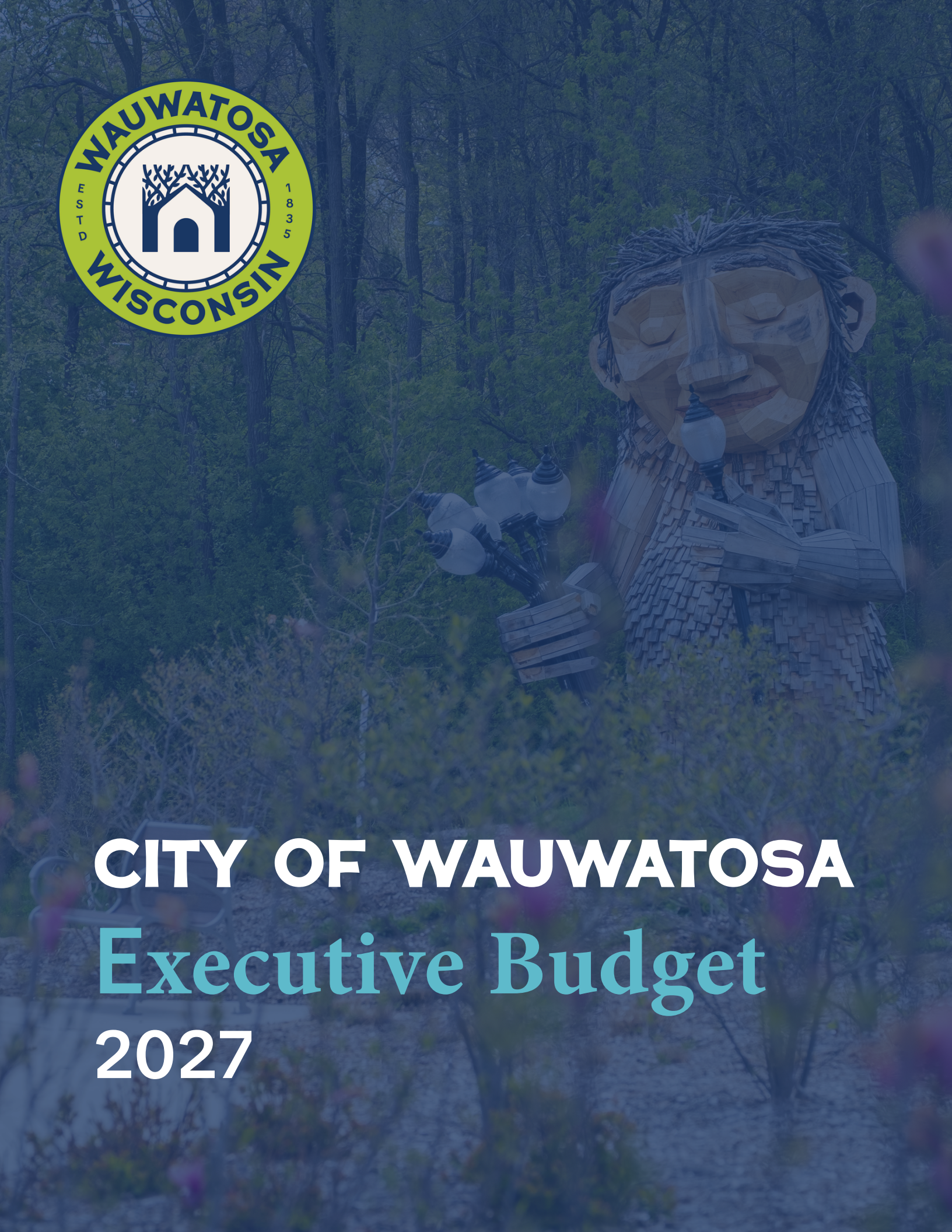


CITY OF WAUWATOSA

Executive Budget

2027

September 28, 2026

Dear Members of the Common Council:

We are pleased to present the 2027 Executive Budget for your consideration. Despite steep challenges, it maintains the services enjoyed by our residents and meets the statutory requirement that it be balanced.

Following our formal presentation of the Executive Budget to the Committee of the Whole on September 29, the Financial Affairs Committee will hold a series of public meetings in October to receive detailed presentations about specific areas of the budget and to hear from residents. Ultimately, as required by law, in November the Common Council will adopt a final budget to guide City operations in 2027.

Budget Process, Including a $2.2 Million Gap to Close

The annual budget process is a months-long collaborative effort. It begins with departments analyzing operational needs, reviewing historical expenditures, and identifying areas for innovation and cost savings. Together with City leadership, each department budget is evaluated to balance service delivery against fiscal realities.

Creating a balanced budget does not come without effort and sacrifice. As you know, Wisconsin municipalities are forced to depend mostly on property taxes, and each year we confront a structural deficit created by state-imposed property tax levy limits. This year was particularly challenging, as we began the budget season with a $2.2 million budget gap. Here's why:

- The Fleet Department's commodities budget (including fuel, oil, tires, and electrical components in vehicles) is increasing 36%, or $180,761, due to high inflation.
- The City Clerk's Office is recommending that we replace polling site ballot tabulators. Our current devices are 10 to 15 years old, near the end of their useful life. Additionally, new state and federal compliance requirements are approaching, which will necessitate replacement. Replacing these machines will cost about $50,000. Upgrading in 2027 will ensure that our election team is fully equipped and trained well ahead of the 2028 presidential election, when turnout will be at its highest.
- Our general healthcare plan costs will increase by 4.8% (or $389,050). While this is below national trends of 8-10%, healthcare remains a substantial cost. Our employees play an active

role in keeping these increases manageable by using our on-site workplace clinic, staying within preferred provider networks, and participating in wellness programs.

- Employee compensation was increased, in part to satisfy an arbitration decision and in part to keep our wages and benefits competitive with other communities. Rising inflation has been a primary driver of increasing compensation costs. We want to keep up with private employers' compensation rates.

To close our budget gap, we asked each quadrant of the City workforce (Public Works, Police, Fire, and City Hall/Library) to identify cost savings. They accomplished this through operational efficiencies, increasing fees, holding vacant positions open, and trimming expenses.

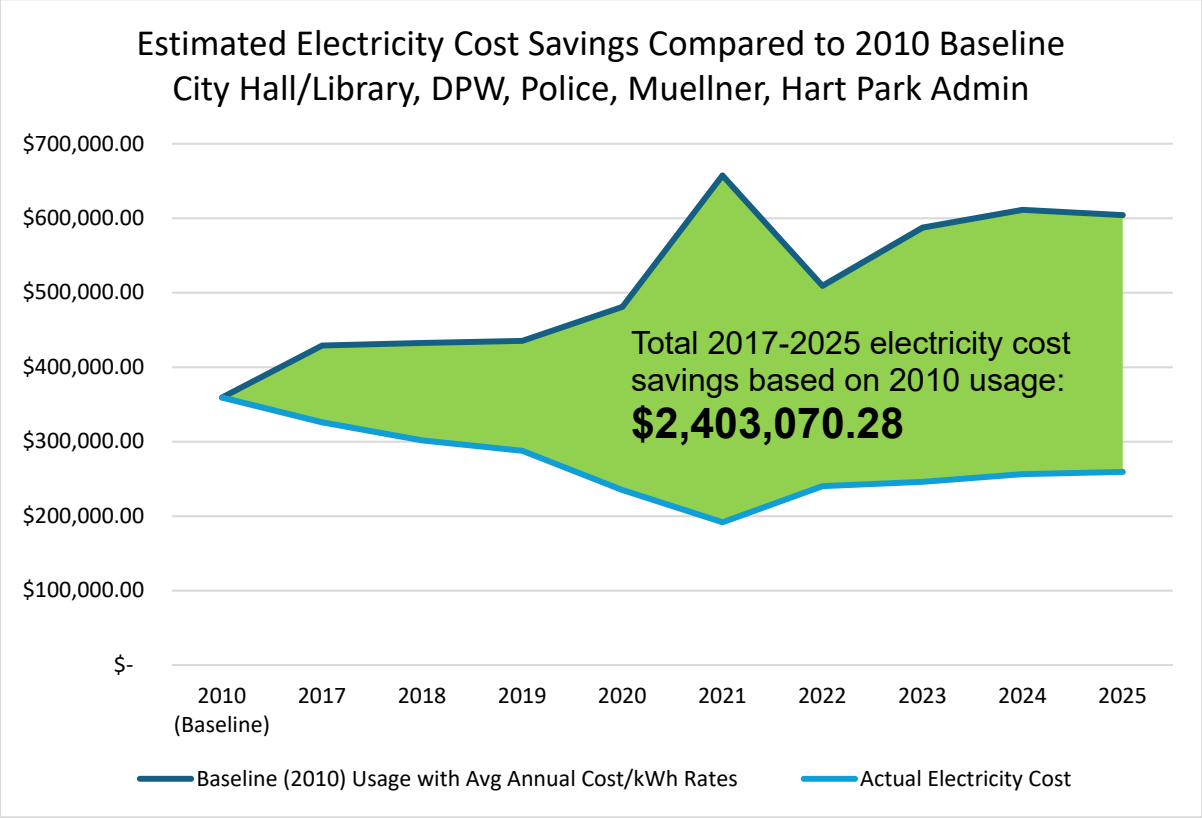
Understanding Wauwatosa Tax Bills

Property taxes are a significant expense for every Wauwatosa household. While the City collects each property owner's entire annual payment, we retain less than a third to fund City services. City expenditures only account for about 29% of Wauwatosa property tax bills.

When you pay your tax bill, the City distributes 71% of the amount collected to other entities, including the Wauwatosa School District (44%), Milwaukee County (16%), Milwaukee Metropolitan Sewerage District (6%), and Milwaukee Area Technical College (4%).

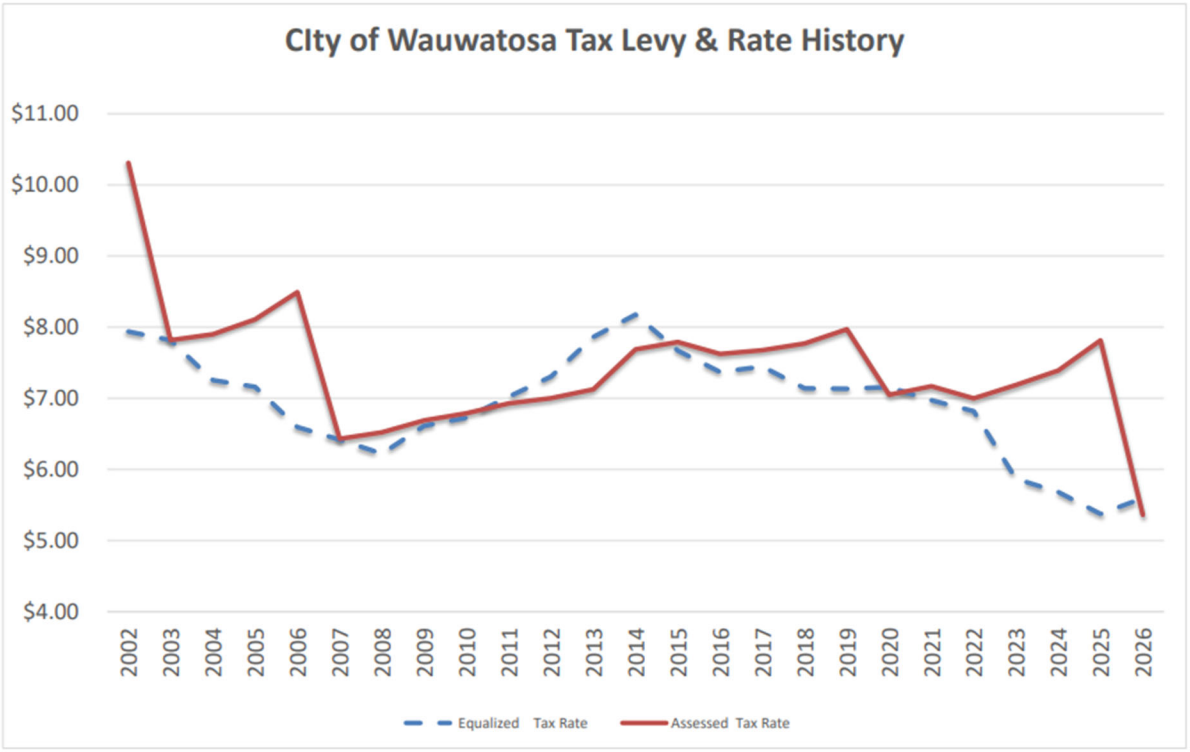
Nevertheless, we must do what we can to control costs while preserving the municipal services on which our residents depend. Our primary focus this year was to reduce our fiscal impact through strategic cost control. Here are some examples:

- Public Works Innovation: In the past, we have usually hauled garbage directly to landfills. The Department of Public Works is proposing to use compactors at the Drop-Off Center before taking garbage to the landfill. The compactors will decrease the volume of material by a 3:1 ratio. This will reduce hauling frequency and yield $44,076 in annual savings.
- Data-Driven Public Safety: Our Police Department continues its focus on hot spot patrolling, where brief, highly-visible deployments deter crime before it occurs. Between January and June 2026, this strategy led to 35 fewer hours spent responding to high-severity calls in deployment areas. Preventing these incidents saved our community an estimated $1.06 million in avoided victim harm, emergency costs, and property losses.
- Solar Energy Expansion: We continue to expand our renewable energy footprint, with solar panels at the Fire Department scheduled to go online in 2026. Cumulative electric savings from solar installations between 2017 and 2025 total $2.4 million.



Though water/sewer bills are paid separately from property tax bills, our water utility is saving money for residents by aggressively locating and repairing underground water leaks. This has reduced our water loss rate to 15%, (down from peak loss rates of 25% in recent years) and saves our water customers more than $300,000 annually.

It's also important to look at tax rate history. In 2002, the City's property tax rate stood at over $10 per $1,000 of assessed value. Through careful financial management and consistent growth in our tax base, that rate has declined significantly, dropping to $5.73 in 2026. This is a 44% decrease in the assessed tax rate since 2002.



Increasing the Vehicle Registration Fee

Through community feedback, we have seen strong appreciation for recently-completed traffic calming projects. For example, on Ludington Avenue, where excessive speeding was a concern, the installation of curb extensions reduced high-speed traffic by 68%, dropping from 12.5% to 4%.

To continue maintaining roads and to minimize reliance on property tax increases, we are proposing a $5 increase to the vehicle registration fee. The annual revenue, approximately $155,000 would offset our expenses related to improving roads.

An Updated Strategic Plan

The City's Strategic Plan for 2023 through 2027 was last updated in 2022. It established Economic Development & Financial Resilience, Public Safety, Infrastructure, Housing, and Quality of Life as areas of priority. Included in the 2027 Executive Budget is a funding proposal to update the Strategic Plan. Regularly pulse-checking with community members, elected officials, and staff ensures that our goals stay closely aligned with the priorities of our residents and businesses.

Social Worker and Youth Social Worker Support

Since the COVID-19 pandemic began in 2020, our community has seen immense value from our social work team, including one full-time social worker collaborating across the Police, Fire, and Health Departments, and 1.5 full-time youth social workers serving schools and community members. These positions were launched using federal American Rescue Plan Act funds, which, as ARPA requires, will be fully spent by the end of 2026. Because of the positive impacts that these professionals have made on our residents and youth, we are proposing to transition 1.0 FTE Social Worker and 0.5 FTE Youth Social Worker into our ongoing operations budget.

The Milwaukee Metro Fire Rescue (MMFR) Budget

2027 will be a transition period for the Fire Department budget. MMFR now operates as a separate entity, but the full integration of the Wauwatosa and West Allis Fire Departments is an ongoing process. For 2027, our budget must simultaneously maintain full funding for the WFD while laying the financial foundation for MMFR. Much like the separate board that under state statute governs the Wauwatosa Public Library, the MMFR board of directors will establish the annual MMFR budget, but the Wauwatosa and West Allis Common Councils retain approval authority over each city's annual funding contribution to MMFR. The 2027 contribution will come before you in November 2026, but likely earlier in following years.

The Budget's Impact on Property Tax Bills

Under the 2027 Executive Budget, we expect that the City portion of the property tax bill for the average Wauwatosa home will rise by 3.0%. This represents a $82 increase – from $2,324 to $2,406 – based on the average assessed home value of $420,000.

As always, we thank our departments for participating in a thoughtful budget process. We especially thank the Finance Department team that assembled the budget and explained its complexities, so that we could reach a shared understanding of Wauwatosa's challenges and opportunities.

Best wishes,

Jim Archambo
City Administrator

Dennis R. McBride
Mayor

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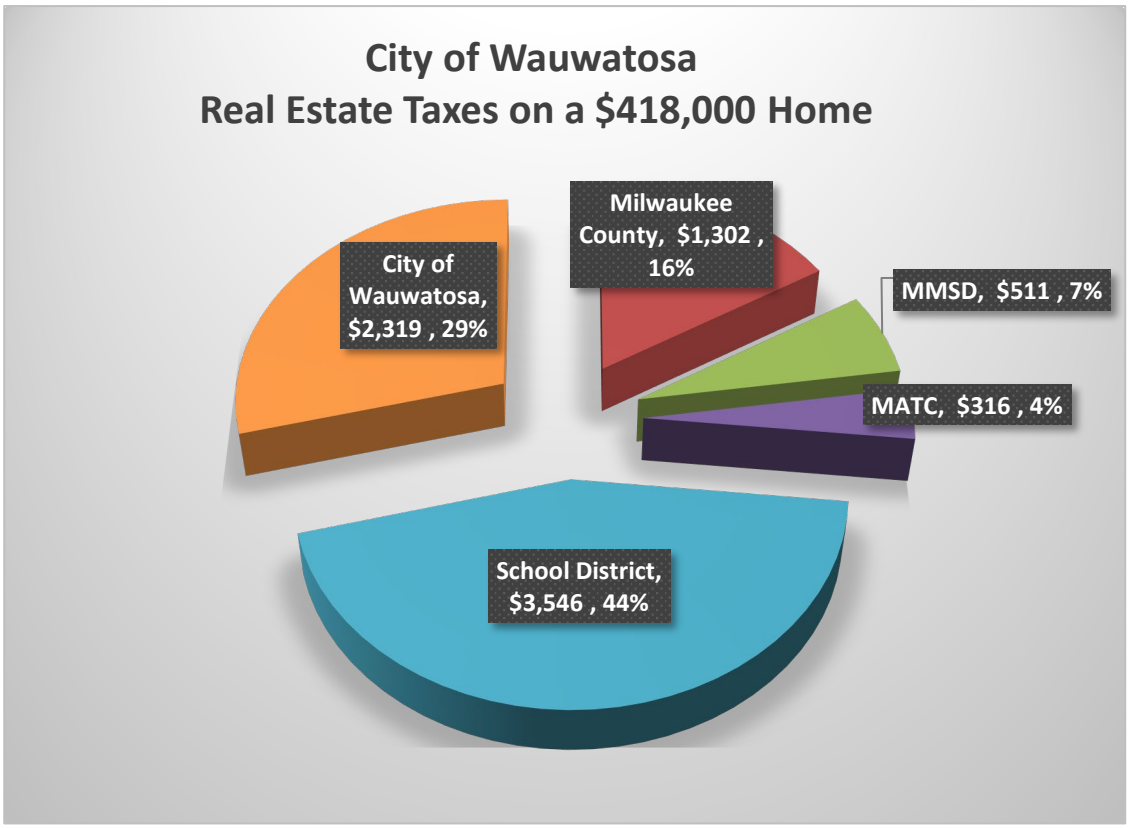
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Taxation by Taxing District*

