | 3,050 | 2,997 |
| 65-0758-5154 | EMPL BEN-GROUP HEALTH&DENTA | 78,580 | 82,435 | 84,375 | 91,820 | 90,159 |
| 65-0758-5155 | EMPL BEN-LIFE INSURANCE EXP | 1,420 | 1,420 | 1,220 | 1,440 | 1,279 |
| 65-0758-5156 | EMPL BEN-WORKERS COMP EXP | 7,995 | 7,995 | 6,255 | 6,500 | 6,860 |
| 65-0758-5159 | EMPLOYEE BENEFITS-ALLOCATED | 32,400 | 32,400 | 30,700 | 30,700 | 30,800 |
| 65-0761-5151 | TAXES-FICA | 35,000 | 35,000 | 28,735 | 35,000 | 29,912 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (204,500) | (208,355) | (196,690) | (212,010) | (126,782) |
| CONTINGENCY | | | | | | |
| 65-0758-5499 | PSC ASSESSMENTS | 9,000 | 10,000 | 6,300 | 10,000 | 8,035 |
| NET OF REVENUES/APPROPRIATIONS - CONTINGENCY | | (9,000) | (10,000) | (6,300) | (10,000) | (8,035) |
| TRANSFERS OUT | | | | | | |
| 65-0761-5480 | TAXES-PROPERTY TAX EQUIVALN | 950,000 | 950,000 | 877,000 | 877,000 | 950,541 |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (950,000) | (950,000) | (877,000) | (877,000) | (950,541) |

**City of Franklin, WI**
**Water - Fund 65**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| CLAIMS, CONTRIB. AND AWARDS | | | | | | |
| 65-0761-5741 | DEPREC-CONTRIB IN AID CONST | 950,000 | 950,000 | 920,000 | 920,000 | 914,983 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTR | | (950,000) | (950,000) | (920,000) | (920,000) | (914,983) |
| CAPITAL OUTLAY | | | | | | |
| 65-0761-5849 | LOSS ON ABANDONED PROPERTY | | | | | 32,700 |
| 65-0771-5811 | AUTO EQUIPMENT | 43,000 | 43,000 | 47,240 | 25,620 | 89,995 |
| 65-0771-5814 | NONMOTORIZED EQUIPMENT | | | 3,705 | 4,250 | |
| 65-0771-5815 | SHOP EQUIPMENT | 200,000 | 200,000 | 148,090 | 150,078 | 172,428 |
| 65-0771-5830 | WATER EXTENSION/IMPROVEMENT | | 4,050,400 | 562,920 | 750,190 | 89,011 |
| 65-0771-5841 | COMPUTER EQUIPMENT | | | 10,610 | 11,039 | 9,870 |
| 65-0771-5843 | SOFTWARE | 90,000 | 90,000 | 12,025 | 24,055 | 3,659 |
| 65-0771-5849 | ABANDONMENT COST | | 400,000 | | | |
| 65-0771-5856 | WATER STORAGE STRUCTURE | | | 2,484,000 | 2,340,427 | 5,740,440 |
| 65-0771-5899 | Capitalized Assets | (290,000) | | (2,232,570) | (925,620) | (6,017,064) |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLA | | (43,000) | (4,783,400) | (1,036,020) | (2,380,039) | (121,039) |
| INTEREST | | | | | | |
| 65-0771-5621 | INTEREST ON LONG-TERM DEBT | 141,626 | 141,626 | 148,451 | 148,451 | 123,524 |
| 65-0771-5622 | Amort Bond Disc/Premium | | | | | (4,859) |
| 65-0771-6505 | INTERFUND INTEREST | 390 | | 867 | 867 | 1,331 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (142,016) | (141,626) | (149,318) | (149,318) | (119,996) |
| DEBT SERVICE | | | | | | |
| 65-0771-5691.801 | BANK FEES 2014B | 400 | 400 | 400 | 400 | 400 |
| 65-0771-5691.803 | BANK FEES - 2023A WATER TOWER | 200 | 200 | 200 | 200 | 200 |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (600) | (600) | (600) | (600) | (600) |
| | Total Expenditures | (7,593,751) | (12,423,816) | (8,109,113) | (9,718,377) | (7,215,012) |
| NET OF REVENUES/APPROPRIATIONS - FUND 65 | | 31,249 | (4,828,816) | 937,375 | (2,242,452) | 2,761,703 |
| BEGINNING FUND BALANCE | | 62,145,714 | 62,611,361 | 61,673,986 | 61,673,986 | 58,912,283 |
| ENDING FUND BALANCE | | 62,176,963 | 57,782,545 | 62,611,361 | 59,431,534 | 61,673,986 |

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## GRANT FUNDS
### Funds 13, 14, 20, 21, 25

The City receives grants for Health, Public Safety, and Community Development. The grants range from a few thousand dollars to hundreds of thousands of dollars. Grants fund various programs or specialized equipment that meet the terms of the grants. Grants are generally from Federal Government sources administered through the State. These grants are subject to periodic audits for compliance with Federal Grant regulations.

In 2021, the American Rescue Plan provided the City with a $3.748 million grant, payable over two years. This federal grant was designed to aid local governments in addressing the adverse impacts of the COVID-19 pandemic. The City demonstrated revenue shortfalls due to the Pandemic and thus has more latitude in how these resources may be used.

The 2022 Capital Improvement Program designated $1,556,200 for two projects for City business operations: a fiber infrastructure network and a new phone system. These funds were carried forward to the 2023 Capital Improvement Program. In 2023, additional funds of $275,000 were allocated to fund the purchase of WAN Equipment and Firewalls.

The 2023 through 2026 Capital Improvement Plan will supply funding for the remainder of the American Rescue Plan funds that were allocated to the Fiber Optic Infrastructure Project, Department of Public Works Utilities Project, Water Tower Project on Lovers Lane, and potential use for the Energy Efficiency Project.

**City of Franklin, WI**
Opioid - Fund 13

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | | | | | | |
| 13-0000-4799 | MISCELLANEOUS REVENUE | 43,840 | 20,338 | 43,382 | 15,913 | 115,436 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 43,840 | 20,338 | 43,382 | 15,913 | 115,436 |
| NET OF REVENUES/APPROPRIATIONS - FUND 13 | | 43,840 | 20,338 | 43,382 | 15,913 | 115,436 |
| BEGINNING FUND BALANCE | | 251,123 | 251,121 | 207,739 | 207,739 | 92,303 |
| ENDING FUND BALANCE | | 294,963 | 271,459 | 251,121 | 223,652 | 207,739 |

## City of Franklin, WI
### American Rescue Plan - Fund 14

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | |
| 14-0000-4143 | BLOCK GRANTS | | | | | 266,070 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL | | | | | | 266,070 |
| TRANSFERS OUT | | | | | | |
| 14-0000-5597 | TSFR TO CAPITAL OUTLAY FD 41 | | | | | 7,000 |
| 14-0000-5598 | TSFR TO CAPITAL IMPROVEMENT FUND 46 | | | | 1,512,000 | 259,070 |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT | | | | | (1,512,000) | (266,070) |
| CONTRACTUAL SERVICES | | | | | | |
| 14-0152-5213 | ANNUAL AUDIT SERVICES | | | | 5,600 | |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES | | | | | (5,600) | |
| NET OF REVENUES/APPROPRIATIONS - FUND 14 | | | | | (1,517,600) | |
| BEGINNING FUND BALANCE | | 46,023 | 46,023 | 46,023 | 46,023 | 46,023 |
| ENDING FUND BALANCE | | 46,023 | 46,023 | 46,023 | (1,471,577) | 46,023 |

**City of Franklin, WI**
**Fire Dept Grants - Fund 20**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | |
| 20-0000-4143 | BLOCK GRANTS | 7,800 | 7,800 | 122,485 | 8,580 | 9,224 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | | 7,800 | 7,800 | 122,485 | 8,580 | 9,224 |
| SUPPLIES | | | | | | |
| 20-0221-5329.708 | ACT 102-Operating Supplies-1060 | 50,000 | 50,000 | 5,380 | 15,380 | |
| 20-0221-5329.709 | OPERATING SUPPLIES | 2,400 | 3,200 | 2,208 | 3,200 | |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (52,400) | (53,200) | (7,588) | (18,580) | |
| CAPITAL OUTLAY | | | | | | |
| 20-0221-5818 | SAFETY EQUIPMENT | | | | | 647 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | | | | (647) |
| NET OF REVENUES/APPROPRIATIONS - FUND 20 | | (44,600) | (45,400) | 114,897 | (10,000) | 8,577 |
| BEGINNING FUND BALANCE | | 130,168 | 137,021 | 22,124 | 22,124 | 13,547 |
| ENDING FUND BALANCE | | 85,568 | 91,621 | 137,021 | 12,124 | 22,124 |

**City of Franklin, WI**
**Police Grants - Fund 21**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | |
| 21-0000-4143 | BLOCK GRANTS | 148,040 | 148,040 | 41,060 | 128,520 | 54,117 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | | 148,040 | 148,040 | 41,060 | 128,520 | 54,117 |
| EMPLOYEE BENEFITS | | | | | | |
| 21-0211-5199.705 | ALLOCATED PAYROLL COST | 28,000 | 28,000 | 18,500 | 28,000 | 11,796 |
| 21-0211-5199.705 | ALLOCATED PAYROLL COST | 12,500 | 12,500 | | 12,500 | |
| 21-0211-5199.705 | ALLOCATED PAYROLL COST | 23,000 | 23,000 | 14,000 | 23,000 | 10,871 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (63,500) | (63,500) | (32,500) | (63,500) | (22,667) |
| CONTRACTUAL SERVICES | | | | | | |
| 21-0211-5220.705 | PARTICIPATING COMMUNITIES IN GRA | 18,500 | 18,500 | | 18,500 | |
| 21-0211-5220.705 | PARTICIPATING COMMUNITIES IN GRA | 23,000 | 23,000 | 14,000 | 23,000 | 8,442 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (41,500) | (41,500) | (14,000) | (41,500) | (8,442) |
| SUPPLIES | | | | | | |
| 21-0211-5329.700 | OPERATING SUPPLIES | 4,000 | 4,000 | 5,600 | 4,000 | |
| 21-0211-5329.701 | SUPPLIES - BULLETPROOF VESTS GRA | 4,000 | 4,000 | (735) | | 3,805 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (8,000) | (8,000) | (4,865) | (4,000) | (3,805) |
| SERVICES & CHARGES | | | | | | |
| 21-0211-5423 | TRAINING EXP | 19,520 | 19,520 | 9,760 | 19,520 | 9,671 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH | | (19,520) | (19,520) | (9,760) | (19,520) | (9,671) |
| NET OF REVENUES/APPROPRIATIONS - FUND 21 | | 15,520 | 15,520 | (20,065) | | 9,532 |
| BEGINNING FUND BALANCE | | 535 | (24,609) | (4,544) | (4,544) | (14,075) |
| ENDING FUND BALANCE | | 16,055 | (9,089) | (24,609) | (4,544) | (4,543) |

**City of Franklin, WI**
Health Grants - Fund 25

| GL NUMBER DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | |
| 25-0000-4143.699 GRANT RES CDC PUB HLTH WKFC DEV | | | 30,759 | 30,759 | 33,430 |
| 25-0000-4143.699 BLOCK GRANTS | 94,355 | | 92,828 | | 134,185 |
| 25-0000-4143.699 EPID & LAB CAP FOR INFEC DIS | | | | | 16,654 |
| 25-0000-4143.700 BLOCK GRANTS | | | 6,570 | 8,000 | 450 |
| 25-0000-4143.700 AWY-Alliance for WI Youth-BLOCK GRANTS | | | | 20,696 | |
| 25-0000-4143.701 BLOCK GRANTS-Prevention | 4,172 | | 4,372 | 4,372 | 4,366 |
| 25-0000-4143.701 BLOCK GRANT-FACT-FightAgainstCorpT | 3,000 | | 4,731 | 3,000 | 3,820 |
| 25-0000-4143.701 BLOCK GRANTS-WI WINS | 1,678 | 1,678 | 1,078 | 1,078 | 832 |
| 25-0000-4143.701 BLOCKGRANT-ChildhoodLeadPoisonPre | 1,763 | | 1,360 | 1,263 | 2,308 |
| 25-0000-4143.702 BLOCK GRANTS-MCH-Maternal Child He | 7,712 | | 4,865 | 6,861 | 5,409 |
| 25-0000-4143.702 GRANTS - PH INFRASTRUCTURE GRAN | 25,000 | | 2,098 | 25,000 | 86 |
| 25-0000-4143.702 BLOCK GRANTS-IMM ACTION PLAN | 4,691 | | 13,095 | 60,353 | 16,999 |
| 25-0000-4143.702 BLOCK GRANTS - SOR3 Grant | | | | | 122 |
| 25-0000-4143.703 BLOCKGRANT-CRI-CitiesReadinessInitia | 13,267 | | 32,107 | 60,841 | 3,070 |
| 25-0000-4143.703 BLOCK GRANTS-PHEP-PublicHealthEme | 28,681 | | 53,411 | 29,660 | 44,413 |
| 25-0000-4143.703 BLOCK GRANTS-Seniors-CDBG | 5,000 | | | 5,000 | |
| 25-0000-4143.703 GRANT REV-DRUG-FREE COMM SUPP | 124,161 | | 120,000 | 120,000 | 222,802 |
| 25-0000-4143.703 BLOCK GRANTS-Communicable Disease | 2,500 | | 3,840 | 3,500 | 3,415 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | 315,980 | 1,678 | 371,114 | 380,383 | 492,361 |
| MISCELLANEOUS REVENUE | | | | | |
| 25-0000-4799.702 MISC REVENUE-AH&W-AdultHealth&Wellness | | | 1,150 | 1,141 | 1,200 |
| 25-0000-4799.702 MISC REVENUE-Senior Fall Prevention | | | 230 | 1,066 | 230 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUE | | | 1,380 | 2,207 | 1,430 |
| UNCLASSIFIED | | | | | |
| 25-0411-5111 | 63,352 | 63,352 | 60,484 | 59,309 | 58,272 |
| 25-0411-5151 | 5,339 | 5,339 | 5,098 | 4,914 | 4,620 |
| 25-0411-5152 | 5,025 | 5,025 | 4,631 | 4,465 | 4,286 |
| 25-0411-5154 | 9,907 | 10,663 | 9,907 | 9,851 | 9,595 |
| 25-0411-5155 | 235 | 235 | 225 | 218 | 203 |
| 25-0411-5156 | 91 | 91 | 80 | 64 | 78 |
| NET OF REVENUES/APPROPRIATIONS - Unclassified | (83,949) | (84,705) | (80,425) | (78,821) | (77,054) |
| PERSONAL SERVICES | | | | | |
| 25-0411-5134.703 HOLIDAY PAY | 3,758 | 3,758 | 3,588 | 3,459 | 3,606 |
| 25-0411-5135.703 VACATION PAY - DRUG FREE | 2,684 | 2,684 | 2,563 | 2,471 | 237 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SER | (6,442) | (6,442) | (6,151) | (5,930) | (3,843) |
| EMPLOYEE BENEFITS | | | | | |
| 25-0411-5153.703 RETIREE-DRUG-FREE COMM SUPP PR | 112 | 112 | 93 | 109 | 151 |
| 25-0411-5199 ALLOCATED PAYROLL COST | 32,263 | 32,263 | 59,652 | 66,105 | 28,105 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | (32,375) | (32,375) | (59,745) | (66,214) | (28,256) |
| CONTRACTUAL SERVICES | | | | | |
| 25-0411-5299.703 SUNDRY CONTRACTORS-DRUG-FREE COMM SUPP | | | 7,640 | | 34,210 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES | | | (7,640) | | (34,210) |

**City of Franklin, WI**
Health Grants - Fund 25

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| SUPPLIES | | | | | | |
| 25-0411-5311.700 | AWY-Alliance for WI Youth-POSTAGE | | | | 250 | |
| 25-0411-5312.700 | AWY-Alliance for WI YouthOFFICE SUPPLIES | | | | 9,946 | |
| 25-0411-5312.702 | OFFICE SUPPLIES - SOR3 Grant | | | | | 122 |
| 25-0411-5312.703 | OFFICE SUPP-DRUG-FREE COMM SUPP PROG | | | 1,517 | | |
| 25-0411-5313.699 | PRINTING | 3,000 | 3,000 | 1,810 | | 3,617 |
| 25-0411-5313.700 | AWY-Alliance for WI Youth-PRINTING | | | | 3,950 | |
| 25-0411-5313.702 | PRINTING - SOR3 Grant | | | | | 859 |
| 25-0411-5313.703 | PRINTING-DRUG-FREE COMM SUPP PROG | | | 250 | | 1,160 |
| 25-0411-5329.699 | OPERATING SUPPLIES | | | 7,774 | 7,774 | |
| 25-0411-5329.699 | OPERATING SUPPLIES | 60,355 | 60,355 | 98,080 | | 148,608 |
| 25-0411-5329.700 | OPERATING SUPPLIES | | | | 8,000 | 6,839 |
| 25-0411-5329.700 | AWY-Alliance for WI Youth-OPERATNG SUPPL | | | 2,000 | 2,150 | |
| 25-0411-5329.701 | OPERATING SUPPLIES-PreventionBlock | 4,172 | 4,172 | 3,466 | 4,372 | 4,367 |
| 25-0411-5329.701 | OPERATING SUPPLIES-FightAgainstCor | 3,000 | 3,000 | 4,731 | 3,000 | 3,547 |
| 25-0411-5329.701 | COMPLIANCE CHECK-WI WINS Grant | 1,078 | 1,078 | 1,883 | 1,078 | 95 |
| 25-0411-5329.701 | OPERATING SUPPLIES-Childhood Lead | 1,263 | 1,263 | 2,273 | 1,263 | 945 |
| 25-0411-5329.702 | OPERATING SUPPLIES-Maternal Child H | 6,712 | 6,712 | 5,808 | 2,605 | 2,187 |
| 25-0411-5329.702 | OPERATING SUPPLIES - PHI Grant | 25,000 | 25,000 | 2,098 | 25,000 | 86 |
| 25-0411-5329.702 | OPERATING SUPPLIES-ImmunizatnActio | 2,691 | 2,691 | 9,235 | 57,353 | 15,716 |
| 25-0411-5329.702 | OPERATING SUPPLIES-Adult Health Wellness | | | 1,150 | 1,141 | 622 |
| 25-0411-5329.702 | OPERATING SUPPLIES-Senior Fall Preventn | | | 230 | 1,066 | 22 |
| 25-0411-5329.703 | OPERATING SUPPLIES-Cities Readiness | 7,714 | 7,714 | 32,107 | 22,586 | 3,835 |
| 25-0411-5329.703 | OPERATING SUPPLIES-PublicHealthEme | 651 | 651 | 68,603 | 25,521 | 30,444 |
| 25-0411-5329.703 | OPERATING SUPPLIES-Seniors-CDBG | 5,000 | 5,000 | 3,265 | 5,000 | 3,147 |
| 25-0411-5329.703 | OPERATING SUPPLIES-DRUG-FREE CC | 18,279 | 18,279 | 18,279 | 18,279 | 33,100 |
| 25-0411-5329.703 | OPERATING SUPPLIES-Communicable D | 1,500 | 1,500 | 300 | 1,500 | 543 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (140,415) | (140,415) | (264,859) | (201,834) | (259,861) |
| SERVICES & CHARGES | | | | | | |
| 25-0411-5410.703 | DATA COMMUNICATION SERVICE-PHEP | | | 178 | | 6,400 |
| 25-0411-5424.703 | MEMBERSHIPS/DUES-DRUG-FREE COMM SUPP | | | | | 350 |
| 25-0411-5425.699 | CONFERENCES & SCHOOLS | 30,000 | 30,000 | 8,889 | | 47,008 |
| 25-0411-5425.700 | CONFERENCES-AWY-Alliance WI Youth | | | | 4,400 | |
| 25-0411-5425.703 | CONFERENCES-Cities Readiness Initiativ | 5,553 | 5,553 | | 3,391 | |
| 25-0411-5425.703 | CONFERENCES-Public Health Emergenc | 1,867 | 1,867 | 1,170 | 4,139 | 1,900 |
| 25-0411-5425.703 | CONFERENCES-Drug-Free Commty Sup | 14,898 | 14,898 | 14,898 | 14,898 | 16,570 |
| 25-0411-5425.703 | CONFERENCES&SCHOOLS-CommunicableDisease | | | | | 45 |
| 25-0411-5432.703 | MILEAGE & TECHNOLOGY | | | 205 | | 254 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH | | (52,318) | (52,318) | (25,340) | (26,828) | (72,527) |
| NET OF REVENUES/APPROPRIATIONS - FUND 25 | | 481 | (314,577) | (71,666) | 2,963 | 18,040 |
| BEGINNING FUND BALANCE | | 220,405 | 125,883 | 197,549 | 197,549 | 179,509 |
| ENDING FUND BALANCE | | 220,886 | (188,694) | 125,883 | 200,512 | 197,549 |

**City of Franklin, WI**
**Other Grants - Fund 26**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| INTERGOVERNMENTAL | | | | | | |
| 26-0000-4142 | CDBG-COMMTY DEV BLOCK GRANTS | | | | | 5,000 |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNMENTAL | | | | | | 5,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND 26 | | | | | | 5,000 |
| BEGINNING FUND BALANCE | | 28,738 | 23,738 | 23,738 | 23,738 | 18,738 |
| ENDING FUND BALANCE | | 28,738 | 23,738 | 23,738 | 23,738 | 23,738 |

## SPECIAL REVENUE FUNDS
## Funds 24, 28, 29

### St Martins Fair Fund 24

Held annually over Labor Day weekend, the St. Martins Fair attracts hundreds of vendors, musicians, food vendors, and local growers, drawing more than 100,000 visitors. Resources for the fund include vendor licenses, donations, and a General Fund contribution. Expenditures are primarily directed toward public safety, traffic control, sanitation, and event support.

### Donations Fund 28

The City receives donations from community businesses, organizations, and individuals designated for specific purposes. The Common Council accepts donations on behalf of the City, and funds are held until projects or programs consistent with the donors' intent are undertaken. Examples include funding for a third Police Department K-9 unit (2017) and support for Kayla's Playground at Franklin Woods (2015). Excess funds from Kayla's Krew were turned over to the City and remain available for future improvements and maintenance.

### Civic Celebrations Fund 29

The City hosts the annual Independence Day celebration at City Hall and Lions' Legend Park. Resources include beverage and game ticket sales, donations, and a General Fund contribution, which has increased in recent years to sustain the event. Activities include a parade, fireworks, music, and games, with significant support from volunteers and public safety personnel. In 2025, the event was extended to three days, with additional Sunday hours dedicated to carnival rides and games.

