

City of Wauwatosa



2025 Adopted Budget



wauwatosa.net

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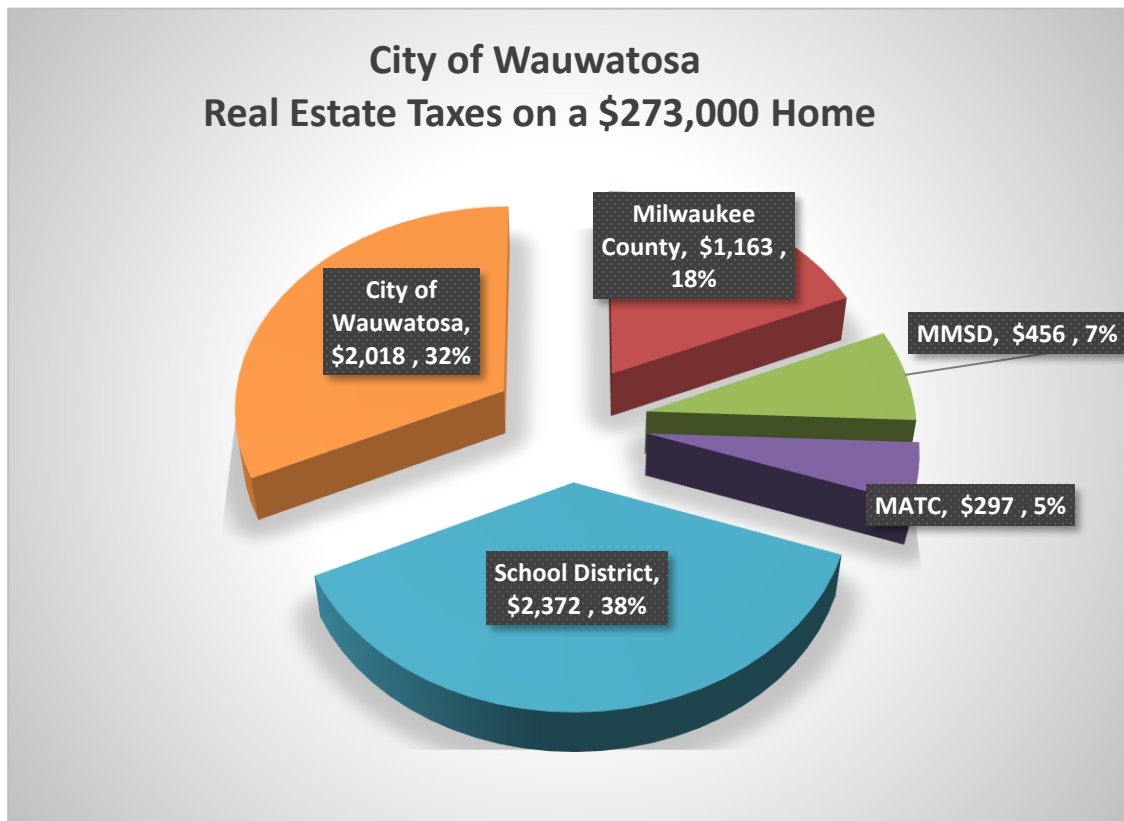


Taxation by Taxing District*

Average Residential Property

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
State	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Milwaukee County	\$ 1,258	\$ 1,270	\$ 1,187	\$ 1,276	\$ 1,163	18.4%
MMSD	\$ 433	\$ 437	\$ 413	\$ 453	\$ 456	7.2%
MATC	\$ 311	\$ 317	\$ 280	\$ 299	\$ 297	4.7%
School District	\$ 2,456	\$ 2,329	\$ 2,213	\$ 2,298	\$ 2,372	37.6%
City of Wauwatosa	\$ 1,882	\$ 1,922	\$ 1,889	\$ 1,948	\$ 2,018	32.0%
Gross Tax	\$ 6,341	\$ 6,274	\$ 5,982	\$ 6,273	\$ 6,307	
State Credits	\$ (608)	\$ (581)	\$ (624)	\$ (619)	\$ (748)	
Net Tax	\$ 5,733	\$ 5,693	\$ 5,358	\$ 5,654	\$ 5,559	
Home Value	\$ 267,000	\$ 268,000	\$ 270,000	\$ 271,000	\$ 273,000	

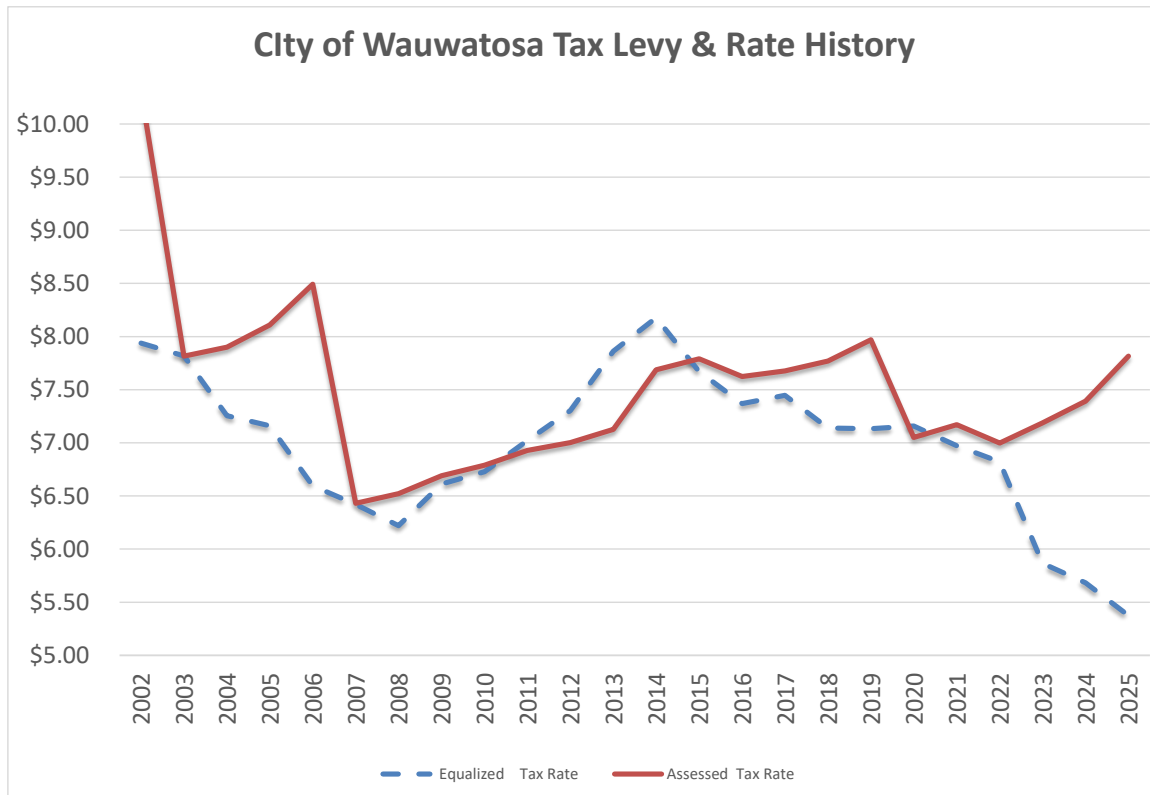
* Represents the budget year, i.e the 2024 budget year represents the 2023 tax year.





City of Wauwatosa Tax Levy Rate History

Year	Equalized Value ¹	% Change	Assessed Value ¹	% Change	City Levy	% Change	Equalized Tax Rate	% Change	Assessed Tax Rate	% Change
2025	\$ 9,689,981,800	6.98%	\$ 6,664,017,988	-4.31%	\$ 52,081,627	1.18%	5.37	-5.42%	7.82	5.73%
2024	\$ 9,058,010,700	6.33%	\$ 6,964,173,887	0.35%	\$ 51,475,377	2.99%	5.68	-3.13%	7.39	2.83%
2023	\$ 8,519,107,200	19.32%	\$ 6,939,816,506	-0.27%	\$ 49,978,616	2.64%	5.87	-13.98%	7.19	2.72%
2022	\$ 7,139,586,600	9.50%	\$ 6,958,691,120	9.76%	\$ 48,693,938	7.11%	6.82	-2.18%	7.00	-2.42%
2021	\$ 6,520,258,300	5.74%	\$ 6,339,664,691	1.26%	\$ 45,461,749	3.00%	6.97	-2.59%	7.17	1.72%
2020	\$ 6,166,167,500	2.64%	\$ 6,260,842,432	16.48%	\$ 44,137,620	3.00%	7.16	0.35%	7.05	-11.57%



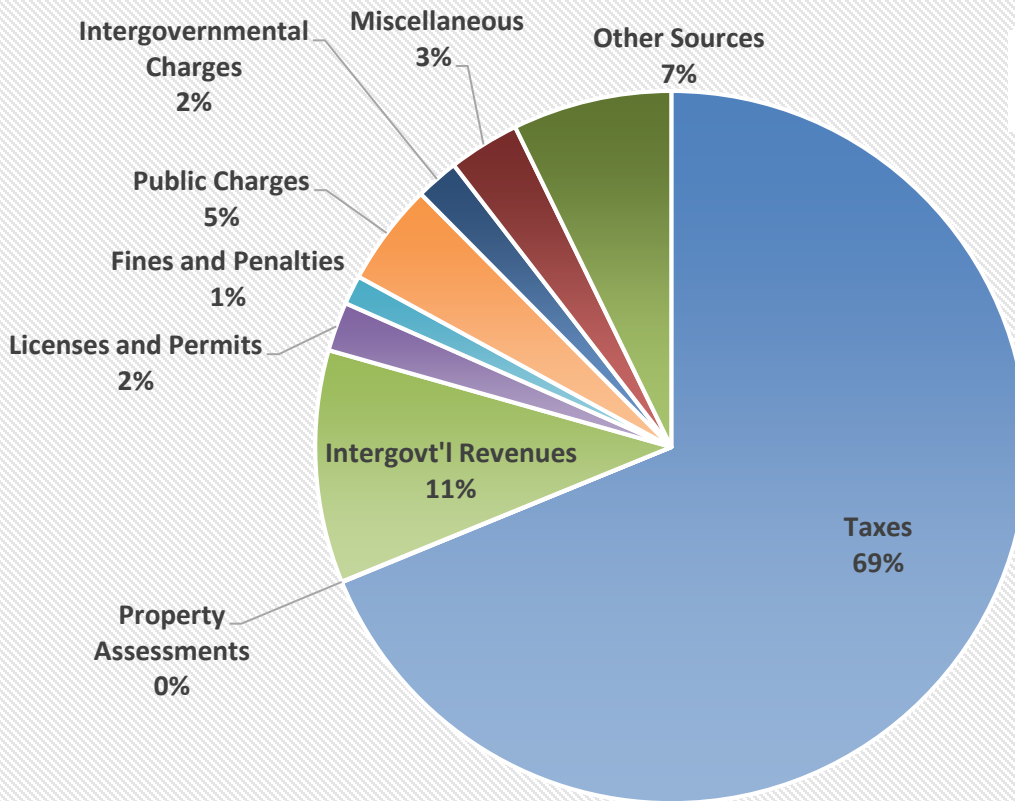
¹ Values do not include tax incremental district values

² Assessed value is an estimate as Manufacturing values not yet finalized



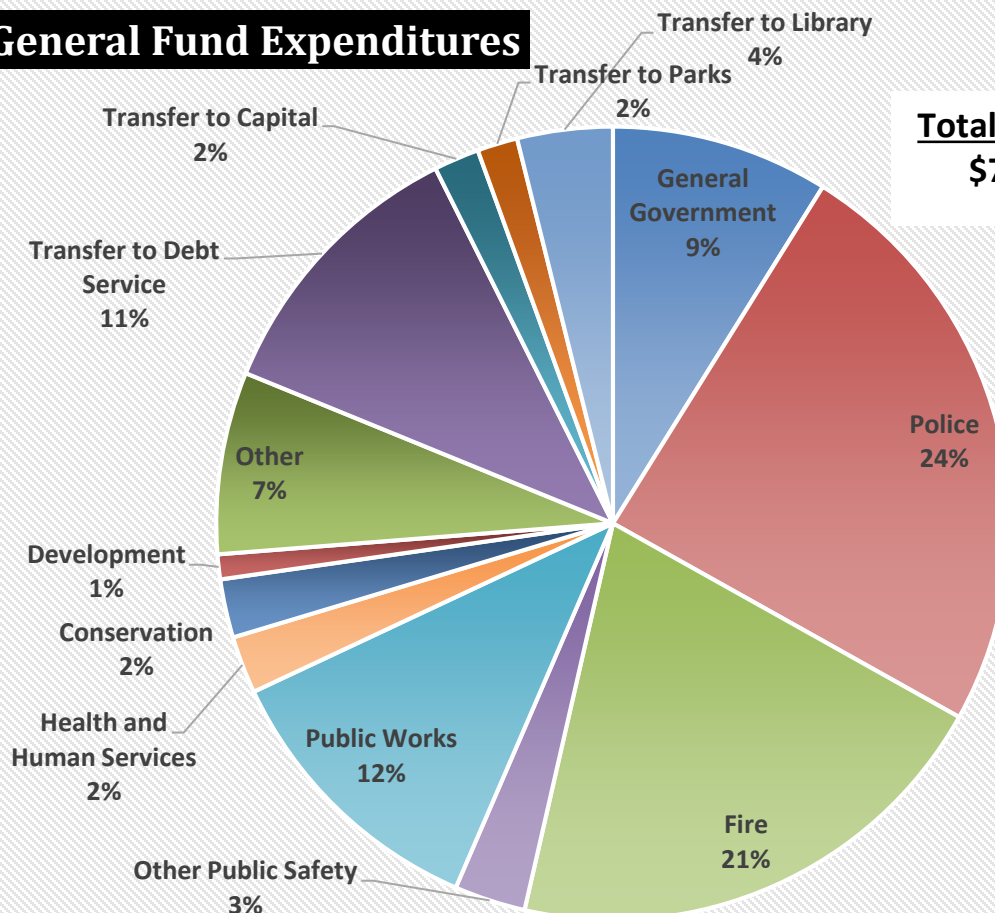
2025 General Fund Revenues

Total Revenues
\$79,653,637



2025 General Fund Expenditures

Total Expenditures
\$79,653,637



¹ "Other Public Safety" includes Animal Control, Crossing Guards, Traffic Control and Building Regulation



BUDGETED FULL-TIME EQUIVALENCY EMPLOYMENT			
DEPARTMENT	2024	2025	VAR
Administrative Services	14.29	14.03	(0.26)
Assessor	5.60	5.60	-
Common Council	16.00	16.00	-
City Clerk/Elections	4.50	4.82	0.32
Development	15.00	14.00	(1.00)
Engineering	24.24	24.74	0.50
Finance	9.82	10.05	0.23
Fire	105.58	105.58	-
Fleet Maintenance	10.00	10.00	-
Health	19.50	19.50	-
Information Systems	7.00	7.00	-
Library	26.73	26.98	0.25
Mayor	1.00	1.00	-
Municipal Complex	4.00	4.00	-
Municipal Court	1.89	1.89	-
Police	141.32	132.82	(8.50)
Public Works	63.48	63.98	0.50
Traffic Electrical Maintenance	6.29	6.29	-
Tourism	1.00	1.55	0.55
Water	19.38	19.38	-
TOTAL FULL-TIME EMPLOYMENT	496.62	489.21	(7.41)



2025 Levy Analysis

MAJOR REVENUE CHANGES

ACCOUNT TYPE	BASIS	\$ CHANGE	% Change
49 - OTHER SOURCES	Increase in Water Payment in Lieu of Taxes and use of ARPA budget stabilization funds	757,919	19.0%
43 - INTERGOVT REVENUES	Increase in Personal Property Aid from State offsets decrease in COVID grant funding	571,764	7.3%
46 - PUBLIC CHARGES	Vehicle Registration Fee assuming 3/1/25 implementation	(395,985)	12.0%
48 - MISCELLANEOUS	Reduction in interest earnings due to ARPA spend down	(601,076)	-18.9%
OTHER CHANGES		791,416	
TOTAL MAJOR REVENUE CHANGES		1,124,039	0.9%

MAJOR EXPENDITURE CHANGES

ACCOUNT TYPE	BASIS	\$ CHANGE	% Change
50 - WAGES	Cost of living increases and department staffing changes	869,408	2.8%
52 - BENEFITS	Health insurance stop loss premium and pension rate increase	716,277	5.3%
62 - SERVICES	\$100K property tax litigation increase, Fire equipment repairs and crossing guards	286,231	8.4%
70 - CAPITAL OUTLAY	Vehicle Registration Fee funded reckless driving mitigation and roadway maintenance funding	502,712	914.0%
90 - TRANSFERS			
9011 - TRANSFER TO DEBT SERVICE	Planned increase in debt service for Capital Plan	323,334	3.7%
9035 - TRANSFER TO LIBRARY	Wage and benefits; Additional 0.4 Librarian	102,936	3.4%
9012 - TRANSFER TO CAPITAL PROJECTS	Planned reduction	(265,602)	-15.3%
9018 - TRANSFER TO GENERAL LIABILITY	Lower general liability claims	(145,000)	-161.1%
9031 - TRANSFER TO CDA	Elimination of affordable housing contribution	(125,000)	-75.8%
OTHER EXPENSES	Mostly Health COVID grant decreases	(535,007)	
TOTAL MAJOR EXPENDITURE CHANGES		1,730,289	2.4%

CHANGE IN PROPERTY TAX LEVY

606,250 1.2%



MAYOR



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 67,961	\$ 65,536	\$ (2,425)
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 67,961	\$ 65,536	\$ (2,425)
FTE's	1.00	1.00	-

MAJOR CHANGES

The Mayor is the elected Chief Executive Officer of the City of Wauwatosa. The Mayor presides over the Common Council, serves as the City's primary spokesperson, and strengthens community relations in support of the City's Mission and Strategic Plan.

CORE RESPONSIBILITIES

Leadership

- Presides over Common Council meetings and models civility and good conduct.
- Works with the City Administrator and City staff to implement policies established by the Common Council.
- Works with staff to create the City's annual executive budget.
- Upholds and promotes the City's strategic mission and vision, encourages citizen engagement, strengthens the community, and seeks to enhance the quality of life.
- Serves on the boards of directors of the Wisconsin Center District, the Milwaukee Regional Innovation Center, Visit Milwaukee, and the Intergovernmental Cooperative Council of Milwaukee County, and participates in MobilISE, the Milwaukee County Capital Improvement Committee, and the League of Wisconsin Municipalities, fulfilling the City's vision to be a "Regional, State, and National Leader."
- Collaborates with the "Milwaukee 7" regional economic development group, the Southeastern Wisconsin Regional Planning Commission, and the National League of Cities to help to build partnerships in local, regional, state, and national initiatives.
- Leads the Emergency Operations Center, the City's central coordinating, monitoring, notification, and warning center for major emergencies and disasters.

Public Relations

- Serves as the City's spokesperson and represents the City at the local, state, and national levels.
- Works with the media to inform the public of the City's mission, policies, and practices in a positive, consistent, and credible manner.



Recruitment and Appointment

- Appoints alderpersons to Common Council committees and names chairs of those committees.
- Recruits and appoints over 250 volunteers to City boards, commissions, and committees to actively engage residents in decision-making and create a stronger link between residents and their government.
- Assigns alderpersons as Common Council liaisons to City boards, commissions, and committees to encourage effectiveness and alignment to the City's Strategic Plan.

Community Development

- Chairs the Plan Commission to manage future development to retain community character, minimize land use conflicts, provide a wide variety of housing and employment opportunities, and preserve natural and cultural resources.
- Works with the Community Development Authority, NAIOP – the Commercial Real Estate Development Association, and the Commercial Association of Realtors of Wisconsin and builds relationships with developers, realtors, and key business leaders.
- Builds collaborative relationships with community partners such as the Wauwatosa School District, the Education Foundation of Wauwatosa, the Village Business Improvement District, MidTown Business Association, East Tosa Alliance, the Wauwatosa-West Allis Chamber of Commerce, and the Neighborhood Association Council to support the City's Strategic Plan goal to be "A Community of Choice."
- Meets regularly with leaders of the Medical College of Wisconsin, Froedtert Hospital, Children's Hospital of Wisconsin, the Milwaukee Regional Medical Center, city and regional business leaders, and state and federal elected officials.

BUDGETARY CHANGES

FRINGE BENEFITS (NEXT YEAR BUDGETARY CHANGE \$3,627.14)

Increase for fringe benefits.

AUTO ALLOWANCE (NEXT YEAR BUDGETARY CHANGE \$1,600)

Decrease of auto allowance.



BUDGET SUMMARY TABLE

Mayor Dept #110					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised		2025 Budget	2025 / 2024 % of Change
30,179	30,000	30,000	Wages	30,000	0.0%
5,807	7,225	7,225	Benefits	5,439	0.0%
604	600	600	Other Compensation	600	-24.7%
1,708	13,029	13,029	Operating Expenses	13,029	0.0%
-	2,500	2,500	Services	2,500	0.0%
14,022	14,607	14,607	Internal Charges	13,968	0.0%
52,319	67,961	67,961	TOTAL	65,536	-3.6%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised		2025 Budget	% of Change
-	-				0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
52,319	67,961	67,961	TOTAL	65,536	-3.6%

PERSONNEL SCHEDULES

Mayor				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Mayor	1.00	1	1.00	-
TOTAL	1.00	1.00	1.00	-



COMMON COUNCIL



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 209,186	\$ 200,095	\$ (9,091)
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 209,186	\$ 200,095	\$ (9,091)
FTE's	16.00	16.00	-

MAJOR CHANGES

-

CORE RESPONSIBILITIES

The Common Council manages and controls city property, finances, highway, and public service; and has the power to act for the government and good order of the city for its commercial benefit and for the health, safety, and welfare of the public. The Common Council may carry out its powers by license, regulation, suppression, borrowing money, tax levy, appropriation, fine, imprisonment, confiscation, and other necessary or convenient means.

PERFORMANCE MEASURES

N/A

NEXT YEAR'S GOALS

N/A

BUDGETARY CHANGES

BUDGET CHANGE DESCRIPTION (CURRENT YEAR BUDGETARY REESTIMATE \$0.00)

No significant changes.

BUDGET CHANGE DESCRIPTION (NEXT YEAR BUDGETARY CHANGE \$805.00)

Increase of \$300 in Printing and Duplication – CPI increase to Municode annual subscription.

Increase of \$655 in Membership and Dues – increase to LWM and NCL, reduction in Congress for New Urbanism

Reductions of \$50 in Postage and \$100 in Other Expenses – Rarely used.



BUDGET SUMMARY TABLE

Common Council Dept #111					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
86,914	86,400	86,400	Wages	86,400	0.0%
7,651	8,508	8,508	Benefits	8,118	-4.6%
32,067	41,754	44,254	Operating Expenditures	42,359	1.4%
6,400	6,400	6,400	Fixed Charges	6,400	0.0%
53,772	56,124	56,124	Internal Charges	46,818	-16.6%
470	10,000	10,000	Other Expenses	10,000	0.0%
187,275	209,186	211,686	TOTAL	200,095	-4.3%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
					0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
187,275	209,186	211,686	TOTAL	200,095	-4.3%

PERSONNEL SCHEDULES

Common Council				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Alderpersons	16.00	16	16.00	-
TOTAL	16.00	16	16.00	-

MUNICIPAL COURT



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 248,798	\$ 238,627	\$ (10,171)
Rev	\$ 404,000	\$ 404,000	\$ -
Net Cost	\$ (155,202)	\$ (165,373)	\$ (10,171)
FTE's	1.89	1.89	-

MAJOR CHANGES

- Credit card service fees paid by city
- Change to daytime court sessions

The Municipal Court is the third branch of Wauwatosa's municipal government. It was created by Wauwatosa ordinance.

CORE RESPONSIBILITIES

- The Court has jurisdiction over violations of municipal ordinances. Most of its cases involve traffic citations. It also deals with citations for civil disobedience. It spends a significant amount of time on juvenile matters, such as truancy, vape/nicotine/THC use, and disorderly conduct.
- The Court generally imposes a forfeiture or penalty for ordinance violations. In addition, under Wisconsin law, the Court can take action to collect unpaid forfeitures, including driver's license suspensions and debt collection.

PERFORMANCE MEASURES

- Citations for 2023 increased by approximately 45% over 2022. Citing the 2023 State of the Court publication, Judge LaFave believes that the number of citations will continue to increase in 2025. The chart below, however, shows many variances from year to year, and a substantial increase is not a certainty.
- Court nights were held weekly, including some bi-weekly sessions. Court sessions were added as needed to deal with additional citations.
- The Court worked with the City's IT Department to create a look-up system so that the Help and Payment Desk can take credit card payments for the Court and thus reduce the Court's workload. This change will take effect soon.
- The Court worked with Wauwatosa East and Wauwatosa West High Schools to create an internship program. Seven interns served with the court. In April, the interns had an informal event with Judge LaFave and two other municipal court judges.
- The Court continues to educate the community about municipal courts. Two events have been held, one with Judge Mary Triggiano that discussed restorative justice and one with Judge Molly Gena that gave an overview of Wisconsin's municipal court system.



NEXT YEAR'S GOALS

- Continue to educate the public about Wauwatosa's municipal court.
- Find and secure partnerships with agencies to provide treatment for juveniles to replace the loss of the Social Development Commission.
- Move court to daytime court, with an optional pre-trial night once a month.
- Work with the City Attorney's office to move the City prosecutor's materials for court is transitioning from the Court office to the Attorney's Office.

BUDGETARY CHANGES

CREDIT CARD SERVICE FEE (NEXT YEAR BUDGETARY CHANGE \$6,000.00)

The credit card service fee structure will change from "customer-paid fees" to "city-paid fees" for in-person and online citation payments. This will allow the Welcome and Payment Desk to receive citation payments and align with the City-wide practice of not charging service fees for credit card payments.

CONSOLIDATED FEE SCHEDULE (NEXT YEAR BUDGETARY CHANGE \$4,000)

Among the Court Administrator's duties is providing background check information for defendants as well as exporting citation data for companies to provide to insurance companies. To fund the amount of time that the Court Administrator spends on these duties, the Court seeks to impose the following fees:

- Certified Court Disposition - \$2.00
- Bulk Search - \$55.00
- Simple background search request (less than 10 pages and less than 30 minutes of staff time) – no charge
- Complicated background search request (more than 10 pages and more than 30 minutes of staff time) - \$25.00

JUVENILE PROGRAMS: REPLACEMENT FOR SDC – NO BUDGETARY CHANGE

The Court is trying to secure agency partnerships to provide counseling and community services opportunities for juvenile offenders. This would replace services formerly provided by the Social Development Commission, which provided the services free of charge in 2023-24 but has since ceased operations. To date, the Court has sought out partnerships with other organizations but has not yet had success. The Court also looked into grant options. It plans to explore with Aurora for a contract similar to the Wauwatosa School District and/or working with local colleges or JusticePoint. Payment for this would come out of the General Services Fund and is currently budgeted at \$18,000.

CHANGE TO DAYTIME COURT – NO BUDGETARY CHANGE INCLUDED IN 2025¹

The Court plans to begin holding daytime sessions in January 2025, as many similar-sized courts do. It is uncommon to have a night court with the number of citations that Wauwatosa issues. Often, pre-trial discussions between the defendants and City prosecutor happen without the court's involvement.

¹ Impact on utilities will be monitored and adjusted in the 2026 budget as utilities are budgeted centrally in the Municipal Complex budget and then allocated to City Hall departments based on square footage.



Attendance at night court varies significantly. Fewer defendants show up when the weather is nice or there are a significant number of events taking place in the Milwaukee area. Daytime court sessions will reduce conflicts with other activities and, it is hoped, the number of cases that need to be reopened. The Court will also make clear during court sessions and on its website, and the Police Department will state to those receiving citations, that a pleading can be shown to an employer stating that the defendant was required to attend court that day. This might increase attendance. Defendants who cannot appear during the day can enter a “not guilty” plea and ask to have their cases heard during evening court. For juveniles, the court will hold sessions after school, but still during the workday for school administrators. This will reduce the amount of time that administrators must sit in court after work.

The City prosecutor and all court staff agree with this change, which also might reduce Court overtime costs. For trials involving police officers, the Court works with staff to schedule it appropriately on their calendars, and will continue to do so. For the internship program, the Court hopes to maintain it with the School District and will work with school staff on how to continue the program. The tentative Wednesday schedule is as follows:

Weekly:	On certain weeks:
9:00 – Initial Appearances	11:00 – Trials
10:00 – Pretrial / Motions	3:00 – Juvenile Initial Appearance
	5:00 – Pre-trial / Motion / Trial by request only

ADDITIONAL JUDICIAL ASSISTANT (NEXT YEAR BUDGETARY CHANGE \$0)

As she did last year for the 2024 budget, Judge LaFave has requested an additional full-time employee (1.0 FTE). She gathered data from other municipal courts, which is stated in the chart below.



Court	Citations	Court Clerk	Judicial Assistant	Total FTE	Citation per FTE
Brookfield	3,580	2 FT	None	2	1,790
Franklin	5,379	2 FT	1 PT (20 hrs/wk)	2.5	2,152
Waukesha	7,700	3 FT	1 PT (20 hrs/wk)	3.5	2,200
Wausau	3,523	1 FT	1 PT Deputy Court Clerk	1.5	2,349
Oak Creek	5,054	2 FT	None	2	2,527
New Berlin	5,750	1FT	2 PT (1@30 h/w, 1@14-17 h/w)	2.1	2,738
Menomonee Falls	5,508	1 FT	1 FT	2	2,754
LaCrosse	7,775	2 FT	1 PT (ideally this would be FT)	2.5	3,110
Wauwatosa	5,082	1 FT, 1 PT	None	1.6 ²	3,176
Sheboygan Area Joint Court	6,421	2 FT	None	2	3,211
Racine	8,601	2 FT, 1 PT	None	2.5	3,440
Kenosha	12,636	3 FT	1 PT	3.5	3,610
Stevens Point - Plover	4,268	1FT	None	1	4,268

This chart shows that Wauwatosa's court operates in the mid-to-upper range of citations per FTE for the amount of employee time assigned, but its employee allocation is not out of alignment with other communities. Further, the Court has not used all of the employee time that it was allocated in the 2024 budget.

In that budget, the Court was allocated 1.6 FTE – 1.0 for the Court Administrator and additional 0.6 FTE time to be provided by, and split between, two existing City employees. Judge LaFave opted to use only one of those employees, an Office Assistant in City Clerk, who has set aside 0.3 FTE of his time to Court functions. When Judge LaFave opted to use only one of the additional employees made available to her, it was explained that this choice would result in less than 0.6 FTE working for the Court in addition to the 1.0 FTE Court Administrator. Further, the Court has declined to train the Office Assistant in City Clerk, which limits his ability to provide service to the Court.

For these reasons, the City has been tracking the time actually spent by the Office Assistant in City Clerk on court functions. It amounts to 0.25 FTE, which again means that the Court is not using the 0.3 FTE

² Through September 15, 2024, the Court used 1.25 FTE, which brings the average citation per employee to 4,066. This is not the highest in the chart, but on the higher end. The Mayor and City Administrator are encouraging the Court to use more hours of the available employees to bring this average down in 2025.



available from that employee or the other 0.3 FTE allocated in the 2024 budget. While preparing that budget, the Mayor and City Administrator promised that if during 2024 the 1.6 FTE allocation did not prove to be sufficient, they would find the money to provide the Court with additional help. But because the Court has used only 1.25 FTE this year and has refused the additional help offered to it, providing an additional 1.0 FTE cannot be justified, especially in a year when the City is eliminating three police officer positions and not funding a firefighter position.

The 2025 budget, like the 2024 budget, allocates 1.6 FTE to the Court. The Office Assistant in City Clerk already assigned to Court can work additional hours for Court if need be, and the Human Resources Department will provide the additional budgeted 0.3 FTE if the Court requests it. That department also will collaborate with Court to ensure that a training plan is prepared and implemented.

Finally, the following changes are being implemented that will create additional capacity for the Court's employees:

- The majority of payments for Court during business hours will happen at the Welcome & Payment Desk or Finance Department by other staff members.
- The Court has now committed to training and assigning work to the staff member already allocated to Court.
- Work associated with preparing the City prosecutor's materials for court is transitioning from the Court office to the Attorney's Office.



BUDGET SUMMARY TABLE

Municipal Court Dept #120					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
118,414	127,688	127,688	Wages	117,047	-8.3%
1,013	5,000	1,500	Overtime	1,500	-70.0%
52,030	50,050	50,050	Benefits	50,053	0.0%
6,275	13,525	13,525	Operating Expenses	13,325	-1.5%
-	18,000	18,000	Services	24,000	33.3%
32,765	34,535	34,535	Internal Charges	32,702	-5.3%
210,496	248,798	245,298	TOTAL	238,627	-4.1%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
284,215	404,000	388,000	Fines and Penalties	404,000	0.0%
284,215	404,000	388,000	TOTAL	404,000	0.0%
Net Cost					
(73,719)	(155,202)	(142,702)	TOTAL	(165,373)	6.6%

PERSONNEL SCHEDULES

Courts				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Court Clerk ¹	1.60	TBD	0.60	(1.00)
Court Administrator	-	1	1.00	1.00
Court Officer	0.12	3	0.12	-
Municipal Justice	0.17	1	0.17	-
TOTAL	1.89	5.00	1.89	-

¹ It is anticipated that 0.6 FTE will be provided using existing positions from other departments



ADMINISTRATIVE SERVICES



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 2,274,761	\$ 2,347,100	\$ 72,339
Rev	\$ 1,500	\$ 2,000	\$ 500
Net Cost	\$ 2,273,261	\$ 2,345,100	\$ 71,839
FTE's	14.29	14.03	(0.26)

MAJOR CHANGES

- Shifting \$100,000 of fund from reserves into litigation expenses

The Administrative Services budget includes the Administration, Attorney's Office, and Human Resources Departments.

CORE RESPONSIBILITIES

- **Administration**
 - Directs day-to-day operations of the city and provides expert guidance and advice on effective local government management, strategic initiatives, policies, and programs
 - Oversees city-wide communications and resident engagement initiatives
 - Oversees the development of the city's strategic plan through the Common Council and its committees and implements the strategic plan
 - Collaborates with various city departments, business organizations, neighborhood groups, and other stakeholders to lead efforts in fostering development, driving business retention and attraction initiatives
 - Leads the city's ongoing initiatives to improve organizational development and effectiveness
- **Attorney's Office**
 - Provides accurate and timely in-house legal advice to employees, officials and others – "address issues before they become problems"
 - Represents the city or oversees outside counsel representing the city in litigation matters in which the city is involved
 - Drafts and reviews ordinances and other common council activities, including compliance with Public Records and Open Meetings laws
 - Prosecutes local ordinance violations in municipal court, or in circuit court and courts of appeals as necessary
 - Review and defense of liability claims in coordination with CVMIC and individual departments. Risk management responses and solutions as appropriate.
 - Support and participation in economic development activity, including property sales/acquisitions and related financial transactions
- **Human Resources**
 - Recruitment, retention and employee relations
 - Compensation management, payroll and timekeeping
 - Benefits administration



- Employee and labor relations
- Performance management and organizational efficiency

PERFORMANCE MEASURES

Administration

88%

of residents are satisfied
with Wauwatosa as a place
to live.

The 2024 community survey administered by ETC Institute found that Wauwatosa rated 32% above the United States average in satisfaction with the overall quality of city services.

4,100

visits to wauwatosa.net
daily (on average)

Google analytics shows that our website is a critical communication tool. In fact, we have an average of 4,100 web views daily. This excludes views from city IP addresses (i.e. city employees).

1.5

proactive media pitches
each month

The Communications team responds to media inquiries on a weekly basis. They also proactively pitch stories to the media. Between January and the first week of August 2024, their work resulted in 11 earned media stories about Wauwatosa.



Attorney

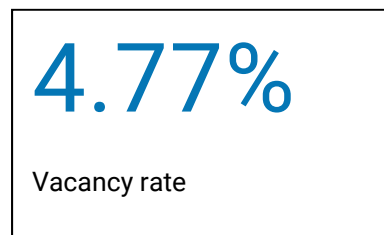
Claims Administration: review and manage liability claims filed against the City for all manner of liability issues, including vehicle damage, personal injury, property damage (also pursue claims against outside parties as appropriate on behalf of City).

	2020	2021	2022	2023	2024 (to date)
Liability Claims	50	81	46	56	24

Litigation: respond to and manage attorneys' work on claims against City which result in litigation, including administrative proceedings

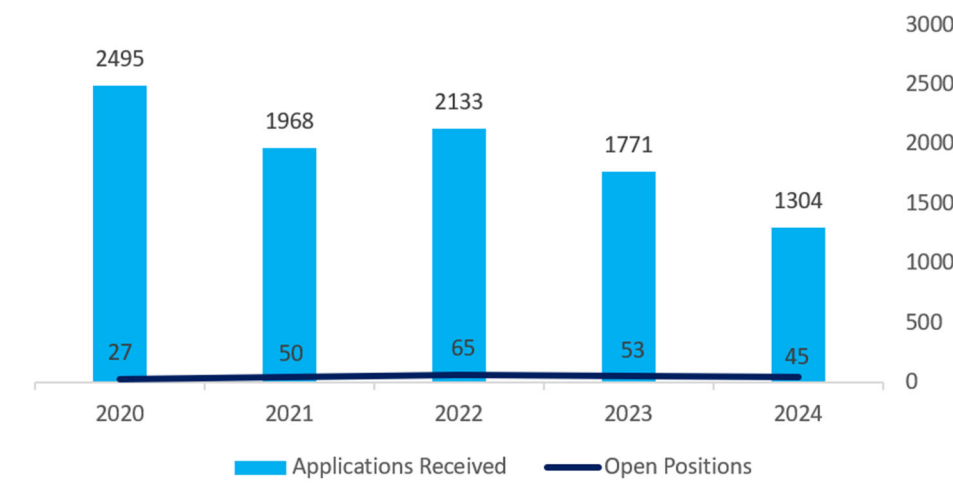
	2020	2021	2022	2023	2024
Active Court Cases	25	31	33	45	34
In House Litigation	5	10	13	14	18

Human Resources



Vacancy rates show an employer's rate of vacancies to overall employment. It's calculated by taking the number of vacancies divided by the total number of jobs available. Anything below 10% is considered healthy. Anything below 5% is considered excellent. This number is measured as a snapshot in time.

Applications Received and Open Positions





We have received 1,304 applications and counting for open positions posted by the City of Wauwatosa as of August 2024. There are many factors that can influence the amount of total job applications we receive annually, such as the number of positions posted and the level of experience required for the position (entry level vs. highly specialized). The City of Wauwatosa recently implemented a new wage scale system based on the results of a robust compensation study which provides more competitive pay bands. Because of this, we also anticipate the number of applications we receive for open positions to increase in 2025.

NEXT YEAR'S GOALS

- **Administration**
 - Provide strategic expertise and guidance to city departments, council committees, and the Common Council
 - Collaborate with city departments to implement the policy directives of the Common Council
 - Increase the number of individuals subscribed to Rave Emergency Alerts by 3%
 - Maintain a cadence of 1.5 successful media pitches a month in addition to responding to media requests weekly
- **Attorney's Office**
 - Stabilize or reduce ongoing tax litigation and related costs, if possible, while maintaining the vigorous defense of taxpayer interests, including support for the revaluation process
 - Explore change in software used for internal matter management, while remaining within the current cost level
 - Evaluate workload assignments and office operations with departure of Deputy City Attorney, possibly including assumption of municipal court prosecution in-house
- **Human Resources**
 - Create a leadership development program and implement a quarterly supervisor workshop focusing on leadership, employee engagement, and culture initiatives
 - Analyze our deferred compensation program, consolidation of plans offered, and implementation of a new plan and/or vendor
 - Continue to work on organization efficacy; assess organizational structures for opportunities for efficiencies; work with departments through recruitments to make changes to positions, duties, and structures to increase organizational efficiency
 - Focus on employee retention and workplace culture; conduct an employee engagement survey
 - Continue to gain headway in technological advancements: electronic document management, online enrollment, electronic training and onboarding, and the elimination of paper files



ADMINISTRATION BUDGETARY CHANGES

ADVERTISING REVENUE (NEXT YEAR BUDGETARY CHANGE -\$500.00)

Increased advertising revenue by \$500 to match 2024 actuals and allocated these funds to professional development funds, which did not increase when new staff were added to the department in a previous year.

GENERAL SERVICES (NEXT YEAR BUDGETARY CHANGE \$953.04)

Increased general services by \$953.04. The only item funded in this account is Social Pinpoint, the city's online engagement software used to collect resident feedback on development projects, transportation issues, parks projects, and more. Social Pinpoint is available 24/7 for resident access and engagement on various topics in Wauwatosa. Since the rollout of Social Pinpoint, we have received positive feedback about the software.

MARKETING SERVICES (NEXT YEAR BUDGETARY CHANGE \$3,745)

Increased marketing services by \$3,745. This account funds one annual direct mail communication to all residents, the News in Brief, our biweekly email newsletter, printing costs associated with printing newsletters and the resident guide available for pick up at the Library and Senior Center, and hosting our podcast.

Two items are driving the increase in this account – the increasing cost to print and mail the direct mail communications piece and an increase in cost for Mailchimp, the email marketing software used to distribute the e-newsletter. Both postage and printing costs increased substantially in 2024 and are anticipated to increase again in 2025. Mailchimp service pricing is based on subscriber amount. Because we have successfully increased subscribers to our biweekly email newsletter, the result is an increased cost for this service.

ATTORNEY'S OFFICE BUDGETARY CHANGES

LITIGATION FUND (NEXT YEAR BUDGETARY CHANGE \$100,000.00)

Due to excessive activity in ongoing tax litigation, we are moving \$100,000 from the general liability fund into the property tax litigation fund.

HUMAN RESOURCES BUDGETARY CHANGES

BUDGET CHANGE DESCRIPTION (NEXT YEAR BUDGETARY CHANGE -\$820.00)

Printing and duplication costs have reduced from \$1,020 to \$200. As we continue to transition to electronic files, the need for this type of service greatly reduces.

INCREASING ADMININSTRATIVE SUPPORT BY 4 HOURS WEEKLY (\$13,000)



The City Attorney's Office has a part time administrative support specialist who periodically provides additional support for the Human Resources Department, but more time is needed. The Human Resources Department administrative staff consistently works overtime to complete regular duties. The City Attorney's Office administrative support specialist hours will be increased by 4 hours a week to provide additional administrative work for the Human Resources team.

BUDGET SUMMARY TABLE

Administrative Services Dept #130, 140, 143					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
1,188,601	1,268,677	1,268,677	Wages	1,308,688	3.2%
3,355	5,000	5,000	Overtime	3,000	-40.0%
451,073	466,235	466,235	Benefits	472,534	1.4%
14,323	10,512	10,512	Other Compensation	6,000	-42.9%
150,207	167,083	178,556	Operating Expenses	166,763	-0.2%
294,483	216,397	216,397	Services	221,095	2.2%
124,935	140,857	140,857	Internal Charges	169,020	20.0%
2,226,978	2,274,761	2,286,234	TOTAL	2,347,100	3.2%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
1,550	1,500	2,190	Miscellaneous	2,000	33.3%
1,550	1,500	2,190	TOTAL	2,000	33.3%
Net Cost					
2,225,428	2,273,261	2,284,044	TOTAL	2,345,100	3.2%



Litigation Reserve Dept #131					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
862,342	290,000	500,000	Services	390,000	34.5%
1,000,000	1,000,000	1,000,000	Internal Charges	900,000	-10.0%
1,862,342	1,290,000	1,500,000	TOTAL	1,290,000	0.0%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
					0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
1,862,342	1,290,000	1,500,000	TOTAL	1,290,000	0.0%



PERSONNEL SCHEDULES

Administrative Services				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Administrative Support Spec - Attorney	0.50	1	0.65	0.15
Administrative Intern	0.63	1	0.63	-
Benefits and Wellness Manager	1.00	1	1.00	-
City Administrator	1.00	1	1.00	-
City Attorney	1.00	1	1.00	-
Communication Manager	1.00	1	1.00	-
Communication Specialist	1.00	1	1.00	-
Deputy City Administrator	1.00	1	1.00	-
Deputy City Attorney	1.00	1	1.00	-
HR Director	1.00	1	1.00	-
Human Resources Assistant	1.00	1	1.00	-
Multimedia Technician ¹	0.41	0	-	(0.41)
Organizational Development and Internal Equity Specialist	1.00	1	1.00	-
Payroll Specialist	0.75	1	0.75	-
Senior HR Generalist	2.00	2	2.00	-
TOTAL	14.29	15.00	14.03	(0.26)
¹ Moved to City Clerk Personnel Schedule				



CITY CLERK & ELECTIONS



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 676,186	\$ 697,766	\$ 21,580
Rev	\$ 142,600	\$ 149,400	\$ 6,800
Net Cost	\$ 533,586	\$ 548,366	\$ 14,780
FTE's	4.50	4.92	0.42

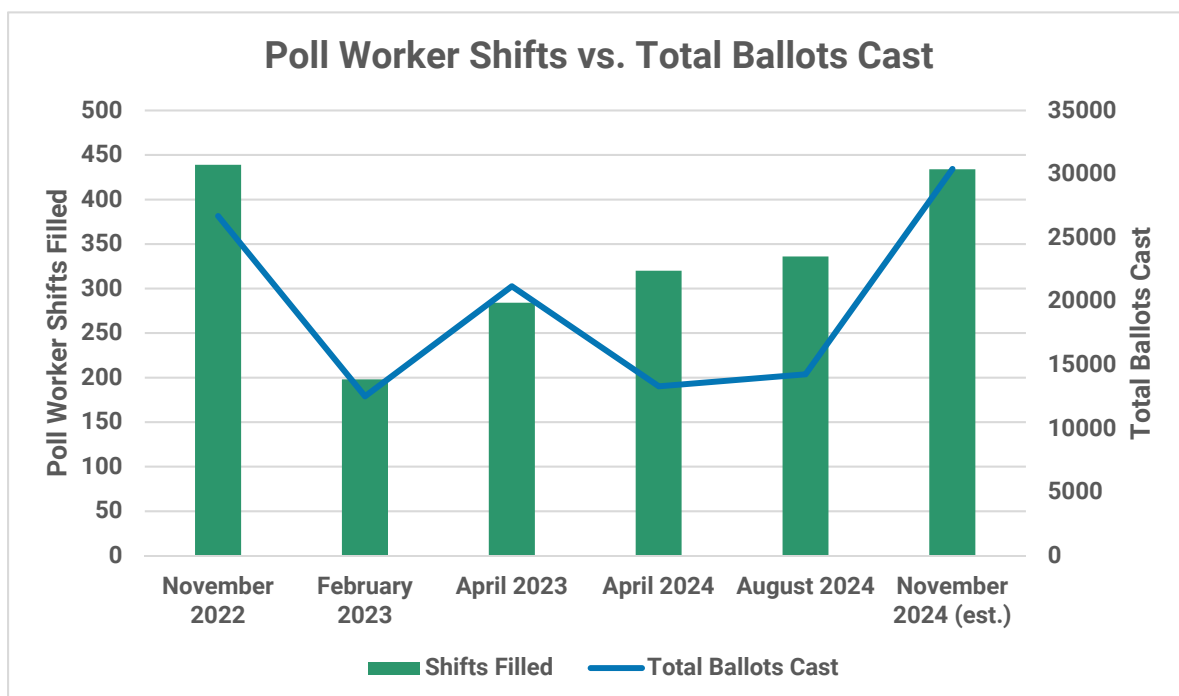
MAJOR CHANGES

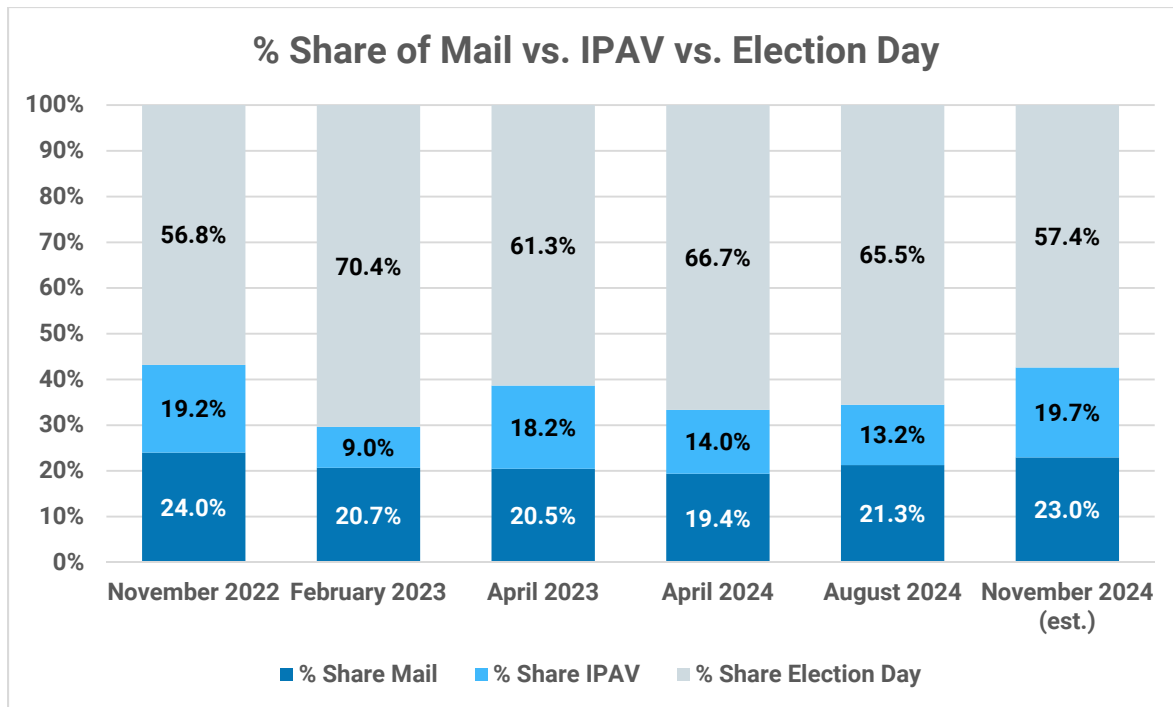
- Increase of \$5,000 in Reserve and Premier Liquor License revenue

CORE RESPONSIBILITIES

- Provides clerical staffing to and manages records, including agendas and minutes, of the Common Council, council committees, and a number of other city boards and commissions
- Administer all phases of alcohol and other business licensing processes
- Administer all phases of election-related processes, including voter registration, absentee ballot management, polling site management, and reporting
- Accept and process property assessment appeals, and schedules and staffs Board of Review meetings/hearings
- Publishes legal notices as required

PERFORMANCE MEASURES





NEXT YEAR'S GOALS

CLERK

- Successfully conduct the Board of Review process in conjunction with the City revaluation of property
- Begin implementation of a document management program to improve record retention, accessibility, and transparency
- Conduct a review of Clerk-related sections of the municipal code to identify areas for improved clarity, consistency, and equity
- Develop and launch an online application for Special Event Permits
- Continue to provide staff with professional development opportunities to increase knowledgeability and improve service delivery

ELECTIONS

- Successfully conduct elections with efficiency, integrity, and equity
- Expand and strengthen recruitment efforts for high school students to serve as Poll Workers
- Continue to develop resource and procedure guides specific to City of Wauwatosa election practices to improve consistency, predictability, and customer service

BUDGETARY CHANGES

BUDGET CHANGE DESCRIPTION (CURRENT YEAR BUDGETARY REESTIMATE \$0.00)

No significant changes



BUDGET CHANGE DESCRIPTION (NEXT YEAR BUDGETARY CHANGE \$0.00)

CLERK

- Increase of \$5,000 in Reserve and Premier Liquor License revenue
- Increase of \$2,500 in Professional Development

ELECTIONS

- Reduction of \$1,500 in Office Supplies
- Reduction of \$1,000 in Other Expenses

BUDGET SUMMARY TABLE

City Clerk Dept #141					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
201,323	228,176	228,176	Wages	260,425	14.1%
1,826	4,000	4,000	Overtime	4,000	0.0%
53,448	64,636	64,636	Benefits	73,246	13.3%
362	360	360	Other Compensation	-	-100.0%
15,477	14,205	14,522	Operating Expenses	15,705	10.6%
31,804	8,900	12,650	Services	12,250	37.6%
97,308	88,821	88,821	Internal Charges	86,108	-3.1%
2,242	-	3,500	Other Expenses	3,500	0.0%
403,791	409,098	416,665	TOTAL	455,234	11.3%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
123,904	129,350	129,455	Licenses and Permits	134,900	4.3%
18,540	13,250	19,240	Public Charges	14,500	9.4%
142,444	142,600	148,695	TOTAL	149,400	4.8%
Net Cost					
261,347	266,498	267,970	TOTAL	305,834	14.8%



Elections Dept #142					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
96,230	142,987	210,987	Wages	140,549	-1.7%
2,134	3,000	3,000	Overtime	3,000	0.0%
17,079	28,290	28,290	Benefits	25,703	-9.1%
121	120	120	Other Compensation	-	-100.0%
59,910	65,300	65,300	Operating Expenses	62,800	-3.8%
540	10,300	10,300	Services	9,400	-8.7%
976	1,292	1,292	Internal Charges	1,080	-16.4%
-	15,800	15,800	Capital Outlay	-	-100.0%
176,989	267,088	335,088	TOTAL	242,532	-9.2%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
4,993	-	-	InterGov Revenues	-	0.0%
1,421	-	-	Miscellaneous	-	0.0%
6,415	-	-	TOTAL	-	0.0%
Net Cost					
170,574	267,088	335,088	TOTAL	242,532	-9.2%

PERSONNEL SCHEDULES

City Clerk / Elections				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
City Clerk	1.00	1	1.00	-
Deputy City Clerk	1.00	1	1.00	-
Multimedia Technician ²	-	2	0.42	0.42
Office Assistant ¹	2.50	3	2.50	-
TOTAL	4.50	7.00	4.92	0.42

¹Office Assistant position is split between elections and assessor

²Multimedia Technician position previously in Admin Personnel Schedule



CITY ASSESSOR



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 723,748	\$ 766,520	\$ 42,772
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 723,748	\$ 766,520	\$ 42,772
FTE's	5.60	5.60	-