Average Residential Property

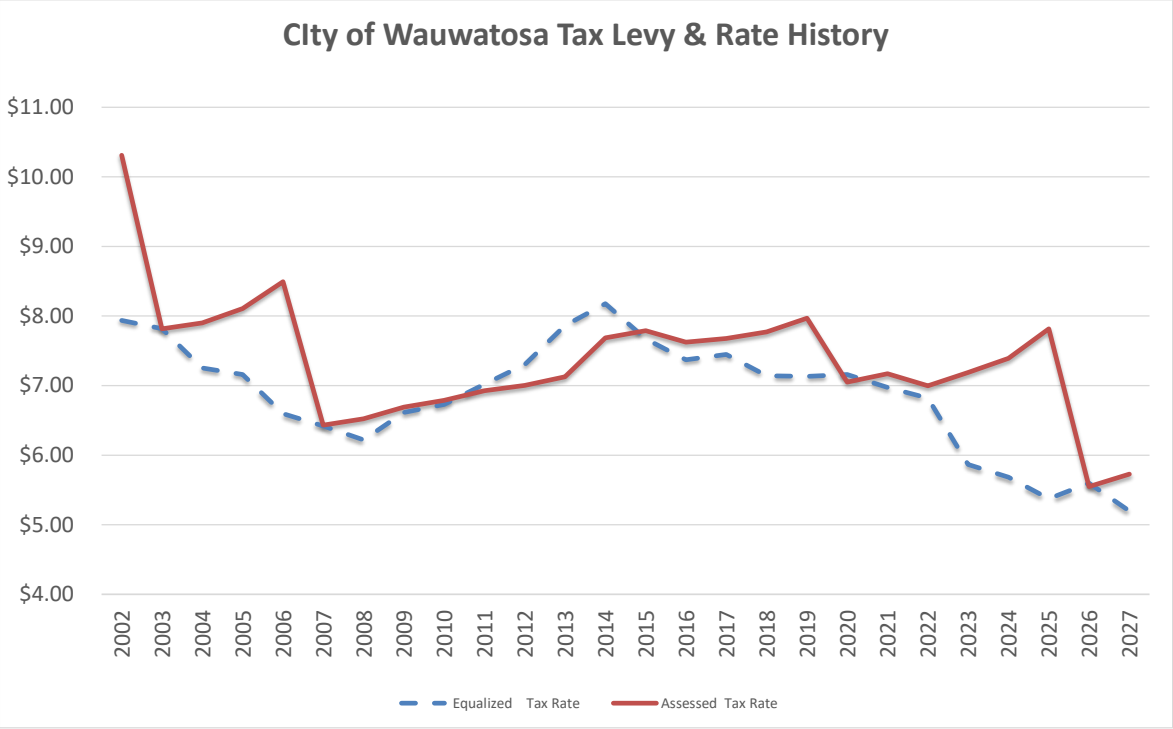
	2021	2022	2023	2024	2025	
State	$ -	$ -	$ -	$ -	$ -	0.0%
Milwaukee County	$ 1,270	$ 1,187	$ 1,276	$ 1,163	$ 1,302	16.3%
MMSD	$ 437	$ 413	$ 453	$ 456	$ 511	6.4%
MATC	$ 317	$ 280	$ 299	$ 297	$ 316	4.0%
School District	$ 2,329	$ 2,213	$ 2,298	$ 2,372	$ 3,546	44.4%
City of Wauwatosa	$ 1,922	$ 1,889	$ 1,948	$ 2,018	$ 2,319	29.0%
Gross Tax	$ 6,274	$ 5,982	$ 6,273	$ 6,307	$ 7,994	
State Credits	$ (581)	$ (624)	$ (619)	$ (748)	$ (848)	
Net Tax	$ 5,693	$ 5,358	$ 5,654	$ 5,559	$ 7,146	
Home Value	$ 268,000	$ 270,000	$ 271,000	$ 273,000	$ 418,800	

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



City of Wauwatosa Tax Levy Rate History

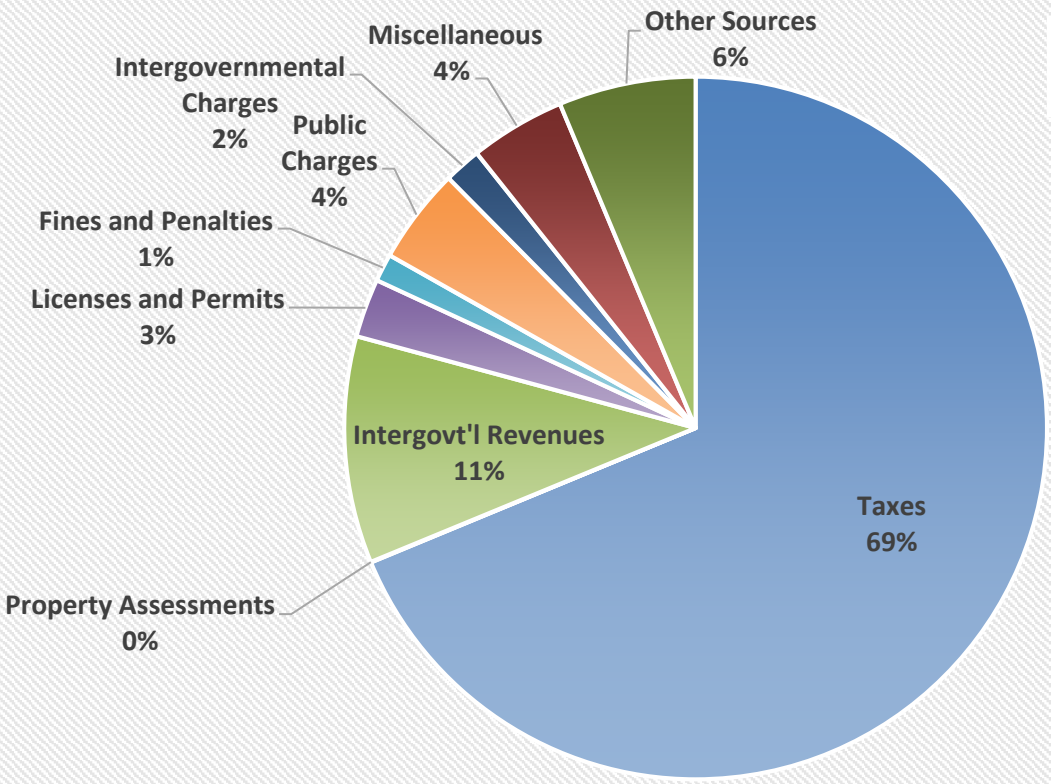
Year	Equalized Value[1]	% Change	Assessed Value[1,2]	% Change	City Levy	% Change	Equalized Tax Rate	% Change	Assessed Tax Rate	% Change
2027	$ 10,584,824,100	11.51%	$ 9,605,160,700	0.27%	$ 55,013,998	3.51%	5.20	-7.17%	5.73	3.23%
2026	$ 9,492,444,900	-2.04%	$ 9,579,366,800	43.75%	$ 53,149,153	2.05%	5.60	4.17%	5.55	-29.01%
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%



[1] Values do not include tax incremental district values

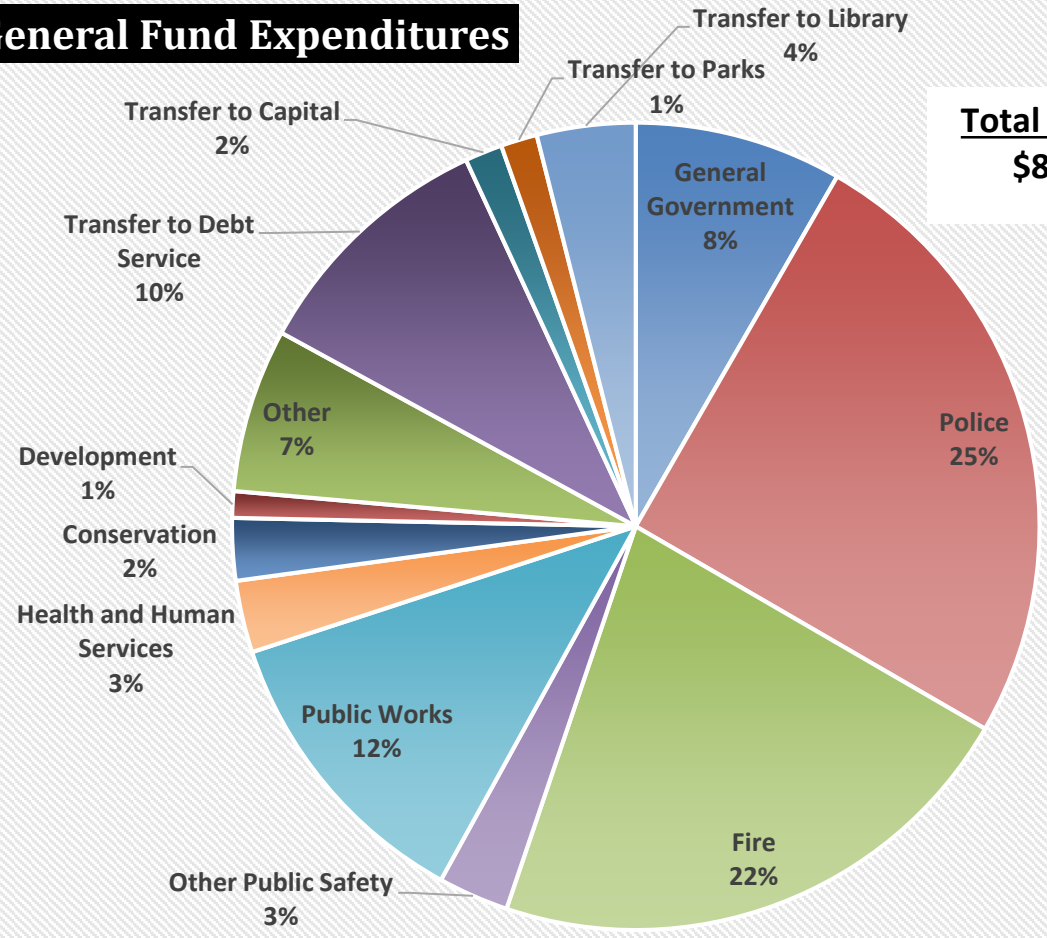
[2] Assessed value is an estimate as Manufacturing values not yet finalized and Board of Review is not yet complete

2027 General Fund Revenues



Total Revenues
$84,408,740

2027 General Fund Expenditures



Total Expenditures
$84,408,740

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

BUDGETED FULL-TIME EQUIVALENCY EMPLOYMENT

DEPARTMENT	2026	2027	VAR
Administrative Services	13.28	14.28	1.00
Assessor	5.60	5.60	-
Common Council	16.00	12.00	(4.00)
City Clerk/Elections	4.32	4.32	-
Development	15.00	14.00	(1.00)
Engineering	26.24	25.24	(1.00)
Finance	10.80	10.30	(0.50)
Fire	105.58	105.00	(0.58)
Fleet Maintenance	10.00	10.00	-
Health	19.30	17.00	(2.30)
Information Systems	7.00	7.00	-
Library	27.15	27.05	(0.10)
Mayor	1.00	1.00	-
Municipal Complex	4.00	5.00	1.00
Municipal Court	1.79	1.79	-
Police	132.34	132.34	-
Public Works	63.98	63.98	-
Traffic Electrical Maintenance	5.29	5.29	-
Tourism	1.55	2.00	0.45
Water	19.38	19.88	0.50
TOTAL FULL-TIME EMPLOYMENT	***489.60***	***483.07***	***(6.53)***

2027 Levy Analysis

MAJOR REVENUE CHANGES

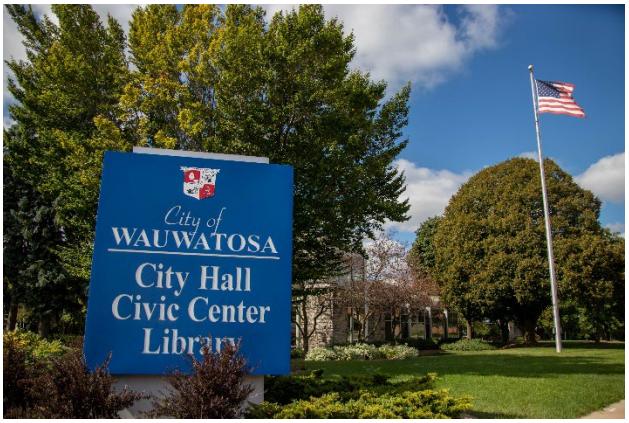
ACCOUNT TYPE	BASIS	$ CHANGE	% Change
46 - PUBLIC CHARGES	$5 Increase in vehicle registration fee is offset by reclassification of GEMT ambulance $	(232,116)	-5.9%
43 - INTERGOVT REVENUES	$231K net increase in State Shared Revenue. Reclassification of GEMT ambulance $	480,969	5.8%
48 - MISCELLANEOUS	$450K increase of interest earnings due to assumed federal rate increases	455,991	14.0%
49 - OTHER SOURCES	$179K increase in Water Payment In Lieu of Taxes. $98K of Opioid Settlement funds	329,929	6.5%
44 - LICENSES AND PERMITS	$167K increase in building permit due to fee increases and new roof permit.	180,070	8.6%
OTHER CHANGES		227,717	
	TOTAL MAJOR REVENUE CHANGES	**1,442,561**	1.2%

MAJOR EXPENDITURE CHANGES

ACCOUNT TYPE	BASIS	$ CHANGE	% Change
50 - WAGES	4.0% cost of living increase for non-represented employees.	1,324,496	4.0%
52 - BENEFITS	9.5% increase in health insurance costs. Increased pension rate resulting in $303K	1,159,384	8.1%
65 - INTERNAL CHARGES	$400K was previously charged directly in the Fire and Police budgets. Now a charge. 4.5% increase in Fleet charges. 8% increase in IT	1,041,004	25.9%
62 - SERVICES	$123K decrease in outside legal services. $168K reclassification of facility services to internal charge above	(260,203)	-6.7%
90 - TRANSFERS			
9011 - TRANSFER TO DEBT SERVICE	Funding increasing amount of debt-financed capital improvements	232,658	2.7%
9035 - TRANSFER TO LIBRARY	Wage and benefit increases for Library	283,142	8.5%
9012 - TRANSFER TO CAPITAL PROJECTS	Reduced cash financing of capital to balance the budget. Will likely be replaced with debt	(331,644)	-26.2%
9032 - TRANSFER TO TOURISM	Increased hotel motel taxes from tax rate increase - 7.0 to 8.0%. Tourism Commission share	175,000	12.5%
OTHER EXPENSES		(316,431)	
	TOTAL MAJOR EXPENDITURE CHANGES	**3,307,406**	4.1%

CHANGE IN PROPERTY TAX LEVY	**1,864,845**	3.5%

MAYOR



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.

BUDGET SUMMARY TABLE

Mayor
Dept #110

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
38,577	43,944	43,944	Wages	30,000	(13,944)	-31.7%
457	-	-	Overtime	-	-	0.0%
9,298	11,549	11,549	Benefits	5,087	(6,462)	-56.0%
600	-	-	Other Compensation	-	-	0.0%
11,911	4,617	4,517	Operating	4,150	(467)	-10.1%
-	-	-	Services	-	-	0.0%
14,130	14,544	14,544	Internal Charges	16,558	2,014	13.8%
74,973	**74,654**	**74,554**	**TOTAL**	**55,795**	**(18,858)**	**-25.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-					0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

74,973	**74,654**	**74,554**	**TOTAL**	**55,795**	**(18,858)**	**-25.3%**

PERSONNEL SCHEDULES

Mayor

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Mayor	1.00	1	1.00	-
TOTAL	**1.00**	**1.00**	**1.00**	**-**

COMMON COUNCIL



CORE RESPONSIBILITIES

- Manages and controls city property, finances, highway, and public service
- 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
- May carry out its powers by license, regulation, suppression, borrowing money, tax levy, appropriation, fine, imprisonment, confiscation, and other necessary or convenient means

BUDGET SUMMARY TABLE

Common Council Dept #111						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
86,400	86,400	-	Wages	84,600	(1,800)	-2.1%
8,202	8,226	-	Benefits	7,979	(247)	-3.0%
33,944	52,025	-	Operating	42,821	(9,204)	-17.7%
6,400	6,400	-	Fixed Charges	6,400	-	0.0%
46,817	49,276	-	Internal Charges	52,176	2,900	5.9%
5,261	4,000	-	Other Expenses	4,000	-	0.0%
187,024	**206,327**	**-**	**TOTAL**	**197,976**	**(8,352)**	**-4.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
						0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
187,024	**206,327**	**-**	**TOTAL**	**197,976**	**(8,352)**	**-4.0%**

PERSONNEL SCHEDULES

Common Council				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Alderpersons	16.00	12	12.00	(4.00)
TOTAL	**16.00**	**12**	**12.00**	**(4.00)**

MUNICIPAL COURT



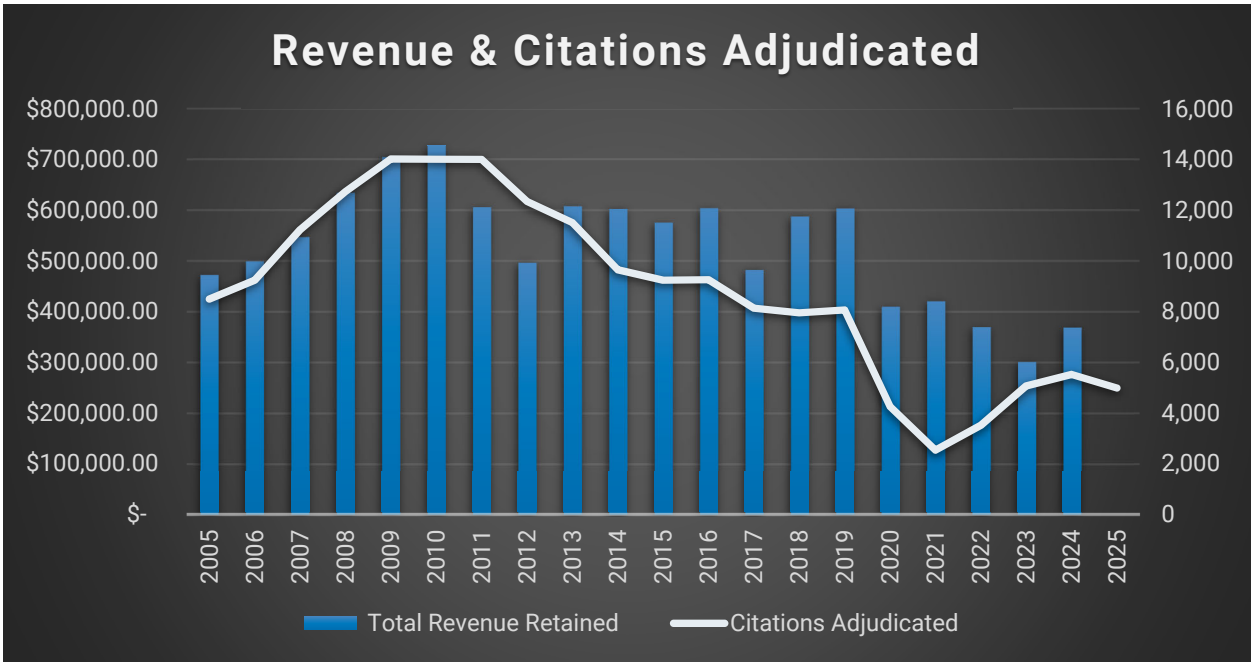
CORE RESPONSIBILITIES

- The Municipal Court is the third branch of Wauwatosa's municipal government and created by Wauwatosa ordinance.
- The Court's jurisdiction is violations of municipal ordinances.
- While the majority of the Court's cases involve traffic citations, the Court hears many citations for civil disobedience and receives many appeals for parking citations. The Court spends a significant amount of time on juvenile matters, such as truancy, retail theft, vape/nicotine/THC use, and disorderly conduct.
- The Court generally imposes a forfeiture or penalty for violations of the ordinance. Per statute, the Court can undertake limited steps to attempt to collect unpaid forfeitures, including driver's license suspension and using a debt collection service.
- The Wauwatosa Municipal Court strives to serve the public efficiently, courteously, and in a positive manner.

PERFORMANCE MEASURES

- The Court adjudicated 4,787 citations for 2025, which is a 9.95% decrease from 2024.
- The Court worked with HR and the City Clerk's office to interview and select a new assistant who serves .5 FTE in the Court office.
- In 2024, the Court worked with the City's IT Department to create a look-up system so that the Help Desk can accept credit card payments for the Court. This system can also be used by the City Clerk's office to verify an individual has paid their citation prior to receiving a permit. In 2025, the Help Desk took 153 payments for a total of $19,284.00. The remainder of the payments were made through court or online (1,508 online payments).
- Starting in 2025, the Court began working with the police department to review the actions taken by the Police Department when the Court issues an Indigency Summons to appear for defendants who have failed to pay their citation.

- The Court met with the SROs and the Wauwatosa School District to review the steps and requirements for the truancy citations. The Court drafted an information sheet for schools to provide to students at risk of receiving truancy citations.



NEXT YEAR'S GOALS

- The Court will begin using skip tracing for larger unpaid citations for defendants who are not collectible through the State Debt Collections service.
- The Court will meet with the City Attorney's office to review the procedure for juvenile citations and truancy violations. The Court will review if there are other options for adjudicating these matters.
- The Court will partner with regional municipal peers to evaluate and develop a joint behavioral support initiative for local youth

BUDGET SUMMARY TABLE

Municipal Court Dept #120						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**	**Name**	**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
122,807	130,105	-	Wages	140,086	9,981	7.7%
6,412	2,000	-	Overtime	1,000	(1,000)	-50.0%
29,092	18,648	-	Benefits	41,586	22,938	123.0%
7,500	13,325	-	Operating	13,225	(100)	-0.8%
5,363	23,700	3,300	Services	21,300	(2,400)	-10.1%
32,702	24,270	-	Internal Charges	26,139	1,869	7.7%
203,875	**212,048**	**3,300**	**TOTAL**	**243,336**	**31,288**	**14.8%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
294,626	382,500	310,800	Fines and Penalities	355,000	(27,500)	-7.2%
294,626	**382,500**	**310,800**	**TOTAL**	**355,000**	**(27,500)**	**-7.2%**
Net Cost						
(90,751)	**(170,452)**	**(307,500)**	**TOTAL**	**(111,664)**	**58,788**	**-34.5%**

PERSONNEL SCHEDULES

Courts				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Court Clerk[1]	0.50	1	0.50	-
Court Administrator	1.00	1	1.00	-
Court Officer	0.12	3	0.12	-
Municipal Justice	0.17	1	0.17	-
TOTAL	**1.79**	**6.00**	**1.79**	**-**

[1] This position is from City Clerks office assigned to Municipal Court from other departments

ADMINISTRATIVE SERVICES



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
  - Benefits administration
  - Employee and labor relations
  - Performance management and organizational efficiency

PERFORMANCE MEASURES

Administration

19.7 M

total impressions

Delivered 19.7 million+ total impressions across 8 core social channels (January – August). Highlights include 6.1M views for Public Safety updates (Police & Fire), 4.7M views for core City Hall news, and 6.7M views driving regional tourism via Discover Wauwatosa, maximizing public outreach without relying solely on traditional paid media. Impressions measure total visibility - every time a post appears on someone's screen. Because residents see multiple updates a week, employees commute in daily, and regional visitors see tourism posts across Metro Milwaukee, 19.7 million views mean our communications are consistently staying top-of-mind across the entire region.