**City of Franklin, WI**
**St Martin's Fair - Fund 24**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| LICENSES & PERMITS | | | | | | |
| 24-0000-4219 | PEDDLER/TRANSIENT/DOOR-TO-DOOR | 25,000 | 25,000 | 23,835 | 25,000 | 25,825 |
| NET OF REVENUES/APPROPRIATIONS - LICENSES & PEI | | 25,000 | 25,000 | 23,835 | 25,000 | 25,825 |
| MISCELLANEOUS REVENUE | | | | | | |
| 24-0000-4730 | DONATIONS-Cash | | | 1,700 | | 1,750 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS REVENUE | | | | 1,700 | | 1,750 |
| FUND TRANSFERS | | | | | | |
| 24-0000-4834 | TRSFER FROM GENERAL FUND 01 | 130,000 | 130,000 | 41,000 | 41,000 | 41,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFE | | 130,000 | 130,000 | 41,000 | 41,000 | 41,000 |
| PERSONAL SERVICES | | | | | | |
| 24-0529-5111 | SALARIES-FT | 7,340 | 7,720 | 7,141 | 7,420 | 9,074 |
| 24-0529-5113 | SALARIES-PT | | | | | 285 |
| 24-0529-5117 | SALARIES-OT | 22,930 | 23,670 | 21,421 | 22,570 | 28,779 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SER | | (30,270) | (31,390) | (28,562) | (29,990) | (38,138) |
| EMPLOYEE BENEFITS | | | | | | |
| 24-0529-5151 | FICA | 2,241 | 2,319 | 2,185 | 2,235 | 2,794 |
| 24-0529-5152 | RETIREMENT | 3,980 | 4,103 | 3,816 | 3,892 | 4,408 |
| 24-0529-5153 | RETIREE GROUP HEALTH | 107 | 111 | 91 | 133 | 68 |
| 24-0529-5154 | GROUP HEALTH & DENTAL | 4,290 | 4,813 | 4,107 | 4,355 | 5,963 |
| 24-0529-5155 | LIFE INSURANCE | 67 | 70 | 67 | 68 | 95 |
| 24-0529-5156 | WORKERS COMPENSATION INS | 476 | 492 | 415 | 407 | 539 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (11,161) | (11,908) | (10,681) | (11,090) | (13,867) |
| SUPPLIES | | | | | | |
| 24-0529-5329 | OPERATING SUPPLIES | 3,700 | 3,700 | 3,700 | 3,700 | 1,943 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (3,700) | (3,700) | (3,700) | (3,700) | (1,943) |
| SERVICES & CHARGES | | | | | | |
| 24-0529-5421 | OFFICIAL NOTICES/ADVERTISING | 500 | 500 | 500 | 500 | 370 |
| 24-0529-5433 | EQUIPMENT RENTAL | 18,500 | 18,500 | 17,676 | 20,500 | 17,349 |
| 24-0529-5471 | BACKGROUND CHECKS | | | | | 1,095 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH | | (19,000) | (19,000) | (18,176) | (21,000) | (18,814) |
| NET OF REVENUES/APPROPRIATIONS - FUND 24 | | 90,869 | 89,002 | 5,416 | 220 | (4,187) |
| BEGINNING FUND BALANCE | | (99,792) | (89,037) | (94,453) | (94,453) | (90,267) |
| ENDING FUND BALANCE | | (8,923) | (35) | (89,037) | (94,233) | (94,454) |

## City of Franklin, WI

**Donations - Fund 28**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| MISCELLANEOUS REVENUE | | | | | | |
| 28-0000-4729 | DONATIONS - OTHER DEPTS | | | | | 1,339 |
| 28-0000-4731 | DONATIONS-FIRE-MISC-7081/1048 | | | | | 3,422 |
| 28-0000-4735 | DONATN-POLICE-CRIME PREVENTN/NI | 10,200 | 10,200 | 8,300 | 7,500 | 9,050 |
| 28-0000-4738 | DONATIONS-POLICE-CANINE-7075/103 | 2,500 | 2,500 | 2,500 | 2,500 | 3,665 |
| 28-0000-4739 | DONATION-PARK/REC | | | | | 600 |
| 28-0000-4741 | DONATIONS - OTHER POLICE-7040/104 | 10,300 | 10,300 | 5,000 | 5,000 | 12,378 |
| 28-0000-4744 | DONATIONS-HEALTH DEPT-1049 | 3,000 | | 3,980 | | 4,050 |
| 28-0000-4746 | DONATN-CommunityRiskReduction-7087 | 2,000 | | 2,650 | | 3,900 |
| 28-0521-4730.982 | Kayla Playgd Ambassador-DONATION-Cash | | | 100 | | 100 |
| 28-0551-4747.982 | DONATN-KAYLA PLAYGRD-1047-FrklinWoods | | | 320 | | 435 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 28,000 | 23,000 | 22,850 | 15,000 | 38,939 |
| UNCLASSIFIED | | | | | | |
| 28-0000-4730 | | | | | | 2,125 |
| NET OF REVENUES/APPROPRIATIONS - Unclassified | | | | | | 2,125 |
| UNK_REV | | | | | | |
| 28-0000-4734 | DONATIONS-AED IN THE PARK 7097 | | | 4,000 | 30,000 | |
| NET OF REVENUES/APPROPRIATIONS - UNK_REV | | | | 4,000 | 30,000 | |
| CAPITAL OUTLAY | | | | | | |
| 28-0102-5821.703 | Trees/Landscaping-EnvironmtComm-1050 | | | | | 200 |
| 28-0181-5812 | FURNITURE/FIXTURES | | | | | 1,339 |
| 28-0551-5835.982 | Kayla'sPlaygrd-Equipmt&Supplies-1047 | | | | | 3,868 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | | | | (5,407) |
| SUPPLIES | | | | | | |
| 28-0211-5329.704 | OpertgSupp-OtherPoliceDonatn-1041 | 70,235 | 70,235 | 5,000 | 68,000 | 8,877 |
| 28-0211-5329.706 | OPERATG SUPPLS-CrimePreventn-1039 | 15,211 | 15,211 | 8,400 | 8,400 | 8,352 |
| 28-0211-5329.707 | OperSuppl-Police-Hunter Safety-1040 | 2,042 | 2,042 | | | |
| 28-0211-5329.707 | OPERATG SUPPLS-Police-Canine-1038 | 3,480 | 3,480 | 4,000 | 4,000 | 2,453 |
| 28-0221-5322.708 | MEDICAL SUPPLIES-EMS Donation-1060 | 11,000 | 11,000 | 11,000 | 11,000 | 280 |
| 28-0221-5328.708 | EducationSuppl-MiscFireDonation-1048 | 10,000 | 10,000 | | | |
| 28-0221-5328.708 | EducationSuppl-CommRiskReduction-106 | 10,000 | 10,000 | 3,000 | 4,500 | 974 |
| 28-0221-5329.708 | OPERATNG SUPPL-Fire Prevention-1045 | 1,800 | 1,800 | 2,800 | 2,800 | 992 |
| 28-0221-5329.708 | OPERATNG SUPPL-MiscFireDonation-1048 | | | 900 | 11,000 | 1,396 |
| 28-0221-5329.709 | OPER SUPP-AED IN THE PARK 7097/1059 | | | | 30,000 | |
| 28-0411-5329 | OPERATG SUPPLS-Health Donation-104 | 12,500 | | 4,680 | 12,008 | 2,785 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (136,268) | (123,768) | (39,780) | (151,708) | (26,109) |
| NET OF REVENUES/APPROPRIATIONS - FUND 28 | | (108,268) | (100,768) | (12,930) | (106,708) | 9,548 |
| BEGINNING FUND BALANCE | | 226,981 | 209,479 | 222,409 | 222,409 | 212,860 |
| ENDING FUND BALANCE | | 118,713 | 108,711 | 209,479 | 115,701 | 222,408 |

**City of Franklin, WI**
Civic Celebrations - Fund 29

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2026 DEPT REQUEST BUDGET | 2025 PROJECTED ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY |
|---|---|---|---|---|---|---|
| LICENSES & PERMITS | | | | | | |
| 29-0000-4219 | PEDDLER/TRANSIENT/DOOR-TO-DOOR | 1,000 | 1,000 | 950 | 1,000 | 1,950 |
| NET OF REVENUES/APPROPRIATIONS - LICENSES & PE | | 1,000 | 1,000 | 950 | 1,000 | 1,950 |
| CHARGES FOR SERVICES | | | | | | |
| 29-0000-4481 | JULY 4 TICKET SALES | 80,000 | 80,000 | 80,513 | 80,000 | 77,851 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FOR | | 80,000 | 80,000 | 80,513 | 80,000 | 77,851 |
| MISCELLANEOUS REVENUE | | | | | | |
| 29-0000-4749 | DONATIONS-CIVIC CELEBRATIONS | 25,000 | 25,000 | 26,500 | 25,000 | 23,733 |
| 29-0000-4799 | COMMISSIONS & MISC REVENUE | 15,000 | 15,000 | 16,672 | 15,000 | 40,902 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 40,000 | 40,000 | 43,172 | 40,000 | 64,635 |
| FUND TRANSFERS | | | | | | |
| 29-0000-4834 | TRSFER FROM GENERAL FUND 01 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFE | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| PERSONAL SERVICES | | | | | | |
| 29-0541-5111 | SALARIES-FT | 12,750 | 13,910 | 13,877 | 7,450 | 14,015 |
| 29-0541-5115 | SALARIES-TEMP | | | 377 | | 340 |
| 29-0541-5117 | SALARIES-OT | 17,080 | 18,120 | 17,309 | 14,920 | 25,352 |
| NET OF REVENUES/APPROPRIATIONS - PERSONAL SER | | (29,830) | (32,030) | (31,563) | (22,370) | (39,707) |
| EMPLOYEE BENEFITS | | | | | | |
| 29-0541-5151 | FICA | 2,282 | 2,450 | 2,282 | 1,711 | 2,884 |
| 29-0541-5152 | RETIREMENT | 3,153 | 3,360 | 3,348 | 2,514 | 4,285 |
| 29-0541-5153 | RETIREE GROUP HEALTH | 78 | 85 | 107 | 57 | 105 |
| 29-0541-5154 | GROUP HEALTH & DENTAL | 4,793 | 5,645 | 6,223 | 3,418 | 6,967 |
| 29-0541-5155 | LIFE INSURANCE | 86 | 93 | 91 | 60 | 106 |
| 29-0541-5156 | WORKERS COMPENSATION INS | 486 | 524 | 386 | 266 | 624 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (10,878) | (12,157) | (12,437) | (8,026) | (14,971) |
| CONTRACTUAL SERVICES | | | | | | |
| 29-0541-5299 | SUNDRY CONTRACTORS | 85,000 | 93,000 | 79,325 | 78,000 | 81,928 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (85,000) | (93,000) | (79,325) | (78,000) | (81,928) |
| SUPPLIES | | | | | | |
| 29-0541-5311 | POSTAGE | 350 | 350 | 330 | 300 | 29 |
| 29-0541-5312 | OFFICE SUPPLIES | 100 | 100 | 94 | | |
| 29-0541-5313 | PRINTING | 6,000 | 6,000 | 5,294 | 6,500 | 6,686 |
| 29-0541-5325 | RECREATION SUPPLIES | 17,000 | 1,300 | 16,436 | 22,800 | 23,065 |
| 29-0541-5329 | OPERATING SUPPLIES | 4,000 | 9,050 | 7,692 | 9,000 | 7,518 |
| 29-0541-5331 | FUEL/LUBRICANTS | | | | 4,000 | 1,821 |
| NET OF REVENUES/APPROPRIATIONS - SUPPLIES | | (27,450) | (16,800) | (29,846) | (42,600) | (39,119) |
| SERVICES & CHARGES | | | | | | |
| 29-0541-5424 | MEMBERSHIPS/DUES | 100 | 100 | 100 | 100 | |
| 29-0541-5433 | EQUIPMENT RENTAL | 21,000 | 21,000 | 21,147 | 19,000 | 19,824 |
| 29-0541-5471 | BACKGROUND CHECKS | 400 | 400 | 105 | 400 | 231 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH | | (21,500) | (21,500) | (21,352) | (19,500) | (20,055) |
| NET OF REVENUES/APPROPRIATIONS - FUND 29 | | (23,658) | (24,487) | (19,888) | (19,496) | (21,344) |
| BEGINNING FUND BALANCE | | 6,681 | 12,715 | 32,603 | 32,603 | 53,948 |
| ENDING FUND BALANCE | | (16,977) | (11,772) | 12,715 | 13,107 | 32,604 |

## 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 Windt 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 abilily 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 ≡PT REQUE{ 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. 35th 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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**DEBT SERVICE**
**Fund 31**

The City's Debt Service Fund manages the payment of debt service on all general obligation debt issued for City purposes. Debt service for Tax Increment Financing Districts (TID) and Utility funds is accounted for separately.

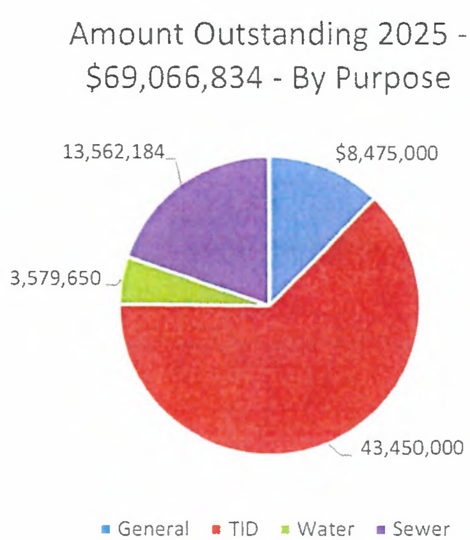
Although TID debt is tracked separately, it remains a general obligation borrowing, meaning the City is ultimately responsible for repayment if a TID's revenues, such as TID increment or other related sources, are insufficient. While a TID is active, overlapping taxing authorities forgo their share of taxes to support TID projects. However, if a TID's statutory life expires with outstanding debt and insufficient revenue, the City's debt service tax levy becomes responsible for covering the remaining obligations.

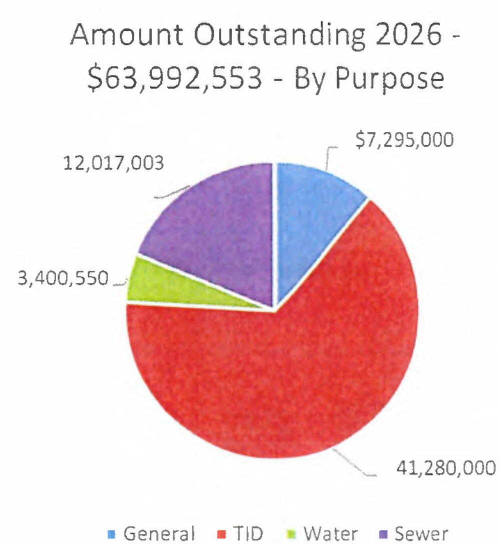
The primary funding sources for general obligation debt issued for government purposes include:

- Property Tax Levy
- Special Assessments: Collections for public improvements, excluding water and sewer, where property owners are assessed a pro-rata share of the project cost financed through general obligation debt.
- Impact Fees

The City's net general debt can fluctuate significantly. The net general debt supported by the Debt Service Levy, excluding TID and Utility debt, is expected to decline to $7.295 million by December 31, 2025, from $7.86 million in 2018. The City did not borrow any General Obligation Debt in 2025 and anticipates borrowing an additional $10 million for capital projects in 2026, if approved.

**Outstanding General Obligation Debt (as of December 2025 and December 2026):**



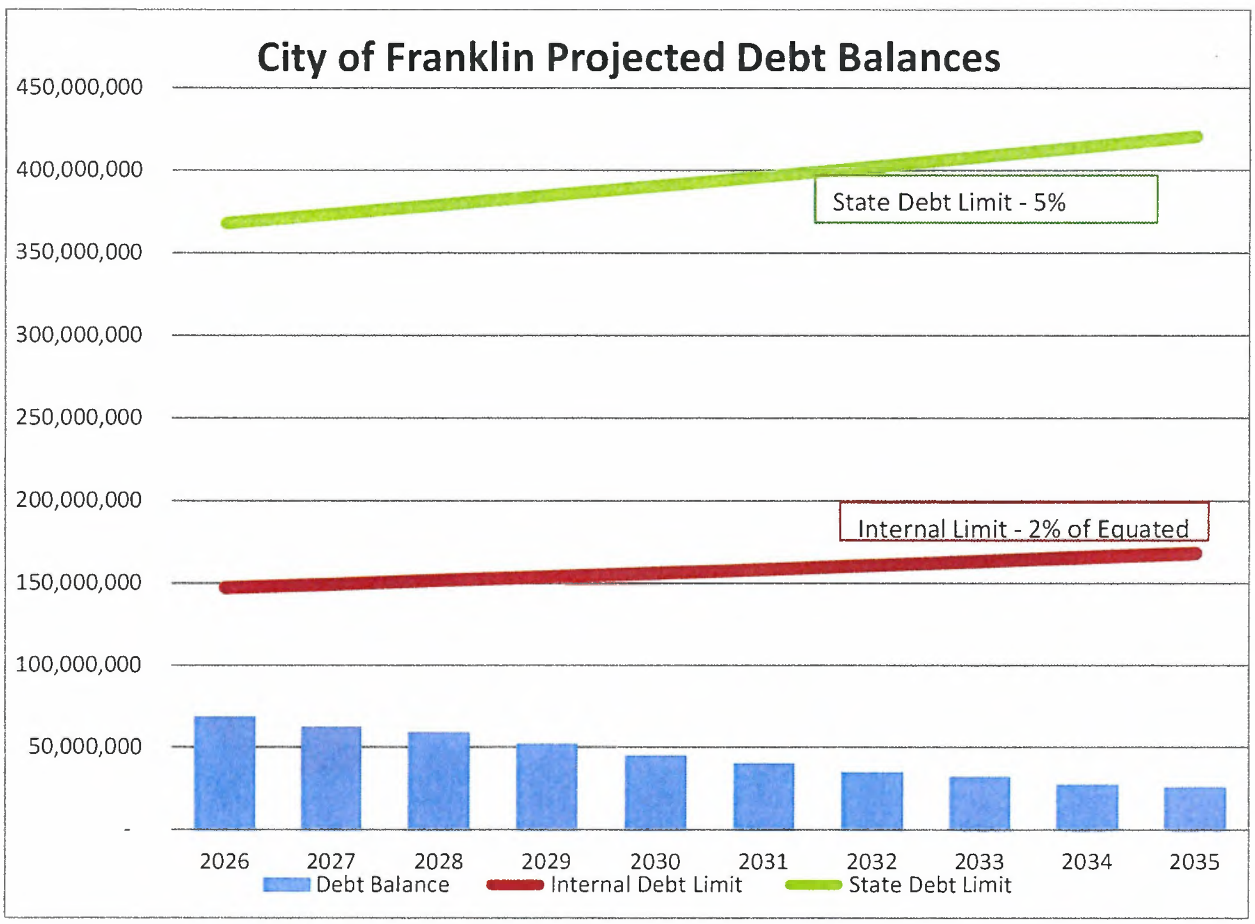
City of Franklin, WI
2026 Debt Service

As noted, TID debt represents the most significant component of the City's general obligation debt capacity. Over the past five years, TID debt has increased significantly due to several new TID projects, including Ballpark Commons (TID #5), Velo Village (TID #7), Bear Development (TID #6), the new Corporate Park (TID #8), and the development surrounding Carma Labs (TID #9). Further consideration for general obligation debt in TID #8 is expected to take place in 2027. By December 31, 2025, the total outstanding TID general obligation debt is expected to reach $41.2 million.

Based on the schedule of debt maturities, the total general obligation debt for City purposes as of December 31, 2025, stands at $64.0 million, which includes TID and Utility debt. The breakdowns are as follows:

- $41.28 million in TID debt
- $12.0 million in Sewer Utility debt
- $7.295 million in general government debt
- $3.4 million in Water Utility debt

As of December 31, 2025, the City's total outstanding debt represents 17.4% of its legal debt limit, defined by Wisconsin Statutes, which sets the legal debt capacity at 5% of its equalized property value. At the end of 2025, the total debt-to-equalized-value ratio is projected to be 0.88%.



City of Franklin, WI
2026 Debt Service

The City amended its debt policy through Resolution 2019-7532 in August 2019, establishing a self-imposed limit on the amount of outstanding debt the City can carry at any given time. This policy restricts outstanding debt to 40% of the legal debt limit defined by Wisconsin Statutes. As of December 31, 2025, this self-imposed limit was $129.7 million, projected to rise to $147.0 million by the end of 2026.

The City's debt policy also outlines key financial targets related to its outstanding debt. As of December 31, 2025, the City's performance against these targets is as follows:

- **At least 70% of the outstanding debt due within ten years:** The City exceeded this target, with 81% due within ten years.
- **Maintain an Aa2 credit rating:** The City maintained its Aa2 credit rating, reflecting its strong creditworthiness.
- **No more than 20% of the total tax levy for debt service:** The City kept debt service to 4.69%, well within the policy limit.

**Recent Debt Issues (by year of issuance):** The City has issued several debt instruments in recent years to finance capital projects and support the City's infrastructure and development needs. Each issuance is described below:

- **2016**: Refinanced a 2007 debt issue with a $5.77 million obligation, realizing $389,894 in future savings.

- **2017**: Issued $1.63 million in new debt (Issue 2017B) to fund 2018 Capital Improvement Fund projects.

- **2018**: Issued $23.48 million in Taxable Anticipation Notes (Issue 2018A) to support TID #5 projects.

- **2019-2020**: Issued various bonds to refinance debt and fund infrastructure for multiple TIDs.

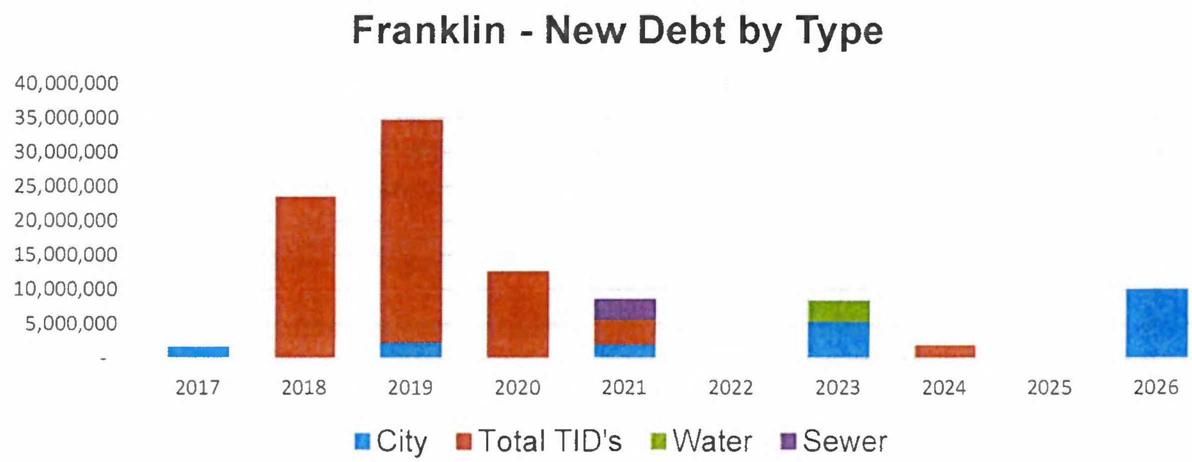
- **2021**: Issued $6.51 million to finance capital projects and sewer lift station replacements.

- **2023**: Issued $5.33 million in tax-exempt notes for capital and water tower projects.

- **2024**: Issued $1.88 million for public utility and infrastructure in TID #9.

City of Franklin, WI
2026 Debt Service

**Recent debt issues by year of issuance are illustrated and described below:**




In 2017, the City issued $1.63 million in new debt (Issue 2017B) to fund 2018 Capital Improvement Fund projects.

In May 2018, the City issued $23.48 million in taxable Anticipation Notes (Issue 2018A) to support TID #5 projects, with the entire note due by March 2023. In February 2019, $10 million was refinanced, followed by an additional $4 million in March 2020, with the final piece of permanent financing for TID #5 completed in 2020.

In February 2019, the City issued $13.685 million in taxable bonds (Issue 2019A), which refunded $10 million of the 2018 Anticipation Note with a new 13-year bond for TID #5. Additionally, $3.005 million was allocated for a developer's grant in TID #3, payable over four years.