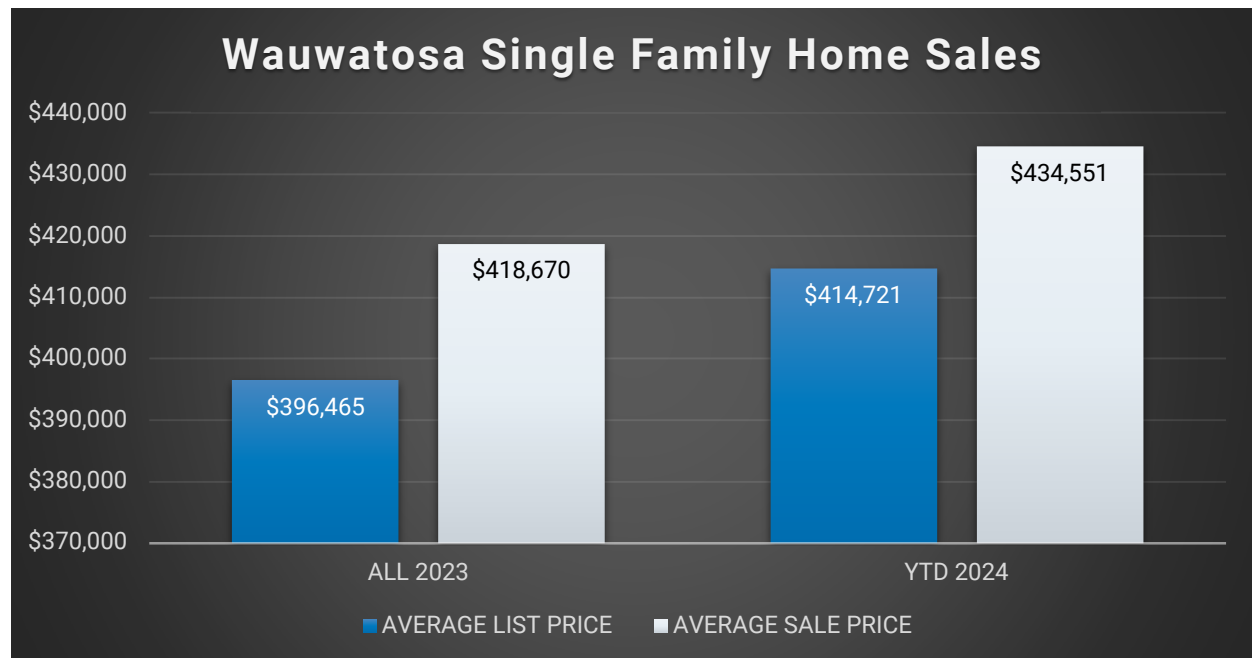
MAJOR CHANGES

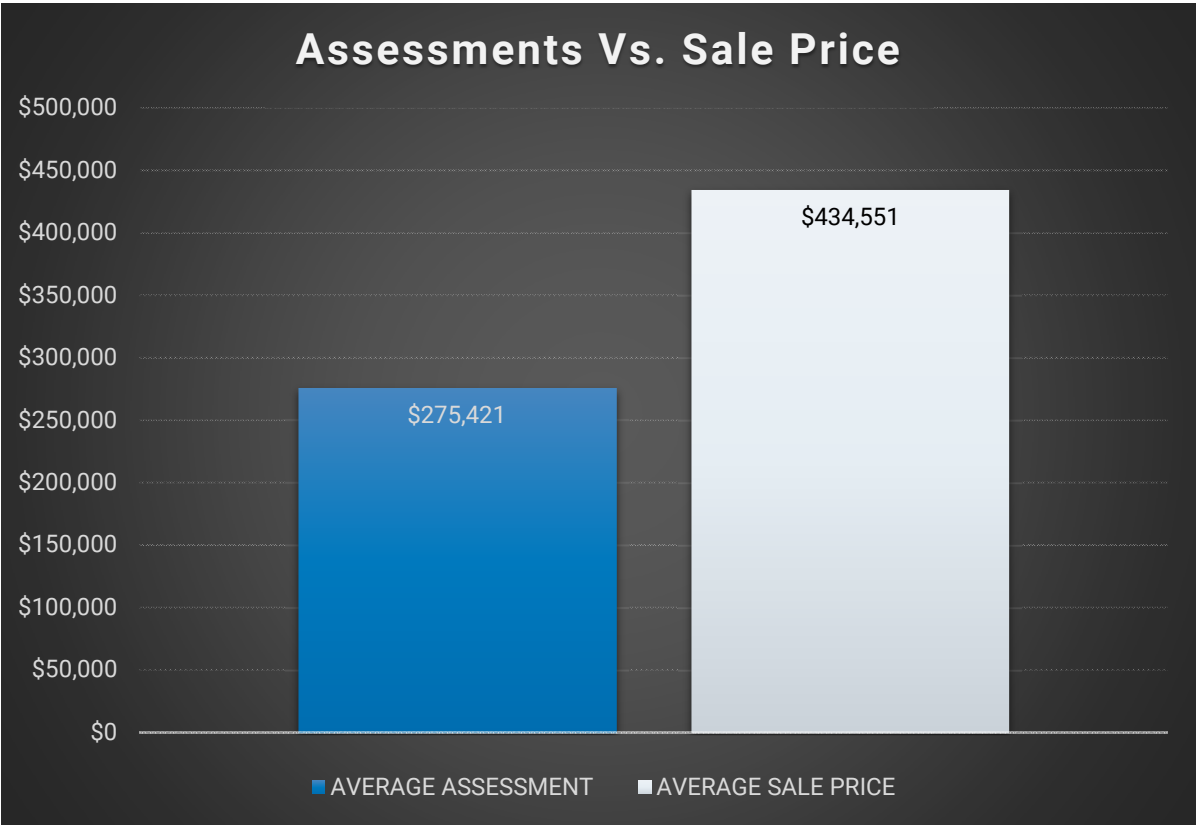
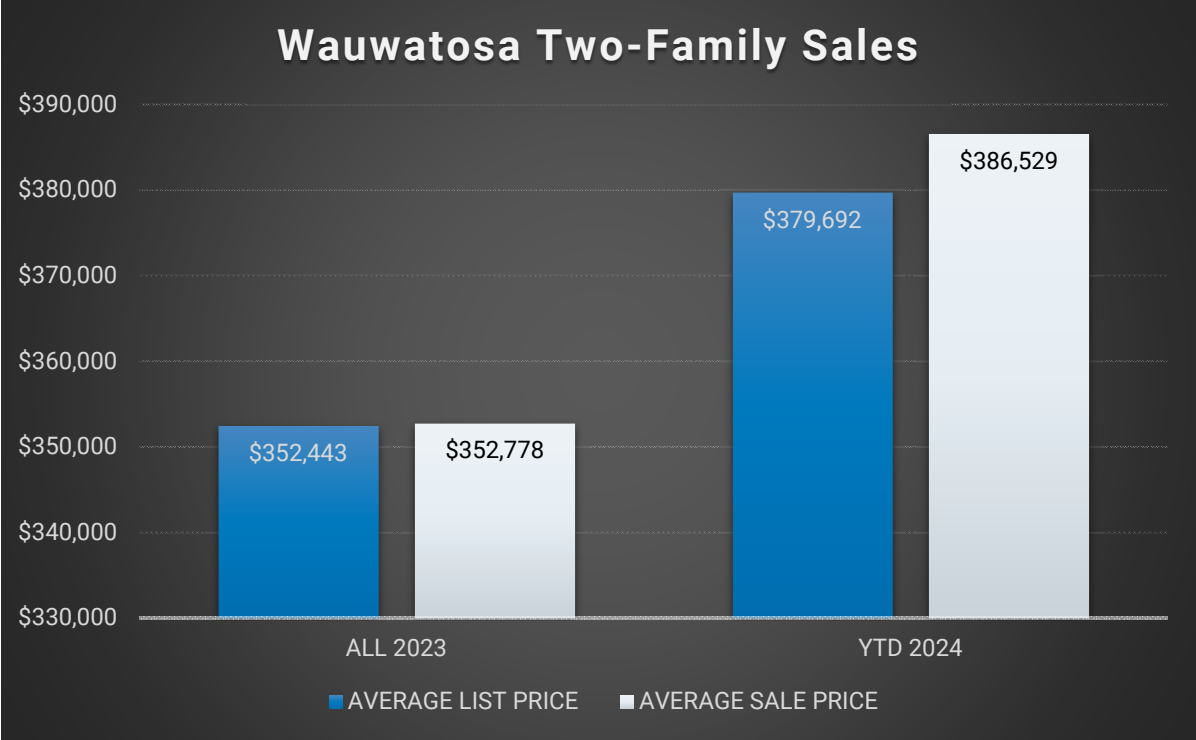
- We will be conducting a city-wide revaluation in 2025. The last city-wide revaluation was completed in 2019.

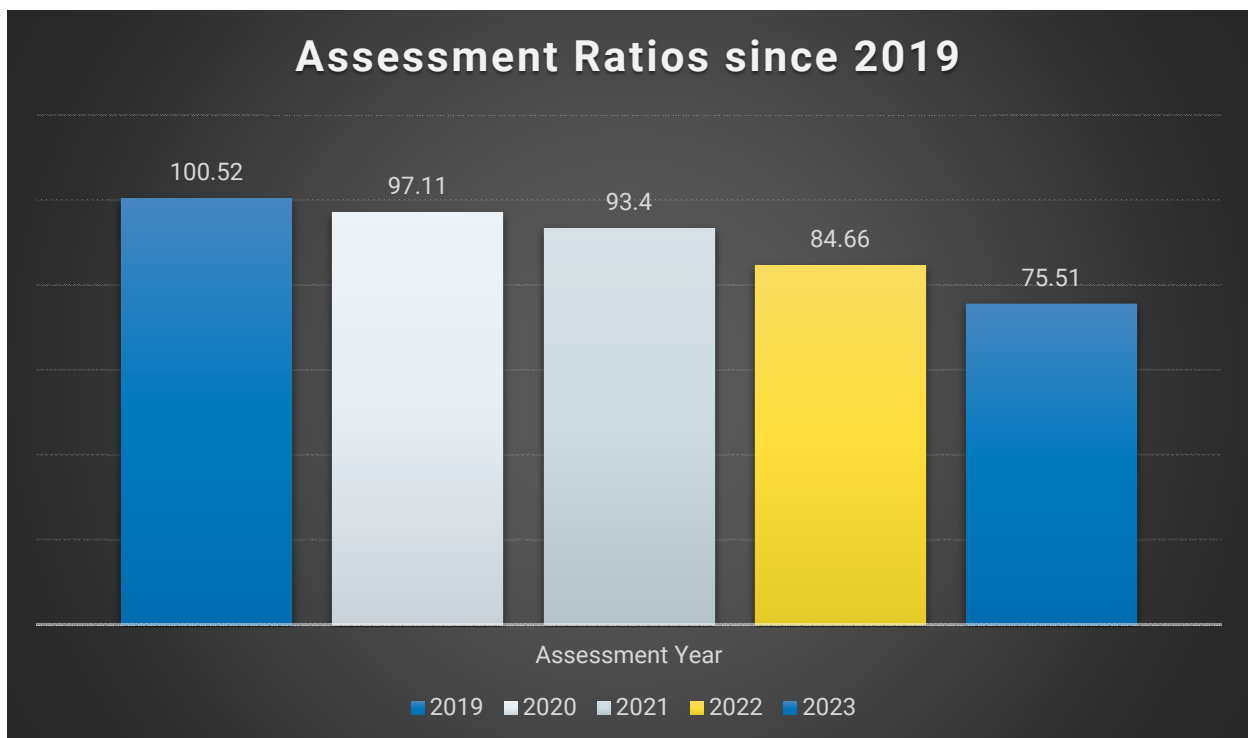
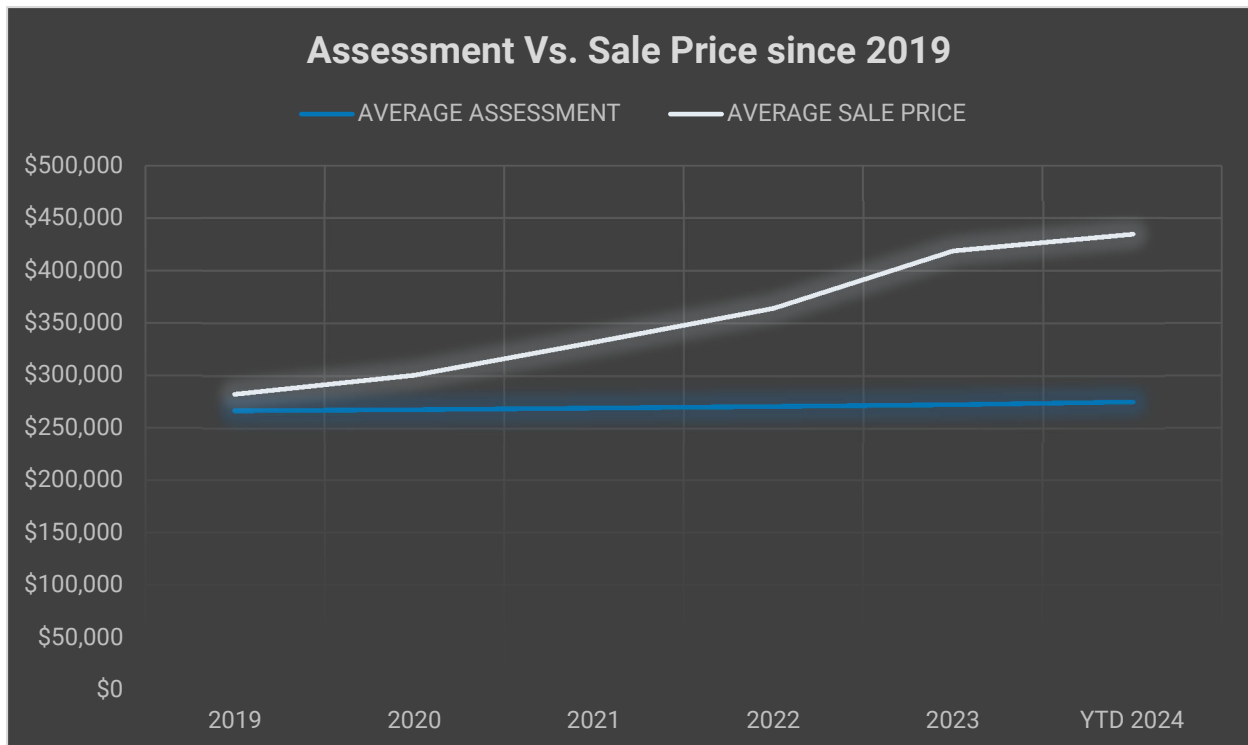
CORE RESPONSIBILITIES

- To discover, list, and value all taxable and exempt real property within the city's jurisdictional boundaries in accordance with Wisconsin Chapter 70 Statutes, Wisconsin Property Assessment Manual, and applicable case law.
- Perform interior and exterior property reviews, property sale validation, review permit activity and changes, maintain current ownership records, and provide property data to owners, professionals, and other government officials.

PERFORMANCE MEASURES









NEXT YEAR'S GOALS

- Conduct a complete and thorough review of all assessments through a city-wide revaluation process. This process generally begins 12-18 months in advance and continues throughout the following assessment year.
- Maintain fairness and equity in assessments, which assists with distributing the city's tax burden among the individual property owners.

BUDGETARY CHANGES

POSTAGE (NEXT YEAR BUDGETARY CHANGE \$12,495.00)

Our postage budget has increased for 2025 not only due to the large rate increase from USPS, but also because 2025 is a city-wide revaluation year. The Assessor's office will mail Notice of Assessments to every property in the jurisdiction in 2025. We are also budgeting for a one-time bulk mailing of post cards to each property that includes resources and additional information related to the upcoming revaluation.

OFFICE SUPPLIES (NEXT YEAR BUDGETARY CHANGE \$2,100.00)

Because of the 2025 city-wide revaluation, our office supply needs will increase. The additional funds will help cover costs for replacing and updating property files, ordering additional envelopes for mailings to property owners, replenishing business cards for department employees, and other miscellaneous office supplies used throughout the year.

BOOKS AND PERIODICALS (NEXT YEAR BUDGETARY CHANGE \$1,150.00)

A one-time purchase of updated commercial cost and market cap rate manuals are needed to perform a revaluation of commercial property.

SUNDRY CONTRACTUAL SERVICES (NEXT YEAR BUDGETARY CHANGE \$4,500.00)

Our contractual services have increased for 2025 to include assistance with multiple regression analysis for residential modeling concepts. This is a one-time expense needed to assist with residential revaluation.

NON-FIXED ASSET (NEXT YEAR BUDGETARY CHANGE \$7,200.00)

A one-time request for the purchase of a Sharp printer, scanner, and copier. This would replace the 14-year-old Ricoh printer, scanner, and copier our office currently has. Our current equipment is well past its lifespan and has been offline numerous times over the past year due to maintenance issues or waiting for replacement parts. The repair technicians have mentioned multiple times the equipment should be replaced. Our department has a statutory requirement to mail letters to property owners and we are involved in numerous high-value litigation cases that require colored hardcopy documents and packets. The requirement for a functioning, high-capacity, and high-quality printer, scanner, and copier machine is essential to perform our duties.



BUDGET SUMMARY TABLE

City Assessor Dept #150					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
407,837	447,727	452,027	Wages	471,979	5.4%
30	-	-	Overtime	16,440	0.0%
115,877	137,605	137,605	Benefits	131,636	-4.3%
1,949	-	-	Other Compensation	-	0.0%
28,913	26,475	26,805	Operating Expenses	35,660	34.7%
27,008	17,150	17,150	Services	17,125	-0.1%
10,557	12,000	12,000	Fixed Charges	12,000	0.0%
80,459	82,790	82,790	Internal Charges	74,480	-10.0%
-	-	-	Capital Outlay	7,200	0.0%
672,630	723,748	728,378	TOTAL	766,520	5.9%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
-	-	-		-	0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
672,630	723,748	728,378	TOTAL	766,520	5.9%

PERSONNEL SCHEDULES

Assessor				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Appraiser	3.00	3	3.00	-
Office Assistant	0.60	1	0.60	-
City Assessor	1.00	1	1.00	-
Deputy City Assessor	1.00	1	1.00	-
TOTAL	5.60	6.00	5.60	-



FINANCE DEPARTMENT



BUDGET SNAPSHOT

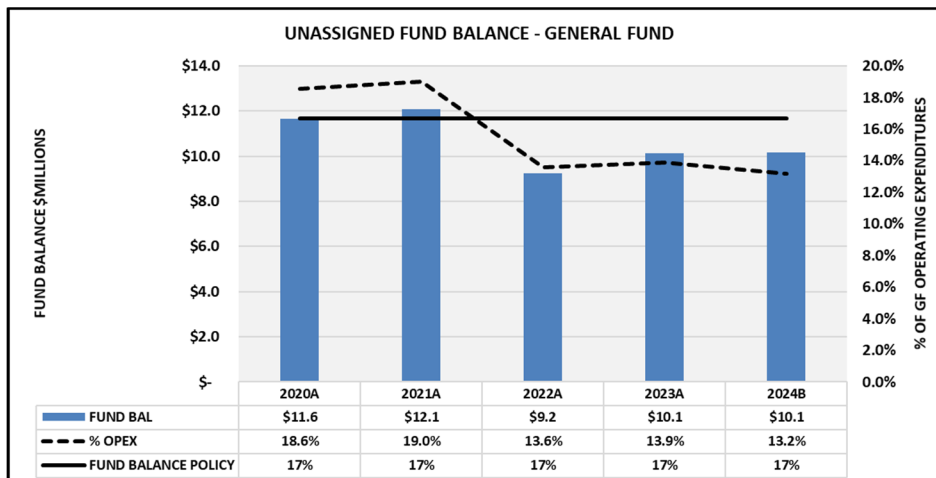
	2024	2025	Change
Exp	\$ 1,364,747	\$ 1,412,036	\$ 47,289
Rev	\$ 3,144,000	\$ 2,541,600	\$ (602,400)
Net Cost	\$ (1,779,253)	\$ (1,129,564)	\$ 649,689
FTE's	9.82	10.05	0.23

MAJOR CHANGES

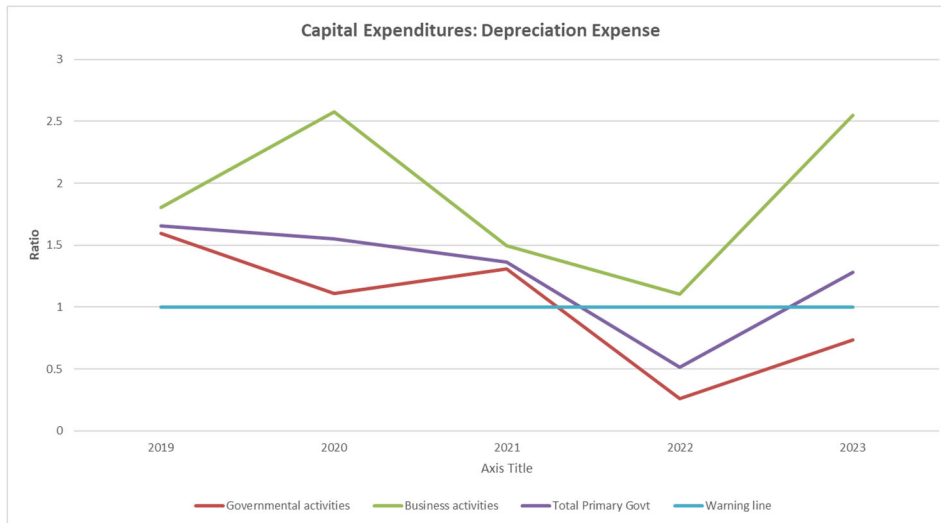
CORE RESPONSIBILITIES

- Accounting, Budgeting, and Debt Management
- Treasury, Cash, and Investment Management
- Tax, Revenue, and Billing
- Purchasing
- Utility Financial Operations

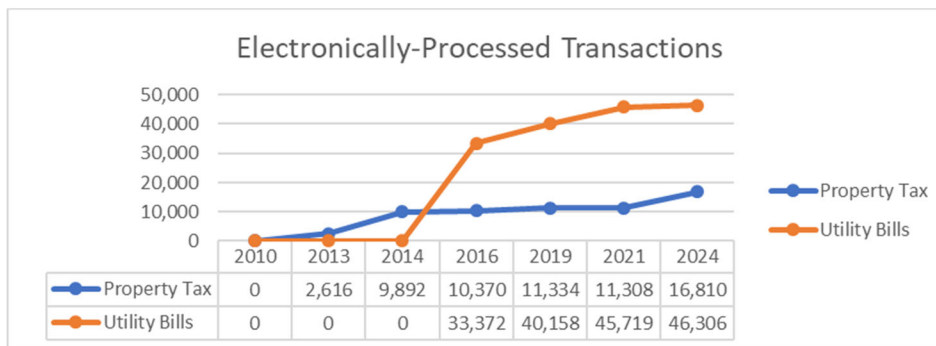
PERFORMANCE MEASURES



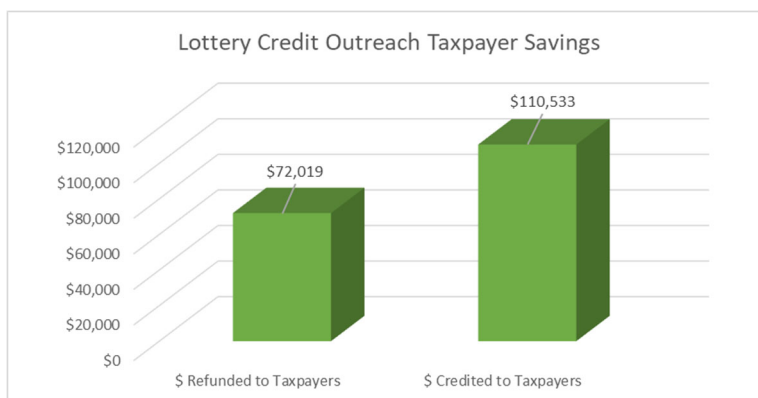
Unassigned fund balance fell below our 2-month operating expense goal due to the negative mark to market adjustment in 2022. Surplus revenues will be dedicated to increasing fund balance



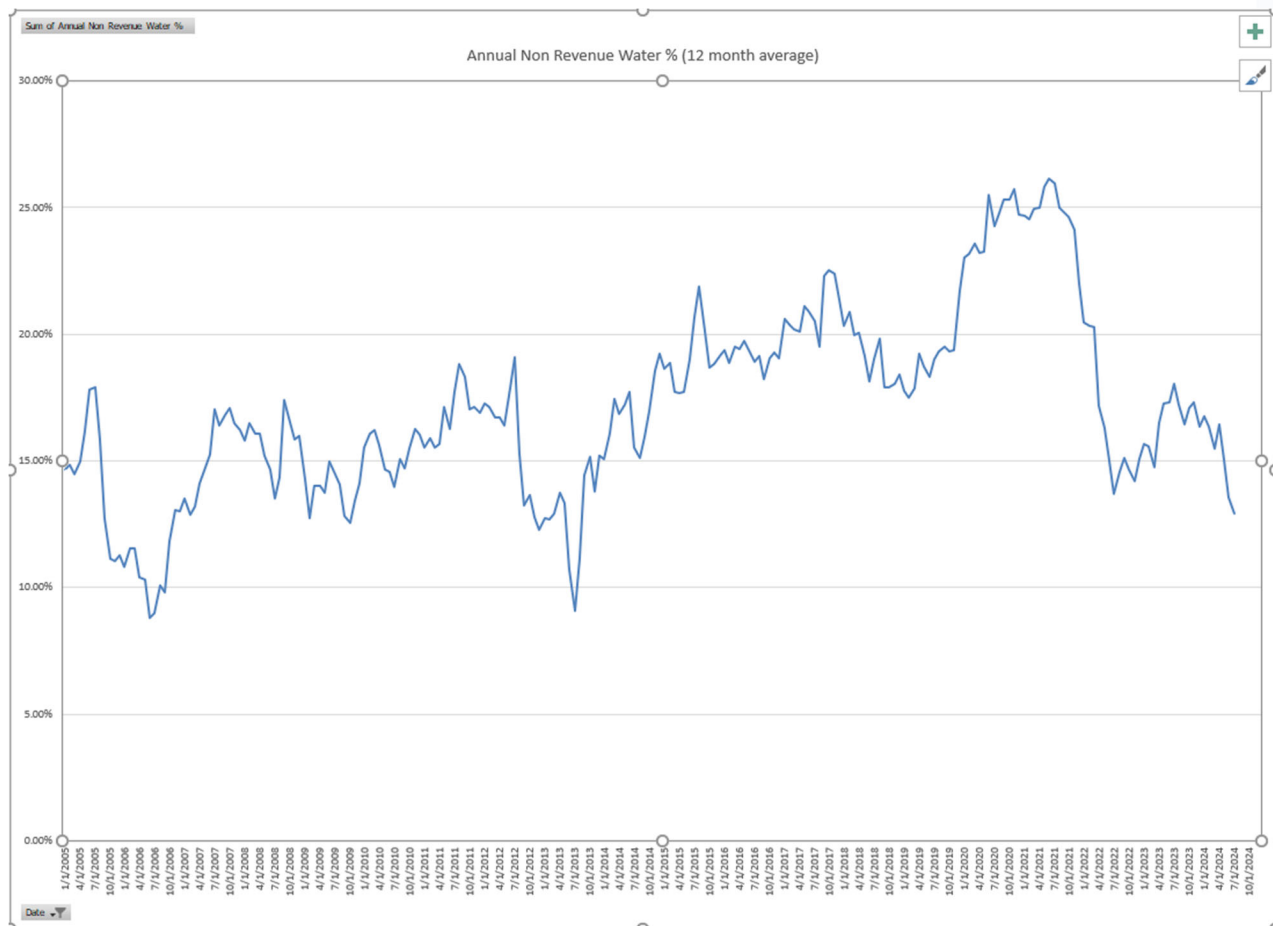
This ratio measures if we are keeping up with our infrastructure replacement by dividing capital additions by the increase in accumulated depreciation. Target is a ratio greater than 1.0. We fell below this target in 2022 but rebounded in 2023.



This measure shows the results of the Treasurer's Office initiatives for both automated payment processes and expansion of electronic payment collection.



In 2023, we leveraged upgraded property tax software to analyze data and identify property owners who might be eligible for the lottery credit.



This chart compares the total amount of water purchased from the City of Milwaukee to the amount of water to our customers identifying the percentage of water that is “lost” through leaks, utilization of fire hydrants, etc. Below 15% is recommended.

NEXT YEAR'S GOALS

- Continue to expand our use of our Financial System Tyler MUNIS by implementing and fully utilizing Tyler Payments, Utility & Resident Access, Employee Expense Reimbursement, Electronic Vendor Payments and Electronic payments to vendors.
- Identify a way to finance the Barret Lo residential mid-rise tower at Mayfair Mall that mitigates risk to the City
- Consolidate copiers at City Hall and establish a centralized and managed print option that works for departments



BUDGETARY CHANGES

2024 BUDGET

INCREASE INTEREST EARNINGS

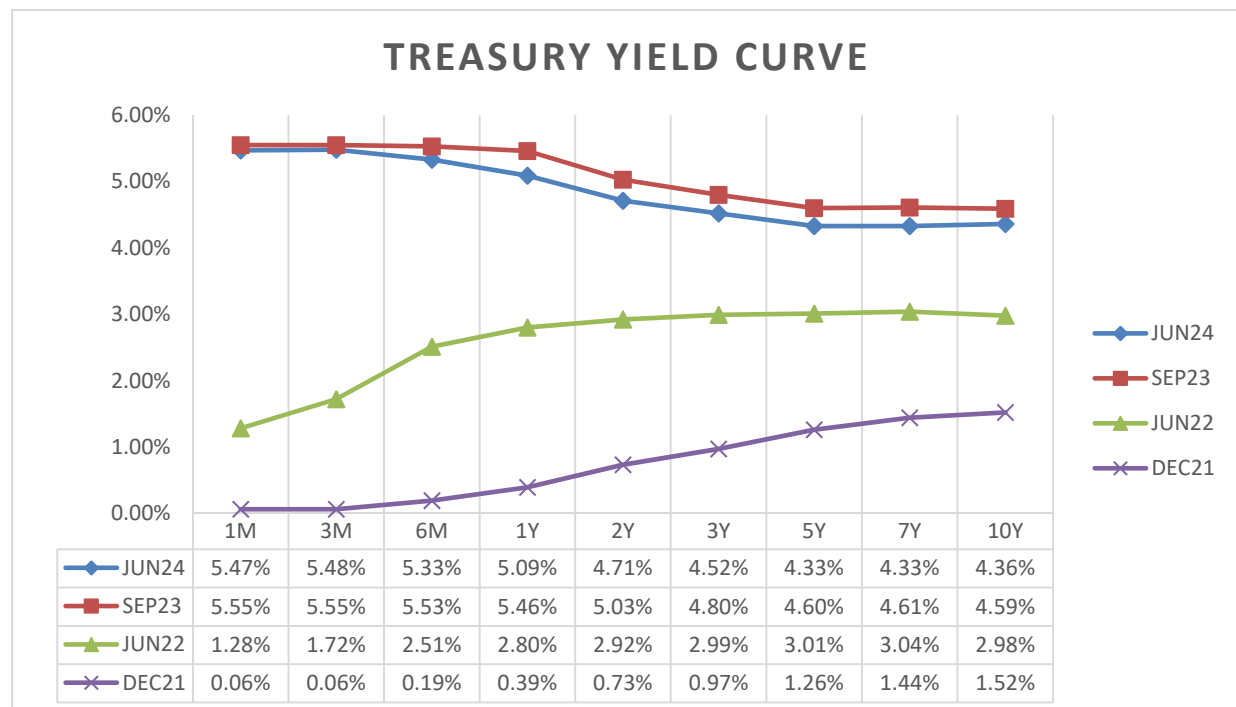
REVENUE INCREASE \$600,000

The Treasurer's Office invests fund balance and cash not needed for immediate expenditures, and as a result, generates interest earnings. The City's investment portfolio can be broken down into the liquid portfolio and the managed portfolio. The liquid portfolio is the portion of investments that can be withdrawn same day and used to cover cash outflows. The managed portfolio are investments that have a stated maturity date that ranges from one month to four years. The size of the City's investment portfolio and the interest rate environment are the main factors in determining interest earnings.

Of the two, the interest rate environment is the larger driver of interest earnings. There are two interest rate benchmarks the Treasurer's Office monitors. The first is the Fed Funds rate, which is the overnight borrowing rate for financial institutions set by the Federal Reserve and impacts the liquid portion of the portfolio. The second is the two-year treasury, which impacts the managed portfolio since the weighted average maturity of the managed portfolio is approximately two years.

Interest rate history and current state:

- Low rate environment in 2020-2021 as the Fed cut the Fed Rate due to the coronavirus pandemic.
- High inflation in 2022 influenced the Fed to hike interest rates at a historically fast pace.
- The last Fed Funds move was July 26, 2023 when the Fed hiked the rate to 5.25-5.5%.
- Interest rates peaked in September of 2023.
- Rates have held steady since. Rates 6 months and out are lower as the financial markets anticipate rate cuts by the Fed, causing the yield curve to be inverted.





Future interest rate assumptions:

- Inflation data continues to show improvement and other economic indicators project the economy will normalize v. going into a recession. This will drive the Fed to start cutting the Fed Funds rate.
- Fed Funds rate is cut 75 basis points (0.75%) by the end of 2024, with the first 25 basis point cut announced at the September 2024 meeting.
- Fed Funds rate is cut 125 basis points in 2025.
- The yield curve flattens from its inverted state. Essentially, the one-month treasury and two-year treasury rates are equal.
- Actual and projected interest rate benchmarks and portfolio yields are in the table below:

Benchmark and Portfolio Interest Rates

As of June 30 for each year

	2022	2023	2024	2025*
Fed Funds Rate	1.5-1.75	5-5.25	5.25-5.5	3.75-4.0
2YR Treasury	2.92	4.87	4.71	3.5-3.75
Wauwatosa Portfolio - Liquid	0.97	4.99	5.38	4.00
Wauwatosa Portfolio - Managed	1.51	2.92	3.30	3.52
Wauwatosa Portfolio - Overall	1.29	3.79	4.23	3.89

*Projected

Assumptions v Actuals 2024 Budget:

- Assumed 100 basis points in cuts in the Fed Funds rate, starting early in 2024. There have been no rate cuts thus far. Our projections have 75 basis points in cuts – 25 basis point cuts in September, November and December. Since the City holds larger balances of liquid investment early in the fiscal year, the lack of rate cuts has resulted an increased projection of earnings in the liquid portfolio.
- The managed portfolio reinvestment rate projected at 4.5%, actual reinvestment rate for the year so far has been 4.7%. As our strategy this year was to invest funds early in the year due to higher cash inflow and anticipated rate cuts, the managed portfolio will also see increased earnings.
- A portion of the earnings are also transferred to other funds such as the capital, utility and TIF funds. The transfers are based on the overall portfolio rate and the fund balance in each of these funds. The transfers out of the general fund are up due to higher than projected fund balances and higher portfolio interest rate.

Assumptions 2025 Budget:

- The Fed cuts the Fed Funds rate 125 basis points – 25 basis points at the January, March, June, September and December Federal Reserve meetings. At the end of 2025, the Fed Funds rate is at 3.25-3.5%. This will result in downward pressure in liquid investment interest earnings.



- The City currently has \$16 million in unspent American Rescue Plan Act (ARPA) funds; \$13 million in the liquid portfolio. We anticipate spending a significant portion of these funds in late 2024 and 2025. This will shrink the balance of the liquid portfolio and result in further decrease in liquid investment earnings.
- We are assuming the managed portfolio yield will continue to increase, as lower-yielding investments made in 2020-2021 mature and are reinvested at higher yields. The reinvestment rate for the first half of 2025 is 3.75% and for the second half of 2025 is 3.5%.

General Fund Interest Earnings

	2023A	2024B	2024R	2025B
Actual:				
Earnings - Liquid	\$3,573,000	\$2,711,000	\$3,532,000	\$1,928,000
Earnings - Managed	\$1,285,000	\$1,834,000	\$2,290,000	\$2,711,000
Net Earnings	\$4,858,000	\$4,545,000	\$5,822,000	\$4,639,000
Expenses	(\$36,000)	(\$32,000)	(\$35,000)	(\$35,000)
Transfers to Other Funds	(\$1,934,000)	(\$1,513,000)	(\$2,187,000)	(\$2,204,000)
Total	\$2,888,000	\$3,000,000	\$3,600,000	\$2,400,000

2025 BUDGET

DECREASE INTEREST EARNINGS

REVENUE DECREASE \$600,000

See above for detail and justification.

AUDIT FEE

EXPENDITURE DECREASE \$4,810

While the overall audit fee increases an assumed 3% the amount charged to the Finance Department decreases to \$32,671 due to a reallocation of this expense across the City and the majority of the increase being borne by non-General Fund departments.

BUDGETARY INCREASE IN HOURS

Total FTE for the department increases by 0.23 to 10.05; however, no new position is being added. Several years ago the Accounting Technician position was increased from 0.6 to 0.8 but the budget was never adjusted. This is corrected here to reflect actual hours worked and contributes to the \$51,041 increase in wages.



BUDGET SUMMARY TABLE

Finance Dept #151					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
753,505	767,232	768,672	Wages	818,273	6.7%
1,733	5,000	5,000	Overtime	2,000	-60.0%
306,134	307,576	307,576	Benefits	320,940	4.3%
42,941	58,311	70,194	Operating Expenses	58,828	0.9%
52,607	59,531	59,531	Services	54,221	-8.9%
1,295	2,000	2,000	Utilities	1,500	-25.0%
118,715	125,096	125,096	Internal Charges	116,274	-7.1%
-	40,000	-	Other Expenses	40,000	0.0%
1,276,931	1,364,747	1,338,070	TOTAL	1,412,036	3.5%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
14,675	14,000	12,500	Licenses and Permits	12,500	-10.7%
4,924,806	3,099,000	6,128,644	Miscellaneous	2,499,000	-19.4%
30,735	31,000	30,100	Public Charges	30,100	-2.9%
4,970,216	3,144,000	6,171,244	TOTAL	2,541,600	-19.2%
Net Cost					
(3,693,285)	(1,779,253)	(4,833,174)	TOTAL	(1,129,564)	-36.5%



MADACC Dept #191					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised		Budget	% of Change
64,186	64,186	64,186	Operating Expenses	64,020	-0.3%
64,186	64,186	64,186	TOTAL	64,020	-0.3%
Revenues					
2019	2020	2020		2021	% of
Actual	Adopted Budget	Revised		Budget	Change
-	-	-			0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
64,186	64,186	64,186	TOTAL	64,020	-0.3%



Remission of Taxes Dept #154					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
510,982	-	169,498	Operating Expenses	-	0.0%
510,982	-	169,498	TOTAL	-	0.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
380,179	-	118,649	Taxes	-	0.0%
380,179	-	118,649	TOTAL	-	0.0%
Net Cost					
130,802	-	50,849	TOTAL	-	0.0%

PERSONNEL SCHEDULES

Comptroller / Purchasing / Treasurer				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Accountant	1.00	1	1.00	-
Accounting Analyst	0.57	1	0.80	0.23
Accounting Manager	1.00	1	1.00	-
Accounting Tech	1.00	1	1.00	-
Accounts Payable Specialist	0.25	1	0.25	-
Assistant Finance Director	1.00	1	1.00	-
Finance Director	1.00	1	1.00	-
Finance Intern	0.50	1	0.50	-
Financial Analyst	1.00	1	1.00	-
Office Assistant	1.50	2	1.50	-
Purchasing Manager	1.00	1	1.00	-
TOTAL	9.82	12.00	10.05	0.23



INFORMATION SERVICES



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 2,483,914	\$ 2,447,204	\$ (36,710)
Rev	\$ 2,374,079	\$ 2,212,349	\$ (161,730)
Net Cost	\$ 109,835	\$ 234,855	\$ 125,020
FTE's	7.00	7.00	-

MAJOR CHANGES

- Major hardware upgrades to 911 dispatch, datacenter
- Phone system upgrade
- Cloud Migration of email, Sharepoint, and Teams

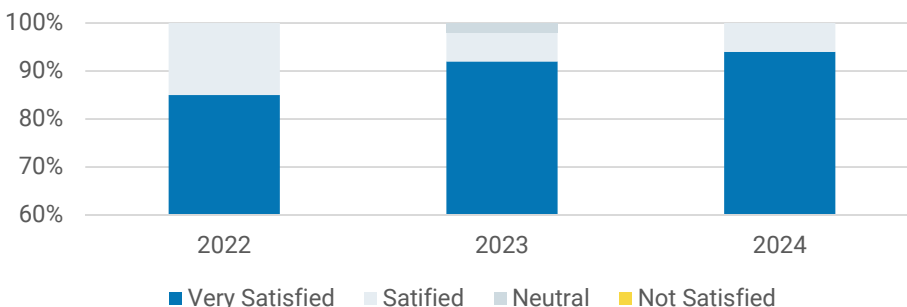
CORE RESPONSIBILITIES

- Manage applications critical to city services including public safety, financial, human resources, enterprise resources, and public facing applications
- Maintain a 24/7 operation of two data centers, hosting 120 servers with more than 600 terabytes of storage with better than 99.9% uptime
- Secures the city's information and technology assets
- Maintain a network connecting 12 buildings, 8 storm management stations, and 7 water utility facilities connected via 25,000 feet of fiber and 46 long range wireless access devices and 80 switches, routers, and firewalls
- Manage 450 desktops and laptops, 40 public safety in-vehicle systems, 70 managed tablets and mobile devices

PERFORMANCE MEASURES

Service Satisfaction:

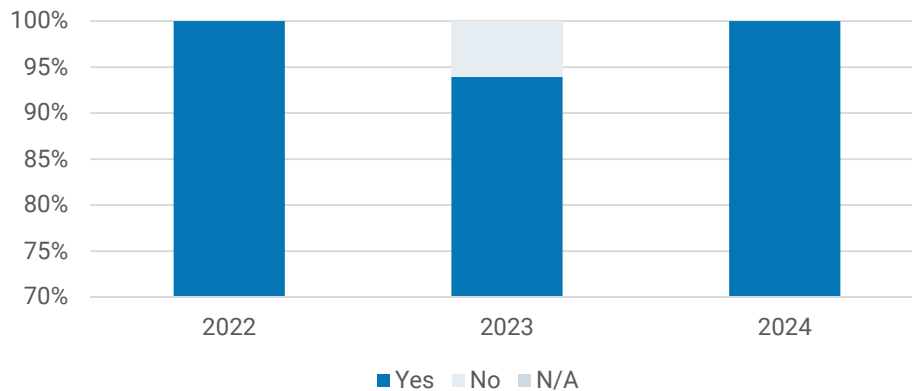
How would you describe your level of satisfaction with the customer service you received from the Wauwatosa Information Services team?





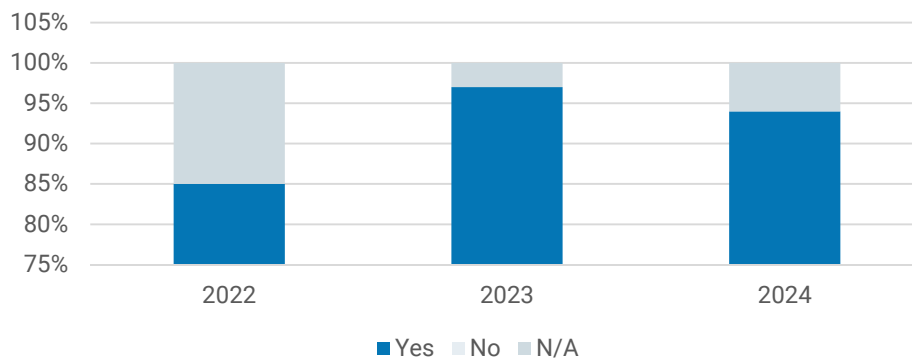
Efficiency

Did the technician respond to your request in a timely manner?



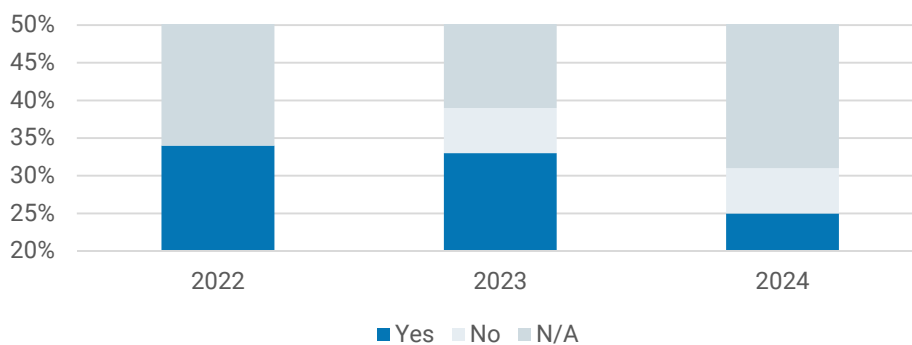
Respect:

Do you feel the technician listened to you explain your issue fully and then provide a calm, collected, and prompt response?



ABOVE AND BEYOND

If you placed a call to a technician, did they ask if there were any other issues they could assist with before terminating the call?





NEXT YEAR'S GOALS

- Migrate the city's operations to Office 365 for improved collaboration and cloud-based efficiency
- Replace and modernize the 911 answering system, including servers, communication lines, and operator stations, to enhance emergency response capabilities
- Upgrade data center servers to boost performance, reliability, and scalability for critical city services
- Replace and upgrade the city's telephone, instant messaging, and presence servers to enhance communication and operational continuity
- Modernize applications and operating systems across servers and workstations, ensuring compatibility, security, and optimal performance

BUDGETARY CHANGES

DATACENTER SERVERS REPLACEMENT (\$465,000)

The city's datacenter Nutanix Hyper-Converged Infrastructure (HCI), was purchased in April 2019 and will reach the end of vendor support in February 2026. To ensure the continued reliability and security of our critical IT systems, we must replace the existing servers before this deadline. Without this replacement, we risk losing vital vendor support, which could lead to potential downtime and increased vulnerability to security threats.

To address this need, we propose funding the server replacement project through our IT Capital Reserve Fund. This investment will not only maintain the stability and performance of our datacenter but also ensure that we continue to receive the necessary vendor support to keep our systems secure and operational. This upgrade is crucial for sustaining the infrastructure that supports essential city services.

911 PSAP HARDWARE AND SOFTWARE REPLACEMENT (\$250,000)

To maintain and enhance our emergency response capabilities, we are proposing the replacement of our existing 911 Public Safety Answering Point (PSAP) hardware and software for \$250,000. This upgrade is essential to keep pace with modern communication technologies. It will introduce critical new features, such as the ability to answer calls directly from cellular devices, accept video and text messages to 911, and provide geographic diversity that enhances system resiliency.

The funding for this project will be sourced from our existing funds balances. This investment is crucial for ensuring that our emergency services can continue to respond effectively to the needs of our community, leveraging advanced technology to improve both the speed and quality of our response efforts.

MIGRATION TO OFFICE 365 FOR EXCHANGE, TEAMS, AND SHAREPOINT (\$270,000)

We plan to migrate our email, collaboration, and document management systems to Microsoft Office 365, encompassing Exchange, Teams, and SharePoint. This transition will not only enhance our ability to collaborate across departments, streamline communication, and ensure secure access to documents from any location, but it will also replace some of our existing web conferencing services, consolidating tools and reducing redundancy. The total cost of this migration is \$270,000 over three years, with \$90,000 to be paid annually starting in 2025.



This investment is essential for modernizing our IT infrastructure and aligning with industry best practices for cloud-based services. By moving to Office 365, we will benefit from enhanced security, continuous updates, and improved operational efficiency, ensuring that our city's staff can work more effectively and responsively to serve the community.

TELEPHONE SYSTEM REPLACEMENT (CURRENT YEAR BUDGETARY REESTIMATE \$465,000)

In 2017, we upgraded our outdated phone system to a Cisco Call Manager, which has served the city well over the past several years. However, the servers supporting this system have now reached the end of their support lifecycle and must be replaced to ensure continued reliable communication across all city departments. The estimated cost for this necessary upgrade is \$465,000, which will provide us with a robust solution for the next five years.

For this upgrade, we will explore both in-kind replacements and cloud-based options to determine the best fit for our current and future needs. The funding for this project will likely come from a combination of sources: a portion from the IT Capital Reserve Fund and the remainder by reallocating existing budget items. This approach will allow us to maintain our critical communication infrastructure without significantly impacting our overall budget.

ADJUSTMENT OF ASSET DEPRECIATION BASED ON ACTUAL (\$107,000 DECREASE)

Due to changes in technology purchasing toward subscription models, we reduced depreciation charges to better represent actual budgetary impact.

OPERATING BUDGET ADJUSTMENT (\$127,500 DECREASE)

Due to a one-time expense in 2024, we removing this \$170,000 expense from the 2025 budget. In addition, we moved the annual reserve for this annual expense to Other Expenses for the amount of \$42,500. The net effect of this change is a \$127,000 reduction in the IT budget

IMPLEMENTATION OF FMX (NEXT YEAR BUDGETARY \$17,500)

We are adjusting our budget to include the implementation of FMX, a facility management software, at a total cost of \$17,500 over three years. This software will replace and enhance our current processes for managing maintenance requests, work orders, and resource scheduling. FMX offers a centralized platform that will streamline our operations and improve the overall efficiency of our facility management.

This budget adjustment is necessary to ensure that we are utilizing modern tools to manage City facilities more effectively. The adoption of FMX will enable us to reduce downtime, improve interdepartmental communication, and make data-driven decisions that will optimize our resources and services for the community.



BUDGET SUMMARY TABLE

Information Technology Fund #24					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
590,269	603,934	603,934	Wages	626,099	3.7%
6,000	6,000	6,000	Overtime	6,000	0.0%
212,666	225,678	225,678	Benefits	246,758	9.3%
7,200	7,223	7,223	Other Compensation	6,000	-16.9%
194,550	335,320	341,535	Operating Expenses	174,120	-48.1%
39,000	40,242	54,416	Services	39,896	-0.9%
88,585	115,425	123,045	Utilities	109,400	-5.2%
1,052,648	1,114,005	1,174,342	Fixed Charges	1,013,993	-9.0%
15,562	16,087	16,087	Internal Charges	16,382	1.8%
42,500	20,000	20,000	Other Expenses	62,500	212.5%
-	-	-	Capital Outlay	-	0.0%
-	-	-	Asset Purchase	-	0.0%
-	-	-	Transfers	146,055	0.0%
2,248,980	2,483,914	2,572,260	TOTAL	2,447,204	-1.5%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
2,250,075	2,374,079	2,374,079	InterGovt Charges	2,212,349	-6.8%
-	-	5,715	Miscellaneous	-	0.0%
-	-	48,000	Other Sources	-	0.0%
2,250,075	2,374,079	2,427,794	TOTAL	2,212,349	-6.8%
Net Cost					
(1,095)	109,835	144,466	TOTAL	234,855	113.8%



Information Technology Capital Fund #25					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
25,000	-	-	Capital Outlay	1,180,000	0.0%
25,000	-	-	TOTAL	1,180,000	0.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
261,973	273,137	273,137	Other Sources	313,055	14.6%
261,973	273,137	273,137	TOTAL	313,055	14.6%
Net Cost					
(236,973)	(273,137)	(273,137)	TOTAL	866,945	-417.4%

PERSONNEL SCHEDULES

Information Systems				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Director of Information Systems	1.00	1	1.00	-
Help Desk Specialist	1.00	1	1.00	-
Public Safety IT Technician	1.00	1	1.00	-
Senior Systems Administrator	1.00	1	1.00	-
Senior Systems Analyst	1.00	1	1.00	-
Systems Administrator	2.00	2	2.00	-
TOTAL	7.00	7.00	7.00	-

POLICE DEPARTMENT



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 18,068,002	\$ 19,040,918	\$ 972,915
Rev	\$ 2,493,130	\$ 2,566,797	\$ 73,667
Net Cost	\$ 15,574,872	\$ 16,474,121	\$ 899,248
FTE's	141.32	132.82	(8.50)

MAJOR CHANGES

- Increase of technology for efficient Policing
- Internal Staffing Change
- Personnel Allocation Increase and Change

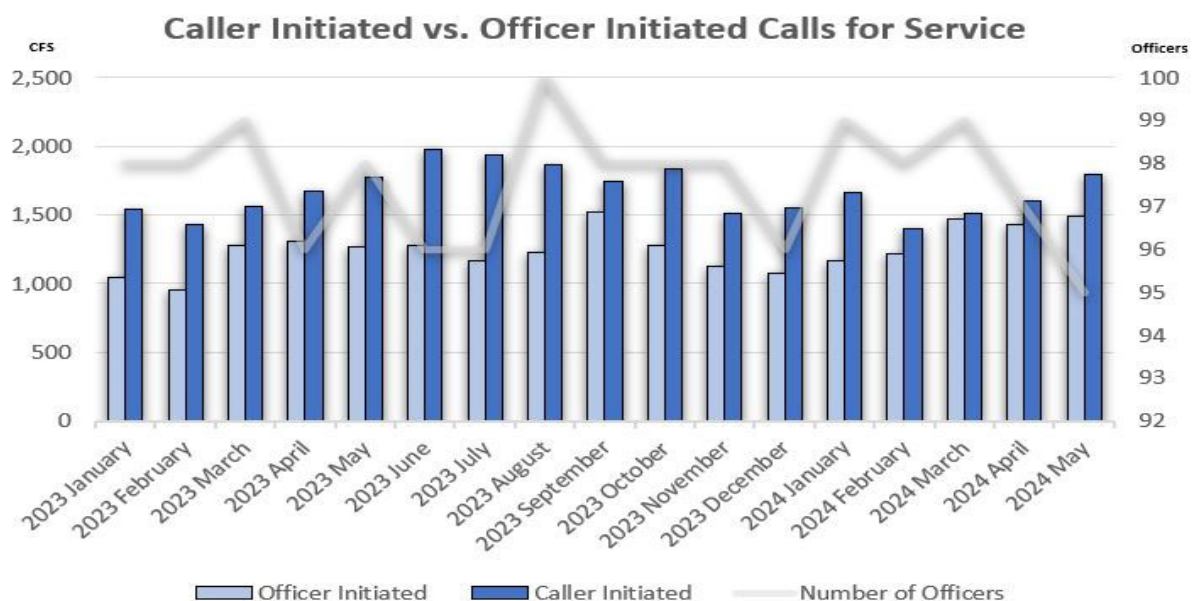
CORE RESPONSIBILITIES

- Protecting life and property, while preserving peace and order.
- Reduce crime and increase public safety through the prevention, detection, and investigation of criminal activities.
- Collaboration with internal and external partners to provide exceptional police service.