2

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 2026, their work resulted in 16 earned media stories about Wauwatosa ranging from development news, fire merger updates, library/city hall remodel public engagement, and more. This is up from 1.8 proactive pitches per month in the same time frame from 2025.

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).

	2022	2023	2024	2025	2026 (to date)
Liability Claims	46	56	35	40	42

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

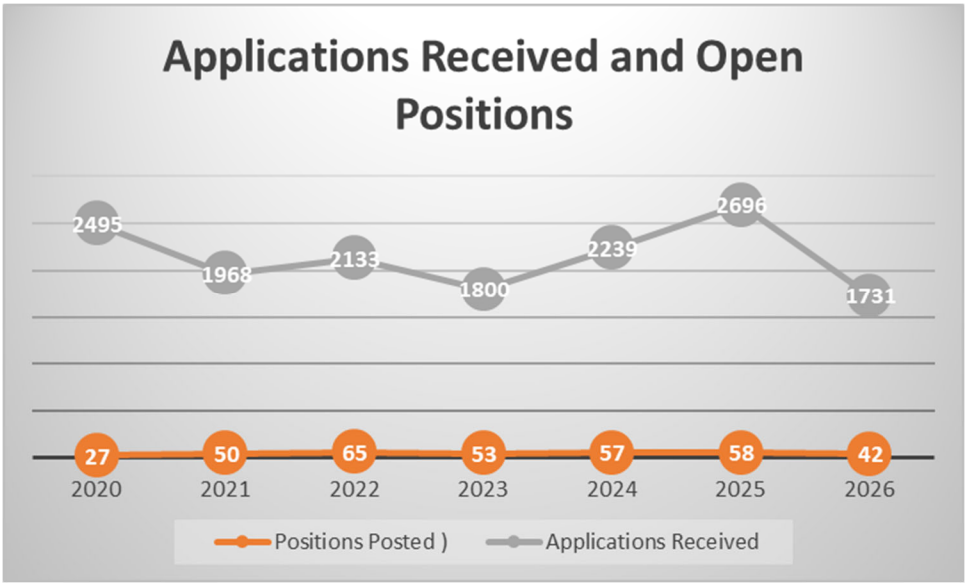
	2022	2023	2024	2025	2026
Active Court Cases	33	45	34	23	29
In House Litigation	13	14	18	~5	29

Human Resources

3.57%

Vacancy rate

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, as of 8/13/26.



NEXT YEAR'S GOALS

- **Administration**
  - Increase the number of individuals subscribed to Rave Emergency Alerts by 3%
  - Maintain or exceed a cadence of 1.5 successful media pitches a month in addition to responding to media requests weekly
  - Partner with the Common Council, Department Directors, and a consultant to develop the 2028 – 2032 Strategic Plan.
  - Continue implementation of the Milwaukee Metro Fire Rescue Department.

- Complete the design of the City Hall/Library within the financial parameters set by the Common Council, including working with the appropriate stakeholders.

- **Attorney's Office**
  - Stabilize or reduce ongoing tax litigation and related costs, with the continued and more intensive involvement of the assistant city attorney.
  - Create a City-wide public records review and response procedure that is overseen by the City Attorney's office staff that includes an online portal for easier access to the community.
  - Develop procedures and policies for municipal court litigation to streamline the process for defendants and court staff.
- **Human Resources**
  - Implement all HR functions for the new MMFR.
  - Continue implementation of leadership development program and quarterly supervisor workshops focusing on leadership, employee engagement, and people development initiatives
  - Implementation of a formal succession planning policy and process
  - Continue work on employee engagement survey, and after survey action-plan
  - Continue to work on organization efficiency; assess organizational structures for opportunities for efficiencies; work with departments through recruitments to make changes to positions, duties, and structures to increase organizational efficiency
  - Continue to gain headway in technological advancements: electronic document management, online enrollment, electronic training and onboarding, and the elimination of paper files

SIGNIFICANT CHANGES - ADMINISTRATION

CURRENT YEAR BUDGET REESTIMATE

CONSULTING SERVICES

The current Strategic Plan ends in 2027. A new plan should be developed in 2027 to begin in 2028. These funds are requested to hire a consultant to work with the elected officials and management team to develop the next strategic plan. We intend to allocate $50,000 in the 2026 budget and carry over the remaining funds into 2027 to complete the project.

NEXT YEAR BUDGET REQUEST

OTHER EXPENSES INCREASE

The city has held a State of the City event for the past two years, but has not fully budgeted for the event, which was previously funded through a partial budgeted amount and the remainder in budget carryovers. This increase represents the total amount of money needed to pay for the event.

OUTSIDE COUNSEL DECREASE – MUNICIPAL PROSECUTION

As of July, the City Attorney's office has taken the municipal prosecution in-house. After decades of employing outside counsel to handle this litigation, we will be responsible for appearing in municipal court and prosecuting these citations.

TAX ASSESSMENT LITIGATION

The City Attorney's office is redistributing funds for tax assessment litigation and general liability. The net impact on the budget is $0. Over the last several years, the City of Wauwatosa has repeatedly spent in excess of $500,000 on the defense of these lawsuits. The litigation is annual, ongoing, and incredibly complicated. Because we have had success in these cases, our long-term strategy is to continue investing in this work to protect the City's financial interests. Given the addition of our assistant city attorney, who is working closely with outside counsel on these cases, and the upcoming litigation, we are comfortable adjusting the budget this year.

SIGNIFICANT CHANGES - HR

CURRENT YEAR BUDGET REESTIMATE

ADDITION OF BENEFITS SPECIALIST (WILL BE REIMBURSED BY METRO FIRE)

In 2026, the Common Council adopted a contract with the City of West Allis to create a merged Fire Department. That contract designated the City of Wauwatosa Human Resources Department as the provider for Human Resources services and stated that an additional staff member would be hired to support the increased workload. That individual is not wholly assigned to Milwaukee Metro. The hire of the Benefits Specialist reduces workload in the Human Resources Department for other staff members allowing them to allocate time to the Milwaukee Metro Human Resources services. A portion of each employee in Human Resources will spend time on the Human Resources work for Milwaukee Metro. These costs are fully covered by the overhead reimbursement charge included in the contract the Common Council previously adopted.

NEXT YEAR BUDGET REQUEST

LEGAL SERVICES

We have experienced an increase in Human Resources-related litigation costs. While we are not adjusting the 2027 legal services budget at this time, we anticipate bringing a 2026 budget adjustment request to the Financial Affairs Committee once the full fiscal impact is determined.

BUDGET SUMMARY TABLE

Administrative Services
Dept #130, 140, 143

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,233,874	1,296,670	-	Wages	1,369,500	72,830	5.6%
1,686	1,000	1,200	Overtime	1,200	200	20.0%
411,878	406,737	-	Benefits	451,682	44,945	11.1%
358	-	-	Other Compensation	-	-	0.0%
141,050	173,057	2,700	Operating	174,419	1,362	0.8%
297,420	180,118	50,000	Services	156,828	(23,290)	-12.9%
169,020	139,263	-	Internal Charges	(9,327)	(148,590)	-106.7%
-	69,000	-	Capital Outlay	-	(69,000)	-100.0%
2,255,286	**2,265,844**	**53,900**	**TOTAL**	**2,144,302**	**(121,542)**	**-5.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Chage	2027 / 2026 % of Change
2,575	2,050	-	Miscellaneous	2,050	-	0.0%
2,575	**2,050**	**-**	**TOTAL**	**2,050**	**-**	**0.0%**

Net Cost

2,252,711	**2,263,794**	**53,900**	**TOTAL**	**2,142,252**	**(121,542)**	**-5.4%**

Litigation Reserve Dept #131						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
432,422	600,000	-	Services	500,000	(100,000)	-16.7%
900,000	485,000	-	Internal Charges	585,000	100,000	20.6%
1,332,422	**1,085,000**	**-**	**TOTAL**	**1,085,000**	**-**	**0.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
						0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
1,332,422	**1,085,000**	**-**	**TOTAL**	**1,085,000**	**-**	**0.0%**

PERSONNEL SCHEDULES

Administrative Services				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Administrative Support Spec - Attorney	0.65	1	0.65	-
Administrative Intern	0.63	1	0.63	-
Benefits and Wellness Manager	1.00	1	1.00	-
Benefit Specialist	-	1	1.00	1.00
City Administrator	1.00	1	1.00	-
City Attorney	1.00	1	1.00	-
Communications Manager	1.00	1	1.00	-
Communications 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	-
HR Generalist	1.00	1	1.00	-
Human Resources Assistant	1.00	1	1.00	-
Organizational Development Specialist	1.00	1	1.00	-
Senior HR Generalist	1.00	1	1.00	-
TOTAL	**13.28**	**15.00**	**14.28**	**1.00**

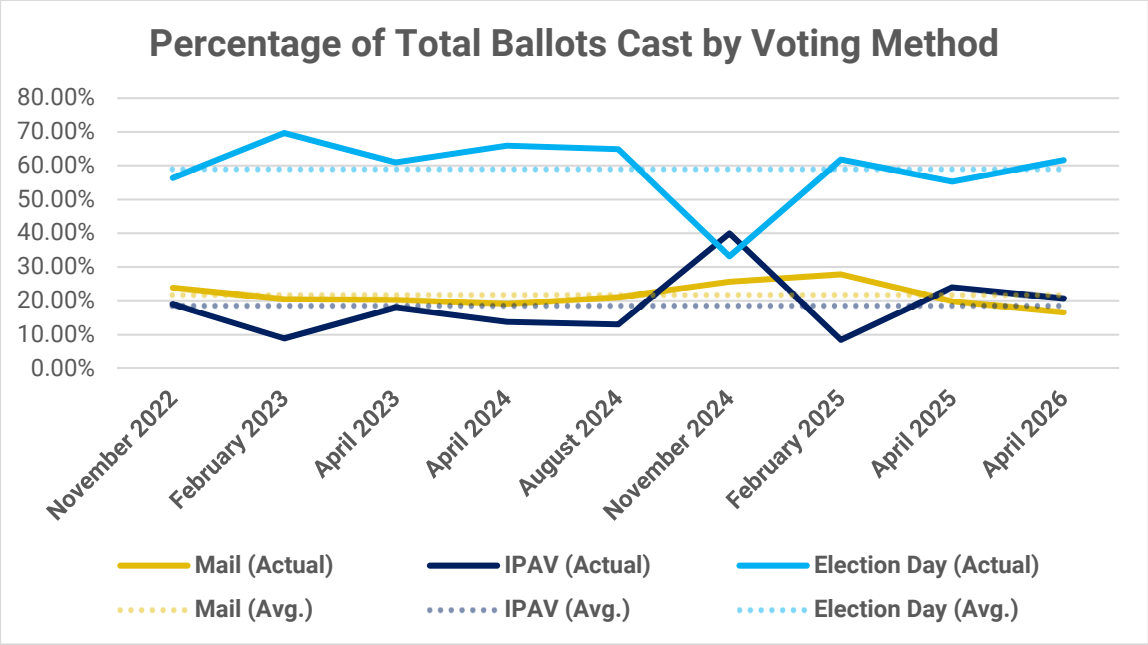
CITY CLERK & ELECTIONS



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
- Administers all phases of alcohol and other business licensing processes
- Administers all phases of election-related processes, including voter registration, absentee ballot management, polling site management, and reporting
- Accepts and processes property assessment appeals, and schedules and staffs Board of Review meetings/hearings
- Publishes legal notices as required

PERFORMANCE MEASURES



IPAV stands for in person absentee voting. Some people call this early voting.

Predicting turnout levels in any given election, including the total share of ballots cast by voting method, is difficult but necessary. How people decide to cast their ballot determines how we allocate resources. During the November 2024 General Election, the percentage of ballots cast during the in-person absentee voting period spiked, surpassing even Election Day turnout levels. During the April 2026 election, ballot method was right around average.

NEXT YEAR'S GOALS

Municipal Services:

- Strengthen the City Dashboard by developing relevant data stories and visualizations that track and communicate the impact of various City services.
- Standardize and strengthen key performance indicators across departments to ensure consistency and alignment in tracking, evaluation, and reporting.

Clerk:

- Provide outreach and training for local event organizers on special event and temporary alcohol permit requirements.

Elections:

- Pilot improvements in in-person absentee voting (early voting) operations**,** including exploring more efficient site layouts or extended hours where feasible.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

RESERVE AND PREMIER LIQUOR REVENUE INCREASE

Increase in Reserve and Premier Liquor revenue to account for the issuance of reserve "Class B" liquor licenses

ELECTIONS EQUIPMENT

Included as a 2026 budget reestimate, $40,000 is allocated to replace polling site ballot tabulators. Currently 10 to 15 years old, these machines have reached the end of their useful life and need replacement ahead of the 2028 Presidential Election.

NEXT YEAR BUDGET REQUEST

ELECTIONS OTHER EXPENSES INCREASE

Increase in Elections Other Expenses to account for potential polling place relocation postcards as a result of construction at the Library/City Hall complex.

BUDGET SUMMARY TABLE

City Clerk
Dept #141

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised	Name	2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
218,600	249,778	-	Wages	284,009	34,231	13.7%
3,237	3,000	-	Overtime	3,000	-	0.0%
61,844	57,637	-	Benefits	138,020	80,383	139.5%
204	-	-	Other Compensation	-	-	0.0%
13,331	14,675	-	Operating	14,790	115	0.8%
14,918	15,000	5,000	Services	15,500	500	3.3%
86,107	88,829	-	Internal Charges	94,204	5,375	6.1%
58	3,500	-	Other Expenses	2,500	(1,000)	-28.6%
398,299	**432,419**	**5,000**	**TOTAL**	**552,023**	**119,604**	**27.7%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised	Name	2027 Budget	2027 / 2026	2027 / 2026 % of Change
182,689	138,300	60,000	Licenses And Permits	139,100	800	0.6%
19,587	18,500	16,100	Public Charges	23,000	4,500	24.3%
202,276	**156,800**	**76,100**	**TOTAL**	**162,100**	**5,300**	**3.4%**

Net Cost

196,023	**275,619**	**(71,100)**	**TOTAL**	**389,923**	**114,304**	**41.5%**

Elections
Dept #142

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised	Name	2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
105,693	154,647	-	Wages	147,696	(6,951)	-4.5%
4,126	6,000	-	Overtime	3,000	(3,000)	-50.0%
21,596	29,501	-	Benefits	35,735	6,234	21.1%
45	-	-	Other Compensation	-	-	0.0%
37,259	59,900	-	Operating	52,600	(7,300)	-12.2%
11,111	13,100	-	Services	12,240	(860)	-6.6%
1,038	1,113	-	Internal Charges	1,026	(87)	-7.8%
-	30,000	40,000	Capital Outlay	-	(30,000)	-100.0%
180,867	**294,262**	**40,000**	**TOTAL**	**252,297**	**(41,964)**	**-14.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised	Name	2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	-	-	Miscellaneous	-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

180,867	**294,262**	**40,000**	**TOTAL**	**252,297**	**(41,964)**	**-14.3%**

PERSONNEL SCHEDULES

City Clerk / Elections

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
City Clerk	1.00	1	1.00	-
Deputy City Clerk	-	0	-	-
Director of Municipal Services	1.00	1	1.00	-
Multimedia Technician	0.42	3	0.42	-
Office Assistant[1]	1.90	3	1.90	-
TOTAL	**4.32**	**8.00**	**4.32**	**-**

[1]Two office assistants split between assessors (0.60) and Court Clerk (0.50).