Also, in February 2019, the City issued $6.35 million in tax-exempt 15-year bonds (Issue 2019B) to finance infrastructure in TID #6, a new industrial park established in October 2018. An additional $3 million was financed to cover the remaining infrastructure costs in TID #6.

In December 2019, the City issued $12.47 million in Taxable General Obligation Bonds (Issue 2019C), which included $3.225 million for infrastructure in TID #5, $4.045 million to refinance a portion of the 2018 Anticipation Notes, $2.06 million for infrastructure in TID #7, and $3 million to provide a ten-year mortgage in TID #7.

In December 2019, the City also issued $2.285 million in tax-exempt General Obligation Notes (Issue 2019D) to finance 2019 Capital Improvement Fund projects.

In December 2020, the City issued $9.5 million in taxable bonds (Issue 2020A) to refinance the balance of the 2018 Anticipation Notes and $3 million in tax-exempt bonds (Issue 2020B) to finance the remaining infrastructure commitment in TID #6.

City of Franklin, WI
2026 Debt Service

In 2021, the City issued $2.045 million in tax-exempt notes (Issue 2021A) for capital projects and a $6.51 million bond (Issue 2021B) to finance a replacement sewer lift station in the industrial park, along with $3.505 million for infrastructure in TID #8.

In 2023, the City issued $5.33 million in tax-exempt notes (Issues 2023A & 2023B) to finance capital projects and a $2.995 million bond (Issue 2023A) for a water tower project.

In August 2024, the City issued $1.88 million in tax-exempt notes (Issue 2024A) to finance public utilities and infrastructure in TID #9.

There was no City debt issued in 2025.

The City traditionally issues debt every other year, a practice that will continue. However, starting in 2026, additional borrowing is recommended to address capital needs, including existing deficiencies and growth. Future debt will be partially offset by repayment of outstanding debt scheduled during this period. The increased level of development, especially involving the Water Utility, Sewer Utility, and TIDs, may cause debt levels to rise and necessitate reconsidering the internal debt limit. The City may also consider utilizing revenue bonds instead of general obligation debt for significant utility improvements.

As we look ahead, the City will need to take on additional debt to cover several upcoming infrastructure and equipment needs. This necessary borrowing means that the debt service portion of our budget will increase, which in turn will result in a property tax increase. It is essential to remember that all debt borrowings yield tangible benefits for taxpayers and contribute to the City's future growth.

**City of Franklin, WI**
**Debt Service - Fund 31**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 31-0000-4011 | GENERAL PROPERTY TAX | 1,140,000 | 1,140,000 | 1,140,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TAXES | | 1,140,000 | 1,140,000 | 1,140,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| INVESTMENT EARNINGS | | | | | | | |
| 31-0000-4711 | INTEREST ON INVESTMENTS | 29,000 | 27,614 | 30,000 | 27,928 | 37,794 | 4,335 |
| 31-0000-4717.8024 | BOND PROCEEDS INTEREST INCOME | | 950 | | 2,249 | | |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNIN | | 29,000 | 28,564 | 30,000 | 30,177 | 37,794 | 4,335 |
| FUND TRANSFERS | | | | | | | |
| 31-0000-4839 | TSFR FR DEVELPMT-IMPACT FD27 | 162,420 | 307,918 | 307,919 | 234,308 | | 288,578 |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS | | 162,420 | 307,918 | 307,919 | 234,308 | | 288,578 |
| DEBT PROCEEDS | | | | | | | |
| 31-0000-4913 | BOND & NOTE PREMIUM | | | | | 208,286 | |
| NET OF REVENUES/APPROPRIATIONS - DEBT PROCEEDS | | | | | | 208,286 | |
| | Total Resources | 1,331,420 | 1,476,482 | 1,477,919 | 1,364,485 | 1,346,080 | 1,392,913 |
| PRINCIPAL | | | | | | | |
| 31-0000-5611.8015 | PRINCIPAL - 2017 GO Bond | 255,000 | 250,000 | 250,000 | 240,000 | 235,000 | 225,000 |
| 31-0000-5611.8018 | PRINCIPAL 2014 GO NOTES 12/2014 | | | | 325,000 | 330,000 | 335,000 |
| 31-0000-5611.8024 | PRINCIPAL 2019D | 295,000 | 470,000 | 470,000 | 235,000 | 370,000 | 360,000 |
| 31-0000-5611.8030 | PRINCIPAL 2021A NOTES | 200,000 | 150,000 | 150,000 | 150,000 | 100,000 | 50,000 |
| 31-0000-5611.8034 | PRINCIPAL - 2023A DPW STORAGE | 100,000 | 95,000 | 95,000 | 165,000 | | |
| 31-0000-5611.8035 | PRINCIPAL - 2023B CAP PROJECTS | 195,000 | 215,000 | 215,000 | 280,000 | | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (1,045,000) | (1,180,000) | (1,180,000) | (1,395,000) | (1,035,000) | (970,000) |
| UNCLASSIFIED | | | | | | | |
| 31-0000-5621 | | 258,778 | 294,338 | 294,338 | 276,560 | 120,739 | 138,955 |
| NET OF REVENUES/APPROPRIATIONS - Unclassified | | (258,778) | (294,338) | (294,338) | (276,560) | (120,739) | (138,955) |
| DEBT SERVICE | | | | | | | |
| 31-0000-5691.8015 | BANK FEES - 2017 | 400 | 400 | 400 | 400 | 400 | 400 |
| 31-0000-5691.8018 | BANK FEES - 2014 GO NOTES | | | | | 400 | 400 |
| 31-0000-5691.8024 | BANK FEES - 2019D | 400 | 400 | 400 | 400 | 400 | 400 |
| 31-0000-5691.8030 | BANK FEES - 2021A GO NOTES | 400 | 400 | 400 | 400 | 400 | 400 |
| 31-0000-5691.8034 | BANK FEES - 2023A DPW | 200 | 200 | 200 | 200 | | |
| 31-0000-5691.8035 | BANK FEES - 2023B CAP PROJECTS | 400 | 400 | 400 | 400 | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (1,800) | (1,800) | (1,800) | (1,800) | (1,600) | (1,600) |
| | Total Expenditures | (1,305,578) | (1,476,138) | (1,476,138) | (1,673,360) | (1,157,339) | (1,110,555) |
| NET OF REVENUES/APPROPRIATIONS - FUND 31 | | 25,842 | 344 | 1,781 | (308,875) | 188,741 | 282,358 |
| BEGINNING FUND BALANCE | | 483,398 | 483,054 | 483,054 | 791,929 | 603,187 | 320,829 |
| FUND BALANCE ADJUSTMENTS | | | | | | 1 | |
| ENDING FUND BALANCE | | 509,240 | 483,398 | 484,835 | 483,054 | 791,929 | 603,187 |

**City of Franklin**
***General Obligation Debt Maturities* - PRELIMINARY**

| Borrowing Date | Purpose of borrowing, amount, interest rate | | Payment Dates | Balance 12/31/2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 12/21/2017 | PRINCIPAL - 2017B | 1 630,000 | 3/1 | 515,000 | 255 000 | 260,000 | | | | | | | | |
| | INTEREST @2 5 - 3 0% | | 3/1 | | 6,438 | 3 250 | | | | | | | | |
| | | | 9/1 | | 3,250 | - | | | | | | | | |
| | Callable March 1, 2025 | | | | | | | | | | | | | |
| 12/04/19 | PRINCIPAL - 2019D | 2,285,000 | 3/1 | 615,000 | 295,000 | 320 000 | | | | | | | | |
| | INTEREST @2 0-3 0% | | 3/1 | | 6 150 | 3 200 | | | | | | | | |
| | | | 9/1 | | 3,200 | - | | | | | | | | |
| | Callable March 1 2026 | | | | | | | | | | | | | |
| 11/17/21 | PRINCIPAL - 2021A | 2 040,000 | 3/1 | 1,590,000 | 200,000 | 250,000 | 300,000 | 400,000 | 440,000 | | | | | |
| | INTEREST @2 0% | | 3/1 | | 15,900 | 13,900 | 11,400 | 8,400 | 4,400 | | | | | |
| | | | 9/1 | | 13 900 | 11 400 | 8,400 | 4,400 | - | | | | | |
| | CREDITS | | | | | | | | | | | | | |
| | Callable March 1, 2028 | | | | | | | | | | | | | |
| 2023 | PRINCIPAL - 2023A | 2,980,000 | 3/1 | 2 720 000 | 100 000 | 100,000 | 105,000 | 115 000 | 120,000 | 125,000 | 130,000 | 140,000 | 145 000 | 155 000 |
| | INTEREST @4 28 | | 3/1 | | 62 281 | 59 781 | 57 281 | 54 656 | 51,781 | 48,781 | 45,656 | 42,406 | 38 906 | 35,281 |
| | | | 9/1 | | 59 781 | 57 281 | 54 656 | 51,781 | 48,781 | 45,656 | 42,406 | 38,906 | 35 281 | 31,406 |
| | Premium | | | | | | | | | | | | | |
| | Callable | | | | | | | | | | | | | |
| 2023 | PRINCIPAL - 2023B | 2 350,000 | 3/1 | 1 855 000 | 195,000 | 200 000 | 215 000 | 225 000 | 235,000 | 250,000 | 260,000 | 275,000 | | |
| | INTEREST @5 0 | | 3/1 | | 46,375 | 41,500 | 36 500 | 31,125 | 25,500 | 19,625 | 13,375 | 6,875 | | |
| | | | 9/1 | | 41,500 | 36,500 | 31,125 | 25,500 | 19,625 | 13,375 | 6,875 | - | | |
| | Premium | | | | | | | | | | | | | |
| 2026 | PRINCIPAL | 10 000,000 | 3/1 | | | 125,000 | 150 000 | 185,000 | 220,000 | 600,000 | 605,000 | 610,000 | 620,000 | 620,000 |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | 496 875 | 490,000 | 481 625 | 471,500 | 451,000 | 420,875 | 390,500 | 359,750 | 328,750 |
| 2028 | PRINCIPAL | 2 726,200 | 3/1 | | | | 0 | 95,000 | 100,000 | 105,000 | 110,000 | 115,000 | 120,000 | 130,000 |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | | 54 524 | 107,148 | 103,248 | 99,148 | 94,848 | 90,348 | 85,648 | 80,648 |
| 2029 | PRINCIPAL | 2,000,000 | 3/1 | | | | | - | 65,000 | 70,000 | 75,000 | 80,000 | 85,000 | 90,000 |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | | | - | 78,700 | 76,000 | 73,100 | 70,000 | 66,700 | 63,200 |
| 2031 | PRINCIPAL | 2 000,000 | 3/1 | | | | | | | - | 65,000 | 70 000 | 75,000 | 80,000 |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | | | | | - | 78,700 | 76,000 | 73,100 | 70,000 |
| 2033 | PRINCIPAL | 2 000 000 | 3/1 | | | | | | | | | - | 65,000 | 70,000 |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | | | | | | | - | 78,700 | 76,000 |
| 2035 | PRINCIPAL | 2,000,000 | 3/1 | | | | | | | | | | | - |
| | INTEREST @4 5 - 5 0% | | 3/1, 9/1 | | | | | | | | | | | - |
| Population | PRINCIPAL TOTAL | Per Capita | $198 | 7 295,000 | 1,045 000 | 1,255 000 | 770 000 | 1,020,000 | 1,180,000 | 1,150,000 | 1,245,000 | 1,290,000 | 1,110,000 | 1,145,000 |
| 36 882 | INTEREST TOTAL | | | | 258,775 | 723,688 | 743 887 | 764 636 | 803,536 | 753,586 | 775 836 | 715,036 | 738,086 | 685,286 |
| | CAPITALIZED INTEREST | | | | | | | | | | | | | |
| | Total City Debt Service | | | | 1,303 775 | 1,978 688 | 1,513,887 | 1 784 636 | 1,983,536 | 1 903 586 | 2,020,836 | 2 005,036 | 1,848,086 | 1,830,286 |
| | Less | | | | | | | | | | | | | |
| | Transportation Impact Fees | | | | (74 491) | (135 429) | 0 | (67,053) | | | | | | |
| | Library Impact Fees | | | | (44 900) | (40,000) | 0 | (20,000) | | | | | | |
| | Fire Impact Fees | | | | (43,029) | (43,008) | 0 | 0 | | | | | | |
| | Police Impact Fees | | | | 0 | (40,000) | 0 | (40,600) | (80,000) | | | | | |
| | Total Impact Fees | | | | (162 420) | (258 437) | - | (127,653) | (80,000) | - | - | - | - | - |
| | Add to (Use of) Fund Balance | | | | | | | | | | | | | |
| | | | | | | | | | - | - | - | - | - | - |
| | | | | | (162 420) | (258 437) | - | (127,653) | (80 000) | - | - | - | - | - |
| | NET TAX LEVY IMPACT | Per Capita | $31 | | $1,141 355 | $1 720,251 | $1,513 887 | $1 656,983 | $1,903 536 | $1,903,586 | $2,020,836 | $2,005,036 | $1,848,086 | $1,830,286 |

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## City of Franklin WI
## General Obligation Debt Summary

| Fund | Borrowed | Balance Dec-25 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City | | | | | | | | | | | | |
| | **City Debt - Capital** | | | | | | | | | | | |
| | New Loans | | 10,000,000 | - | 2,726,200 | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 |
| | Principal Payments | | 1,045,000 | 1,255,000 | 770,000 | 1,020,000 | 1,180,000 | 1,150,000 | 1,245,000 | 1,290,000 | 1,110,000 | 1,145,000 |
| | Interest Payments | | 258,775 | 723,688 | 743,887 | 764,636 | 803,536 | 753,586 | 775,836 | 715,036 | 738,086 | 685,286 |
| | Premium | | | | | | | | | | | |
| | Total payments | | 1,303,775 | 1,978,688 | 1,513,887 | 1,784,636 | 1,983,536 | 1,903,586 | 2,020,836 | 2,005,036 | 1,848,086 | 1,830,286 |
| | Loan Balance | $ 7,295,000 | 16,250,000 | 14,995,000 | 16,951,200 | 17,931,200 | 16,751,200 | 17,601,200 | 16,356,200 | 17,066,200 | 15,956,200 | 16,811,200 |
| TID 5 | **Ballpark Commons** | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 1,750,000 | 1,960,000 | 2,085,000 | 2,210,000 | 2,305,000 | 2,380,000 | 2,580,000 | 1,550,000 | 1,645,000 | 1,600,000 |
| | Interest Payments | | 554,693 | 506,095 | 452,655 | 395,583 | 335,025 | 272,323 | 206,265 | 155,098 | 120,355 | 84,125 |
| | Total | | 2,304,693 | 2,466,095 | 2,537,655 | 2,605,583 | 2,640,025 | 2,652,323 | 2,786,265 | 1,705,098 | 1,765,355 | 1,684,125 |
| | TID5 Loan Balance | $ 22,935,000 | 21,185,000 | 19,225,000 | 17,140,000 | 14,930,000 | 12,625,000 | 10,245,000 | 7,665,000 | 6,115,000 | 4,470,000 | 2,870,000 |
| TID 6 | **Bear Development** | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 665,000 | 735,000 | 810,000 | 875,000 | 920,000 | 965,000 | 1,005,000 | 1,030,000 | 1,065,000 | |
| | Interest Payments | | 206,553 | 182,053 | 155,653 | 130,328 | 108,153 | 86,540 | 63,871 | 39,734 | 13,601 | |
| | Total | | 871,553 | 917,053 | 965,653 | 1,005,328 | 1,028,153 | 1,051,540 | 1,068,871 | 1,069,734 | 1,078,601 | |
| | TID6 Loan Balance | $ 8,070,000 | 7,405,000 | 6,670,000 | 5,860,000 | 4,985,000 | 4,065,000 | 3,100,000 | 2,095,000 | 1,065,000 | - | |
| TID 7 | **Velo Village - including Interfund Advance** | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 195,000 | 200,000 | 200,000 | 2,835,000 | 100,000 | 100,000 | 100,000 | 175,000 | 200,000 | 250,000 |
| | Interest Payments | | 120,759 | 116,413 | 111,863 | 75,543 | 40,273 | 37,723 | 35,073 | 31,316 | 26,110 | 19,748 |
| | Total | | 315,759 | 316,413 | 311,863 | 2,910,543 | 140,273 | 137,723 | 135,073 | 206,316 | 226,110 | 269,748 |
| | TID7 Loan Balance | $ 4,890,000 | 4,695,000 | 4,495,000 | 4,295,000 | 1,460,000 | 1,360,000 | 1,260,000 | 1,160,000 | 985,000 | 785,000 | 535,000 |
| TID 8 | **TID 8 Infrastructure** | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 85,000 | 160,000 | 175,000 | 180,000 | 195,000 | 200,000 | 205,000 | 210,000 | 220,000 | 235,000 |
| | Interest Payments | | 74,825 | 71,150 | 66,125 | 60,800 | 56,150 | 52,200 | 48,150 | 44,000 | 39,700 | 35,150 |
| | Total | | 159,825 | 231,150 | 241,125 | 240,800 | 251,150 | 252,200 | 253,150 | 254,000 | 259,700 | 270,150 |
| | TID8 Loan Balance | $ 3,505,000 | 3,420,000 | 3,260,000 | 3,085,000 | 2,905,000 | 2,710,000 | 2,510,000 | 2,305,000 | 2,095,000 | 1,875,000 | 1,640,000 |
| | **Carma Labs** | | | | | | | | | | | |
| TID 9 | New Loans | | | | | | | | | | | |
| | Principal Payments | | 60,000 | 65,000 | 70,000 | 75,000 | 75,000 | 80,000 | 85,000 | 90,000 | 95,000 | 100,000 |
| | Interest Payments | | 82,700 | 79,575 | 76,200 | 72,575 | 68,825 | 64,950 | 60,825 | 56,450 | 51,825 | 46,950 |
| | Total | | 142,700 | 144,575 | 146,200 | 147,575 | 143,825 | 144,950 | 145,825 | 146,450 | 146,825 | 146,950 |
| | TID9 Loan Balance | 1,880,000 | 1,820,000 | 1,755,000 | 1,685,000 | 1,610,000 | 1,535,000 | 1,455,000 | 1,370,000 | 1,280,000 | 1,185,000 | 1,085,000 |

## City of Franklin WI
## General Obligation Debt Summary

| Fund | Borrowed | Balance Dec-25 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total Government** | | | | | | | | | | | | |
| | New Loans | | 10,000,000 | - | 2,726,200 | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 |
| | Principal Payments | | 3,800,000 | 4,375,000 | 4,110,000 | 7,195,000 | 4,775,000 | 4,875,000 | 5,220,000 | 4,345,000 | 4,335,000 | 3,330,000 |
| | Interest Payments | | 1,298,304 | 1,678,973 | 1,606,382 | 1,499,464 | 1,411,961 | 1,267,321 | 1,190,019 | 1,041,633 | 989,677 | 871,258 |
| | Total | | 5,098,304 | 6,053,973 | 5,716,382 | 8,694,464 | 6,186,961 | 6,142,321 | 6,410,019 | 5,386,633 | 5,324,677 | 4,201,258 |
| | Total City Loan Balance | $ 48,575,000 | 54,775,000 | 50,400,000 | 49,016,200 | 43,821,200 | 39,046,200 | 36,171,200 | 30,951,200 | 28,606,200 | 24,271,200 | 22,941,200 |
| **Water** | | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 180,550 | 170,000 | 180,000 | 185,000 | 195,000 | 200,000 | 205,000 | 220,000 | 225,000 | 155,000 |
| | Interest Payments | | 142,014 | 134,550 | 127,150 | 119,425 | 111,375 | 102,953 | 94,234 | 85,063 | 75,438 | 66,688 |
| | Total | | 322,564 | 304,550 | 307,150 | 304,425 | 306,375 | 302,953 | 299,234 | 305,063 | 300,438 | 221,688 |
| | Water Loan Balance ** | $ 3,400,550 | 3,220,000 | 3,050,000 | 2,870,000 | 2,685,000 | 2,490,000 | 2,290,000 | 2,085,000 | 1,865,000 | 1,640,000 | 1,485,000 |
| **Sewer** | | | | | | | | | | | | |
| | New Loans | | | | | | | | | | | |
| | Principal Payments | | 1,590,638 | 1,631,968 | 1,679,193 | 1,717,334 | 1,761,414 | 1,806,456 | 150,000 | 160,000 | 165,000 | 170,000 |
| | Interest Payments | | 268,907 | 228,604 | 187,171 | 144,661 | 101,799 | 58,514 | 58,514 | 58,514 | 58,514 | 58,514 |
| | Total | | 1,859,545 | 1,860,572 | 1,866,364 | 1,861,995 | 1,863,213 | 1,864,970 | 208,514 | 218,514 | 223,514 | 228,514 |
| | Sewer Loan Balance | $ 12,017,003 | 10,426,365 | 8,794,397 | 7,115,204 | 5,397,870 | 3,636,456 | 1,830,000 | 1,680,000 | 1,520,000 | 1,355,000 | 1,185,000 |
| **Total City** | | | | | | | | | | | | |
| | New Loans | | 10,000,000 | - | 2,726,200 | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 |
| | Principal Payments | | 5,571,188 | 6,176,968 | 5,969,193 | 9,097,334 | 6,731,414 | 6,881,456 | 5,575,000 | 4,725,000 | 4,725,000 | 3,655,000 |
| | Interest Payments | | 1,709,225 | 2,042,127 | 1,920,703 | 1,763,550 | 1,625,135 | 1,428,788 | 1,342,767 | 1,185,210 | 1,123,628 | 996,460 |
| | Total | | 7,280,413 | 8,219,095 | 7,889,896 | 10,860,884 | 8,356,549 | 8,310,244 | 6,917,767 | 5,910,210 | 5,848,628 | 4,651,460 |
| | Total Loan Balance | $ 63,992,553 | 68,421,365 | 62,244,397 | 59,001,404 | 51,904,070 | 45,172,656 | 40,291,200 | 34,716,200 | 31,991,200 | 27,266,200 | 25,611,200 |
| | **Debt Limit Review** | | | | | | | | | | | |
| | Growth | | 110,313,000 | 111,968,000 | 113,647,000 | 115,352,000 | 117,082,000 | 118,839,000 | 120,621,000 | 122,430,000 | 124,267,000 | 126,131,000 |
| | Equalized Value | $ 7,245,524,200 | 7,464,520,200 | 7,576,488,200 | 7,690,135,200 | 7,805,487,200 | 7,922,569,200 | 8,041,408,200 | 8,162,029,200 | 8,284,459,200 | 8,408,726,200 | 8,534,857,200 |
| | State Debt Limit | | 362,276,210 | 373,226,010 | 378,824,410 | 384,506,760 | 390,274,360 | 396,128,460 | 402,070,410 | 408,101,460 | 414,222,960 | 420,436,310 |
| | Internal Debt Limit | | 144,910,484 | 149,290,404 | 151,529,764 | 153,802,704 | 156,109,744 | 158,451,384 | 160,828,164 | 163,240,584 | 165,689,184 | 168,174,524 |

* Preliminary Debt Borrowing based on City Capital Needs
** *Includes $106,450 Advance from Gen Fund for 2017 Pension Payment*
*** Exceeds City Policy Debt Limit
F \41803 VOL1 Finance\Debt Service\[2026 GO Debt Summary xlsx]2026