PERFORMANCE MEASURES

Performance measurement collects and analyzes data to evaluate progress towards goals and objectives. It can help improve accountability, decision-making, motivation, and resource allocation. Key performance indicators (KPIs) are at the heart of any system of performance and target-setting. The following data analysis are performance measures that represent the three Bureaus of the Police Department.

Calls for Police Service – Call Initiated versus Officer Initiated (Operations Bureau)



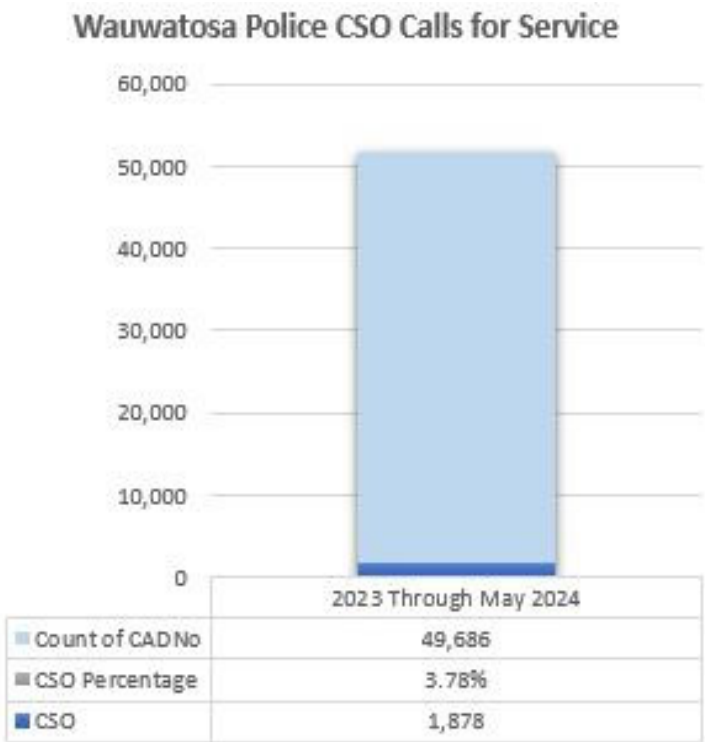


Officer-Initiated CFS: Calls that originated by an officer (traffic, field investigations, etc.)

Caller-Initiated CFS: Calls that originated through the 9-1-1 and non-emergency systems

Over the course of the past year, officer-initiated calls have remained consistent; however, caller-initiated calls have increased by 14 CFS per month. Caller-initiated calls accounted for 57% of all calls, which is close to a 10% decrease from the previous year. In essence, there are less calls coming in from complainants, thus the officers have more time to perform self-initiated field activity (SIFA). Police officers SIFA are up 10% performing activities such as reckless driving initiatives, hot-spot crime patrols, and other crime prevention strategies. The Police Department has made operational adjustments to ensure continued services to the public.

Additionally, Community Service Officers (CSOs) take an average of 110 calls for service per month. This accounts for approximately 4.0% of total calls for police service during the time period analyzed. However, this adds to the time that police officers are able to attend to more moderate to higher levels of crime prevention in the City.



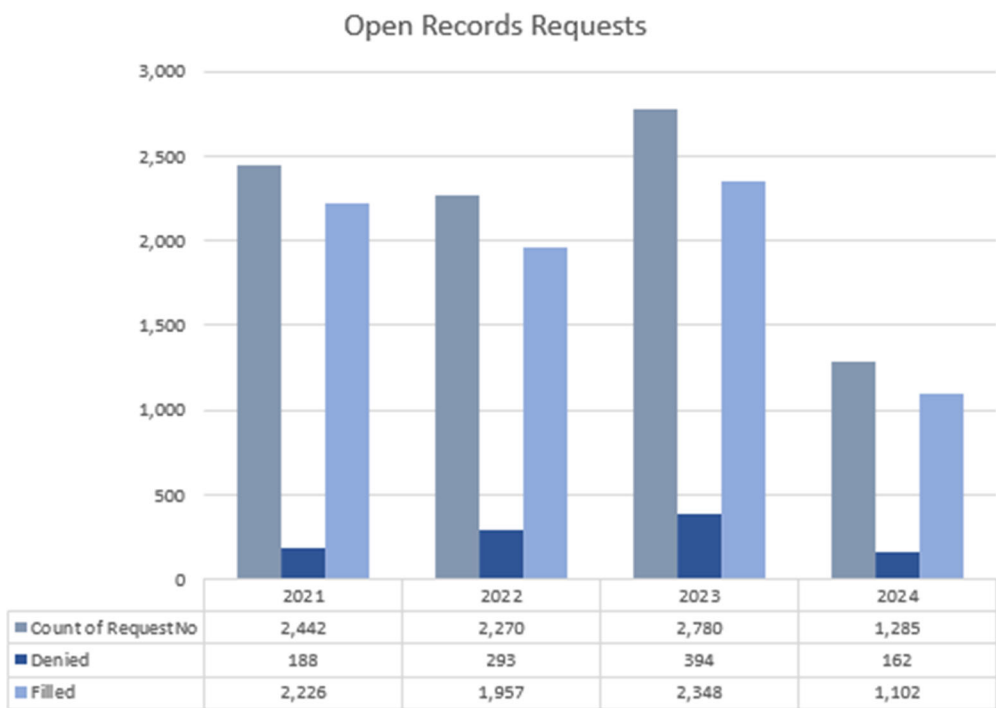
Open Records Requests (Administrative Bureau)

The Wauwatosa Police Department’s Record Division is responsible for the dissemination of records. A record includes all audio, video, paper and digital reports. In 2023, the Police Department received 2,780 requests for records. It is important to note that all Police Officers wear body cameras and most squad cars have multiple cameras in them. Therefore, each interaction is captured on video from start to finish often from multiple cameras. With the exception of certain circumstances, all of this video is public record. Prior to its release, all video must be reviewed for potential redactions.

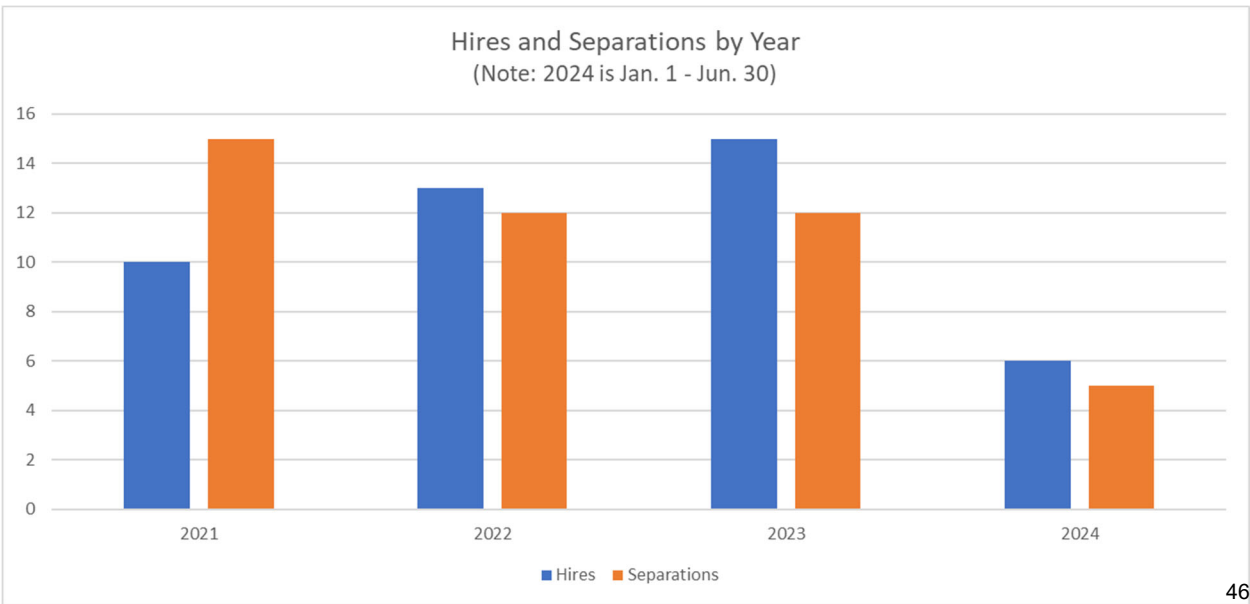


Over the last two years, several modifications were made to our staffing model to better process records requests. The Police Department has coordinated efforts with the City Attorney’s Office for the cases that may involve other city departments or are more in-depth. Weekly staff meetings also keep the Records Division in tune with all current requests. This has eliminated a backlog of requests that dated back to 2021.

The Police Department processes thousands of records requests each year as shown in the chart below. The requests range in scope from a simple report request that may take minutes to fulfill to other requests that may take several months to fulfil. When compared to other departments within the City of Wauwatosa, it is estimated that well over 90% of the requests made city-wide are made through the Police Department. Requests for reports may be denied for a variety of reasons including those related to mental health, juveniles and ongoing investigations. *Statistics for 2024 are from January 1 to May 31, 2024.

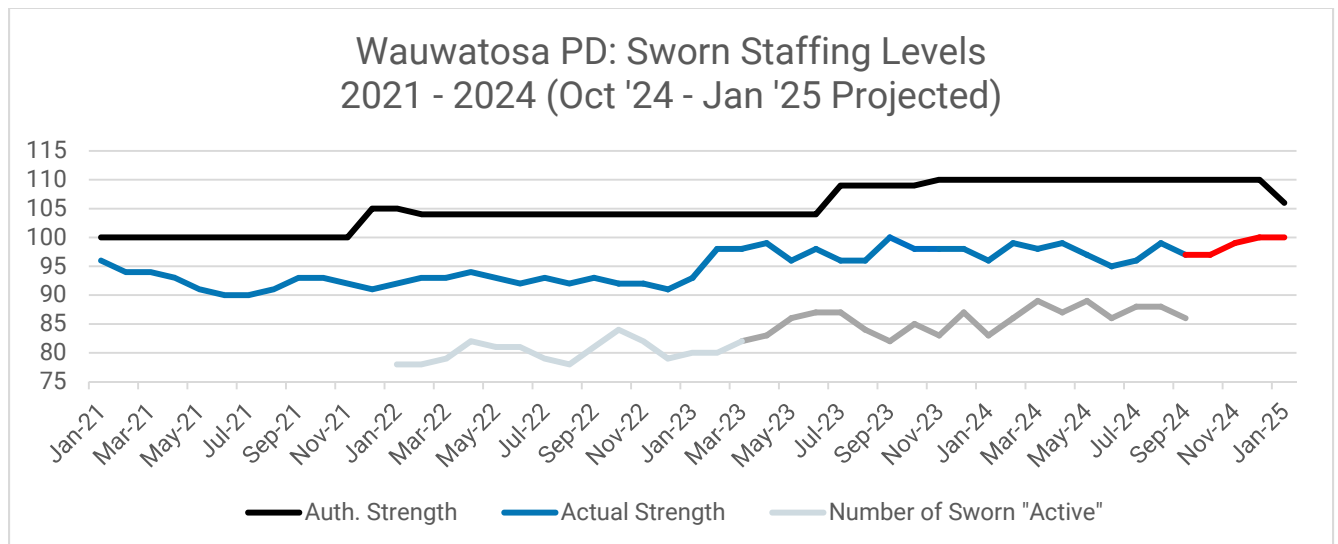


Police Officer Hiring (Support Services Bureau)





The bar chart above demonstrates the active hiring processes that the Police Department, with coordination from Human Resources, has been engaged in over the last four years (2024: year-to-date as of June 30, 2024). Each year we set out a performance measurement to hire what we need to provide services to the community. We are limited to a maximum of what our field training unit can handle. For example, **in 2022, we set a goal to hire 15 new police officers in the year 2023. We successfully hired 15 police officers.** The goal for 2024 is also hire an additional 15 new police officers.



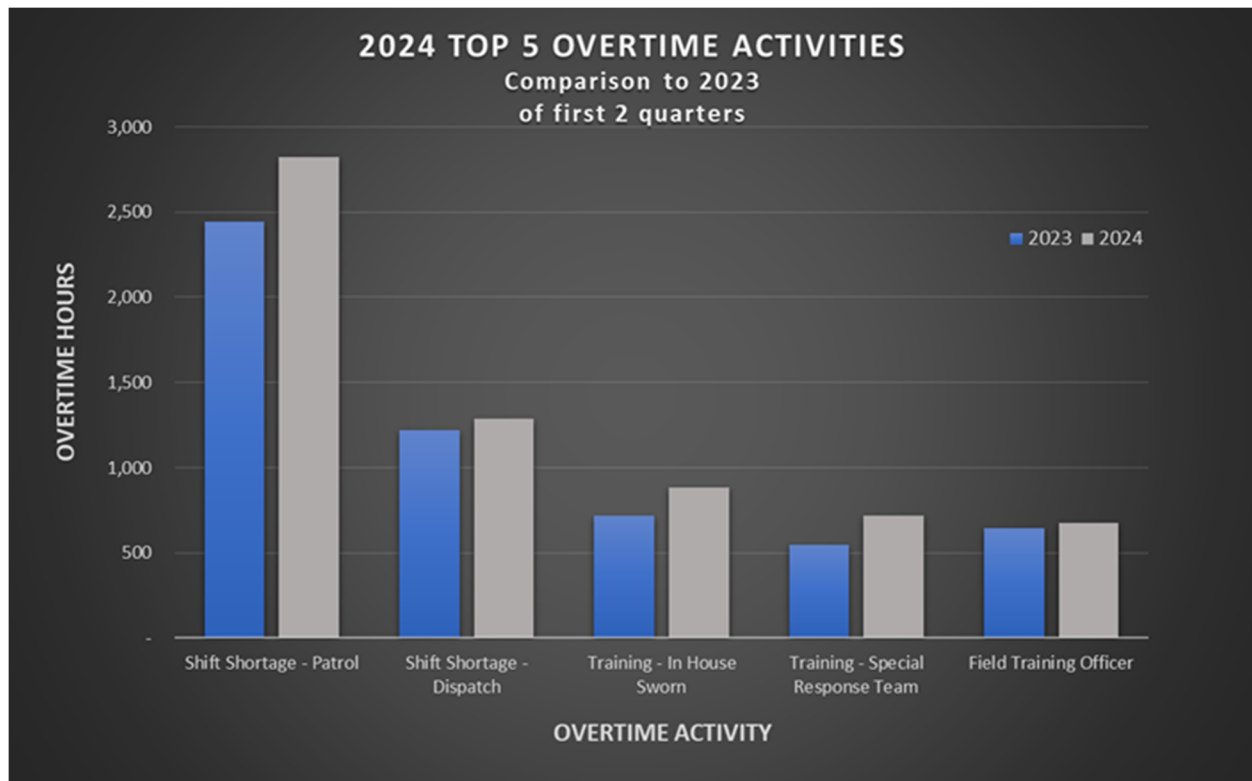
The graph above depicts our sworn staffing levels from 2021 through the end of 2024, including our authorized strength, our actual strength, and our number of sworn "active" employees. Examples of "inactive" employees are those who are on leave (such as medical, military, or parental), those who are on a limited/light duty status, those who are in field training, and those who are attending the law enforcement training academy. Our authorized sworn strength at the start of 2021 was 100 officers, and, as of July 1, 2024, it is 110 officers. With the minimal new gains of sworn staff each year, we are slowly moving toward the target authorized strength number.

As of September 1, 2024, we employ 97 officers. Overall, we have met our goals with hiring. However, the number of separations (retirements and resignations) have kept the Police Department at making minimal gains. There are numerous, as many as seven, retirements anticipated to occur in 2025. Authorized staffing levels have risen greatly due to the sworn position brought on by the contracts for enhanced police services for the Milwaukee Regional Medical Complex.

*Authorized Strength in January of 2025 will drop four officer positions. Reductions are due to WPOA contract, loss of COPS Grant and MRMC Hospital Policing.



Staffing shortages are monumental in causing overtime despite hiring efforts as well as overtime reduction strategies. The charts demonstrate the top 5 areas of overtime at the Department.



Overtime Activity Description	Overtime Hours		% Increase (from 2023 to 2024)
	2023	2024	
Shift Shortage - Patrol	2,446	2,822	15%
Shift Shortage - Dispatch	1,219	1,289	6%
Training - In House Sworn	717	885	23%
Training - Special Response Team	546	720	32%
Field Training Officer	647	678	5%

NEXT YEAR'S GOALS

- Review department's organizational structure and implement changes to increase efficiency
- Upgrade technology and contract with Axon for de-escalation, officer safety, and training
- Increase hiring and usage of Community Service Officer (CSO) Program to supplement services
- Integration of Crisis Assessment Response Team (CART) for increase of social welfare services
- Expansion of citizen services and involvement through police programs and technology



BUDGETARY CHANGES

PARKING CITATION REVENUE (CURRENT YEAR BUDGETARY REESTIMATE \$52,500.00)

Revenue Decrease (deterrence-generated): Parking revenue is trending upwards for the first time since 2019 and the COVID-19 pandemic. In 2023, parking revenue was budgeted at \$542,500.00 and approximately \$363,000.00 was actually collected (decrease of \$192,500.00). In 2024, with the same amount budgeted as in 2023, a much larger amount of \$490,000.00 is estimated to be collected having a decrease at \$52,500.00.

The large increase of parking revenue has been attributed to the flexibility of scheduling for part-time parking enforcement employees, a steady pace of community service officer parking enforcement, and a full-time parking specialist in place for a year for the first time in several years.

The Police Department believes that the upward trend will continue the rest of the year and into 2025-2026 with the recent hiring of a parking specialist to work overnight (late shift) hours and the potential of adding more community service officers to the Police Department in the near future.

WAGE EXPENDITURES (CURRENT YEAR BUDGETARY REESTIMATE \$586,000.00)

Expenditure Reduction or Increase: Wage expenditures were reduced by \$580,000.00 reflecting vacancies above the 1.5% assumed attrition rate. A majority of the savings will be offset by the large amount of overtime accrued due to these vacancies, which primarily effects overtime wages in four areas: patrol officer shift coverage, dispatch shift coverage, patrol supervisor coverage, and training.

From January 1, 2023, to August 1, 2024, the Police Department has been understaffed by a mean of 11 officers over that period. The Department has also been under-staffed with civilian (non-sworn) positions in several areas including dispatchers, administrative support specialists, and parking specialists throughout the last year. The Department continues to work with Human Resources to run constant hiring processes for these employment needs.

The Police Administrative Bureau has also worked with city officials to decrease public hours of availability while decreasing civilian FTE in the workplace to help cut down on personnel allocations. The onset of increased technology has also made this possible.

OVERTIME EXPENDITURES (CURRENT YEAR BUDGETARY REESTIMATE \$778,428.00)

Expenditure Increase: Police Department overtime is largely due to the significant staffing shortages of both sworn and civilian personnel. The overtime deficit after the re-estimate (projection for 2024) is approximated at \$778,428.00 and with the wage expenditures approximated at \$586,000.00, there is a projected net deficit of \$192,428.00

However, the City of Wauwatosa is still awaiting the figures for reimbursement from the police services for the Republican National Convention. This reimbursement will help offset the deficit and in fact should get it close to balancing wage and overtime expenditures.



POLICING FOR REPUBLICAN NATIONAL CONVENTION

In 2023, The Wauwatosa Police Department committed to providing personnel to aid the City of Milwaukee during the Republican National Convention (RNC). There would be a considerable build-up of people and events, and likely over 50,000 visitors in the Milwaukee area, including Wauwatosa. The Police Department deployed approximately 38 personnel to the City of Milwaukee for direct RNC support. Chief MacGillis had also preemptively enacted Emergency Readiness Level 5, placing all sworn staff on duty from July 13 - July 19, 2024.

The RNC did have an effect on the overtime budget with a number of officers committed to aiding Milwaukee along with our own extra assignments and details within our City. Wauwatosa Police aided in many areas that included motor escorts, Special Response Team (SRT) support, Crisis Intervention Team (CIRT) support, and a regional command post.

The City of Milwaukee was given a federal grant for law enforcement and safety services for the RNC and the Wauwatosa Police Department was contracted to aid in these ventures. A budgetary agreement was set up to reimburse for support services to pay for regular and overtime wages, as well as some incidental costs accrued by Wauwatosa Police. The Police Department submitted a reimbursement request in the amount of **\$226,332.00** to the RNC Planning Committee and will get the final result of payment by year end.

NORTHEASTERN UNIVERSITY GRANT (NEXT YEAR BUDGETARY CHANGE \$70,000.00)

Due to our staff's connection with the National Law Enforcement Advancing Data and Science (LEADS) program, we were asked by Northeastern University – a premier public safety university – to consider a project opportunity. The project looks to embed data-driven and objective decision-making into Police Departments to assist their public safety mission. All police service and high-harm calls for service would be examined. The data is relevant to see the impact of police presence on crime and harm to the community and public health.

We completed the application for this project/grant and will find out in November of 2024 if we were accepted. The project start date would be Jan. 1, 2025, and would be a three-year grant. About \$70,000.00 per year would be reimbursed to the PD for the commitment of a 0.5 FTE Officer to work on-site here in Wauwatosa, research Wauwatosa police data, provide project direction for the Police Department, and directly liaison with the Northeastern Research Staff also assigned to the data project. This project would be a decrease in wage expenditures. Funds are not budgeted at this point for this grant project.

CAPITAL BUDGET INFRASTRUCTURE – AXON TECHNOLOGY INCREASE \$114,312.00 (10 YEAR CONTRACT TOTAL: \$1,077,657.00)

The Police Department wrote for one project/item for both the 2023 and 2024 Capital Improvement Plan(s) that fall under the applicable rules requiring a one-time expenditure of at least \$25,000.00 and having a life expectancy of at least 10 years. This request comes in the form of a multiple-year contract with Axon Enterprise.

The City of Wauwatosa and the Police Department have a contract with Axon for body cameras, Taser energy weapons, vehicle cameras, and evidence systems. Currently, the Police Department is operating a



Taser weapon platform and technology that came out in 2002; meaning that we have devices that are four generations old. Soon, Axon will no longer be making parts or supplying services for our current system.

The current Axon contract, products, and services have been reviewed by members of the Police Department. There is a need to get a contract agreement completed. Axon offers many bundling programs for law enforcement that have the potential to save a large amount of money for the city. Through the recommended bundling 10-year package, the Police Department would upgrade to a Taser 10 and its technology, increase officer safety by tracking, and individually assign units for patrol. The contract would include professional licensing, in-person training, and all necessary equipment like batteries, cartridges, and holsters. This will eliminate budgeting for a decade of replacement equipment, which includes software and product updates for the term of the contract.

A virtual reality training program – with all of its training and equipment – is included in this bundle as well. The current contract with Axon ends on Dec. 31, 2024. Training and onboarding of a new system should happen in early 2025. Total Funds are represented for 10 years at \$1,077,657.00; however, amounts for all 10 years have been layered over that time frame beginning with an amount of \$114,312.00 for 2025. For budget year 2026, the Police Department will be addressing the contract for Axon camera systems which would include body cameras, squad cameras, and cameras within the Police Department.

The Finance Department has placed \$130,000.00 in the Police Budget for the Axon camera systems contract for 2025-2026.

DEPARTMENT STAFFING AND DEPLOYMENT STUDY (NEXT YEAR BUDGETARY CHANGE \$53,872.00)

Over the past several years, the Police Department has been looking for ways to reshape its organizational structure to meet current demands. Current demands include increased police services, budget cuts, and a lack of staffing. The Command Staff has looked into hiring CERTUS, an external company, to conduct a comprehensive police staffing analysis and operational review. CERTUS has worked with our city on two prior Center for Public Safety Management (CPSM) studies in 2016 and 2021 and is familiar with our Police Department.

The CPSM studies in 2016 and 2021 captured data to determine the saturation index (front-line officers' workload). Since 2021, the department has absorbed the entire Milwaukee Regional Medical Center (MRMC) as an additional responsibility. We now have enough data to determine the MRMC's impact on our saturation index.

Re-evaluating our saturation index will allow us to better allocate our personnel for organizational efficiency. It is not feasible to conduct this work in-house, due to capacity. We propose engaging in a focused contract with CERTUS (formerly part of CPSM) because of their intimate knowledge of our operations over two studies. We will ask them to evaluate our saturation index, compressed schedules, and organizational restructuring. Based on previous data, we are confident that we will obtain a return on our investment, specifically in the areas of restructuring needs, internal lateral opportunities (ex. proactive crime reduction unit), fiscal resiliency, and competitive compensation.



The CERTUS proposal of \$53,872.00 includes a data and document analysis, a comprehensive operational review, work plans, a qualitative assessment of patrol operations, administrative support, subject matter expert fees, and all travel fees related to the study. CERTUS does not rely on subcontractors. All partners are fully engaged for approximately 5-6 months on this project.

COMMUNITY SERVICE OFFICER (CSO) PROGRAM EXPANSION (NEXT YEAR BUDGETARY CHANGE \$110,685.00)

In Fall 2021, the Police Department revised the Community Service Officer (CSO) Program. Wauwatosa's Common Council approved funding for 5 part-time positions, vehicle purchases, portable radios, body-worn cameras, personnel uniforms and equipment, and wages. The program has been instrumental in providing efficient police services to the community by taking low-priority calls and is currently our number one recruiting area for hire.

The Police Department would like to increase the 5 approved positions with a full-time equivalent (FTE) of 2.5 to 8 positions with a 4.0 FTE. These 8 positions would be authorized, however only 6 positions (3.0 FTE) would be funded. The reasoning behind this primarily is due to attrition as the Police Department has an average of an FTE of 3.2 over the last 18 months as we tend to hire CSOs as Police Officers as a feeder program to the Department. Therefore, these positions are never fully staffed.

The 8 positions would stay in place until police staffing is full, predictably years ahead. Once at full staffing, the Department would decide to either eliminate the positions through attrition or continue at the number based on needs and efficiency determined at that time. The increase in these CSO positions would not eliminate a sworn officer position.

An amount of \$13,200.00 would be added to the budget to help offset equipment costs for this expanded CSO Program.

The charts show the expense of the CSO Program expansion and related recurring costs:



Estimated Community Service Officer Initial Costs			
Description	Cost Each	Quantity	Total Cost
Handheld Radios	\$ 4,800	3	\$ 14,400
Axon Body Worn Camera	\$ 16,071	1	\$ 16,071
Uniform/Equipment	\$ 1,800	3	\$ 5,400
			\$ 35,871

Estimated Community Service Officer Annual Costs			
Description	Cost Each	Quantity	Total Cost
Wages (1,200 Hours x \$17.14/Hour)	\$ 20,568	3	\$ 61,704
Replacement Handheld Radios (Every 10 Years)	\$ 480	3	\$ 1,440
Replacement Handheld Radio Batteries (Every 2 Years)	\$ 75	3	\$ 225
Milwaukee County Radio Fee	\$ 276	3	\$ 828
Replacement Uniform/Equipment (Every 2 Years Due to Turnover)	\$ 1,800	1.5	\$ 2,700
Uniform Allowance (After 2 Years of Service)	\$ 250	1.5	\$ 375
Axon Body Worn Camera Licensing and Storage Fees	\$ 7,542	1	\$ 7,542
			\$ 74,814

**Axon Body Cameras are currently under contract, and the actual cost is approximate for use for the Program. Uniform equipment is for new hires and is at maximum cost. There may be equipment that could be re-issued after previous use.*

CAPITAL OUTLAY 2025 (NEXT YEAR BUDGETARY CHANGE \$8,819.00)

Expenditure Increase: The Police Department is seeking to begin a drone program in 2025. Drones have become a common law enforcement tool, providing safety for officers on several platforms. Those instances include oversight for tactical operations, search warrants, searching for people, items, and evidence, and providing superior observation for community and special events. Using a drone would eliminate many of the dangers involved in gathering intelligence or conducting searches.

Police Command Staff has promised its department members through its strategic planning to make technology improvements a priority. The Wauwatosa Common Council has also routinely asked the Police Department to request technology improvements to be more progressive and efficient in our operations. This program supports officer safety and efficiency.

The finances requested support a drone program for three years and include drones, support equipment, warranties, storage, and licensing fees. Additional finances for training and certifications are needed; however, the Police Department will use our Professional Development (Training) funds to cover these costs. A drone program was submitted in 2023 with a total cost of \$30,000.00. This proposal was well-researched and is being presented as a “bare bones” request at a third of the cost.

Proposed Costs

Budget Year 2025: A Thermal Drone, Battery Kit, Light/Speaker Kit, Spare Parts, Warranty, and Care Plan is \$7,819.00. Online pilot test preparation, drone registration exam, and certification fees would be \$1,000.00, totaling \$8,819.00. Software costs are included in the annual fee. Data storage would be minimal and handled through Evidence.com with no additional fees. An Additional \$2,000 for training and certifications is needed; however, the Police Department will use our Professional Development (Training)



funds to cover these costs. \$2,000.00 Training and certification costs would be one-time fees not annual fees associated with the program.

Budget Years 2026 and 2027: Shelving and storage units for the Police Department and additional equipment needed would be estimated at under \$500.00 per year. Any recertification and training would again come out of Professional Development.

BICYCLE AND PEDESTRIAN ENFORCEMENT/RESERVE LIQUOR LICENSE (NEXT YEAR BUDGET NEUTRAL)

If a second reserve liquor license is sold, \$10,000 (or a premier license of \$30,000) will be made available to the Police Department for Bicycle and Pedestrian Safety Enforcement.

*Previously, the Police Department had been awarded a PED premier license (Adriatic Seafood Restaurant) in January of 2022 and had used that funding for enforcement programs in 2022 and 2023.

PROFESSIONAL DEVELOPMENT (NEXT YEAR BUDGET NEUTRAL)

An increase of \$15,000 in Professional Development Expenses will be offset by a training reimbursement increase of \$15,000 from the Department of Justice. This increase is due to a reimbursement rate change of \$160 to \$320 per officer.

TELECOMMUNICATIONS (NEXT YEAR BUDGETARY CHANGE \$9,000.00)

In 2025, the Police Department will have a decrease in telecommunications costs of \$9,000.00, primarily due to lowered charges for telephone services and mobile phone airtime. The IT Department performed an analysis in 2024, and many phones were purged from the Police Department.

GENERAL SERVICES EXPENSE (NEXT YEAR BUDGETARY CHANGE \$26,000.00)

There will be a 28% increase in the General Services Fund (6202) primarily due to three avenues of expenditures in Parking Collections, Employee Psychological Services, and the Traffic Violation and Registration Program. The Police Department is conducting parking enforcement at a higher level while writing more parking citations, thus the fees for the Passport Inc. parking system rise.

The Police Department employees are using the mental health programs provided by the City at a steady rate. Grants from National Alliance on Mental Illness (NAMI) and Cities and Villages Mutual Insurance Company (CVMIC) have been off-setting costs in 2024 (combined \$4,500.00 received).

Lastly, Passport Inc. does not include the cost of reimbursing the Department of Transportation for the request of vehicle suspensions due to non-payment of parking dues.

ASSET FORFEITURE EXPENDITURES - NO BUDGET IMPACT

Asset Forfeiture expenditures run under strict guidelines from both State and Federal authorities. Most importantly, these expenditures cannot supplant funding that would otherwise be in the Department's budget. Bearing that in mind, we look to identify items that would not or could not otherwise be



requested within our Police Department’s budget that would add to the quality, efficiency, and function of our Department. An example of recent expenditures was supporting the Critical Incident Response Team (CIRT) by purchasing protective equipment that included body defensive equipment, gear bags, and uniforms.

The Asset Forfeiture expenditures are gained from having our officers engaged in and assigned to special investigative task forces that would include the United States Marshal Service Task Force and the High-Intensity Drug Trafficking Area (HIDTA) program.

From January 1, 2023, through June 1, 2024, the Police Department has made approximately \$78,940.00 in purchases from asset forfeiture funds while receiving approximately \$65,300.00 in revenue generated from state and federal seizures. Items purchased include equipment and clothing for specialty units, ballistic vests, intelligence software, and training schools.

In 2025, the Police Department intends to continue to use funds for personnel training, officer safety equipment, and technology needs of our forensic lab within our investigative division.

MRMC POLICING

BUDGET NEUTRAL

In 2021, the Wauwatosa Police Department began providing a dedicated patrol to the Milwaukee Regional Medical Center (MRMC) campus. On April 1, 2022, the department began providing a dedicated 24-hour patrol assignment in the Children’s Wisconsin Emergency Department. Similar to the campus patrol, Children’s Wisconsin pays for the emergency room post, including start-up, personnel, and ongoing operational costs. In addition, they will contribute towards the Police Department expansion project that was partially required due to the additional officers hired to provide this service.

In October 2023, The Police Department negotiated a contract for police services in the Froedtert Emergency Department. The Froedtert contract provided 5.0 Patrol Officer Positions and 1.0 Police Sergeant positions for the equivalent of 3.0 full-time daily assignments. In February 2024, the contract was partially suspended due to the impact on staffing. Police Officers are no longer staffing the emergency department, and all costs specific to those positions were suspended. Other overhead and personnel costs, such as hiring the MRMC Captain and Training Sergeant, are still included as a partial billable service as part of the initial MRMC agreement.

The 2025 budget includes an additional 5.0 Patrol Officers positions, equivalent to 3.0 additional full-time daily assignments, due to the mid-year start for the deployment of the second MRMC campus patrol assignment. The adjusted date for additional officers to provide coverage at MRMC was October 1, 2024, and now is projected to potentially be the end of 2025 into the beginning of 2026, due to staffing shortages and MRMC's agreed prioritization of the Froedtert Hospital Emergency Department post.

As part of the contract for police services to the MRMC, a portion of the current Police Department and supporting departments’ overhead will be covered as part of the contract payment. This will result in a transfer of expenses from the General Fund to the Hospital Policing Fund. The expenses and revenues associated with the hospital policing are included in a separate fund, Fund 37, which is exclusive to these services.

The MRMC, Children’s Wisconsin, and amended Froedtert contracts will result in a decrease in expenses of \$1,036,720, which is offset by a corresponding revenue decrease in Fund 37. This decrease is due to a



delay in deploying officers to the Froedtert Emergency Room until January 1, 2026, due to insufficient staffing levels.

INTERNAL CHARGES INCREASE

\$113,298

Expenditure Increase: The Internal Charges encompass Fleet, Information Systems, and General Liability for the Police budget. Here are the charges from 2024 to 2025:

Fleet Charges:	\$669,127
Info Systems:	807,232
General Liability:	205,561
Abatement	(255,683)

Explanation: There were minor increases for charges in Fleet and Informational Technology (IT). For Fleet, more vehicles were added, thus additional depreciation expenses and more costs for repairs, fuel, insurance, etc. The Police Department saw IT cost rise as technology and efficiency were utilized more in systems like Kronos and Telestaff. The increase in General Liability from year-to-year is largely due to continued significant litigation. There is still litigation occurring with many police-involved incidents, especially the Gonzales, Cole and Anderson Cases.

These costs are significantly offset by the reimbursement (abatement) from the Hospital Police Fund (Fund 37) for operating costs associated with the Milwaukee Regional Medical Campus police patrols.



BUDGET SUMMARY TABLE

Police Dept #210					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
9,454,138	10,303,635	10,774,026	Wages	10,534,308	2.2%
1,307,440	871,500	1,681,000	Overtime	898,132	3.1%
5,014,870	4,683,553	4,683,553	Benefits	5,127,150	9.5%
80,167	82,500	82,500	Other Compensation	84,700	2.7%
298,071	336,071	408,585	Operating Expenses	378,592	12.7%
98,727	113,100	130,500	Services	140,375	24.1%
126,812	144,976	144,976	Utilities	136,716	-5.7%
345	420	420	Fixed Charges	399	-5.0%
1,570,269	1,342,938	1,342,938	Internal Charges	1,437,412	7.0%
217,598	158,480	166,793	Other Expenses	169,982	7.3%
52,395	20,200	20,200	Capital Outlay	122,312	505.5%
18,220,833	18,057,373	19,435,491	TOTAL	19,030,078	5.4%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
471,197	647,500	595,000	Fines and Penalties	647,500	0.0%
236,381	1,277,651	1,295,464	InterGov Revenues	1,330,516	4.1%
38,997	33,000	63,000	Licenses and Permits	33,000	0.0%
21,927	5,750	6,345	Miscellaneous	5,750	0.0%
490,205	529,229	537,229	Public Charges	550,031	3.9%
1,258,707	2,493,130	2,497,038	TOTAL	2,566,797	3.0%
Net Cost					
16,962,126	15,564,243	16,938,452	TOTAL	16,463,281	5.8%



Police Reserves Dept #212					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
9,067	10,529	13,159	Operating Expenditures	10,740	2.0%
-	100	100	Services	100	0.0%
9,067	10,629	13,259	TOTAL	10,840	2.0%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
					0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
9,067	10,629	13,259	TOTAL	10,840	2.0%



Hospital Policing Fund #37					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
50,115	47,330	47,330	Operating Expenses	-	-33.7%
2,623,424	3,215,017	3,215,017	Internal Charges	2,160,605	-100.0%
-	50,000	50,000	Capital Outlay	-	-32.8%
50,000	50,000	50,000	Transfers	50,000	0.0%
2,723,539	3,362,347	3,362,347	TOTAL	2,210,605	-34.3%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
2,723,532	3,336,647	3,336,647	Public Charges	2,210,605	-33.7%
2,723,532	3,336,647	3,336,647	TOTAL	2,210,605	-33.7%
Net Cost					
7	25,700	25,700	TOTAL	-	-100.0%



PERSONNEL SCHEDULES

Police				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Accountant/Grant Coordinator	1.00	1	1.00	-
Administrative Support Special	5.00	6	6.00	1.00
Chief of Police	1.00	1	1.00	-
Crime Analyst	1.00	1	1.00	-
CSO-Support Positions ¹	2.50	8	4.00	1.50
Detective	13.00	13	13.00	-
Detective Technician	2.00	2	2.00	-
Dispatcher	9.70	14	8.70	(1.00)
Dispatch Manager	0.00	1	1.00	1.00
Dispatch Supervisor	1.00	1	1.00	-
Administrative Station Officer	0.84	1	0.84	-
Office Assistant	7.00	6	6.00	(1.00)
Parking Specialist	2.00	3	2.00	-
Police Captain	2.00	2	2.00	-
Police Lieutenant	6.00	6	6.00	-
Police Officer	46.00	42	42.00	(4.00)
Police Patrol Specialist ²	6.00	6	6.00	-
Police Patrol Specialist II	1.00	1	1.00	-
Police Sergeant	11.00	11	11.00	-
School Resource Officer	4.00	4	4.00	-
Hospital Policing				
Captain	1.00	1	1.00	-
Sergeant	2.00	1	1.00	(1.00)
Police Officer	15.00	10	10.00	(5.00)
Dispatcher	1.28		1.28	-
TOTAL	141.32	142.00	132.82	-8.50
¹ 6 positions funded. Assumes consistent vacancies				

FIRE DEPARTMENT



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 16,276,535	\$ 16,296,588	\$ 20,052
Rev	\$ 3,813,335	\$ 3,776,458	\$ (36,877)
Net Cost	\$ 12,463,200	\$ 12,520,130	\$ 56,929
FTE's	105.58	105.58	-

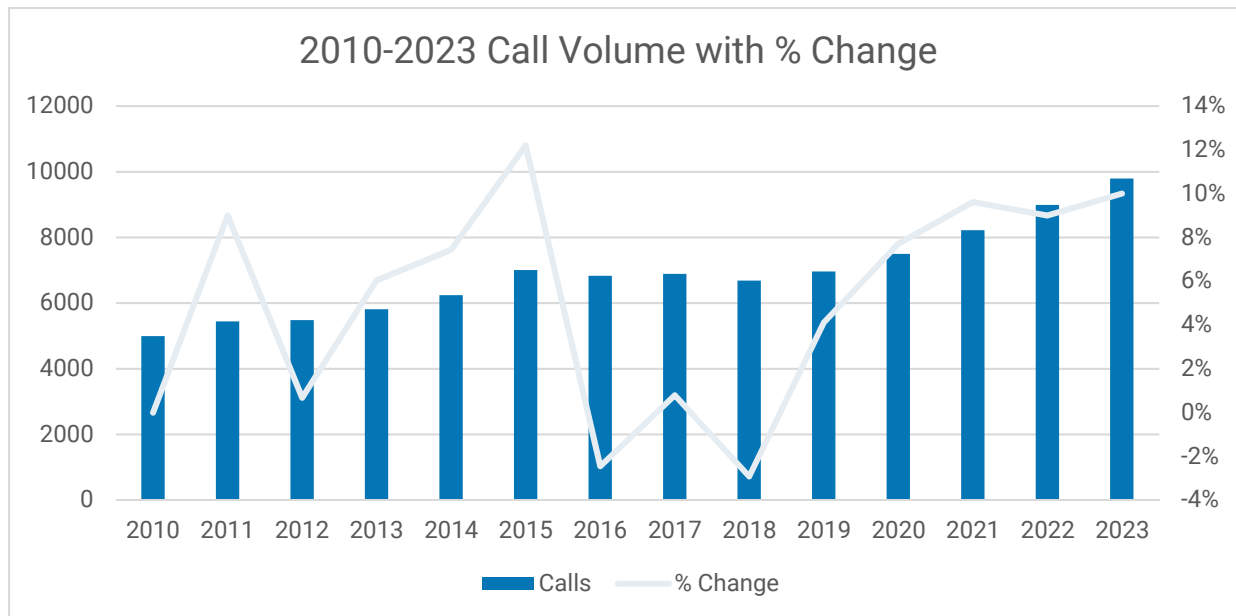
MAJOR CHANGES

- One firefighter funded by salary savings
- Award of FEMA grant
- Increase of equipment repair budget

CORE RESPONSIBILITIES

- Fire and technical rescue
- Emergency medical services (EMS)
- Community risk reduction
- Emergency management

PERFORMANCE MEASURES



For more information and performance measures, please see the 2023 Annual Report link below
<https://www.wauwatosa.net/home/showpublisheddocument/5519/638525019750830000>

NEXT YEAR'S GOALS

- Utilize Tyler Munis for inventory management
- Additional fire departments participating in the Joint Fire Training Academy (JFTA)
- Shared services fleet maintenance agreement



- Succession planning for senior leadership positions
- Research Wisconsin Innovation Fund and potential opportunities

BUDGETARY CHANGES

2024 RE-ESTIMATES

CLOTHING (EXPENDITURE INCREASE)	\$25,000.00
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In 2024 we hired the largest class of 12 recruits in the department's history. Between station uniforms and turnout gear, the clothing budget was completely exhausted. We are also bringing on 7 new interns who have yet to be clothed. Earlier this year we brought on 10 interns most of which have been hired. This will increase the 2024 budget from \$70,000 to \$95,000

EQUIPMENT REPAIR (EXPENDITURE INCREASE)	\$40,000.00
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This \$40,000.00 increase is necessary to reflect the actual repair costs to our vehicle fleet in 2024. Additional repairs and replacement tires are needed for the fleet that have not yet been completed. This will increase the 2024 budget from \$70,000 to \$110,000.

OVERTIME (EXPENDITURE INCREASE)	\$349,000.00
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Due to a large number of vacancies, long-term FMLA, paramedic school, RNC, and paid parental leave, we have exceeded our original overtime budget. We will receive approximately \$106,000 from RNC reimbursements and estimate to have roughly \$123,000 in salary savings. An additional \$120,000 is estimated to get us through the remainder of the year. We request these funds be applied to our 2024 overtime budget to lessen the number of days we decrease service levels.

2025 SIGNIFICANT CHANGES

FIRE INSURANCE TAX (REVENUE INCREASE)	\$52,000.00
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The fire insurance tax is revenue collected by the state from insurance companies equal to 2% of their premiums for fire loss insurance. These funds are then distributed to municipalities based on equalized value of real property improvements. This amount was increased based on past years' actuals and projected revenue for 2025. The 2025 budget will be \$375,000 compared to the 2024 starting budget of \$323,000.

FIRE TRAINING TOWER USER FEE (REVENUE INCREASE)	\$12,800.00
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In 2025, the Greenfield Fire Department and Oak Creek Fire Department will be included in the Joint Fire Training Academy and fire training tower sharing agreement resulting in additional revenue. The 2025 budget will be \$37,280 compared to the 2024 starting budget of \$24,480.



SALE OF CITY PROPERTY (REVENUE INCREASE)	\$30,000.00
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This increase is due to the sale of three staff vehicles scheduled to be replaced in 2025.

MILWAUKEE COUNTY FIRE CONTRACT (REVENUE DECREASE)	\$75,000.00
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This revenue is for services provided by the City of Wauwatosa since the 1980s to tax-exempt parcels located at the Milwaukee Regional Medical Center which Milwaukee County used to serve. The revenue decrease is due to a contractual modification between Milwaukee County and the City of Wauwatosa. The 2025 budget will be \$1,200,000 compared to the 2024 starting budget of \$1,275,000.

MILWAUKEE COUNTY AMBULANCE FEE (REVENUE DECREASE)	\$11,000.00
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The revenue generated by Milwaukee County Emergency Medical Services is based on the percentages of med unit transports within the county. In 2024, WFD transports decreased by 7% partially due to the addition of private ambulance companies. We expect revenues in 2025 will be consistent. The 2025 budget will be \$141,684 compared to the 2024 starting budget of \$152,685.

FEMA GRANT AWARD (CAPITAL BUDGET EXPENDITURE DECREASE)	\$250,000.00
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We currently have \$650,000 allocated in the 2025 capital budget to purchase self-contained breathing apparatus (SCBA). WFD partnered with 3 fire departments in Milwaukee County and was awarded a federal Assistance to Firefighters Grant which will offset approximately \$250,000 of the purchase costs.

****We are asking for these savings to be considered instead of the FTE reduction below****

CHANGE OF FUNDING FOR 1 FTE FIREFIGHTER (EXPENDITURE DECREASE)	\$100,889.00
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The Fire Department is required to reduce our levy impact by \$146,000 in 2025. To achieve this reduction, one firefighter position is transitioning to unfunded in the budget. This means that the Fire Department can fill this position with salary savings, overtime savings, or other budget savings. We will have attrition vacancies in the department, so this change will not be realized through a reduction in force or result in layoffs. If adequate salary savings are not realized, this may result in occasional "brownouts" of one fire apparatus (fire engine or ladder truck). If the savings are not realized, there will be impacts on response times and potentially the city's insurance rating.

PARAMEDIC SCHOOL (EXPENDITURE INCREASE)	\$25,000.00
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We will be sending 2 people to paramedic school. School costs approximately \$10,000 per person with additional funds for books, clothing, and testing fees. Due to a declining number of paramedic qualified applicants, we need to utilize existing employees to fill these gaps. \$15,000 will be added to our tuition budget and the remaining \$10,000 from other EMS revenue including ACT 102/State Funding Assistance.

**EQUIPMENT REPAIR (EXPENDITURE INCREASE)****\$50,000.00**

This \$50,000 increase from \$70,000 to \$120,000 is necessary to reflect the actual repair costs to our vehicle fleet. Our call volume increases yearly and requires our vehicles to be operated more frequently, accelerating normal wear and tear. As the technology and complexity of apparatus increases, more specialized parts and repairs are required. We are often forced to outsource major repairs due to the workload of our fire mechanic. There is currently no backup within the city staff. The 2025 budget will be \$120,000 compared to the 2024 starting budget of \$70,000.

OFFICE ASSISTANT (EXPENDITURE INCREASE)**\$0**

The department requested one additional employee for the role of office assistant. During executive review, it was determined that the priority should be to fill the firefighter position first and that the other position requests were a lower priority. Based on this discussion and the limited resources available to add positions, this position is not funded in the budget.

EMERGENCY MEDICAL SERVICES COORDINATOR (EXPENDITURE INCREASE) \$0

The department requested one additional employee for the role of emergency medical services coordinator. During executive review, it was determined that the priority should be to fill the firefighter position first and that the other position requests were a lower priority. Based on this discussion and the limited resources available to add positions, this position is not funded in the budget.

2025 CAPITAL BUDGET

ITEM	UNIT COST	QUANTITY	TOTAL REQUEST	NOTES
Self-contained breathing apparatus units, facepieces, air bottles,	\$400,000 (purchasing as a group order to get discount pricing)	72 SCBA units 152 air bottles 169 facepieces 2 R.I.T. packs 8 battery chargers 36 batteries 1 FIT tester	\$400,000 (previously \$650,000, AFG will cover \$250,000 for 32 SCBA units 104 facepieces 64 air bottles)	Assistance to Firefighters Grant was awarded to offset the cost. This purchase will bring us up to the 2018 NFPA compliance standard for SCBA.
Fire Station 52 relocation	\$10,000	1	\$10,000	Vendor to complete a needs assessment for possible relocation of fire station
Fire Station 53 concrete pavement replacement	\$309,000	1	\$309,000	Design and construction costs of replacing the concrete with MMSD anticipated stormwater runoff concerns



Fire Station 51 north parking lot repair/replacement	\$58,000	1	\$58,000	The original design has degraded and needs to be resurfaced
Staff vehicle replacement	\$45,000	3	\$145,000	Scheduled replacement of 3 2015 Ford Explorers
Utility vehicle replacement	\$55,000	1	\$55,000	Scheduled replacement of 2013 mobile fleet maintenance vehicle (pushed back from 2024)
Station 51 fire alarm system upgrade	\$30,000	1	\$30,000	Upgrading outdated components of current system

2025 CAPITAL OUTLAY

Item	Unit Cost	Quantity	Total Cost	Notes
Fire hose			\$5,000	Replacing multiple sections of 5-inch supply hose and 1 ¾ inch attack hose
Rescue saw	\$3,100	2	\$6,200	Purchase of two battery-powered rescue saws for indoor use
Fitness equipment			\$10,000	Updating fitness equipment in the four fire stations and training grounds

FUTURE YEARS EXPENDITURES AND PURCHASE POLICY WAIVERS

FIRE TURNOUT GEAR

Request to waive the competitive bid process and allow the fire department to purchase firefighter turnout gear from Conway Shields for 2025. This approval will allow consistency with gear and maintenance



BUDGET SUMMARY TABLE

Fire Dept #220					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
9,488,617	10,012,096	10,012,096	Wages	9,885,335	-1.3%
767,742	320,000	570,000	Overtime	320,000	0.0%
4,842,305	4,541,208	4,541,208	Benefits	4,593,619	1.2%
8,209	7,290	7,290	Other Compensation	7,350	0.8%
292,941	336,370	378,699	Operating Expenses	358,397	6.5%
4,064	8,000	8,000	Commodities	8,000	0.0%
447,766	251,610	529,084	Services	330,890	31.5%
184,922	221,003	221,003	Utilities	226,283	2.4%
27,607	30,435	30,435	Fixed Charges	42,918	41.0%
494,398	507,024	507,024	Internal Charges	500,096	-1.4%
40,197	22,500	29,220	Other Expenses	2,500	-88.9%
21,503	19,000	19,000	Capital Outlay	21,200	11.6%
16,620,271	16,276,535	16,853,059	TOTAL	16,296,588	0.1%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
1,545,460	1,427,685	1,427,685	InterGov Charges	1,341,684	-6.02%
358,755	323,000	347,000	InterGov Revenue	375,000	16.10%
178,274	209,000	209,000	Licenses and Permits	210,000	0.48%
83,474	43,650	74,912	Miscellaneous	39,774	-8.88%
1,465,014	1,810,000	1,810,000	Public Charges	1,810,000	0.00%
3,630,977	3,813,335	3,868,597	TOTAL	3,776,458	-1.0%
Net Cost					
12,989,294	12,463,200	12,984,462	TOTAL	12,520,130	0.5%



PERSONNEL SCHEDULES

Fire				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Assistant Chief	2.00	2	2.00	-
Code Specialist	2.58	3	2.58	-
Deputy Chief	4.00	4	4.00	-
Fire Captain	7.00	7	7.00	-
Fire Chief	1.00	1	1.00	-
Fire Lieutenant	12.00	12	12.00	-
Fire Equipment Mechanic	1.00	1	1.00	-
Firefighter ¹	59.00	59	59.00	-
Management Analyst	1.00	1	1.00	-
Motor Pump Operator	15.00	15	15.00	-
Office Assistant	1.00	1	1.00	-
TOTAL	105.58	106.00	105.58	-
¹ 1.0 position unfunded				



CROSSING GUARD



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 249,906	\$ 287,688	\$ 37,782
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 249,906	\$ 287,688	\$ 37,782
FTE's	-	-	-

MAJOR CHANGES

- The cost for services in 2024 is increasing per the approved contract

CORE RESPONSIBILITIES

- Provide crossing guard services at designated intersections through a private contract during the regular school year for unescorted elementary aged students attending designated public and private schools in Wauwatosa

NEXT YEAR'S GOALS

- Maintain 95% staffing levels and attendance at designated crossing locations

BUDGETARY CHANGES

GENERAL SERVICES (NEXT YEAR BUDGETARY CHANGE \$37,782)

The general services line item is increasing by \$37,782 to reflect the approved contract increase for services in 2024.