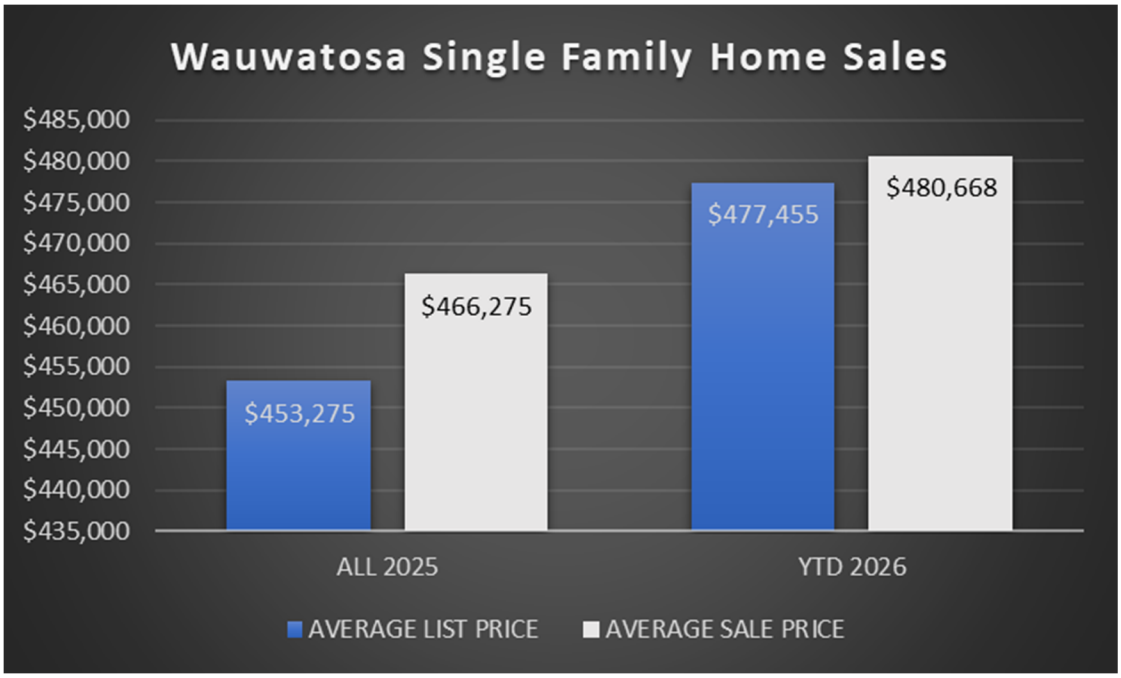
CITY ASSESSOR



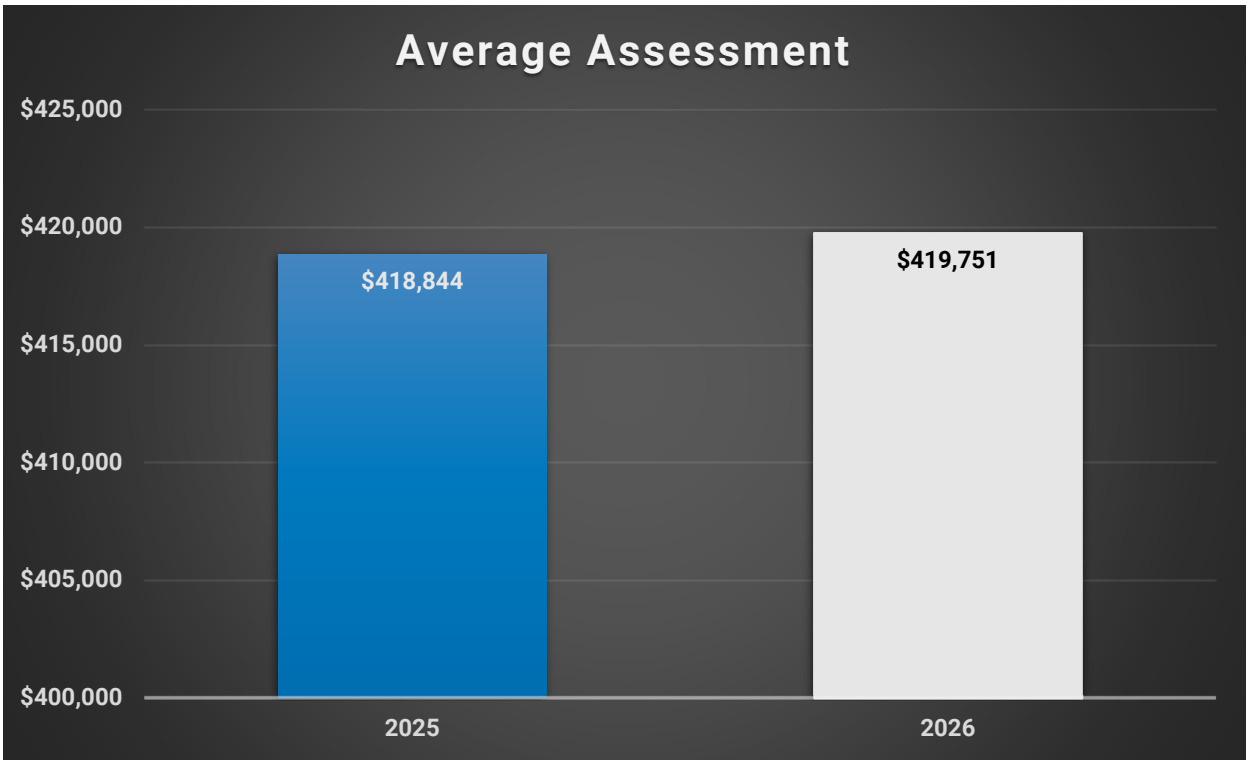
CORE RESPONSIBILITIES

- 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

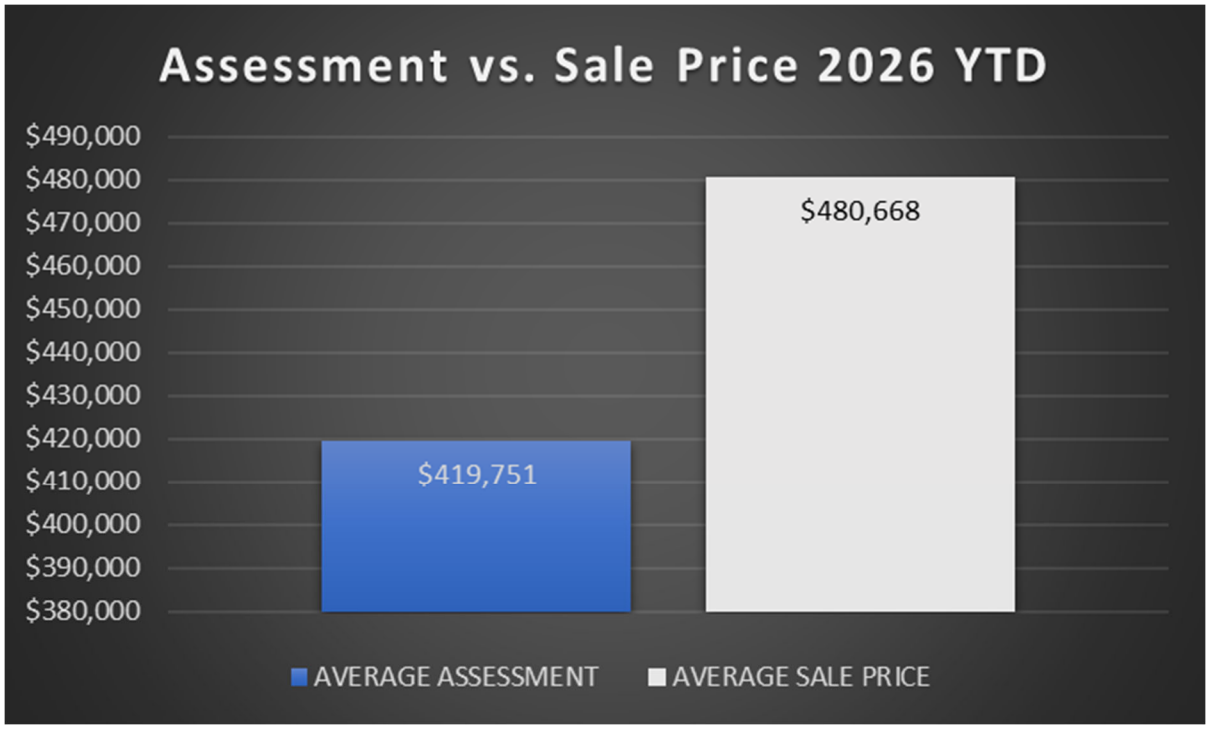


This is not an average price. This data represents recent sales through 2025 and July 31, 2026. While homes in 2026 continue to sell above their original list prices, the average markup has moderated compared to 2025 levels.

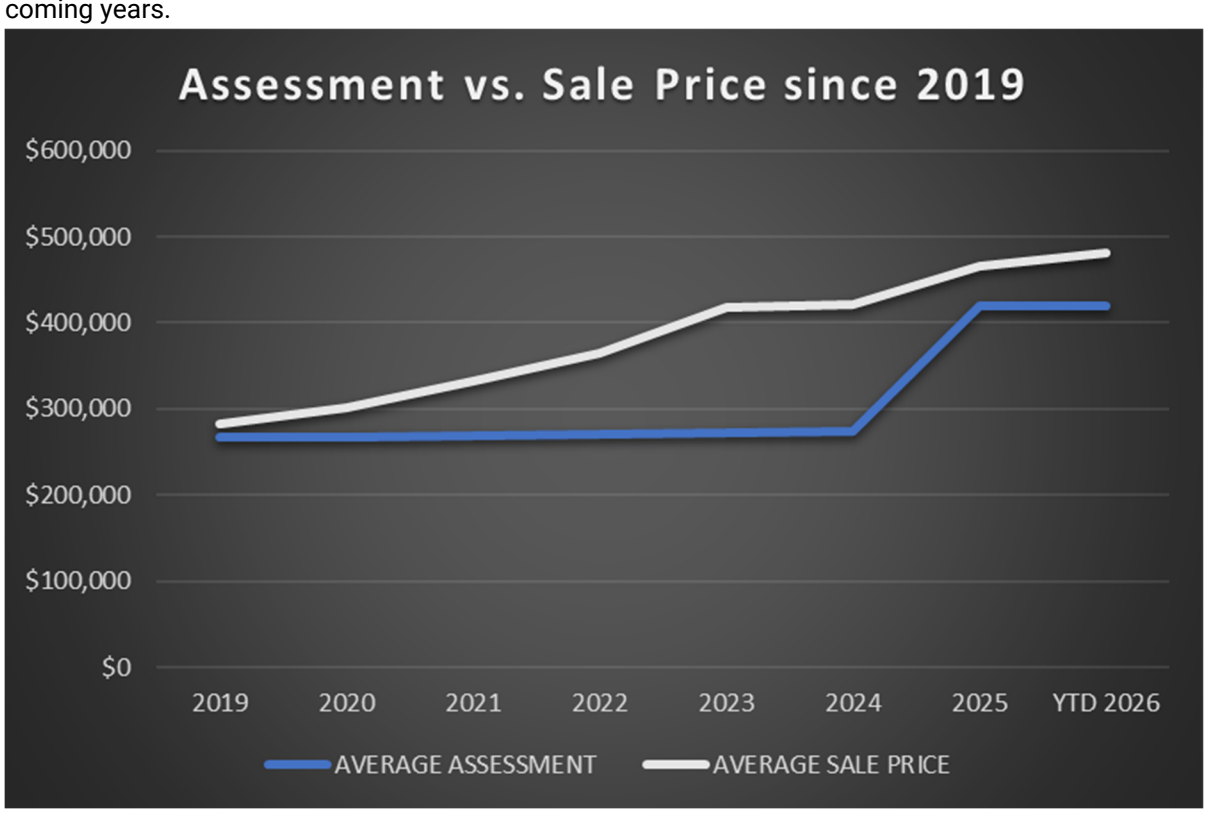


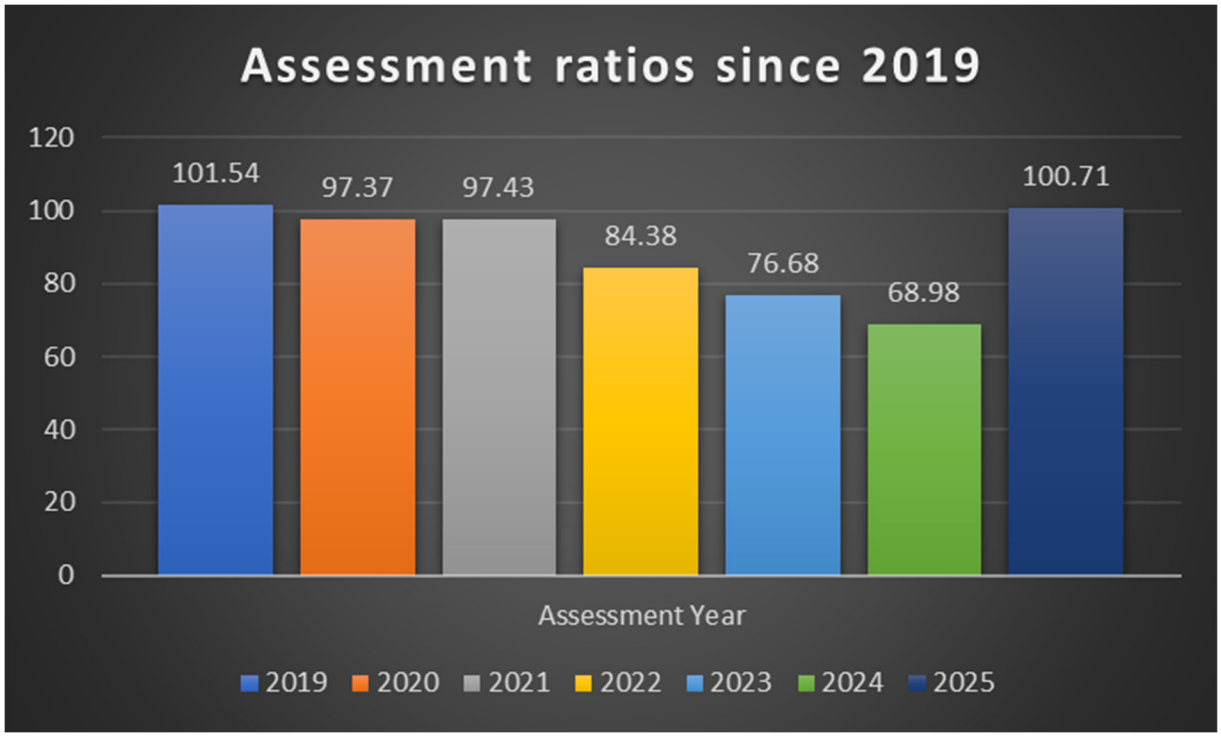
Data pulled: July 31, 2026. The 2026 number may fluctuate throughout the Board of Review process.

Most homes didn't see an assessment change this year. The $907 average increase is almost all from people making improvements to their properties, like pulling permits for remodels or additions.



Our average assessment is $419,751, but homes are actually selling for an average of $480,668. While our Assessor's Office was within 1% of actual sales during the 2025 revaluation, that gap is already widening. We need to closely monitor this trend, as it signals the need for another revaluation in the coming years.





NEXT YEAR'S GOALS

- Modernize assessment technology by beginning the implementation process of a new assessment software platform by partnering with our current software vendor to convert historical records, ensure accurate data conversion, train staff and improve long-term operational efficiency.
- Update departmental operating procedures, internal workflows, and public-facing online resources to align with the implementation of the new assessment software platform and improve operational efficiency and customer service.
- Invest in staff development by providing ongoing training, cross-training and professional development opportunities.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

CONTRACTUAL SERVICE

In early 2026, the City was notified that Milwaukee County's Land Information Division would no longer fund a critical software tool used daily by City staff. To ensure uninterrupted access and maintain operational efficiency, the City entered into a direct contract with the vendor to continue funding the software.

NEXT YEAR BUDGET REQUEST

The Assessor's Office is not requesting any expansion of its budget for the upcoming fiscal year. The proposed budget includes only modest increases necessary to maintain current service levels and ensure the continuation of essential operations. These adjustments reflect routine contractual and operational cost increases rather than new initiatives or expanded services.

BUDGET SUMMARY TABLE

City Assessor Dept #150						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
469,616	496,662	-	Wages	515,685	19,023	3.8%
26,336	1,000	-	Overtime	1,000	-	0.0%
136,032	141,991	-	Benefits	147,647	5,655	4.0%
-	-	-	Other Compensation	-	-	0.0%
38,757	32,130	-	Operating	32,790	660	2.1%
44,924	14,400	29,150	Services	29,685	15,285	106.1%
4,793	12,000	-	Fixed Charges	5,000	(7,000)	-58.3%
74,387	76,250	-	Internal Charges	86,819	10,569	13.9%
-	1,000	-	Capital Outlay	-	(1,000)	-100.0%
794,844	**775,433**	**29,150**	**TOTAL**	**818,626**	**43,193**	**5.6%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
-	-	-		-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
794,844	**775,433**	**29,150**	**TOTAL**	**818,626**	**43,193**	**5.6%**

PERSONNEL SCHEDULES

Assessor				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Appraiser	3.00	3	3.00	-
Office Assistant[1]	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**	**-**

[1]Office Assistant position is split between elections and assessor

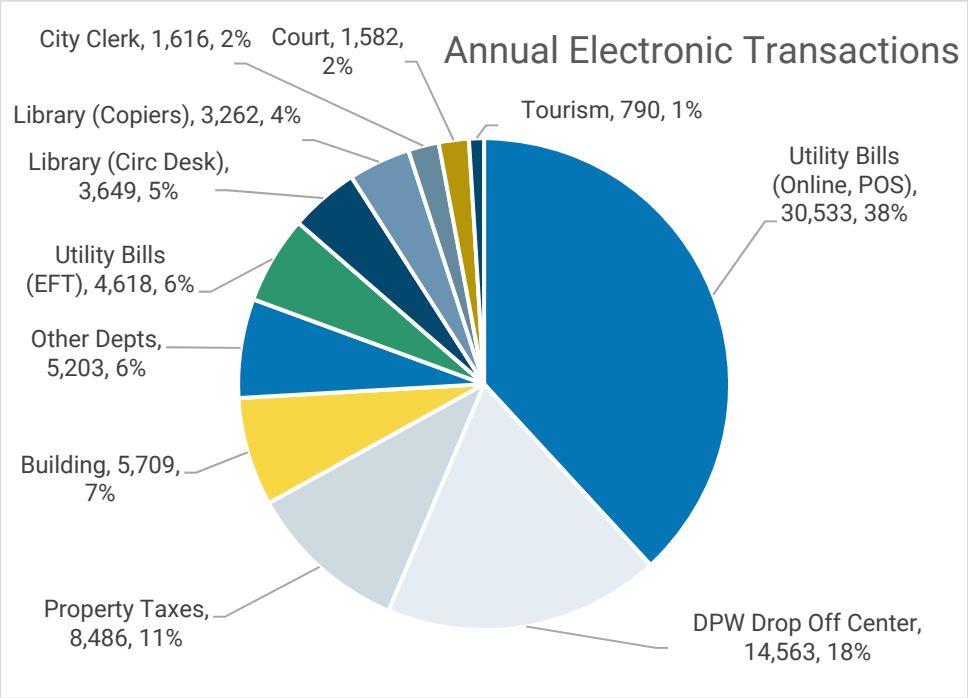
FINANCE DEPARTMENT



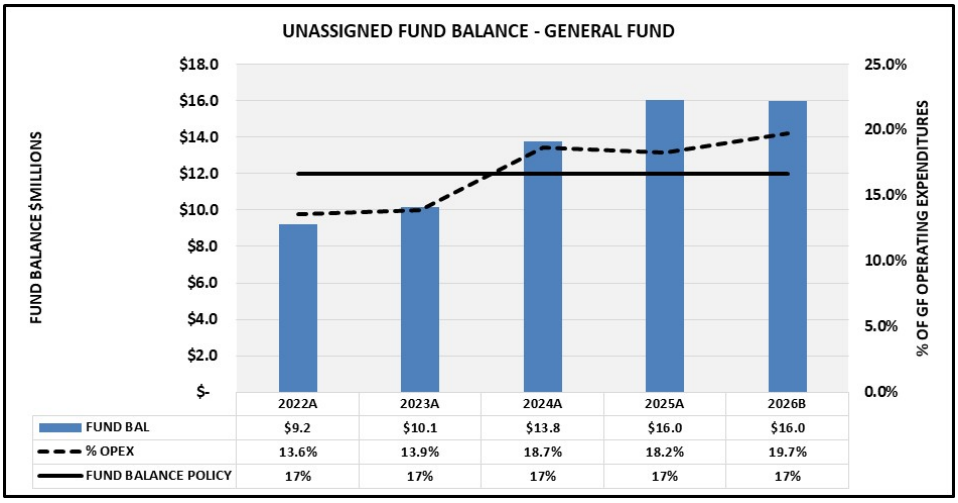
CORE RESPONSIBILITIES

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

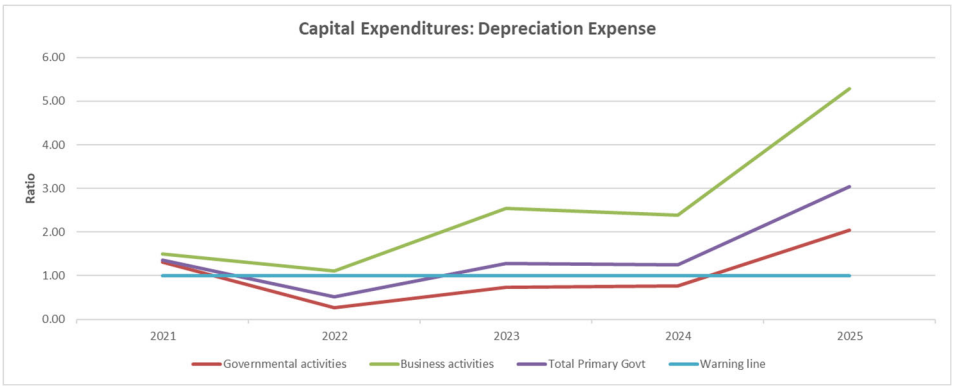
PERFORMANCE MEASURES



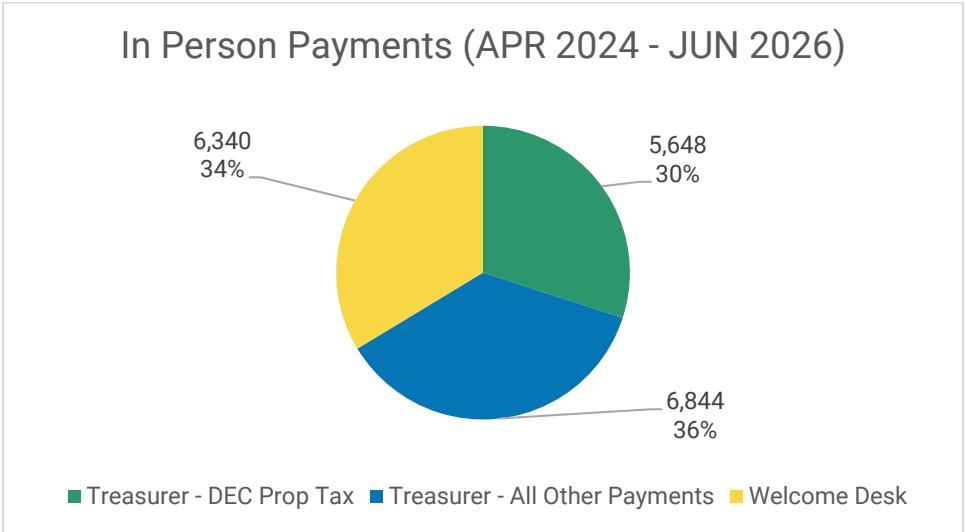
The Treasurer's Office manages the City's current array of electronic and online payment products, leveraging these tools to provide both greater customer convenience and increased efficiency in payment processing.



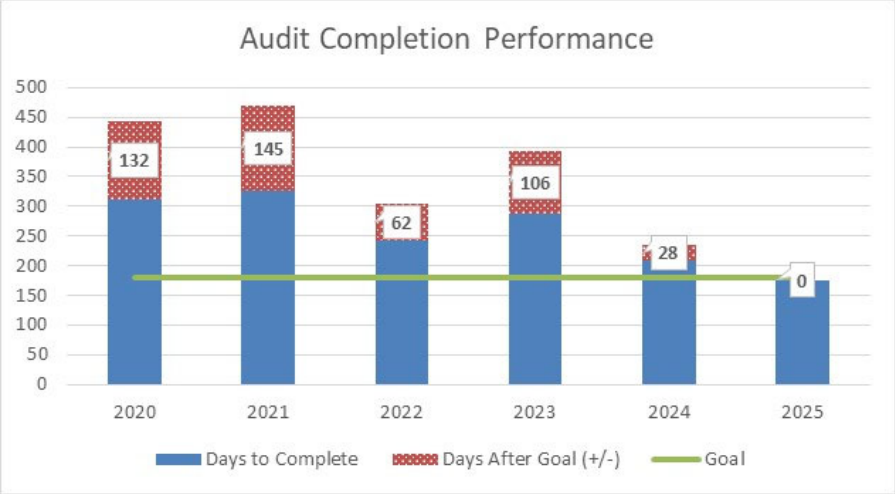
Unassigned fund balance continued to recover in 2025 remaining above our 2-month operating expense goal.