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|
| Change Internal Limit to 50% of State Limit | 186 613,005 | 189,412,205 | 192,253,380 | 195,137,180 | 198,064,230 | 201,035,205 | 204,050,730 | 207,111,480 | 210,218,155 | 213,371,430 |
| Growth | 1 50% | 1 50% | 1 50% | 1 50% | 1 50% | 1 50% | 1.50% | 1 50% | 1 50% | 1 50% |
| New Project Estimates | | | | | | | | | | |

**City of Franklin**
**Enterprise Funds**
**Outstanding Debt Maturities**

| Date<br>Amount | Purpose of borrowing<br>Interest rate | Payment<br>Dates | Balance<br>12/31/2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sewer Fund** | | | | | | | | | | | | |
| **City of Franklin General Obligation Notes** | | | | | | | | | | | | | |
| **Construction of Ryan Creek Interceptor** | | | | | | | | | | | | | |
| 1/25/2012 | G O Sewerage System Promissory Notes | | | | | | | | | | | | |
| $27,564,754 | Principal | 5/1 | $ 9,417,003 | 1,475,638 | 1,511,968 | 1,549,193 | 1,587,334 | 1,626,414 | 1,666,456 | | | | |
| 2023 - $24,588,635 | Interest 2.462% | 5/1, 11/1 | | 213,682 | 176,904 | 139,221 | 100,611 | 61,049 | 20,514 | | | | |
| 12/2/2021 | Industrial Lift Station Conversion to Gravity Flow 2021B | | | | | | | | | | | | |
| $6,510,000 | Principal | 3/1 | $ 2,600,000 | 115,000 | 120,000 | 130,000 | 130,000 | 135,000 | 140,000 | 150,000 | 160,000 | 165,000 | 170,000 |
| $3,005,000 - Sewer | Interest 2.0 - 3.0% | 3/1, 9/1 | | 55,225 | 51,700 | 47,950 | 44,050 | 40,750 | 38,000 | 35,100 | 32,000 | 28,750 | 25,400 |
| $3,505,000 - TID 8 | Credit | | | | | | | | | | | | |
| | Callable 3/1/29 - $5,010,000 | | | | | | | | | | | | |
| | Total Principal | | | 1,590,638 | 1,631,968 | 1,679,193 | 1,717,334 | 1,761,414 | 1,806,456 | 150,000 | 160,000 | 165,000 | 170,000 |
| | Total Interest | | | 268,907 | 228,604 | 187,171 | 144,661 | 101,799 | 58,514 | 35,100 | 32,000 | 28,750 | 25,400 |
| Population | | Per Capita | | | | | | | | | | | |
| 36,882 | Annual Debt Payment | $326 | | $ 1,859,544 | $ 1,860,572 | $ 1,866,364 | $ 1,861,994 | $ 1,863,213 | $ 1,864,970 | $ 185,100 | $ 192,000 | $ 193,750 | $ 195,400 |
| | Loan Balance | | $ 12,017,003 | $ 10,426,365 | $ 8,794,397 | $ 7,115,204 | $ 5,397,870 | $ 3,636,456 | $ 1,830,000 | $ 1,680,000 | $ 1,520,000 | $ 1,355,000 | $ 1,185,000 |

By intergovernmental Agreement dated November 8, 2010, Milw Metropolitan Sewerage District has agreed to Purchase the Ryan Creek Interceptor in amounts equal to these principal & interest payments

Sewer fund operating costs include these interest payments as a expenditure, while the principal payments are not reflected as an expenditure in this Enterprise fund. Principal payments are being financed by MMSD, as noted above.

| Date<br>Amount | Purpose of borrowing<br>Interest rate | Payment<br>Dates | Balance<br>12/31/2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Water Fund** | | | | | | | | | | | | |
| **City of Franklin General Obligation Bonds** | | | | | | | | | | | | | |
| Water & Waste Water Facility | | | | | | | | | | | | | |
| 12/18/14 | G O Water System Bonds | | | | | | | | | | | | |
| $1,290,000 | Principal | 3/1 | $655,000 | 65,000 | 65,000 | 70,000 | 70,000 | 75,000 | 75,000 | 75,000 | 80,000 | 80,000 | 0 |
| | Interest 2.0-3.125% | 3/1, 9/1 | | 19,063 | 17,113 | 15,088 | 12,988 | 10,813 | 8,516 | 6,172 | 3,750 | 1,250 | 0 |
| | Callable 3/1/2022 | | | 84,063 | 82,113 | 85,088 | 82,988 | 85,813 | 83,516 | 81,172 | 83,750 | 81,250 | 0 |
| 3/1/2017 | Interfund Advance - Pension | 3/1 | | | | | | | | | | | |
| $155,700 | Principal | 3/1, 9/1 | 15,550 | 15,550 | | | | | | | | | |
| | Interest 2.50% | | | 389 | | | | | | | | | |
| | Total | | | 15,939 | - | - | | | | | | | |
| 2023 | Water Tower - Hwy 100 | 3/1 | | | | | | | | | | | |
| $2,995,000 | Principal | 3/1, 9/1 | 2,730,000 | 100,000 | 105,000 | 110,000 | 115,000 | 120,000 | 125,000 | 130,000 | 140,000 | 145,000 | 155,000 |
| | Interest 4.27% | | | 122,563 | 117,438 | 112,063 | 106,438 | 100,563 | 94,438 | 88,063 | 81,313 | 74,188 | 66,688 |
| | Premium | | | | | | | | | | | | |
| | Total | | | 222,563 | 222,438 | 222,063 | 221,438 | 220,563 | 219,438 | 218,063 | 221,313 | 219,188 | 221,688 |
| | Total Principal | | | 180,550 | 170,000 | 180,000 | 185,000 | 195,000 | 200,000 | 205,000 | 220,000 | 225,000 | 155,000 |
| | Total Interest | | | 142,014 | 134,550 | 127,150 | 119,425 | 111,375 | 102,953 | 94,234 | 85,063 | 75,438 | 66,688 |
| | Premium | | | | | | | | | | | | |
| | | Per Capita | | | | | | | | | | | |
| | Annual Debt Payment | $92 | | $322,564 | $304,550 | $307,150 | $304,425 | $306,375 | $302,953 | $299,234 | $305,063 | $300,438 | $221,688 |
| | Loan Balance | | $3,400,550 | $3,220,000 | $3,050,000 | $2,870,000 | $2,685,000 | $2,490,000 | $2,290,000 | $2,085,000 | $1,865,000 | $1,640,000 | $1,485,000 |

Water fund operating costs include these interest payments as a expenditure, while the principal payments are not reflected as an expenditure in this Enterprise fund Principal payments are funded by Water fund operations

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## SPECIAL ASSESSMENT
## Fund 51

**PROGRAM DESCRIPTION:**
The Special Assessment Fund (Fund 51) accounts for revenues and expenditures related to special assessments levied on properties that directly benefit from public improvements such as streets, sidewalks, curbs, gutters, and utility installations. The fund ensures that the costs of improvements are allocated fairly to benefiting property owners, consistent with Wisconsin Statutes and City ordinances.

**SERVICES:**
- Administer and collect special assessments for eligible public improvement projects.
- Coordinate with Engineering, Finance, and Legal to ensure compliance with statutes.
- Ensure transparency and accuracy in the application of assessment policies.
- Maintain detailed assessment records, including balances and collections.

**Goals and Objectives**
- Ensure equitable distribution of public improvement project costs.
- Maintain compliance with Wisconsin law and City ordinances.
- Provide timely billing, collection, and reporting of assessments.
- Support long-term financial stability by aligning assessments with project financing needs.

**BUDGET SUMMARY:**

1) **Funding Sources**
The primary revenues for Fund 51 are:

| | |
|---|---|
| **Special Assessment – Principal:** | $2,000 |
| **Special Assessments – Interest:** | $50 |
| **Interest on Investments:** | $7,500 |
| **Total 2026 Estimated Revenues:** | **$9,550** |
| Beginning Fund Balance: | $228,999 |
| Ending Fund Balance: | $238,549 |

2) **Expenditures:** Expenditures are tied directly to the costs of public improvement projects financed through special assessments, as well as associated debt service and administrative expenses. No separate operating expenses are budgeted under this fund aside from project-related obligations.

**City of Franklin, WI**
**Special Assessment - Fund 51**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| SPECIAL ASSESSMENTS | | | | | | | |
| 51-0000-4091 | SPECIAL ASSESSMENT-PRINCIPAL | 2,000 | 1,298 | 2,000 | 4,943 | 1,684 | 2,118 |
| NET OF REVENUES/APPROPRIATIONS - SPECIAL ASSESSMEN | | 2,000 | 1,298 | 2,000 | 4,943 | 1,684 | 2,118 |
| INVESTMENT EARNINGS | | | | | | | |
| 51-0000-4711 | INTEREST ON INVESTMENTS | 7,500 | 8,693 | 6,500 | 9,701 | 9,469 | 2,380 |
| 51-0000-4712 | SPECIAL ASSESSMENTS-INTEREST | 50 | 296 | 50 | 426 | 640 | 764 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNIN | | 7,550 | 8,989 | 6,550 | 10,127 | 10,109 | 3,144 |
| NET OF REVENUES/APPROPRIATIONS - FUND 51 | | 9,550 | 10,287 | 8,550 | 15,070 | 11,793 | 5,262 |
| BEGINNING FUND BALANCE | | 228,261 | 217,974 | 217,974 | 202,904 | 191,111 | 185,850 |
| ENDING FUND BALANCE | | 237,811 | 228,261 | 226,524 | 217,974 | 202,904 | 191,112 |

## TAX INCREMENTAL FINANCING DISTRICTS

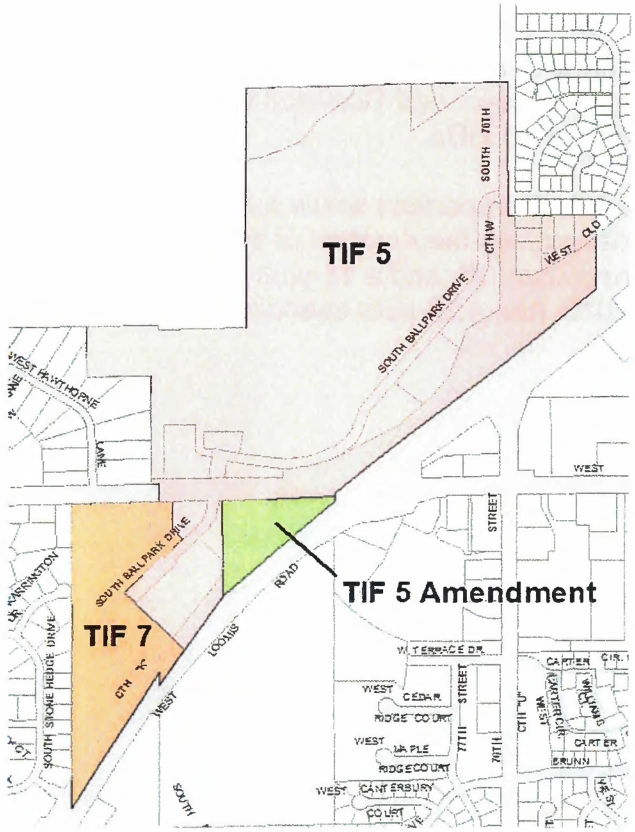
**PROGRAM DESCRIPTION:**
The City of Franklin operates several Tax Incremental Financing Districts (TIDs) designed to promote development in specific areas. TIDs generate increased tax revenue from the new development within their boundaries. This incremental tax revenue is the primary funding source for TID projects, allowing the City to support infrastructure improvements and other expenditures outlined in the approved Project Plans.

The City may request its Community Development Authority (CDA) to act as an agent in planning and executing community development programs within a TID, subject to approval by the Mayor and Common Council. However, the CDA is not currently involved with any operating TIDs.

Each TID operates within a legally defined timeframe governed by State Statutes, which determines the duration of expenses incurred. TIDs #5, #6, #8, and #9 have a 20-year maximum life and a 15-year spending period. TID #7, designated as a Blighted District in 2019, has a 22-year spending period and a 27-year maximum life.

City of Franklin, WI
2026 TIF Districts

**TIF District # 5 Ballpark Commons - (Fund 43) & District #7 – Velo Village – (Fund 45)**
Established by Resolution 2016-7222 in September 2016, TID #5 centers on the Rock Sports Complex at the former landfill site, including parcels south of W. Rawson Avenue and west of W. Loomis Road. The District's primary objective is to support infrastructure improvements, including roads, sanitary sewer, water systems, and methane gas remediation, in connection with the Ballpark Commons Development. The project anticipates $160 million in new development, with $22.5 million in project costs. TID #5 is a mixed-use district with a 20-year lifespan, set to expire in 2036.




The City issued $23.5 million in Note Anticipation Notes (NANs) in May 2018 to finance project costs, followed by $3.5 million in pay-as-you-go obligations as an incentive for the Developer. In February 2019, the City refunded $10 million of the NANs with $10.6 million in 14-year General Obligation Bonds. In December 2019, the City issued bonds (Issue 2019C) to refund $4 million of the NAN in March 2020. The remaining $9.8 million in NANs was refunded with General Obligation Bonds in December 2020.

Per the Developer's Agreement, the City will issue an additional $1.5 million in pay-as-you-go financing in 2031 to assist with methane gas remediation, contingent on sufficient tax increment to cover the payments.

In December 2019, the City also issued $5.285 million in General Obligation Notes (Issue 2019C) to finance additional infrastructure costs in TID #5 and TID #7.

Development within Ballpark Commons has progressed more slowly than expected, which may impact future debt service coverage. As of January 1, 2025, the district had a tax increment of $104,986,800 million. As of January 1, 2025, the total Assessed Value was $90.6 million.

TID #7 was created as a Blighted District under Resolution 2019-7503 to support the development of Velo Village, a 265-unit market-rate apartment complex. The City provided financial assistance through a $14.95 million pay-as-you-go grant over 20 years and a $4.5 million second mortgage. The City issued $3.03 million in General Obligation Notes and executed a $1.5 million inter-fund advance to support the project. Velo Village was sold to a third party in 2022, allowing the City to recoup sale proceeds totaling $4.0 million. These funds are now used to supplement the obligation Municipal Revenue Obligation owed. As of January 1, 2025, TID #7 had a tax increment of $38.6 million. As of January 1, 2025, the Assessed Value was $41.9 million.

**City of Franklin, WI**

**TID 5 - Debt Service - Fund 33**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| FUND TRANSFERS | | | | | | | |
| 33-0000-4830 | TRANSFERS FROM OTHER FUNDS | 2,305,693 | 1,859,995 | 2,149,203 | 2,190,803 | 1,420,476 | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFE | | 2,305,693 | 1,859,995 | 2,149,203 | 2,190,803 | 1,420,476 | |
| PRINCIPAL | | | | | | | |
| 33-0000-5611 | PRINCIPAL | 1,750,000 | 1,550,000 | 1,550,000 | 1,550,000 | 750,000 | 710,000 |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (1,750,000) | (1,550,000) | (1,550,000) | (1,550,000) | (750,000) | (710,000) |
| UNCLASSIFIED | | | | | | | |
| 33-0000-5621 | | 554,693 | 598,203 | 598,203 | 639,203 | 669,715 | 689,215 |
| 33-0000-5691 | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 930 |
| NET OF REVENUES/APPROPRIATIONS - Unclassified | | (555,693) | (599,203) | (599,203) | (640,203) | (670,715) | (690,145) |
| INTEREST | | | | | | | |
| 33-0000-6505 | INTERFUND INTEREST | | | | 63,750 | | |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | | | | (63,750) | | |
| | NET SURPLUS (DEFICIT) | | (289,208) | | (63,150) | (239) | (1,400,145) |
| BEGINNING FUND BALANCE | | (1,758,616) | (1,469,409) | (1,469,409) | (1,406,259) | (1,406,020) | (5,875) |
| ENDING FUND BALANCE | | (1,758,616) | (1,758,617) | (1,469,409) | (1,469,409) | (1,406,259) | (1,406,020) |

**City of Franklin, WI**
**TID 5 - Project - Fund 43**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 43-0000-4011 | GENERAL PROPERTY TAX | 2,239,550 | 1,355,371 | 1,300,000 | 1,166,952 | 1,094,021 | 1,104,667 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TA | | 2,239,550 | 1,355,371 | 1,300,000 | 1,166,952 | 1,094,021 | 1,104,667 |
| TAXES | | | | | | | |
| 43-0000-4012 | PROPERTY TAX-SPECIAL-PAY IN LIEU O | 102,910 | | 85,000 | 46,365 | 168,522 | 84,591 |
| NET OF REVENUES/APPROPRIATIONS - TAXES | | 102,910 | | 85,000 | 46,365 | 168,522 | 84,591 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 43-0000-4013 | DEVELOPER GUARANTEE | 351,980 | | 759,000 | 1,327,560 | 199,740 | 209,956 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 351,980 | | 759,000 | 1,327,560 | 199,740 | 209,956 |
| INTERGOVERNMENTAL | | | | | | | |
| 43-0000-4128 | EXEMPT PERS PROP AID | 12,885 | 12,883 | 12,900 | 12,883 | 12,883 | 12,883 |
| 43-0000-4130 | EXEMPT PERS PROP AID ACT 12 | 90,485 | 90,485 | 90,480 | | | |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | | 103,370 | 103,368 | 103,380 | 12,883 | 12,883 | 12,883 |
| INVESTMENT EARNINGS | | | | | | | |
| 43-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | | 130 | 2,293 | 4,335 |
| 43-0000-4719 | MISCELLANEOUS INTEREST | | 41,296 | | 44,747 | | |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | 41,296 | | 44,877 | 2,293 | 4,335 |
| | Total Resources | 2,797,810 | 1,500,035 | 2,247,380 | 2,598,637 | 1,477,459 | 1,416,432 |
| TRANSFERS OUT | | | | | | | |
| 43-0000-5593 | TRSFER TO DEBT SERVICE FUND 33 | 2,305,693 | 1,859,995 | 2,149,203 | 2,190,803 | 1,420,476 | |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (2,305,693) | (1,859,995) | (2,149,203) | (2,190,803) | (1,420,476) | |
| EMPLOYEE BENEFITS | | | | | | | |
| 43-0141-5199 | ALLOCATED PAYROLL COST | 720 | 480 | 480 | 480 | 480 | 480 |
| 43-0147-5199 | ALLOCATED PAYROLL COST | 12,000 | 960 | 960 | 480 | 480 | 480 |
| 43-0151-5199 | ALLOCATED PAYROLL COST | 18,050 | 9,625 | 9,625 | 6,960 | 5,160 | 5,160 |
| 43-0321-5199 | ALLOCATED PAYROLL COST | 9,500 | 5,600 | 5,600 | 29,500 | | |
| 43-0641-5199 | ALLOCATED PAYROLL COST | 21,600 | 3,640 | 3,640 | 6,000 | | |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (61,870) | (20,305) | (20,305) | (43,420) | (6,120) | (6,120) |
| CONTRACTUAL SERVICES | | | | | | | |
| 43-0151-5219 | OTHER PROFESSIONAL SERVICES | | | | 126 | | |
| 43-0152-5213 | ANNUAL AUDIT SERVICES | 1,300 | 1,167 | 1,775 | 350 | 1,400 | 1,117 |
| 43-0161-5212 | LEGAL SERVICES | 25,000 | 14,371 | 30,000 | 75,370 | 14,360 | 1,710 |
| 43-0161-5219 | OTHER PROFESSIONAL SERVICES | | 1,379 | | | | |
| 43-0641-5219 | OTHER PROFESSIONAL SERVICES | 5,000 | 1,138 | 3,250 | 515 | 2,883 | |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL S | | (31,300) | (18,055) | (35,025) | (76,361) | (18,643) | (2,827) |
| SERVICES & CHARGES | | | | | | | |
| 43-0151-6453 | TIF CERTIFICATION FEE | 150 | 150 | 150 | 150 | 150 | 150 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA | | (150) | (150) | (150) | (150) | (150) | (150) |
| CAPITAL OUTLAY | | | | | | | |
| 43-0331-5823 | STREET EXT/IMPROVEMT/CONSTRUCTION | | | | | 26,500 | 65,332 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | | | | (26,500) | (65,332) |
| | TOTAL EXPENDITURES | (2,399,013) | (1,898,505) | (2,204,683) | (2,310,734) | (1,471,889) | (74,429) |
| | NET SURPLUS (DEFICIT) | 398,797 | (398,470) | 42,697 | 287,903 | 5,570 | 1,342,003 |
| BEGINNING FUND BALANCE | | 1,717,007 | 2,115,477 | 2,115,477 | 1,827,574 | 1,822,004 | 479,999 |
| ENDING FUND BALANCE | | 2,115,804 | 1,717,007 | 2,158,174 | 2,115,477 | 1,827,574 | 1,822,002 |

## City of Franklin, WI

**TID 7 DEBT SERVICE - FUND 35**

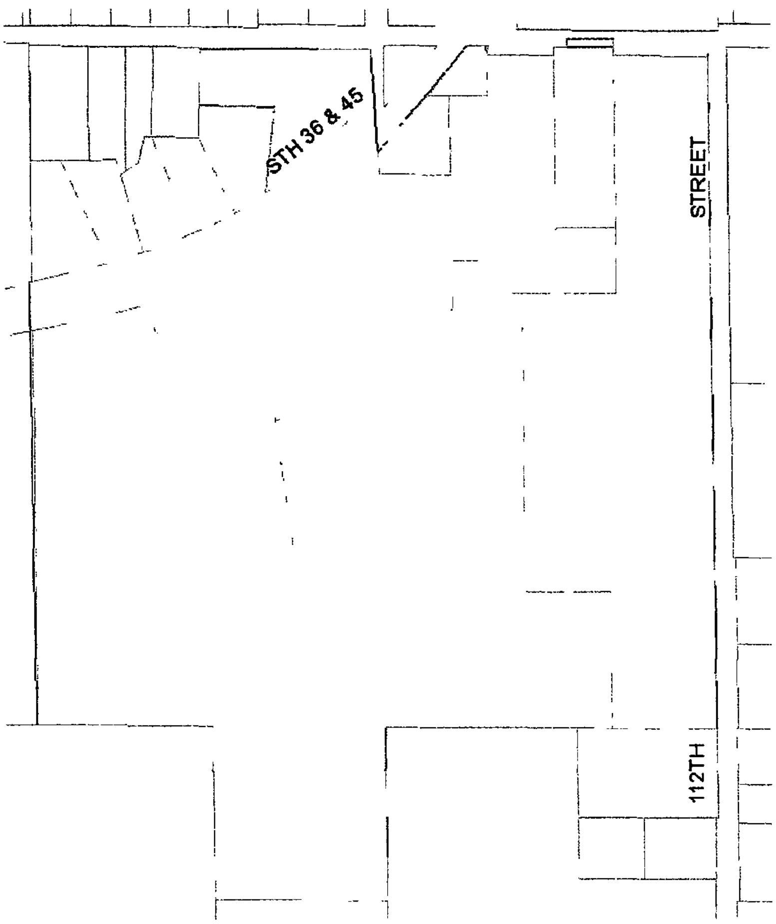
| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| FUND TRANSFERS | | | | | | | |
| 35-0000-4830 | TRANSFERS FROM OTHER FUNDS | 325,960 | 162,653 | 224,081 | 226,081 | 127,056 | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFEF | | 325,960 | 162,653 | 224,081 | 226,081 | 127,056 | |
| PRINCIPAL | | | | | | | |
| 35-0000-5611.802: | PRINCIPAL 2019C TAXABLE | 100,000 | 100,000 | 100,000 | 100,000 | | |
| 35-0000-5611.802( | PRINCIPAL 2019C MORTGAGE | 95,000 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (195,000) | (100,000) | (100,000) | (100,000) | | |
| INTEREST | | | | | | | |
| 35-0000-5621.802: | INTEREST 2019C TAXABLE | 59,548 | 51,648 | 51,648 | 53,648 | 54,623 | 54,623 |
| 35-0000-5621.802( | INTEREST 2019C MORTGAGE | 71,212 | 72,233 | 72,233 | 72,233 | 72,233 | 72,233 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (130,760) | (123,881) | (123,881) | (125,881) | (126,856) | (126,856) |
| DEBT SERVICE | | | | | | | |
| 35-0000-5691.802: | BANK FEES 2019C TAXABLE | 200 | 200 | 200 | 200 | 200 | 200 |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (200) | (200) | (200) | (200) | (200) | (200) |
| | TOTAL EXPENDITURES | (325,960) | (224,081) | (224,081) | (226,081) | (127,056) | (127,056) |
| | NET SURPLUS (DEFICIT) | | (61,428) | | | | (127,056) |
| BEGINNING FUND BALANCE | | (182,605) | (121,178) | (121,178) | (121,179) | (121,180) | 5,875 |
| ENDING FUND BALANCE | | (182,605) | (182,606) | (121,178) | (121,179) | (121,180) | (121,181) |