BUDGET SUMMARY TABLE

Crossing Guard Dept #230					
Expenditures					
	2024				2025 / 2024
2023	Adopted	2024		2025	% of
Actual	Budget	Revised		Budget	Change
196,924	249,906	270,336	Services	287,688	15.1%
196,924	249,906	270,336	TOTAL	287,688	15.1%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised		Budget	Change
-	-				0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
196,924	249,906	270,336	TOTAL	287,688	15.1%

PERSONNEL SCHEDULES



DEPARTMENT OF PUBLIC WORKS



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 19,000,611	\$ 19,837,271	\$ 836,660
Rev	\$ 6,692,767	\$ 7,012,520	\$ 319,753
Net Cost	\$ 7,659,222	\$ 8,190,684	\$ 531,463
FTE's	108.01	109.01	1.00

MAJOR CHANGES

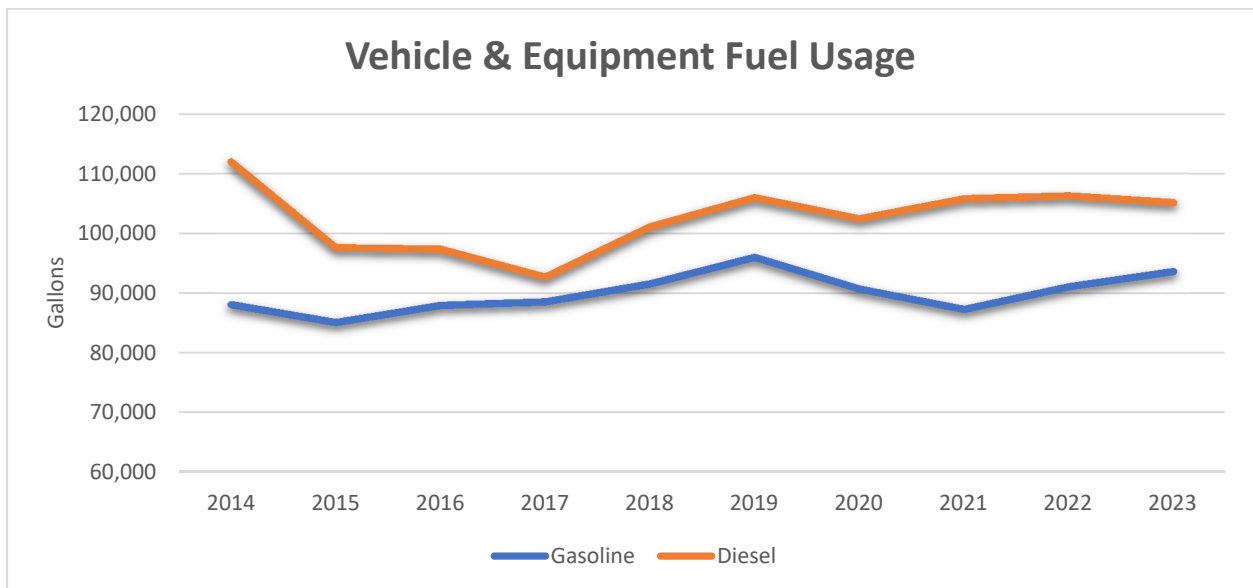
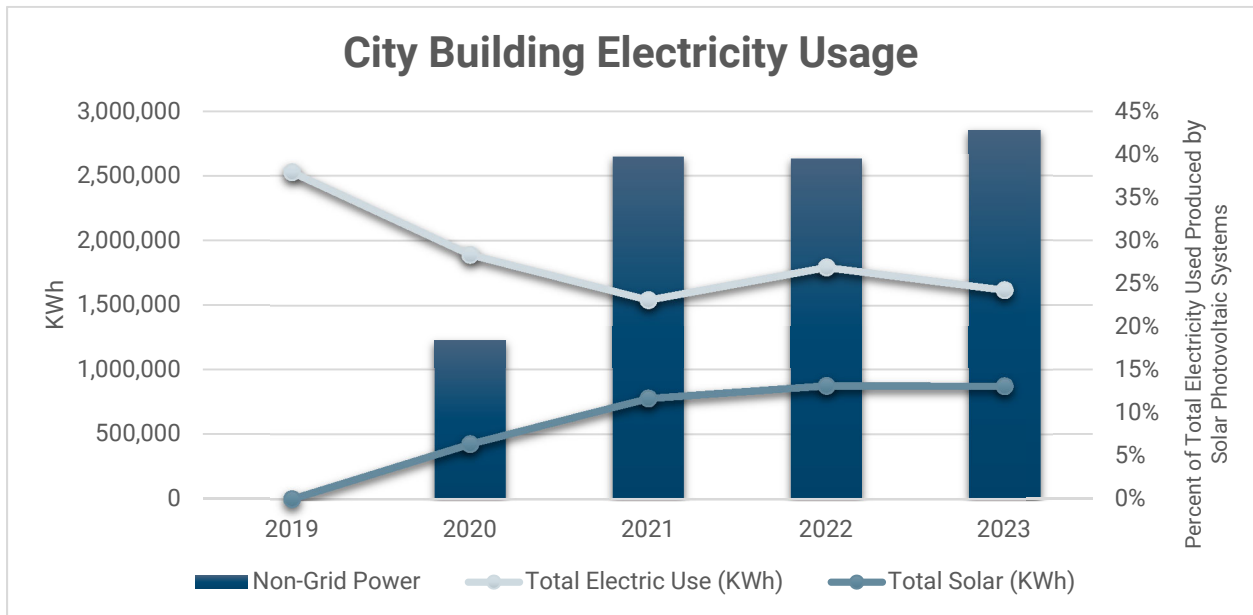
- Installation of a solar photovoltaic system at the Police Station, allowing for reduced energy costs.
- Transition a portion of forestry related tree care expenses to the Storm Water Utility.
- The replacement of the track in the Hart Park stadium is expected to create a loss in revenue for the parks.
- Two (2) full electric vehicles will be purchased to continue to add to our fleet of EV and hybrid vehicles.

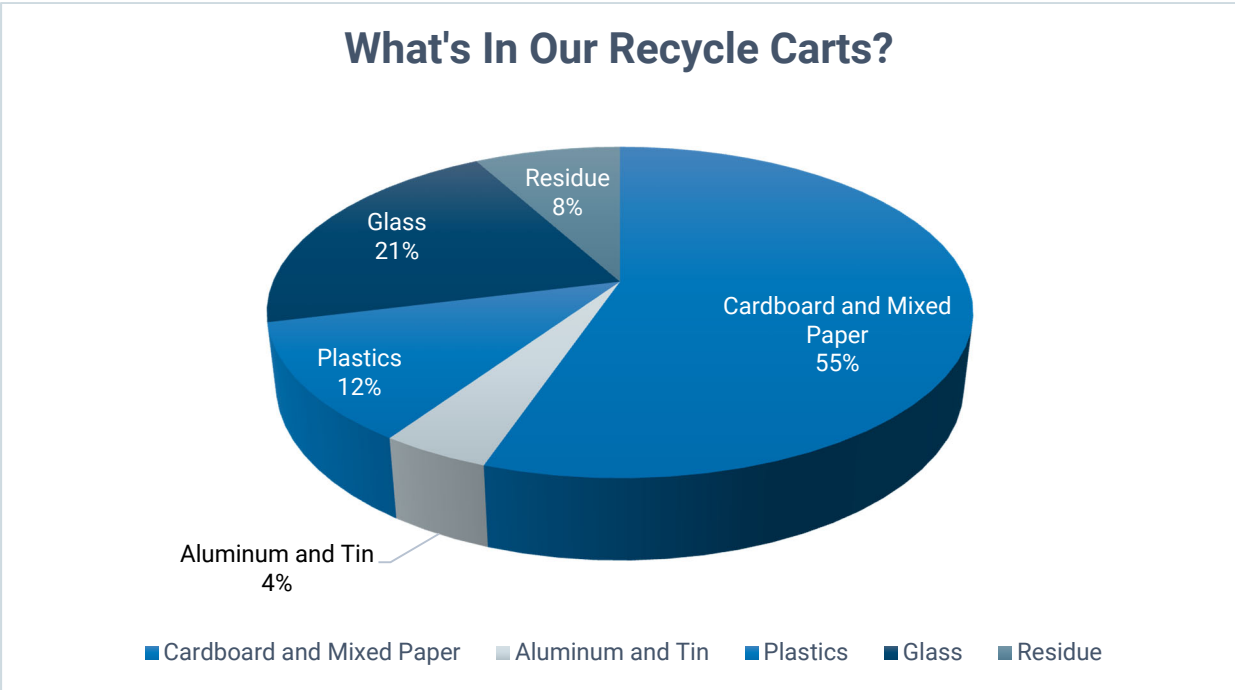
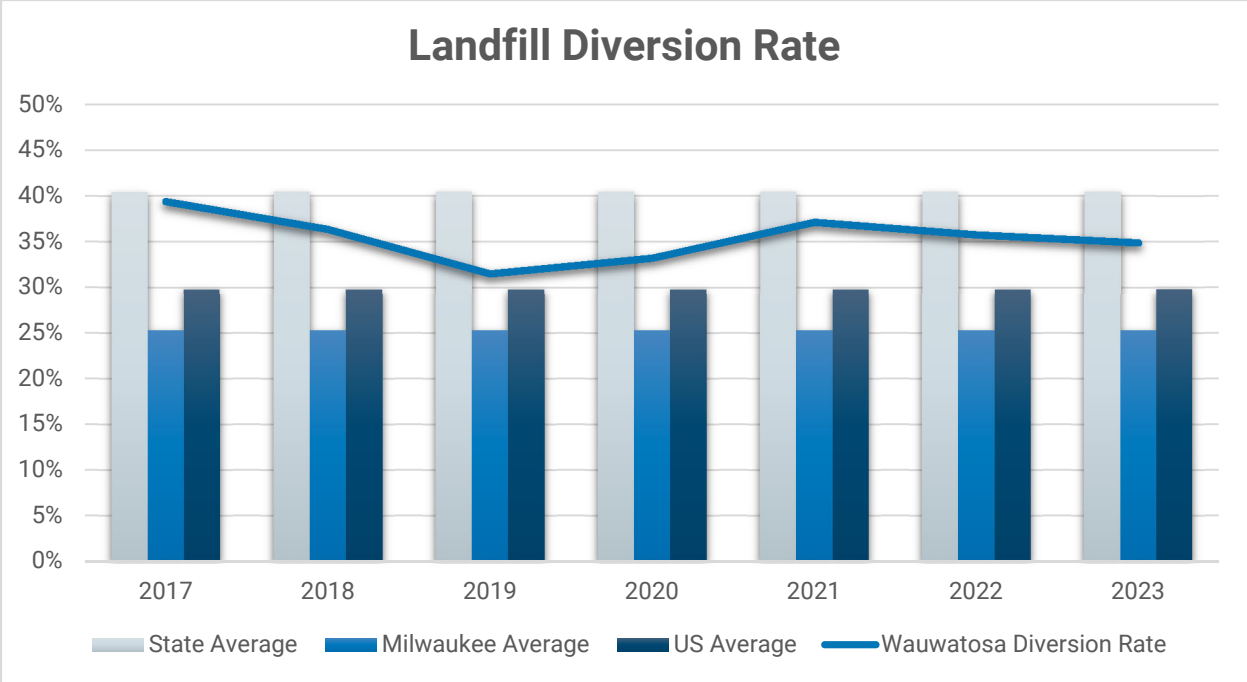
CORE RESPONSIBILITIES

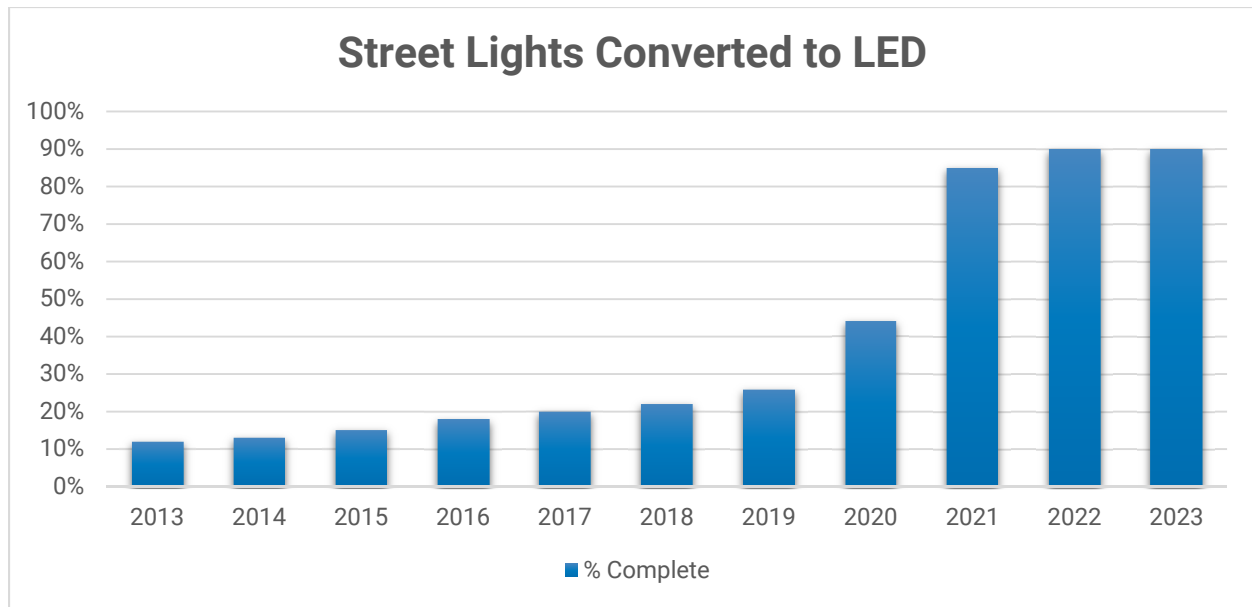
- Maintain over 200 miles of city streets including snow and ice removal, surface maintenance, and rehabilitation and reconstruction work.
- Ensure that city streets are well-lit and traffic signal systems and signs are kept in good condition.
- Provide curbside collection services for over 17,000 households, including refuse, recycling, yard waste, and leaves.
- Deliver complete care, maintenance, and replacement of all city-owned trees and landscaping.
- Maintain city parks and provide amenities that balance the many needs of the community.
- Provide safe, reliable, and well-maintained vehicles, equipment, and buildings to meet the needs of employees and the public.
- Provide engineering services for all City capital projects and operational needs.



PERFORMANCE MEASURES







NEXT YEAR'S GOALS

- Implement Safe Streets for All demonstration grants and apply for implementation grants.
- Redesign the city's drop-off center to reduce our carbon footprint by reducing number of dumpster transport trips.
- Acquire two additional fully electric vehicles and charging infrastructure to replace existing internal combustion engines utilizing the Energy Efficiency and Conservation Block Grant Program.
- Reallocate an existing 0.5 FTE in order to implement a part time Sustainability Manager position.

PUBLIC WORKS OPERATIONS BUDGETARY CHANGES

CREDIT CARD PROCESSING FEES (NEXT YEAR BUDGETARY CHANGE \$15,000.00)

The City's current credit card provider increased fee significantly more than budgeted. Payment provider will be switched from OpenEdge to Tyler Payments.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY INCREASE \$20,364.00)

- Proportionate share of Public Works Building rent has increased.
- Increase for General Liability insurance costs.

ROADWAY MAINTENANCE BUDGETARY CHANGES

WATERTOWN PLANK ROAD CRASH CUSHIONS (CURRENT YEAR BUDGETARY REESTIMATE \$6,040.00)

After a hit-and-run crash, the cushion on the eastern approach to the bridge (over the railroad tracks just west of Mayfair Road on Water Town Plank Road) was damaged and needed replacement.

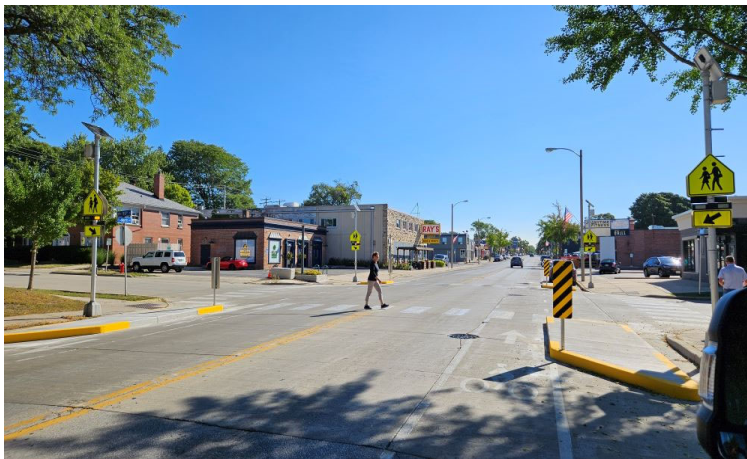


INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY INCREASE \$65,675.00)

Increase for Fleet service costs, largely associated with snow and ice removal repair and maintenance costs.

VEHICLE REGISTRATION FEE (NEXT YEAR BUDGETARY REVENUE AND EXPENDITURE INCREASE \$407,000)

A \$15 vehicle registration fee is proposed to fund two priorities identified by the Community. The first is the creation of a Reckless, Accountable and Distracted Driving (RADD) Roads Program for the deterrence of reckless, inattentive and unaccountable driving through the implementation of physical improvements to roadways such as the recently constructed bump-outs at 90th Street and North Avenue. The program, as currently envisioned, would fund roadway and traffic control infrastructure projects across Wauwatosa

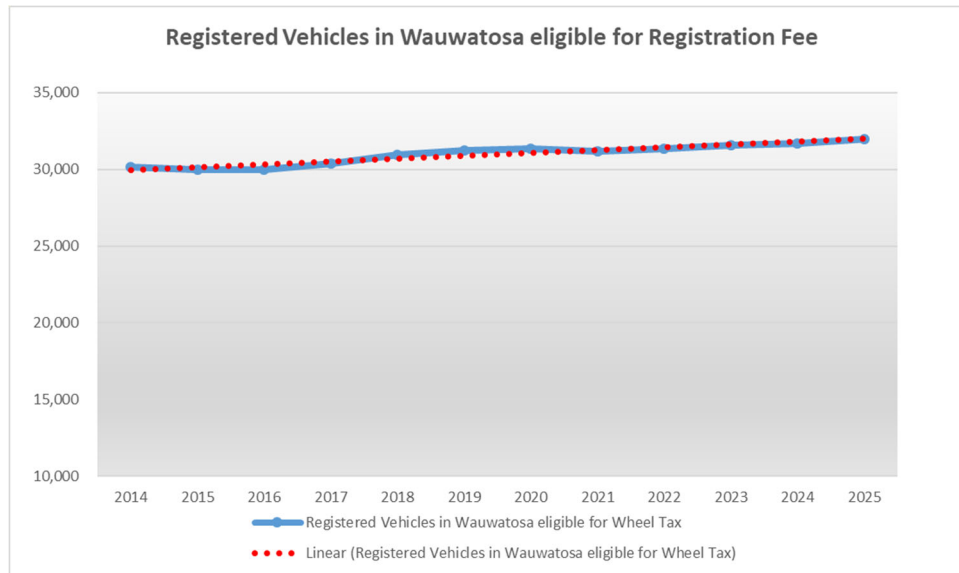


through a mix of additions to existing capital infrastructure projects as well as stand-alone projects in areas where problems have been or will be identified. These projects would be approved by the Common Council through the Capital Budget approval process or would utilize techniques approved for use within the City's Neighborhood Traffic Management Program Calming Guidelines document which is approved by the Transportation Affairs Committee. The

second priority identified by the Community as a high need is improving the condition of City streets. In order to do this the City's roadway maintenance expenditures must increase to allow for expanded maintenance activities such as pothole patching, sealcoating, crack filling, and pavement marking.

The revenue estimate is based on a forecasted 31,989 registered in vehicles in Wauwatosa eligible for this fee. There is a \$0.17 administrative fee per vehicle and a 90-day advance notice required by the Department of Transportation. Based on state-wide registration expirations by month, a March 1, 2025 effective date is assumed to result in 86% of the annual net revenue amount of \$474,398. Any increase in the Vehicle Registration Fee can only be approved every five years.

A final priority is community outreach and communication emphasizing the dangers of reckless and inattentive driving so that the behavior leads to accountability in Wauwatosa Municipal Court.



TRAFFIC CONTROL BUDGETARY CHANGES

RAILROAD JOINT INSPECTION FEES (NEXT YEAR BUDGETARY CHANGE \$6,000.00)

The Federal Railroad Association and the Manual on Uniform Traffic Control Devices (MUTCD) now require yearly joint inspections at our signalized intersection crossings. This new expense will be used to hire a licensed consultant to complete the required inspections.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$9,231.00)

Decrease in Fleet service costs for repair and maintenance of vehicles used by the Traffic Control Department.

ELECTRICAL BUDGETARY CHANGES

WE ENERGIES RATE INCREASE (NEXT YEAR BUDGETARY CHANGE \$12,149.00)

This budget is increasing in anticipation of WE Energies' proposed rate increase of 5%.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$6,804.00)

- Proportionate share of Public Works Building rent has decreased.
- Decrease in Fleet service costs for maintenance and repair of vehicles used by the Electrical Department.

SOLID WASTE BUDGETARY CHANGES

RECYCLING PROCESSING EXPENSE REDUCTION (CURRENT YEAR BUDGETARY REESTIMATE (\$100,000.00))



Recycling commodity values have risen and spiked in the second quarter of 2024. It's estimated that there will be a savings of \$100,000 in recycling processing expenses. Of that savings, \$24,570.00 will be used to purchase the Samsara AVL tracking and dash cameras. The remaining balance of \$75,430.00 will be moved to the Recycling Stabilization Fund. The re-estimated recycling expenses for 2024 will now be \$120,500.00.

REFUSE, RECYCLING, AND YARD WASTE FLEET TRACKING/RECORDING SOFTWARE (CURRENT YEAR BUDGETARY REESTIMATE \$24,570.00)

After extensive research and analysis of the benefits of adding a tracking and recording system to certain city vehicles, we have decided to implement Samsara Automatic Vehicle Location (AVL) tracking and dash cameras on our fleet of refuse, recycling, yard waste, and street sweeping trucks which will lead to cost savings and the following benefits:

- Dash cameras provide clear evidence in the event of accidents, reducing legal fees and settlement costs.
- Enhanced driver behavior monitoring encourages safer driving practices, leading to fewer accidents.
- Dash cameras will help provide better customer service by assisting DPW staff in identifying missed collections by our route drivers and/or carts that were set out late.
- Proactive vehicle monitoring ensures we identify maintenance issues before they become significant problems. Engine codes are sent directly to the fleet department in real-time, giving us a head start on maintenance.
- AVL tracking ensures efficient dispatching for return collections, ensuring our trucks are used optimally, decreasing fuel consumption, and lowering overall fuel costs.

RECYCLING STABILIZATION FUND CONTRIBUTION (CURRENT YEAR BUDGETARY REESTIMATE (\$75,430.00))

Under the agreement with Waste Management, the city receives an 80% share of the market value of its recyclables. This market is highly volatile, which can negatively impact the Solid Waste budget when values decline. To address this, the Recycling Stabilization Fund was established to manage downturns in the market, which have historically been significant and unpredictable. With anticipated savings in recycling processing expenses, we will contribute \$75,430 to the Recycling Stabilization Fund for 2024.

STORM DAMAGE PROCESSING FEES (CURRENT YEAR BUDGETARY REESTIMATE \$6,587.00)

A snowstorm on Jan. 12, 2024, resulted in unprecedented tree damage. Approximately 309 tons of debris from residential trees was collected by the city or brought to the Public Works yard by residents. The debris was processed by Blue Ribbon Organics; however, it exceeded the cost of our standard residential yard waste processing service.

CURBSIDE COLLECTION SERVICES REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$8,000.00)

Special collection requests constitute over 20% of all requests entered into our Enterprise Service Request system (formerly Tyler 311). Based on this information and historical revenue data, we have increased the budget for special collections (account 10330000-4636) by \$5,000 and the budget for brush collection (account 10330000-4699) by \$3,000. This increase will help offset the reduction in revenue observed at the Drop Off Center for the disposal of appliances, televisions, and tires.



DROP OFF CENTER APPLIANCE, TELEVISION AND TIRE REVENUE DECREASE (NEXT YEAR BUDGETARY CHANGE \$4,000.00)

Revenue from the disposal of appliances, televisions, and tires at the Drop Off Center has decreased over the past few years, particularly appliance disposal. As a result, the budget for this area will be reduced by \$4,000. This reduction will be offset by an increase in revenue from special curbside collection services.

CONTRACTUAL INCREASE OF RECYCLING PROCESSING CONTRACT (NEXT YEAR BUDGETARY CHANGE \$7,266.00)

Under the contract with Waste Management for recycling processing services, the processing fee can increase annually based on the CPI-U, using the Water, Sewer, and Trash Collection rate table. The increase applied on the contract anniversary date in June 2024 was 5.5%, which is reflected in the 2025 budget. Additionally, after reviewing recycling tonnage trends, the annual tonnage has been adjusted from 4,500 to 4,200.

CONTRACTUAL INCREASE OF REFUSE PROCESSING CONTRACT (NEXT YEAR BUDGETARY CHANGE \$23,000.00)

Under the contract with Waste Management for refuse processing services, the processing fee can increase annually based upon CPI-U, utilizing the Water, Sewer and Trash Collection rate table with a maximum increase of 5%. A 5% increase has been assumed for 2025 and included in the budget.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$65,079.00)

Decrease in Fleet service costs for repair and maintenance of vehicles used by the Solid Waste Department for refuse, recycling, yard waste and special collection services.

FLEET BUDGETARY CHANGES

REPAIR COSTS FOR PUBLIC WORKS GARAGE CRANE (CURRENT YEAR BUDGETARY REESTIMATE (\$7,000.00))

The 10-ton overhead P&H crane is located in the Fleet garage and is used daily by Fleet staff, playing a vital role in their operations. During the annual crane safety inspection conducted in early 2024, issues were found that required mandatory repairs, resulting in additional unbudgeted expenses of approximately \$7,000.

NEW EQUIPMENT PURCHASE LIST (NEXT YEAR BUDGETARY CHANGE \$852,000.00)

The following is a list of the 2025 equipment and vehicle purchases, with funds from (Tyler #7001) - General Purpose Equipment:

- Six (6) 2025 Ford Explorer Interceptor Utility Police vehicles purchased through our State bid contract, one of which will be dedicated to our K9 unit to replace our current aging squad. This also includes funding all fleet-supplied equipment including a new K9 insert security cage, light



bars, exterior lighting, prisoner cages, push bars, and all up-fitting equipment ensuring our squads have the latest lighting and safety technologies for our Police department.

- One (1) 2025 Harley Davidson FLHTP Police motorcycle to replace our current aging Harley.
- One (1) 2025 Ford F350 chassis with a Monroe truck stainless steel dump body, Western front plow, and Salt Dawg insert to be purchased through the State bid contract for the Parks department.
- One (1) Toro 60" Zero Turn mower to be purchased through our local Sourcewell Toro dealer for our Parks department.
- One (1) 2025 full electric passenger vehicle purchased through our State bid contract or RFP process for our Engineering department.
- One (1) 2025 Ford F150 full electric 4x4 pick-up purchased through our State bid contract or RFP process for the Roadway Maintenance department.
- One (1) Trackless 51" Snow blower attachment and one (1) Midsota 20' equipment trailer. All items to be purchased through our State bid and local sole source contract vendors for our Roadway Maintenance department.
- Two (2) 2025 Ford F150 4x4 pick-ups to be purchased through our State bid contract for our Water and Forestry departments.
- One (1) set of four Challenger mobile hoists for our Fleet shop to be purchased from our local Sourcewell vendor to be purchased for our Fleet department.

FUEL EXPENSE DECREASE (NEXT YEAR BUDGETARY CHANGE \$35,960.09)

The budget amount for fuel was based on the Energy Information Administration (EIA) projected prices for 2025 of:

- Diesel - \$ 3.84 Gal.
- Unleaded - \$3.06 Gal.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$27,732.00)

- Proportionate share of Public Works Building rent has decreased.
- Decrease in vehicle maintenance and repair costs.
- Decrease in internal Information Systems (IT) charges.

FORESTRY BUDGETARY CHANGES

STORM DAMAGE PROCESSING FEES (CURRENT YEAR BUDGETARY REESTIMATE \$4,218.50)

A snowstorm on Jan. 12, 2024, resulted in unprecedented tree damage. Approximately 309 tons of debris from residential trees was collected by the city or brought to the Public Works yard by residents. The debris was processed by Blue Ribbon Organics; however, exceeded the cost of our standard forestry pruning and removals processing service.

ARBORIST SALARY TRANSFER TO STORM WATER UTILITY (NEXT YEAR BUDGETARY CHANGE \$77,000.00)

To better reflect the benefit the city's street tree program provides to the city's stormwater management program and as part of the levy reduction, approximately 10% of the city's arborist position salary expense will be moved to the Storm Water Utility.



INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$54,216.00)

Decrease in Fleet service costs for repair and maintenance of vehicles used by the Forestry Department.

PARKS BUDGETARY CHANGES

CELL TOWER LEASE REVENUE REDUCTION (NEXT YEAR BUDGETARY CHANGE \$26,201.00)

As part of the renegotiation of the cell tower lease, a reduction in revenue is anticipated. The new revenue projection is \$28,000.

ATHLETIC FIELD REVENUE REDUCTION (NEXT YEAR BUDGETARY CHANGE \$28,000.00)

Included in the 2025 Capital Improvement Budget is the rehabilitation of the track at Hart Park Stadium as well as the reconstruction of the sand pits for the long jump. The Stadium will close for approximately eight weeks, projected for June and July 2025. This will result in a loss of revenue in 2025. However, the loss of Stadium revenue due to the track project will be back-filled through the use of ARPA revenue loss funds.

NEW UTILITY AND JANITORIAL SUPPLY EXPENSES FOR 116TH STREET PARK (NEXT YEAR BUDGETARY CHANGE \$5,000.00)

The design and amenities incorporated into the new 116th Street Park necessitate establishing budgets for janitorial supplies, water, and electricity. These budget costs are estimates and may be revised once park operations are better established.

- Water: Based on 2021-2024 irrigation costs at Root Common Park, the water budget is set at \$2,500.
- Electricity: The electricity budget, set at \$1,500, was partially estimated using 2020-2024 usage data from the Village's decorative lighting. A solar array will be installed, which is expected to cover most of the park's energy needs. The sledding hill is anticipated to be the largest consumer of electricity, though its usage will depend on weather conditions.
- Janitorial Supplies: A budget of \$1,000 has been allocated for janitorial supplies, which will cover the costs associated with park refuse and recycling receptacles, as well as restrooms.

CONSULTING SERVICES BUDGET REDUCTION (NEXT YEAR BUDGETARY CHANGE \$75,000.00)

The Park and Open Space Plan project, known as Active Tosa, was initially budgeted as a CIP for 2024 (Project 8052) but was moved to the operating budget. Project funds are expected to be expended or encumbered in 2024, so there will be no budget allocated for consulting services in 2025.

INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$5,184.00)

Proportionate share of Public Works Building rent has decreased.



PUBLIC WORKS BUILDING BUDGETARY CHANGES

WASH BAY CLEAN OUT EXPENSES (CURRENT YEAR BUDGETARY REESTIMATE \$11,294.00)

The wash bay in the Public Works garage has a containment system that captures solid materials such as gravel and garbage from our refuse trucks. These materials cannot be discharged into the sanitary sewer system, so a third-party vendor must vacuum out and properly dispose of the material collected in the containment tanks. Past due costs for the wash bay clean out from 2023 were received in June 2024, exceeding the current year budget for this service. Since then, smaller grates have been installed to prevent larger solids from entering the containment tanks, thereby reducing future frequency and cost of clean-out services.

MUNICIPAL COMPLEX BUDGETARY CHANGES

WE ENERGIES RATE INCREASE (NEXT YEAR BUDGETARY CHANGE \$6,100.00)

This budget is increasing in anticipation of WE Energies' proposed rate increase of 5%.

JANITORIAL SERVICE EXPENSE INCREASE (NEXT YEAR BUDGETARY CHANGE \$23,460.00)

An RFP was issued on June 10, 2024, for a 3-year contract for janitorial services starting in 2025. The expected timeline is to select a new vendor and present them for approval in late September 2024. The actual janitorial expenses for the 2025 budget are not yet known, but it is anticipated the new contract prices will be higher than the current rates.

POLICE COMPLEX BUDGETARY CHANGES

ELECTRICITY SAVINGS FROM SOLAR (NEXT YEAR BUDGETARY CHANGE \$35,000.00)

We will be installing a solar photovoltaic (PV) system at the Police Station, which will provide approximately 74% of the annual electricity needed to operate the facility. The contract for the installation has been awarded, and the system is expected to be operational by early 2025, resulting in an annual electric budget reduction of \$35,000. Solar PV systems require minimal maintenance, and the panels have an estimated useful life of over 25 years.

ENGINEERING BUDGETARY CHANGES

0.5 FTE CHANGE FOR SUSTAINABILITY COORDINATOR (NO BUDGETARY IMPACT)

In our continued effort to support the City's sustainability goals the Department of Public Works has reorganized multiple positions to allow for the creation of a Sustainability Manager position. This will be a half-time position created by utilizing 0.5 FTE that has become available by merging landscape architect responsibilities into the Parks and Greenspace Manager position. There is no budgetary impact resulting from this change.



BUDGET SUMMARY TABLE

Public Works Ops Dept #310					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised		Budget	% of Change
93,506	96,926	96,926	Wages	148,097	52.79%
42	12,000	12,000	Overtime	12,000	0.00%
45,597	34,777	34,777	Benefits	53,975	55.20%
544	544	544	Other Compensation	452	-16.93%
57,052	47,000	66,223	Operating Expenses	47,600	1.28%
11,164	10,500	31,000	Services	30,000	185.71%
1,804	1,793	1,793	Utilities	2,138	19.23%
8,098	8,102	8,102	Fixed Charges	9,057	11.79%
68,948	59,906	59,906	Internal Charges	81,463	35.99%
286,755	271,547	311,270	TOTAL	384,782	41.7%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised		Budget	Change
-	-	-	InterGovt Revenues	-	0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
286,755	271,547	311,270	TOTAL	384,782	41.7%



Roadway Maintenance Dept #315					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
730,201	812,909	812,909	Wages	814,421	0.2%
60,854	90,000	90,000	Overtime	90,000	0.0%
399,608	374,497	374,497	Benefits	455,188	21.5%
980	910	910	Other Compensation	-	-100.0%
19,780	20,700	20,700	Operating Expenses	21,200	2.4%
287,479	332,687	356,288	Commodities	337,247	1.4%
501,143	563,000	544,963	Services	563,000	0.0%
9,832	9,839	10,089	Utilities	9,895	0.6%
7,796	338	338	Fixed Charges	374	10.7%
783,287	901,729	901,729	Internal Charges	967,606	7.3%
-	3,000	3,000	Other Expenses	3,000	0.0%
-	-	-	Capital Outlay	407,000	0.0%
2,800,960	3,109,609	3,115,423	TOTAL	3,668,931	18.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
2,575,776	2,555,205	2,555,205	InterGov Revenues	2,554,956	0.0%
6,448	5,000	5,000	Property Assessments	5,000	0.0%
24,257	22,000	22,000	Public Charges	427,000	1840.9%
2,606,481	2,582,205	2,582,205	TOTAL	2,986,956	15.7%
Net Cost					
194,479	527,404	533,218	TOTAL	681,975	29.3%



Traffic Control Dept #320					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
258,520	228,440	228,440	Wages	285,112	24.8%
4,028	3,000	3,000	Overtime	3,000	0.0%
128,659	100,090	100,090	Benefits	107,874	7.8%
676	673	673	Other Compensation	302	-55.2%
28,897	36,702	51,770	Operating Expenses	37,758	2.9%
30,656	16,100	16,100	Commodities	16,100	0.0%
146,621	161,640	161,640	Services	168,615	4.3%
29,738	57,513	57,513	Utilities	60,715	5.6%
4,705	4,829	4,829	Fixed Charges	5,343	10.6%
32,558	33,954	33,954	Internal Charges	24,855	-26.8%
18,472	-	-	Capital Outlay	-	0.0%
683,530	642,942	658,010	TOTAL	709,674	10.4%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
8,647	-	-	Licenses and Permits	-	0.0%
-	-	2,941	Miscellaneous	-	0.0%
(3,026)	25,000	25,000	Public Charges	25,000	0.0%
5,621	25,000	27,941	TOTAL	25,000	0.0%
Net Cost					
677,909	617,942	630,069	TOTAL	684,674	10.8%



Electrical Services Dept #325					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
354,185	404,110	404,110	Wages	388,374	-3.9%
5,518	6,000	6,000	Overtime	6,000	0.0%
188,367	163,046	163,046	Benefits	163,914	0.5%
773	769	769	Other Compensation	151	-80.4%
31,750	35,852	35,852	Operating Expenses	36,746	2.5%
2,058	8,842	14,142	Commodities	8,842	0.0%
70,236	84,000	84,000	Services	84,000	0.0%
198,620	246,051	246,051	Utilities	258,530	5.1%
20,056	30,000	30,000	Fixed Charges	30,000	0.0%
115,140	128,362	128,362	Internal Charges	121,963	-5.0%
986,703	1,107,032	1,112,332	TOTAL	1,098,520	-0.8%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
46,001	40,000	40,000	Miscellaneous	40,000	0.0%
46,001	40,000	40,000	TOTAL	40,000	0.0%
Net Cost					
940,702	1,067,032	1,072,332	TOTAL	1,058,520	-0.8%



Solid Waste Management Dept #330					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
522,743	452,903	452,903	Wages	532,735	17.6%
37,395	26,000	26,000	Overtime	26,000	0.0%
297,575	268,899	268,899	Benefits	251,654	-6.4%
861	645	645	Other Compensation	151	-76.6%
21,865	28,750	34,050	Operating Expenses	32,325	12.4%
939,787	957,307	867,994	Services	993,522	3.8%
2,393	7,894	8,144	Utilities	8,224	4.2%
-	-	24,570	Fixed Charges	-	0.0%
744,042	925,835	925,835	Internal Charges	860,958	-7.0%
-	-	75,430	Other Expenses	-	0.0%
2,566,660	2,668,233	2,684,469	TOTAL	2,705,569	1.4%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
185,840	185,000	185,000	InterGov Revenues	185,000	0.0%
241,495	210,400	210,400	Public Charges	214,400	1.9%
427,335	395,400	395,400	TOTAL	399,400	1.0%
Net Cost					
2,139,325	2,272,833	2,289,069	TOTAL	2,306,169	1.5%



Fleet Fund #20					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
13,500	13,500	13,500	Wages	13,500	0.0%
411,043	420,060	420,060	Overtime	401,642	-4.4%
781	781	781	Benefits	151	-80.7%
482,073	495,853	495,853	Other Compensation	504,501	1.7%
623,000	630,000	630,000	Operating Expenses	594,040	-5.7%
30,223	31,788	38,788	Commodities	32,761	3.1%
1,054,043	1,366,272	1,366,272	Services	1,114,209	-18.4%
392,182	426,666	426,666	Fixed Charges	399,662	-6.3%
-	-	-	Internal Charges	60,000	0.0%
-	-	-	Capital Outlay	-	0.0%
3,006,845	3,384,921	3,391,921	TOTAL	3,120,465	-7.8%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
1,000	1,000	1,000	InterGov Charges	1,000	0.0%
(21,500)	12,500	12,500	Miscellaneous	17,000	36.0%
-	-	-	Other Sources	60,000	0.0%
(787,759)	(798,024)	(798,024)	Asset Purchase	(815,843)	2.2%
(808,259)	(784,524)	13,500	TOTAL	(737,843)	-6.0%
Net Cost					
3,815,104	4,169,445	3,378,421	TOTAL	3,858,308	-7.5%



Fleet Capital Fund #21					
Expenditures					
	2024				2025 / 2024
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
416,500	412,000	412,000	Cap Outlay - Police	435,000	5.6%
296,500	335,000	379,150	Cap Outlay - Road Maint	87,000	-74.0%
170,000	-	122,381	Cap Outlay - Electrical	-	0.0%
-	78,000	78,000	Cap Outlay - Forestry	55,000	-29.5%
-	-	-	Cap Outlay - Parks	110,000	0.0%
30,000	28,000	28,000	Cap Outlay - Engineering	55,000	96.4%
82,000	50,000	50,000	Cap Outlay - Water	50,000	0.0%
995,000	903,000	1,069,531	TOTAL	792,000	-12.3%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
1,097,565	1,191,391	1,191,391	Other Sources	1,070,500	-10.1%
1,097,565	1,191,391	1,191,391	TOTAL	1,070,500	-10.1%
Net Cost					
(102,565)	(288,391)	(121,860)	TOTAL	(278,500)	-3.4%



Forestry Dept #340					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
918,195	924,786	924,786	Wages	980,098	6.0%
16,460	10,000	10,000	Overtime	10,000	0.0%
517,460	454,742	454,742	Benefits	475,220	4.5%
785	781	781	Other Compensation	151	-80.7%
37,662	33,925	128,624	Operating Expenses	35,025	3.2%
19,990	28,700	28,700	Commodities	28,700	0.0%
71,221	109,430	120,509	Services	112,599	2.9%
1,557	4,698	4,698	Utilities	4,759	1.3%
217,133	306,863	306,863	Internal Charges	252,809	-17.6%
1,800,465	1,873,925	1,979,702	TOTAL	1,899,361	1.4%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
30,836	-	10,200	Miscellaneous	-	0.0%
2,120	-	-	Property Assessments	-	0.0%
2,027	5,000	5,000	Public Charges	5,000	0.0%
34,983	5,000	15,200	TOTAL	5,000	0.0%
Net Cost					
1,765,482	1,868,925	1,964,502	TOTAL	1,894,361	1.4%



Parks Fund #34					
Expenditures					
	2024				2025 / 2024
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
741,474	663,118	663,118	Wages	697,993	5.3%
15,000	15,000	15,000	Overtime	15,000	0.0%
336,344	199,592	199,592	Benefits	261,769	31.2%
1,101	1,509	1,509	Other Compensation	302	-80.0%
54,352	55,502	63,050	Operating Expenses	57,282	3.2%
3,450	3,450	3,450	Commodities	3,825	10.9%
63,171	138,989	170,255	Services	61,078	-56.1%
134,260	161,890	161,890	Utilities	169,952	5.0%
39,955	35,999	35,999	Fixed Charges	36,401	1.1%
83,734	90,714	90,714	Internal Charges	85,732	-5.5%
105,000	105,000	105,000	Other Expenses	105,000	0.0%
-	65,000	65,000	Capital Outlay	-	-100.0%
256,989	78,143	78,143	Transfers	878,999	20.8%
1,834,830	1,613,906	1,652,720	TOTAL	2,373,333	47.1%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
54,201	54,201	54,201	Public Charges	28,000	-48.3%
1,367,764	1,243,705	1,243,705	Miscellaneous	1,209,333	-2.8%
276,000	166,000	166,000	Other Sources	248,000	49.4%
1,697,965	1,463,906	1,463,906	TOTAL	1,485,333	1.5%
Net Cost					
136,865	150,000	188,814	TOTAL	888,000	492.0%



Public Works Building Fund #26					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
103,721	106,124	106,124	Wages	98,017	0.0%
5,000	5,000	5,000	Overtime	5,000	-7.6%
49,676	60,094	60,094	Benefits	39,485	0.0%
184	227	227	Other Compensation	-	-34.3%
9,200	9,390	9,390	Operating Expenses	9,580	-100.0%
500	500	500	Commodities	500	2.0%
77,247	82,193	93,487	Services	85,765	0.0%
115,200	126,873	126,873	Utilities	129,516	4.3%
135,302	141,747	141,747	Fixed Charges	143,789	2.1%
12,291	13,876	13,876	Internal Charges	13,922	1.4%
-	15,000	15,000	Capital Outlay	-	0.3%
508,321	561,024	572,318	TOTAL	525,573	-6.3%
Revenues					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
460,902	515,767	515,767	Public Charges	485,221	-5.9%
47,549	47,549	47,549	Other Sources	47,549	0.0%
508,451	563,316	563,316	TOTAL	532,770	-5.4%
Net Cost					
(130)	(2,292)	9,002	TOTAL	(7,197)	213.9%



Public Works Building Capital Fund #27					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
10,000	-	-	Capital Outlay	-	0.0%
-	125,000	125,000	Transfers	-	-100.0%
10,000	125,000	125,000	TOTAL	-	-100.0%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
97,802	111,923	111,923	Other Sources	126,400	12.9%
97,802	111,923	111,923	TOTAL	126,400	12.9%
Net Cost					
(87,802)	13,077	13,077	TOTAL	(126,400)	-1066.6%



Municipal Complex Fund #22					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
139,226	147,799	147,799	Wages	157,815	6.8%
2,500	2,500	2,500	Overtime	2,500	0.0%
60,240	70,014	70,014	Benefits	44,441	-36.5%
480	660	660	Other Compensation	-	-100.0%
21,500	21,640	21,640	Operating Expenses	22,040	1.8%
700	800	800	Commodities	800	0.0%
224,406	224,502	259,152	Services	235,350	4.8%
199,200	201,500	201,500	Utilities	202,770	0.6%
24,612	33,544	33,544	Fixed Charges	37,279	11.1%
18,703	21,254	21,254	Internal Charges	19,009	-10.6%
180,000	180,000	180,000	Other Expenses	29,000	-83.9%
315,000	250,000	250,000	Transfers	151,000	-39.6%
1,186,567	1,154,213	1,188,863	TOTAL	902,003	-21.9%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
870,868	903,450	903,450	InterGov Charges	900,804	-0.3%
700	700	700	Public Charges	1,200	71.4%
871,568	904,150	904,150	TOTAL	902,004	-0.2%
Net Cost					
314,999	250,063	284,713	TOTAL	(1)	-100.0%



Police Station Dept #350					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
65,452	64,001	64,001	Wages	53,657	-16.2%
526	900	900	Overtime	900	0.0%
18,504	30,743	30,743	Benefits	13,723	-55.4%
281	288	288	Other Compensation	82	-71.5%
7,183	6,300	6,300	Operating Expenses	8,000	27.0%
65	300	300	Commodities	300	0.0%
92,138	111,700	119,245	Services	118,000	5.6%
89,469	99,000	99,000	Utilities	64,600	-34.7%
675	8,475	8,475	Fixed Charges	9,301	9.7%
2,056	2,322	2,322	Internal Charges	2,295	-1.2%
276,349	324,030	331,575	TOTAL	270,857	-16.4%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
-	-	-		-	0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
276,349	324,030	331,575	TOTAL	270,857	-16.4%



Engineering Dept #625					
Expenditures					
	2024				2025 / 2024
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
1,780,669	1,909,871	1,909,871	Wages	2,026,876	6.1%
26,144	35,000	35,000	Overtime	35,000	0.0%
745,405	756,362	756,362	Benefits	782,273	3.4%
846	843	843	Other Compensation	-	-100.0%
43,314	31,870	67,213	Operating Expenses	32,507	2.0%
52,806	61,700	91,632	Services	36,200	-41.3%
4,502	4,400	4,400	Utilities	5,000	13.6%
-	61	61	Fixed Charges	-	-100.0%
(1,339,413)	(1,589,569)	(1,589,569)	Internal Charges	(1,585,652)	-0.2%
-	-	-	Capital Outlay	-	0.0%
1,314,272	1,210,538	1,275,812	TOTAL	1,332,203	10.1%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
57,915	52,000	53,851	Licenses & Permits	52,000	0.0%
253,042	0	107,794	Miscellaneous	0	
104,450	125,000	60,450	Public Charges	100,000	-20.0%
415,406	177,000	222,095	TOTAL	152,000	-14.1%
Net Cost					
898,866	1,033,538	1,053,717	TOTAL	1,180,203	14.2%



Bike / Ped Dept. #635					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
37,168	50,691	50,691	Operating Expenses	10,000	-80.3%
14,000	-	-	Services	-	0.0%
-	-	-	Other Expenses	44,000	0.0%
51,168	50,691	50,691	TOTAL	54,000	6.5%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
-	10,000	10,000	Licenses & Permits	15,000	50.0%
-	8,000	8,000	Miscellaneous	10,000	25.0%
-	18,000	18,000	TOTAL	25,000	38.9%
Net Cost					
51,168	32,691	32,691	TOTAL	29,000	-11.3%



PERSONNEL SCHEDULES

Public Works Operations				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Arborist	9.00	10	10.00	1.00
Director of Public Works	1.00	1	1.00	-
DPW Business Manager	1.00	1	1.00	-
DPW Field Supervisor	4.00	5	5.00	1.00
DPW Maintenance Worker	34.00	33	33.00	(1.00)
GIS Manager	1.00	1	1.00	-
GIS Intern	0.50	1	0.50	-
Office Assistant ¹	2.50	3	2.50	-
Operations Superintendent	1.00	1	1.00	-
Seasonal Parks	0.87		0.87	-
Seasonal Streets	1.44		1.44	-
Seasonals Forestry	4.17		4.17	-
Sustainability Manager ²	-	1	0.50	0.50
Turf Maintenance	1.00	0	-	(1.00)
Parks & Forestry Superintendent	1.00	1	1.00	-
Parks & Landscaping Manager	1.00	1	1.00	-
TOTAL	63.48	59.00	63.98	0.50

¹ 0.5 FTE is staffed in water but shown in PW as a shared position.

² Increase due to a reallocation of 0.5 Landscape Architect previously budgeted in Development

Traffic and Electric Maintenance				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Electrical Field Supervisor	1.00	1	1.00	-
Electrical Technician	3.00	3	3.00	-
Laborer Seasonal	0.29	1	0.29	-
Sign Technician	1.00	1	1.00	-
Traffic & Electric Superintendant	1.00	1	1.00	-
TOTAL	6.29	7.00	6.29	-



Fleet Maintenance				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Fleet Superintendent	1.00	1	1.00	-
Fleet Mechanic Assistant	1.00	1	1.00	-
Lead Mechanic/Stock Clerk	1.00	1	1.00	-
Mechanic	7.00	7	7.00	-
TOTAL	10.00	10.00	10.00	-

Engineering				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Office Assistant	0.50	1	0.50	-
Assistant City Engineer	1.00	1	1.00	-
City Engineer	1.00	1	1.00	-
Civil Engineer ¹	4.00	5	4.50	0.50
Construction Manager	1.00	1	1.00	-
Engineering Coop	1.00	1	1.00	-
Engineering Technician	6.00	6	6.00	-
Seasonal Techs/interns	0.74	2	0.74	-
Senior Civil Engineer	6.00	6	6.00	-
Senior Engineering Technician	3.00	3	3.00	-
TOTAL	24.24	27.00	24.74	0.50

¹Increase due to a reallocation of 0.5 Landscape Architect previously budgeted in Development



WATER DEPARTMENT



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 11,245,027	\$ 11,736,926	\$ 491,900
Rev	\$ 12,905,104	\$ 13,172,984	\$ 267,880
Net Cost	\$ (1,660,077)	\$ (1,436,058)	\$ 224,020
FTE's	19.38	19.38	-

MAJOR CHANGES

Overall purchased water is less than in years past due to the record rainfall this spring and summer

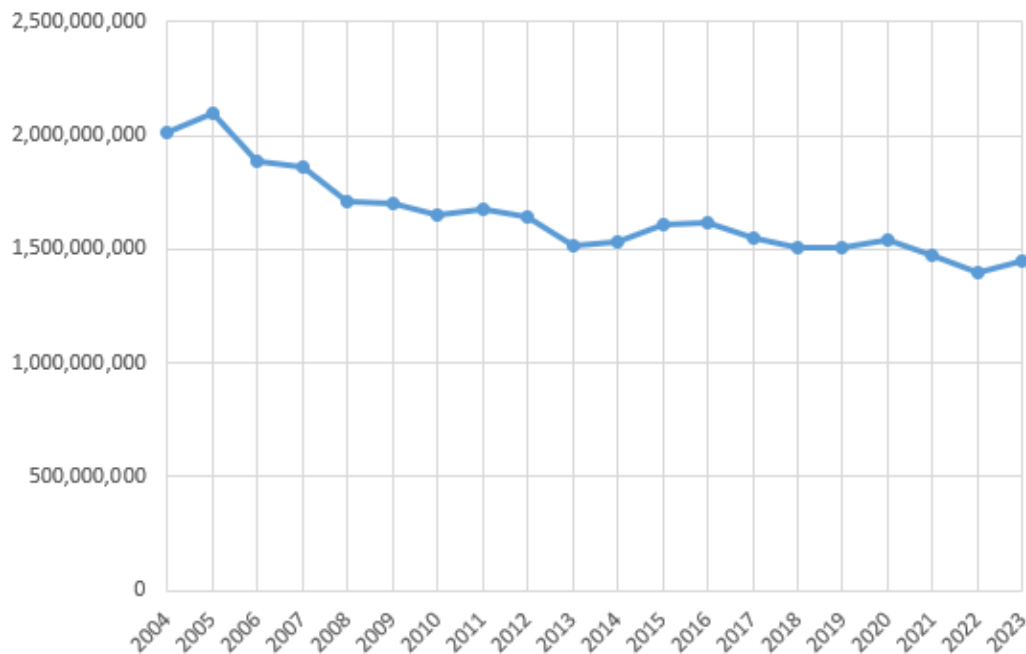
4.0% simplified rate increase proposed for mid-year 2025

CORE RESPONSIBILITIES

- Pumping
- Water Monitoring and Testing
- Transmission and Distribution
- Customer Accounts
- Administrative and General

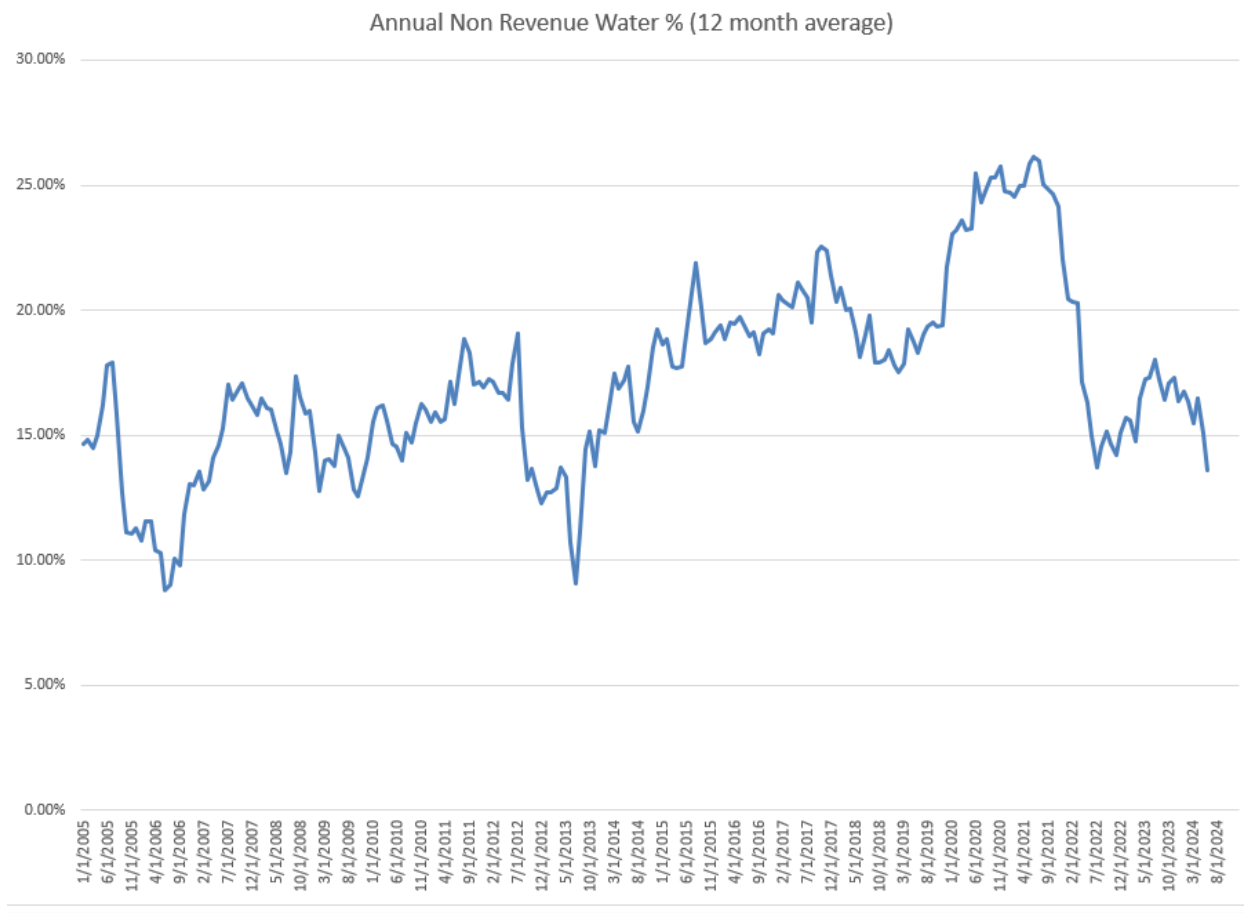
PERFORMANCE MEASURES

Annual Water Pumpage Totals 2004-2023





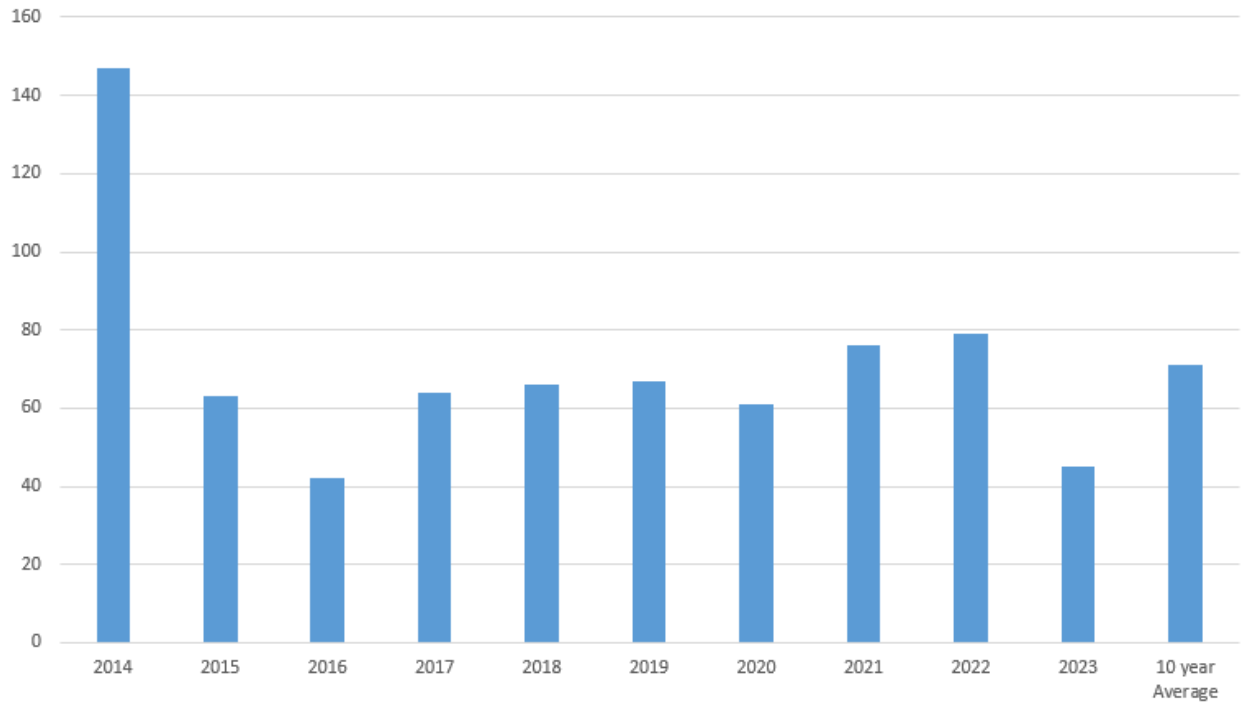
The city currently operates four water pumping stations and four elevated water towers to distribute drinking water at appropriate pressures.