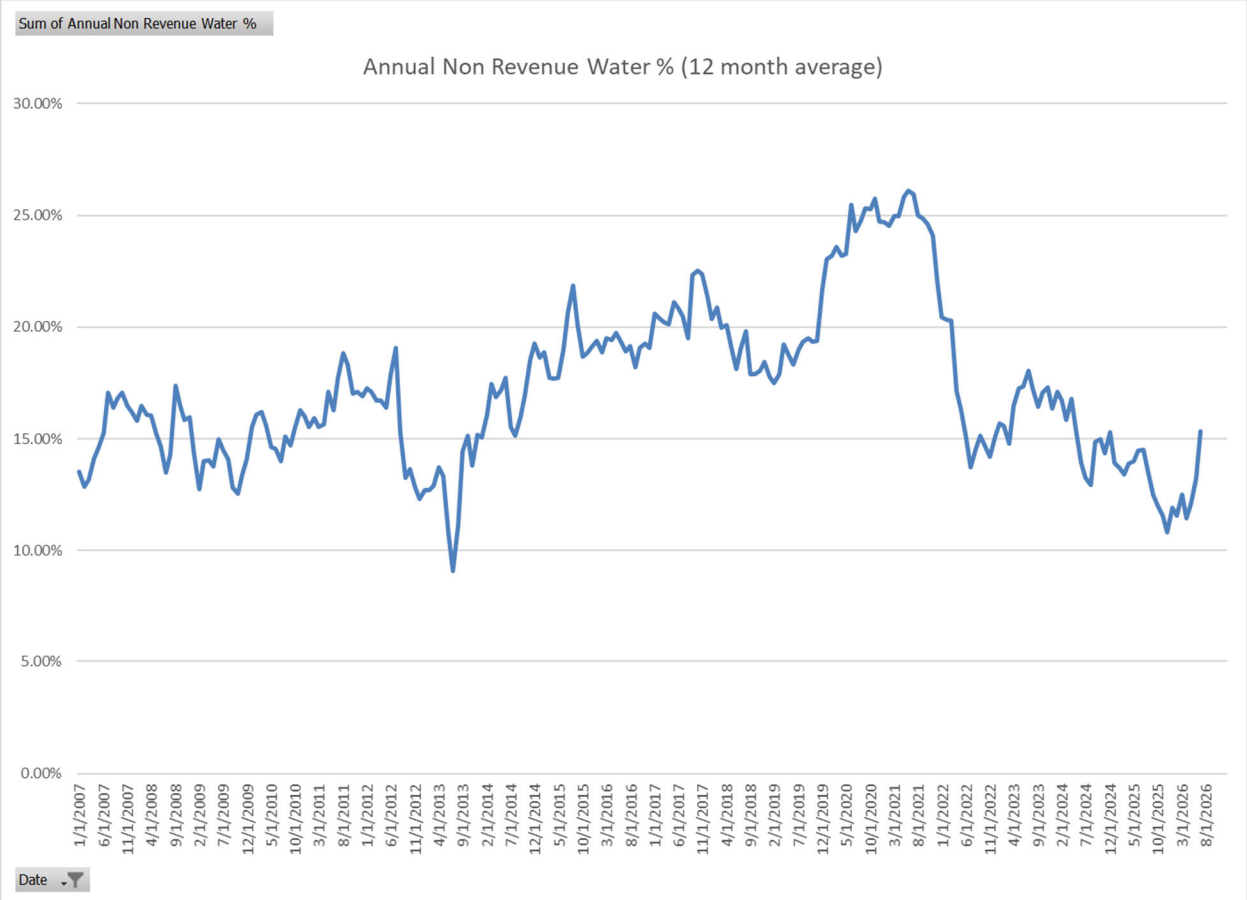
This ratio measures if we are keeping up with our infrastructure replacement by dividing capital additions by the increase in accumulated depreciation. Target is a ratio greater than 1.0. We are investing sufficiently in our sewer and water and grew above the warning line for the governmental category.



The addition of the Welcome Desk has supplemented in-person payment collection, although the majority of payments are still collected at the Treasurer's Office. The Treasurer's Office processes all other payment channels, which amounts to 74% of tax payments and 95% of other payments.



Timeliness completion of the audit is important for transparency and accountability. In 2026, our department succeeded in meeting its timeliness goal by finishing the 2025 audit in less than 180 days!



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

- Improve historical data tracking of Tax Increment District project key indicators
- Complete the audit by 6/30
- Complete the Employee Expense Reimbursement implementation
- Create a consolidated Metro Milwaukee Fire and Rescue 2028 Budget
- Develop a plan to migrate to the cloud-based Tyler Enterprise Resource Planning software
- Conduct financial transaction processing refresher training for departmental customers

SIGNIFICANT CHANGES

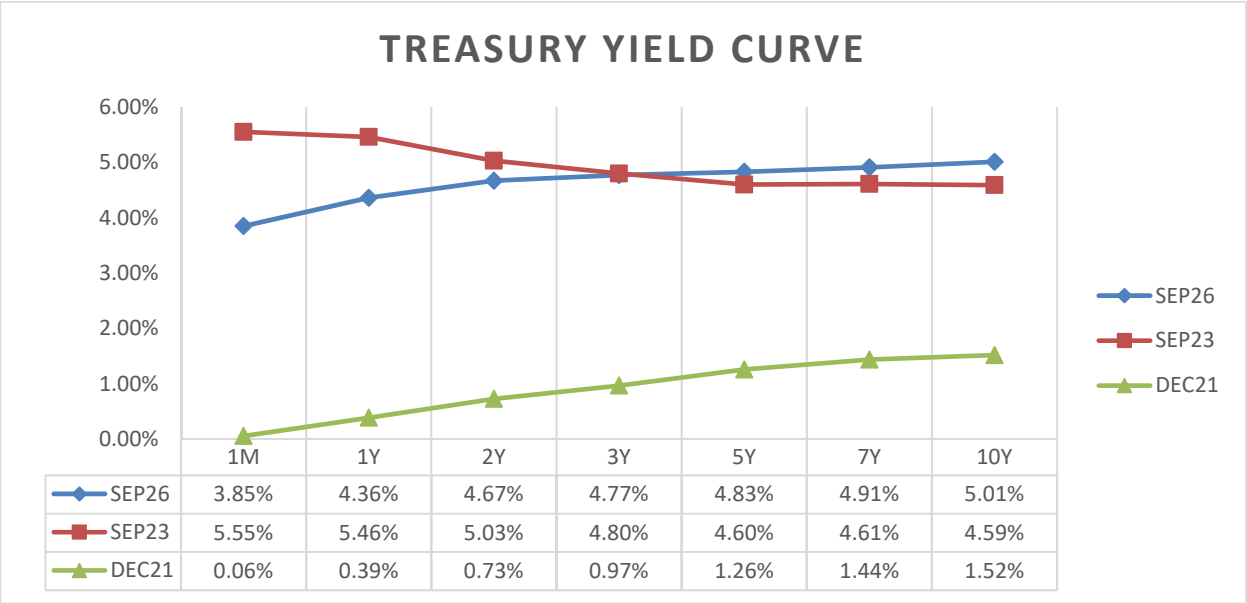
CURRENT YEAR BUDGET REESTIMATE

INTEREST EARNINGS INCREASE

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, current state and future assumptions



	1M	1Y	2Y	3Y	5Y	7Y	10Y
SEP26	3.85%	4.36%	4.67%	4.77%	4.83%	4.91%	5.01%
SEP23	5.55%	5.46%	5.03%	4.80%	4.60%	4.61%	4.59%
DEC21	0.06%	0.39%	0.73%	0.97%	1.26%	1.44%	1.52%

- 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. Rates peaked in September of 2023 after the Fed hiked the rate to 5.25-5.5% in July 2023.
- In the latter part of 2024, the Fed began a rate cutting strategy as inflation started to moderate and the economy showed signs of stability. The Fed halted cutting rates with a last cut in December of 2025 as the impact of federal tariff policy on inflation and economic growth were being considered.
- The Fed had been on hold in 2026, weighing the impacts of higher than target inflation (increased potential for rate hikes) against a strong economy (increased potential for rate cuts). However, persistent inflation has resulted in the Fed raising the fed funds rate 0.25% in their September 2026 meeting. A future increase of another 0.25% in December 2026 / January 2027 is likely, with a third increase of 0.25% potentially looming later in 2027.
- Future interest rate assumptions:
    - September 2026 and December 2026 / January 2027 0.25% Fed rate hikes will bring the fed funds rate to 4.0-4.25%. This will positively impact the yield of the liquid portfolio.
    - The 2-year treasury will remain roughly in the 4.75% range. The 2-year treasury is seen as a measure of future short-term interest rates and the potential rate hikes are already baked into the 2-year treasury's yield. This will impact the yield of reinvested funds in its managed portfolio.

Benchmark and Portfolio Interest Rates
As of June 30 for each year

	2024	2025	2026	2027*
Fed Funds Rate	5.25-5.5	4.25-4.5	3.5-3.75	4.0-4.25
2YR Treasury	4.71	3.72	4.14	4.75
Wauwatosa Portfolio - Liquid	5.38	4.35	3.67	4.14
Wauwatosa Portfolio - Managed	3.30	3.54	3.76	4.09
Wauwatosa Portfolio - Overall	4.23	3.89	3.72	4.10

*Projected

Assumption v Actual, 2026 Budget:

Assumption	Actual
The Fed continues a conservative rate cutting cycle and the fed funds rate is 3.25-3.5% at the end of 2026.	The Fed halts rate cuts after the 0.25% cut in December of 2025 and is in a holding pattern. Markets are assuming that the Fed may do one rate hike, which would move the fed funds rate to 3.75-4%.
Interest rate for the liquid portfolio would drop from 3.6% to 3.1% by the end of 2026 at an average liquid portfolio balance of $60 million.	The interest rate for the liquid portfolio has remained at 3.6-3.7% at an average liquid portfolio balance of $69 million.
Reinvestment rate for the managed portfolio at 3.75% in the first half of the year and 3.5% in the second half of the year.	Maturities have been reinvested in the 3.5-4% range the first 4 months of the year and between 4-4.5% since. Expectations are that we will be able to continue to reinvest at 4-4.5%. Earnings have also been buoyed by a liquidation of an ARPA -related investment that netted a realized gain of over $495,000.
$2.2 million of earnings transferred out of the general fund and into capital, enterprise and TIF funds.	Overall portfolio yield being higher than anticipated results in $2.35 million of earnings transferred out from the general fund to capital, enterprise and TIF funds.

Assumptions, 2027 Budget:

Assumption
Impact of the fed funds rate will move rates on the Wauwatosa liquid portfolio from 3.67% to 4.14%.
Average balance of the liquid portfolio decreases from $69 million to $57 million.
Assuming a 4.5-4.75% rate of reinvestment for holdings in the portfolio that mature between now and the end of 2027, which is in line with the 2-year treasury projection.
Higher portfolio yield (used to calculate transfer) and higher projected fund balances in capital, enterprise and TID funds will result in higher transfers out of the general fund.

General Fund Interest Earnings

	2025R	2025A	2026B	2026R	2027B
Actual:					
Earnings - Liquid	$3,149,000	$3,059,000	$1,994,000	$2,602,000	$2,246,000
Earnings - Managed	$2,691,000	$2,639,000	$3,301,000	$3,923,000	$4,028,000
Net Earnings	$5,840,000	$5,698,000	$5,295,000	$6,525,000	$6,274,000
Expenses	($40,000)	($45,000)	($46,000)	($46,000)	($49,000)
Transfers to Other Funds	($2,200,000)	($2,635,000)	($2,199,000)	($2,379,000)	($2,725,000)
Total	$3,600,000	$3,018,000	$3,050,000	$4,100,000	$3,500,000

NEXT YEAR BUDGET REQUEST

INTEREST EARNINGS INCREASE

See above for detail and justification for the $450,000 increase to $3,500,000 for general fund interest earnings.

BUDGET SUMMARY TABLE

Finance
Dept #151

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
832,164	932,197	-	Wages	991,560	59,363	6.4%
1,378	2,000	-	Overtime	2,000	-	0.0%
332,996	392,310	-	Benefits	407,184	14,874	3.8%
(106)	-	-	Other Compensation	-	-	0.0%
46,936	60,004	-	Operating	60,304	300	0.5%
55,767	54,962	4,000	Services	57,056	2,094	3.8%
472	750	-	Utilities	750	-	0.0%
116,274	119,702	-	Internal Charges	44,523	(75,179)	-62.8%
-	40,000	-	Other Expenses	40,000	-	0.0%
1,385,882	**1,601,926**	**4,000**	**TOTAL**	**1,603,377**	**1,452**	**0.1%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
12,529	11,000	-	Licenses And Permits	11,000	-	0.0%
5,176,910	3,165,000	4,133,000	Miscellaneous	3,612,000	447,000	14.1%
33,710	35,100	-	Public Charges	35,100	-	0.0%
5,223,149	**3,211,100**	**4,133,000**	**TOTAL**	**3,658,100**	**447,000**	**13.9%**

Net Cost

(3,837,268)	**(1,609,174)**	**(4,129,000)**	**TOTAL**	**(2,054,723)**	**(445,548)**	**27.7%**

Remission of Taxes
Dept #154

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
12,146,460	-	-	Operating	-	-	0.0%
12,146,460	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
6,452,113	-	-	Taxes	-	-	0.0%
6,452,113	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

5,694,346	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

MADACC
Dept #191

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
66,529	64,020	-	Operating	67,000	2,980	4.7%
66,529	**64,020**	**-**	**TOTAL**	**67,000**	**2,980**	**4.7%**

Revenues

2019 Actual	2020 Adopted Budget	2020 Revised		2021 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-				-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

66,529	**64,020**	**-**	**TOTAL**	**67,000**	**2,980**	**4.7%**

PERSONNEL SCHEDULES

Comptroller / Purchasing / Treasurer				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Accountant	-	0	-	-
Accounting Analyst	1.80	2	1.80	-
Accounting Manager	1.00	1	1.00	-
Accounting Tech	-	0	-	-
Accounts Payable/ Payroll Specialist1	1.00	1	1.00	-
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]	1.50	1	1.00	(0.50)
Payroll Manager/Senior Accountant	1.00	1	1.00	-
Purchasing Manager	1.00	1	1.00	-
TOTAL	**10.80**	**11.00**	**10.30**	**(0.50)**
[1] Moved 0.50 to Water Dept				

INFORMATION SYSTEMS



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, 170 managed mobile devices

PERFORMANCE MEASURES

DEVICES PER FTE

The number of managed devices per full time employee (staff member working in the Information Services Department) shows how efficiently the team manages the City's technology fleet. With approximately 1,987 devices supported by 7 FTEs, each FTE manages about 284 devices. The team provides 24/7/365 coverage to support public safety and other emergency services, which adds after-hours workload and on-call response. Track this metric alongside SQI to balance capacity with service quality, and trend it quarterly to inform staffing and lifecycle planning.

NEXT YEAR'S GOALS

- Replace or renew firewall implementing improvement connectivity and security
- Upgrade the Digital Forensics lab, additional details available from Police
- Replace and modernize the 911 answering system, including servers, communication lines, and operator stations, to enhance emergency response capabilities
- Replace and upgrade the city's telephone, instant messaging, and presence servers to enhance communication and operational continuity

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

TELEPHONE CARRYOVER TO 2026

To better align products, we are postponing the telephone system upgrade to study cost efficiencies of afforded by implementing Office 365 and integration with Vesta upgrade.

NEXT YEAR BUDGET REQUEST

RENEWAL AND UPGRADES OF EXISTING TECHNOLOGY TOOLS

The 2027 budget includes several renewals, upgrades, and service changes for existing technology platforms used to support cybersecurity, backup and recovery, network security, email retention, and departmental operations.

These changes include continued CrowdStrike endpoint protection and monitoring services, Veeam backup software and support, planned firewall infrastructure upgrades, email archiving services, and the replacement or modernization of the Parks facility management platform currently provided through FMX.

Together, these investments maintain and modernize existing tools rather than introduce entirely new service areas. They support the continued security, reliability, recoverability, records retention, and day-to-day operation of City technology systems while allowing the City to replace aging platforms and transition to more current service models where appropriate.

911 PSAP REPLACEMENT INCREASE

The 2027 budget includes an additional $60,000 for the continued replacement and modernization of the City's VESTA 911 answering system. Updated project estimates place the overall project cost at approximately $375,000.

The project modernizes the City's Public Safety Answering Point infrastructure and supports the transition to Next Generation 911, including updated call-handling equipment and connectivity. The upgraded environment will support current emergency communications requirements while improving reliability, resiliency, and interoperability.

CELLULAR SERVICE CONSOLIDATION

The 2027 budget moves cellular service costs previously budgeted in Finance to Information Services. Consolidating these expenditures within Information Services centralizes management of the City's cellular accounts and simplifies administration and oversight. This is primarily a transfer of existing costs between departments and does not represent a new Citywide expenditures.

DIGITAL FORENSICS STORAGE

This request provides $40,000 for additional digital forensic storage for the Police Department. The amount of digital evidence retained by the City continues to grow as video, photographs, electronic records, and other digital evidence become increasingly important to law enforcement operations.

The additional storage will provide capacity for the secure retention and management of this data and reduce the risk of existing storage becoming inadequate for operational and evidentiary requirements.

SMALL EQUIPMENT

The 2027 budget includes a $17,000 increase to account for higher computer and equipment costs. Growing demand from artificial intelligence and large data centers is increasing the cost of many common technology components. This increase helps cover expected price increases for routine equipment replacement.

FULL-TIME POSITION ADD

For the 2027 budget, we propose hiring one (1) FTE as part of a succession planning strategy for a specialized position. The overlap will allow for cross-training, knowledge transfer, and continuity of operations when a staffing transition occurs. Because this role requires expertise that cannot be replaced quickly, advance planning is essential. Any additional capacity during the overlap will be used to move other priority IT projects forward. The temporary position will be funded from the IT fund balance, not the General Fund, and staffing will return to its previous level after the transition.

INTERN SUPPORT

We request funding for a part-time intern in the 2027 budget. This cost-effective addition will provide dedicated assistance for day-to-day tasks, allowing staff to focus on high-priority projects.

BUDGET SUMMARY TABLE

Information Technology
Fund #24

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
615,714	666,582	-	Wages	811,864	145,282	21.8%
5,692	4,500	-	Overtime	4,500	-	0.0%
254,363	259,299	-	Benefits	287,464	28,165	10.9%
39,957	6,023	-	Other Compensation	6,023	-	0.0%
260,083	204,220	-	Operating	221,020	16,800	8.2%
5,872	39,923	-	Services	39,925	2	0.0%
75,655	120,920	-	Utilities	135,700	14,780	12.2%
876,256	968,766	-	Fixed Charges	1,197,352	228,586	23.6%
16,382	16,567	-	Internal Charges	18,740	2,173	13.1%
-	62,500	-	Other Expenses	62,500	-	0.0%
-	85,000	-	Capital Outlay	-	(85,000)	-100.0%
-	-	-	Asset Purchase	-	-	0.0%
146,055	75,000	-	Transfers	-	(75,000)	-100.0%
2,296,027	**2,509,300**	**-**	**TOTAL**	**2,785,088**	**275,788**	**11.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
2,212,349	2,459,232	-	Intergovt Chrg	2,681,067	221,835	9.0%
3,811	-	-	Miscellaneous	-	-	0.0%
-	-	-	Other Sources	-	-	0.0%
2,216,160	**2,459,232**	**-**	**TOTAL**	**2,681,067**	**221,835**	**9.0%**

Net Cost

79,867	**50,068**	**-**	**TOTAL**	**104,021**	**53,953**	**107.8%**

Information Technology Capital Fund #25						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**	**Name**	**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
232,931	220,000	-	Capital Outlay	156,216	(63,784)	-29.0%
232,931	**220,000**	**-**	**TOTAL**	**156,216**	**(63,784)**	**-29.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**	**Name**	**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
312,846	191,350	-	Other Sources	145,835	(45,515)	-23.8%
312,846	**191,350**	**-**	**TOTAL**	**145,835**	**(45,515)**	**-23.8%**
Net Cost						
(79,915)	**28,650**	**-**	**TOTAL**	**10,381**	**(18,269)**	**-63.8%**

PERSONNEL SCHEDULES

Information Systems				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Director of Information Systems	1.00	1	1.00	-
Help Desk Specialist	1.00	1	1.00	-
Network & Security Technician	1.00	1	1.00	-
Public Safety IT Technician	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



Learn more about the Police Department in our annual report.