**City of Franklin, WI**
**TID 7 PROJECTS - FUND 45**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 45-0000-4011 | GENERAL PROPERTY TAX | 556,300 | 768,925 | 737,000 | 727,429 | 739,722 | 431,370 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TA | | 556,300 | 768,925 | 737,000 | 727,429 | 739,722 | 431,370 |
| INVESTMENT EARNINGS | | | | | | | |
| 45-0000-4711 | INTEREST ON INVESTMENTS | 228,000 | 295,397 | 195,000 | 247,801 | | |
| 45-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | | | 1,531 | 6,748 |
| 45-0000-4719 | MISC INTEREST - Velo Village | | | | | | 3,434,580 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EA | | 228,000 | 295,397 | 195,000 | 247,801 | 1,531 | 3,441,328 |
| UNK_REV | | | | | | | |
| 45-0000-4793 | Sales Proceeds - Developer Agreeement | | | | | | 4,000,000 |
| NET OF REVENUES/APPROPRIATIONS - UNK_REV | | | | | | | 4,000,000 |
| | TOTAL RESOURCES | 784,300 | 1,064,322 | 932,000 | 975,230 | 741,253 | 7,872,698 |
| TRANSFERS OUT | | | | | | | |
| 45-0000-5589 | TRANSFER TO OTHER FUNDS | 325,960 | 162,653 | 224,081 | 226,081 | 127,056 | |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (325,960) | (162,653) | (224,081) | (226,081) | (127,056) | |
| INTEREST | | | | | | | |
| 45-0000-6505 | INTERFUND INTEREST | | | | | 13,125 | 26,250 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | | | | | (13,125) | (26,250) |
| EMPLOYEE BENEFITS | | | | | | | |
| 45-0141-5199 | ALLOCATED PAYROLL COST | 720 | 480 | 480 | 480 | 480 | 480 |
| 45-0147-5199 | ALLOCATED PAYROLL COST | 6,000 | 960 | 960 | 480 | 480 | 480 |
| 45-0151-5199 | ALLOCATED PAYROLL COST | 7,600 | 5,160 | 5,160 | 6,960 | 5,160 | 5,160 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (14,320) | (6,600) | (6,600) | (7,920) | (6,120) | (6,120) |
| CONTRACTUAL SERVICES | | | | | | | |
| 45-0151-5219 | OTHER PROFESSIONAL SERVICES | | | | | | 420 |
| 45-0152-5213 | ANNUAL AUDIT SERVICES | 1,300 | 1,167 | 1,775 | 350 | 1,400 | 1,117 |
| 45-0161-5212 | LEGAL SERVICES | 1,500 | 1,457 | | 365 | 324 | 8,337 |
| 45-0641-5219 | OTHER PROFESSIONAL SERVICES | 1,500 | | 1,625 | 108 | 433 | |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (4,300) | (2,624) | (3,400) | (823) | (2,157) | (9,874) |
| SERVICES & CHARGES | | | | | | | |
| 45-0151-6453 | TIF CERTIFICATION FEE | 150 | 150 | 150 | 150 | 150 | 150 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA | | (150) | (150) | (150) | (150) | (150) | (150) |
| CAPITAL OUTLAY | | | | | | | |
| 45-0331-5823 | STREET EXT/IMPROVEMT/CONSTRUCTION | | | | | | 155,083 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | | | | | (155,083) |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | | |
| 45-0641-5701 | DEVELOPMT INCENTIVE/GRANT | 816,000 | 816,000 | 816,000 | 816,000 | 765,000 | 459,000 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTR | | (816,000) | (816,000) | (816,000) | (816,000) | (765,000) | (459,000) |
| | TOTAL EXPENDITURES | (1,160,730) | (988,027) | (1,050,231) | (1,050,974) | (913,608) | (656,477) |
| | NET SURPLUS (DEFICIT) | (376,430) | 76,295 | (118,231) | (75,744) | (172,355) | 7,216,221 |
| BEGINNING FUND BALANCE | | 7,069,712 | 6,993,416 | 6,993,416 | 7,069,160 | 7,241,515 | 25,294 |
| ENDING FUND BALANCE | | 6,693,282 | 7,069,711 | 6,875,185 | 6,993,416 | 7,069,160 | 7,241,515 |

**TIF District #6 (Fund 44)**

TID #6 was created in October 2018 by Resolution 2018-7441, encompassing the area at W. Ryan Road and W. Loomis Road for the development of a mixed-use park. The project anticipates $66 million in new development. The City is committed to providing $9 million in Tax Increment Financing (TIF) assistance for infrastructure costs and $3.1 million in pay-as-you-go (PAYGO) obligations for the original area. A developer's agreement was executed in November 2018.




In February 2019, the City issued $6.365 million in General Obligation Bonds to cover part of its $9 million infrastructure commitment and an additional $3.045 million to complete the funding for infrastructure costs. The $3.1 million pay-as-you-go grant will be executed once the infrastructure is accepted.

In May 2020, the City amended the district boundary to include additional parcels to the south and west through Resolution 2020-7619.

While the anchor tenant, Verizon (Cellco), has delayed its development, the district's residential component has continued progressing. There are three tax assessment agreements in TID #6, with one Developer's Agreement in place.

As of January 1, 2025, the district had a tax increment of $56.7 million. As of January 1, 2025, the assessed value was $53.4 million.

The point at which the district can close will depend on continued development progress within the TID. The residential component of the TID has continued to succeed, while the commercial component is nearly non-existent.

**City of Franklin, WI**
**TID 6 - DEBT SERVICE - FUND 34**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | | | | | | |
| 34-0000-4711 | INTEREST ON INVESTMENTS | | | | | | 499 |
| 34-0000-4717.802 | BOND PROCEEDS INTEREST INCOME | | | | | 162 | 573 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | | | | 162 | 1,072 |
| FUND TRANSFERS | | | | | | | |
| 34-0000-4830 | TRANSFERS FROM OTHER FUNDS | 872,353 | | 748,053 | 612,553 | 544,803 | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFE | | 872,353 | | 748,053 | 612,553 | 544,803 | |
| | TOTAL RESOURCES | 872,353 | 0 | 748,053 | 612,553 | 544,965 | 1,072 |
| PRINCIPAL | | | | | | | |
| 34-0000-5611.802 | PRINCIPAL 2019B | 515,000 | 370,000 | 370,000 | 270,000 | 215,000 | 160,000 |
| 34-0000-5611.802 | PRINCIPAL 2020B | 150,000 | 150,000 | 150,000 | 100,000 | 75,000 | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (665,000) | (520,000) | (520,000) | (370,000) | (290,000) | (160,000) |
| INTEREST | | | | | | | |
| 34-0000-5621.802 | INTEREST 2019B | 168,800 | 186,500 | 186,500 | 199,300 | 209,000 | 216,500 |
| 34-0000-5621.802 | INTEREST 2020B | 37,753 | 40,753 | 40,753 | 43,253 | 45,003 | 45,753 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (206,553) | (227,253) | (227,253) | (242,553) | (254,003) | (262,253) |
| DEBT SERVICE | | | | | | | |
| 34-0000-5691.802 | BANK FEES 2019B | 400 | 400 | 400 | 400 | 400 | 400 |
| 34-0000-5691.802 | BANK FEES 2020B | 400 | 400 | 400 | 400 | 400 | 400 |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (800) | (800) | (800) | (800) | (800) | (800) |
| | TOTAL EXPENDITURES | (872,353) | (748,053) | (748,053) | (613,353) | (544,803) | (423,053) |
| | NET SURPLUS (DEFICIT) | | (748,053) | | (800) | 162 | (421,981) |
| BEGINNING FUND BALANCE | | (1,126,513) | (378,460) | (378,460) | (377,661) | (377,823) | 44,157 |
| ENDING FUND BALANCE | | (1,126,513) | (1,126,513) | (378,460) | (378,461) | (377,661) | (377,824) |

**City of Franklin, WI**
**TID 6 - PROJECTS - FUND 44**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 44-0000-4011 | GENERAL PROPERTY TAX | 1,270,950 | 440,692 | 421,000 | 292,539 | 58,702 | 34,611 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE T/ | | 1,270,950 | 440,692 | 421,000 | 292,539 | 58,702 | 34,611 |
| TAXES | | | | | | | |
| 44-0000-4012 | PROPERTY TAX-SPECIAL-PAY IN LIEU OF TAX | | | 326,000 | 761,715 | 158,796 | 287,880 |
| NET OF REVENUES/APPROPRIATIONS - TAXES | | | | 326,000 | 761,715 | 158,796 | 287,880 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 44-0000-4013 | DEVELOPER GUARANTEE | 288,530 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 288,530 | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 44-0000-4130 | EXEMPT PERS PROP AID ACT 12 | 787 | 787 | 785 | | | |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | | 787 | 787 | 785 | | | |
| INVESTMENT EARNINGS | | | | | | | |
| 44-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | | | 1,186 | 5,229 |
| 44-0000-4719 | MISCELLANEOUS INTEREST | | 7,773 | | 6,395 | 10,568 | 6,912 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | 7,773 | | 6,395 | 11,754 | 12,141 |
| | TOTAL RESOURCES | 1,560,267 | 449,252 | 747,785 | 1,060,649 | 229,252 | 334,632 |
| TRANSFERS OUT | | | | | | | |
| 44-0000-5593 | TRSFER TO DEBT SERVICE FUND 34 | 872,353 | | 748,053 | 612,553 | 544,803 | |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (872,353) | | (748,053) | (612,553) | (544,803) | |
| EMPLOYEE BENEFITS | | | | | | | |
| 44-0141-5199 | ALLOCATED PAYROLL COST | 720 | 480 | 480 | 480 | 480 | 480 |
| 44-0147-5199 | ALLOCATED PAYROLL COST | 6,000 | 960 | 960 | 480 | 480 | 480 |
| 44-0151-5199 | ALLOCATED PAYROLL COST | 9,500 | 6,960 | 6,960 | 6,960 | 5,160 | 5,160 |
| 44-0321-5199 | ALLOCATED PAYROLL COST | 28,500 | 29,500 | 29,500 | | 11,000 | 11,000 |
| 44-0641-5199 | ALLOCATED PAYROLL COST | 5,760 | 3,640 | 3,640 | | | 4,000 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (50,480) | (41,540) | (41,540) | (7,920) | (17,120) | (21,120) |
| SERVICES & CHARGES | | | | | | | |
| 44-0151-5421 | OFFICIAL NOTICES/ADVERTISING | | | | | | 249 |
| 44-0151-6453 | TIF CERTIFICATION FEE | 150 | 150 | 150 | 150 | 150 | 1,150 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH/ | | (150) | (150) | (150) | (150) | (150) | (1,399) |
| CONTRACTUAL SERVICES | | | | | | | |
| 44-0152-5213 | ANNUAL AUDIT SERVICES | 1,300 | 1,167 | 1,775 | 350 | 1,400 | 1,117 |
| 44-0161-5212 | LEGAL SERVICES | 5,000 | 698 | 5,000 | 2,358 | 4,847 | 39,510 |
| 44-0641-5219 | OTHER PROFESSIONAL SERVICES | 1,000 | | 1,000 | 650 | | 17,150 |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (7,300) | (1,865) | (7,775) | (3,358) | (6,247) | (57,777) |
| CAPITAL OUTLAY | | | | | | | |
| 44-0755-5830 | WATER EXTENSION/IMPROVEMENT | | | 163,810 | | 449,721 | 87,595 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | | (163,810) | | (449,721) | (87,595) |
| | TOTAL EXPENDITURES | (930,283) | (43,555) | (961,328) | (623,981) | (1,018,041) | (167,891) |
| | NET SURPLUS (DEFICIT) | 629,984 | 405,697 | (213,543) | 436,668 | (788,789) | 166,741 |
| BEGINNING FUND BALANCE | | 185,326 | (220,372) | (220,372) | (657,040) | 131,748 | (34,993) |
| ENDING FUND BALANCE | | 815,310 | 185,325 | (433,915) | (220,372) | (657,041) | 131,748 |

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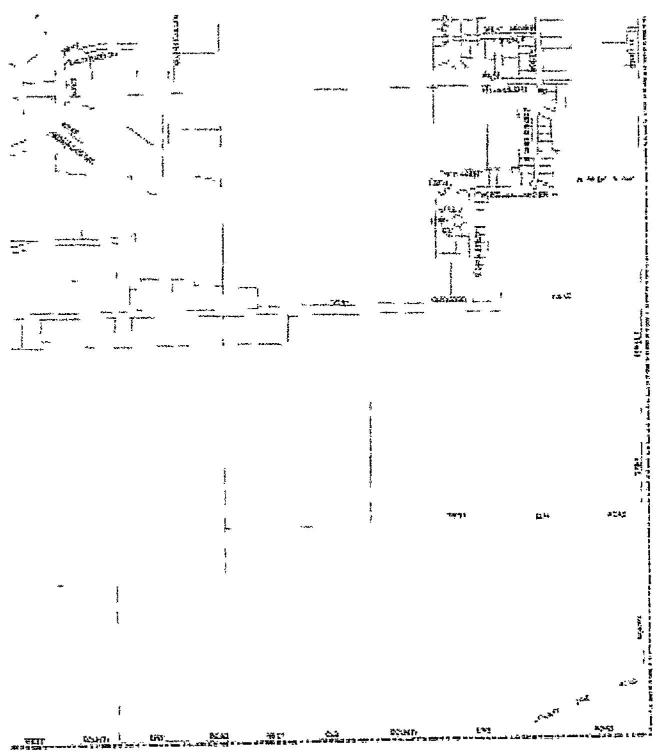
City of Franklin, WI
2026 TIF Districts

**TIF District #8 (Fund 40)**
On May 5, 2020, the Common Council adopted Resolution 2020-7620 to create TID #8, a mixed-use district overlaid on TID #4. This district supports the infrastructure required to develop the new Corporate Park, located west of S. 27th Street, between Ryan Road and S. County Line Road.

The district began with a base value of $49.3 million and envisioned approximately $125 million in new development, with estimated project costs of $39 million. In December 2021, the City issued $3.505 million in General Obligation Bonds to support road and stormwater infrastructure projects within the district.

Several significant developments are anticipated in the district that may require TIF assistance for infrastructure. Two key priorities remain for project costs: the construction of Elm Road, which is crucial for facilitating future use and development, and the installation of water and sewer mains to enable further connection to incoming development. TID #8 is the City's most active TID and continues to be the driving force of additional growth in the Southwest portion of the City.

As of January 1, 2025, the district had a tax increment of $99.2 million. As of January 1, 2025, the Assessed Value was $136.1 million.



**City of Franklin, WI**
**TID 8 DEBT SERVICE - FUND 30**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | | | | | | |
| 30-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | | 1,233 | 7,582 | 1,772 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | | | 1,233 | 7,582 | 1,772 |
| FUND TRANSFERS | | | | | | | |
| 30-0000-4830 | TRANSFERS FROM OTHER FUNDS | 160,025 | | 76,300 | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFEI | | 160,025 | | 76,300 | | | |
| | TOTAL RESOURCES | 160,025 | 0 | 76,300 | 1,233 | 7,582 | 1,772 |
| PRINCIPAL | | | | | | | |
| 30-0000-5611 | PRINCIPAL | 85,000 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (85,000) | | | | | |
| INTEREST | | | | | | | |
| 30-0000-5621 | INTEREST | 74,825 | 76,100 | 76,100 | 76,100 | 76,099 | 56,864 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (74,825) | (76,100) | (76,100) | (76,100) | (76,099) | (56,864) |
| DEBT SERVICE | | | | | | | |
| 30-0000-5691 | BANK FEES | 200 | 200 | 200 | 200 | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (200) | (200) | (200) | (200) | | |
| | TOTAL EXPENDITURES | (160,025) | (76,300) | (76,300) | (76,300) | (76,099) | (56,864) |
| | NET SURPLUS (DEFICIT) | | (76,300) | | (75,067) | (68,517) | (55,092) |
| BEGINNING FUND BALANCE | | (142,008) | (65,708) | (65,708) | 9,360 | 77,878 | 132,970 |
| FUND BALANCE ADJUSTMENTS | | | | | | (1) | |
| ENDING FUND BALANCE | | (142,008) | (142,008) | (65,708) | (65,707) | 9,360 | 77,878 |

## City of Franklin, WI
**TID 8 PROJECTS - FUND 40**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 40-0000-4011 | GENERAL PROPERTY TAX | 1,730,400 | 1,453,768 | 1,513,000 | 755,803 | 204,026 | 85,264 |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TA | | 1,730,400 | 1,453,768 | 1,513,000 | 755,803 | 204,026 | 85,264 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 40-0000-4013 | DEVELOPER GUARANTEE | 247,000 | | | 61,110 | | |
| 40-0000-4781 | REFUNDS/REIMBURSEMENTS | | | | | 874,233 | |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANEOU | | 247,000 | | | 61,110 | 874,233 | |
| INTERGOVERNMENTAL | | | | | | | |
| 40-0000-4130 | EXEMPT PERS PROP AID ACT 12 | 100,951 | 100,951 | 100,950 | | | |
| 40-0000-4143 | BLOCK GRANTS - MMSD | 1,241,437 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - INTERGOVERNM | | 1,342,388 | 100,951 | 100,950 | | | |
| INVESTMENT EARNINGS | | | | | | | |
| 40-0000-4717 | BOND PROCEEDS INTEREST INCOME | | | | 3,415 | 31,987 | 53,314 |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | | | 3,415 | 31,987 | 53,314 |
| | TOTAL RESOURCES | 3,319,788 | 1,554,719 | 1,613,950 | 820,328 | 1,110,246 | 138,578 |
| TRANSFERS OUT | | | | | | | |
| 40-0000-5589 | TRANSFER TO OTHER FUNDS | 160,025 | | 76,300 | | | |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (160,025) | | (76,300) | | | |
| INTEREST | | | | | | | |
| 40-0000-6505 | INTERFUND INTEREST | | | | | | 312 |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | | | | | | (312) |
| EMPLOYEE BENEFITS | | | | | | | |
| 40-0141-5199 | ALLOCATED PAYROLL COST | 720 | 480 | 480 | 480 | 480 | 480 |
| 40-0147-5199 | ALLOCATED PAYROLL COST | 12,000 | 960 | 960 | 480 | 480 | 480 |
| 40-0151-5199 | ALLOCATED PAYROLL COST | 11,400 | 6,960 | 6,960 | 6,960 | 6,960 | 6,960 |
| 40-0321-5199 | ALLOCATED PAYROLL COST | 36,000 | 29,500 | 29,500 | 29,500 | 45,000 | 45,000 |
| 40-0641-5199 | ALLOCATED PAYROLL COST | 25,200 | 21,840 | 21,840 | 27,280 | 30,000 | 30,000 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (85,320) | (59,740) | (59,740) | (64,700) | (82,920) | (82,920) |
| CONTRACTUAL SERVICES | | | | | | | |
| 40-0151-5219 | OTHER PROFESSIONAL SERVICES | | | 15,000 | 11,267 | | 18,355 |
| 40-0152-5213 | ANNUAL AUDIT SERVICES | 1,300 | 1,167 | 1,775 | 100 | 1,400 | 1,117 |
| 40-0161-5212 | LEGAL SERVICES | 4,000 | 3,209 | 12,000 | 5,342 | 5,544 | 2,232 |
| 40-0321-5216 | ENGINEERING SERVICES | | | | | 50,540 | |
| 40-0331-5216.340 | ENGINEERING SERVICES | | | | 17,116 | 120,766 | 574,986 |
| 40-0331-5219 | OTHER PROFESSIONAL SERVICES | 40,000 | 36,365 | | 712 | 6,748 | |
| 40-0641-5219 | OTHER PROFESSIONAL SERVICES | 5,000 | 1,869 | 33,250 | 2,221 | 890 | |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (50,300) | (42,610) | (62,025) | (36,758) | (185,888) | (596,690) |
| SERVICES & CHARGES | | | | | | | |
| 40-0151-5421 | OFFICIAL NOTICES/ADVERTISING | | | | | 22 | 30 |
| 40-0151-6453 | TIF CERTIFICATION FEE | 150 | 150 | 150 | 150 | 150 | 150 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA | | (150) | (150) | (150) | (150) | (172) | (180) |
| CAPITAL OUTLAY | | | | | | | |
| 40-0331-5823 | STREET EXT/IMPROVEMT/CONSTRUCTION | | 55,713 | 412,553 | 702,252 | 1,397,718 | 3,228,653 |
| 40-0331-5829.340 | SANITARY SEWER REHAB | | | | | 1,398 | 269 |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | (55,713) | (412,553) | (702,252) | (1,399,116) | (3,228,922) |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | | |
| 40-0641-5701 | DEVELOPMT INCENTIVE/GRANT | | | | | | 750,000 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CONTRIB. AND AWARDS | | | | | | | (750,000) |
| | TOTAL EXPENDITURES | (295,795) | (158,213) | (610,768) | (803,860) | (1,668,096) | (4,659,024) |
| | NET SURPLUS (DEFICIT) | 3,023,993 | 1,396,506 | 1,003,182 | 16,468 | (557,850) | (4,520,446) |
| BEGINNING FUND BALANCE | | (499,360) | (1,895,867) | (1,895,867) | (1,912,337) | (1,354,486) | 3,165,960 |
| ENDING FUND BALANCE | | 2,524,633 | (499,361) | (892,685) | (1,895,869) | (1,912,336) | (1,354,486) |

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**TIF District #9 (Fund 60)**

On October 17, 2023, the Common Council adopted Resolution No. 2023-8054, creating TID #9, a mixed-use district near 76th Street and Ryan Road. The initial development leading to the district's creation was Carma Laboratories' plans to construct a new headquarters facility. The district also includes additional land with the potential for future development.

The City projects that this development will result in new land and improvements valued at approximately $102.2 million. Current estimates indicate the district will generate sufficient tax increment to cover all project costs within 13 years. However, the district can remain open for a maximum of 20 years for tax increment collection.

There have been increased infrastructure updates to the City's Department of Public Works building, with utilities being installed.

In July 2024, the City issued $1.880 million in General Obligation Debt to support public infrastructure needs for the Carma Labs Development.

As of January 1, 2025, the district had a tax increment of $30.2 million. As of January 1, 2025, the Assessed Value was $38.6 million.