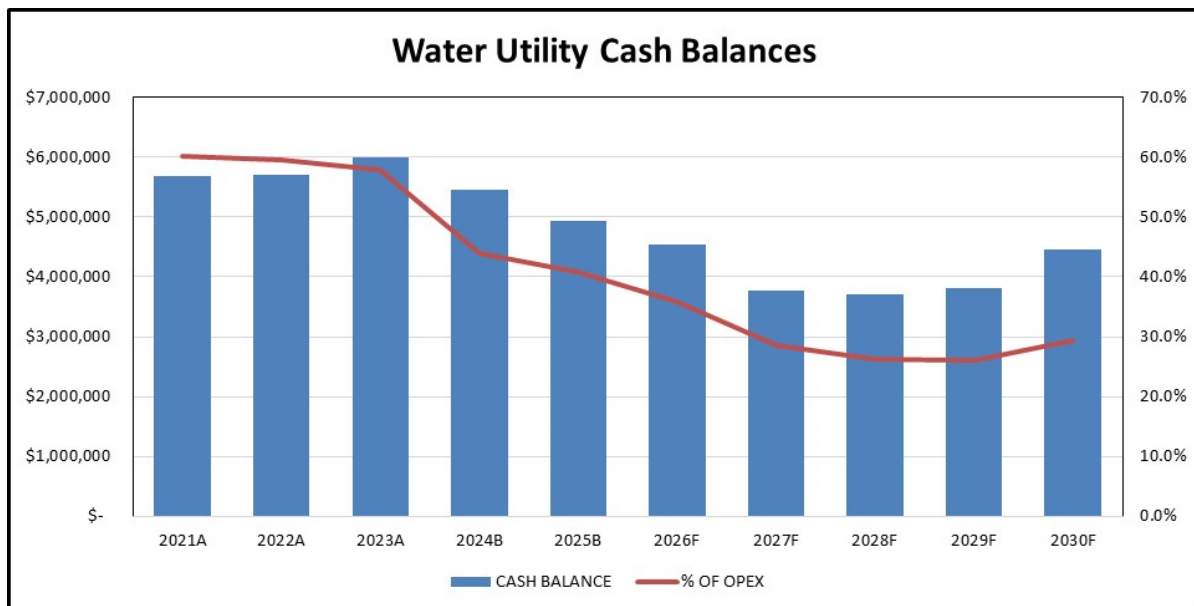
The city tracks water loss over time (purchased water from Milwaukee Water Works versus billed).



Total Watermain Breaks by Year



The City has a policy of maintaining a minimum of 25% cash on hand as a percentage of operating expenditures. In addition, it has a policy of using cash financing for water tower painting and a minimum of \$500,000 of capital improvements annually. The graph below forecasts the cash balances assuming future rate increases and capital spending.





NEXT YEAR'S GOALS

- Rehabilitate and repaint the Alice Street Reservoir
- Construct a new booster pumping station funded by ARPA
- Begin 20-year replacement program for residential small meters
- Begin implementing a lead service line replacement program in response to EPA legislation
- To expedite annual agreements and continue an efficient working relationship the Common Council 2025 budget approval will include sole source purchasing from Badger Meter, Dixon Engineering, Aqua Backflow, Midwest Meter and Westrum Leak Detection.

BUDGETARY CHANGES

OVERTIME (CURRENT YEAR BUDGETARY REESTIMATE DECREASE \$17,000)

- Working on fixing leaks through leak detection program which brings down overtime costs from fewer hydrant, service & main breaks.

MISCELLANEOUS REVENUE (CURRENT YEAR BUDGETARY REESTIMATE INCREASE \$88,000)

- Interest income up in first part of year better than initial budgeted.

UTILITIES & PUBLIC CHARGE (CURRENT YEAR BUDGETARY REESTIMATE OFFSET \$130,000)

- Reduce purchase water due to less water consumption due to rainy spring and summer \$130,000, revenue will also be reduced to offset.

SERVICES (CURRENT YEAR BUDGETARY REESTIMATE INCREASE \$59,000)

- Increase in Bank and Credit Card fees, due to increase customer use and fraud risk charges. Increases prompted decision to switch payment provider from OpenEdge to Tyler Payment.

INTERNAL CHARGES (CURRENT YEAR BUDGETARY REESTIMATE DECREASE \$23,800)

- Due to increase under Customer Records expense, this caused an increase in the charge to sanitary sewer abatement account, which brought down the total overall internal charge cost.

OTHER SOURCES (CURRENT YEAR BUDGETARY REESTIMATE INCREASE \$8,000)

- Increase in amortization of bond premium based on amortization from Debt tracking software

SERVICES (NEXT YEAR BUDGETARY INCREASE \$70,000)

- Increase in cross connection backflow checks, as required by DNR
- Tree removal required by Alice Street reservoir
- DNR water supply service area plan due by 12/31/25



INTERNAL CHARGES (NEXT YEAR BUDGETARY INCREASE \$67,000)

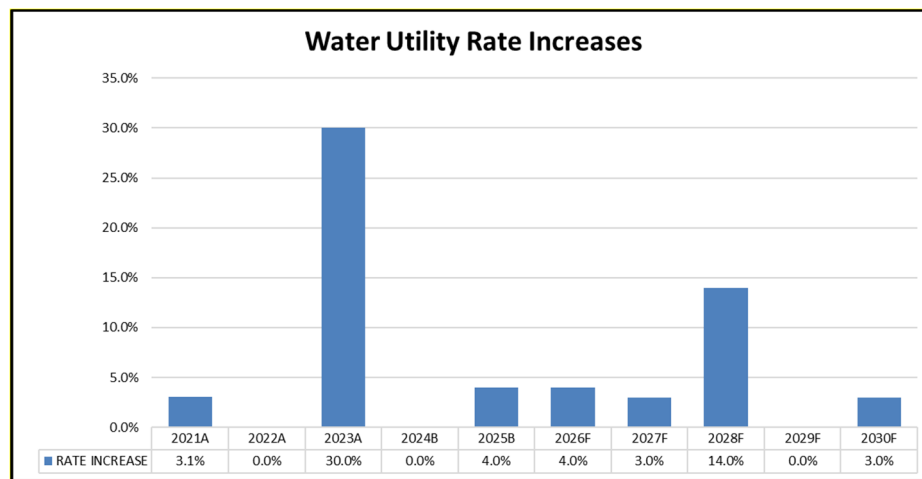
- Municipal charges increased (\$23,000)
- Increase in liability insurance due to settlement for damage (\$69,000)
- Decrease in equipment rent (\$25,000)

TRANSFER (NEXT YEAR BUDGETARY INCREASE \$476,000)

- The property tax equivalency payment to the City is calculated by applying the gross book value of water utility plant (excluding plant outside the municipal limits) times the assessment ratio times the net local and school tax rate. Assessment ratio re-evaluated from 66.989 for 2024 to 100 for 2025.

UTILITIES & PUBLIC CHARGE (NEXT YEAR BUDGETARY NET INCOME INCREASE \$368,847)

- Reduce water consumption estimate over 2024 budget due to loss of commercial. Results in a reduction of Wholesale water costs by 5%
- Assume a 4.0% simplified rate increase implemented by July 1, 2025. This is offset by the reduced water consumption and results in a 1.55% increase in total public charge revenue from \$12,150,200 to \$12,338,500. The chart below shows historical and forecasted rate increases.



MISCELLANEOUS REVENUE (NEXT YEAR BUDGETARY INCREASE \$50,000)

- Increase in interest income, due to current revenue projection estimates

OTHER SOURCES (NEXT YEAR BUDGETARY INCREASE \$15,600)

- Increase in amortization of bond premium based on amortization from Debt tracking software



INTERGOVERNMENT CHARGE (NEXT YEAR BUDGETARY INCREASE \$15,500)

- Increase in average balance depreciation cost split with sanitary sewer utility, due to completing large meter exchanges over the past couple of years.

BUDGET SUMMARY TABLE

Water Fund #50					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
1,464,504	1,464,857	1,464,857	Wages	1,552,530	6.0%
83,450	86,700	69,550	Overtime	82,550	-4.8%
756,491	796,202	796,202	Benefits	751,044	-5.7%
5,050	4,476	4,476	Other Compensation	754	-83.2%
457,415	474,140	473,460	Operating Expenses	480,780	1.4%
152,500	156,700	156,700	Commodities	157,200	0.3%
793,997	757,109	1,937,496	Services	837,120	10.6%
3,540,413	3,618,220	3,490,332	Utilities	3,437,673	-5.0%
2,246,654	2,787,079	2,821,653	Fixed Charges	2,925,922	5.0%
(68,354)	187,743	20,943	Internal Charges	123,353	-34.3%
5,200,624	313,800	4,102,903	Capital Outlay	326,300	4.0%
-	(313,800)	(3,907,255)	Asset Purchase Contra	(326,300)	4.0%
1,134,100	911,800	893,000	Transfers	1,388,000	52.2%
15,766,844	11,245,027	12,324,318	TOTAL	11,736,926	4.4%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
124,000	100,000	100,000	Fines and Penalties	98,000	-2.0%
-	60,000	60,000	InterGovernment Chgs	75,500	25.8%
368,552	537,010	625,143	Miscellaneous	587,424	9.4%
225,400	57,894	66,061	Other Sources	73,560	27.1%
12,717,700	12,150,200	12,006,700	Public Charges	12,338,500	1.5%
13,435,652	12,905,104	12,857,904	TOTAL	13,172,984	2.1%
Net Cost					
2,331,192	(1,660,077)	(533,586)	TOTAL	(1,436,058)	-13.5%



PERSONNEL SCHEDULES

Water				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Office Assistant ¹	2.00	3	2.00	-
Operator Technician	-	1	1.00	1.00
Seasonal Laborer	0.38		0.38	-
Utility Account Business Manager	1.00	1	1.00	-
Utility Systems Analyst	1.00	0	-	(1.00)
Water Superintendent	1.00	1	1.00	-
Water Supervisor	3.00	3	3.00	-
Water Technician I	3.00	5	5.00	2.00
Water Technician II	8.00	6	6.00	(2.00)
TOTAL	19.38	20.00	19.38	-

¹ Another 0.5 FTE is staffed in water but shown in PW as a shared position.



SANITARY SEWER & STORM WATER MANAGEMENT RESERVES



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 13,547,279	\$ 14,060,099	\$ 512,820
Rev	\$ 17,207,484	\$ 18,183,643	\$ 976,159
Net Cost	\$ (1,883,374)	\$ (2,354,968)	\$ (471,595)
FTE's			

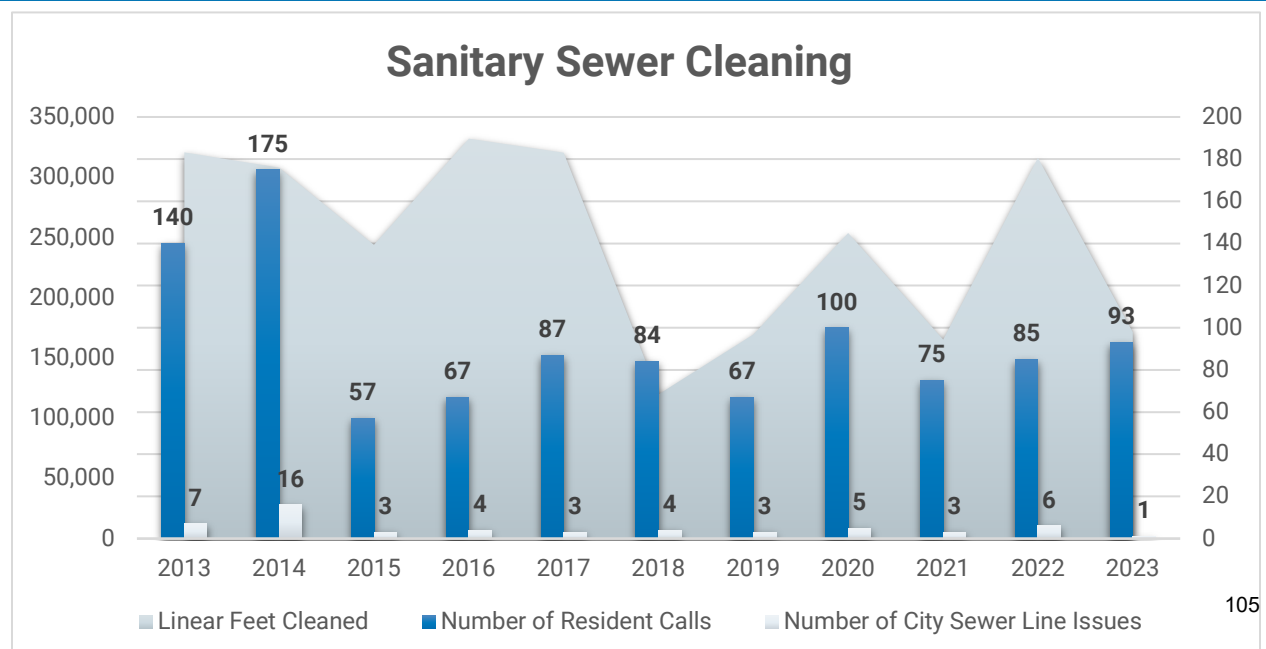
MAJOR CHANGES

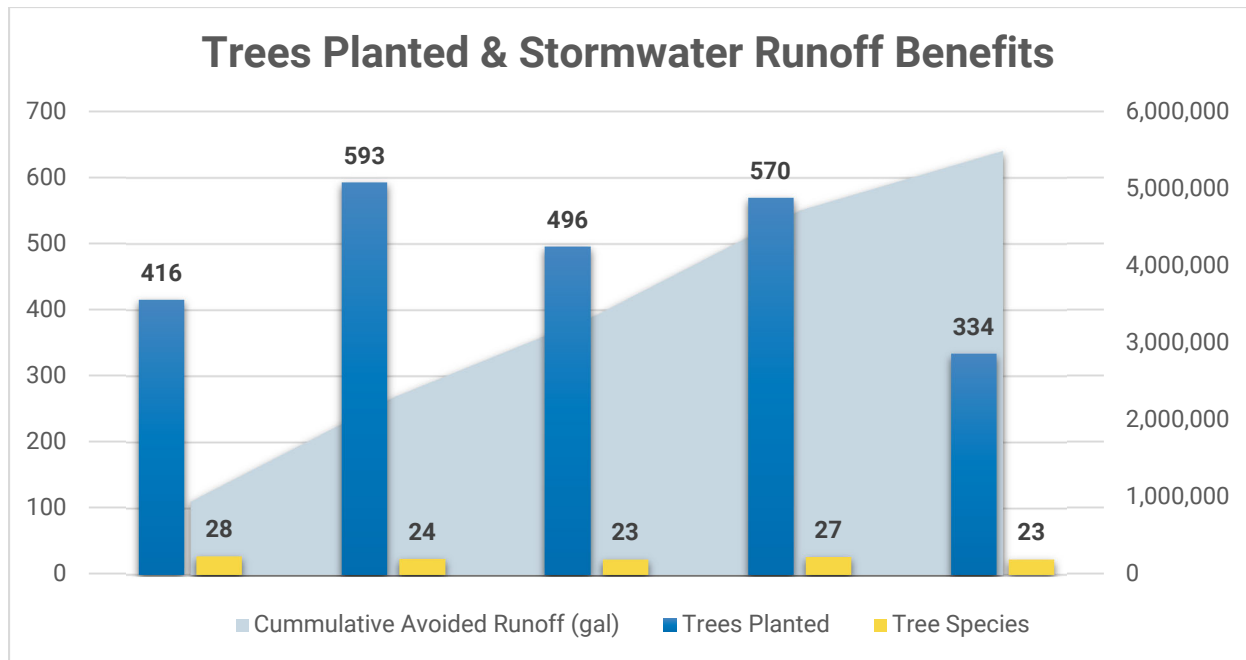
- Transition \$77,000 (10%) of forestry labor expenses from the general fund to the storm water utility in order to better reflect storm water benefits from street trees.
- Reduction in the Storm Water Utility Budget for storm sewer televising to reflect the option to utilize in-house televising and/or CIP funded televising for larger projects.

CORE RESPONSIBILITIES

- Manage and/or complete inspections, cleaning, and repair of the City's 800,000 linear feet of sanitary sewers, 4,230 sanitary manholes, 540,000 linear feet of storm sewers and 7,247 storm inlets.
- Responsible for responding to flooding and other emergencies related to blocked inlets or waterways.
- Respond to emergencies related to water in basement complaints caused by sanitary sewer issues.

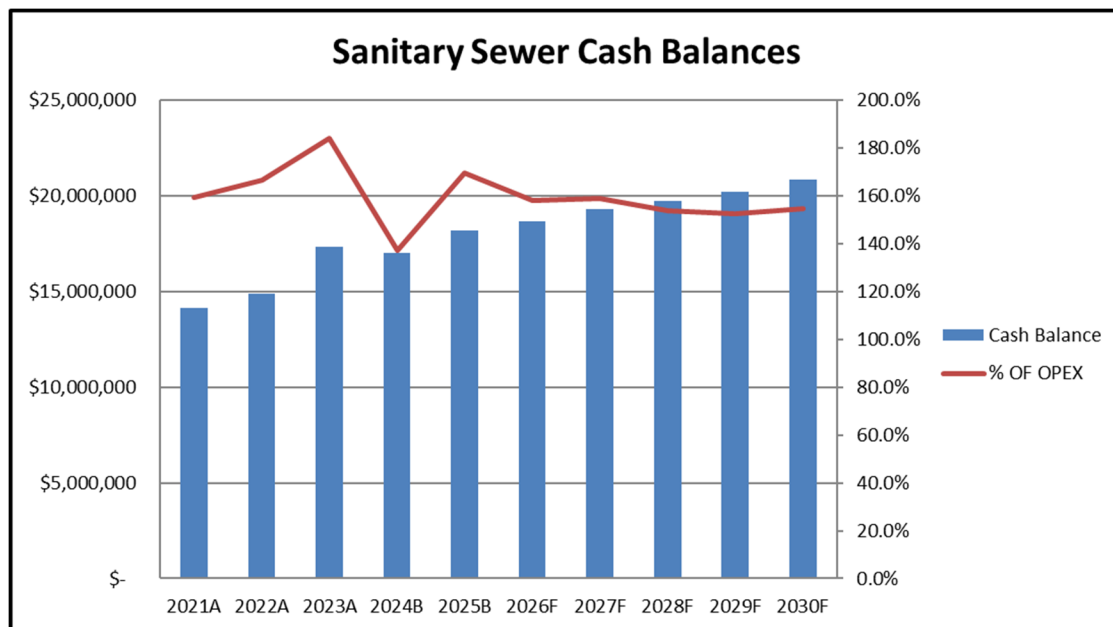
PERFORMANCE MEASURES

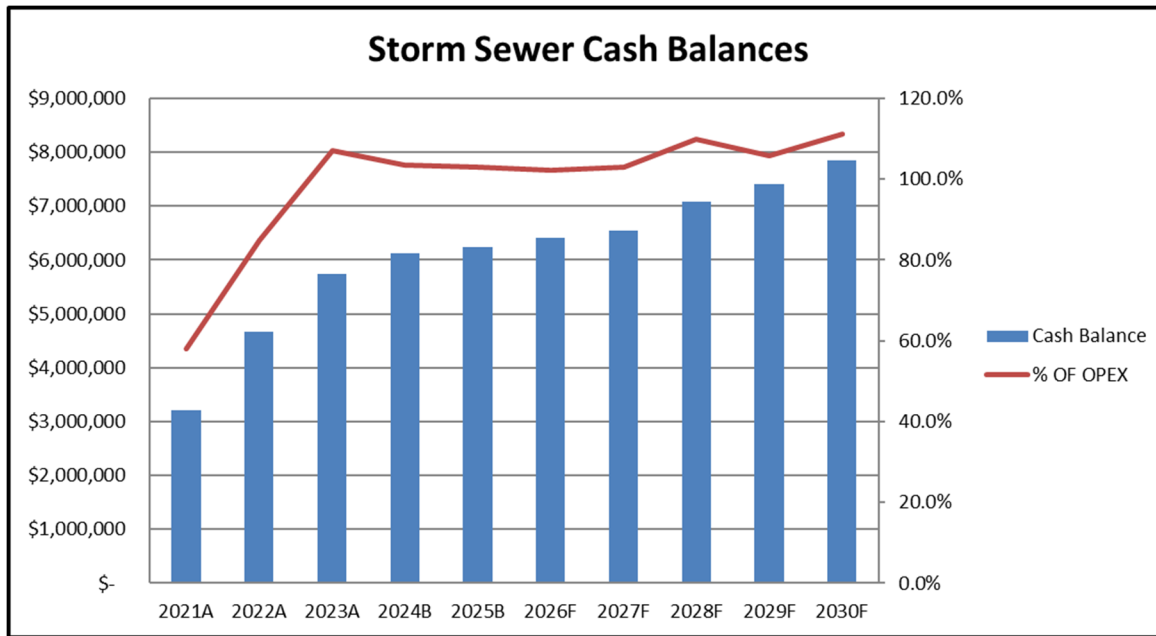




The above chart shows the gallons of stormwater runoff that will be avoided over the life span of the new trees planted each year. This data was produced with the i-Tree Planting Calculator.

The next two charts show cash balances for the Sanitary and Storm Utilities. The City maintains a policy of having a minimum of 25% cash on hand as a percentage of operating expenditures. The City has been purposefully growing cash balances above this benchmark in preparation for the East Tosa Sewershed project which will require tens of millions of dollars.





NEXT YEAR'S GOALS

- Expand the in-house televising program to include televising CIP sanitary sewer projects and proactive condition assessments of a portion of the city's sanitary sewer system each year.
- Work with Common Council Committee/s to establish policy and budget parameters for the Schoonmaker Watershed and Sewershed project following the conclusion of the preliminary alternatives analysis.
- Apply for an MMSD grant to study the effectiveness of the sanitary sewer grouting program.

SANITARY SEWER RESERVE BUDGETARY CHANGES

PRIVATE LATERAL PROGRAM INCREASE (NEXT YEAR BUDGETARY CHANGE \$360,000.00)

The private lateral program operates on a project-by-project basis, depending on the number of laterals addressed in each contract. Two projects are planned for 2025:

- Sanitary lateral grouting effectiveness study for East Tosa - \$280,000.00
- Wisconsin Avenue sanitary lateral relay - \$180,000.00

We expect to receive \$150,000.00 in grant funding from the Milwaukee Metropolitan Sewerage District (MMSD) for the Wisconsin Avenue lateral relay project. This funding is anticipated in 2025, with the project's completion scheduled for spring/summer and reimbursement expected in the fall.



MMSD GRANT FUND DECREASE (NEXT YEAR BUDGETARY CHANGE \$220,000.00)

MMSD Private Property Infiltration and Inflow (PPII) grant funds for the WA3009 sanitary sewer lining and lateral grouting project are expected to be received in 2025. \$150,000 will now be budgeted for the Wisconsin Avenue lateral relay project.

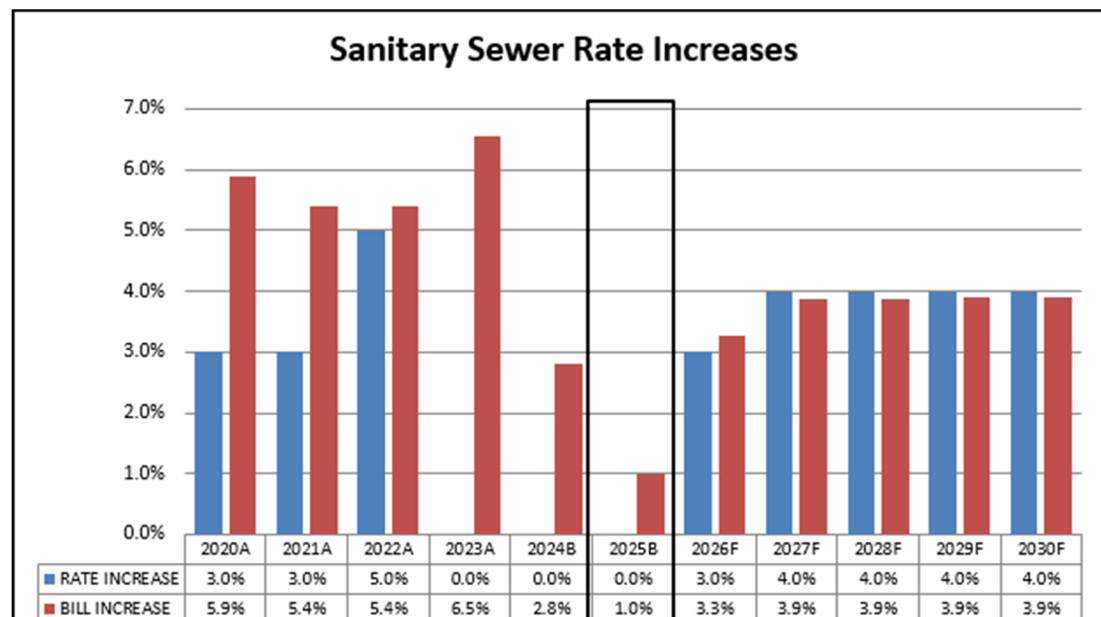
INTERNAL SERVICE CHARGES (NEXT YEAR BUDGETARY DECREASE \$54,121.00)

- Increase in vehicle maintenance and repair costs.
- Increase in internal Information Systems (IT) charges.
- Increase in Administrative Charges.

PUBLIC CHARGES (NEXT YEAR BUDGETARY CHANGE \$979,880)

Public charge revenue is budgeted to increase 9.6% from \$10,251,220 to \$11,231,100. This is the result of an expected increase in residential winter quarter and residential multi-family sewer usage as well as an assumed Milwaukee Metropolitan Sewer District rate increase that is passed on to the rate payer.

The budget includes a 0% increase in the local sanitary flow charge which would remain at 3.3115 per CCF for the first 50 CCF utilized based on the winter quarter average. The chart below shows historical and forecasted local rate and total bill changes. The bill change is different from the local rate change because the bill change includes both the local rate change as well as the Milwaukee Metropolitan Sewerage District rate change.





STORM WATER MANAGEMENT RESERVE BUDGETARY CHANGES

STREET SWEEPING FLEET TRACKING/RECORDING SOFTWARE (CURRENT YEAR BUDGETARY REESTIMATE \$3,780.00)

After extensive research and analysis of the benefits of adding a tracking and recording system to certain city vehicles, we have decided to implement Samsara Automatic Vehicle Location (AVL) tracking and dash cameras on our fleet of street sweeping trucks which will lead to cost savings and the following benefits:

- Dash cameras provide clear evidence in the event of accidents, reducing legal fees and settlement costs.
- Enhanced driver behavior monitoring encourages safer driving practices, leading to fewer accidents.
- Proactive vehicle monitoring ensures we identify maintenance issues before they become significant problems. Engine codes are sent directly to the fleet department in real-time, giving us a head start on maintenance.
- AVL tracking ensures efficient dispatching for return service, ensuring our trucks are used optimally, decreasing fuel consumption, and lowering overall fuel costs.

STORMWATER MANAGEMENT OUTREACH FEE INCREASE (NEXT YEAR BUDGETARY CHANGE \$14,375.00)

The city partners with Southeastern Wisconsin Watersheds Trust, Inc. (Sweet Water) on MS4 permit compliance activities. While updated fees for the MS4 compliance program were not available in time for the 2024 budget, they have been determined for 2025. The budgetary change reflects the increase in fees from 2023 to 2025.

STORM SEWER TELEVISIONING EXPENSE REDUCTION (NEXT YEAR BUDGETARY CHANGE \$77,000)

The expense for storm sewer televising contracted with an outside vendor will be reduced. The televising will be performed in-house with the DPW sewer televising program, which was established for sanitary sewers in 2024, and/or through larger CIP-funded projects.

ARBORIST SALARY TRANSFER TO STORM WATER UTILITY (NEXT YEAR BUDGETARY CHANGE \$77,000.00)

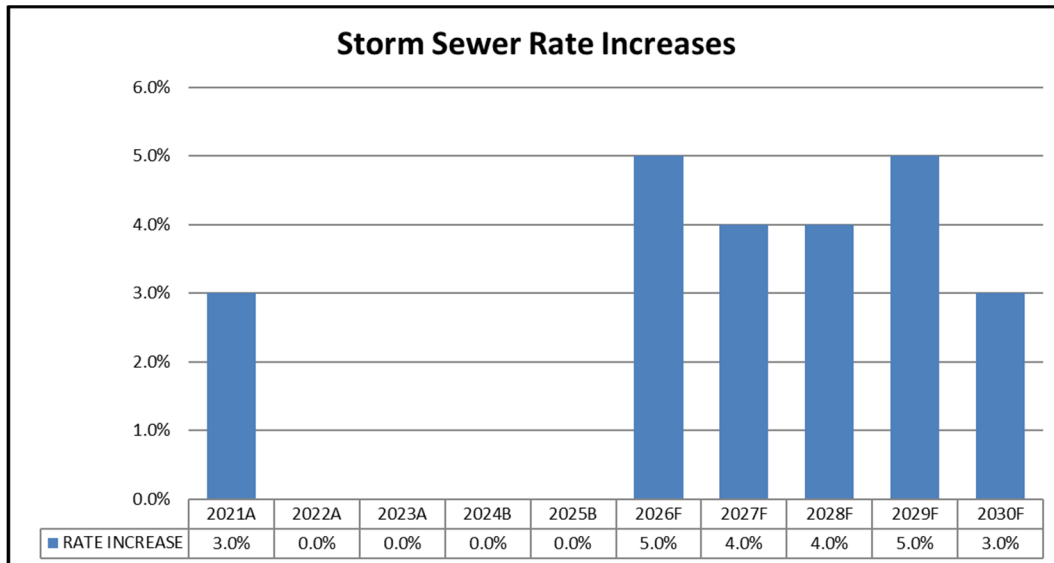
To better reflect the benefits the city's street tree program provides to the storm water management program and as part of the levy reduction, 10% of the City's arborist position salary expense will be allocated to the Storm Water Utility.



PUBLIC CHARGE REVENUE (NEXT YEAR BUDGETARY CHANGE \$155,775)

Storm Sewer public charge revenue increases as additional impervious surface has been added to the City resulting in Equivalent Residential Unit revenue increasing by 2.7% from \$5,820,341 to \$5,976,116.

The budget includes a 0% increase in the storm sewer rate which would remain at 32.63 per ERU. The chart below shows historical and forecasted local rate and total bill changes.



***** Note from the Finance Department: The adopted Capital Budget included the revised storm rates below that were approved in the 2025 budget resolution and supersede the rates shown above.**

Projected Storm Sewer Rate Increases								
	2022	2023	2024	2025B	2026F	2027F	2028F	2029F
Rate Increase	0%	0%	0%	4%	5%	5%	5%	5%
Quarterly Residential Bill Est.	\$ 32.63	\$ 32.63	\$ 32.63	\$ 33.94	\$ 35.63	\$ 37.41	\$ 39.28	\$ 41.25



BUDGET SUMMARY TABLE

Sanitary Fund #51					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
313,586	481,104	481,104	Wages	540,813	12.4%
14,000	14,000	14,000	Overtime	14,000	0.0%
145,765	171,675	171,675	Benefits	251,688	46.6%
362	528	528	Other Compensation	302	-42.8%
21,200	21,200	21,200	Operating Expenses	21,200	0.0%
10,000	10,000	10,000	Commodities	10,000	0.0%
4,913,792	5,203,347	5,862,027	Services	4,918,839	-5.5%
10,496	10,674	10,924	Utilities	11,184	4.8%
1,452,168	1,426,271	1,427,470	Fixed Charges	1,494,826	4.8%
551,840	577,653	601,453	Internal Charges	631,976	9.4%
5,937,691	5,031,322	9,022,660	Capital Outlay	1,710,000	-100.0%
(3,402,691)	(3,681,322)	(6,400,379)	Asset Purchase Contra	-	0.0%
9,968,209	9,266,451	11,222,661	TOTAL	9,604,828	3.7%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
132,000	113,000	92,800	Fines and Penalties	97,500	-13.7%
1,450,000	370,000	370,000	InterGov Revenues	150,000	-59.5%
21,200	360,250	486,900	Miscellaneous	435,000	20.7%
27,260	55,355	55,355	Other Sources	46,196	-16.5%
10,409,964	10,251,220	11,140,700	Public Charges	11,231,100	9.6%
12,040,424	11,149,825	12,145,755	TOTAL	11,959,796	7.3%
Net Cost					
(2,072,215)	(1,883,374)	(923,094)	TOTAL	(2,354,968)	25.0%



Storm Sewer Fund #52					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
420,471	438,003	438,003	Wages	535,475	22.3%
15,000	30,000	30,000	Overtime	30,000	0.0%
197,178	214,525	214,525	Benefits	240,363	12.0%
362	672	672	Other Compensation	302	-55.1%
21,425	28,425	28,425	Operating Expenses	42,800	50.6%
138,350	138,350	164,350	Commodities	138,350	0.0%
508,876	533,178	743,663	Services	318,514	-40.3%
5,352	5,450	6,200	Utilities	5,789	6.2%
1,474,977	1,551,400	1,638,923	Fixed Charges	1,979,464	27.6%
419,782	472,539	472,539	Internal Charges	464,215	-1.8%
163,385	168,286	80,175	Other Expenses	-	-100.0%
4,560,093	11,904,361	12,838,883	Capital Outlay	700,000	-94.1%
(3,860,093)	(11,204,361)	(12,138,883)	Asset Purchase Contra	-	-100.0%
4,065,158	4,280,828	4,517,475	TOTAL	4,455,272	4.1%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
50,000	41,600	43,500	Fines and Penalties	45,700	9.9%
357,530	57,680	57,680	InterGov Revenues	-	-100.0%
4,800	66,100	224,200	Miscellaneous	137,700	108.3%
55,910	71,938	81,793	Other Sources	64,331	-10.6%
5,945,739	5,820,341	5,976,116	Public Charges	5,976,116	2.7%
6,413,979	6,057,659	6,383,289	TOTAL	6,223,847	2.7%
Net Cost					
(2,348,821)	(1,776,831)	(1,865,814)	TOTAL	(1,768,575)	-0.5%

PERSONNEL SCHEDULES



HEALTH DEPARTMENT



BUDGET SNAPSHOT

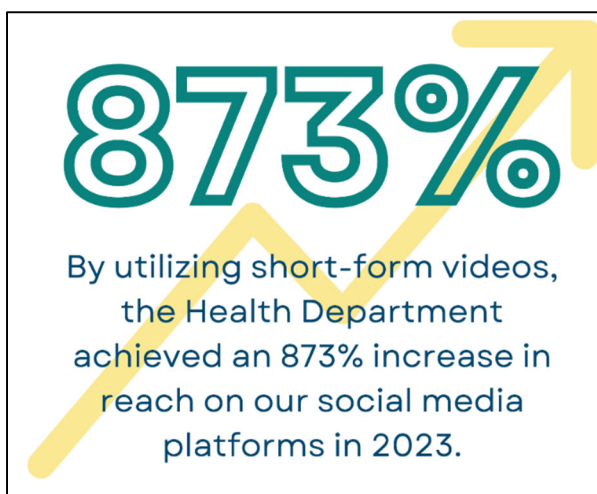
	2024	2025	Change
Exp	\$ 2,448,842	\$ 1,859,743	\$ (589,099)
Rev	\$ 1,055,327	\$ 321,123	\$ (734,204)
Net Cost	\$ 1,393,515	\$ 1,538,620	\$ 145,105
FTE's	19.50	19.50	-

MAJOR CHANGES

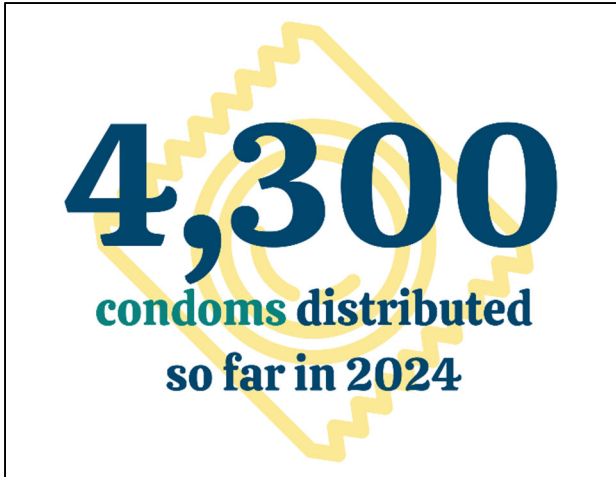
CORE RESPONSIBILITIES

- **Public health nursing:** communicable disease mitigation, immunization administration and surveillance, chronic disease prevention & education, maternal-child health promotion, and reproductive health
- **Environmental health:** nuisances, human health hazards, rabies, code enforcement, and establishment regulation, licensing, and inspection
- **Emergency preparedness:** planning, mitigation, and response related to public health emergencies, including communicable disease outbreaks, pandemics, severe weather, and natural disasters
- **Community health:** mental health, substance use and harm reduction, older adults, housing, community health assessment, and community health improvement plan
- **Operations:** workforce development, quality improvement, grant management, strategic communications plan, strategic health equity plan

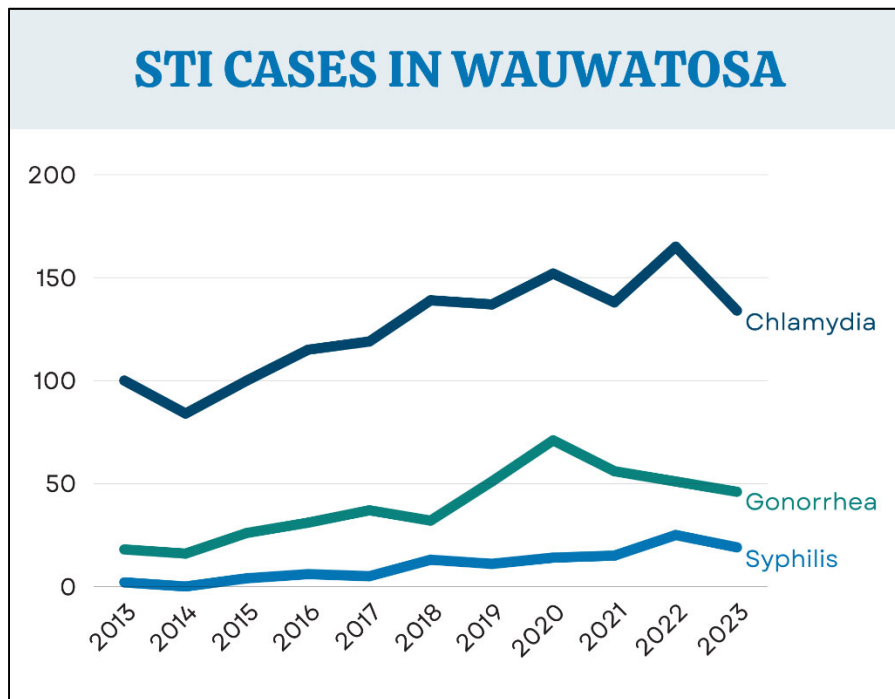
PERFORMANCE MEASURES



In 2023, the Health Department began using short-form video content to improve our social media outreach, and we saw an 873% increase in our reach. Across Facebook and Instagram, the Health Department has 4,740 followers – but in 2024, our content has reached over 300,000 non-followers.



In 2024, the Health Department distributed over 4,300 condoms. Earlier this year, we received 10,000 free condoms from the Department of Health Services and Trojan Condoms to distribute to our community.

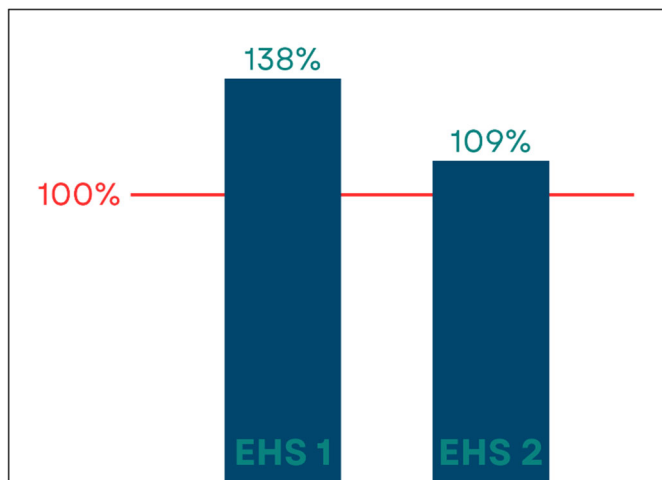


Over the past decade, gonorrhea, chlamydia, and syphilis have been steadily increasing in Wauwatosa. In 2023, there was a decrease in all three of these STIs. Of the positive gonorrhea and chlamydia cases reported to the Health Department in 2023, 98% successfully received treatment.



Since beginning our substance use program in September 2022, we have distributed over 1,000 overdose prevention kits, which include Narcan, medication disposal kits, fentanyl and xylazine test strips, and resources. In 2024, we have trained over 300 people on how to use Narcan and prevent a fatal overdose.

Environmental Health Specialist Inspection Capacity



The FDA and the WI Department of Agriculture, Trade, and Consumer Protection recommend a maximum of 320 facilities per FTE. Each of our Environment Health Specialists (EHS) dedicate half of their time to inspecting licensed facilities, including restaurants, retail food establishments, lodging, and pools. The other half of their time is spent on lead, rabies, human health hazards, and nuisances. Due to the growth in Wauwatosa, one of our EHS positions inspects 221 establishments (138% of the recommendation), and the other EHS inspects 175 establishments (109% of the recommendation).

Find more about our programs and services in our [2023 Annual Report](#).



NEXT YEAR'S GOALS

- Explore alternative funding sources to sustain existing ARPA-funded positions and potentially expand programs and services.
- Continue to improve our department's ability to do health equity work by providing regular training and discussion opportunities on topics such as bias, cultural competency, inclusive policies, and community-led engagement.
- Use data to increase our understanding of health disparities in Wauwatosa to prioritize and focus our efforts. This process will utilize our new electronic health record system, GIS, program evaluation, and qualitative and quantitative data collection, including focus groups, surveys, and key informant interviews.
- Build on our communications strategy to improve health education and understanding of local public health by expanding outreach through multiple platforms and growing relationships with media and other community partners.
- Partner closely with the Board of Health and other City Commissions and Committees to advocate for public health, driving systemic improvements that enhance community well-being, foster better public health outcomes, and empower individuals and the entire community to live healthier lives.

BUDGETARY CHANGES

BUDGET CHANGE DESCRIPTION (CURRENT YEAR BUDGETARY REESTIMATE \$0.00)

NEW FEES (NEXT YEAR BUDGETARY CHANGE \$5,000.00)

The Health Department added new fees for establishments operating without a license. The fees range from \$80-\$749, depending on the type of establishment. These fees align with the fees outlined in state statute and administrative codes. Estimated revenue from these fees is \$3,000.

We also added a new fee for vaccine administration to include both residents and non-residents. Estimated revenue from the vaccine administration fee is \$2,000.

COMMUNITY RESPONSE PROGRAM - TBD

The Health Department, with support from Police and Fire, recently submitted a grant application to implement a Community Response Program in Wauwatosa. The grant opportunity is from the Wisconsin Partnership Program (WPP), which provides up to \$500,000 over three years. The Health Department is partnering with UWM as an academic partner on the grant, and \$370,112 (74% of the grant) would go to the Health Department, and the remaining 26% would go to UWM. With this grant, we plan to develop a Community Response Program, which will provide a social work response to nonviolent 911 calls for mental health, substance use, housing, and older adults. The program will offer a response that better meets the community's needs by directly connecting individuals with comprehensive community resources. The program will also divert community members in crisis away from potentially punitive and harmful police responses, reducing the time law enforcement spends on these types of calls.

Beginning January 2025, the Wauwatosa Police Dept is partnering with Milwaukee County to add a dedicated Crisis Assessment Response Team (CART) to Wauwatosa. This will be a trained clinician from



the County paired with a police officer from WPD. This team will respond to 911 crisis calls and mental health emergencies. The proposed Community Response Program will complement this initiative by responding to nonviolent, non-emergency calls and helping community members access food, legal assistance, clothing and hygiene products, harm reduction resources, in-home care, shelters, permanent housing, and long-term care. The Community Response team will help community members navigate complex medical and mental health systems, which often requires research, phone calls, and follow-up to access care. These initiatives will add to the mental health services currently offered by our current City Social Worker, Kendall Wolter. CART and Community Response will respond directly to 911 calls, while Kendall will continue to follow up on referrals from Police, Fire, city departments, and the community.

Earlier this year, a Health Department intern compiled police data on calls for service related to mental health, homelessness, older adults, and other behavioral health concerns. The intern reviewed calls for service from January 1, 2023-June 30, 2024, and identified 2,860 calls including at least one of the identified keywords. Of these, 648 calls were deemed appropriate for a police/social work co-response, and 1,012 were appropriate for an independent social worker team. This volume of calls supports the need for both a CART team and a Community Response program.

As a part of the Community Response Program, we plan to hire a team of 2 social workers. The new grant will fund one of these positions for three years at \$332,016. The remaining WPP grant funds are allocated to training, program supplies, and vehicle expenses. Existing health department grants will fund the second social worker position for one year, and alternative funding sources will be identified for future years. The Health Department was one of about 25 applicants invited to apply for the grant, and up to 5 projects will be awarded. We will find out whether we are awarded the grant on November 30, 2024. We will only hire these positions if we receive the grant.

DECREASE IN OTHER EXPENSES

The budget summary table below shows a significant decrease in “Other Expenses” for our 2025 budget Expenditures. This is offset by a decrease in “Inter Government” revenue. This change is due to several of our large COVID-related grants ending this year – primarily, the ARPA grant we received through the WI Department of Health Services. This grant was initially allocated to us in 2021 for \$531,900. About half of this was spent between 2021-2023, and the remaining half was spent in 2024. A few additional grants are being spent down in 2024, including a Workforce Development grant from the WI Department of Health Services, originally for \$96,600. These grants were intended to build a strong public health infrastructure following the pandemic. We used these funds to upgrade our physical spaces and equipment and to develop our workforce by providing more extensive training opportunities to staff. We also used some funds to support additional positions during the pandemic. These grants were used to make one-time or limited-term purchases, so there are no programs or services currently being funded by these grants that will end due to the grants’ completion. Knowing these grants would end in 2024, we used the funds to build a stronger foundation to support our work in the future.

**BUDGET SUMMARY TABLE**

Public Health Dept #410					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
1,089,280	1,073,185	1,073,185	Wages	1,154,109	7.5%
488	-	-	Overtime	-	0.0%
417,367	424,423	424,423	Benefits	416,572	-1.8%
6,349	2,160	2,160	Other Compensation	-	-100.0%
83,563	32,280	46,374	Operating Expenses	32,280	0.0%
34,884	1,100	1,600	Services	900	-18.2%
5,168	-	-	Utilities	-	0.0%
135,153	159,388	159,388	Internal Charges	149,414	-6.3%
721	756,306	872,806	Other Expenses	106,468	-85.9%
1,772,974	2,448,842	2,579,936	TOTAL	1,859,743	-24.1%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
376,204	831,872	959,805	InterGovernment	97,668	-88.3%
156,454	155,900	155,900	Licenses and Permits	155,900	0.0%
13,218	67,555	67,555	Public Charges	67,555	0.0%
545,875	1,055,327	1,183,260	TOTAL	321,123	-69.6%
Net Cost					
1,227,098	1,393,515	1,396,676	TOTAL	1,538,620	10.4%



PERSONNEL SCHEDULES

Health				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Administrative Support Specialist	1.00	1	1.00	-
Administrative Support Specialist 2 (grant)	0.80	1	0.80	-
Intern	0.10	1	0.10	-
Health Officer	1.00	1	1.00	-
Nursing Manager	1.00	1	1.00	-
Public Health Manager	1.00	1	1.00	-
Public Health Nurse ¹	4.60	5	4.60	-
Public Health Specialist	2.00	2	2.00	-
Public Health Strategist	1.00	1	1.00	-
Environmental Health Specialist	2.00	2	2.00	-
School Social Worker - ARPA Funded	2.00	2	2.00	-
Public Health Social Worker - ARPA Funded ¹	1.00	1	1.00	-
Public Health Specialist - ARPA Funded LTE	1.00	1	1.00	-
Substance Use Specialist - ARPA Funded	1.00	1	1.00	-
TOTAL	19.50	21.00	19.50	-
¹ Revised Public Health Nurse FTE by +0.10 for budget year 2024 and Public Health Specialist. Stated incorrectly in 2024 schedule.				