CORE RESPONSIBILITIES

- Dedicated service and protection for all
- Foster a safe and secure community through collaboration, trust and exceptional police service
- Employ staff that act with courage, integrity, respect and compassion
- Respond to calls for service and investigate violations of ordinance and law
- Proactively engage with the community that we serve

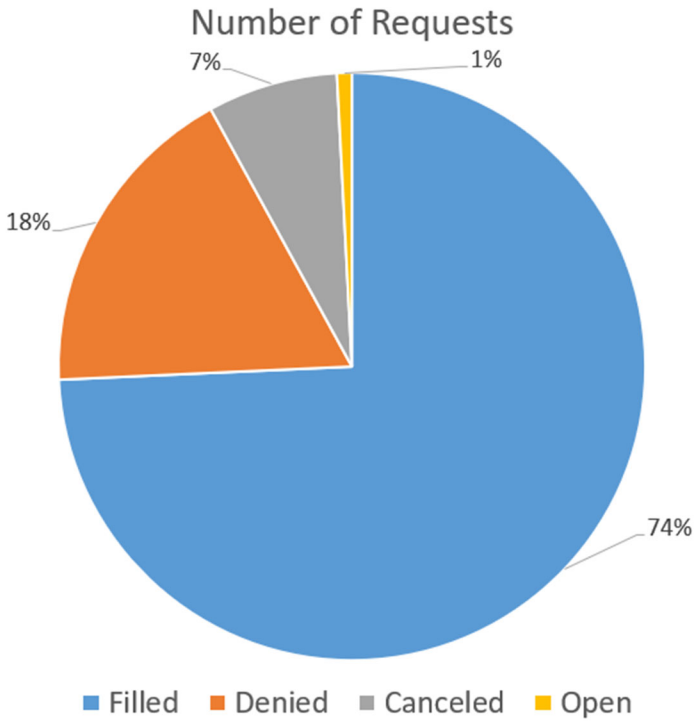
PERFORMANCE MEASURES

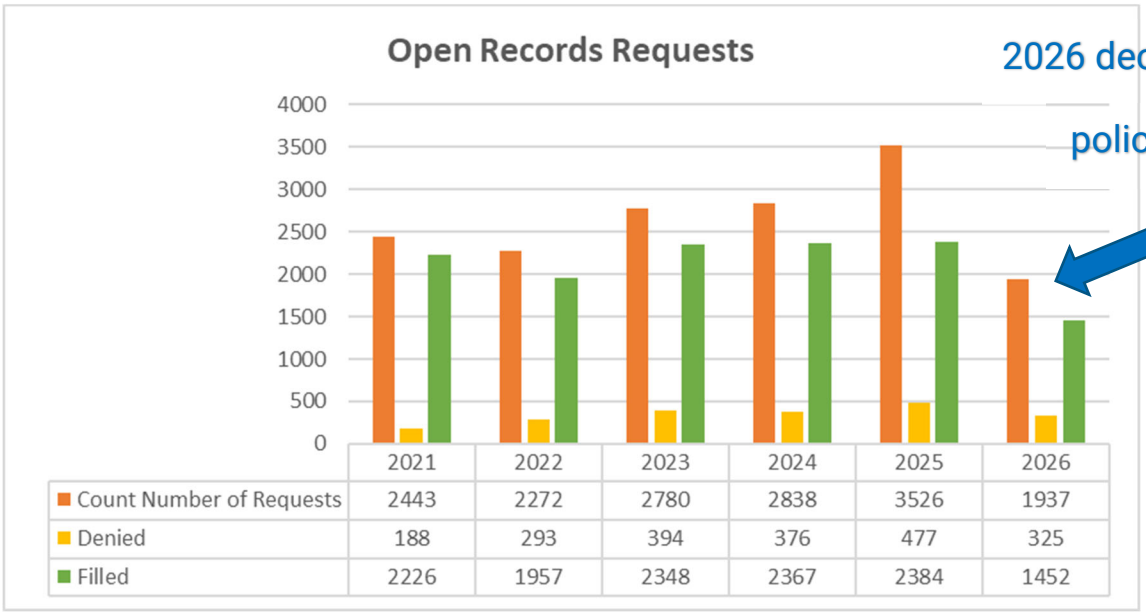
Efficiently Manage Records Management and Public Record Requests – Fluid Goal - ONGOING

Outdated paper-based police and personnel records have been electronically organized or purged in accordance with Wisconsin record retention requirements. Ongoing improvements will focus on further streamlining record-keeping practices and maximizing the capabilities of the Department's existing police software system. Additionally, Block Party and Direct Sellers permits have been moved to an online portal to increase efficiency for both the applicants and staff involved in these processes.

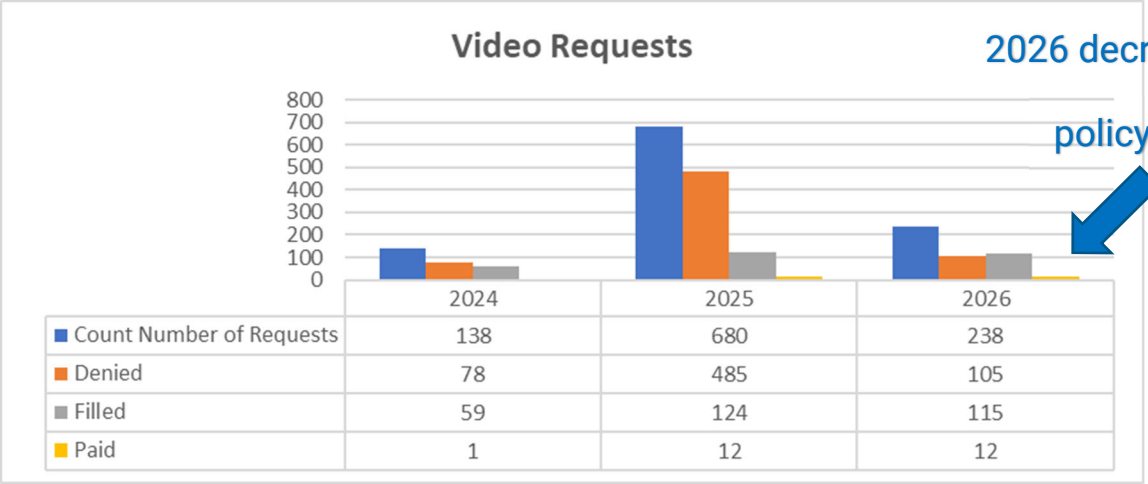
The Department has also improved the efficiency of managing legitimate public records and digital media requests. Updated policies and processes, along with the implementation of new video redaction and transcription software, have significantly improved staff efficiency and reduced labor required to process digital records. These improvements also help ensure that records are processed consistently and in compliance with Wisconsin public records laws, while reducing unnecessary processing associated with bot requests and individuals seeking to obtain and repurpose police video for commercial purposes or financial gain.

Compliance with Public Record Requests





	2021	2022	2023	2024	2025	2026
Count Number of Requests	2443	2272	2780	2838	3526	1937
Denied	188	293	394	376	477	325
Filled	2226	1957	2348	2367	2384	1452



Hot Spot Deployments – Static Goal - ONGOING

Hot spot deployments continue to contribute to improved public safety in Wauwatosa. A National Institute of Justice (NIJ) grant supports the Department's partnership with Northeastern University to evaluate the effectiveness of focused Officer deployments in strategic areas throughout the City. This is a first-of-its-kind study involving a "first suburban ring" community and police department that is adjacent to a large, urban city.

The data continues to demonstrate that brief, daily, highly visible Officer deployments in areas experiencing higher levels of crime can reduce harm to the community and its residents. By reducing crime and harm in these areas, the strategy also allows Officers to redirect time and resources toward other high-priority activities, including traffic enforcement, investigations, and community engagement.

Hot Spot data for June 2025 to June 2026:

- Time at hot spots by Officers during their normal shift: **1,088 hours**
- Call time reduction within the deployment areas (Jan. to June 2026 ONLY): **35 hours**
  Community Cost Savings: **$1,065,658**

Total Harm Reduced by Call Type

- 11 **less** robberies or…
- 34 **less** burglaries or…
- 572 **less** retail thefts or…
- 309 **less** vehicle crashes causing injury

NIJ Community Survey: As part of this 3-year research grant, a scientific survey was conducted by NIJ staff in early 2026. The survey focused on learning the community's opinion on the hot spot deployment efforts and general views on the Department's operations.

Two sample responses from the survey:

- 90% of respondents were either not afraid at all, or only a bit afraid, of crime in their neighborhood
- 50% of respondents asked for more traffic enforcement (this is a 2027 goal)

NEXT YEAR'S GOALS

- Reduce traffic crashes to improve roadway safety for all users.
- Maintain hot spot deployments to continue reducing harm and police labor, and improving public safety in areas experiencing higher levels of crime.
- Maximize the capabilities of the Department's current records management system to improve administrative efficiency and streamline data and records management.
- Recruit and hire 15 Officers to address remaining vacancies and anticipated separations while meeting ongoing staffing and contractual obligations.

Reduce Traffic Crashes and Increase Traffic Enforcement Visibility – Static Goal - Ongoing

A review of traffic crash and traffic stop data for the last several years show a decrease in traffic enforcement which often has a correlation, unfortunately, to an increase in crashes. Supervision will be using a new performance measurement tool in order to monitor for improvement with this goal.

Maintain Hot Spot Deployments – Fluid Goal – Ongoing

As stated earlier, hot spot deployments continue to make neighborhoods safer, decrease harm to our community and realize labor savings for our front-line staff. The hot spot managers will continue to monitor and adjust deployments to optimize the positive effects.

Maximize Existing Software Capabilities – Static Goal - Ongoing

The Department uses an expansive record management software system. We continue to asses our staff's use of this system in order to maximize its capabilities, improve efficiencies and reduce staff labor. On an annual basis, we continue to identify two to three high priority modules within the system to improve upon.

Recruit and Hire Officers – Static Goal - Ongoing

The Department is seeking to aggressively recruit and hire 15 Officers to eliminate current vacancies, plan for anticipated retirements, and meet staffing goals for contracted officer positions. Over the past year, the Department has dedicated two Supervisors to focus on recruitment and hiring efforts, demonstrating the priority placed on rebuilding and maintaining adequate staffing levels.

The Department is requesting financial support for the following recruitment and retention initiatives:

- **Hiring and referral bonuses**: $2,500 per eligible hire or referral.
- **Recruitment advertising:** Expanded advertising to increase the Department's reach and applicant pool.

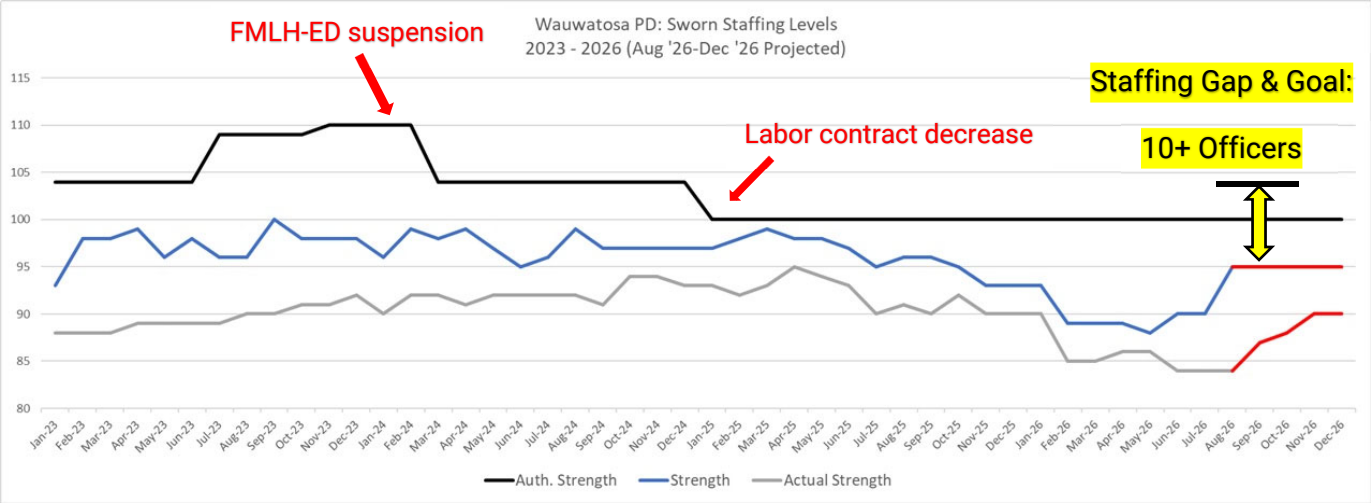
- **Competitive compensation:** Continued investment in a competitive compensation package to support recruitment and retention. Collective bargaining negotiations are currently underway.

The chart below shows the **hires** alongside the **separations** of sworn staff each year. Hiring bonuses were implemented and successful in 2022, 2023 and restarted in 2026.



The chart below illustrates the staffing gap the Department will continue to address:

- The **top black** line: The Department's authorized staffing goal
- The **middle blue** line: All Officers currently hired and on payroll
- The **bottom grey** line: Officers who are active and **active and deployable**



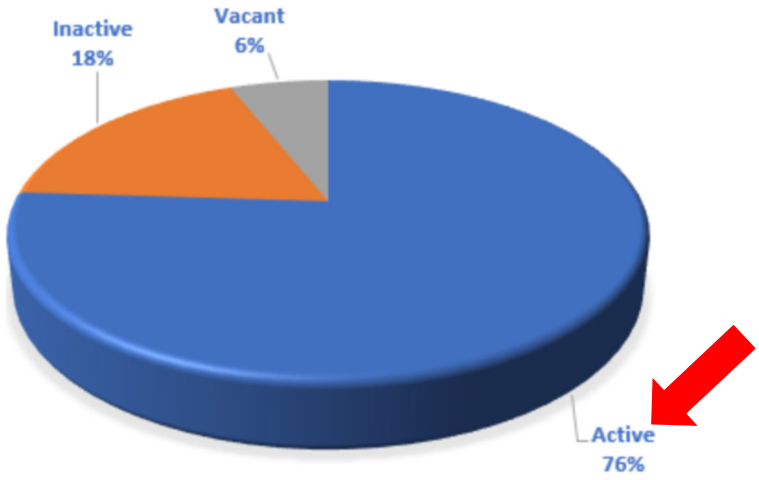
SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATES

WAGES EXPENSE

During the first eight months of 2026, the Department experienced one Office Assistant vacancy and as many as 12 sworn Officer vacancies. These vacancies resulted in lower-than-budgeted wage expenditures and generated salary savings – a $1.7 million decrease to the budget. However, authorized staffing levels and payroll figures do not fully reflect the Department's actual operational capacity.

Officers who remain on the payroll but are unavailable for shift assignments due to academy attendance, field training, extended leave, military service, workers' compensation, or other duty restrictions are considered **inactive**. As of the writing of this narrative, only 76% of sworn Officers are **active** and available for patrol and other operational assignments. The level of active staffing continues to present challenges in maintaining desired service levels and underscores the need to prioritize recruitment, retention, and adequate personnel resources.



OVERTIME EXPENSE

The reduced level of active staffing has increased the Department's reliance on overtime to maintain necessary patrol coverage and other operational services. Overtime is required to address staffing shortages, cover shifts and maintain service levels when personnel are unavailable for assignment. The increased use of overtime also places additional workload on available personnel and can limit opportunities for proactive policing activities. For 2026, this represents an $807,000 increase to the budget.

Despite the significant number of vacancies and inactive Officers, overtime expenditures have been largely offset by salary savings resulting from unfilled positions. Overtime expenditures are monitored and reviewed monthly in coordination with the Finance Department, and the Department's efforts to manage and control overtime costs have been successful to date. Continued monitoring and proactive management of overtime will remain a priority to ensure available resources are used effectively while maintaining necessary public safety services.

CAPITAL

Handheld Radios: The Department currently has a mix of first- and second-generation handheld radios, including 35 of the oldest units that are approximately 15 years old. These radios are no longer supported or repairable by Motorola and their remaining useful life is uncertain. Replacement of the oldest units would help ensure reliable communications and reduce the risk of equipment failures as the radios continue to age.

FINES AND PENALTIES REVENUE

Alarm Fee Revenue: Alarm Fee revenue decreased following an operational change that discontinued police response to nuisance or repeated false alarm calls. Although this resulted in a reduction in fee revenue, the change has significantly decreased non-emergency alarm responses, allowing Officers to focus on higher-priority calls for service and other essential public safety responsibilities.

PUBLIC CHARGES REVENUE

Mayfair Mall Policing Fee Adjustment: Following contract negotiations for police services at Mayfair Mall, the projected increase in revenue was not realized. Under the revised agreement, Mall Officers are strategically assigned on days mutually agreed upon by the Mall and the Department. This deployment model allows the Department to better align staffing with operational needs and has reduced staffing requirements and overtime expenditures.

School Resource Officer Fee: The Memorandum of Understanding (MOU) between the School District and the Police Department provides for four School Resource Officers (SROs). Recruitment efforts during the fall and winter leading into 2026 did not produce anticipated hiring numbers and the Department was unable to assign the fourth SRO as planned in January due to critically low staffing levels. This resulted in a reduction in reimbursement received from the School District.

Additionally, the third SRO sustained a work-related injury and was unable to perform school-based duties for several months, resulting in a further reduction in reimbursement.

In August, the Department was finally able to fill the fourth SRO position, however the School District requested a change in that SRO assignment in early September. The Department could not promptly accommodate this request. Due to these factors, the Department does not anticipate SRO reimbursement to reach forecasted budgeted amounts until 2027

Police Officer Court Fee: Based on traffic citation data from the past three years, the City has lowered and re-estimated projected revenue from citation collections. However, one of the Department's 2027 goals includes increasing the visibility of traffic enforcement.

NEXT YEAR BUDGET REQUEST

WAGE EXPENSE

Office Assistant Position: The Department will continue to leave the 1.0 Full-Time Equivalent (FTE) Office Assistant position vacant in 2027. Administrative supervision will monitor workload and workflow throughout the year and evaluate whether the position should be filled or the FTE redirected to a higher-priority departmental need.

OVERTIME EXPENSE

K9 Handler Training "Backfill": Related to the **K9 Replacement** capital outlay request below, the Department anticipates increased overtime expenditures to backfill the K9 handler's regular patrol duties during the required six-week K9 handler training and four-day site visit.

SERVICES EXPENSE

General Services: Several operational efficiencies have been implemented by the Department, resulting in projected expense reductions:

- Towing – Service calls are prioritized to a preferred towing provider that has historically demonstrated faster, more reliable, and more cost-effective service.
- OWI Blood Draws – Participation in the Wisconsin Law Enforcement Phlebotomy Program allows trained officers to conduct legal blood draws, facilitating faster service, reducing the burden on local hospital staff, and lowering costs.
- Personnel Evaluation Profile (PEP) Testing – A more efficient applicant testing process has reduced the number of paid specialized tests required during hiring, resulting in lower testing expenses while maintaining an effective evaluation process.

INTERNAL CHARGES

Finance and the Police Administration have made an accounting and administrative adjustment within this category to more efficiently track maintenance costs to the police department facilities.

OTHER EXPENSES

The Department has reduced the amount of excess savings anticipated for contingencies. Major factors contributing to the projected excess savings in 2026 were Mayfair Mall and School Resource Officer fees, which, as noted above, were not realized.

Axon Taser 10 Program Expansion: The Department is requesting 15 additional Taser 10 devices to equip front-line employees. The package also includes virtual reality training equipment to support ongoing training. The additional equipment will be incorporated into the existing Taser 10 contract that was established in 2024.

CAPITAL OUTLAY

K9 Replacement: One of the Department's two K9s is expected to reach retirement age in summer 2027, consistent with the typical six- to eight-year service life of a police K9. The replacement cost will include the purchase of a new K9, training, and required equipment. Additional overtime will be necessary to backfill the handler's regular duties during training and to support additional K9 personnel conducting the required site visit, as outlined in the **K9 Handler Training "Backfill" Overtime** section above.

Digital forensics unit (DFU) Mobile Work Stations: The Digital Forensics Unit (DFU) plays an essential role in processing digital evidence for criminal investigations. In some cases, evidence must be processed in the field when it cannot be easily collected and transported to the police station laboratory. The requested mobile workstations would provide the DFU with the capability to efficiently process digital evidence in the field while minimizing disruption and reducing the need to transport sensitive evidence.

Long-Gun Transition Project Continuation: This is year two of a five-year plan to transition to a single long-gun platform—a semiautomatic patrol rifle. The transition will reduce the Department's overall inventory of long guns and ammunition and will be phased through 2030 to responsibly manage costs.

The Department seeks continued funding in 2027 to purchase additional semiautomatic rifles. Project costs will be supported through a combination of City and Departmental funds, with a portion of the expense offset by revenue from the sale of unneeded shotguns and outdated rifles.

Handgun Transition Project Continuation: This is year two of a five-year plan to transition from the Department's current handgun platform to a newer model incorporating updated technology and current industry best practices. Like the long-gun transition, the project will be phased through 2030 to manage costs while maintaining a consistent equipment standard.