**City of Franklin, WI**

**TID 9 DEBT SERVICE - FUND 50**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | | | | | | |
| 50-0000-4717 | BOND PROCEEDS INTEREST INCOME | | 2,247 | | 1,729 | | |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EARNINGS | | | 2,247 | | 1,729 | | |
| FUND TRANSFERS | | | | | | | |
| 50-0000-4830 | TRANSFERS FROM OTHER FUNDS | 143,100 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFEF | | 143,100 | | | | | |
| DEBT PROCEEDS | | | | | | | |
| 50-0000-4913 | BOND & NOTE PREMIUM | | | | 89,813 | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT PROCEEDS | | | | | 89,813 | | |
| | TOTAL RESOURCES | 143,100 | 2,247 | 0 | 91,542 | 0 | 0 |
| PRINCIPAL | | | | | | | |
| 50-0000-5611 | PRINCIPAL | 60,000 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - PRINCIPAL | | (60,000) | | | | | |
| INTEREST | | | | | | | |
| 50-0000-5621 | INTEREST | 82,700 | 89,813 | 89,813 | | | |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (82,700) | (89,813) | (89,813) | | | |
| DEBT SERVICE | | | | | | | |
| 50-0000-5691 | BANK FEES | 400 | 400 | 400 | | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | (400) | (400) | (400) | | | |
| | TOTAL EXPENDITURES | (143,100) | (90,213) | (90,213) | 0 | 0 | 0 |
| | NET SURPLUS (DEFICIT) | | (87,966) | (90,213) | 91,542 | | |
| BEGINNING FUND BALANCE | | 3,576 | 91,542 | 91,542 | | | |
| ENDING FUND BALANCE | | 3,576 | 3,576 | 1,329 | 91,542 | | |

**City of Franklin, WI**
**TID 9 PROJECTS - FUND 9**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| REAL ESTATE TAXES | | | | | | | |
| 60-0000-4011 | GENERAL PROPERTY TAX | 532,500 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - REAL ESTATE T/ | | 532,500 | | | | | |
| INVESTMENT EARNINGS | | | | | | | |
| 60-0000-4717 | BOND PROCEEDS INTEREST INCOME | 20,000 | 76,194 | | 34,772 | | |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT EA | | 20,000 | 76,194 | | 34,772 | | |
| FUND TRANSFERS | | | | | | | |
| 60-0000-4830 | TRANSFERS FROM OTHER FUNDS | | | 750,000 | | | |
| NET OF REVENUES/APPROPRIATIONS - FUND TRANSFERS | | | | 750,000 | | | |
| DEBT PROCEEDS | | | | | | | |
| 60-0000-4911 | BOND PROCEEDS | | | | 1,880,000 | | |
| 60-0000-4913 | BOND & NOTE PREMIUM | | | | 25,658 | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT PROCEEDS | | | | | 1,905,658 | | |
| | TOTAL RESOURCES | 552,500 | 76,194 | 750,000 | 1,940,430 | 0 | 0 |
| TRANSFERS OUT | | | | | | | |
| 60-0000-5589 | TRANSFER TO OTHER FUNDS | 143,100 | | | | | |
| NET OF REVENUES/APPROPRIATIONS - TRANSFERS OU | | (143,100) | | | | | |
| DEBT SERVICE | | | | | | | |
| 60-0000-5601 | BOND/NOTE ISSUANCE COST | | | | 99,411 | | |
| NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE | | | | | (99,411) | | |
| INTEREST | | | | | | | |
| 60-0000-6505 | INTERFUND INTEREST | 37,854 | 25,354 | | 177 | | |
| NET OF REVENUES/APPROPRIATIONS - INTEREST | | (37,854) | (25,354) | | (177) | | |
| EMPLOYEE BENEFITS | | | | | | | |
| 60-0141-5199 | ALLOCATED PAYROLL COST | 720 | 480 | 480 | 480 | | |
| 60-0147-5199 | ALLOCATED PAYROLL COST | 6,000 | 960 | 960 | 480 | | |
| 60-0151-5199 | ALLOCATED PAYROLL COST | 7,600 | 9,625 | 9,625 | 9,625 | | |
| 60-0321-5199 | ALLOCATED PAYROLL COST | 12,500 | 29,500 | 29,500 | 29,500 | | |
| 60-0641-5199 | ALLOCATED PAYROLL COST | 7,200 | 14,560 | 14,560 | 6,660 | | |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BEN | | (34,020) | (55,125) | (55,125) | (46,745) | | |
| SERVICES & CHARGES | | | | | | | |
| 60-0151-6453 | TIF CERTIFICATION FEE | 150 | 150 | | 1,000 | | |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & CH/ | | (150) | (150) | | (1,000) | | |
| CONTRACTUAL SERVICES | | | | | | | |
| 60-0152-5213 | ANNUAL AUDIT SERVICES | 1,300 | 1,167 | | | | |
| 60-0161-5212 | LEGAL SERVICES | 1,000 | 257 | | 1,341 | | |
| 60-0641-5219 | OTHER PROFESSIONAL SERVICES | 2,000 | | 10,000 | 19,844 | | |
| NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL | | (4,300) | (1,424) | (10,000) | (21,185) | | |
| CAPITAL OUTLAY | | | | | | | |
| 60-0331-5824 | PUBLIC INFRASTRUCTURE | | 1,440,357 | | | | |
| 60-0731-5826 | SANITARY SEWER CONSTRUCTION | | 298,710 | 750,000 | | | |
| NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY | | | (1,739,067) | (750,000) | | | |
| | TOTAL EXPENDITURES | (219,424) | (1,821,120) | (815,125) | (168,518) | 0 | 0 |
| | NET SURPLUS (DEFICIT) | 333,076 | (1,744,926) | (65,125) | 1,771,912 | | |
| BEGINNING FUND BALANCE | | 26,987 | 1,771,912 | 1,771,912 | | | |
| ENDING FUND BALANCE | | 360,063 | 26,986 | 1,706,787 | 1,771,912 | | |

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**TIF District's Outstanding Debt**

General obligation debt proceeds are provided to the TIF Districts directly or through inter-fund advances from other City funds. The schedule of outstanding debt maturities details the amounts borrowed, the outstanding balance, and annual debt service payment obligations over the next several years. Pay-as-you-go (Municipal Revenue Obligations) are not included in the schedule, as the principal and interest payments for those obligations depend on the tax increments generated by the TIDs.

As outlined in the Debt Section of the 2026 Mayor's Recommended Budget, TID general obligation debt accounted for $41.2 million of the City's total $63.9 million general obligation debt in 2026, representing approximately 64.4%. By 2027, TID debt is projected to be $38.5 million, comprising 65.2% of the City's expected total debt of $68.4 million.

For further details, refer to the Schedule on pages XXX of this 2026 Mayor's Recommended Budget book.

**City of Franklin**
**Tax Incremental Financing Districts**
**Outstanding Debt Maturities**

| Date Amount | Purpose of borrowing Interest rate | Payment Dates | Balance 12/31/2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TIF #5** | **Ballpark Commons** | | | | | | | | | | | | |
| 2/20/2019 | General Obligation Taxable Bonds 2019A | 8020 | | | | | | | | | | | |
| $13,685,000 | Principal | 3/1 | $ 7,620,000 | 1,020,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | | | |
| | Interest of 3 0-3 5% | 3/1 & 9/1 | | 228,425 | 196 625 | 162,938 | 128,563 | 93,500 | 57,063 | 19,250 | | | |
| 12/4/2019 | General Obligation Taxable Bonds 2019C | 8027 | | | | | | | | | | | |
| $4,045,000 | Principal | 3/1 | $ 3,395,000 | 300,000 | 320,000 | 330,000 | 340,000 | 350,000 | 350,000 | 355,000 | 375,000 | 425,000 | 250,000 |
| | Interest of 1 75-3 05% | 3/1 & 9/1 | | 82 948 | 76 123 | 68,728 | 60,853 | 52,398 | 43,473 | 34,130 | 24,181 | 13,075 | 3,563 |
| 12/10/2020 | General Obligation Taxable Bonds 2020A | 8029 | | | | | | | | | | | |
| $9,545,000 | Principal | 3/1 | $ 9,145,000 | 300,000 | 400,000 | 500 000 | 600,000 | 675,000 | 750,000 | 925,000 | 950,000 | 970,000 | 1 000,000 |
| | Interest of 1 60 - 2 05% | 3/1 & 9/1 | | 169,335 | 162,335 | 153,335 | 142,335 | 129,585 | 116,835 | 102,973 | 86,798 | 69,755 | 51,525 |
| 12/4/2019 | General Obligation Taxable Bonds - 2019C | 8023 | | | | | | | | | | | |
| $3 225,000 | Principal | 3/1 | $ 2 775 000 | 130 000 | 140,000 | 155,000 | 170,000 | 180,000 | 180 000 | 200,000 | 225,000 | 250,000 | 350 000 |
| | Interest of 1 75-3 05% | 3/1 & 9/1 | | 73,985 | 71,013 | 67,655 | 63 833 | 59 543 | 54,953 | 49,913 | 44,119 | 37,525 | 29,038 |
| | Total TID5 | | | | | | | | | | | | |
| | Total Principal | | | 1 750,000 | 1,960 000 | 2,085,000 | 2,210,000 | 2 305,000 | 2,380,000 | 2,580,000 | 1,550,000 | 1,645,000 | 1 600 000 |
| | Total Interest | | | 554,693 | 506 095 | 452,655 | 395,583 | 335,025 | 272,323 | 206,265 | 155,098 | 120,355 | 84,125 |
| | | | | $ 2,304,693 | $ 2,466,095 | $ 2,537,655 | $ 2 605,583 | $ 2,640,025 | $ 2,652,323 | $ 2,786,265 | $ 1,705,098 | $ 1,765,355 | $ 1,684,125 |
| | **TIF No. 5 Debt Total** | Per Capita 622 | $ 22,935,000 | $ 21,185,000 | $ 19,225,000 | $ 17,140 000 | $ 14,930,000 | $ 12,625,000 | $ 10,245 000 | $ 7,665,000 | $ 6,115,000 | $ 4,470,000 | $ 2,870,000 |
| **TIF# 6 -** | **Bear Development** | | | | | | | | | | | | |
| 2/20/2019 | General Obligation Exempt Bonds 2019B | | | | | | | | | | | | |
| $6,365,000 | Principal | 3/1 | $ 5,350,000 | 515,000 | 535,000 | 560 000 | 575 000 | 595 000 | 615,000 | 630,000 | 650,000 | 675,000 | |
| | Interest 3 0-4 0 % | 3/1 & 9/1 | | 168 800 | 147,800 | 125,900 | 106,075 | 88,525 | 70,375 | 51,700 | 32 094 | 10,969 | |
| 12/10/2020 | General Obligation Exempt Bonds | | | | | | | | | | | | |
| $3,045,000 | Principal | 3/1 | $ 2,720,000 | 150,000 | 200,000 | 250,000 | 300,000 | 325,000 | 350,000 | 375,000 | 380,000 | 390,000 | |
| | Interest 1 0 - 2 0% | 3/1 & 9/1 | | 37 753 | 34,253 | 29,753 | 24 253 | 19,628 | 16,165 | 12,171 | 7,640 | 2,633 | |
| | Total TID6 | | | | | | | | | | | | |
| | Total Principal | | | 665,000 | 735,000 | 810,000 | 875 000 | 920,000 | 965,000 | 1,005,000 | 1,030,000 | 1,065,000 | - |
| | Total Interest | | | 206,553 | 182 053 | 155,653 | 130,328 | 108,153 | 86,540 | 63,871 | 39,734 | 13,601 | 0 |
| | | | | $ 871,553 | $ 917,053 | $ 965,653 | $ 1,005,328 | $ 1,028,153 | $ 1,051,540 | $ 1,068,871 | $ 1,069,734 | $ 1,078,601 | $ - |
| | **TIF No. 6 Debt Total** | Per Capita 219 | $ 8,070,000 | $ 7,405 000 | $ 6,670,000 | $ 5,860,000 | $ 4,985,000 | $ 4,065,000 | $ 3,100 000 | $ 2 095,000 | $ 1,065 000 | $ - | $ - |
| | Annual Debt Payment | | | | | | | | | | | | |

City of Franklin
Tax Incremental Financing Districts
Outstanding Debt Maturities

| Date / Amount | Purpose of borrowing / Interest rate | Payment Dates | Balance 12/31/2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TIF# 7 -** | **Velo Village** | | | | | | | | | | | | |
| 12/4/2019 | General Obligation Taxable Notes - 2019C | | | | | | | | | | | | |
| $12,360 000 | Pnncipal | 3/1 | $ 4,890 000 | 195,000 | 200 000 | 200 000 | 2,835 000 | 100,000 | 100,000 | 100,000 | 175 000 | 200,000 | 250,000 |
| | Interest of 1 95-3 05% | 3/1 & 9/1 | | 120,759 | 116,413 | 111,863 | 75,543 | 40 273 | 37,723 | 35,073 | 31 316 | 26 110 | 19,748 |
| | Total TID7 | | | | | | | | | | | | |
| | Total Principal | | | 195,000 | 200,000 | 200,000 | 2,835,000 | 100 000 | 100,000 | 100,000 | 175,000 | 200,000 | 250,000 |
| | Total Interest | | | 120,759 | 116,413 | 111,863 | 75,543 | 40 273 | 37,723 | 35,073 | 31 316 | 26,110 | 19,748 |
| | | | | $ 315,759 | $ 316,413 | $ 311,863 | $ 2 910 543 | $ 140,273 | $ 137,723 | $ 135,073 | $ 206 316 | $ 226,110 | $ 269,748 |
| | **TIF No. 7 Debt Total** | Per Capita 133 | $ 4,890,000 | $ 4,695,000 | $ 4,495,000 | $ 4 295,000 | $ 1,460,000 | $ 1,360,000 | $ 1,260,000 | $ 1,160,000 | $ 985,000 | $ 785,000 | $ 535 000 |
| | Annual Debt Payment | | | | | | | | | | | | |
| **TIF #8** | **Business Park @ S 27th & Elm Rd** | | | | | | | | | | | | |
| 12/2/2021 | Principal $6,510 000 2021B | 3/1 | $ 3 505 000 | 85 000 | 160 000 | 175 000 | 180 000 | 195 000 | 200 000 | 205,000 | 210,000 | 220,000 | 235,000 |
| $3,505,000 | Interest 2 0 - 3 0% | 3/1 & 9/1 | | 74 825 | 71 150 | 66 125 | 60 800 | 56 150 | 52 200 | 48,150 | 44,000 | 39,700 | 35,150 |
| | Credit | | | | | | | | | | | | |
| | Total TID8 | | | | | | | | | | | | |
| | Total Principal | | | 85,000 | 160 000 | 175 000 | 180 000 | 195,000 | 200,000 | 205 000 | 210,000 | 220 000 | 235,000 |
| | Total Interest | | | 74,825 | 71,150 | 66,125 | 60 800 | 56,150 | 52,200 | 48,150 | 44,000 | 39,700 | 35,150 |
| | | | | $ 159,825 | $ 231,150 | $ 241,125 | $ 240,800 | $ 251,150 | $ 252,200 | $ 253,150 | $ 254 000 | $ 259,700 | $ 270 150 |
| | **TIF No. 8 Debt Total** | Per Capita 95 | $ 3,505,000 | $ 3,420 000 | $ 3 260,000 | $ 3,085 000 | $ 2,905 000 | $ 2 710,000 | $ 2,510 000 | $ 2,305 000 | $ 2 095,000 | $ 1,875 000 | $ 1,640,000 |
| **TIF #9** | **Carma Labs** | | | | | | | | | | | | |
| 7/1/2024 | General Obligation Exempt Note - 2024A | | | | | | | | | | | | |
| $1 880,000 | Principal | 3/1 | $ 1,880,000 | 60,000 | 65 000 | 70,000 | 75,000 | 75 000 | 80,000 | 85,000 | 90,000 | 95,000 | 100,000 |
| | Interest 3 83% | 3/1 & 9/1 | | 82,700 | 79,575 | 76,200 | 72,575 | 68 825 | 64,950 | 60,825 | 56,450 | 51,825 | 46,950 |
| | Total TID9 | | | | | | | | | | | | |
| | Total Pnncipal | | | 60,000 | 65,000 | 70 000 | 75,000 | 75,000 | 80,000 | 85,000 | 90,000 | 95,000 | 100,000 |
| | Total Interest | | | 82,700 | 79,575 | 76,200 | 72,575 | 68,825 | 64,950 | 60,825 | 56,450 | 51,825 | 46 950 |
| | | | | $ 142,700 | $ 144 575 | $ 146,200 | $ 147,575 | $ 143,825 | $ 144,950 | $ 145,825 | $ 146,450 | $ 146,825 | $ 146,950 |
| Population | **TIF No. 9 Debt Total** | Per Capita 51 | $ 1,880,000 | $ 1 820 000 | $ 1,755,000 | $ 1,685,000 | $ 1,610,000 | $ 1,535,000 | $ 1 455,000 | $ 1,370,000 | $ 1,280,000 | $ 1,185,000 | $ 1,085,000 |
| 36 882 | TIF Districts Total Outstanding Debt | 1,119 | $ 41,280 000 | $ 38,525,000 | $ 35 405 000 | $ 32 065,000 | $ 25,890 000 | $ 22 295,000 | $ 18 570,000 | $ 14,595,000 | $ 11,540,000 | $ 8,315,000 | $ 6,130,000 |

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## SELF-INSURANCE
## INTERNAL SERVICE FUND
## Fund 75

**PROGRAM DESCRIPTION:**
The Self-Insurance Fund (Fund 75) supports the City of Franklin's medical, dental, and other employee insurance-related costs. For 2026, total estimated revenues are projected at $4,233,945, maintaining the 2025 level and driven by group health charges, stop-loss premium rebates, and investment earnings.

**Key Revenue Sources:**

- **Dental Insurance**: Estimated at $218,000, reflecting active employee and retiree charges.
- **Investment Earnings**: Projected at $148,000, consistent with prior years.
- **Medical High-Deductible Plans**: Expected at $2.95 million, combining City and employee contributions. This aligns with current renewal projections.

**Appropriations:**
Total appropriations for 2026 are budgeted at $4,862,777. The majority is allocated to medical insurance claims, particularly high-deductible plans, prescription drugs, and stop-loss premiums. Dental insurance claims are budgeted at $196,462, consistent with projected utilization.

**Challenges:**
The Self-Insurance Fund continues to face upward cost pressure from medical and prescription drug claims, along with modest increases in stop-loss premiums. The 2026 budget addresses these realities while maintaining sufficient reserves to absorb volatility. The net change in fund balance is projected to be a deficit of $628,832, emphasizing the importance of careful resource management and ongoing monitoring to sustain long-term fund health.

**City of Franklin, WI**

**INTERNAL SERVICE - FUND 75**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | | | | | | |
| 75-0000-4711 | INTEREST ON INVESTMENTS | 148,000 | 101,351 | 148,000 | 131,089 | 162,950 | 49,122 |
| 75-0000-4713 | INVESTMENT GAINS/LOSSES | | | | | | (11,235) |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT | | 148,000 | 101,351 | 148,000 | 131,089 | 162,950 | 37,887 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 75-0000-4781 | REFUNDS/REIMBURSEMENTS | | | | 45 | 471 | 2,807 |
| 75-5010-4701 | GROUP HEALTH CHARGES-CITY | 710,020 | 531,812 | 710,020 | 571,611 | 521,342 | 701,309 |
| 75-5010-4704 | GROUP HEALTH CHG-MEDICAL-EI | 167,795 | 137,130 | 167,795 | 149,891 | 148,907 | 181,879 |
| 75-5011-4703 | COBRA- GROUP HEALTH CHARGES | | 3,002 | | 2,770 | 4,209 | |
| 75-5012-4701 | GROUP HEALTH CHARGES-CITY | 2,575,120 | 2,151,882 | 2,575,120 | 2,093,669 | 1,611,045 | 1,656,153 |
| 75-5012-4704 | GROUPHEALTH CHARGES-EMPLC | 370,010 | 337,771 | 370,010 | 329,964 | 277,749 | 259,594 |
| 75-5016-4703 | GRP HEALTH CHRGS -COBRA HIGH DEDUCT | | 7,948 | | 3,866 | | 2,488 |
| 75-5020-4701 | DENTAL CHARGES - CITY ACTIVE | 145,000 | 104,785 | 145,000 | 95,768 | 100,975 | 98,798 |
| 75-5020-4703 | GROUP HEALTH CHARGES-RETIR | 3,000 | 1,296 | 3,000 | 648 | 2,268 | 2,592 |
| 75-5020-4704 | DENTAL - GRP HEALTH | 70,000 | 54,064 | 70,000 | 47,597 | 54,349 | 51,252 |
| 75-5021-4703 | COBRA-GROUP DENTAL CHARGES-ACTIVE | | 409 | | 234 | 1,094 | |
| 75-5025-4703 | RETIREE DENTAL-RETIREE | | 75 | | | 764 | 1,266 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANE( | | 4,040,945 | 3,330,174 | 4,040,945 | 3,296,063 | 2,723,173 | 2,958,138 |
| EMPLOYEE BENEFITS | | | | | | | |
| 75-0147-5199 | ALLOCATED PAYROLL COST | 51,000 | 49,485 | 48,515 | 48,515 | 47,100 | 47,100 |
| 75-5012-5162 | EMPLOYER HSA CONTRIBUTION | 177,000 | 155,188 | 177,000 | 155,938 | 154,500 | 140,625 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BI | | (228,000) | (204,673) | (225,515) | (204,453) | (201,600) | (187,725) |
| SERVICES & CHARGES | | | | | | | |
| 75-0151-5491 | BANK FEES | 2,700 | 2,503 | 2,700 | 2,520 | 2,494 | 2,393 |
| 75-5010-5501 | IncurMedClaimCurrentYrActive | 700,000 | 354,284 | 700,000 | 465,341 | 603,217 | 163,461 |
| 75-5010-5502 | PRESCRIPTION DRUG CLAIMS - ACTIVE | | 132,909 | | 127,347 | 119,247 | 149,889 |
| 75-5010-5503 | CLAIM FEES - ACTIVE | 45,000 | 72,796 | 45,000 | 70,194 | 67,535 | 75,609 |
| 75-5010-5504 | MISC WELLNESS EXP - ACTIVE | | 19,521 | | 19,987 | 44,083 | 35,566 |
| 75-5010-5505 | STOP LOSS PREMIUMS - ACTIVE | 140,000 | 116,147 | 140,000 | 119,746 | 123,974 | 146,195 |
| 75-5010-5506 | REFUNDS-STOP LOSS COV - ACTIVE | | (27,258) | | (9,569) | (63,698) | |
| 75-5010-5507 | SECTION 125-FLEX & MISC EXP - ACT | | 1,170 | | 439 | 780 | 1,746 |
| 75-5010-5509 | INCURRED CLAIM-PR YR - ACTIVE | 100,000 | 22,719 | 100,000 | 55,848 | 108,722 | 68,860 |
| 75-5011-5501 | COBRA-Incur Claim-Current Year | | 3,205 | | 1,908 | | 458 |
| 75-5011-5509 | COBRA-HEALTH-INCURRED CLAIM-PRIOR YEAR | | | | 715 | | 2,159 |
| 75-5012-5501 | INCURRED CLAIM-CURRENT YEAI | 2,232,000 | 1,322,172 | 2,232,000 | 1,661,840 | 2,176,154 | 1,250,225 |
| 75-5012-5502 | PRESCRIPTION DRUG CLAIMS | 490,000 | 726,170 | 490,000 | 531,956 | 315,699 | 203,180 |
| 75-5012-5503 | CLAIM FEES | 102,000 | 158,730 | 102,000 | 116,526 | 100,241 | 95,146 |
| 75-5012-5505 | STOP LOSS PREMIUMS | 503,000 | 471,844 | 503,000 | 441,063 | 390,759 | 349,305 |
| 75-5012-5506 | REFUNDS-STOP LOSS COVERAGE | | (367,441) | | (198,209) | (511,409) | (21,045) |
| 75-5012-5509 | INCURRED CLAIM-PRIOR YEAR | 125,000 | 178,211 | 125,000 | 123,926 | 167,128 | 118,084 |
| 75-5016-5509 | INCURRED CLAIM-PRIOR YEAR | | | | | | 454 |
| 75-5020-5501 | Incur Dental Claim-Current Yr | 175,000 | 135,394 | 175,000 | 131,439 | 151,529 | 140,495 |
| 75-5020-5503 | DENTAL CLAIM FEES | 11,462 | 17,158 | 11,462 | 16,133 | 1,408 | 5,378 |
| 75-5020-5509 | DENTAL-INCURRED CLAIM-PRIOR | 10,000 | 2,755 | 10,000 | 3,342 | 5,804 | 7,477 |
| 75-5021-5501 | COBRA-DentalIncurClaimCurYr | | 644 | | 13,771 | 3,180 | 3,803 |
| 75-5021-5503 | COBRA-DENTAL-CLAIM FEES | | 145 | | 216 | 19 | 43 |
| 75-5021-5509 | COBRA-DENTAL-INCURRED CLAIM-PRIOR YEAR | | (365) | | 759 | | 286 |
| 75-5025-5501 | Dental-Retiree-IncurClaim-CurrYr | | 1,841 | | 1,055 | 1,335 | 4,636 |
| 75-5025-5503 | DENTAL CLAIM FEES-RETIREE-CURRENT YEAR | | 35 | | 58 | 5 | 72 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & ( | | (4,636,162) | (3,345,289) | (4,636,162) | (3,698,351) | (3,808,206) | (2,803,875) |
| CHARGES FOR SERVICES | | | | | | | |
| 75-5010-4706 | STOP LOSS PREMIUM REBATE | | 7,025 | | | 14,393 | |
| 75-5010-4707 | PHARMACY RX REBATES | 45,000 | (36,799) | 45,000 | 44,819 | 41,169 | 36,415 |
| 75-5012-4706 | STOP LOSS PREMIUM REBATE | | 20,686 | | 805 | 34,388 | |
| 75-5012-4707 | RX CLAIM REBATES | | 289,494 | | 128,864 | 99,878 | 40,303 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FO | | 45,000 | 280,406 | 45,000 | 174,488 | 189,828 | 76,718 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | | |
| 75-5010-5580 | ACA TRANSITIONAL REINSURANC | 1,100 | 1,045 | 1,100 | 985 | 906 | 865 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CON' | | (1,100) | (1,045) | (1,100) | (985) | (906) | (865) |
| | TOTAL RESOURCES | 4,233,945 | 3,711,931 | 4,233,945 | 3,601,640 | 3,075,951 | 3,072,743 |
| | TOTAL EXPENDITURES | (4,865,262) | (3,551,007) | (4,862,777) | (3,903,789) | (4,010,712) | (2,992,465) |
| | TOTAL SURPLUS (DEFICIT) | (631,317) | 160,924 | (628,832) | (302,149) | (934,761) | 80,278 |
| BEGINNING FUND BALANCE | | 2,201,931 | 2,041,003 | 2,041,003 | 2,343,151 | 3,277,911 | 3,197,633 |
| ENDING FUND BALANCE | | 1,570,614 | 2,201,927 | 1,412,171 | 2,041,002 | 2,343,150 | 3,277,911 |