TOURISM COMMISSION



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 1,396,812	\$ 1,425,000	\$ 28,188
Rev	\$ 1,397,000	\$ 1,425,000	\$ 28,000
Net Cost	\$ (188)	\$ -	\$ 188
FTE's	1.00	1.55	0.55

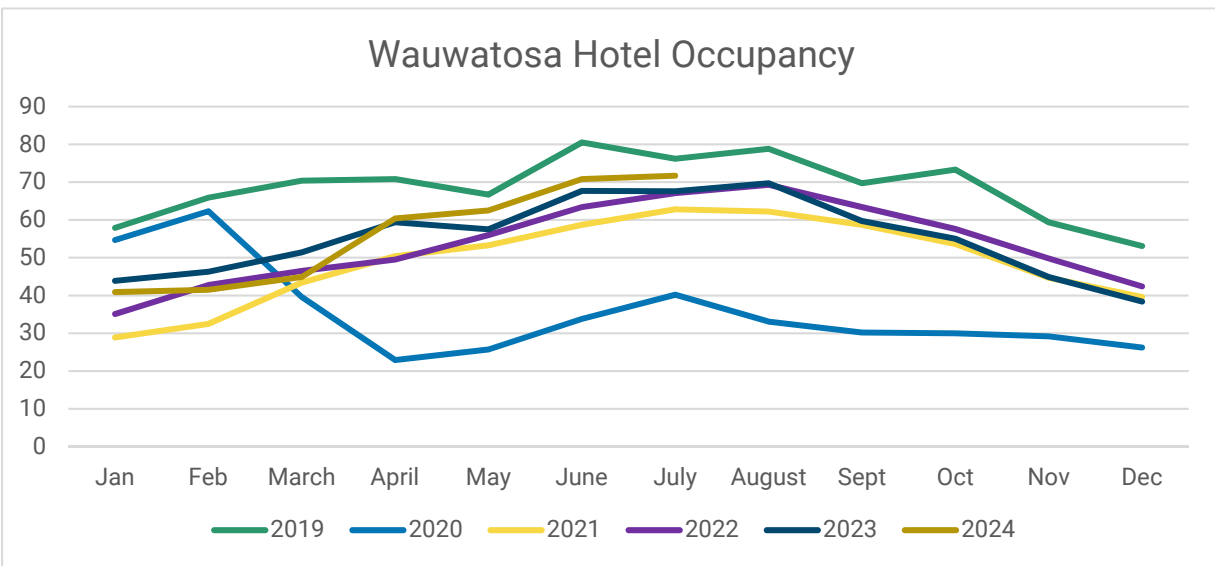
MAJOR CHANGES

CORE RESPONSIBILITIES

- Promote Wauwatosa as a tourism destination.
- Drive the economic impact of tourism throughout the city.
- Position Wauwatosa as an attractive destination throughout all 4 seasons.
- Increase awareness of Wauwatosa as an Arts Tourism Destination.
- Expand the reach and understanding of Wauwatosa Tourism.

Section 66.0615 of the Wisconsin Statutes requires that certain percentages of room tax revenues must be spent on tourism promotion and tourism development. The tourism promotion must be conducted through a tourism entity, destination marketing organization, or tourism marketing promotion through a private firm. The City of Wauwatosa imposes a 7.0% room tax of gross receipts and the Wauwatosa Tourism Commission administers these funds in accordance with the state statutes. In compliance with the state law, the Tourism Commission has final authority over the funds transferred by the Common Council from the general fund.

PERFORMANCE MEASURES





The Travel and Tourism industry is tracked by hotel performance, with data provided by the Co-Star Group. Hotel occupancy, one of the key measures, has now returned to a level more in line with what the industry experienced pre-pandemic. The hotel industry is on solid footing, with performance levels and growth normalized, leading to a more stable operating environment.

Note: the total number of hotel rooms in Wauwatosa has fluctuated somewhat over the past 4 years. Occupancy is based on the total number of rooms available in the city at a particular time.

Total # of Rooms

2019: Jan-Apr –896; May-Dec –1,015

2020: Jan-Jul – 1,015; Aug-Dec –1,211

2021: 1,211

2022: 1,211

2023: 1,211

2024: Jan-Apr – 1,211; May-July – 1,061

NEXT YEAR'S GOALS

- Increase attendance at signature Wauwatosa tourism events (ART 64 and Holidays in the Village) including generating room night stays connected to the events.
- Create measurable visitation to the city's new park and the upcoming Thomas Dambo sculpture to measure ROI on Tourism's capital investment.
- Begin to position Wauwatosa as an accessible destination, highlighting the creation of Moss Universal Park to tap into the \$58.2 billion spent on disability tourism.
- Continue to raise the profile of the Wauwatosa dining scene through Tosa Restaurant Week.
- Establish the new Discover Wauwatosa website as a resource for Wauwatosa events to drive interest in and visitation to the city by both day-trippers and overnight travelers.

BUDGETARY CHANGES

TOURISM INTERN (NEXT YEAR BUDGETARY CHANGE \$18,677.20)

Tourism is planning for an intern to be part of the staff in 2025 to assist with marketing initiatives and website maintenance. The volume of tourism activities has increased over the past 2 years and an additional staff member will allow for a continued high level of service to Wauwatosa tourism partners and increase website performance.

OPPORTUNITY FUND (NEXT YEAR BUDGETARY CHANGE \$40,000.00)

In 2025 Tourism plans to begin the development of an Opportunity Fund. The Fund will provide Wauwatosa hotels the ability to apply for financial support to secure large group business that often require rebates/assessments on hotel room nights. The Tourism Commission will establish criteria for granting money from the fund including the evaluation of occupancy tax generation. Unspent funds will roll forward and be made available in future years.



THOMAS DAMBO SCULPTURE (NEXT YEAR BUDGETARY CHANGE \$70,000.00)

In 2025, Tourism will incur costs above and beyond the capital expenditure for installing the Thomas Dambo sculpture into the new city park at 116th Street. The costs include items such as shipping a portion of the art from Denmark, housing the artist and his installation team while they are on-site, possible tool and equipment costs, and potential additional supplies needed for the installation of the sculpture.

BUDGET SUMMARY TABLE

Tourism Fund #32					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
98,980	108,897	108,897	Wages	131,601	20.8%
50,275	48,106	48,106	Benefits	70,755	47.1%
639	407	407	Other Compensation	-	-100.0%
246,050	248,450	256,450	Operating Expenses	325,700	31.1%
478,012	693,027	693,027	Services	674,215	-2.7%
4,500	5,000	5,000	Utilities	3,750	-25.0%
6,663	26,632	26,632	Internal Charges	36,128	35.7%
149,827	212,694	212,694	Other Expenses	157,851	-25.8%
-	-	97,147	Capital Outlay	-	0.0%
-	-	906,936	Transfers	-	0.0%
1,500	1,600	1,600	Op Exp - Civic Cele	-	-100.0%
52,000	52,000	52,000	Services - Civic Cele	50,000	-3.8%
-	-	-	Internal Chgs -Civic Cele	(25,000)	0.0%
1,088,446	1,396,812	2,408,895	TOTAL	1,425,000	2.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
-	-	-	Other Sources	1,400,000	0.0%
25,000	25,000	25,000	Misc-Civic Celebration	25,000	0.0%
1,056,930	1,372,000	1,372,000	Other Sources (NonDept)	-	-100.0%
1,081,930	1,397,000	1,397,000	TOTAL	1,425,000	2.0%
Net Cost					
6,516	(188)	1,011,895	TOTAL	-	-100.0%



PERSONNEL SCHEDULES

Tourism Commission				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Tourism Specialist	1.00	1	1.00	-
Tourism Intern	-	1	0.55	0.55
TOTAL	1.00	2.00	1.55	0.55

LIBRARY



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 3,358,662	\$ 3,504,272	\$ 145,610
Rev	\$ 3,358,662	\$ 3,504,272	\$ 145,610
Net Cost	\$ (0)	\$ -	\$ 0
FTE's	26.73	26.98	0.25

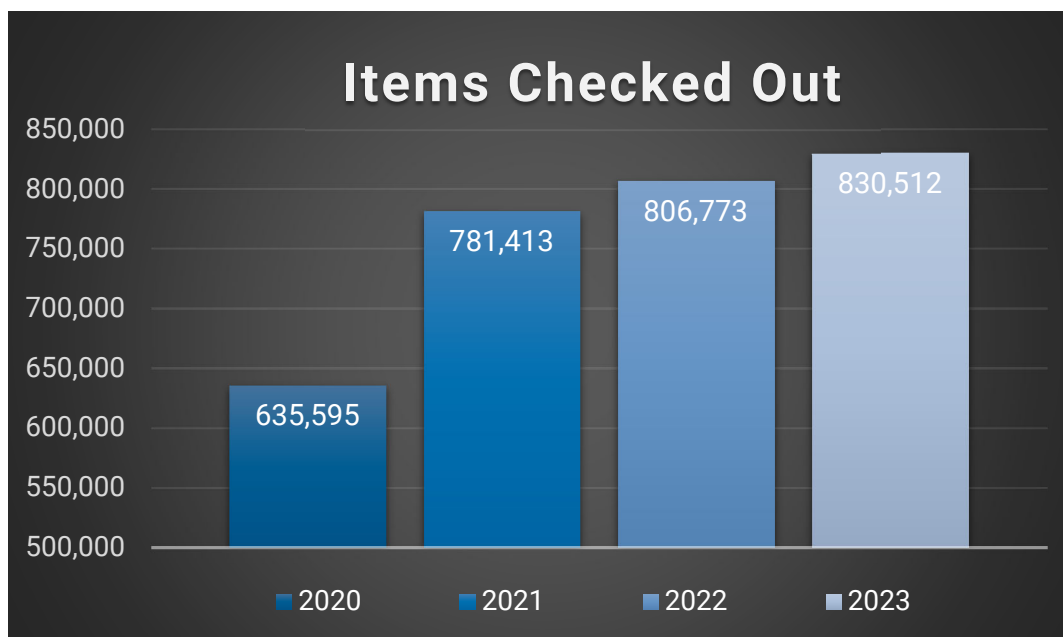
MAJOR CHANGES

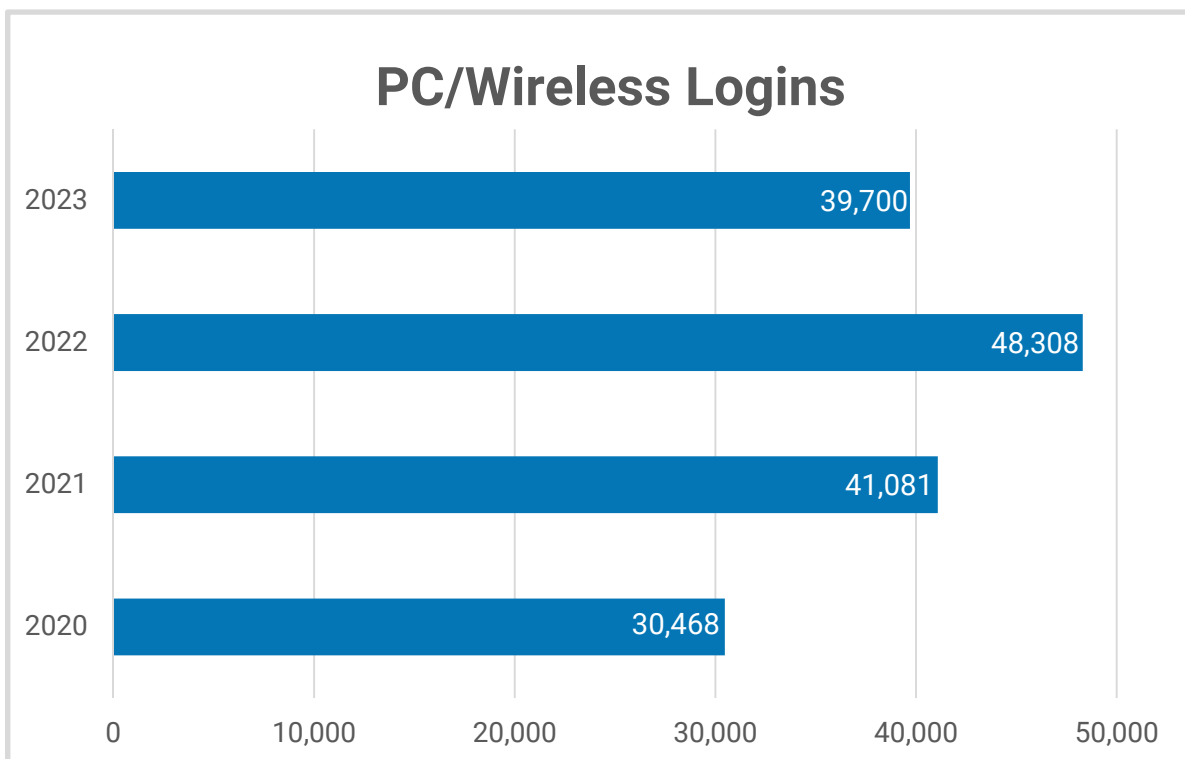
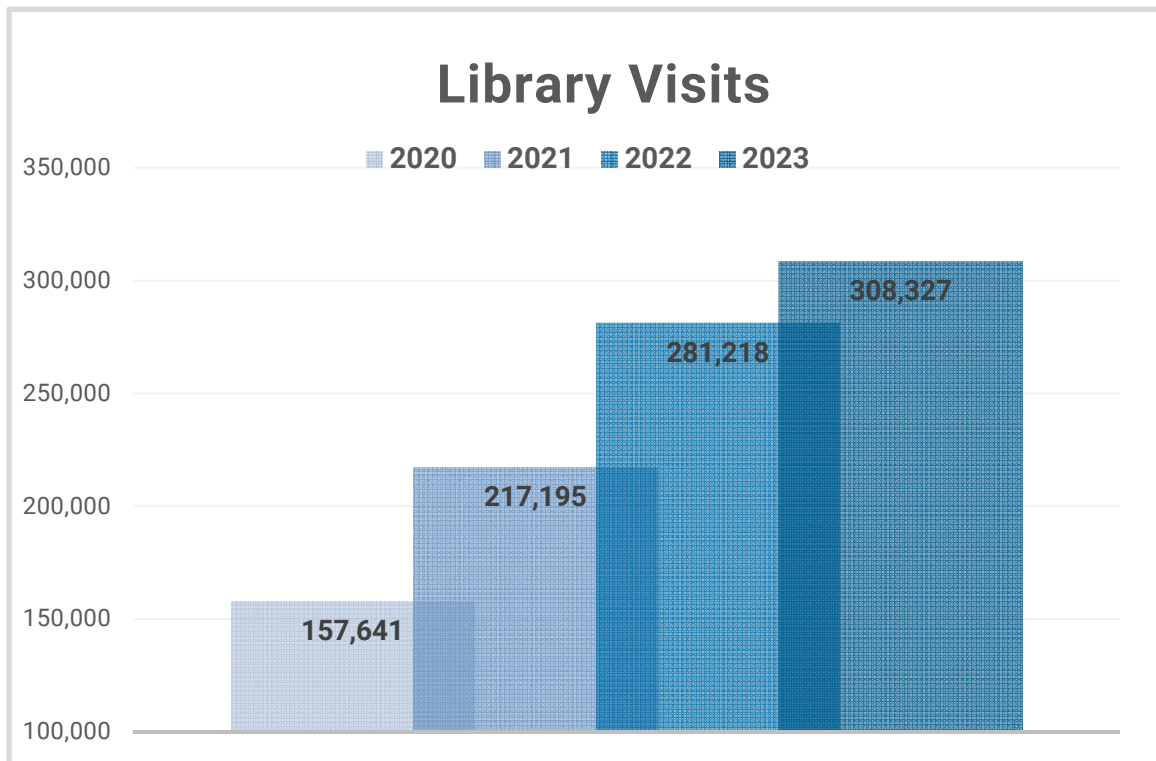
- Change one Technical Services Librarian from 0.7 to 1.0 FTE
- MCFLS billing shifts for ILS, cataloging, and Hoopla

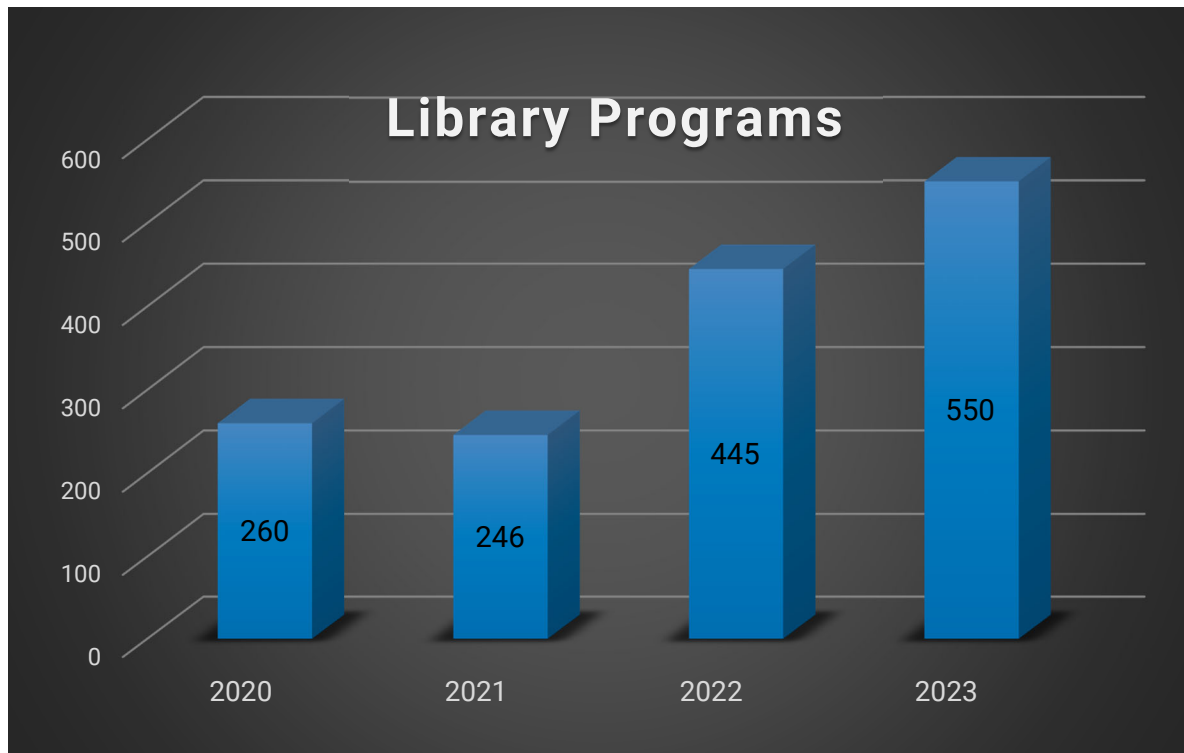
CORE RESPONSIBILITIES

- Circulating collection
- Programming
- Reference services
- Access to technology
- Welcoming spaces

PERFORMANCE MEASURES







NEXT YEAR'S GOALS

- Implement improved Adult Library public printing, scanning, and faxing system.
- Improve Children's Library furniture options for children and caregivers.
- Improve cataloging, processing, and shelving times to better serve patrons.

BUDGETARY CHANGES

RECIPROCAL BORROWING (NEXT YEAR REVENUE INCREASE \$31,714)

The Wauwatosa Public Library will see a revenue increase in Charges to Other Libraries, resulting from a \$31,714 increase in Reciprocal Borrowing revenue from serving other Milwaukee County residents. The increase is due to a combination of an increase in circulation to other county residents and increased state aid funding to library systems.

ADDITIONAL TECHNICAL SERVICES LIBRARIAN HOURS (NEXT YEAR BUDGETARY CHANGE \$50,330)

Library administration staff is proposing expanding one, 28-hour-per-week Technical Services Librarian to a full-time position. Technical services librarians order materials, process invoices, receive items, catalog items, and process items. Additionally, they engage in projects such as reclassification and changing of item location codes. They also serve eight hours each week at the adult library service desk and assist with weekend coverage of the adult library service desk.



The technical services department has seen an average annual increase in items processed of 4% per year for the last ten years. In 2023, they processed 45% more items than in 2012. (14,137 in 2012 and 20,468 in 2023)

There are significant backlogs of materials in technical services. Usually, there are several hundreds of items backlogged for months before they can be processed. Cataloging issues are addressed reactively instead of proactively. Projects involving reclassification and the changing of item codes are postponed indefinitely.

The City of Wauwatosa wants to position itself as the employer of choice. Recruiting for a full-time position instead of a part-time position expands the quality of the applicant pool, with increased interest from qualified and experienced candidates. Over the long term, it is easier to retain valuable employees when they are in a full-time position.

With these additional hours the backlog of uncataloged items could be erased, ongoing cataloging problems could be addressed, and day-to-day issues could be handled immediately instead of being postponed. Additional hours would allow technical services librarians to help more at the adult library service desk (and children's library desk) to cover breaks, vacations, and sick time. Robust staffing of the technical services department would impact the library in positive ways both immediately and in the long term.

ADDITIONAL CIRCULATION ATTENDANT HOURS (NEXT YEAR BUDGETARY CHANGE \$0)

The Library Board and the Library Director requested additional circulation attendant hours for 2025 valued at \$10,317. After discussing the proposal with the Library staff in executive review, the Mayor and City Administrator decided not to fund the request. One of the main reasons the Library expressed interest in the added hours was to create overlap between different shifts. The Library Board is also considering changing Library hours in 2025 and if this is approved, it will naturally create the overlap between shifts in this position. It is prudent to take the time to evaluate the impact of this change before adding additional resources.

MILWAUKEE COUNTY FEDERATED LIBRARY SYSTEM CHARGES (NEXT YEAR BUDGETARY CHANGE \$50,722 SAVINGS) AND DIGITAL COLLECTION COSTS (NEXT YEAR BUDGETARY CHANGE \$35,120 INCREASE)

The Milwaukee County Federated Library System (MCFLS)'s new member agreement with its member libraries includes reduced funding for digital collection support in exchange for increased support for infrastructure costs. WPL will pay for more of its own digital collection in exchange for not paying MCFLS for library system infrastructure support. As a result, 6006 BOOK AND PERIODICALS has a significant increase, while 6202 GENERAL SERVICES has a significant reduction. The net result of the changes is a \$15,755 savings for WPL, which will be used to offset the 2025 costs of the additional technical services librarian hours.

- MCFLS will focus more on infrastructure costs and less on providing collection content support.
 - MCFLS will pay 100% of system ILS and cataloging costs.
 - This will eliminate Wauwatosa's ILS costs, which is \$21,411 in 2025.



- This will eliminate Wauwatosa's cataloging costs, which is \$29,464 in 2025.
- MCFLS will no longer pay 67% of system costs for hoopla, a digital lending service.
 - Wauwatosa's estimated 2025 hoopla costs will rise from about \$14,785 to about \$50,722.
- These two changes result in a net \$15,755 in savings for Wauwatosa.
 - WPL will save \$50,875 in ILS and cataloging expenses in 6202 GENERAL SERVICES
 - WPL will have about \$35,120 in additional expenses in 6006 BOOKS AND PERIODICALS for the estimated additional hoopla expenses.
 - The net balance of \$15,755 will be used to offset the 2025 costs of the additional technical services librarian hours

LIBRARY HOURS (NEXT YEAR BUDGETARY CHANGE \$6,000 SAVINGS)

The Wauwatosa Public Library is planning to reduce its hours by changing its closing time from 9:00 PM to 8:00 PM on Mondays, Tuesdays, Wednesdays, and Thursdays. This change will save an estimated \$6,000 per year in reduced heating, cooling, and electricity costs. Library staff will be able to be deployed more efficiently to meet the needs of the public during times of greater demand for services.

**BUDGET SUMMARY TABLE**

Library Fund #35					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
1,524,399	1,620,654	1,620,654	Wages	1,720,067	6.1%
449,473	500,832	500,832	Benefits	589,032	17.6%
403,146	411,185	420,136	Operating Expenses	456,282	11.0%
105,418	79,422	80,122	Services	47,272	-40.5%
800	800	800	Utilities	800	0.0%
6,740	8,184	8,184	Fixed Charges	8,330	1.8%
688,952	714,585	714,585	Internal Charges	682,488	-4.5%
-	-	-	Other Expenses	-	0.0%
-	23,000	23,000	Capital Outlay	-	-100.0%
3,178,928	3,358,662	3,368,313	TOTAL	3,504,272	4.3%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
-	-	7,000	Fines and Penalties	7,000	0.0%
241,034	292,969	292,969	InterGov Charges	324,383	0.0%
15,000	17,840	21,791	Miscellaneous	19,800	10.7%
2,895,894	3,025,653	3,019,152	Other Sources	3,128,589	11.0%
27,000	22,200	27,400	Public Charges	24,500	3.4%
3,178,928	3,358,662	3,368,313	TOTAL	3,504,272	4.3%
Net Cost					
-	--	-	TOTAL	-	-100.0%



PERSONNEL SCHEDULES

Library				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Adult Library - Sunday	0.08		0.08	-
Adult Library - Outreach	0.02		0.02	-
Adult Librarian	3.50	5	3.50	-
Adult Library Supervisor	1.00	1	1.00	-
After School Library Monitor	0.58	2	0.58	-
Assistant Library Director	1.00	1	1.00	-
Book Drop Off- Closed Days	0.03		0.03	-
Children's Librarian	3.00	3	3.00	-
Children's Librarian - Sunday	-		-	-
Children's Library Supervisor	1.00	1	1.00	-
Circulation Attendant	5.30	9	5.30	-
Circulation Attendant -Outreach	0.02		0.02	-
Circulation Attendant - Sunday	0.12		0.12	-
Circulation Supervisor	1.00	1	1.00	-
Library Director	1.00	1	1.00	-
Library Shelves	5.93	15	5.93	-
Library Shelves - Sunday	0.10		0.10	-
Office Assistant	1.00	1	1.00	-
Tech Services Aide	0.55	1	0.55	-
Technical Services Librarian	1.50	2	1.75	0.25
TOTAL	26.73	43.00	26.98	0.25



DEVELOPMENT DEPARTMENT



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 3,625,302	\$ 3,151,151	\$ (474,151)
Rev	\$ 2,461,570	\$ 2,337,150	\$ (124,420)
Net Cost	\$ 1,163,732	\$ 814,001	\$ (349,731)
FTE's	15.00	14.00	(1.00)

MAJOR CHANGES

- **Landscape Architect position moved to DPW**
- **Decrease funding for Comprehensive Plan**
- **Bike/Ped budget moved to DPW**

CORE RESPONSIBILITIES

The Building, Planning and Zoning, Economic Development, and Housing Rehab/CDBG Divisions of the Development Department address the following responsibilities:

- Grow and maintain a strong property tax base while supporting dynamic, vibrant, and walkable neighborhoods that complement the city's character and appearance.
- Promote and protect the health, safety, general welfare, prosperity, aesthetics, and property values of the community by providing routine inspection and uniform enforcement of code standards.
- Foster and facilitate the development of a healthy, diversified economy in Wauwatosa where businesses can innovate, grow, and prosper.
- Develop a viable urban community by providing affordable, decent housing and creating suitable living environments.

PERFORMANCE MEASURES

Property Maintenance Forced Compliance:

Forced compliance as a performance measure in property maintenance involves a structured approach to ensuring that problem properties meet established cleanliness and safety standards. Throughout the year, this measure includes proactive outreach to property owners, where our team will engage them directly to address maintenance issues. We collaborate with the property owners to develop actionable remediation plans and —when necessary — hire contractors to carry out the required work. The effectiveness of forced compliance is assessed based on the timely resolution of identified issues, the adherence to agreed-upon standards, and the overall improvement in the property's condition. By systematically tracking progress and holding property owners accountable, we aim to enhance neighborhood aesthetics and safety.



Building & Safety Residential Plan Review:

This performance indicator reflects the efficiency of the department's plan review process, enabled by the investment in EnerGov technology, ensuring faster and more streamlined approval times for building projects. Our target is to complete 80% of residential building plan reviews within 5 days.

NEXT YEAR'S GOALS

- Following the adoption of the Tosa Tomorrow 2045 Comprehensive Plan, begin a zoning audit to determine where the plan conflicts with the zoning code and make necessary changes to make the code consistent with the plan.
- Work with Community Development Authority (CDA) to develop priorities for use of affordable housing funds and redevelopment of properties owned by the CDA.
- Continue to grow the housing rehabilitation program and transition from ARPA funding to CDBG funding.
- Maintain ongoing efforts to enforce clean-up mandates at properties under long-term property maintenance orders.

BUDGETARY CHANGES

REDUCE PLANNING APPLICATION REVENUES (CURRENT YEAR BUDGETARY RE-ESTIMATE DECREASE \$3,500)

Zoning application submittals are down this year. Adjusted projected revenue to account for the decrease.

INCREASE BUILDING AND SAFETY PERMIT REVENUES (CURRENT YEAR BUDGETARY RE-ESTIMATE INCREASE \$72,000)

Adjusted projected revenue by \$72,000 to account for the increase in permit revenue.

INCREASE BUILDING PERMIT FEES AND ADD NEW FEES

Building permit application fees have increased by approximately 10%. Additionally, new fees have been introduced for extensions of both commercial and residential permits and re-inspection fees for missed appointments, uncorrected errors, and concealing work without a permit.

2025 Increases:

- Electrical permit fee minimum is \$35, increasing to \$70
- Plumbing Permit fee minimum is \$25, increasing to \$50
- Board of Sign Appeal & Fire Code \$120, increasing to \$250
- Property maintenance 1st notice \$50, increasing to \$100
- Property maintenance 2nd notice \$100, increasing to \$200
- Property maintenance 3rd notice \$200, increasing to \$300
- Residential Garage plan review \$50, increasing to \$80 in 2025
- Residential Plan Review \$80, increasing to \$100 in 2025
- Occupancy Change - \$100, increasing based on square footage
 - \$150 (0-1,000 square feet)
 - \$250 (1,001-2,500 sf)



- \$350 (2,500-10,000 sf)
- \$450 (10,001 or more sf)

New Fees:

- Re-Inspection for Missed appointment 1st - \$150, 2nd+ \$210
- Re-Inspection for uncorrected errors 1st - \$150, 2nd +\$210
- Concealing work without inspection 1st - \$150, 2nd +\$210
- Permit extension \$100 (Commercial)
- Permit Extension \$50 (Residential)

INCREASE ZONING APPLICATION FEES AND ADD NEW FEES

Increased majority of zoning application fees approximately 10%. Added fees for conditional use and certified survey map extensions and comprehensive plan amendment. Anticipate no budgetary change based on the increase fees and projected decreased application submittals.

LANDSCAPE ARCHITECT POSITION MOVED TO PUBLIC WORKS (NEXT YEAR NO BUDGETARY CHANGE)

The landscape architect position was moved to Public Works. This is a neutral shift to another department's budget.

BIKE-PED ACCOUNTS MOVED TO PUBLIC WORKS (NEXT YEAR NO BUDGETARY CHANGE)

Accounts that include funding for the Bicycle and Pedestrian Facilities Committee and the city's bike share contract are moving to Public Works. This is a neutral shift to another department's budget.

COMPREHENSIVE PLAN (NEXT YEAR BUDGETARY DECREASE \$16,177)

\$33,823 is requested for 2025 general funds to complete the three-year comprehensive plan contract. In 2023 and 2024, \$50,000 was included for this project.

COMMUNITY DEVELOPMENT AUTHORITY (NEXT YEAR BUDGETARY DECREASE \$125,000)

2025 revenues do not include the \$125,000 annual contribution to the CDA's affordable housing fund made available through additional property tax revenue generated by a portion of the Milwaukee Regional Medical Campus which became taxable in 2021 as these funds are needed to address the City's 2025 budget gap.

**BUDGET SUMMARY TABLE**

Historical Preservation Dept. #114					
Expenditures					
	2024				2025 / 2024
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
3,259	2,500	27,050	Operating Expenses	2,500	0.0%
3,259	2,500	27,050	TOTAL	2,500	0.0%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
-	-	-	InterGov Revenues	-	0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
3,259	2,500	27,050	TOTAL	2,500	0.0%



Planning and Zoning Dept #610					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
294,760	338,533	338,533	Wages	288,826	-14.7%
147,291	137,511	137,511	Benefits	130,863	-4.8%
960	959	959	Other Compensation	736	-23.3%
12,069	18,420	18,420	Operating Expenses	18,788	2.0%
5,433	50,000	71,773	Services	33,823	-32.4%
24,292	32,207	32,207	Internal Charges	28,297	-12.1%
484,805	577,629	599,402	TOTAL	501,333	-13.2%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
31,650	22,500	19,000	Public Charges	22,500	0.0%
31,650	22,500	19,000	TOTAL	22,500	0.0%
Net Cost					
453,155	555,129	580,402	TOTAL	478,833	-13.7%



Economic Development Dept #615					
Expenditures					
2023	2024	2024		2025	2025 / 2024
Actual	Adopted Budget	Revised	Name	Budget	% of Change
173,484	180,117	180,117	Wages	187,840	4.3%
56,861	48,963	48,963	Benefits	56,422	15.2%
1,956	1,952	1,952	Other Compensation	1,038	-46.8%
12,766	15,207	16,106	Operating Expenses	15,511	2.0%
22,803	22,000	22,000	Services	22,000	0.0%
22,753	23,801	23,801	Internal Charges	22,376	-6.0%
320,062	-	17,465	Other Expenses	-	0.0%
610,684	292,039	310,403	TOTAL	305,187	4.5%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
342,433	-	428,429	Intergov Revenues	-	0.00%
342,433	-	428,429	TOTAL	-	0.0%
Net Cost					
268,251	292,039	(118,026)	TOTAL	305,187	4.5%



Building Reg & Code Enforcement Dept #620

Expenditures

	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
647,085	677,309	677,309	Wages	722,250	6.6%
637	-	-	Overtime	-	0.0%
307,457	338,643	338,643	Benefits	348,897	3.0%
3,319	2,705	2,705	Other Compensation	234	-91.3%
10,276	19,251	20,796	Operating Expenses	19,376	0.6%
44,617	39,500	70,000	Services	45,800	15.9%
1,505	-	-	Utilities	1,500	0.0%
113,044	123,926	123,926	Internal Charges	114,078	-7.9%
1,127,941	1,201,334	1,233,379	TOTAL	1,252,134	4.2%

Revenues

	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
1,268,048	1,197,350	1,322,750	Licenses & Permits	1,164,650	0.00%
7,475	5,000	15,000	Property Assessments	15,000	200.00%
136,280	50,000	80,000	Public Charges	70,000	40.00%
1,411,803	1,252,350	1,417,750	TOTAL	1,249,650	-0.2%

Net Cost

(283,862)	(51,016)	(184,371)	TOTAL	2,484	-104.9%
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Community Dev Block Grant Fund #13					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
46,341	49,235	49,235	Wages	51,579	4.8%
15,614	31,563	31,563	Benefits	25,115	-20.4%
130	-	-	Other Compensation	-	0.0%
2,321	2,390	2,390	Services	1,926	-19.4%
1,060,187	916,813	1,569,677	Other Expenses	921,381	0.5%
1,124,593	1,000,000	1,652,865	TOTAL	1,000,000	0.0%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
1,124,594	1,000,000	1,652,865	InterGov Revenues	1,000,000	0.0%
1,124,594	1,000,000	1,652,865	TOTAL	1,000,000	0.0%
Net Cost					
(1)	-	-	TOTAL	-	-100.0%



Redevelopment Fund #30					
Expenditures					
	2024				2025 / 2024
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
224	254	254	Services	0	0.0%
224	254	254	TOTAL	0	-99.9%
Revenues					
	2024				
2023 Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
-	-	-		-	0.0%
-	-	-	TOTAL	-	0.0%
Net Cost					
224	254	254	TOTAL	0	-99.9%



Community Development Authority Fund #31					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
364,425	106,964	106,964	Operating Expenses	-	-100.0%
90,253	207,832	207,832	Services	20,131	-90.3%
129,992	129,992	129,992	Utilities	-	-100.0%
10,500	10,500	10,500	Fixed Charges	14,365	36.8%
4,753	5,567	5,567	Internal Charges	5,501	-1.2%
40,000	40,000	69,000	Other Expenses	40,000	0.0%
639,923	500,855	529,855	TOTAL	79,997	-84.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
-	3,720	3,720	Miscellaneous	-	-100.0%
165,000	165,000	165,000	Other Sources	40,000	-75.8%
165,000	168,720	168,720	TOTAL	40,000	-76.3%
Net Cost					
474,923	332,135	361,135	TOTAL	39,997	-88.0%

PERSONNEL SCHEDULES

Planning / Economic Development / Building				
Position Description	2024 FTE	2025 Base Positions	2025 FTE	2024-25 Change
Administrative Support Special	1.00	1	1.00	-
Planning & Zoning Manager	1.00	1	1.00	-
Building & Safety Manager	1.00	1	1.00	-
Building Inspector	2.00	2	2.00	-
Code Enforcement Officer	1.00	1	1.00	-
Development Director	1.00	1	1.00	-
Economic Development Manager	1.00	1	1.00	-
Electrical Inspector	2.00	2	2.00	-
Housing Rehab & CDBG Program Manager	1.00	1	1.00	-
Housing Rehab & CDBG Program Specialist	1.00	1	1.00	-
Landscape Architect	1.00	0	-	(1.00)
Plumbing Inspector	1.00	1	1.00	-
Principal Planner	1.00	1	1.00	-
TOTAL	15.00	14.00	14.00	(1.00)

HEALTH/LIFE



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 11,172,366	\$ 11,880,463	\$ 708,097
Rev	\$ 11,089,284	\$ 11,899,829	\$ 810,545
Net Cost	\$ 83,082	\$ (19,366)	\$ (102,448)
FTE's	-	-	-

MAJOR CHANGES

- NO MAJOR INSURANCE CHANGES

CORE RESPONSIBILITIES

- Administration of city's benefit programs for eligible employees and retirees. Eligibility and employee/retiree premium contribution varies based on benefit.
 - Benefits covered in this budget include:
 - Health Insurance (self-insured plan)
 - Workplace Clinic
 - Vision
 - Life Insurance
 - Flexible Spending
 - Employee Assistance Program
 - Retirement Health Savings Account
 - Invest in Wellness Program
- Ensure compliance with all federal and state laws and guarantee all required reporting is completed timely.
- Identify, evaluate, and implement benefit cost constraint strategies.

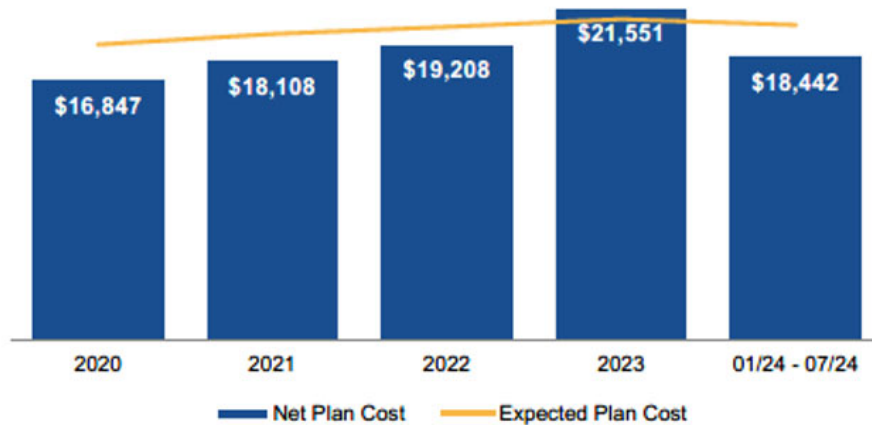
PERFORMANCE MEASURES

- Ensure the city is offering a competitive and comprehensive benefits package that strengthens the city's ability to attract and retain employees
- Management of various insurance plans and related expenses (administrative fees and premiums) through strategic cost constraint measures and analysis
- Workplace Clinic utilization
- Participation in the Invest in Wellness program



Health Plan

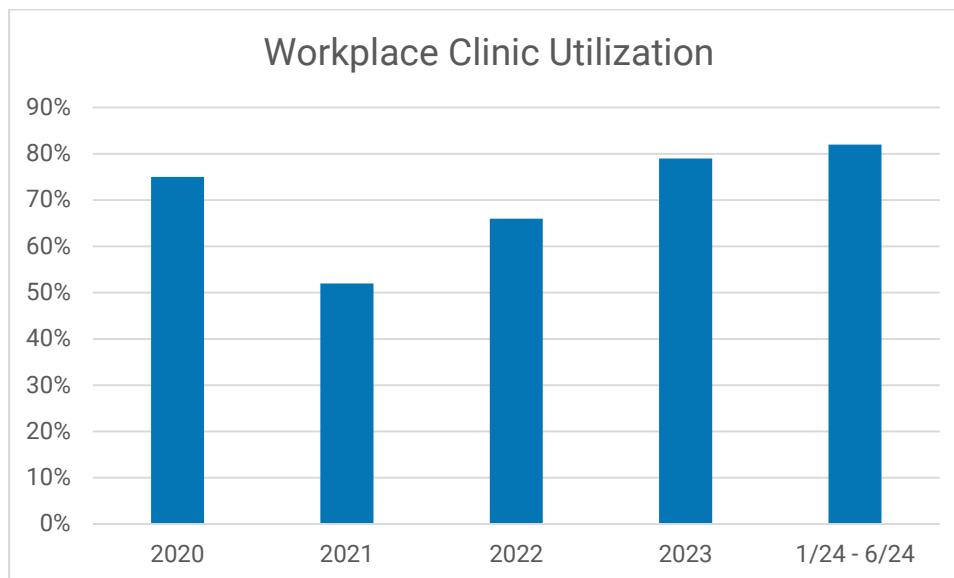
Net Plan Cost Summary - PEPY



Note: Current plan year data is annualized.



Workplace Clinic



NEXT YEAR'S GOALS

- Rollout online benefits enrollment (for new hires and qualifying life events) through Tyler Munis
- Deferred Compensation plan review
- Partner with Workplace Clinic provider on continued utilization strategies for the clinic



BUDGETARY CHANGES

REDUCE COBRA REVENUES (CURRENT YEAR BUDGETARY REESTIMATE DECREASE \$18,865.00)

Decrease to COBRA revenue due to actual COBRA enrollment in 2024.

INCREASE OFFICE SUPPLIES (CURRENT YEAR BUDGETARY REESTIMATE \$200.00)

Increase in supplies needed in 2024. This budget line was reduced in 2024 by \$300.00 based on historical utilization, but this was a bit too aggressive of a reduction for this year.

INCREASE EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS (NEXT YEAR BUDGETARY CHANGE \$46,956.00)

Increase to employee contributions and COBRA premiums due to projected change in UHC rates for 2025 and current enrollment.

INCREASE TO RX REBATES (NEXT YEAR BUDGETARY CHANGE \$374,128.00)

Increase to projected Rx rebates for 2025.

INCREASE TO HEALTH SAVINGS ACCT (NEXT YEAR BUDGETARY CHANGE \$56,516.00)

Increase due to salary inflation and historical utilization of this benefit.

INCREASE TO CONSULTING SERVICES (NEXT YEAR BUDGETARY CHANGE \$43,886.00)

Increase due to funding needed for comprehensive 457 Deferred Compensation project. Funding for this project will be pulled from the Health/Life reserve. 2025 budget also includes funding for GASB reporting.

INCREASE TO CLAIMS ADMINISTRATION (NEXT YEAR BUDGETARY CHANGE \$556,150.00)

Increase due to anticipated increase in stop loss contract.

INCREASE TO CLAIMS (NEXT YEAR BUDGETARY CHANGE \$115,084.00)

Increase due to projected increase in health insurance claims.

INCREASE TO INSURANCE PREMIUMS (NEXT YEAR BUDGETARY CHANGE \$5,865.00)

No change to vision or life insurance premium rates. Increase is due to salary inflation (life insurance benefit is based off salary).

CONTRACT RENEWALS

This budget includes the following contract extensions:



- UnitedHealthcare claims administrative fee contract (1-year contract extension). Estimated contract of \$155,088.00.
- Superior Vision contract (4-year contract extension). Estimated annual contract of \$59,447.00.
- VOYA life insurance contract (2-year contract extension). Estimated annual contract of \$93,114.00.
- Stop Loss contract (1-year contract). Final vendor TBD. Estimated contract of \$2,633,044.00.

A supplemental memo will be provided to Council with the contract award details.

BUDGET SUMMARY TABLE

Health/Life Insurance Fund #16					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
144,502	151,967	151,967	Wages	157,682	3.8%
228,715	231,801	231,801	Benefits	289,534	24.9%
570	690	690	Other Compensation	-	-100.0%
34,325	39,383	39,583	Operating Expenses	41,088	4.3%
2,840,687	2,656,686	2,656,686	Services	3,264,323	22.9%
7,863,171	8,004,221	8,004,221	Fixed Charges	8,125,170	1.5%
2,532	2,618	2,618	Internal Charges	2,666	1.8%
-	85,000	85,000	Transfers	-	-100.0%
11,114,503	11,172,366	11,172,566	TOTAL	11,880,463	6.3%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
11,087,885	11,089,284	11,070,419	Miscellaneous	11,899,829	7.3%
11,087,885	11,089,284	11,070,419	TOTAL	11,899,829	7.3%
Net Cost					
26,618	83,082	102,147	TOTAL	(19,366)	-123.3%

PERSONNEL SCHEDULES



DENTAL INSURANCE



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 424,723	\$ 431,412	\$ 6,689
Rev	\$ 424,610	\$ 431,413	\$ 6,803
Net Cost	\$ 113	\$ (1)	\$ (114)
FTE's			-

MAJOR CHANGES

- No major changes for 2025.

CORE RESPONSIBILITIES

- Administration of dental insurance benefit for eligible employees. Eligible employees are defined as:
 - Full-time employees
 - Part-time employees, regularly scheduled for 20 or more hours per week
- Employees pay 30% of the total premium cost
- The city offers two dental plan options:
 - Self-insured PPO plan
 - Fully-insured HMO plan

PERFORMANCE MEASURES

- Dental plan performance and enrollment
- Management of plan related expenses (administrative fees and premiums)

NEXT YEAR'S GOALS

- Evaluate increase to Humana preventive care benefit. The preventive care benefit coverage is currently 90%, but to encourage preventive care and potentially offset higher cost diagnostic claims, consider an increase to 100%.

BUDGETARY CHANGES

REDUCE COBRA REVENUES (CURRENT YEAR BUDGETARY REESTIMATE DECREASE \$1,300.00)

Decrease in COBRA revenue due to actual COBRA enrollment in 2024.

INCREASE CLAIMS ADMINISTRATION FEES (CURRENT YEAR BUDGETARY REESTIMATE \$290.00)

Change in Humana administration fees due to actual plan enrollment in 2024.



INCREASE CLAIMS (CURRENT YEAR BUDGETARY REESTIMATE \$11,936.00)

Humana claims have run higher than projected for the first five months of 2024.

INCREASE INSURANCE PREMIUMS (CURRENT YEAR BUDGETARY REESTIMATE \$3,045.00)

Increase to Care Plus premiums due to actual plan enrollment in 2024.

INCREASE CLAIMS (NEXT YEAR BUDGETARY CHANGE \$9,407.00)

Increase to Humana claims budget for 2025 based off current projection and 2024 YTD claims experience and enrollment.

INCREASE EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS (NEXT YEAR BUDGETARY CHANGE \$4,444.00)

Increase to employee contributions and COBRA premiums due to projected change in Humana rates for 2025 and current enrollment.

BUDGET SUMMARY TABLE

Dental Insurance Fund #17					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
11,827	13,120	13,410	Services	13,324	1.6%
402,950	411,603	427,034	Fixed Charges	418,088	0.6%
414,777	424,723	440,444	TOTAL	431,412	1.6%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
414,777	424,610	423,280	Miscellaneous	431,413	1.6%
414,777	424,610	423,280	TOTAL	431,413	1.6%
Net Cost					
-	113	17,164	TOTAL	(1)	-100.5%

PERSONNEL SCHEDULES

WORKERS COMPENSATION



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 929,597	\$ 922,119	\$ (7,478)
Rev	\$ 918,411	\$ 937,333	\$ 18,922
Net Cost	\$ 11,186	\$ (15,214)	\$ 26,400
FTE's	-	-	-

MAJOR CHANGES

- 3% increase in claims expense

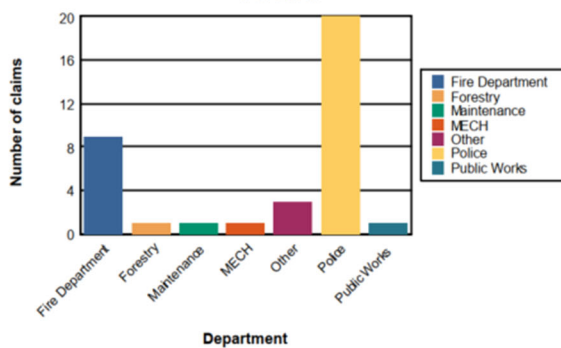
CORE RESPONSIBILITIES

- Minimize risk of workplace injuries and accidents
- Ensure employees who are hurt on the job receive the appropriate medical care and compensation
- Administer claims management, injury and accident investigation, and return to work processes.
- Authorize and develop light-duty assignments, propose workplace accommodations, and determine injury pay eligibility.

PERFORMANCE MEASURES

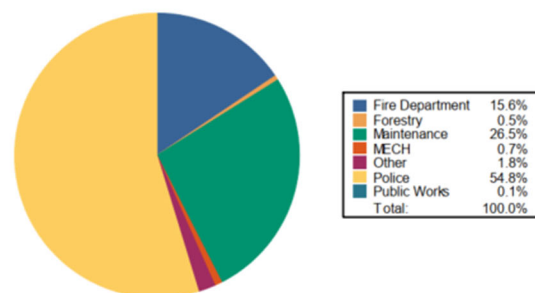
Number of Claims by Department

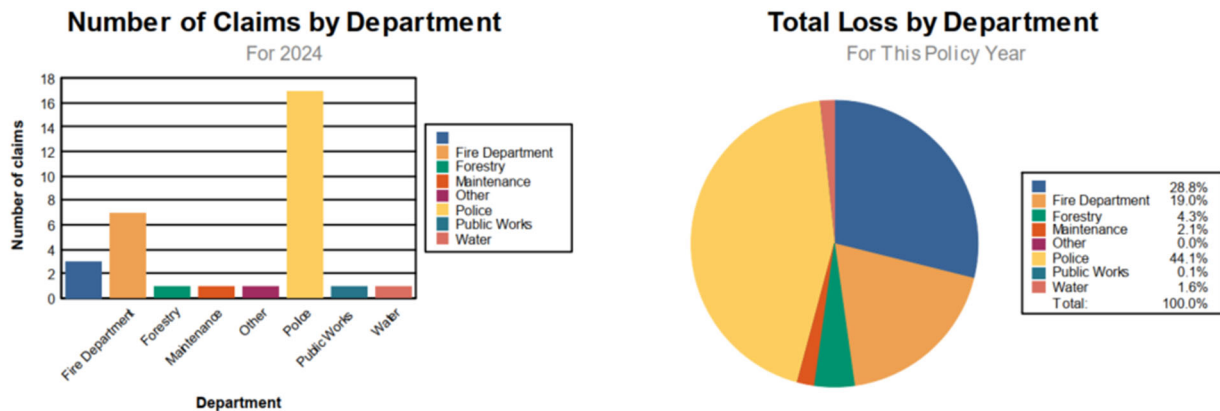
For 2023



Total Loss by Department

For This Policy Year





NEXT YEAR'S GOALS

- Issue a Request for Proposals for third party billing services

BUDGETARY CHANGES

2024 YTD CLAIMS EXPERIENCE (CURRENT YEAR BUDGETARY REESTIMATE \$0.00)

While no changes were made to the 2024 budget, the City has incurred 32 claims through the end of August for an estimated cost of \$281,474 as compared to 23 claims for an estimated cost of \$178,099 during this same period the previous year. Annualized, the City would end the year with 48 total claims \$566,482 inclusive of prior year claims adjustments. This is above the five-year annual average number of claims (45) but below the total average cost of claims of \$775,515 (adjusted for inflation). While \$700,000 was budgeted for claims, given the volatile nature of workers compensation, no adjustment has been made to the budget.

CLAIMS EXPENSE INCREASE (NEXT YEAR BUDGETARY CHANGE \$18,000 EXPENDITURE INCREASE)

The claims budget was increased by \$18,000 to \$719,000 (3%) to account for medical inflation and recent claim experience. The five-year average adjusted for medical inflation is \$775,515 although \$1,194,904 was incurred in 2021 so there is volatility. The claims budget is allocated among departments based on their 3-year average of total claims and their prior year salaries. Thus, the distribution of this total between departments based on claims shifts as shown in the table below.



	2024	2025	Change	%
General Government	7,000	1,000	-6,000	-86%
Police Department	361,000	481,000	120,000	33%
Fire Department	149,000	99,000	-50,000	-34%
Public Works Department	118,000	98,000	-20,000	-17%
Water Utility	66,000	40,000	-26,000	-39%
Total	701,000	719,000	18,000	3%

REDUCTION OF PROFESSIONAL SERVICES

EXPENSE DECREASE \$28,263

Professional services are reduced by 32% from \$87,185 to \$58,921 due to the elimination of a one-time 2024 expense (evaluation of Rebound Services) and elimination of funds set aside for safety consulting which has been able to be accomplished with in-house staff.

BUDGET SUMMARY TABLE

Workers Compensation Fund #19					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2025 / 2024 % of Change
27,773	29,967	29,967	Wages	31,816	6.2%
13,241	14,104	14,104	Benefits	9,331	-33.8%
150	30	30	Other Compensation	-	-100.0%
58,711	87,185	87,185	Services	58,922	-32.4%
747,500	798,311	788,821	Fixed Charges	822,050	3.0%
847,375	929,597	920,107	TOTAL	922,119	-0.8%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
856,985	918,411	918,411	Miscellaneous	937,333	2.1%
856,985	918,411	918,411	TOTAL	937,333	2.1%
Net Cost					
(9,610)	11,186	1,696	TOTAL	(15,214)	-236.0%

PERSONNEL SCHEDULES



NON-DEPARTMENTAL EXPENSES AND REVENUES



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 19,348,207	\$ 20,342,502	\$ 994,295
Rev	\$ 61,348,501	\$ 64,986,452	\$ 3,637,951
Net Cost	\$(42,000,294)	\$(44,643,950)	\$ (2,643,656)
FTE's	-	-	-

MAJOR CHANGES

- "3.5"% property tax levy increase
- STATE AID OFFSETTING ELIMINATION OF PERSONAL PROPERTY TAX
- \$476,000 INCREASE IN WATER PAYMENT IN LIEU OF TAXES
- \$300,000 OF ARPA FUNDS UTILIZED

CORE RESPONSIBILITIES

- Non-departmental expenses and revenues are expensed and collected centrally – they are not budgeted in any department or are allocated across multiple departments. For transparency, they are shown here. Below is a description of each expense and revenue.