The Department funded the initial startup costs and completed the first phase in 2026. Funding is requested in 2027 for the purchase of additional handguns, with four phases remaining to complete the transition for all 100 sworn staff members. Project costs will be supported through a combination of City and Departmental funds, with a portion offset by revenue from the sale of existing handgun models.

CAPITAL

Kinetic Breaching Tool: The Department's tactical unit currently relies on wedges, hammers, pry bars and physical force to breach locked doors during tactical operations. This process is physically demanding and has resulted in officer injuries in the past. A Kinetic Breaching Tool (KBT) would provide a modern, adjustable solution that can reduce the physical demands and associated risk to officers while allowing tactical personnel to breach locked doors more efficiently.

FINES AND PENALTIES REVENUE

Annual Alarm Registration Fee Proposed Increase: The Department oversees approximately 1,250 premises equipped with alarm systems. Maintaining accurate premise and alarm information supports effective police response to activated alarms and requires ongoing administrative resources.

The proposed increase in the annual alarm registration fee from **$25 to $50** will better align the fee with the Department's current costs for maintaining accurate alarm records and supporting informed police response.

Parking Fees: We conducted a review of parking citation fees in the region, along with the late payment fee schedule, which had not been reviewed since 2017. The standard parking citation is proposed to increase from **$30 to $40**, with incremental late payment fees assessed, while also allowing the payer more time to submit their payment.

LICENSES AND PERMITS REVENUE

Special Event Fee Proposed Increase: The Department works with City Administration to review and coordinate special events throughout the City. These events can require significant staff time to evaluate public safety needs and operational plans and impacts.

The proposed fee increases from **$100 to $150** for small to medium events and from **$500 to $600** for large events will better align fees with the Department's current costs for reviewing, planning, and evaluating public safety requirements.

MISCELLANEOUS REVENUE

Additional revenue is anticipated from the sale of unneeded shotguns, rifles, and existing handgun models as the Department continues the equipment transition projects outlined in the Capital Outlay requests above. These proceeds will help offset the cost of the replacement equipment.

PUBLIC CHARGES REVENUE

Administrative Fee Proposed Increase: Administrative fees are assessed when bail is posted at the Wauwatosa Police Department for warrants issued by other jurisdictions. The fee helps recover the administrative costs associated with securely communicating with the originating agency, verifying the bail amount, and facilitating the transfer of funds. While individuals may choose to post bail directly with the originating agency, many opt to do so through the Wauwatosa Police Department for convenience. The proposed fee increase from **$50 to $75** will provide more appropriate reimbursement for the staff time and resources required to process these transactions.

Criminal Vehicle Processing Fee Proposal: The Department proposes establishing a fee to help offset the costs associated with processing and holding vehicles involved in criminal offenses or serious traffic violations, such as reckless driving, operating while intoxicated (OWI) or fleeing an officer. These costs may include towing, vehicle inventory, documentation and secure storage. The proposed fee of **$75** would provide cost recovery for the staff time and resources required to process these vehicles.

Mayfair Mall Fee Adjustment: As noted in the 2026 re-estimate, the projected increase in revenue from Mayfair Mall police services was not realized following contract negotiations. However, the negotiations resulted in a fee consistent with previous years while also providing operational deployment savings for the Department.

ASSET FORFEITURE PROGRAM

The Asset Forfeiture Program seeks to deter criminal activity by removing assets obtained through or used in illegal activities, strengthen law enforcement partnerships, provide for victim compensation when authorized by law and ensure the program is administered lawfully and professionally.

Asset forfeitures are generated through arrests and search warrants conducted by Department Officers and Detectives, with a significant portion resulting from participation in regional and federal task forces, including the United States Marshals Service, Federal Bureau of Investigation (FBI), United States Secret Service (USSS) and High-Intensity Drug Trafficking Area (HIDTA) programs. Following judicial processing, eligible cases result in the sharing of net proceeds with participating law enforcement agencies.

Maintaining adequate staffing levels is essential to the Department's ability to assign personnel to these task forces, expand access to investigative resources and maximize opportunities for asset forfeiture proceeds.

Annual forfeiture expenditures by the Department include:

- Kevlar vests
- Protective shields
- Technology subscriptions

HOSPITAL POLICING

In 2021, the Wauwatosa Police Department began a phased approach to providing dedicated on-site police services at the Milwaukee Regional Medical Center (MRMC) campus. The long-term goal was to assign four Officers per shift: two to the MRMC campus, one to the Children's Wisconsin Emergency Department (CHW-ED) and one to the Froedtert Memorial Lutheran Hospital Emergency Department (FMLH-ED).

Progress toward that goal includes:

- **2021–2022:** One Officer per shift assigned to the MRMC campus and CHW-ED.
- **2023:** One Officer per shift assigned to FMLH-ED.
- **2024:** FMLH-ED coverage was mutually suspended due to Police Department staffing shortages.
- **2025:** FMLH leadership requested, and the Department agreed to, a one-year extension of the suspension.
- **2026:** The Department, City, and MRMC entities continue discussions regarding the long-term feasibility of filling the FMLH-ED position and adding the second MRMC campus Officer.

As of 2026, the Department has not resumed the FMLH-ED assignment or added the second MRMC campus Officer. The associated personnel and operating expenses for these positions remain suspended pending resolution of staffing levels and the long-term service model.

BUDGET SUMMARY TABLE

Police
Dept #210

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
10,186,119	10,949,702	11,065,420	Wages	11,466,430	516,728	4.7%
1,529,266	934,210	1,079,636	Overtime	966,520	32,310	3.5%
5,432,944	5,308,860	(650,733)	Benefits	5,523,919	215,058	4.1%
87,104	95,300	1	Other Compensation	92,000	(3,300)	-3.5%
291,314	446,964	-	Operating	464,704	17,739	4.0%
135,690	155,955	1,800	Services	148,017	(7,938)	-5.1%
129,565	151,781	-	Utilities	150,214	(1,567)	-1.0%
221	272	-	Fixed Charges	236	(36)	-13.2%
1,463,770	1,413,689	(338,233)	Internal Charges	1,769,137	355,448	25.1%
34,973	623,117	-	Other Expenses	540,405	(82,712)	-13.3%
1,086,154	39,560	278,104	Capital Outlay	78,345	38,785	98.0%
20,377,120	**20,119,411**	**11,435,995**	**TOTAL**	**21,199,927**	**1,080,516**	**5.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
679,055	668,500	75,000	Fines and Penalities	718,500	50,000	7.5%
1,350,287	1,418,801	12,001	Intergovt Revenues	1,450,846	32,044	2.3%
38,599	33,000	10,000	Licenses And Permits	33,000	-	0.0%
45,675	72,200	-	Miscellaneous	90,100	17,900	24.8%
500,307	754,479	469,810	Public Charges	694,173	(60,306)	-8.0%
988,506	-	-	Other Sources	-	-	0.0%
3,602,430	**2,946,981**	**566,811**	**TOTAL**	**2,986,619**	**39,638**	**1.3%**

Net Cost

16,774,690	**17,172,430**	**10,869,184**	**TOTAL**	**18,213,308**	**1,040,878**	**6.1%**

Police Reserves
Dept #212

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
12,493	10,954	-	Operating	11,173	219	2.0%
-	100	-	Services	100	-	0.0%
12,493	**11,054**	**-**	**TOTAL**	**11,273**	**219**	**2.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
						0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

12,493	**11,054**	**-**	**TOTAL**	**11,273**	**219**	**2.0%**

Hospital Policing
Fund #37

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
11,193	11,510	11,503	Operating	11,919	409	3.6%
2,281,762	2,377,907	2,382,393	Internal Charges	2,458,423	80,516	3.4%
9,763	-	-	Capital Outlay	-	-	0.0%
50,000	50,000	-	Transfers	50,000	-	0.0%
2,352,717	**2,439,417**	**2,393,897**	**TOTAL**	**2,520,342**	**80,925**	**3.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
2,334,884	2,439,417	2,443,897	Public Charges	2,520,342	80,925	3.3%
2,334,884	**2,439,417**	**2,443,897**	**TOTAL**	**2,520,342**	**80,925**	**3.3%**

Net Cost

17,833	**-**	**(50,000)**	**TOTAL**	**-**	**-**	**0.0%**

PERSONNEL SCHEDULES

Police				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Accountant/Grant Coordinator	1.00	1	1.00	-
Administrative Support Specialist	5.00	5	5.00	-
Chief of Police	1.00	1	1.00	-
Crime Analyst	1.00	1	1.00	-
CSO-Support Positions [1]	4.00	8	4.00	-
Deputy Chief of Police	1.00	1	1.00	-
Detective	12.00	12	12.00	-
Detective Technician	2.00	2	2.00	-
Dispatcher	8.00	8	8.00	-
Dispatcher Pool	1.22		1.22	-
Dispatch Manager	1.00	1	1.00	-
Dispatch Supervisor	1.00	1	1.00	-
Administrative Station Specialist	0.84	1	0.84	-
Office Assistant	5.00	5	5.00	-
Office Supervisor	1.00	1	1.00	-
Parking Specialist	2.00	3	2.00	-
Police Captain	1.00	1	1.00	-
Police Lieutenant	6.00	6	6.00	-
Police Officer	43.00	43	43.00	-
Police Patrol Specialist	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	1.00	1	1.00	-
Police Officer	10.00	10	10.00	-
Dispatcher	1.28		1.28	-
TOTAL	**132.34**	**135.00**	**132.34**	**0.00**

[1] 6 positions funded. Assumes consistent vacancies

FIRE DEPARTMENT



Learn more about the FIRE DEPARTMENT in our annual report.

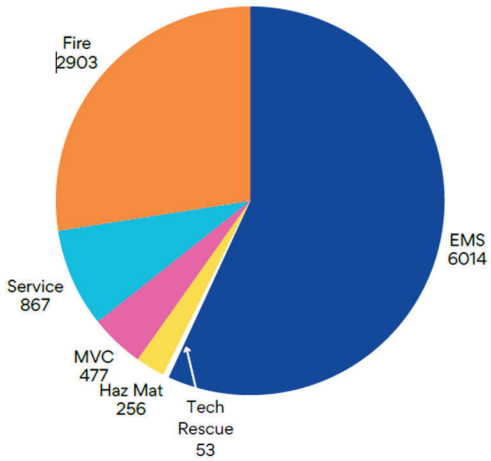
CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

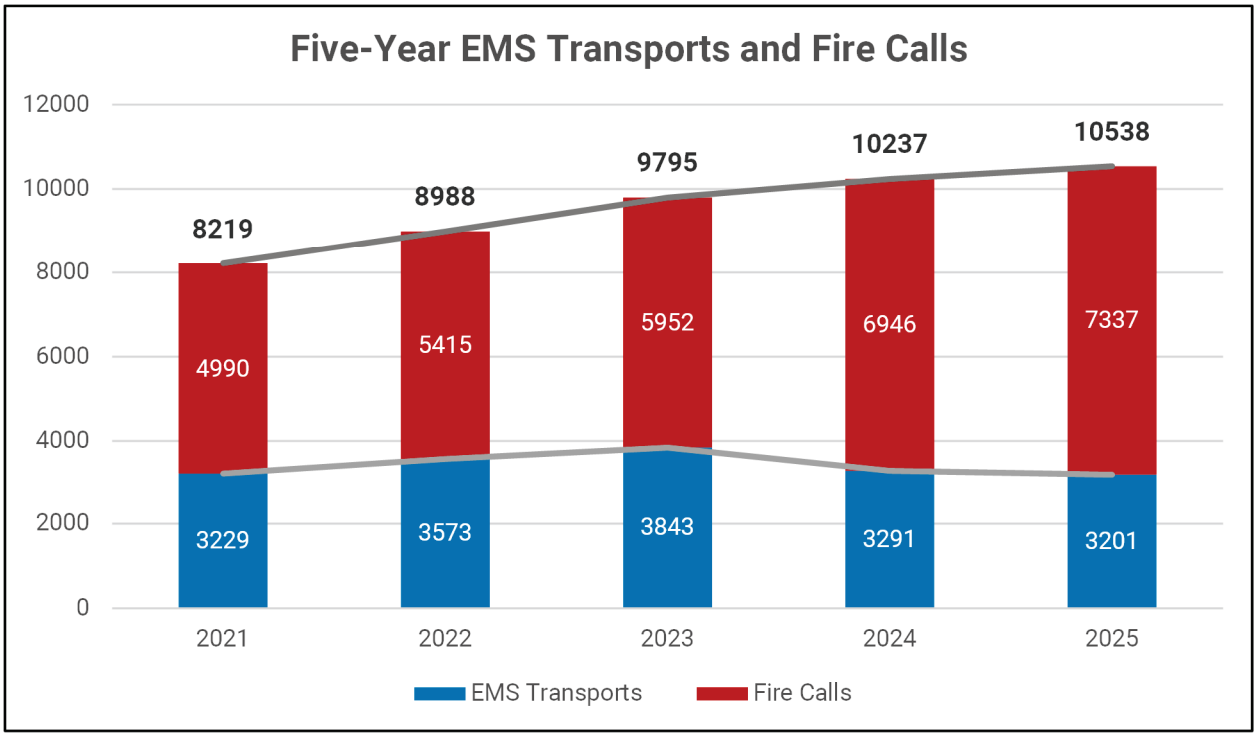
2025 Call Totals: 10,538

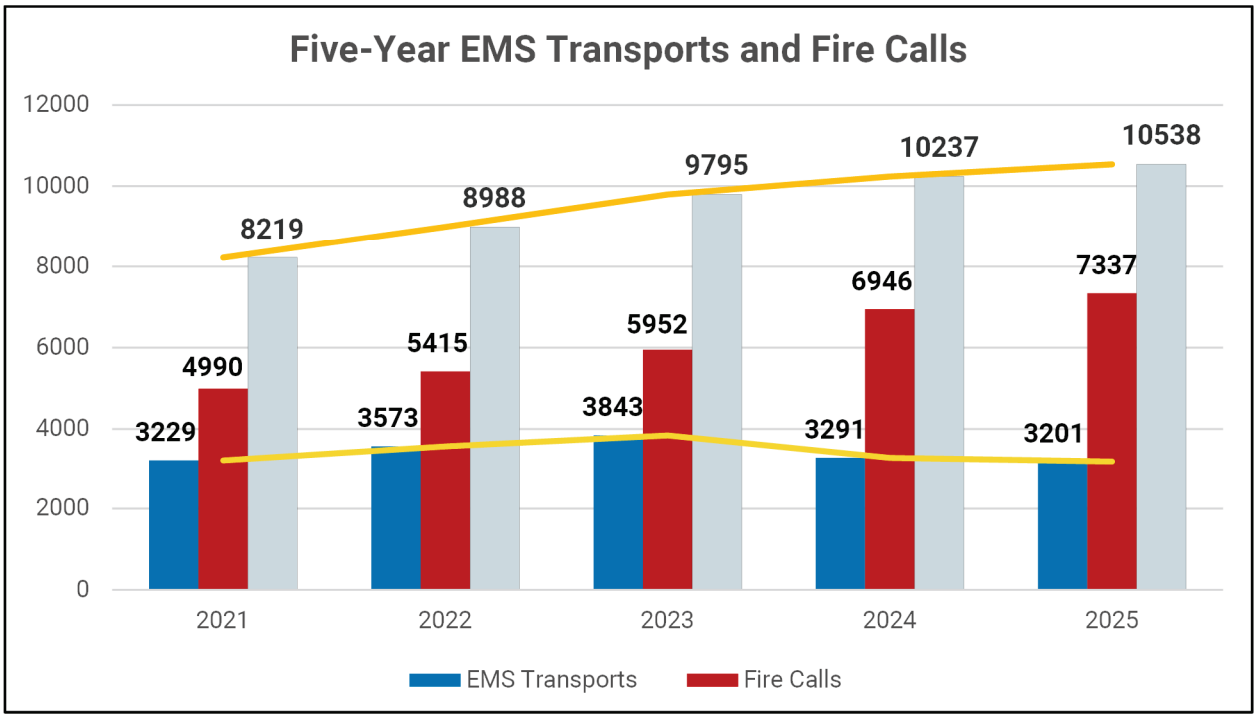
- Fire Calls – structure, car, and trash fires
- HazMat Calls – gas leaks, wires down, carbon monoxide, and infectious disease
- MVC – motor vehicle crashes
- Service Calls – lift assists, mutual aid, and lockouts
- EMS Calls – basic and advanced life support
- Tech Rescue – requires specialized training and equipment



5-Year Call Comparison with Ambulance Transports:

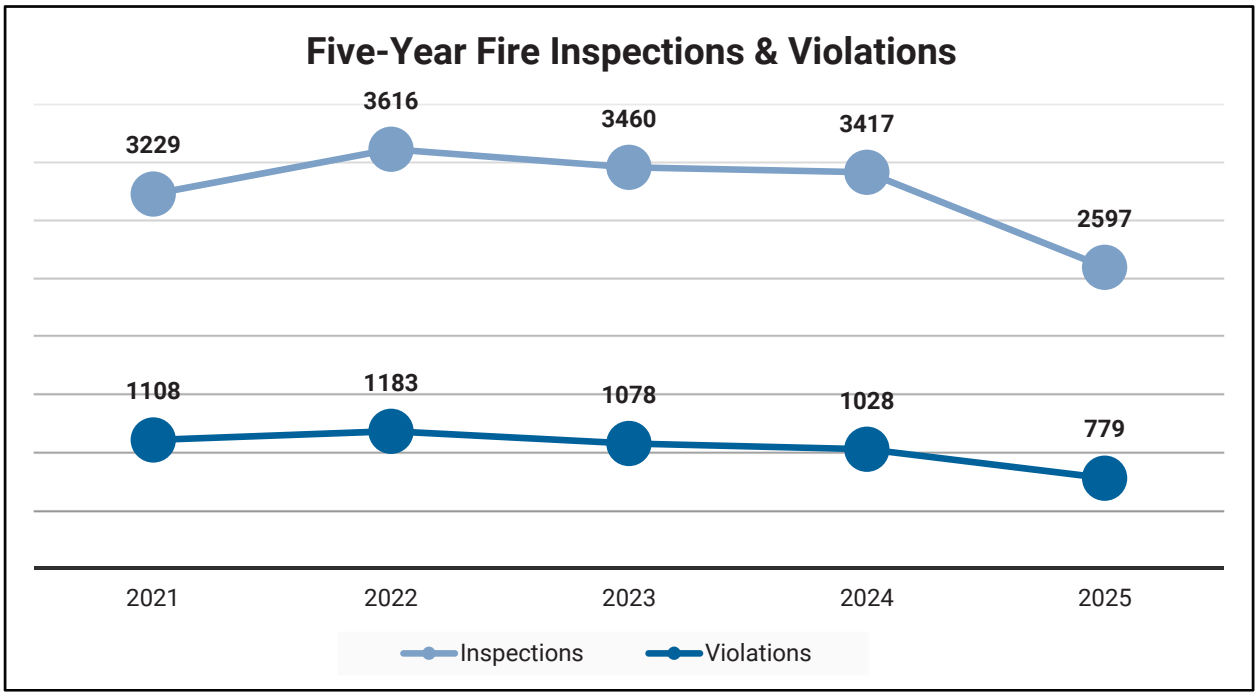
Call volume has continued to increase, reaching a record 10,538 calls for service in 2025. While overall demand for EMS remains high, EMS transports have declined in recent years. This reflects the evolving nature of the fire service and emergency response. Nationwide fire departments continue to see EMS comprise the majority of their calls while responding to an increasing diverse range of service needs.





Community Risk Reduction:

Over the past five years, 96.9% of fire code violations identified by the Fire Inspectors were successfully corrected by property owners, demonstrating a high level of compliance and commitment to maintaining safe properties within the community.



Fire Intern Program:

Our Fire Intern Program has been immensely successful. Of the current firefighters on the Wauwatosa Fire Department, 31 of the last 37 hired have come through our intern program. Additionally, several of our interns have been offered full-time positions with other fire departments in the area. We currently have two previous interns participating in our Fall Joint Fire Training Academy as recruit firefighters, with another 14 interns remaining in the program.

NEXT YEAR'S GOALS

- Implementation of Milwaukee Metro Fire Rescue
- Implement wellness application from Sharp Performance for all members of WFD

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

FIRE INSURANCE TAX AID (REVENUE DECREASE)

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 the

equalized value of real property improvements. Actual revenue received was 13.54% lower than budgeted, and the budget was adjusted to reflect the amount received.

GROUND EMERGENCY MEDICAL TRANSPORTATION (REVENUE INCREASE)

The Wisconsin Ground Emergency Medical Transportation (WI GEMT) Program provides supplemental Medicaid reimbursement to public EMS providers for eligible costs associated with transporting Medicaid beneficiaries. The program helps offset the difference between actual ambulance service costs and standard Medicaid reimbursement rates. Funding is based on annual cost reporting and cost settlement through the Wisconsin Department of Health Services.