**City of Franklin, WI**
**INTERNAL SERVICE - FUND 75**

| GL NUMBER | DESCRIPTION | 2026 ORIGINAL BUDGET | 2025 ACTIVITY | 2025 AMENDED BUDGET | 2024 ACTIVITY | 2023 ACTIVITY | 2022 ACTIVITY |
|---|---|---|---|---|---|---|---|
| INVESTMENT EARNINGS | | | | | | | |
| 75-0000-4711 | INTEREST ON INVESTMENTS | 148,000 | 101,351 | 148,000 | 131,089 | 162,950 | 49,122 |
| 75-0000-4713 | INVESTMENT GAINS/LOSSES | | | | | | (11,235) |
| NET OF REVENUES/APPROPRIATIONS - INVESTMENT | | 148,000 | 101,351 | 148,000 | 131,089 | 162,950 | 37,887 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 75-0000-4781 | REFUNDS/REIMBURSEMENTS | | | | 45 | 471 | 2,807 |
| 75-5010-4701 | GROUP HEALTH CHARGES-CITY | 710,020 | 531,812 | 710,020 | 571,611 | 521,342 | 701,309 |
| 75-5010-4704 | GROUP HEALTH CHG-MEDICAL-EI | 167,795 | 137,130 | 167,795 | 149,891 | 148,907 | 181,879 |
| 75-5011-4703 | COBRA- GROUP HEALTH CHARGES | | 3,002 | | 2,770 | 4,209 | |
| 75-5012-4701 | GROUP HEALTH CHARGES-CITY | 2,575,120 | 2,151,882 | 2,575,120 | 2,093,669 | 1,611,045 | 1,656,153 |
| 75-5012-4704 | GROUPHEALTH CHARGES-EMPLC | 370,010 | 337,771 | 370,010 | 329,964 | 277,749 | 259,594 |
| 75-5016-4703 | GRP HEALTH CHRGS -COBRA HIGH DEDUCT | | 7,948 | | 3,866 | | 2,488 |
| 75-5020-4701 | DENTAL CHARGES - CITY ACTIVE | 145,000 | 104,785 | 145,000 | 95,768 | 100,975 | 98,798 |
| 75-5020-4703 | GROUP HEALTH CHARGES-RETIR | 3,000 | 1,296 | 3,000 | 648 | 2,268 | 2,592 |
| 75-5020-4704 | DENTAL - GRP HEALTH | 70,000 | 54,064 | 70,000 | 47,597 | 54,349 | 51,252 |
| 75-5021-4703 | COBRA-GROUP DENTAL CHARGES-ACTIVE | | 409 | | 234 | 1,094 | |
| 75-5025-4703 | RETIREE DENTAL-RETIREE | | 75 | | | 764 | 1,266 |
| NET OF REVENUES/APPROPRIATIONS - MISCELLANE( | | 4,040,945 | 3,330,174 | 4,040,945 | 3,296,063 | 2,723,173 | 2,958,138 |
| EMPLOYEE BENEFITS | | | | | | | |
| 75-0147-5199 | ALLOCATED PAYROLL COST | 51,000 | 49,485 | 48,515 | 48,515 | 47,100 | 47,100 |
| 75-5012-5162 | EMPLOYER HSA CONTRIBUTION | 177,000 | 155,188 | 177,000 | 155,938 | 154,500 | 140,625 |
| NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BI | | (228,000) | (204,673) | (225,515) | (204,453) | (201,600) | (187,725) |
| SERVICES & CHARGES | | | | | | | |
| 75-0151-5491 | BANK FEES | 2,700 | 2,503 | 2,700 | 2,520 | 2,494 | 2,393 |
| 75-5010-5501 | IncurMedClaimCurrentYrActive | 700,000 | 354,284 | 700,000 | 465,341 | 603,217 | 163,461 |
| 75-5010-5502 | PRESCRIPTION DRUG CLAIMS - ACTIVE | | 132,909 | | 127,347 | 119,247 | 149,889 |
| 75-5010-5503 | CLAIM FEES - ACTIVE | 45,000 | 72,796 | 45,000 | 70,194 | 67,535 | 75,609 |
| 75-5010-5504 | MISC WELLNESS EXP - ACTIVE | | 19,521 | | 19,987 | 44,083 | 35,566 |
| 75-5010-5505 | STOP LOSS PREMIUMS - ACTIVE | 140,000 | 116,147 | 140,000 | 119,746 | 123,974 | 146,195 |
| 75-5010-5506 | REFUNDS-STOP LOSS COV - ACTIVE | | (27,258) | | (9,569) | (63,698) | |
| 75-5010-5507 | SECTION 125-FLEX & MISC EXP - ACT | | 1,170 | | 439 | 780 | 1,746 |
| 75-5010-5509 | INCURRED CLAIM-PR YR - ACTIVE | 100,000 | 22,719 | 100,000 | 55,848 | 108,722 | 68,860 |
| 75-5011-5501 | COBRA-Incur Claim-Current Year | | 3,205 | | 1,908 | | 458 |
| 75-5011-5509 | COBRA-HEALTH-INCURRED CLAIM-PRIOR YEAR | | | | 715 | | 2,159 |
| 75-5012-5501 | INCURRED CLAIM-CURRENT YEAF | 2,232,000 | 1,322,172 | 2,232,000 | 1,661,840 | 2,176,154 | 1,250,225 |
| 75-5012-5502 | PRESCRIPTION DRUG CLAIMS | 490,000 | 726,170 | 490,000 | 531,956 | 315,699 | 203,180 |
| 75-5012-5503 | CLAIM FEES | 102,000 | 158,730 | 102,000 | 116,526 | 100,241 | 95,146 |
| 75-5012-5505 | STOP LOSS PREMIUMS | 503,000 | 471,844 | 503,000 | 441,063 | 390,759 | 349,305 |
| 75-5012-5506 | REFUNDS-STOP LOSS COVERAGE | | (367,441) | | (198,209) | (511,409) | (21,045) |
| 75-5012-5509 | INCURRED CLAIM-PRIOR YEAR | 125,000 | 178,211 | 125,000 | 123,926 | 167,128 | 118,084 |
| 75-5016-5509 | INCURRED CLAIM-PRIOR YEAR | | | | | | 454 |
| 75-5020-5501 | Incur Dental Claim-Current Yr | 175,000 | 135,394 | 175,000 | 131,439 | 151,529 | 140,495 |
| 75-5020-5503 | DENTAL CLAIM FEES | 11,462 | 17,158 | 11,462 | 16,133 | 1,408 | 5,378 |
| 75-5020-5509 | DENTAL-INCURRED CLAIM-PRIOR | 10,000 | 2,755 | 10,000 | 3,342 | 5,804 | 7,477 |
| 75-5021-5501 | COBRA-DentalIncurClaimCurYr | | 644 | | 13,771 | 3,180 | 3,803 |
| 75-5021-5503 | COBRA-DENTAL-CLAIM FEES | | 145 | | 216 | 19 | 43 |
| 75-5021-5509 | COBRA-DENTAL-INCURRED CLAIM-PRIOR YEAR | | (365) | | 759 | | 286 |
| 75-5025-5501 | Dental-Retiree-IncurClaim-CurrYr | | 1,841 | | 1,055 | 1,335 | 4,636 |
| 75-5025-5503 | DENTAL CLAIM FEES-RETIREE-CURRENT YEAR | | 35 | | 58 | 5 | 72 |
| NET OF REVENUES/APPROPRIATIONS - SERVICES & ( | | (4,636,162) | (3,345,289) | (4,636,162) | (3,698,351) | (3,808,206) | (2,803,875) |
| CHARGES FOR SERVICES | | | | | | | |
| 75-5010-4706 | STOP LOSS PREMIUM REBATE | | 7,025 | | | 14,393 | |
| 75-5010-4707 | PHARMACY RX REBATES | 45,000 | (36,799) | 45,000 | 44,819 | 41,169 | 36,415 |
| 75-5012-4706 | STOP LOSS PREMIUM REBATE | | 20,686 | | 805 | 34,388 | |
| 75-5012-4707 | RX CLAIM REBATES | | 289,494 | | 128,864 | 99,878 | 40,303 |
| NET OF REVENUES/APPROPRIATIONS - CHARGES FO | | 45,000 | 280,406 | 45,000 | 174,488 | 189,828 | 76,718 |
| CLAIMS, CONTRIB. AND AWARDS | | | | | | | |
| 75-5010-5580 | ACA TRANSITIONAL REINSURANC | 1,100 | 1,045 | 1,100 | 985 | 906 | 865 |
| NET OF REVENUES/APPROPRIATIONS - CLAIMS, CON' | | (1,100) | (1,045) | (1,100) | (985) | (906) | (865) |
| | TOTAL RESOURCES | 4,233,945 | 3,711,931 | 4,233,945 | 3,601,640 | 3,075,951 | 3,072,743 |
| | TOTAL EXPENDITURES | (4,865,262) | (3,551,007) | (4,862,777) | (3,903,789) | (4,010,712) | (2,992,465) |
| | TOTAL SURPLUS (DEFICIT) | (631,317) | 160,924 | (628,832) | (302,149) | (934,761) | 80,278 |
| BEGINNING FUND BALANCE | | 2,201,931 | 2,041,003 | 2,041,003 | 2,343,151 | 3,277,911 | 3,197,633 |
| ENDING FUND BALANCE | | 1,570,614 | 2,201,927 | 1,412,171 | 2,041,002 | 2,343,150 | 3,277,911 |

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STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

ORDINANCE NO. 2025-2712

AN ORDINANCE ADOPTING THE 2026 ANNUAL BUDGETS FOR THE GENERAL, CIVIC CELEBRATIONS, ST MARTIN'S FAIR, DONATIONS, GRANTS, SOLID WASTE COLLECTION, SANITARY SEWER, CAPITAL OUTLAY, EQUIPMENT REPLACEMENT, STREET IMPROVEMENT, CAPITAL IMPROVEMENT, DEBT SERVICE, DEVELOPMENT, UTILITY DEVELOPMENT, TID 5, TID 6, TID 7, TID 8, TID 9, OPIOID SETTLEMENT FUND, AND INTERNAL SERVICE FUNDS AND ESTABLISHING THE TAX LEVY, ESTABLISHING THE SOLID WASTE FEE, AND OTHER REVENUE FOR THE CITY OF FRANKLIN

---

WHEREAS, the Finance Committee has reviewed and recommended changes accepted by the Common Council on October 7 and November 4, 2025, where desired, the 2026 Mayor's Recommended Budgets for the General, Debt Service, TID 5, TID 6, TID 7, TID 8, TID 9, Opioid Settlement Fund, Solid Waste Collection, Fire Grants, Police Grants, St Martin's Fair, Health Grants, Donations, Civic Celebrations, Capital Outlay, Equipment Replacement, Street Improvement, Capital Improvement, Development, Utility Development, Sanitary Sewer, and Internal Service Funds for the City of Franklin; and

WHEREAS, debt incurred and anticipated has 2026 required repayments for the Debt Service Fund, TID 5, TID 6, TID 7, TID 8, TID 9, and the Sanitary Sewer Funds; and

WHEREAS, the 2026 Proposed Budget includes property taxes of $24,328,925 that are levied to support the 2026 Annual Budget with a resulting City tax rate of approximately $3.92 with the Common Council concurring in the need and with the final rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization; and

WHEREAS, for the purposes, in part, of accounting detail, transparency of governmental actions and intent, efficiency of operations, and enhanced record keeping, the 2026 Proposed Budget document and format provides greater detail and categorization of anticipated expenditures than required by Wisconsin Statutes §65.90, which provides that "all proposed appropriations for each department, activity and reserve account" shall be listed in the budget; and, therefore, expenditure appropriation unit amounts are itemized and, entitled "Official Budget Appropriation Units," while the remaining pages of the document provide supplemental information for informational purposes as earlier noted; and

WHEREAS, a Public Hearing Notice of the 2026 Mayor's Recommended Budget appeared in the official City Newspaper, South Now, on October 22, 2025; and

WHEREAS, a Public Hearing was held by the Common Council on November 11, 2025, regarding the 2026 Proposed Budget.

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

Section 1 That the 2026 Expenditure Budgets, summarized herein, for the General Fund as $34,977,832, for Debt Service $1,305,578, for TID 5 $2,399,013, for TID 6 $930,283, for TID 7 $1,160,730, for TID 8 $295,795, for TID 9 $219,424, for the American Recovery Fund $0, for the Opioid Settlement Fund $0, for Solid Waste $2,477,443, for Fire Grants $52,400, for Police Grants $132,520, for St Martin's Fair $64,131, for Health Grants $315,499, for Donations $136,268, for Civic Celebrations $174,658, for Capital Outlay $1,315,098, for Equipment Replacement $685,000, for Street Improvement $2,560,000, for Capital Improvement $943,000, for Development $25,000, for Utility Development $0, and for Internal Service $4,865,262 totaling $55,034,934 with expenditure appropriation unit amounts as set forth on the tables entitled "Official Budget Appropriation Units" (which is attached hereto and incorporated herein by reference) and as set forth by department, activity, and reserve account (all as maintained by the City in a multiple-fund accounting structure) are adopted as the annual expenditure budgets for the City of Franklin for fiscal year 2026.

Section 2 The Sanitary Sewer Fund includes 2026 capitalized assets of $640,000 and debt service of $383,910 with operating revenues of $5,601,500 and operating expenditures of $3,669,760.

Section 3 Debt Service payments of $1,305,578 in the Debt Service Fund, $2,305,693 in TID 5, $872,353 in TID 6, $325,960 in TID 7, $160,025 in TID 8, $143,100 in TID 9, and $383,910 in the Sanitary Sewer fund, totaling $5,496,619, are adopted as annual required payments for those respective funds for fiscal year 2026.

Section 4 That the 2025 property taxes used to support the General Fund of $21,391,875, the Library Fund of $1,497,050, the Street Improvement Fund of $300,000, and the Debt Service Fund of $1,140,000 for City purposes, totaling $24,328,925, are levied and adopted as the annual property tax levies for fiscal year 2026 with a resulting City tax rate of approximately $3.92 per thousand assessed value with the final rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.

Section 5 That the 2026 Revenue Budgets, other than non-TID property taxes and debt proceeds, for the General Fund of $11,085,957, for Debt Service $346,499, TID 5 $2,797,810, for TID 6 $1,560,267, for TID 7 $784,300, for TID 8 $3,319,788, for TID 9 $552,500, for Opioid Settlement Fund $43,840, for American Recovery Fund $0, for Solid Waste $2,541,280, for Fire Grants $7,800, for Police Grants $148,040, for St. Martin's Fair $155,000, for Health Grants $315,980, for Donations $28,000, for Civic Celebrations $151,000, for Capital Outlay $1,321,600, for Equipment Replacement $685,000, for Street Improvement

$2,563,655, for Capital Improvement $943,000, for Utility Development $137,800, for Development $1,680,000, and for Internal Service $4,233,945, totaling $35,403,061, are adopted as the annual revenue budgets for other than property taxes for the City of Franklin for fiscal year 2026.

Section 6 That additional revenue of $0 in the form of new debt is required in 2026, plus any debt not issued but budgeted in 2025.

Section 7 That transfers into the St. Martin's Fair Fund of $130,000, the Civic Celebrations Fund of $30,000, the Debt Service Fund of $162,420, the Capital Improvement Fund of $725,000, for a total of $1,047,420, are adopted as the annual transfers in as contained in the budget for the City of Franklin for fiscal year 2026.

Section 8 That transfers out of the General Fund totaling $62,000, of the American Recovery Act Fund totaling $0, of the Utility Development Fund totaling $725,000, of the Development Fund totaling $1,212,420, for a total of $1,999,420 for fiscal year 2026.

Section 9 That the 2026 Solid Waste Collection Fund fee is $159.60 for each property eligible to receive the solid waste collection service.

Section 10 That the Capital Improvement Fund expenditure appropriation, excluding the Contingency allocation, shall be administered as if adopted on a "per project" basis, and unless otherwise requiring a statutorily-executed budget modification, a modification of the appropriation's administrative allocation between or to projects is subject to authorization by at least a two-thirds majority of the Common Council in the form of a budget modification, which, as an internal administrative process, does not initiate publication requirements.

Section 11 That the single expenditure appropriation for "Contingency" within the General Fund shall be administered for City purposes as if adopted as distinct appropriations for $2,500,000 "Restricted" and $819,608 "Unrestricted" contingency budgets as shown within the "Unclassified, Contingency, and Anticipated Under Spending" budget detail, with "Restricted" contingency appropriations not authorized for direct expenditure and requiring a budget modification approved by two-thirds of the Common Council, interpreted consistent with statutes, moving the appropriation to "Unrestricted" contingency or another valid appropriation unit prior to or in conjunction with any spending authorization.

Section 12 That the Capital Outlay Fund expenditure appropriation shall be administered as if adopted on the department/division basis, (except the Information Services Department shall also include all planned computer and computer-related expenditures distributed and assigned, in whole or in part and for accounting purposes, to various other departments), and unless otherwise requiring a statutorily executed budget modification, a modification of the appropriation's administrative allocation between departments and changes, valued in excess of $5,000, in the departmental list of capital items or quantity of items to be purchased are subject to authorization by the Common Council.

Section 13 That the Grant Funds appropriation units shall be segregated into Health (Health Department) and Other (all other Departments), with each having a single appropriation unit comprising their respective Personnel Services; Other Services, Supplies, etc.; and Capital Outlay expenditures.

Section 14 That the Finance Department and Director of Administration shall cause to be published and made available a "City of Franklin 2026 Annual Budget" document that 1) incorporates the Mayor's Recommended Budget as presented in the public hearing notice, including any additional changes as provided for herein, 2) incorporates the necessary and corresponding changes to the budget document text and tables as initially set forth in the Mayor's Recommended Budget document, 3) removes supplemental pages from the preliminary document that were incorporated for review, and 4) incorporates the 2026 Annual Budgets of the Library Fund, the Auxiliary Library Fund, the Tourism Commission Fund, and the Water Utility Fund as adopted by their respective boards.

Section 15 The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, or otherwise be legally invalid or fail under the applicable rules of law to take effect and be in force, the remaining terms and provisions shall remain in full force and effect.

Introduced at a meeting of the Common Council of the City of Franklin this 11th day of November, 2025 by Alderwoman Day.

Passed and adopted at a meeting of the Common Council of the City of Franklin this 11th day of November, 2025.

APPROVED:

John R. Nelson, Mayor

ATTEST:

Shirley J. Roberts

Shirley J. Roberts, City Clerk

AYES 6 NOES 0 ABSENT 0

STATE OF WISCONSIN CITY OF FRANKLIN MILWAUKEE COUNTY

RESOLUTION NO. 2016-7216

A RESOLUTION TO REVISE THE FUND BALANCE POLICY FOR THE CITY OF FRANKLIN

---

WHEREAS, the Common Council adopted a fund balance policy primarily for the General fund in resolution 2001-5299 to deal with working capital need and other needs;

WHEREAS, the Common Council amended that policy on September 4, 2012;

WHEREAS, the Common Council further amended the Fund Balance Policy on October 7, 2014 with Resolution No. 2014-7025 to expand the Funds included in the policy;

WHEREAS, the Equipment Replacement fund was established to provide resources for future known equipment purchases;

WHEREAS, the Equipment Replacement Fund balance will periodically exceed the recommended fund balance as defined by the policy such that the Equipment Replacement fund should be specifically excluded from the policy; and

WHEREAS, the policy provides guidance for fund balance levels, how to adjust them and when to adjust them.