REVENUES

PRIOR YEARS OMITTED TAXES

Omitted taxes are property taxes that were not assessed in a prior year and subsequently owed to the City.

PAYMENTS IN LIEU OF TAXES

There are five property-tax exempt organizations currently making payments in lieu of property taxes. These include San Camillo, Milwaukee Hellenic Elderly Housing, Annunciation Greek Orthodox Church Foundation Center, Harwood Place, and Luther Manor.

PAYMENTS IN LIEU OF TAXES- DNR

The State makes a payment in lieu of taxes on the forest land near Hanson Park.

STATE SHARED TAXES

State shared taxes reflect unrestricted aid provided by the State of Wisconsin. Supplemental payments begun in 2024 must be used for Supplemental funds may be utilized for: law enforcement, fire protection, emergency medical services, emergency, response



communication, public works, courts, and transportation. In addition, an annual certification of law enforcement and Fire/EMS maintenance of effort is required.

UTILITY PAYMENT

The State shares revenue from taxation of power plants within the City. Municipal amounts are not available until September 15th.

EXPENDITURE RESTRAINT PROGRAM

The State shares revenue with municipalities that adopt a budget within imposed limitations. The 2024 revenue is a result of the 2023 budget complying with those limits. Municipal amounts are available on September 15th.

COMPUTER EXEMPTION

The State reimburses municipalities based on the value of computer-related equipment within their boundaries. Computers are exempt from property taxation. Municipal amounts are not available until September 15th. This amount was transitioned to a fixed amount.

PERSONAL PROPERTY AID

Beginning in 2019, the State eliminated personal property taxes on machinery equipment. A state aid was created to offset the lost tax revenue.

TV FRANCHISE FEES

The City receives 4.0% of the gross revenues received by Time Warner Cable and AT&T that were generated within the City. Until 2020, this had been 5.0% but was reduced by 0.5% as of 01/01/2020 and an additional 0.5% as of 01/01/2021 as mandated by the State of Wisconsin. This 1.0% decrease was replaced with a state shared revenue.

OTHER GENERAL GOVERNMENT

Miscellaneous revenues such as recycle cartridges and payroll fees are budgeted here.

UTILITY REIMBURSEMENT

Administrative charges to the Water, Sanitary and Storm Utilities reflecting support staff time spent in the administration of the utility. This includes charges from Comptroller, Treasurer, Human Resources, etc. and is based on a cost allocation model reflecting prior year actuals.

OTHER LOCAL DEPARTMENTS

This refers to miscellaneous revenues such as rebates, collection fees and bank fee reimbursements.



OTHER RENTALS

Other rental income not specific to any department is budgeted in this account.

OTHER MISCELLANEOUS REVENUE

Miscellaneous revenue includes military pay, flex account balances, stale dated checks.

TRANSFER FROM TIF

Beginning in 2013, a transfer from the Tax Increment Financing Districts was established to recognize administrative time spent in the development and management of TIF districts. This revenue amount is calculated based on an estimate of the amount of time the City Administrator, Mayor, Finance Director, City Attorney and Development Director and their departments spent working on TIF-related matters. Engineering staff time is directly billed to the TIF on an actual basis and not reflected here.

TRANSFER FROM THE WATER UTILITY

Payment in Lieu of Taxes by the Water Utility. This is based on a formula developed by the Public Service Commission and is based on the monetary value of water utility assets and the property tax rate.

APPROPRIATED SURPLUS APPLIED

This revenue reflects the amount of General Fund balance that is used to reduce the property tax levy or can also represent the use of designated fund balance reserves.

HOTEL MOTEL TAX

A municipality may impose a “room tax” on entities such as hotels, motels, and other establishments that rent short-term lodging. State law controls municipal room tax collection as well as the use of room tax revenues. 2015 Wisconsin Act 55 (Act 55), the 2015-17 Biennial Budget, modified state law regarding the collection and use of a municipal room tax. Wisconsin law requires that certain percentages of room tax revenues must be spent on “tourism promotion and tourism development”, which is defined to mean any of the following if significantly used by transient tourists and reasonably likely to generate paid overnight stays in multiple establishments within a municipality: (1) marketing projects; (2) “transient tourist informational services;” and (3) “tangible municipal development, including a convention center.” The City of Wauwatosa imposes a 7.0% room tax of gross receipts.



EXPENSES

COLLECTION WRITE-OFF

An annual appropriation is included here to be used to write-off uncollectable fees and fines owed to the City.

TRANSFER TO THE AMORTIZATION FUND

The Amortization Fund is a separate component of the City's unrestricted fund balance intended to be used to insure the City has funds on hand to pay debt service. It has also been used to cash finance projects when it is appropriately funded. Beginning in 2023, the City ceased transferring interest earnings to the Amortization Fund as well as ceased transferring funds from the Amortization Fund to pay for debt service. This is a technical change that allows the City to more easily qualify for Expenditure Restraint revenue.

TRANSFER TO DEBT SERVICE

This represents the amount of property tax levy needed to fund the City's annual debt service payments. See the Debt Service narrative for more information.

TRANSFER TO CAPITAL PROJECTS

This represents the amount of property tax levy to be used to cash finance capital projects in the Capital Projects Fund. It occasionally is used to preserve expenditure capacity for the Expenditure Restraint Aid program.

TRANSFER TO GENERAL LIABILITY

The amount of property tax levy needed to support the General Liability Fund after charges to departments are calculated. Please see the General Liability narrative for more information.

TRANSFER TO TOURISM

The amount of hotel/motel revenue that is transferred per state statute to the Tourism Commission. Please see the Tourism narrative for more information.

TRANSFER TO PARKS

The amount of property tax levy required to support the net cost of the Parks Fund after direct revenues such as room and stadium rentals offset expenditures. See the Parks narrative for more information.



TRANSFER TO LIBRARY

The amount of property tax levy required to support the net cost of the Library Fund after direct revenues such as reciprocal borrowing aid and book fines offset expenditures. See the Library narrative for more information.

PERFORMANCE MEASURES

NEXT YEAR'S GOALS

Not applicable

BUDGETARY CHANGES

CURRENT YEAR RE-ESTIMATE

FRANCHISE FEES

REVENUE DECREASE \$35,475

Franchise fee revenue is projected to decrease 10% from budget based on collections to date.

COLLECTION WRITE OFF

EXPENSE INCREASE OF \$55,000

The budget for writing off uncollectable revenue is increased by \$55,000 to account for writing off approximately that amount in uncollectable personal property taxes.

NEXT YEAR BUDGET

PROPERTY TAXES

REVENUE INCREASE \$605,602

The property tax levy is increased \$605,602 to \$52,080,979. This represents a 1.18% increase but will “feel” like a 3.5% increase as the reduction in for personal property is offset by a reduction of property value – so a net zero impact on the tax rate. Typically, this increase would be comprised of a 2.0% increase for operating expenditures, as directed by the Financial Resiliency Policy and 0.5-1.0% for debt service increases. However, due the higher than normal net new construction amount of 3.43% and a challenging budget gap, the amount of property taxes utilized for operations was increased by 3.0% as shown below.

Levy Increase		
2024 Levy	51,475,377	
Operations Increase	1,549,245	3.01%
Debt Service increase	252,393	0.49%
Personal Property Reduction	(1,196,036)	-2.32%
Total Increase	605,602	1.19%
2025 Levy	52,080,979	1.18%



The maximum levy increase allowed by state statute is 1.60% or \$821,963 as shown in the table below. The proposed levy would result in \$216,361 being added to the City's excess levy capacity.

Allowable Levy Increase		
Net New Construction	1,765,605	3.43%
TIF Closure	-	0.00%
Debt Service	252,393	0.49%
Personal Property Reduction	(1,196,036)	-2.32%
Allowable Increase	821,963	1.60%
- Actual increase	605,602	1.18%
\$ of Excess Capacity Gained (Used)	216,361	0.42%

With the adoption of this levy amount, the City will have available \$3,120,139 of excess levy capacity, approximately 5.86% of the 2025 levy. The table below provides a sensitivity analysis to demonstrate how many years are remaining before the City exhausts its remaining excess levy capacity based on assumptions of the average amount of net new construction (NNC). Net new construction has averaged 2.21% since 2014 and 2.34% over past 5 years.

Years of Levy Capacity Available Assuming 2.0% for operations:		
Net New Construction as % Property Value	Years	
0.50%	3.90	
0.75%	4.69	
1.00%	5.86	
1.50%	11.71	

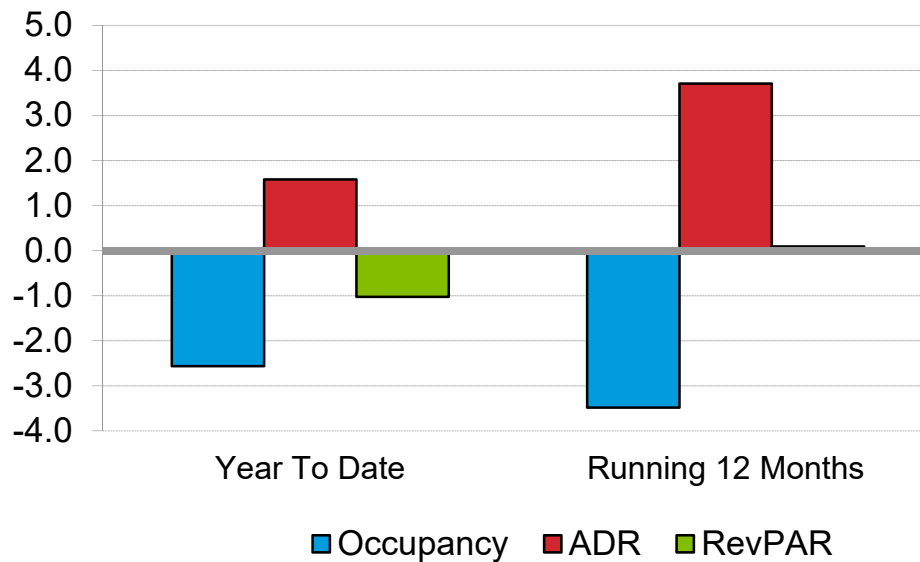
HOTEL MOTEL REVENUES

REVENUE INCREASE \$40,000

A 2.0% increase of \$40,000 in Hotel Motel Taxes is assumed as increases in the Average Daily Rate are largely offset by occupancy decreases based on a running 12-month average as of June 2024 and industry expectations.



Overall Percent Change



PERSONAL PROPERTY AID

REVENUE INCREASE OF \$1,195,388

Due to the elimination of personal property taxes and the resulting decrease in the City's property value and property tax levy, aid from the state is increased \$1,195,388 to \$1,424,461 for a net zero impact on the City's overall budget and the taxpayer.

STATE SHARED REVENUES

REVENUE INCREASE OF \$42,405

Estimated 2.3% increase on the entire \$1,847,653 budgeted, including amount budgeted here and in the Police Department, bringing total budgeted to \$1,890,058 of which \$720,042 is budgeted here.

TRANSFER FROM WATER

REVENUE INCREASE OF \$476,000

The payment in lieu of taxes from the Water Utility to the General Fund is estimated to increase 52% to \$1,387,800 due to the anticipated property revaluation. State law requires that the City adjust the value of the water assets by the equalization ratio. For the 2024 tax year, this is assumed to be 67%. Due to the revaluation, this is assumed to be 100% for the 2025 tax year. This increase in the ratio results in the increased payment from the Water Utility to the General Fund

TRANSFER FROM AMERICAN RESCUE PLAN FUND AND USE OF SURPLUS APPLIED REVENUE INCREASE OF \$300,000

Due to the size of the 2025 Budget Gap, \$300,000 of American Rescue Plan funds set aside for budget stabilization will be utilized as a one-time revenue. However, since these funds must be obligated by 12/31/24, they will be committed to fund balance in 2024 and then utilized from fund balance in 2025.

**TRANSFER FROM TAX INCREMENT DISTRICTS****REVENUE INCREASE \$32,500**

Amount charged by the General Fund to Tax Increment Districts increases largely due to the addition of Tax Increment District 15, anticipate of additional development in Tax Increment District 13 and reimbursement for lost parking revenue in District 11.

EXPENDITURE RESTRAINT CONTIGNECY**REVENUE AND EXPENDITURE INCREASE
\$1,000,000**

The transfer to and from the Amortization Fund is increased \$1,000,000 in order to increase the contingency available to qualify for the Expenditure Restraint Aid program to \$4,000,000. This will provide the City budgetary flexibility in future years of low inflation.

BUDGET SUMMARY TABLE

Non-Departmental Dept #902					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
118,158	34,000	89,000	Other Expenses	34,000	5.1%
15,407,683	19,314,207	19,337,608	Transfers	20,308,502	0.0%
15,525,842	19,348,207	19,426,608	TOTAL	20,342,502	5.1%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
3,250	-	-	Fines and Penalties	-	0.0%
151,574	178,171	178,171	InterGovernment Charges	218,867	22.8%
3,053,149	2,662,958	2,662,958	InterGovernment Revenues	3,864,310	45.1%
20,130	17,000	17,425	Miscellaneous	17,000	0.0%
1,326,252	3,994,100	3,103,986	Other Sources	5,755,519	44.1%
355,745	354,000	318,525	Public Charges	324,833	-8.2%
52,635,075	54,142,272	54,177,272	Taxes	54,805,923	1.2%
57,545,174	61,348,501	60,458,337	TOTAL	64,986,452	5.9%
Net Cost					
(42,019,333)	(42,000,294)	(41,031,729)	TOTAL	(44,643,950)	6.3%

PERSONNEL SCHEDULES



DEBT SERVICE



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 13,627,049	\$ 12,611,876	\$ (1,015,173)
Rev	\$ 13,183,153	\$ 12,142,981	\$ (1,040,172)
Net Cost	\$ 443,896	\$ 468,895	\$ 24,999
FTE's	-	-	-

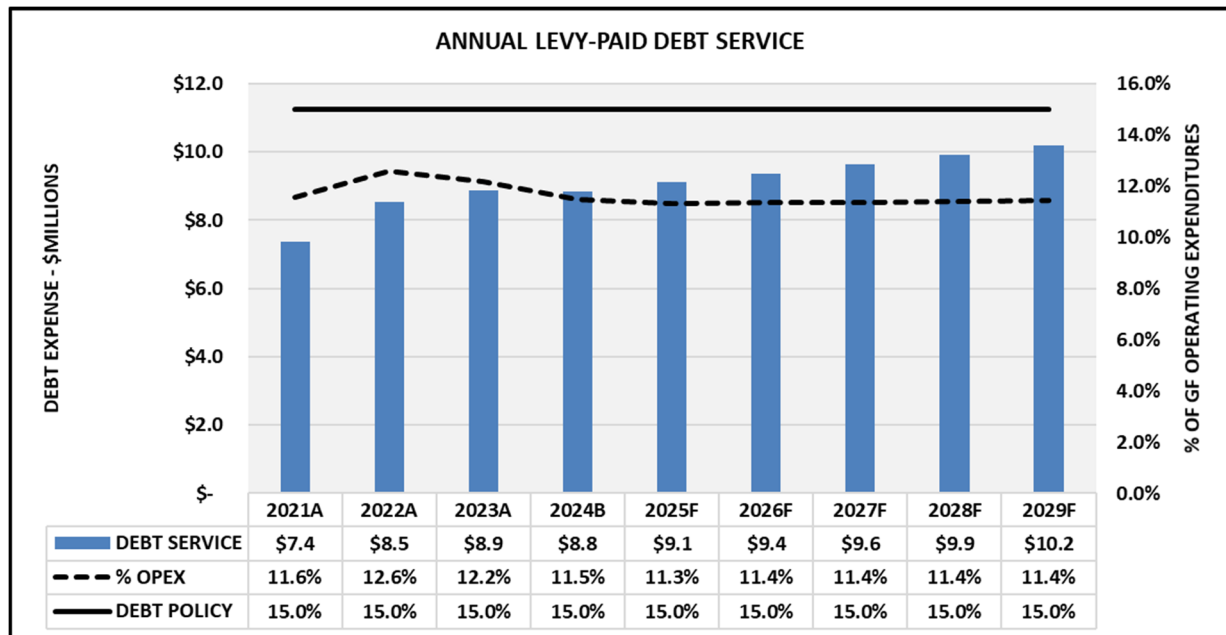
MAJOR CHANGES

CORE RESPONSIBILITIES

- This fund exists to pay for debt service for the General Fund and Special Revenue Funds including Parks, Tax Increment Financing

PERFORMANCE MEASURES

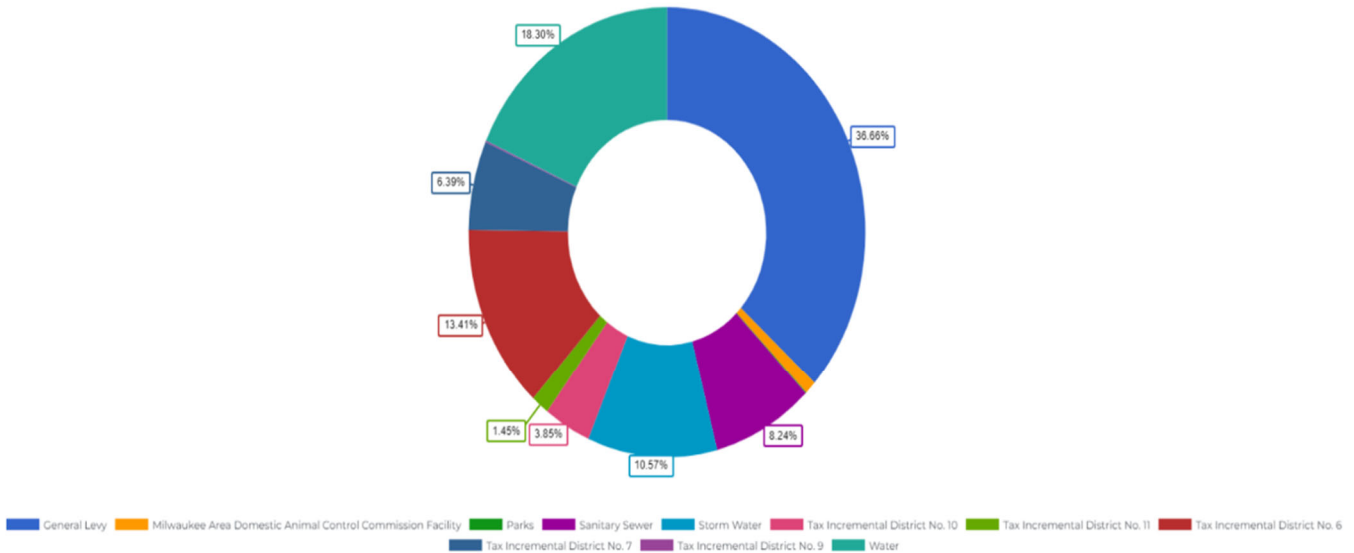
The City's adopted Debt Policy maintains that annual debt service for levy supported debt be less than 15% of annual operating expenditures.





Outstanding debt as of 12/31/2023 by funding source (purpose)

Debt Mix (Aggregate) for Summary by Purposes from 12/31/2023 to 12/31/2041



Outstanding debt by funding source – Change during 2024

Purpose	01/01/2024	12/31/2024	\$ Change
GENERAL LEVY	52,581,039	52,781,509	200,470
WATER	26,960,000	26,310,000	(650,000)
TAX INCREMENTAL DISTRICT NO. 6	19,230,000	18,530,000	(700,000)
TAX INCREMENTAL DISTRICT NO. 7	9,165,000	6,820,000	(2,345,000)
TAX INCREMENTAL DISTRICT NO. 9	150,000	75,000	(75,000)
TAX INCREMENTAL DISTRICT NO. 10	5,520,000	5,520,000	-
TAX INCREMENTAL DISTRICT NO. 11	2,085,000	2,030,000	(55,000)
PARKS	93,961	18,491	(75,470)
SANITARY SEWER	11,825,000	11,790,000	(35,000)
STORM WATER	15,160,000	22,720,000	7,560,000
MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION F/	1,375,000	1,225,000	(150,000)
TOTAL	144,145,000	147,820,000	3,675,000

NEXT YEAR'S GOALS

- Not applicable

BUDGETARY CHANGES

NO 2024 CHANGES

**DEBT SERVICE PRINCIPAL****EXPENSE DECREASE \$990,000**

The annual principal amount paid on the City's General Obligation Bonds and Notes decreases \$990,000 to \$9,480,000. The majority of this decrease is related to Tax Increment District 7 – Burleigh Triangle paying off the 2014 Notes what were used for the initial improvements along Burleigh and the adapative reuse of the warehouse into the Mayfair Collection retail.

AMORTIZATION OF DEBT ISSUANCE EXPENSES**EXPENDITURE DECREASE \$55,000**

As part of the City Hall Levy Reduction strategies, the \$55,000 previously budgeted in "Other Expenses" and funded with property tax levy is assumed to be amortized – i.e. included in the total borrowing amount. While this is a long-term increase on the taxpayer as interest will be paid on these expenses, it provides the City with a reduction against its levy limit caps.

TRANSFER FROM TAX INCREMENT DISTRICTS**REVENUE DECREASE \$1,299,863**

This decrease is the result of the defeasance of the General Obligation 2014 Notes described above.

TRANSFER FROM THE GENERAL FUND**REVENUE INCREASE \$323,334**

The amount of property taxes needed to pay for annual debt service, shown as the "Transfer from the General Fund", increases by 3.7% to \$9,113,937. This is in accordance with the City's Financial Resiliency policy of gradually increasing annual debt service to address deferred maintenance needs as reflected in the 2024-2028 Capital Budget.



BUDGET SUMMARY TABLE

Debt Service Fund #11					
Expenditures					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
57,000	55,000	55,000	Services	-	-100.0%
12,768,205	13,572,049	13,533,981	Fixed Charges	12,611,876	-7.1%
12,825,205	13,627,049	13,588,981	TOTAL	12,611,876	-7.4%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
-	44,531	44,531	Miscellaneous	-	-100.0%
12,675,204	13,138,622	13,106,524	Other Sources	12,142,981	-7.6%
12,675,204	13,183,153	13,151,055	TOTAL	12,142,981	-7.9%
Net Cost					
150,001	443,896	437,926	TOTAL	468,895	5.6%

PERSONNEL SCHEDULES



GENERAL LIABILITY



BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 386,476	\$ 405,145	\$ 18,669
Rev	\$ 1,387,197	\$ 1,335,839	\$ (51,359)
Net Cost	\$ (1,000,721)	\$ (930,694)	\$ 70,028
FTE's	-	-	-

MAJOR CHANGES

- 3% increase in claims expense

CORE RESPONSIBILITIES

- Minimize financial risk to the City from private property damage, personal injury, and professional liability through insurance and prevention
- Minimize financial risk to the City from auto physical accidents, public property damage, criminal activity, cyber attacks, pollution and injury to volunteers.

DESCRIPTION OF INSURANCE

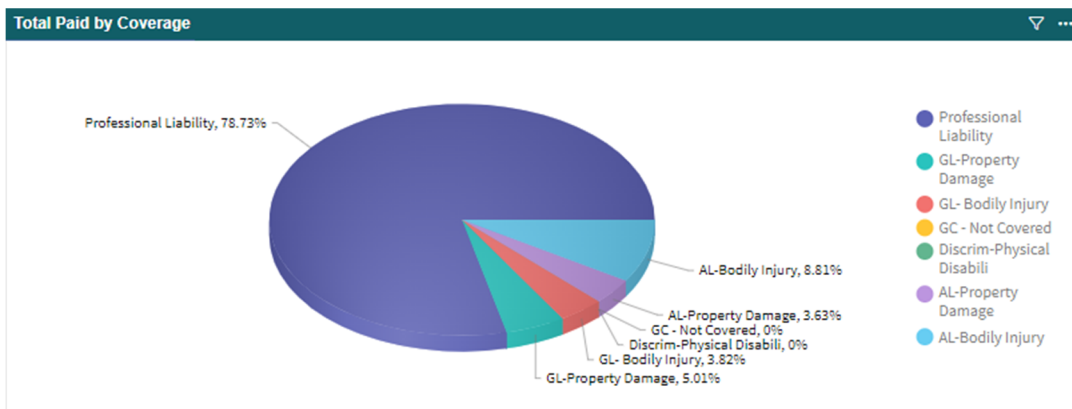
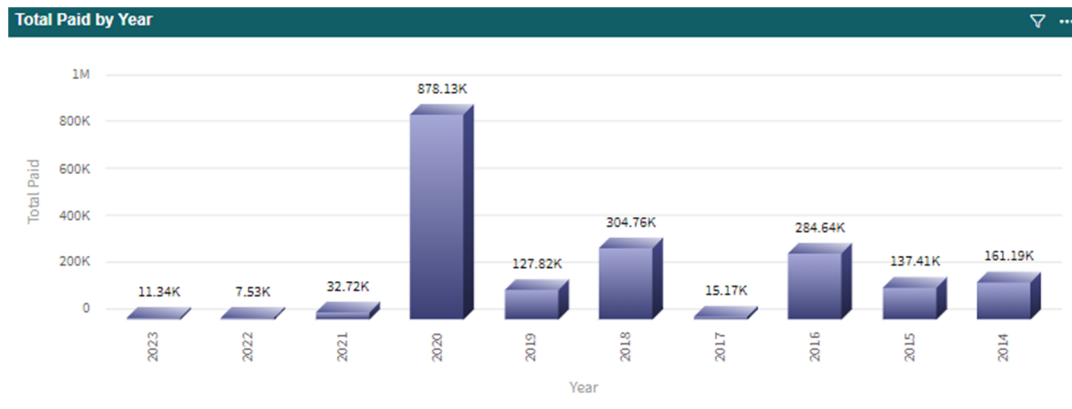
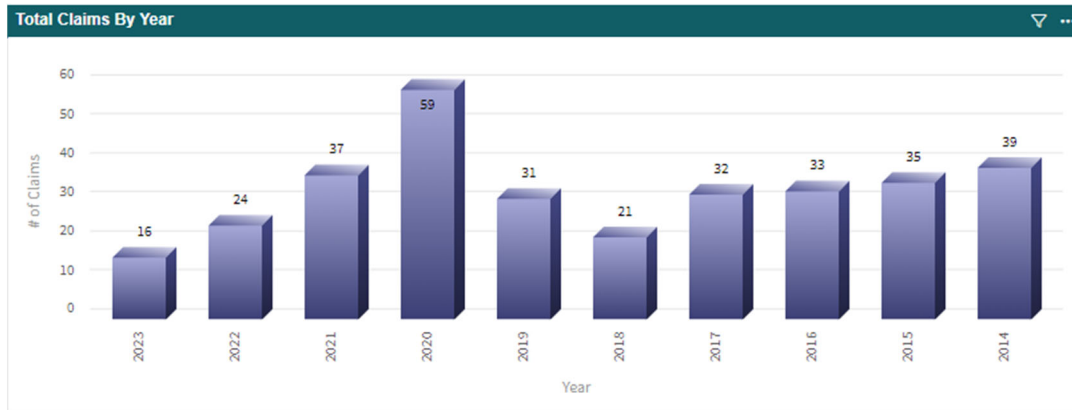
The Cities and Villages Mutual Insurance Company provides the city with \$10,000,000 of liability coverage for losses over the self-insured retention level of \$125,000 per occurrence with a \$500,000 aggregate stop loss. The city group purchases employment practices liability insurance through CVMIC which provides \$1,000,000 of coverage with a \$25,000 deductible per event. In addition, \$1,000,000 in internal crime coverage is purchased via CVMIC, which insures the City against embezzlement and theft, forgery, and robbery of City funds. The City also maintains insurance coverage for our volunteers. In 2015, CVMIC added Cyber Liability insurance and the City began purchasing pollution coverage in 2019.

The City also maintains property insurance for approximately \$136,000,000 of value in buildings, property in the open and non-motorized vehicles. Currently the deductible is \$5,000. Since 2016, the Municipal Property Insurance Corporation (MPIC) provides this coverage. CVMIC is a one-third owner of MPIC.



PERFORMANCE MEASURES

General Liability





Auto Physical



NEXT YEAR'S GOALS

- Continue to improve loss prevention

BUDGETARY CHANGES

2024 YTD CLAIMS EXPERIENCE (CURRENT YEAR BUDGETARY REESTIMATE \$0.00)

While no changes were made to the 2024 budget, the City has incurred 14 general liability claims and filed 13 auto insurance claims with a total of \$7,840 paid to date



2025 DEPARTMENTAL CHARGES

Departments are charged for the claims incurred from July 1, 2023 through June 30, 2024. This is a reimbursement to the general liability fund. In 2025, this amount increased by \$92,270 to \$1,306,685 as shown in the table below. (The table includes non-general fund amounts as well).

	2024	2025	Change
Sanitary	2,721	1,943	(778)
Storm	6,839	10,537	3,698
Water	-	69,102	69,102
Police	178,493	205,561	27,068
Fire	-	4,521	4,521
PW Ops	5,011	24,399	19,388
Roadway	8,008	-	(8,008)
Planning		35,176	35,176
Building Code	6,778	21	(6,757)
Engineering	6,566	55,427	48,861
Litigation Reserve	1,000,000	900,000	(100,000)
Total	1,214,416	1,306,685	92,270

INCREASE IN CLAIMS EXPENSES

EXPENSE INCREASE \$15,000

Claim expenses are increased by 8.8% from \$170,000 to \$185,000. The 3-year average of claim and legal expenses is \$220,374. With this change, the total budget for claims and legal expenses will be \$210,151.



BUDGET SUMMARY TABLE

General Liability Fund #18					
Expenditures					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
36,013	38,400	38,400	Wages	39,781	3.6%
14,490	15,606	15,606	Benefits	16,707	7.1%
144	144	144	Other Compensation	-	-100.0%
75,000	25,384	25,384	Services	25,151	-0.9%
322,569	306,942	299,695	Fixed Charges	323,506	5.4%
448,216	386,476	379,229	TOTAL	405,145	4.8%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
38,068	24,486	24,486	Miscellaneous	23,740	-3.0%
1,410,148	1,362,711	1,362,711	Other Sources	1,312,099	-3.7%
1,448,216	1,387,197	1,387,197	TOTAL	1,335,839	-3.7%
Net Cost					
(1,000,000)	(1,000,721)	(1,007,968)	TOTAL	(930,694)	-7.0%

PERSONNEL SCHEDULES

TAX INCREMENT DISTRICTS



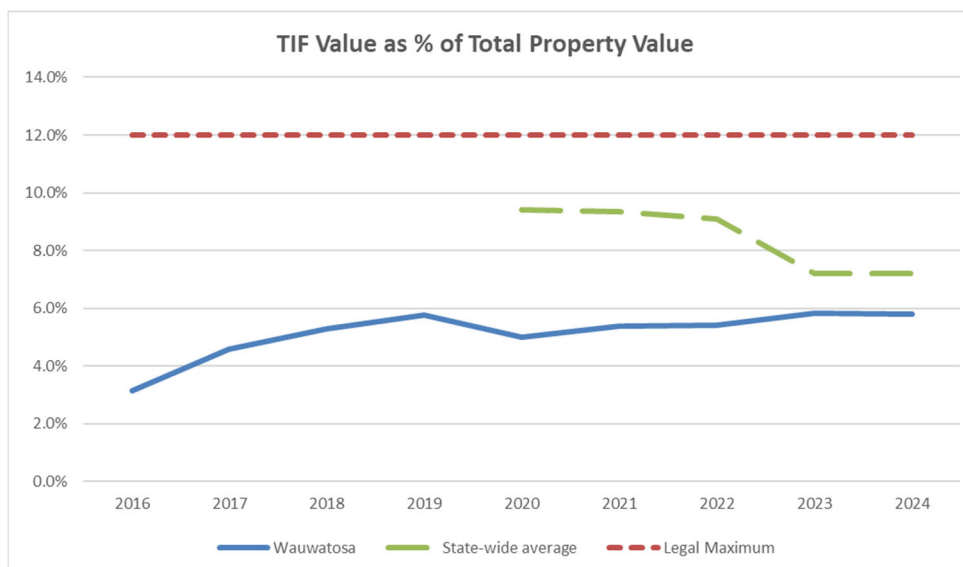
BUDGET SNAPSHOT

	2024	2025	Change
Exp	\$ 10,496,781	\$ 12,230,567	\$ 1,733,786
Rev	\$ 11,147,526	\$ 16,826,427	\$ 5,678,901
Net Cost	\$ 650,745	\$ 4,595,860	\$ 3,945,115
FTE's	-	-	-

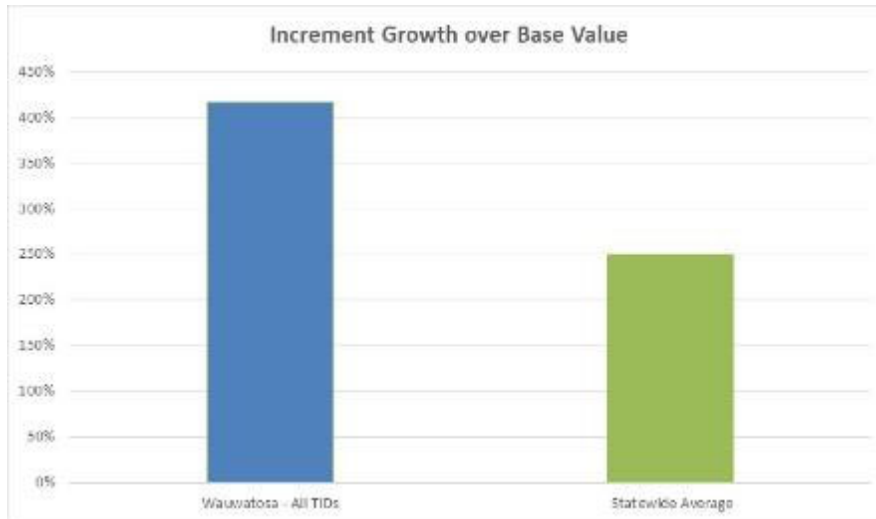
CORE RESPONSIBILITIES

Tax Increment Districts (TID) provide funding that enables redevelopment of property over a period of time. During the existence of a district the original (base) value of the district is held constant and the taxes paid on that value continue to be distributed to each of the overlaying taxing jurisdictions. The increased (incremental) taxable value of the district is the basis of property tax payments that are 'captured' by the city for the payment of any projects authorized to foster the development. After all financial obligations of the district are met, the district is closed with the then higher current value becoming the basis of taxes paid again to all overlaying taxing jurisdictions.

PERFORMANCE MEASURES



Remaining below the legal maximum and statewide average is a positive trend



*Remaining
above the
statewide
average is a
positive trend*

NEXT YEAR'S GOALS

- Develop a financing instrument to provide Mayfair Mall residential developer city-loan as per the approved term sheet.
- Update Tax Increment 7 pro-forma after Wingspan development breaks ground to determine long-term tax increment district capacity
- Present before the Milwaukee County Inter-governmental Cooperation Council on the City's Procurement Inclusion Policy to encourage other municipalities to adopt the same.
- Continue to support bold redevelopment of the BMO site
- Develop creative ways to fund affordable housing utilizing tax increment financing

TAX INCREMENT DISTRICT DESCRIPTIONS & BUDGETARY CHANGES

TIF DISTRICT #2 (MILWAUKEE COUNTY RESEARCH PARK) CREATED 1994

TIF 2 was closed in 2015 with a final tax incremental value (total current value less base value) of \$199,356,100. This represented 3.73% of the equalized value of the city and resulted in approximately \$4.8 million in additional tax revenue for all of the overlying taxing jurisdictions, of which the City accounts for approximately 30%. This was a major reason for the reduction in the 2016 municipal tax rate.

TIF DISTRICT #5 (MAYFAIR MEDICAL) CREATED 2007

The Mayfair Medical building was a pay-as-you-go district wherein the developer financed a parking structure in order to construct a larger and denser facility and is reimbursed those costs out of the tax payment received each year. This district had a base value of \$2,401,800 and closed in 2018 with an incremental of \$14,101,600.

This reflected 0.23% of the City's equalized value so that the City could increase the levy 0.115% and the municipal tax rate would be 0.115% less than it otherwise would.



TIF DISTRICT #6 (INNOVATION CAMPUS)

The City of Wauwatosa created Tax Incremental Finance District Number 6 in 2010. The location is on the former Milwaukee County Grounds that had historically been used for a variety of Milwaukee County Institutional functions for over 150 years. The existing infrastructure was deteriorating and insufficient to meet the needs of the proposed re-use of the site. Innovation Campus is a mixed-use project that currently houses the University of Wisconsin Milwaukee's Accelerator Building (a project that focuses on the development of new manufacturing processes that support existing businesses and create new businesses and jobs), commercial buildings, the Echelon multi-family housing project, and the Marriott Residence Inn.



The district was amended in 2014 to include structured parking as an eligible activity within the campus. The district was also amended in 2015 to add territory and amend the project plan to allow for assistance related to a 155,000 square foot office building with structured parking in the Research Park which is located south of Innovation Campus.



Construction began in 2022 for a two-phase development led by Irgens with phase I consisting of construction of an approximately 70,357 rentable square foot ("RSF") (73,289 gross square foot ("GSF")) office building, with approximately 22 underground parking stalls and an above ground, approximately 633-stall parking ramp. Phase II consists of an approximately 177,690 RSF (185,094 GSF) office building, with approximately 88 underground parking stalls to be constructed in the next five years.

Future project costs beyond 2025 include future parking structures to facilitate additional commercial development. The table below provides an overview of the district's financial performance.

	TIF 6
Categories	Innovation Campus
Year Established	2010
Maximum Life	2037
Base Value	\$ 26,768,400
Incremental Value	\$ 163,678,500
Total Expenditures (through 12/31/23)	\$ 42,338,161
Project Plan Expenditures	\$ 48,943,121
% of Project Plan Expenditures	87%
% of Equalized Value	1.59%
Increment Growth over Base Value	611%
Incremental Value per Investment	3.87
Change in Value from 2023	\$ 551,800
% Change in Value	0.3%
2025 Annual Property Tax Increment	\$ 2,906,537
12/31/23 Fund Balance	\$ 3,411,364

TIF 6 is our oldest TIF, created in 2010. It has the largest cash balance at \$3.4 million making up 70% of the available cash in the TIF fund as of 12/31/23

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$105,137)

Revenue is projected to decrease due to lower than anticipated property tax increment as a result of a decrease in the overall 2023 tax rate. This decrease is offset due to better than anticipated interest earnings.

EXPENDITURE DECREASE (NEXT YEAR BUDGETARY CHANGE \$133,503)

The Municipal Revenue Obligation for the Meadowlands commercial building is estimated to decrease 13.6% to \$361,346 due to a decrease in assessed value. In addition, overall debt service will decrease 5.6% to \$1,290,244

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$89,725)

Property tax increment will decrease by 5.7% to \$2,906,537 as personal property taxes are eliminated. This decrease is offset with an increase in state aid for this purpose so that the Tax Increment District is held harmless from this state-wide change. In addition, interest income is estimated to increase 31% to \$236,550 based on assumed cash balances and future investment rates.

**BUDGET SUMMARY TABLE**

TIF #06					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
-	150	150	Operating Expenses	150	0.0%
50,681	12,199	12,199	Services	6,573	-46.1%
418,664	418,706	410,024	Fixed Charges	362,016	-13.5%
(42,428)	-	-	Other Expenses	-	0.0%
16,784	-	-	Capital Outlay	-	0.0%
1,373,956	1,376,431	1,376,431	Transfers	1,305,244	-5.2%
1,817,657	1,807,486	1,798,804	TOTAL	1,673,983	-7.4%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
2,497,997	3,081,906	2,896,889	Taxes	2,906,537	-5.7%
4,097	4,097	4,097	InterGov Revenues	212,641	5090.2%
166,453	180,000	259,880	Miscellaneous	236,550	31.4%
2,668,547	3,266,003	3,160,866	TOTAL	3,355,728	2.7%
Net Cost					
(850,890)	(1,458,517)	(1,362,062)	TOTAL	(1,681,745)	15.3%

TIF DISTRICT #7 (BURLEIGH TRIANGLE)

This approximately 67-acre district was created in November 2012 to facilitate the redevelopment of the Burleigh Triangle area within the City. The first phase of development is located on the western-most 23-acre parcel and adaptively re-using existing warehouse space to create a 275,000 square foot regional specialty retail center known as Mayfair Collection.



The Common Council approved a term sheet for phase 2 of the project on October 6, 2015 which resulted in additional retail, a grocery store, a hotel, four restaurants, and a parking structure to support phases one and two. A third phase will include additional retail as well as more than 1,000 apartments. Terms for the first 260 apartments and 50,000 sq. ft. of retail were approved on August 2, 2016. Demolition of the Schoenick warehouse took place in 2020-2021 as well as the completion of internal roadways and utilities. The City is currently in negotiations for the acquisition of the necessary private property to complete a roadway under the interstate at the northern tip of the district. In addition a 80 unit affordable housing building opened in 2024. The Planned Unit Development of a two-phase project to construct approximately 450 units was approved in 2023 and is anticipated to break ground in 2025.

Future projects include additional housing, commercial development and the construction of bike and pedestrian crossing over the railroad tracks into Curry Park. The table below provides an overview of the district's financial performance.



Categories	TIF 7 Burleigh Triangle
Year Established	2013
Maximum Life	2039
Base Value	\$ 20,811,900
Incremental Value	\$ 202,850,700
Total Expenditures (through 12/31/23)	\$ 39,267,995
Project Plan Expenditures	\$ 64,736,911
% of Project Plan Expenditures	61%
% of Equalized Value	1.97%
Increment Growth over Base Value	975%
Incremental Value per Investment	5.17
Change in Value from 2023	\$ 7,863,700
% Change in Value	4.0%
2025 Annual Property Tax Increment	\$ 3,602,141
12/31/23 Fund Balance	\$ (493,845)

TIF 7 has the largest % of value of all our districts at 1.97%. For every \$1.00 invested by the City, this district has returned \$5.17 of incremental property value.

EXPENDITURE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$700,065)

The 2024 budget had originally included paying down a portion of the deferred payment to HSA for the Schoenick warehouse purchase; however, the City instead used those funds to cash finance utility and roadway improvements necessary for the MSP and Wingspan projects as this was more cost effective. We expect to begin paying down the Schoenick deferred payment in 2025. This decrease was offset by not budgeting for the carrying costs associated with the Schoenick property. The total expenditure reduction is \$688,545. The remainder is for truing up the budget to actual for the Municipal Revenue Obligation.

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$220,006)

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted. This loss of \$221,152 is offset slightly by better than anticipated interest earnings.

EXPENDITURE INCREASE (NEXT YEAR BUDGETARY CHANGE \$2,140,707)

The largest increase is in Economic Development Incentives. The 2024 Budget assumed an \$840,000 installment on the deferred payment for the Schoeneck parcel. However, as described above, funds were shifted towards utility and roadway work. The 2025 budget assumes a \$120,000 payment as well as \$5,075,000 reimbursement for the offsite work that is part of the Wingspan project per the agreed to term sheet. In total, this expense category increases 187% to \$5,195,000. The largest decrease is a 46% reduction in annual debt service payments as the \$16.4 million 2014 Bonds used to finance the public improvements needed for the Mayfair Collection were paid off in 2024.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$5,105,023)

Property tax increment will decrease by 2.2% to \$3,602,141 as personal property taxes are eliminated. This decrease is offset with an increase in state aid for this purpose so that the Tax Increment District is



held harmless from this state-wide change. In addition, interest income is estimated to increase 18% to \$90,000 based on assumed cash balances and future investment rates. The largest increase is \$5,000,000 in bond proceeds associated with the Wingspan project reimbursements described above.

BUDGET SUMMARY TABLE

TIF #07					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
-	150	150	Operating Expenses	150	0.0%
143,576	24,631	92,539	Services	16,573	-32.7%
589,843	725,507	713,987	Fixed Charges	707,967	-2.4%
135,083	1,808,545	1,120,000	Other Expenses	5,195,000	187.2%
793,431	-	307,907	Capital Outlay	-	0.0%
1,981,145	2,660,095	2,660,095	Transfers	1,439,945	-45.9%
3,643,078	5,218,928	4,894,678	TOTAL	7,359,635	41.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
3,452,057	3,683,833	3,462,681	Taxes	3,602,141	-2.2%
81,378	81,378	81,378	InterGov Revenues	288,093	254.0%
10,000	-	-	Public Charges	-	0.0%
76,657	110,000	111,146	Miscellaneous	90,000	-18.2%
-	-	-	Other Sources	5,000,000	0.0%
3,620,092	3,875,211	3,655,205	TOTAL	8,980,234	131.7%
Net Cost					
22,986	1,343,717	1,239,473	TOTAL	(1,620,599)	-220.6%

DISTRICT #8 (STATE STREET OVERLAY)

Created in 2014, this overlay district allowed for the closure of TIF 3 while keeping in place a mechanism to continue to facilitate redevelopment along State Street. The initial project included in this TIF is the Tosa Reef Apartments developed by Wangard. The terms with Wangard include funds for environmental remediation as well as a \$1,500,000 Municipal Revenue Obligation equal to 70% of the increment generated by the project. In 2021 phase one of MSP's 136-unit rental multi-family apartments and townhomes opened, the majority of which are affordable,.



A second phase of 50 rental multi-family apartments, a portion of which shall be designated as affordable housing opened in 2023. Approximately 10 units are 30%, 20 units are 50%, and 7 units are 60% of Milwaukee County's median income (CMI) along with 13 units of market rate housing. Further, approximately 10 units are set aside to provide supportive services for individuals and families at 30% of CMI. All units are non-age-restricted to complement the Phase I development.

	TIF 8
Categories	East State Street
Year Established	2014
Maximum Life	2041
Base Value	\$ 21,009,000
Incremental Value	\$ 64,003,400
Total Expenditures (through 12/31/23)	\$ 8,444,060
Project Plan Expenditures	\$ 13,100,000
% of Project Plan Expenditures	64%
% of Equalized Value	0.62%
Increment Growth over Base Value	305%
Incremental Value per Investment	7.58
Change in Value from 2023	\$ 11,961,200
% Change in Value	23.0%
2025 Annual Property Tax Increment	\$ 1,136,547
12/31/23 Fund Balance	\$ 2,040,361

TIF 8 saw a 23% increase in value in 2024 largely due to the completion of phase 2 of the MSP development and other improvements in the district.

The 2024 budget had originally included \$1,150,000 for capital improvements in Hart Park east of 68th Street; however that project is delayed by the Milwaukee Metropolitan Sewerage District and will be re-budgeted in 2025. The remainder is for truing up the budget to actual for the Municipal Revenue Obligation.

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted. This loss of \$59,025 is offset by better than anticipated interest earnings.

The largest increase is \$120,000 in fixed assets as the total amount budgeted for the capital improvements in Hart Park east of 68th Street increased. The \$1,127,000 budgeted reflects year one of a multi-year project but is dependent on Milwaukee Metropolitan Sewerage District timelines. The Municipal Revenue Obligations owed to MSP for the River Parkway Apartments Phases 1 and 2 increases \$49,665 based on the completion of phase 2 in 2023.



REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$156,108)

Property tax increment will increase by 15.6% to \$1,136,547 due to increased incremental value with the completion of River Parkway Phase 2 which was offset by the loss of personal property value. However, this loss was replaced with a \$12,151 increase in state aid for this purpose so that the Tax Increment District is held harmless from this state-wide change. In addition, interest income is estimated to decrease 9.8% to \$86,390 based on assumed cash balances and future investment rates.

BUDGET SUMMARY TABLE

TIF #08					
Expenditures					
2023	2024	2024		2025	2023 / 2022
Actual	Adopted Budget	Revised	Name	Budget	% of Change
1,187	150	150	Operating Expenses	150	0.0%
141,816	4,631	4,631	Services	3,801	-17.9%
150,107	214,000	197,816	Fixed Charges	263,665	23.2%
435,000	-	-	Other Expenses	-	0.0%
1,886	1,150,000	1	Capital Outlay	1,270,000	10.4%
10,000	10,000	10,000	Transfers	10,000	0.0%
739,996	1,378,781	212,598	TOTAL	1,547,616	12.2%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
812,548	983,218	924,193	Taxes	1,136,547	15.6%
6,606	6,606	6,606	InterGov Revenues	18,757	183.9%
90,982	95,762	125,623	Miscellaneous	86,390	-9.8%
910,136	1,085,586	1,056,422	TOTAL	1,241,694	14.4%
Net Cost					
(170,140)	293,195	(843,824)	TOTAL	305,922	4.3%



TIF DISTRICT #9 (THE 2100)

The purpose of Tax Incremental Finance District Number 9 is redevelopment of the area included within the district on Mayfair Road North. As part of the redevelopment plan, the 30,000 square foot office building located at 2100 North Mayfair Road was demolished and the parcel was combined with the neighboring located at 2050 North Mayfair Road. The development consisted the construction of a 96 unit multifamily apartment. In addition, additional redevelopment activities are contemplated on the remaining properties within the District.

The District is anticipated to create a total of \$10,986,420 in incremental value. The economic feasibility projections are based on the utilization of approximately 11-12 years of the maximum allowed tax increment collection period of 27 years, which is the maximum for blight and rehabilitation TIDs.

	TIF 9
Categories	2100 Mayfair
Year Established	2015
Maximum Life	2042
Base Value	\$ 4,878,000
Incremental Value	\$ 18,238,200
Total Expenditures (through 12/31/23)	\$ 2,525,163
Project Plan Expenditures	\$ 2,870,000
% of Project Plan Expenditures	88%
% of Equalized Value	0.18%
Increment Growth over Base Value	374%
Incremental Value per Investment	7.22
Change in Value from 2023	\$ 2,131,300
% Change in Value	13.2%
2025 Annual Property Tax Increment	\$ 323,867
12/31/23 Fund Balance	\$ 51,153



TIF 9's outstanding liabilities will be paid off in 2029 unless additional project costs are incurred.

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$15,144)

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted. This loss of \$18,268 is offset slightly by better than anticipated interest earnings.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$26,009)

Property tax increment will increase by 6.4% to \$323,867 due to increased incremental value due to market appreciation in the district. An additional \$2,750 of state aid will offset the loss of personal property tax so that the Tax Increment District is held harmless from this state-wide change. In addition, interest income is estimated to increase 73.4% to \$8,730 based on assumed cash balances and future investment rates.

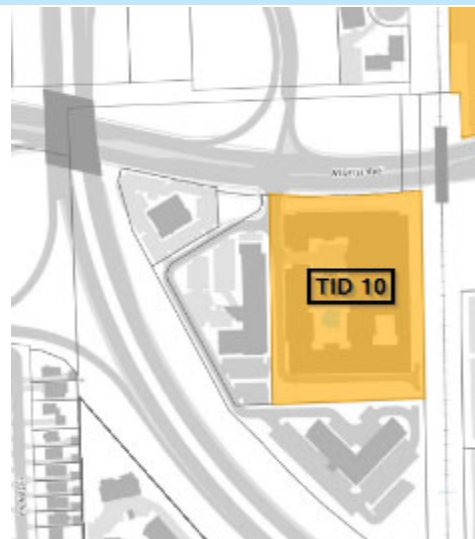
BUDGET SUMMARY TABLE

TIF #09					
Expenditures					
2023	2024	2024		2025	2023 / 2022
Actual	Adopted Budget	Revised	Name	Budget	% of Change
-	150	150	Operating Expenses	150	0.0%
2,467	2,199	2,200	Services	3,801	72.9%
186,190	186,200	181,616	Fixed Charges	181,616	-2.5%
58,813	82,688	82,688	Transfers	82,063	-0.8%
247,470	271,237	266,654	TOTAL	267,630	-1.3%
Revenues					
2023	2024	2024		2025	% of
Actual	Adopted Budget	Revised	Name	Budget	Change
267,453	304,303	286,035	Taxes	323,867	6.4%
249	249	249	InterGov Revenues	2,999	1104.4%
4,879	5,035	8,159	Miscellaneous	8,730	73.4%
272,581	309,587	294,443	TOTAL	335,596	8.4%
Net Cost					
(25,111)	(38,350)	(27,789)	TOTAL	(67,966)	77.2%

DISTRICT #10 (THE RESERVE AT MAYFAIR)

Tax Incremental Finance District Number 10 involved the redevelopment and rehabilitation of a site that was formerly occupied by a car dealership and was no longer in use or viable for such. The buildings were obsolete and were not consistent with City's desire to maintain and improve its tax base and provide housing opportunities for employees and workers within the immediate community and greater Milwaukee area. The buildings were demolished and the site environmentally restored.

236 market rate apartment units were developed with 4 stories of apartments surrounding a 5-level concrete parking structure situated on a 4.97-acre site. The site offers frontage on North Avenue just down the street from





Mayfair Mall with easy access to employment bases in the greater Milwaukee area.

As a result of the creation of this District, the City projected that additional land and improvements value of approximately \$27,000,000 would be created as a result of new development, redevelopment, and appreciation in the value of existing properties. In fact, \$48 million of incremental value has been created to date. The City anticipates making total project expenditures of approximately \$4,900,000 to undertake the projects listed in this Project Plan. This includes a Municipal Revenue Obligation of \$4,500,000 as well as \$400,000 for public capital improvements.

Based on the Economic Feasibility Study, this District would be expected to generate sufficient tax increments to recover all project costs by the year 2025; 17 years earlier than the 27 year maximum life of this District. However, the District was amended in 2022 to include the acquisition costs of the Boston Store. This is expected to extend the life of the TID through 2034.

Categories	TIF 10
	Mayfair Reserve
Year Established	2015
Maximum Life	2042
Base Value	\$ 3,911,600
Incremental Value	\$ 48,030,900
Total Expenditures (through 12/31/23)	\$ 4,891,591
Project Plan Expenditures	\$ 12,660,000
% of Project Plan Expenditures	39%
% of Equalized Value	0.47%
Increment Growth over Base Value	1228%
Incremental Value per Investment	9.82
Change in Value from 2023	\$ 4,628,800
% Change in Value	10.7%
2025 Annual Property Tax Increment	\$ 852,913
12/31/23 Fund Balance	\$ 447,437

TIF 10's \$9.82 of incremental value per 1.00 of investment and its 1228% of growth over the base are the highest of Wauwatosa's active districts.

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$49,588)

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$34,515)

Property tax increment will increase by 4.0% to \$852,913 due to increased incremental value due to market appreciation in the district.