NOW, THEREFORE, BE IT RESOLVED, that the ratio of year end Fund Balance to current year Expenditures shall target a range between 20 and 30%. The amount of Fund Balance will be taken into consideration when establishing the following year's budget as follows:

1. When the ratio falls below 20%, provision will be made through the budget process to increase the year end fund balance;

2. When the ratio is in the range of 20 – 30% no provision need be necessary through the budget process to affect the year end fund balance;

3. When the ratio is above 30%, provision will be made through the budget process to decrease the year end Fund Balance.

BE IT FURTHER RESOLVED that Fund Balance will be used to support expenditures that are of a one time nature and do not require a repeated resource to maintain the expenditures; and

That Unassigned Fund Balance equal to at least 15% of the succeeding year expenditure budget be maintained for working capital to enable the City to meet the cash flow requirements of the coming year; and

The following tax levy supported funds will be included in the calculation of the ratio: General Fund, Library Fund, Solid Waste Fund, Capital Outlay Fund, Street Improvement Fund, Debt Service Fund and Special Assessment Fund; and

Non-spendable fund balance of the General Fund shall be excluded from the fund balance total; and

Responsibility for determining Fund Balance types (Nonspendable, Restricted, Committed, Assigned and Unassigned) as defined by Governmental Accounting Standards shall rest with the Director of Finance & Treasurer (or successor position).

Introduced at a regular meeting of the Common Council of the City of Franklin this 19th day of July, 2016.

Passed and adopted at a regular meeting of the Common Council of the City of Franklin this 19th day of July, 2016.

APPROVED:

Stephen R Olson

Stephen R. Olson, Mayor

ATTEST:

Sandra L. Wesolowski

Sandra L. Wesolowski, City Clerk

AYES 5 NOES 0 ABSENT 1 (Ald. S. Mayer)

STATE OF WISCONSIN : CITY OF FRANKLIN : MILWAUKEE COUNTY

RESOLUTION NO. 2019-7472

A RESOLUTION TO AMEND THE CITY OF FRANKLIN
INVESTMENT POLICY STATEMENT – RESERVE & LIQUIDITY INVESTMENTS

---

WHEREAS, the City of Franklin has last updated an investment policy statement on May 3, 2016 for the reserve and liquidity investments; and

WHEREAS, the policy defines the periods between policy reviews which can be extended to three years given the stability of the policy in recent years; and

WHEREAS, it is desirable to modify parts of that investment policy related to the average maturity of the reserve portfolio; and

WHEREAS, it is desirable to include provisions on how investments are allocated between funds in both the liquidity and reserve portfolios; and

WHEREAS, it is desirable to provide provisions on how investment earnings are allocated to funds in both the liquidity and reserve portfolios; and

WHEREAS, no other changes are desirable to the policy previously adopted; and

WHEREAS, the Common Council has reviewed the Investment Policy Statement dated March 5, 2019 presented by the Director of Finance & Treasurer and reviewed by the Finance Committee.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Common Council of the City of Franklin that the Investment Policy Statement dated March 5, 2019 is approved.

Introduced at a regular meeting of the Common Council of the City of Franklin this 5th day of March, 2019.

Passed and adopted at a regular meeting of the Common Council of the City of Franklin this 5th day of March, 2019.

APPROVED:

Mark Dandrea, Acting Mayor

ATTEST:
Sandra L Wesolowski
Sandra L. Wesolowski, City Clerk

AYES 5 NOES 0 ABSENT 0

## CITY OF FRANKLIN
## INVESTMENT POLICY STATEMENT

All City of Franklin investible funds excluding those under management by Principal Financial Advisors for the DPW Pension program or the Principal Defined Contribution Plan and those OPEB Funds held in a trust set up for that purpose are subject to this investment policy statement. The portfolio of investments for this policy are the reserve and liquidity investments except for those associated with fiduciary funds.

### RESERVE INVESTMENTS

1. SCOPE
This investment policy applies to funds not needed during an annual operating cycle. The determination as to the funds applicable to this category will be made by the Director of Finance & Treasurer based upon the projected cash flow needs of the City of Franklin from time to time. The Director of Finance & Treasurer will authorize transfers between the various investment types. Investment decisions for funds under management will be made for the City by the Investment Manager under the terms of this policy on a non-discretionary basis. A non-discretionary basis allows the investment manager to make investment decisions on behalf of the City after specific investment approval in advance of each investment transaction. City input and approval on investment decisions will be through overall investment strategy and input and approval provided by the Director of Finance & Treasurer or the Deputy Treasurer. In the event they are not available the Accounting Supervisor may provide the investment decision.

2. INVESTMENT OBJECTIVE
The investment objective is to generate current income, consistent with safety and reasonable risk as defined under the "Prudent Person Rule". Because these funds represent operating reserves, quality of the issues, liquidity, and maturity structure of the portfolio are most important.

3. DIVERSIFICATION REQUIREMENTS
Total holdings of any one <u>issuer</u> may not exceed 10% of the market value of the portfolio under management. Total holdings of any one asset class may not exceed 50% of the market value of the portfolio under management at time of purchase. However not more than 30% of the market value of that asset class can have maturities of eighteen months or more to their stated maturities. Exception to the diversification requirements are made for:
   U.S. Government Treasury issues
   U.S. Government Agency issues (excluding mortgage backed securities)
   Issues that are rated AAA and have the full faith guarantee of the U.S. Government.

4. MATURITIES

Maturities of portfolio additions are to be selected consistent with the City's anticipated cash flow needs. For purposes of this Policy Statement, "maturity" is defined as final payment in the case of conventional debt securities, or "average life" in the case of securities that have periodic principal pay downs throughout the life of the security.

A. The maximum cash reserve shall not exceed $500,000 without specific approval of the Director of Finance & Treasurer.
B. The portfolio, at all times, shall have a minimum of $500,000 inclusive of cash reserves, maturities within 60 days and securities that can be sold at 99.5% of par.
C. The average maturity of the portfolio shall not exceed 2 1/2 years with no individual issue maturity exceeding 5 years (7 years for treasury and agency issues) from date of purchase.
D. Floating rate securities, the coupons of which adjust to market interest rates with a minimum frequency of four times annually, shall not be subject to the maturity constraint outlined above.
E. The portfolio shall strive to maintain a laddered maturity structure in line with the City's cash flow needs.

5. LIQUIDITY

Liquidity and marketability should be prime considerations in the selection of individual securities.

6. ACCEPTABLE INVESTMENTS (Subject to WI Statutes Sec 66.0603 and Diversification Requirements)

A. Securities of the U.S. Government or agencies thereof.
B. Fixed income securities that carry a minimum rating of AA by either Moody's or Standard & Poor's at date of purchase.
C. Investments in commercial paper and variable rate demand notes are restricted to corporations rated A-l or P-l, or if unrated, restricted to those issuers whose long-term debt is rated AA or higher by one of the major rating agencies.
D. Investments in Certificates of Deposit and Bankers Acceptances are restricted to Banks with a short-term debt rating of A-l or P-l and long-term debt ratings of AA or Aa by one of the major rating agencies.
E. Government repurchase agreements with a minimum of 100% or more collateralization with respect to its estimated market value plus accrued interest in direct U.S. Government securities and guaranteed Small Business Administration securities (pools and loans).
F. Money market funds adhering to the quality guidelines described above are acceptable.
G. Mortgage backed and asset backed securities that carry a final maturity not more than seven (7) years

H. Securities with a rating of AA+, AA or AA- (Aa1, Aa2, Aa3) are considered to have the same rating for purposes of this policy.

7. RESTRICTIONS

A. No security restricted in WI Statutes Sec 66.0603 will be purchased. For any security that has a rating decline to A by both Moody's and Standard and Poor's the investment manager on a case by case basis must either sell the investment or recommend to the Finance Committee at their next meeting the rationale for retention of the investment.

   1. Securities which fall to Baa or lower (by Moody's) shall be sold within 60 days of the downgrade.

B. No derivative type investments such as collateralized mortgage obligations, strips, mortgage backed, asset backed, etc. that carry a final maturity greater than seven (7) years

C. No foreign-denominated securities will be purchased.

D. No Certificate of Deposits, Bankers Acceptances or other securities issued by corporations affiliated with the Investment Manager are to be purchased.

E. No investment will be purchased outside of the range of 98% to102% of par value without approval of the Director of Finance & Treasurer or the Deputy Treasurer.

8. POLICY AND PERFORMANCE REVIEW AND PERFORMANCE MEASUREMENT

This investment policy and the performance of the funds under management shall be reviewed each year during the first quarter. The management benchmark for comparing portfolio performance shall be the Merrill Lynch 1-5 year Government index with the understanding that priority will be given to matching portfolio maturities to anticipated cash flow needs.

## LIQUIDITY INVESTMENTS

9. SCOPE

This investment policy applies to funds needed during an annual operating cycle and other funds invested on a short term basis. The determination as to the funds applicable to this category will be made by the Director of Finance & Treasurer based upon the projected cash flow needs of the City of Franklin. The Director of Finance & Treasurer will authorize any transfers between the reserve and liquidity investment types. Investment decisions for liquidity funds for the City will be made by the Director of Finance & Treasurer or the Deputy Treasurer.

10. INVESTMENT OBJECTIVE

The investment objective is to generate current income. Because these funds represent liquidity reserves, quality of the issues and liquidity of the portfolio are most important.

11. DIVERSIFICATION REQUIREMENTS

Investments with greater than daily availability are subject to a diversification requirement of not exceeding 10% per institution and 20% per investment type of the portfolio under management. Exception to the diversification requirements are made for:

U.S. Government Treasury issues

U.S. Government Agency issues (excluding mortgage backed securities)

Issues that are rated AAA and have the full faith guarantee of the U.S. Government.

12. MATURITIES

Maturities of investments shall be selected to match the need for funding during the annual operating cycle. Maturities in the Reserve Investments within the current annual operating cycle can be considered part of the Liquidity Investments.

13. LIQUIDITY

Liquidity and marketability should be prime considerations in the selection of individual securities.

14. ACCEPTABLE INVESTMENTS

A. Money Market funds of authorized depositories

B. Money Market funds from authorized depositories, not exceeding $250,000 per institution, assembled by an agent of the City where the City provides the funds to the agent and the agent invests the funds in various money market funds on behalf of the City.

C. Funds invested in the State of Wisconsin Local Government Investment Program

D. Certificates of Deposit of local financial institutions that are authorized depositories with preference, when possible, to financial institutions located in the City of Franklin.

E. Government repurchase agreements with a minimum of 100% or more collateralization with respect to its estimated market value plus accrued interest where the underlined securities are U.S. Government Treasury issues, U.S. Government Agency issues (excluding mortgage backed securities), and Issues that are rated AAA and have the full faith guarantee of the U.S. Government including guaranteed Small Business Administration security issues (pools and loans).

15. RESTRICTIONS

A. No security restricted in WI Statutes Sec 66.0603 will be purchased.

B. No securities other than money market, government repurchase agreements, certificates of deposit, savings accounts or checking accounts are acceptable.

C. All investment maturities shall be in less than 365 days.

D. Investments that do not have either FDIC coverage or the full faith guarantee of the U.S. Government shall require a written credit analysis of the offering institution prior to making the investment.

Allocation of Reserve Investments

16. The Reserve Investments shall be allocated to funds based upon the individual fund longer term cash requirements. Generally, the prior year fund balance can be considered for investment in the Reserve Investment Portfolio. Those funds with deficit operations the prior year of budgeted for the current year should have those deficit considered when allocating Reserve Investment balances to the fund.

a. Investment earnings and unrealized gains or losses for any given month shall be allocated to funds based upon that fund's reserve investment balance as it relates to the entire reserve investment portfolio.

b. the Director of Finance & Treasurer shall review cash balances monthly for purposes of allocating balances to the reserve investment portfolio.

Allocation of Liquidity Investments

17. The Liquidity Investment portfolio shall be allocated to individual funds in $25,000 blocks so as to retain positive cash balances.

a. Investment earnings for any given month shall be allocated to funds based upon that fund's liquidity investment balance as it relates to the entire liquidity investment portfolio

b. the Director of Finance & Treasurer shall review cash balances monthly for purposes of allocating balances to the reserve investment portfolio.

18._POLICY AND PERFORMANCE REVIEW AND PERFORMANCE MEASUREMENT

This investment policy shall be reviewed at least every third year._There is no management benchmark for comparing portfolio performance of these funds.

| | | |
|---|---|---|
| Policy Revised | March 5, 2019 | Resolution 2019-7472 |
| Policy Revised: | May 3, 2016 | Resolution 2016-7196 |
| Policy Revised: | May 6, 2014 | Resolution 2014-6985 |
| Policy Revised: | March 6, 2012 | Resolution 2012-6789 |
| Policy Revised | March 1, 2011 | Resolution 2011-6697 |
| Policy Revised: | February 2, 2010 | Resolution 2010-6625 |
| Policy Revised: | February 6, 2009 | Resolution 2009-6520 |
| Policy Revised: | September 9, 2008 | Resolution 2008-6480 |
| Policy Established: | September 9, 2003 | Resolution 2003-5584 |

STATE OF WISCONSIN : CITY OF FRANKLIN : MILWAUKEE COUNTY

RESOLUTION NO. 2019-7532

A RESOLUTION TO AMEND THE DEBT POLICY STATEMENT FOR THE CITY OF FRANKLIN

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WHEREAS, the City of Franklin has issued debt for many years; and

WHEREAS, the Common Council adopted Resolution 2008-6481 defining a Debt Policy; and

WHEREAS, the Finance Committee reviewed a Debt Policy Statement Dated September 8, 2008 at the July 23, 2019 Committee meeting recommending certain changes to the Policy clarifying the definition of Debt Service Levy; and

WHEREAS, the Finance Committee noted that projections of future debt levels will likely exceed the 40% of State Debt limits with the need to balance that limit with capturing opportunities for economic development.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Common Council of the City of Franklin that the Debt Policy Statement dated August 6, 2019 is approved.

Introduced at a regular meeting of the Common Council of the City of Franklin this 6th day of August, 2019.

Passed and adopted at a regular meeting of the Common Council of the City of Franklin this 6th day of August, 2019.

APPROVED:

Steph R Ola

Stephen R Olson, Mayor

ATTEST:

Sandra L. Wesolowski

Sandra L. Wesolowski, City Clerk

AYES 6 NOES 0 ABSENT 0

# City of Franklin
## Finance Department Policy/Procedure

**Subject:** Debt Policy

**Issue Date:** August 6, 2019

**Source:** Director of Finance & Treasurer

**Affected Departments:** All

**Purpose:** Issue debt and manage debt portfolio to ensure that the City maintains a sound debt position and that its credit quality is protected. Recognizing that access to capital markets over the long term is dependent upon the City's unwavering commitment to full and timely repayment of debt.

**Policy:** The City may issue bonds and notes for purposes of financing its capital improvements program, to refund existing debt and to provide financing for its Tax Incremental Financing Districts. The capital improvements program includes projects to acquire, plan, design, construct, improve and equip all or any part of its facilities or systems, promote economic development or to secure quality of life issues. Tax Incremental Financing Districts are limited areas that have been created to provide infrastructure to promote economic development.

The City will strive to continue to maintain a balanced relationship for financing its capital improvements through using pay as you go financing for its local street repaving program and for major equipment replacement purchases.

The Finance Committee will review each debt offering for compliance with this policy.

**Debt Limitations:**

Section 67.03 of Wisconsin Statutes requires that general obligation debt outstanding shall not exceed 5% of the equalized valuation of the taxable property within the City. Revenue bonds and notes are not considered debt for purposes of determining compliance with constitutional debt limitations. The City intends to keep outstanding general obligation debt within 40% of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan.

2019 projections indicate that exceedance of the 40% limit is likely – which should cause Common Council to review the situation or modify the policy.

**Types of Debt and Structural Features:**

The City has statutory authority to finance capital improvements through the issuance of debt instruments, including:

- General Obligation Notes
- General Obligation Bonds
- Bond Anticipation Notes
- Revenue Bonds
- State of Wisconsin Capital Financing Programs
- Leases and Land Contracts

The City shall issue General Obligation Notes (maximum ten year maturity) for general capital improvements and shall use General Obligation or Revenue Bonds (maximum twenty year maturity) for Major capital projects, Buildings, Water, Wastewater and Stormwater utility capital financing unless staff demonstrates other authorized debt instruments provide a financial advantage. Staff will consider the useful life of the project assets being financed and the long-range financial and credit objectives when determining the final maturity structure of any debt issue. The City will issue debt on a fixed rate basis and intends to maintain 70% of the debt due within ten years.

The City may also issue debt on behalf of for-profit or non-profit corporations when doing so would promote economic development or secure quality of life issues. Prior to issuing such debt, the corporation shall provide substantive proof acceptable to the City that no budget appropriation shall be required to repay the debt. The City shall not issue debt on behalf of a non-profit corporation if doing so would prevent the City from issuing "bank qualified" debt for its own purposes without compensation from the non-profit corporation to cover the additional debt service cost.

Capital lease financing shall be considered only if verifiable operating savings when properly discounted outweigh the lease financing costs. Written justification detailing the explanation of factors considered including a cash flow analysis reviewed by Staff and submitted to the Finance Committee for consideration and approval before any lease is entered into.

**Credit Objectives:**

The City will seek to maintain or improve its current credit rating with Moody's: General (Aa2). The City will strive to maintain good relations with the rating agency and keep them informed of significant developments that could affect the City's credit rating.

In order to achieve its credit rating objective, the City recognizes the need to integrate the debt policy with its capital improvement program and long-range financial plans. The following objectives will be used to maintain debt service requirements at an affordable level and enhance the credit quality of the City:

- Levy for debt service no greater than 20% of the total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization. (Excluding TID Debt Service Levy).
- Responsible defeasance of general debt or reduction of current year borrowing package in conjunction with the General Fund Balance Policy.
- Flexibility to fund future expenditures necessary to provide essential City services and economic viability.

**Method of Sale**

The City will normally issue general obligation debt through a competitive bidding process with the exception of Council authorized negotiated sales or State of Wisconsin Capital Financing Programs. Bids will be awarded on a true interest cost (TIC), providing other bidding requirements are satisfied. In the instances in which staff believes competitive bidding produced unsatisfactory bids, the Council may authorize staff to negotiate the sale of the securities.

Negotiated sales of general obligation debt will be considered in circumstances when the complexity of the issue requires specialized expertise (such as advanced refunding to restructure debt service), when time to complete a sale is critical or when a negotiated sale would result in substantial cost savings. Negotiated sales of debt will also be considered for revenue bonds, bond anticipation notes, leases and land contracts when the complexity of the project, revenue source for debt service, or security for the debt makes it likely that a negotiated sale would result in a financial advantage to the City.

Debt sold directly to the State of Wisconsin will be used when the City undertakes capital projects to maintain permit compliance, pollution control, or stormwater control or other issues that are eligible to receive below market rate loans.

**Refundings**

Periodic reviews of outstanding debt will be undertaken to determine any refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding.

In general, advance refundings for economic savings will be considered when net present value savings of at least 2% of the refunded debt can be achieved. Current refundings that produce net present value savings of less than 2% savings may be considered when there is a compelling public policy or long-range financing policy objective.

**Disclosure**

The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional investors, bond insurers, other units of government, and the general public to share clear, comprehensible, and accurate financial information.

The Finance Department will provide continuing disclosure in compliance with continuing disclosure certifications made at the time of each debt issuance.

**Financial Advisor and Bond Counsel**

Selection of bond counsel and financial advisor will undergo periodic review.

Policy Established: September 8, 2008 Resolution 2008-6481

Policy Review Date: September 2012

Policy Review Date: August 6, 2019 Resolution 2019-

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STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

RESOLUTION NO. 2015-7096

A RESOLUTION TO ADOPT PURCHASING CARD POLICIES AND PROCEDURES FOR THE CITY OF FRANKLIN

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WHEREAS, Department Heads use personal funds for incidental City purchases; and

WHEREAS, vendor relationships are created for incidental purchases that require expensive infrastructure to process payments, and

WHEREAS, Purchasing card programs have been established by several vendors that offer means to consolidate these incidental purchases onto one monthly billings, and

WHEREAS, these Purchasing card programs offer participating Wisconsin municipalities additional savings by directing payments thru the Purchasing card programs, and

WHEREAS, it is in the interest of the City of Franklin to participate in a Purchasing card program.

NOW, THEREFORE, BE IT RESOLVED, that a Purchasing Card program be adopted by the City of Franklin with the following Policies

1. City Purchasing cards will be issued to Department Heads and other department staff as requested by department heads with the approval of the Director of Finance & Treasurer and the Mayor.
2. Purchasing cards will be subject to appropriate limits based upon the employee's position and job responsibilities. Maximum limits as follows:
   a. Per transaction – as determined by the Director of Finance & Treasurer.
   b. Daily – as determined by the Director of Finance & Treasurer.
   c. Monthly $10,000 per cardholder.
   d. Finance Department would have available card with $150,000 limit for payment of certain products/services included in the state contract vendor list. Invoices are still subject to all budgetary controls on transactions.
3. Splitting transactions to avoid transaction or daily limits are expressly prohibited.
4. Purchasing cards to be used only for City purposes. Personal purchases of any type are never allowed.
5. Each card holder is personally responsible for all use of that card except for fraud protection provided by issuer until reported lost/stolen to the card issuer. Card holder agrees to strive to obtain the best value for the City when using the card.
6. The following purchases are never permitted except with written permission by the Mayor, subject to re-imbursement by the card holder where appropriate:

a. Alcoholic beverages [exceptions as may be granted in the event of a special circumstance or an event where alcohol may be included as a component of an event or ticket price].
b. Tobacco products.
c. Gift cards.
d. Controlled substances.
e. Capital equipment and upgrades.
f. Construction, renovation or installation services.
g. Maintenance agreements.
h. Personal items or loans.
i. Purchases involving trade-in of City property.
j. Rentals (other than short term-autos and otherwise allowed by card issuer program).
k. Telephones, related equipment or services (unless otherwise permitted by card issuer program).
l. Any other items deemed inconsistent with City services or activities
m. Cash advances.

7. Cardholders should avoid transactions that include transactions fees for use of the card.
8. Cardholders are required to sign an agreement indicating they accept these terms. Individuals who do not adhere to these policies and procedures risk revocation of their card privileges and/or disciplinary action. An individual perpetrating fraud or theft committed through use of a card will be subject to disciplinary action and/or a criminal complaint.
9. Required receipts/documentation provided for each purchase with monthly statements. Repeated failure to provide this information would result in revocation of the card privilege
10. Department heads remain responsible for budgetary controls on expenditures.

BE IT FURTHER RESOLVED that procedures for handling card transactions shall include:

1. Cards may be requested for prospective cardholders by written request to the Director of Finance & Treasurer.
2. Statements will be rendered by the issuer to the Finance Department, who will circulate individual statements to card holders. Cardholders are to provide itemized receipts for approval to Department Head (or in the case of the Department Head to their supervisor) for approval. The approved statement is then forwarded to Finance for timely payment. The bank program requires quick payment terms to afford maximum City advantage of program benefits, as such timely processing of approvals is requested to be in Finance within ten days.

3. In the case of meals, each receipt must include the name of the person(s) involved, and a brief description of the business purpose of the purchase.
4. Card holders should immediately notify the Director of Finance & Treasurer of any transactions they do not recognize.
5. Finance department will review each report for appropriate or questionable charges and consult with department head and or Mayor on issues.
6. All monthly statements submitted for payment must include the dated approval of the cardholder and Department Head (manual or electronic).
7. All monthly statements submitted for payment must have the appropriate account number(s) and the associated amounts.
8. Cardholders should use reasonable effort to ensure that purchases do not include sales tax. Tax exempt certificates are available through the Finance Dept.

Introduced at a regular meeting of the Common Council of the City of Franklin this 2nd day of June, 2015 by Alderman Dandrea.

Passed and adopted at a regular meeting of the Common Council of the City of Franklin this 2nd day of June, 2015.

APPROVED:

Stephen R. Olson

Stephen R. Olson, Mayor

ATTEST:

Sandra L. Wesolowski

Sandra L. Wesolowski, City Clerk

AYES 5 NOES 0 ABSENT 1 (Ald. D. Mayer)