EXPENDITURE DECREASE (NEXT YEAR BUDGETARY CHANGE \$446,252)

The decrease is mostly the result of a 71% drop in the Municipal Revenue Obligation payment as only a \$182,496 payment is needed as a final payment on the \$4,500,000 obligation.

**BUDGET SUMMARY TABLE**

TIF #10					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
-	150	200,150	Operating Expenses	150	0.0%
2,467	2,199	3,500	Services	3,801	72.9%
636,767	636,790	624,644	Fixed Charges	182,686	-71.3%
3,750	3,750	3,750	Transfers	10,000	166.7%
642,984	642,889	832,044	TOTAL	196,637	-69.4%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
736,448	819,983	770,757	Taxes	852,913	4.0%
25,967	38,005	37,643	Miscellaneous	39,590	4.2%
762,415	857,988	808,400	TOTAL	892,503	4.0%
Net Cost					
(119,431)	(215,099)	23,644	TOTAL	(695,866)	223.5%

DISTRICT #11 (THE VILLAGE)

Tax Incremental District Number 11 is a rehabilitation - conservation, district. The City anticipates making total project expenditures of approximately \$21,201,616 to undertake the projects listed in the Project Plan. The City anticipates completing the projects in five phases. The expenditures include a \$3,926,500 Municipal Revenue Obligation to the developer of the State Street Station project as well as \$2,875,000 in public capital construction costs associated with the State Street Reconstruction project. In addition, a municipal revenue obligation of \$1,438,269 was agreed to for the development of Harmonie Square, a 75,600 square foot mixed use development with 7,350 of ground floor retail, 30-32 apartments and 33 public parking stalls.



The project plan estimated that additional land and improvements value of approximately \$27,250,000 will be created as a result of new development, redevelopment, and appreciation in the value of existing properties. The District has exceeded this amount.

Negotiations continue with the Mandel Company and are expected to conclude in late 2024 on a term sheet for construction of a multi-family building with approximately 150 rental apartments. A portion of the project would be constructed on the public Blanchard Street parking lot which would be replaced with a 120-space parking structure.



	TIF 11
Categories	Tosa Village
Year Established	2015
Maximum Life	2042
Base Value	\$ 10,779,000
Incremental Value	\$ 46,865,200
Total Expenditures (through 12/31/23)	\$ 9,086,212
Project Plan Expenditures	\$ 14,790,000
% of Project Plan Expenditures	61%
% of Equalized Value	0.46%
Increment Growth over Base Value	435%
Incremental Value per Investment	5.16
Change in Value from 2023	\$ 3,438,600
% Change in Value	7.9%
2025 Annual Property Tax Increment	\$ 832,213
12/31/23 Fund Balance	\$ 151,977

TIF 11's 7.9% change in value is entirely due to market appreciation. 2023 also marks the first year of positive fund balance in this district.

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$46,974)

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$54,574)

Largest increase is in personal property aid to offset the loss of property tax revenue. This amounts to \$39,167

EXPENDITURE DECREASE (NEXT YEAR BUDGETARY CHANGE \$22,932)

The decrease is mostly the result of a 2.5% drop in the Municipal Revenue Obligation payment to \$411,816, a decrease of \$10,384.



BUDGET SUMMARY TABLE

TIF #11					
Expenditures					
2023	2024	2024		2025	2023 / 2022
Actual	Adopted Budget	Revised	Name	Budget	% of Change
854	-	-	Wages	-	0.0%
441	-	-	Benefits	-	0.0%
3,857	150	150	Operating Expenses	150	0.0%
28,117	12,199	45,249	Services	3,801	-68.8%
425,142	422,200	411,886	Fixed Charges	411,816	-2.5%
146,063	144,413	144,413	Transfers	140,263	-2.9%
604,474	578,962	601,698	TOTAL	556,030	-4.0%
Revenues					
2023	2024	2024		2025	2023 / 2022
Actual	Adopted Budget	Revised	Name	Budget	% of Change
769,034	820,446	771,192	Taxes	832,213	1.4%
9,600	9,600	9,600	InterGov Revenues	48,767	408.0%
17,368	26,560	28,840	Miscellaneous	30,200	13.7%
-	-	-	Other Sources	-	0.0%
796,002	856,606	809,632	TOTAL	911,180	6.4%
Net Cost					
(191,528)	(277,644)	(207,934)	TOTAL	(355,150)	27.9%

DISTRICT #12 – MAYFAIR HOTEL

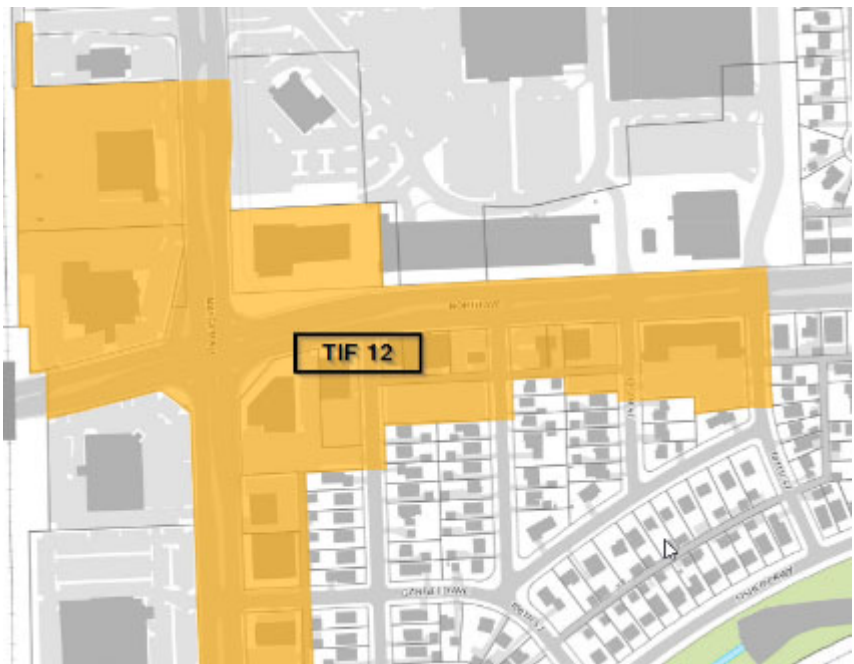
The District is created as a “Rehabilitation - conservation District”. The City anticipates making total project expenditures of approximately \$19,700,000 to undertake the projects listed in this Project Plan.

As a result of the creation of this District, the City projects that additional land and improvements value of approximately \$53,000,000 will be created as a result of new development, redevelopment, and appreciation in the value of existing properties. This additional value will be a result of the improvements made and projects undertaken within the District.



The primary development at this time is the rehabilitation of the former 12-story US Bank building into a 196 room Renaissance Hotel with an estimated value of \$31,175,000. The City provided a Municipal Revenue Obligation totaling \$13,843,674 (approximately \$8.8 million present value) towards this project.

This District would be expected to generate sufficient tax increments to recover all project costs by the year 2040; 7 years earlier than the 27 year maximum life of this District.





	TIF 12
Categories	Mayfair Hotel
Year Established	2018
Maximum Life	2046
Base Value	\$ 31,990,100
Incremental Value	\$ 34,074,000
Total Expenditures (through 12/31/23)	\$ 14,589,943
Project Plan Expenditures	\$ 19,600,000
% of Project Plan Expenditures	74%
% of Equalized Value	0.33%
Increment Growth over Base Value	107%
Incremental Value per Investment	2.34
Change in Value from 2023	\$ (2,053,200)
% Change in Value	-5.7%
2025 Annual Property Tax Increment	\$ 605,072
12/31/23 Fund Balance	\$ (489,115)

TIF 12's decrease in value is entirely due to the loss of personal property taxes and offset by personal property aid.

REVENUE DECREASE (CURRENT YEAR BUDGETARY REESTIMATE -\$38,740)

Revenue is projected to decrease as a result of lower than anticipated property tax increment due to a decrease in the overall 2023 tax rate from what was budgeted.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$113,616)

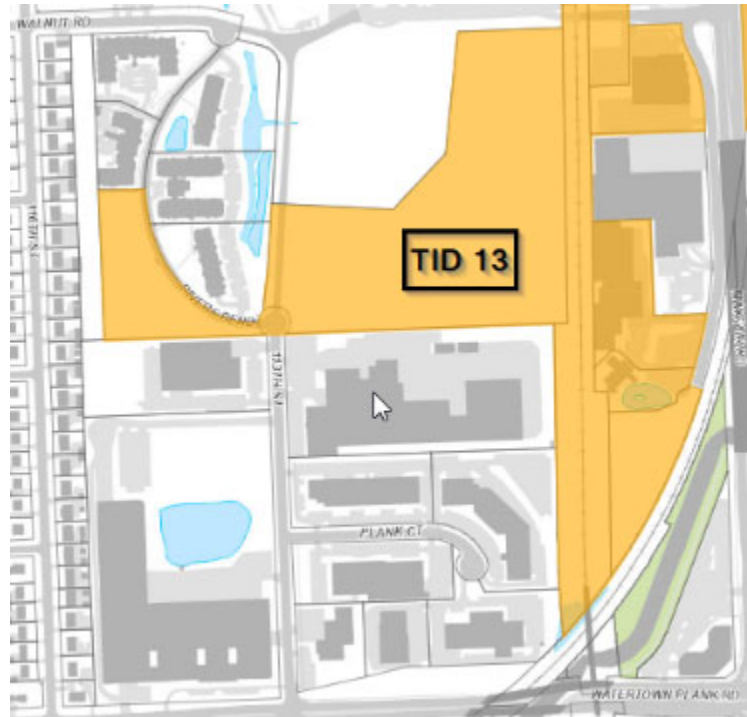
Largest increase is in personal property aid to offset the loss of property tax revenue. This amounts to \$181,285.

**BUDGET SUMMARY TABLE**

TIF #12					
Expenditures					
2023	2024				2023 / 2022
Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
-	150	150	Operating Expenses	150	0.0%
2,467	2,199	2,200	Services	3,801	72.9%
445,114	445,000	437,818	Fixed Charges	437,818	-1.6%
21,799	3,750	3,750	Transfers	5,000	33.3%
469,380	451,099	443,918	TOTAL	446,769	-1.0%
Revenues					
2023	2024				
Actual	Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
463,614	682,541	641,566	Taxes	605,072	-11.4%
-	-	-	Intergovt Revenues	181,285	0.0%
-	-	2,235	Miscellaneous	9,800	
463,614	682,541	643,801	TOTAL	796,157	16.6%
Net Cost					
5,766	(231,442)	(199,883)	TOTAL	(349,388)	51.0%

TIF DISTRICT #13 – WALNUT ROAD REDEVELOPMENT DISTRICT

Tax Incremental District No. 13 was created in September 2020 comprising approximately 34 acres located between N. Mayfair Road, N. 116th Street and W. Walnut Road. The District will be created to pay the costs of infrastructure and developer incentives needed for development. That development initially will include two parcels by Horizon Development Group. In addition to the incremental property value that will be created, the City expects this project will create affordable and workforce housing within the area. This development will contain 71 senior apartments with a mix of 1- and 2-bedroom units renting to residents earning between 30% to 60% of County Median Income (CMI), and an additional 16 apartments will be rented at market rates. Another 14 townhouse-style residences will be developed in separate building as 3 bedroom units catering to the 50% CMI level. This project is estimated to generate \$6.2 million of incremental value.



Future phases are intended to include light manufacturing uses.

The City anticipates the total expenditures required for the entire area to develop are approximately \$40 million which includes costs for soil stabilization and remediation on a former landfill site and railroad underpass. These projects would only be undertaken if future development occurs. The City will expend approximately \$1.9 million for the Walnut Glen development incentive. The District is anticipated to remain open the full 27 years.



Categories	TIF 13 Walnut Rd Redev
Year Established	2020
Maximum Life	2047
Base Value	\$ 2,985,200
Incremental Value	\$ 15,086,800
Total Expenditures (through 12/31/23)	\$ 2,034,102
Project Plan Expenditures	\$ 10,200,000
% of Project Plan Expenditures	20%
% of Equalized Value	0.15%
Increment Growth over Base Value	505%
Incremental Value per Investment	7.42
Change in Value from 2023	\$ 4,237,400
% Change in Value	39.1%
2025 Annual Property Tax Increment	\$ 267,905
12/31/23 Fund Balance	\$ 59,706

TIF 13's 39% increase in value is mostly due to the construction of the new hotel on Mayfair Road, south of Walnut.

EXPENDITURE DECREASE (CURRENT YEAR BUDGETARY CHANGE -25,586)

A \$25,586 decrease in the Municipal Revenue Obligation due to a reduced property value associated with the Walnut Glen property.

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$69,930)

Most of the increase is the result of new increment generated by the hotel that is currently under construction along Mayfair Road, south of Walnut.

EXPENDITURE DECREASE (NEXT YEAR BUDGETARY CHANGE -17,734)

See above for the change in the Municipal Revenue Obligation which is offset slightly by an increase in the administrative charge.



BUDGET SUMMARY TABLE

TIF #13					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
-	150	150	Operating Expenses	150	0.0%
2,467	2,199	2,200	Services	3,801	72.9%
132,837	121,000	95,414	Fixed Charges	95,414	-21.1%
3,750	3,750	3,750	Transfers	10,000	166.7%
139,054	127,099	101,514	TOTAL	109,365	-14.0%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
210,491	204,975	192,669	Taxes	267,905	30.7%
-	-	-	Intergovt Revenues	127	0.0%
3,934	3,888	5,747	Miscellaneous	9,850	153.3%
214,425	208,863	198,416	TOTAL	277,882	33.0%
Net Cost					
(75,371)	(81,764)	(96,902)	TOTAL	(168,517)	106.1%

DISTRICT #14 – BMO BANK REDEVELOPMENT

Tax Incremental District No. 14 was created in October 2022 comprising approximately 2 acres located on the southwest corner of North Avenue and Wauwatosa Avenue. The District will be created to pay the costs of development incentives needed through Pay-as-



You-Go funding for the construction of a 94-unit apartment and 9,111 square feet of commercial space. This project has not moved forward due to the changing economic conditions and the departure of one of the partner organizations from the development team. City staff continue to work with the Luther Group on a revised project.

Categories	TIF 14 BMO Redevelopment
Year Established	2022
Maximum Life	2049
Base Value	\$ 2,932,500
Incremental Value	\$ 609,100
Total Expenditures (through 12/31/23)	\$ 56,909
Project Plan Expenditures	\$ 8,500,000
% of Project Plan Expenditures	1%
% of Equalized Value	0.01%
Increment Growth over Base Value	21%
Incremental Value per Investment	10.70
Change in Value from 2023	\$ 609,100
% Change in Value	
2025 Annual Property Tax Increment	\$ 10,816
12/31/23 Fund Balance	\$ (46,909)

The TIF 14 project has been delayed so there is very little financial activity.

EXPENDITURE INCREASE (NEXT YEAR BUDGETARY CHANGE 13,801)

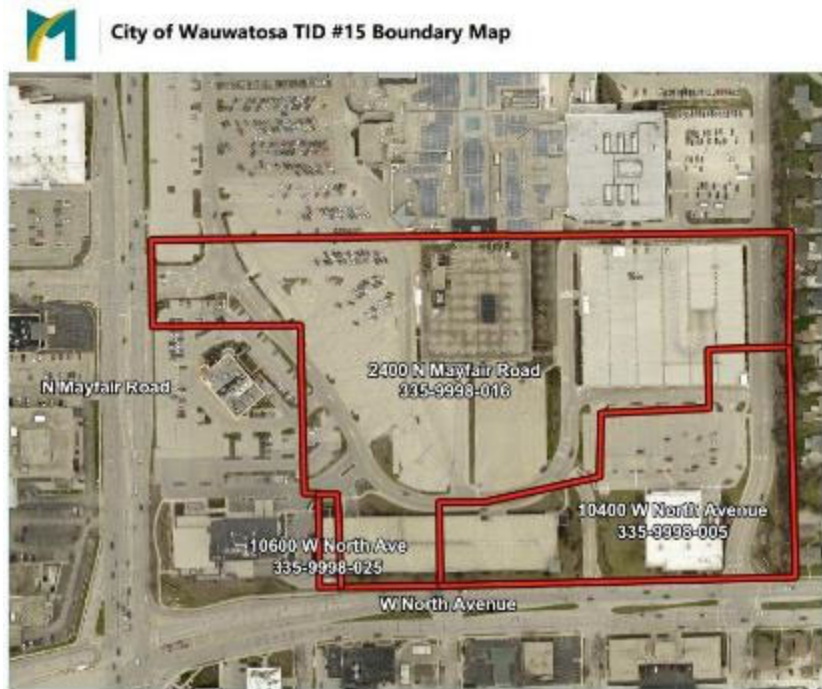
The majority of this increase is an additional \$10,000 budgeted for anticipated financial consulting services for developer pro-forma deal analysis.

**BUDGET SUMMARY TABLE**

TIF #14					
Expenditures					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	2023 / 2022 % of Change
-	150	150	Operating Expenses	150	0.0%
(23,286)	10,000	81,675	Services	23,801	138.0%
10,000	10,000	10,000	Transfers	10,000	0.0%
(13,286)	20,150	91,825	TOTAL	33,951	68.5%
Revenues					
2023 Actual	2024 Adopted Budget	2024 Revised	Name	2025 Budget	% of Change
-	5,141	4,832	Taxes	10,816	110.4%
-	-	-	Intergovt Revenues	556	0.0%
-	5,141	4,832	TOTAL	11,372	121.2%
Net Cost					
(13,286)	15,009	86,993	TOTAL	22,579	50.4%

TIF DISTRICT #15 – MAYFAIR SOUTH REDEVELOPMENT

Wauwatosa Tax Increment District (TID) No. 15 is a “In Need of Rehabilitation” or “Conservation” District comprising approximately 21 acres located on the southern end of Mayfair Mall created in 2023. Approximately 15 of the 21 acres includes the former Boston Store building attached to Mayfair Mall that has been vacant for more than 5 years. In 2022 Wauwatosa’s Community Development Authority acquired the 15-acre Boston Store property at auction to facilitate investment and redevelopment and ensure Mayfair Mall continues to be the premier mall in Wisconsin.



The proposed District is being created to facilitate multi-family housing development. At this time, the existing infrastructure is insufficient to meet the needs of the proposed use. The District will be created to pay the costs of development incentives for the first phase of a three-phase construction project. The first phase construction will consist of approximately 463



multi-family residential housing units, 486 residential structured parking stalls, 131 commercial structured parking stalls and 6,667 rentable square feet of commercial space to be developed by the Barrett Lo Visionary Development company. The second phase of construction, consisting of approximately 208 multi-family residential units and associated parking, is anticipated to occur when phase one is stabilized and the third phase of construction, consisting of approximately 235 multi-family residential units, associated parking, and commercial space, is anticipated to occur when phase two is stabilized. Phases two and three are anticipated to be financially structured in a manner similar to phase one.

The City anticipates making total expenditures of approximately \$57.9 million to undertake the project. These costs include an estimated \$4.0 million in watermain and pedestrian connections/sidewalks in and around the project site, \$7.8 million for on-site improvements and \$35.7 million development incentives, of which a significant portion will be repaid by the Developer.

These improvements are estimated to produce \$111.6 million of incremental property value and the District is estimated to remain open the full 27-year term.

	TIF 15
Categories	Mayfair South
Year Established	2023
Maximum Life	2050
Base Value	\$ 16,950,900
Incremental Value	\$ 1,356,100
Total Expenditures (through 12/31/23)	\$ 17,000
Project Plan Expenditures	\$ 57,900,000
% of Project Plan Expenditures	0%
% of Equalized Value	0.01%
Increment Growth over Base Value	8%
Incremental Value per Investment	
Change in Value from 2023	\$ -
% Change in Value	
2025 Annual Property Tax Increment	\$ 24,081
12/31/23 Fund Balance	\$ (17,000)

The TIF 15 project negotiations continue so there has been little financial activity.

BUDGETARY CHANGES

REVENUE INCREASE (NEXT YEAR BUDGETARY CHANGE \$24,081)

Some increment is generated due to market appreciation since the TIF was created in 2023.

EXPENDITURE INCREASE (NEXT YEAR BUDGETARY CHANGE \$38,801)

\$20,000 is set aside for additional financial consulting as the City works to provide a loan to the Developer. Auditing charges and administrative overhead make up the remainder of the expenses.



BUDGET SUMMARY TABLE

TIF #15					
Expenditures					
	2024				0
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
-	150	150	Operating Expenses	150	0.0%
17,000	-	-	Services	23,801	0.0%
-	-	-	Transfers	15,000	0.0%
17,000	150	150	TOTAL	38,951	25867.3%
Revenues					
	2024				
2023	Adopted	2024		2025	% of
Actual	Budget	Revised	Name	Budget	Change
-	-	-	Taxes	24,081	0.0%
-	-	-	TOTAL	24,081	0.0%
Net Cost					
17,000	150	150	TOTAL	14,870	9813.3%

PERSONNEL SCHEDULES

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CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

General Fund	2022 Actual	2023 Actual	2024			2025
			Adopted Budget	First 6 Months Actual	Estimated	Adopted Budget
City Tax Rate Per \$ 1,000 of Assessed Valuation						
Debt Service		\$1.30		\$1.32		\$1.37
Library		\$0.44		\$0.45		\$0.47
Parks		0.21		0.17		0.18
Other Municipal Purposes		5.23		5.45		5.80
		\$7.18		\$7.39		\$7.82
		=====		=====		=====
General Fund Revenues:						
General Property Taxes	\$ 48,693,938	\$ 49,978,616	\$ 51,475,377	\$ 51,475,377	\$ 51,475,377	\$ 52,081,627
Other Taxes	\$ 2,438,678	\$ 3,036,638	\$ 2,666,895	\$ 898,639	\$ 2,820,544	\$ 2,724,296
Intergovernmental Revenues	\$ 6,952,919	\$ 7,133,532	\$ 7,835,686	\$ 2,232,506	\$ 8,433,860	\$ 8,407,450
Licenses & Permit's	\$ 2,518,175	\$ 1,846,912	\$ 1,800,600	\$ 1,166,841	\$ 1,956,456	\$ 1,777,950
Fines, Forfeitures and Penalties	\$ 692,852	\$ 758,662	\$ 1,051,500	\$ 480,360	\$ 983,000	\$ 1,051,500
Public Charges for Services	\$ 3,038,418	\$ 2,956,592	\$ 3,304,934	\$ 1,394,821	\$ 3,244,499	\$ 3,700,919
Intergovernmental Charges	\$ 1,842,785	\$ 1,697,034	\$ 1,605,856	\$ 1,358,679	\$ 1,605,856	\$ 1,560,551
Miscellaneous Revenues	\$ (3,012,805)	\$ 5,337,505	\$ 3,174,900	\$ 4,654,756	\$ 6,358,851	\$ 2,573,824
Special Charges	\$ 11,695	\$ 16,043	\$ 10,000	\$ 7,114	\$ 20,000	\$ 20,000
TOTAL REVENUES	\$ 63,176,655	\$ 72,761,533	\$ 72,925,748	\$ 63,669,095	\$ 76,898,443	\$ 73,898,117
Other Financing Sources						
Proceeds from Sale of Land	\$ -		\$ -	\$ -	\$ -	\$ -
Proceeds from Long-Term Debt	\$ -		\$ -	\$ -	\$ -	\$ -
Transfers From Other Funds & Use of Equity						
Revolving Funds - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Special Grant Fund	\$ 700,000	\$ 300,000	\$ -	\$ -	\$ 273,220	\$ -
Transfer from T.I.F.	\$ 35,000	\$ 75,000	\$ 75,000	\$ (75,000)	\$ 75,000	\$ 107,500
Transfer from Water Utility	\$ 1,008,782	\$ 951,252	\$ 911,800	\$ -	\$ 893,000	\$ 1,388,000
Transfer from Special Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Appropriated Surplus Applied	\$ -	\$ -	\$ 7,300	\$ -	\$ (1,137,234)	\$ 260,020
Transfer from Amortization Fund	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
TOTAL REVENUES, TRANS & USE OF EQUITY	\$64,920,437	\$74,087,785	\$76,919,848	\$63,594,095	\$80,002,429	\$78,653,637
Assessed Valuation Including T. I. F. District						
Real Estate	\$ 7,111,365,600	\$ 7,191,271,700	\$ 7,199,096,400		\$ 7,072,729,800	
Personal Property	\$ 239,789,100	\$ 202,210,800	\$ 194,386,100		\$ -	
Assessed Valuation Including TIF District	\$ 7,335,770,186	\$ 7,375,512,081	\$ 7,393,482,500		\$ 7,072,729,800	
Less TIF Incremental Valuation	\$ 395,953,680	\$ 411,338,194	\$ 429,308,613		\$ 408,711,812	
Assessed Valuation Excluding TIF District	\$ 6,939,816,506	\$ 6,964,173,887	\$ 6,964,173,887		\$ 6,664,017,988	
Equalized Valuation Excluding TIF District	\$ 7,139,586,500	\$ 8,519,107,200	\$ 9,058,010,700		\$ 9,689,981,800	



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

General Fund - Continued					2024		2025	
	2022 Actual	2023 Actual	Adopted Budget	First 6 Months Actual	Estimated	Adopted Budget		
General City Expenditures								
General Government	\$ 6,710,901	\$ 7,642,067	\$ 6,908,577	\$ 4,659,568	\$ 7,386,673	\$ 7,069,643		
Public Safety	\$ 35,069,839	\$ 37,199,099	\$ 36,826,935	\$ 16,098,839	\$ 38,859,293	\$ 37,921,878		
Public Works	\$ 7,299,695	\$ 7,955,350	\$ 8,366,960	\$ 3,463,982	\$ 8,499,308	\$ 9,190,005		
Health & Human Services	\$ 2,068,452	\$ 1,772,976	\$ 2,448,842	\$ 807,239	\$ 2,579,936	\$ 1,859,743		
Conservation & Development	\$ 2,412,739	\$ 2,895,954	\$ 2,743,593	\$ 1,324,006	\$ 2,889,507	\$ 2,705,881		
Non-Departmental & General	\$ 117,631	\$ 118,158	\$ 310,734	\$ 27,594	\$ 450,104	\$ 597,985		
TOTAL OPERATION & MAINT. EXPENDITURES	\$ 53,679,257	\$ 57,583,604	\$ 57,605,641	\$ 26,381,228	\$ 60,664,821	\$ 59,345,135		
Add Transfers To Other Funds & Equity Use								
Amortization Fund	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000		
Reserve for Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Debt Service Fund	\$ 7,185,822	\$ 8,637,025	\$ 8,790,603	\$ -	\$ 8,758,505	\$ 9,113,937		
Capital	\$ 1,936,282	\$ 918,000	\$ 1,737,246	\$ 1,737,246	\$ 1,737,246	\$ 1,471,644		
Parks Reserve	\$ 810,336	\$ 1,367,764	\$ 1,133,705	\$ -	\$ 1,133,705	\$ 1,209,333		
Library	\$ 2,812,238	\$ 2,960,260	\$ 3,025,653	\$ -	\$ 3,019,152	\$ 3,128,589		
Tourism	\$ 1,235,344	\$ 1,358,634	\$ 1,372,000	\$ -	\$ 1,386,000	\$ 1,400,000		
CDA	\$ 179,320	\$ 165,000	\$ 165,000	\$ -	\$ 165,000	\$ 40,000		
Information Tech	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ -		
Fleet Capital	\$ 100,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -		
Insurance Reserve Fund	\$ (100,000)	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ (55,000)		
Public Works Building	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -		
Unappropriated Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EXPENDITURES, TRANSFERS, & USE OF EQUITY	\$ 67,841,099	\$ 72,991,287	\$ 76,919,848	\$ 28,118,474	\$ 80,002,429	\$ 78,653,637		
Net Changes in Fund Balance	\$ (2,920,661)	\$ 1,096,498	\$ 0	NA	\$ (0)	\$ (0)		
Unexpended Balances - December 31								
Nonspendable	\$ 1,423,769	\$ 1,290,747	\$ 1,290,747		\$ 1,290,747	\$ 1,290,747		
Restricted			\$ -		\$ -	\$ -		
Assigned	\$ 2,397,312	\$ 2,361,757	\$ 2,361,757		\$ 2,361,757	\$ 2,361,757		
Unassigned	\$ 18,423,450	\$ 19,688,525	\$ 19,688,525		\$ 21,314,308	\$ 21,314,308		
City GO Indebtedness as of December 31, 2024	\$ 136,250,000							
Scheduled Debt Retirements	\$ 15,235,000							
Proposed Debt Issue ¹	\$ 35,335,000							
CITY GO INDEBTEDNESS AS OF DECEMBER 31, 2025	\$ 156,350,000							

¹ Estimate as 2025 Capital Budget not yet adopted



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

	2022		2023		2024		2025	
	Actual		Actual		Adopted Budget	First 6 Months Actual	Estimated	Adopted Budget
Debt Service								
TOTAL REVENUES & TRANSFERS	\$ 11,511,740	\$	12,842,344	\$	13,183,153	\$ 393,377	\$ 12,142,981	\$ 12,142,981
TOTAL EXPENSES	\$ 11,299,604	\$	13,032,593	\$	13,627,049	\$ 1,714,396	\$ 12,611,876	\$ 12,611,876
NET INCOME (LOSS)	\$ 212,136	\$	(190,249)	\$	(443,896)	\$ (1,321,018)	\$ (468,895)	\$ (468,895)
RESERVE BALANCE - DECEMBER 31	\$ 2,243,082	\$	2,052,833	\$	1,608,937		\$ 1,583,938	\$ 1,115,043
Capital								
TOTAL REVENUES & TRANSFERS	\$ 8,947,358	\$	13,000,026	\$	14,998,311	\$3,373,341.39	\$ 3,373,341	\$ 21,648,373
TOTAL EXPENSES	\$ 6,585,730	\$	7,843,556	\$	26,897,124	\$4,877,057.69	\$ 4,877,058	\$ 22,378,373
NET INCOME (LOSS)	\$ 2,361,628	\$	5,156,470	\$	(11,898,813)	\$ (1,503,716)	\$ (1,503,716)	\$ (730,000)
RESERVE BALANCE - DECEMBER 31	\$ 13,355,643	\$	18,512,113	\$	6,613,300		\$ 17,008,397	\$ 16,278,397
C.D.B.G. Program Fund								
TOTAL REVENUES & TRANSFERS	\$ 1,273,135	\$	1,146,109	\$	12,652,865	\$301,510.05	\$ 1,000,000	\$ 1,000,000
TOTAL EXPENSES	\$ 1,274,511	\$	1,146,109	\$	12,652,865	\$319,941.42	\$ 1,000,000	\$ 1,000,000
NET INCOME (LOSS)	\$ (1,376)	\$	-	\$	(0)	\$ (18,431)	\$ -	\$ -
RESERVE BALANCE - DECEMBER 31	\$ (6,935)	\$	(6,935)	\$	(6,935)		\$ (6,935)	\$ (6,935)
Revolving Fund								
TOTAL REVENUES & TRANSFERS	\$ 115,257	\$	198,729	\$	102,980	\$75,528.58	\$ 102,980	\$ 141,780
TOTAL EXPENSES	\$ 37,843	\$	132,572	\$	358,323	\$50,569.66	\$ 289,659	\$ 60,000
NET INCOME (LOSS)	\$ 77,414	\$	66,157	\$	(255,343)	\$ 24,959	\$ (186,679)	\$ 81,780
RESERVE BALANCE - DECEMBER 31	\$ 150,034	\$	216,191	\$	(39,152)		\$ 29,512	\$ 111,292
Trust & Agency Fund								
TOTAL REVENUES & TRANSFERS	\$ 52,245	\$	155,868	\$	-	\$15,495.88	\$ 13,000	\$ 141,780
TOTAL EXPENSES	\$ 103,124	\$	67,711	\$	345,380	\$100,920.34	\$ 345,380	\$ 60,000
NET INCOME (LOSS)	\$ (50,879)	\$	88,157	\$	(345,380)	\$ (85,424)	\$ (332,380)	\$ 81,780
RESERVE BALANCE - DECEMBER 31	\$ 597,208	\$	685,365	\$	339,985		\$ 352,985	\$ 434,765
Health/Life Insurance Reserve								
TOTAL REVENUES & TRANSFERS	\$ 10,770,147	\$	11,926,689	\$	11,089,284	\$3,690,756.41	\$ 11,070,419	\$ 11,899,829
TOTAL EXPENSES	\$ 11,565,673	\$	12,060,131	\$	11,172,366	\$4,635,088.59	\$ 11,172,566	\$ 11,880,463
NET INCOME (LOSS)	\$ (795,526)	\$	(133,442)	\$	(83,082)	\$ (944,332)	\$ (102,147)	\$ 19,366
RESERVE BALANCE - DECEMBER 31	\$ (24,166,495)	\$	(24,299,937)	\$	(24,383,019)		\$ (24,402,084)	\$ (24,382,718)
Dental Insurance Reserve								
TOTAL REVENUES & TRANSFERS	\$ 407,661	\$	404,344	\$	424,610	\$195,075.52	\$ 423,280	\$ 431,413
TOTAL EXPENSES	\$ 398,233	\$	418,086	\$	424,723	\$213,811.73	\$ 440,444	\$ 431,412
NET INCOME (LOSS)	\$ 9,428	\$	(13,742)	\$	(113)	\$ (18,736)	\$ (17,164)	\$ 1
RESERVE BALANCE - DECEMBER 31	\$ 249,435	\$	235,693	\$	235,580		\$ 218,529	\$ 218,530
General Liability Reserve								
TOTAL REVENUES & TRANSFERS	\$ 1,306,540	\$	1,530,542	\$	1,387,197	\$24,486.00	\$ 1,387,197	\$ 1,335,839
TOTAL EXPENSES	\$ 333,725	\$	494,468	\$	386,476	\$15,621.07	\$ 379,229	\$ 405,145
NET INCOME (LOSS)	\$ 972,815	\$	1,036,074	\$	1,000,721	\$ 8,865	\$ 1,007,968	\$ 930,694
RESERVE BALANCE - DECEMBER 31	\$ 4,794,660	\$	5,830,734	\$	6,831,455		\$ 6,838,702	\$ 7,769,396
Worker's Compensation Reserve								
TOTAL REVENUES & TRANSFERS	\$ 828,566	\$	901,748	\$	918,411	\$430,812.67	\$ 918,411	\$ 937,333
TOTAL EXPENSES	\$ 1,224,047	\$	970,463	\$	929,597	(\$214,259.58)	\$ 920,107	\$ 922,119
NET INCOME (LOSS)	\$ (395,481)	\$	(68,715)	\$	(11,186)	\$ 645,072	\$ (1,696)	\$ 15,214
RESERVE BALANCE - DECEMBER 31	\$ 166,591	\$	97,876	\$	86,690		\$ 96,180	\$ 111,394
Fleet Equipment								
TOTAL REVENUES & TRANSFERS	\$ 3,578,765	\$	3,470,810	\$	4,270,999	\$1,980,215.29	\$ 4,270,999	\$ 3,922,506
TOTAL EXPENSES	\$ 3,929,864	\$	3,804,120	\$	4,182,945	\$2,407,761.73	\$ 4,189,945	\$ 3,876,308
NET INCOME (LOSS)	\$ (351,099)	\$	(333,310)	\$	88,054	\$ (427,546)	\$ 81,054	\$ 46,198
RESERVE BALANCE - DECEMBER 31	\$ 4,500,920	\$	4,375,802	\$	4,463,856		\$ 4,456,856	\$ 4,503,054
Fleet Capital								
TOTAL REVENUES & TRANSFERS	\$ 1,080,397	\$	1,171,837	\$	1,191,391	\$1,026,319.41	\$ 1,191,391	\$ 1,070,500
TOTAL EXPENSES	\$ 478,166	\$	1,111,121	\$	903,000	\$845,047.00	\$ 1,069,531	\$ 792,000
NET INCOME (LOSS)	\$ 602,231	\$	60,716	\$	900,855	\$ 181,272	\$ 121,860	\$ 278,500
RESERVE BALANCE - DECEMBER 31	\$ 615,056	\$	675,772	\$	1,576,627		\$ 797,632	\$ 1,076,132



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

						2024		2025		
		2022	2023	Adopted		6 Month			Proposed	
		Actual	Actual	Budget		Actual	Estimated	Budget		
Municipal Complex Reserve										
TOTAL REVENUES & TRANSFERS	\$	865,753	\$	871,908	\$	904,150	\$	904,150	\$	902,004
TOTAL EXPENSES	\$	771,626	\$	1,118,870	\$	1,154,213	\$	494,032	\$	1,188,863
NET INCOME (LOSS)	\$	94,127	\$	(246,962)	\$	(250,063)	\$	(41,502)	\$	1
RESERVE BALANCE - DECEMBER 31	\$	802,742	\$	555,780	\$	305,717	\$	271,067	\$	271,068
Information Systems Reserve										
TOTAL REVENUES & TRANSFERS	\$	2,380,602	\$	2,253,459	\$	2,374,079	\$	1,194,588	\$	2,212,349
TOTAL EXPENSES	\$	1,977,926	\$	2,061,750	\$	2,843,914	\$	1,157,441	\$	2,447,204
NET INCOME (LOSS)	\$	402,676	\$	191,709	\$	(469,835)	\$	37,147	\$	(234,855)
RESERVE BALANCE - DECEMBER 31	\$	1,813,851	\$	1,795,889	\$	1,326,054	\$	1,651,423	\$	1,416,568
Information System Equip										
TOTAL REVENUES & TRANSFERS	\$	248,288	\$	264,754	\$	273,173	\$	245,225	\$	313,055
TOTAL EXPENSES	\$	-	\$	-	\$	-	\$	-	\$	1,180,000
NET INCOME (LOSS)	\$	248,288	\$	264,754	\$	273,173	\$	245,225	\$	(866,945)
RESERVE BALANCE - DECEMBER 31	\$	1,216,349	\$	1,481,103	\$	1,754,276	\$	1,754,240	\$	887,295
Public Works Building										
TOTAL REVENUES & TRANSFERS	\$	511,616	\$	508,457	\$	563,316	\$	281,661	\$	532,770
TOTAL EXPENSES	\$	521,965	\$	508,711	\$	561,024	\$	161,938	\$	525,573
NET INCOME (LOSS)	\$	(10,349)	\$	(254)	\$	2,292	\$	119,724	\$	7,197
RESERVE BALANCE - DECEMBER 31	\$	3,017,813	\$	2,952,532	\$	2,954,824	\$	2,943,575	\$	2,950,772
Public Works Capital										
TOTAL REVENUES & TRANSFERS	\$	95,158	\$	94,223	\$	111,923	\$	108,512	\$	126,400
TOTAL EXPENSES	\$	13,514	\$	969	\$	125,000	\$	125,000	\$	360,000
NET INCOME (LOSS)	\$	81,644	\$	93,254	\$	(13,077)	\$	(16,488)	\$	(233,600)
RESERVE BALANCE - DECEMBER 31	\$	236,361	\$	329,615	\$	316,538	\$	316,538	\$	82,938
Redevelopment Reserve										
TOTAL REVENUES & TRANSFERS	\$	-	\$	18,049	\$	-	\$	-	\$	-
TOTAL EXPENSES	\$	388	\$	55,285	\$	254	\$	0	\$	-
NET INCOME (LOSS)	\$	(388)	\$	(37,236)	\$	(254)	\$	(0)	\$	-
RESERVE BALANCE - DECEMBER 31	\$	1,043,241	\$	1,006,005	\$	1,005,751	\$	1,005,751	\$	1,005,751
Community Development Authority										
TOTAL REVENUES & TRANSFERS	\$	5,208,925	\$	244,778	\$	168,720	\$	20,374	\$	40,000
TOTAL EXPENSES	\$	288,653	\$	728,012	\$	500,855	\$	254,071	\$	79,997
NET INCOME (LOSS)	\$	4,920,272	\$	(483,234)	\$	(332,135)	\$	(233,696)	\$	(39,997)
RESERVE BALANCE - DECEMBER 31	\$	5,750,095	\$	5,266,861	\$	4,934,726	\$	4,905,726	\$	4,865,729



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

	2022		2023		2024		2025	
	Actual		Actual		Adopted Budget	6 Month Actual	Estimated	Proposed Budget
Tourism								
TOTAL REVENUES & TRANSFERS	\$ 1,414,225	\$	1,412,660	\$	1,397,000	\$13,106.35	\$ 1,397,000	\$ 1,425,000
TOTAL EXPENSES	\$ 614,080	\$	951,626	\$	1,396,812	\$1,173,480.75	\$ 2,408,895	\$ 1,425,000
NET INCOME (LOSS)	\$ 800,145	\$	461,034	\$	188	\$ (1,160,374)	\$ (1,011,895)	\$ -
RESERVE BALANCE - DECEMBER 31	\$ 1,403,103	\$	1,864,137	\$	1,864,325		\$ 852,242	\$ 852,242
Special Assessments								
TOTAL REVENUES & TRANSFERS	\$ 780,263	\$	560,295	\$	1,243,024	\$414,623.24	\$ 1,243,024	\$ -
TOTAL EXPENSES	\$ 780,263	\$	560,295	\$	1,243,024	\$0.00	\$ 1,243,024	\$ -
NET INCOME (LOSS)	\$ -	\$	-	\$	-	\$ 414,623	\$ -	\$ -
RESERVE BALANCE - DECEMBER 31	\$ -	\$	-	\$	-		\$ -	\$ -
Parks Reserve								
TOTAL REVENUES & TRANSFERS	\$ 1,205,298	\$	1,765,107	\$	1,463,906	\$226,467.96	\$ 1,463,906	\$ 1,485,333
TOTAL EXPENSES	\$ 1,084,243	\$	1,216,794	\$	1,613,906	\$427,614.08	\$ 1,652,720	\$ 2,373,333
NET INCOME (LOSS)	\$ 121,055	\$	548,313	\$	(150,000)	\$ (201,146)	\$ (188,814)	\$ (888,000)
RESERVE BALANCE - DECEMBER 31	\$ 1,303,852	\$	1,852,165	\$	1,702,165		\$ 1,663,351	\$ 775,351
Library								
TOTAL REVENUES & TRANSFERS	\$ 3,091,966	\$	3,273,292	\$	3,358,662	\$328,948.10	\$ 3,368,313	\$ 3,504,272
TOTAL EXPENSES	\$ 3,068,676	\$	3,273,292	\$	3,358,662	\$1,605,174.96	\$ 3,368,313	\$ 3,504,272
NET INCOME (LOSS)	\$ 23,291	\$	1	\$	-	\$ -	\$ -	\$ -
RESERVE BALANCE - DECEMBER 31	\$ 23,291	\$	-	\$	-		\$ -	\$ -
Total Tax Incremental Financing								
TOTAL REVENUES & TRANSFERS	\$ 21,129,269	\$	9,707,814	\$	11,147,526		\$ 10,632,017	\$ 16,826,427
TOTAL EXPENSES	\$ 21,256,904	\$	8,307,804	\$	10,496,781		\$ 9,243,883	\$ 12,230,567
NET INCOME (LOSS)	\$ (127,635)	\$	1,400,010	\$	650,745	\$ -	\$ 1,388,134	\$ 4,595,860
RESERVE BALANCE - DECEMBER 31	\$ 2,328,269	\$	3,728,279	\$	4,379,024		\$ 5,116,413	\$ 9,712,273
District #6								
TOTAL REVENUES & TRANSFERS	\$ 14,708,863	\$	2,668,547	\$	3,266,003	\$ 3,010,403	\$ 3,160,866	\$ 3,355,728
TOTAL EXPENSES	\$ 14,890,001	\$	1,817,658	\$	1,807,486	\$ 677,597	\$ 1,798,804	\$ 1,673,983
NET INCOME (LOSS)	\$ (197,912)	\$	850,889	\$	1,458,517	\$ 2,332,806	\$ 1,362,062	\$ 1,681,745
RESERVE BALANCE - DECEMBER 31	\$ 2,560,474	\$	3,411,363	\$	4,869,880		\$ 4,773,425	\$ 6,455,170
District #7								
TOTAL REVENUES & TRANSFERS	\$ 3,290,637	\$	3,620,092	\$	3,875,211	\$ 3,581,615	\$ 3,655,205	\$ 8,980,234
TOTAL EXPENSES	\$ 2,782,193	\$	3,643,078	\$	5,218,928	\$ 771,166	\$ 4,894,678	\$ 7,359,635
NET INCOME (LOSS)	\$ 508,444	\$	(22,986)	\$	(1,343,717)	\$ 2,810,450	\$ (1,239,473)	\$ 1,620,599
RESERVE BALANCE - DECEMBER 31	\$ (714,804)	\$	(714,804)	\$	(2,058,521)		\$ (1,954,277)	\$ (333,678)

¹ Adjusted for internal loan proceeds that are not included in the audited financial statements



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

	2022		2023		2024		2025	
	Actual		Actual	Adopted Budget	6 Month Actual	Estimated	Proposed Budget	
District #8								
TOTAL REVENUES & TRANSFERS	\$ 656,278	\$	910,136	\$ 1,085,586	\$ 982,961	\$ 1,056,422	\$	1,241,694
TOTAL EXPENSES	\$ 978,080	\$	739,996	\$ 1,378,781	\$ 190,951	\$ 212,598	\$	1,547,616
NET INCOME (LOSS)	\$ 449,824	\$	170,140	\$ (293,195)	\$ 792,010	\$ 843,824	\$	(305,922)
RESERVE BALANCE - DECEMBER 31	\$ 2,041,725	\$	2,211,865	\$ 1,918,670		\$ 3,055,689	\$	2,749,767
District #9								
TOTAL REVENUES & TRANSFERS	\$ 240,455	\$	272,581	\$ 309,587	\$ 290,156	\$ 294,443	\$	335,596
TOTAL EXPENSES	\$ 240,978	\$	247,469	\$ 271,237	\$ 182,970	\$ 266,654	\$	267,630
NET INCOME (LOSS)	\$ (9,483)	\$	25,112	\$ 38,350	\$ 107,187	\$ 27,789	\$	67,966
RESERVE BALANCE - DECEMBER 31	\$ (2,156)	\$	22,956	\$ 61,306		\$ 50,745	\$	118,711
District #10								
TOTAL REVENUES & TRANSFERS	\$ 371,126	\$	762,415	\$ 857,988	\$ 792,711	\$ 808,400	\$	892,503
TOTAL EXPENSES	\$ 871,298	\$	642,984	\$ 642,889	\$ 624,029	\$ 832,044	\$	196,637
NET INCOME (LOSS)	\$ (279,692)	\$	119,431	\$ 215,099	\$ 168,682	\$ (23,644)	\$	695,866
RESERVE BALANCE - DECEMBER 31	\$ 435,855	\$	555,286	\$ 770,385		\$ 531,642	\$	1,227,508
District #11								
TOTAL REVENUES & TRANSFERS	\$ 771,913	\$	796,002	\$ 856,606	\$ 795,081	\$ 809,632	\$	911,180
TOTAL EXPENSES	\$ 746,926	\$	604,472	\$ 578,962	\$ 470,827	\$ 601,698	\$	556,030
NET INCOME (LOSS)	\$ 197,067	\$	191,530	\$ 277,644	\$ 324,253	\$ 207,934	\$	355,150
RESERVE BALANCE - DECEMBER 31	\$ (60,823)	\$	130,707	\$ 408,351		\$ 338,641	\$	693,791
District #12								
TOTAL REVENUES & TRANSFERS	\$ 283,154	\$	463,614	\$ 682,541	\$ 643,801	\$ 643,801	\$	796,157
TOTAL EXPENSES	\$ 667,288	\$	469,380	\$ 451,099	\$ 437,203	\$ 443,918	\$	446,769
NET INCOME (LOSS)	\$ (188,306)	\$	(5,765)	\$ 231,442	\$ 206,598	\$ 199,883	\$	349,388
RESERVE BALANCE - DECEMBER 31	\$ (631,589)	\$	(637,354)	\$ (405,912)		\$ (437,471)	\$	(88,083)
District #13								
TOTAL REVENUES & TRANSFERS	\$ 1,998,589	\$	214,425	\$ 208,863	\$ 197,258	\$ 198,416	\$	277,882
TOTAL EXPENSES	\$ 9,946	\$	139,054	\$ 127,099	\$ 94,799	\$ 101,514	\$	109,365
NET INCOME (LOSS)	\$ (4,350)	\$	75,372	\$ 81,764	\$ 102,460	\$ 96,902	\$	168,517
RESERVE BALANCE - DECEMBER 31	\$ (19,350)	\$	56,022	\$ 137,786		\$ 152,924	\$	321,441
District #14								
TOTAL REVENUES & TRANSFERS	\$ 10,000	\$	-	\$ 5,141	\$ 4,832	\$ 4,832	\$	11,372
TOTAL EXPENSES	\$ 70,195	\$	(13,286)	\$ 20,150	\$ (6,865)	\$ 91,825	\$	33,951
NET INCOME (LOSS)	\$ (60,195)	\$	13,286	\$ (15,009)	\$ 11,697	\$ (86,993)	\$	(22,579)
RESERVE BALANCE - DECEMBER 31	\$ (60,195)	\$	(46,909)	\$ (61,918)		\$ (133,902)	\$	(156,481)

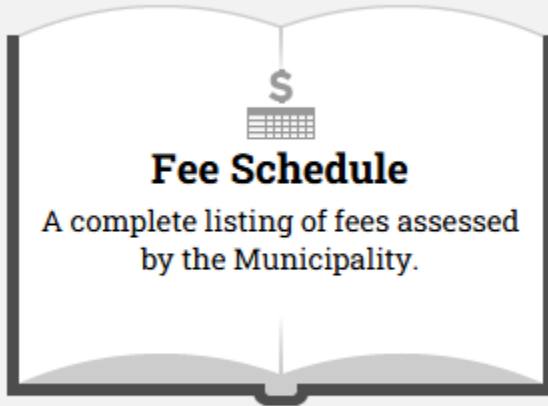


CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2022 and 2023,
Budget Adopted for 2024,
2024 Estimated and Proposed Budget for 2025

			2024				2025	
	2022 Actual	2023 Actual	Adopted Budget	6 Month Actual	Estimated		Proposed Budget	
District #15								
TOTAL REVENUES & TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		24,081
TOTAL EXPENSES	\$ -	\$ 17,000	\$ 150	\$ -	\$ 150	\$ -		38,951
NET INCOME (LOSS)	\$ -	\$ (17,000)	\$ (150)	\$ -	\$ (150)	\$ -		(14,870)
RESERVE BALANCE - DECEMBER 31	\$ -	\$ (17,000)	\$ (17,150)		\$ (17,150)	\$ -		(32,020)
Hospital Policing								
TOTAL REVENUES & TRANSFERS	\$ 1,919,653	\$ 2,272,398	\$ 3,336,647	\$ 606,101	\$ 3,336,647	\$ -		2,210,605
TOTAL EXPENSES	\$ 1,883,155	\$ 2,275,890	\$ 3,362,347	\$ 1,148,080	\$ 3,362,347	\$ -		2,210,605
NET INCOME (LOSS)	\$ 36,498	\$ (3,492)	\$ (25,700)	\$ (541,979)	\$ (25,700)	\$ -		-
RESERVE BALANCE - DECEMBER 31	\$ 72,904	\$ 69,412	\$ 43,712		\$ 43,712	\$ -		43,712
Special Grant								
TOTAL REVENUES & TRANSFERS	\$ 2,955,383	\$ 2,711,052	\$ -	\$ 18,184,377	\$ -	\$ -		-
TOTAL EXPENSES	\$ 2,955,383	\$ 2,709,152	\$ 679,224	\$ 1,644,548	\$ 18,274,978	\$ -		774,929
NET INCOME (LOSS)	\$ -	\$ 1,900	\$ (679,224)	\$ 16,539,828	\$ (18,274,978)	\$ -		(774,929)
RESERVE BALANCE - DECEMBER 31	\$ -	\$ 1,900	\$ (677,324)		\$ (18,952,302)	\$ -		(19,727,231)
Water								
TOTAL REVENUES & TRANSFERS	\$ 11,136,006	\$ 11,893,337	\$ 12,905,104	\$ 5,482,058	\$ 5,482,058	\$ -		13,172,984
TOTAL EXPENSES	\$ 9,224,205	\$ 9,908,304	\$ 13,699,634	\$ 3,946,420	\$ 3,946,420	\$ -		11,736,926
NET INCOME (LOSS)	\$ 1,911,802	\$ 1,985,033	\$ (794,530)	\$ 1,535,638	\$ 1,535,638	\$ -		1,436,058
RESERVE BALANCE - DECEMBER 31	\$ 42,564,632	\$ 45,940,829	\$ 45,146,299		\$ 47,476,467	\$ -		46,582,357
Sanitary Sewer Reserve								
TOTAL REVENUES & TRANSFERS	\$ 11,458,686	\$ 11,828,332	\$ 11,149,825	\$ 5,507,094	\$ 11,149,825	\$ -		11,959,796
TOTAL EXPENSES	\$ 7,559,726	\$ 7,981,623	\$ 13,488,039	\$ 3,433,962	\$ 13,488,039	\$ -		9,604,828
NET INCOME (LOSS)	\$ 3,898,960	\$ 3,846,709	\$ (2,338,214)	\$ 2,073,132	\$ (2,338,214)	\$ -		2,354,968
RESERVE BALANCE - DECEMBER 31	\$ 59,391,368	\$ 63,238,078	\$ 60,899,864		\$ 60,899,864	\$ -		63,254,832
Storm Water Management Resreve								
TOTAL REVENUES & TRANSFERS	\$ 6,155,251	\$ 6,323,534	\$ 6,083,659	\$ 3,075,839	\$ 6,083,659	\$ -		6,223,847
TOTAL EXPENSES	\$ 3,322,381	\$ 3,212,767	\$ 5,408,585	\$ 3,273,111	\$ 5,408,585	\$ -		4,455,272
NET INCOME (LOSS)	\$ 2,832,870	\$ 3,110,767	\$ 675,074	\$ (197,272)	\$ 675,074	\$ -		1,768,575
RESERVE BALANCE - DECEMBER 31	\$ 47,124,416	\$ 50,235,183	\$ 50,910,257		\$ 50,910,257	\$ -		52,678,832





Wauwatosa fees are available online including revision history. Click on the picture above or type <https://wauwatosa.municipalcodeonline.com/> into your browser