AMBULANCE FEES (REVENUE DECREASE)

Our current ambulance billing policy previously collected payments only from private insurance and Medicaid/Medicare providers for Milwaukee County residents, with any remaining balance written off and no out-of-pocket costs to residents. Beginning in 2026, the policy was amended to allow for a maximum out-of-pocket cost of $200 per occurrence for residents. The projected revenue increase was based on conservative collection estimates provided by our billing vendor and was intended to help offset declining ambulance revenues.

While the policy change was implemented in 2026, actual revenues have not met initial projections. Ambulance revenue is now projected to be approximately 19.6% below the original 2026 estimate. Accordingly, the budget has been adjusted to reflect current collection trends and updated revenue forecasts.

OVERTIME (EXPENDITURE INCREASE)

Overtime expenditures are projected to exceed the adopted budget due to six employees attending paramedic school, which has increased the need for overtime coverage. Additional overtime has also been impacted by increased call volume, employee leave usage, and minimum staffing requirements. The budget has been adjusted to reflect actual spending trends and operational needs.

NEXT YEAR BUDGET REQUEST

FIRE INSURANCE TAX (REVENUE INCREASE)

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 distributed to municipalities based on the equalized value of real property improvements. Based on the state allocation formula, fire insurance tax revenue for 2027 is projected to increase approximately 6.8% from the prior year amount received.

AMBULANCE FEES (REVENUE INCREASE)

The ambulance billing policy implemented in 2026 allows for a maximum out-of-pocket cost of $200 per occurrence for residents while continuing to collect payments from private insurance and Medicaid/Medicare providers. The policy change was intended to help offset declining ambulance revenues. Based on current collection trends and continued implementation of this billing practice, ambulance revenue for 2027 is projected to increase approximately 2.4% from the current revenue forecast.

SALE OF CITY PROPERTY (REVENUE INCREASE)

The department intends to sell a staff vehicle and ambulance as part of the vehicle replacement process. These vehicles will no longer be needed once replacements are placed into service.

MILWAUKEE COUNTY FIRE CONTRACT (REVENUE DECREASE)

This revenue is for services provided by the City of Wauwatosa since the 1980s to tax-exempt parcels located at the Milwaukee Regional Medical Complex, which Milwaukee County previously served. Per the agreement, the amount has been adjusted due to a contractual modification between Milwaukee County and the City of Wauwatosa, resulting in a reduction of approximately 6.7% from the prior agreement.

JOINT FIRE TRAINING ACADEMY (REVENUE INCREASE)

The Wauwatosa Joint Fire Training Academy provides a regional approach to firefighter training by bringing together multiple fire departments to deliver comprehensive, hands-on instruction. The academy focuses on developing the skills necessary for safe and effective emergency response, including fire suppression, emergency medical services, technical operations, and department procedures.

The fee increase is due to the rising costs associated with maintaining the training facility, equipment upkeep, and expendable training materials. The academy fees have been adjusted by 3%, with an additional $200 per student charge, and the addition of three participating departments (Elm Grove, Hales Corners and Greendale). These changes have resulted in an overall increase of approximately 32.4%.

FEE SCHEDULE CHANGES

We are making changes to the fee schedule to align with the fee schedule currently used by the West Allis Fire Department. This will provide consistency in fees as the Wauwatosa Fire Department and West Allis Fire Department transition to Milwaukee Metro Fire Rescue. We do expect to see an increase in revenue due to a new fee for vehicle crash response and for structure fire response based on 2024 and 2025 calls that would have been eligible for billing.

PERSONNEL CHANGES

Following the Fire Chiefs retirement in early 2026 and the subsequent promotion of an Assistant Chief to Fire Chief, the decision was made to leave the Assistant Chief of Administration position vacant in anticipation of the planned consolidation.

This change required a realignment of responsibilities and staffing within the Community Risk Reduction Bureau. Oversight of the Bureau had previously been a responsibility of the Assistant Chief of Administration, a Fire Code Specialist was promoted to Fire Marshal to provide leadership for the Bureau. In addition, a full-time Fire Code Specialist position was created to ensure the Bureau has adequate staffing to meet its workload. The 0.58 FTE part-time Fire Code Inspector position will remain vacant.

These changes provide necessary staffing to meet current operational needs while anticipating the staffing needs of Milwaukee Metro Fire Rescue.

2027 CAPITAL BUDGET

ITEM	UNIT COST	QUANTITY	TOTAL REQUEST	NOTES
Fire turnout gear	$5,000	10	$50,000	Replacing worn, expired, or outdated turnout gear
Lucas Devices	$20,000.00	7	$140,000	Replacement of Lucas Automated Chest Compression Devices has reached the end of their service life.
Staff Auto	$60,000.00	1	$60,000	Replacement of 2017 (F150) Chevy Tahoe.
Command Vehicle Replacement	$70,000.00	1	$70,000	Replacement of 2017 (F-151) Chevy Tahoe.
Ambulance	$460,000.00	1	$460,000	Replacement of 2016 (F-426) ambulance.
Cardiac Monitors	$40,000.00	5	$200,000	Replacement of Zoll cardiac monitors that have reached the end of their service life.

2027 CAPITAL OUTLAY

Item	Unit Cost	Quantity	Total Cost	Notes
Stove	$23,000	1	$23,000	Station 52's stove is very old, and we would like to replace it with a commercial-grade stove.

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 2027. This approval will allow consistency with gear and maintenance. Annual expenditures will vary based on staffing changes, including new hires and necessary replacements.

BUDGET SUMMARY TABLE

Fire
Dept #220

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
10,335,386	10,809,935	-	Wages	10,782,976	(26,958)	-0.2%
526,484	403,244	550,000	Overtime	405,000	1,756	0.4%
4,985,654	4,778,523	-	Benefits	5,221,961	443,438	9.3%
12,442	4,800	-	Other Compensation	5,000	200	4.2%
330,002	346,397	-	Operating	299,374	(47,023)	-13.6%
7,876	8,000	-	Commodities	7,000	(1,000)	-12.5%
415,273	322,580	1,600	Services	273,027	(49,553)	-15.4%
201,529	230,466	-	Utilities	237,313	6,847	3.0%
52,099	62,073	-	Fixed Charges	57,349	(4,724)	-7.6%
480,632	468,756	-	Internal Charges	(13,534,344)	(14,003,100)	-2987.3%
161,303	2,500	-	Other Expenses	81,500	79,000	3160.0%
21,049	22,000	-	Capital Outlay	23,000	1,000	4.5%
11,675	55,000	-	Transfers	105,000	50,000	90.9%
17,541,403	**17,514,274**	**551,600**	**TOTAL**	**3,964,157**	**(13,550,117)**	**-77.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,378,475	1,277,000	-	Intergovt Chrg	1,202,000	(75,000)	-5.9%
554,938	589,000	671,789	Intergovt Revenues	821,110	232,110	39.4%
186,676	330,000	-	Licenses And Permits	330,000	-	0.0%
62,558	40,931	-	Miscellaneous	42,122	1,191	2.9%
33,888	10,000	-	Other Sources	26,000	16,000	160.0%
1,827,764	1,784,577	1,400,000	Public Charges	1,564,774	(219,803)	-12.3%
4,044,298	**4,031,508**	**2,071,789**	**TOTAL**	**3,986,006**	**(45,502)**	**-1.1%**

Net Cost

13,497,105	**13,482,766**	**(1,520,189)**	**TOTAL**	**(21,849)**	**(13,504,615)**	**-100.2%**

PERSONNEL SCHEDULES

Fire				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Assistant Chief	2.00	1	1.00	(1.00)
Battalion Chief [2]	3.00	3	3.00	-
Code Specialist	2.00	3	3.00	1.00
Deputy Chief	2.00	2	2.00	-
Fire Captain	6.00	6	6.00	-
Fire Chief	1.00	1	1.00	-
Fire Code Inspector	0.58	0	-	(0.58)
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	0	-	(1.00)
Motor Pump Operator	15.00	15	15.00	-
Office Assistant	1.00	1	1.00	-
Office Supervisor	-	1	1.00	1.00
TOTAL	**105.58**	**105.00**	**104.58**	**(0.58)**

[1] 2.0 positions unfunded

[2] Battallion Chief and Deputy Chief split out

CROSSING GUARD



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

SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

GENERAL SERVICES INCREASE

The general services line item is increasing to reflect the hourly increase approved in the contract. While the contract includes an escalator, this request assumes a 5% vacancy rate to offset overall costs.

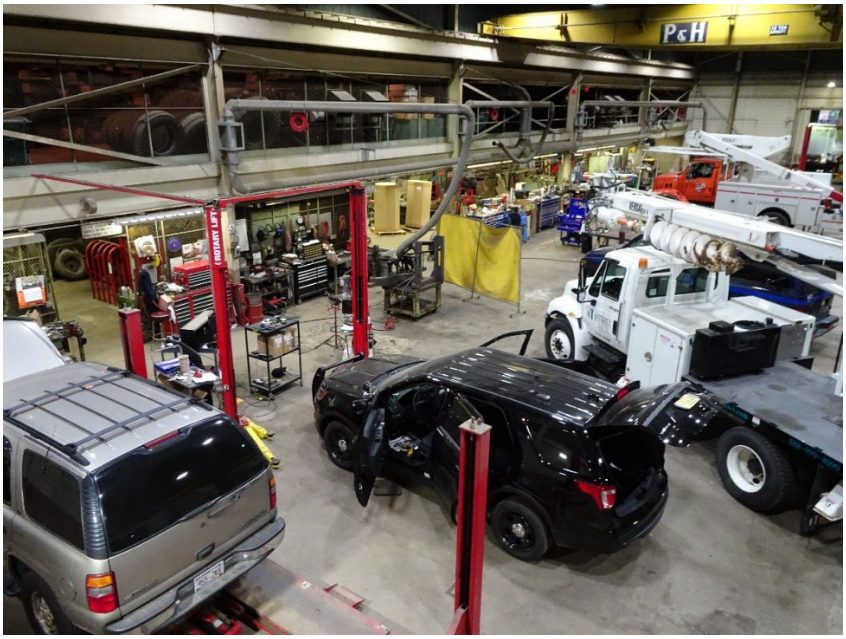
OTHER EXPENSES INCREASE

$3,000 will be budgeted annually for traffic and pedestrian data collection and subsequent analysis every four years to evaluate the effectiveness of crossing guard assignments.

BUDGET SUMMARY TABLE

Crossing Guard Dept #230						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
-	-	-	Operating	3,000	3,000	0.0%
269,563	290,000	-	Services	289,606	(394)	-0.1%
(3,294)	-	-	Other Compensation	-	-	0.0%
266,269	**290,000**	**-**	**TOTAL**	**292,606**	**2,606**	**0.9%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
-	-					0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
266,269	**290,000**	**-**	**TOTAL**	**292,606**	**2,606**	**0.9%**

DEPARTMENT OF PUBLIC WORKS

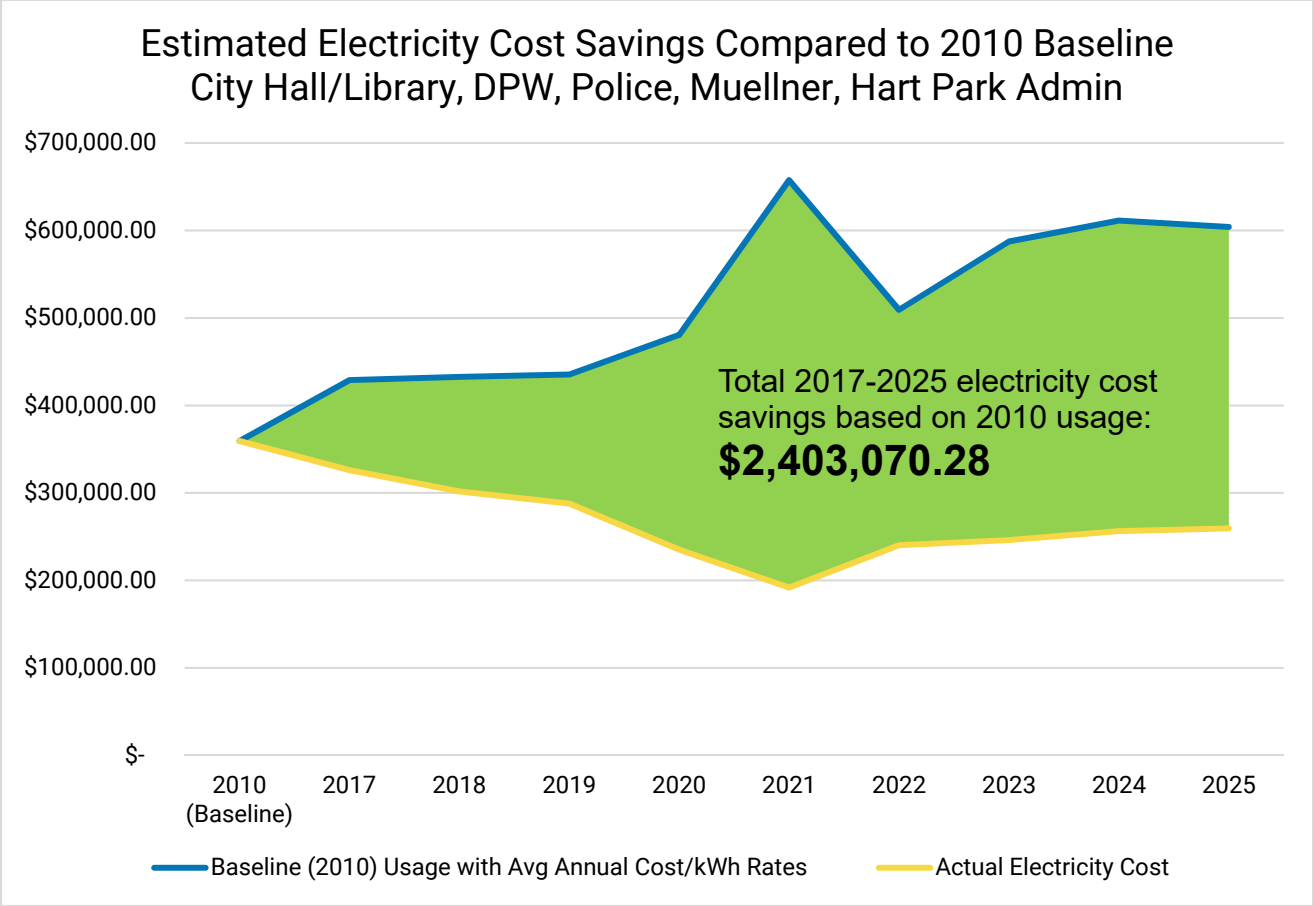


Learn more about the Department of Public Works in our annual report.

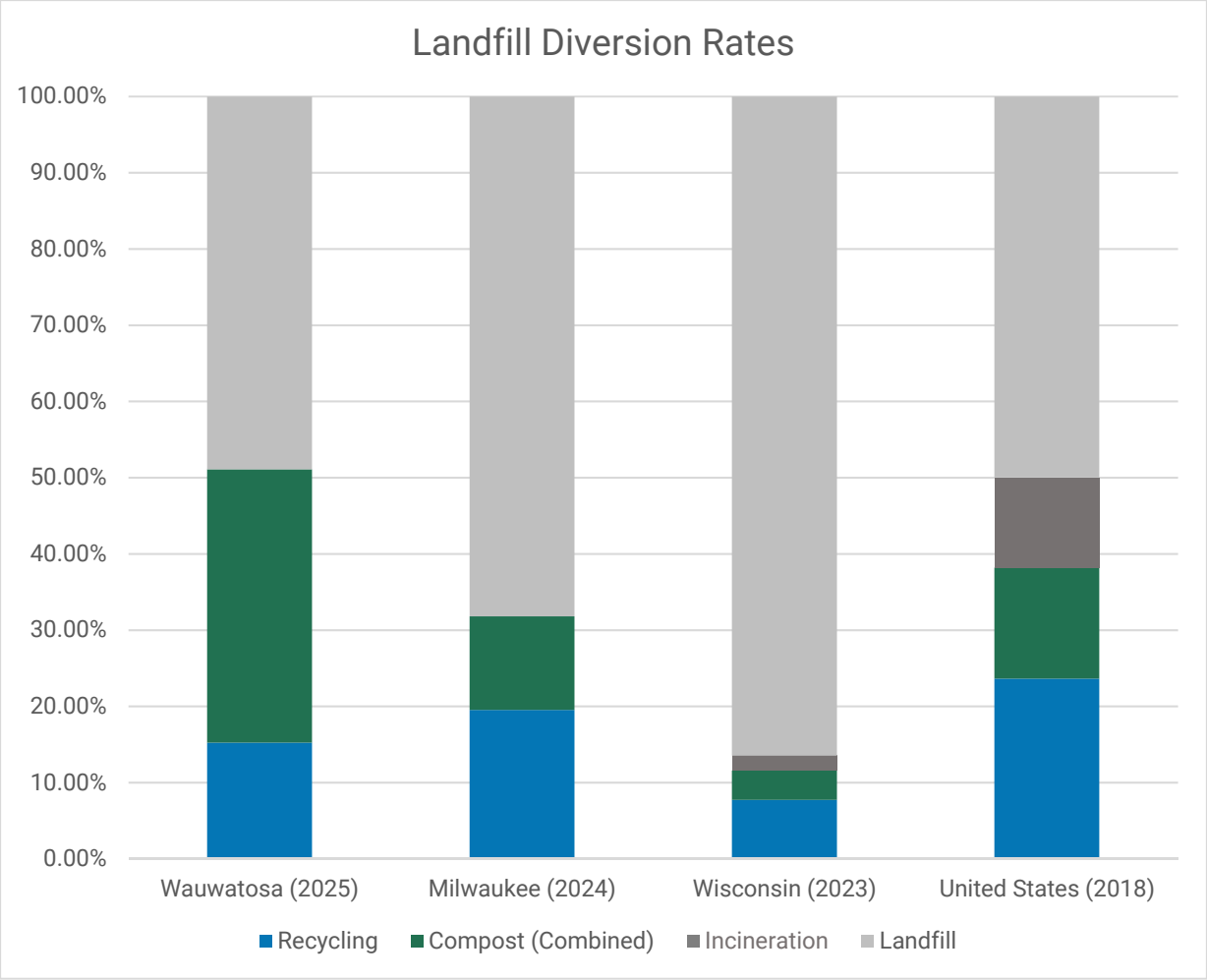
CORE RESPONSIBILITIES

- 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



Electricity rates continue to rise. Without energy efficiency upgrades and solar installations, the 2025 electricity cost for the five municipal buildings would be more than double our actual 2025 cost with over $2.4 million in savings between 2017 and 2025. 2017 represents the year that the City began investing in building efficiency improvements and solar installations.

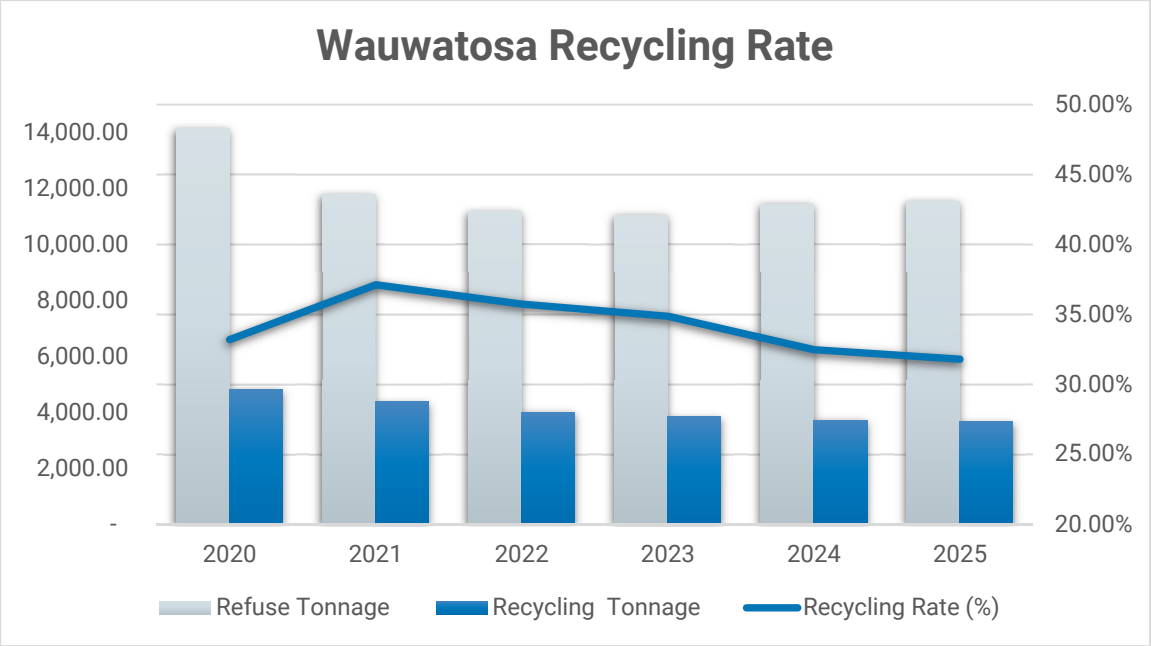


“Diversion rate” measures how much of our waste we keep out of the landfill by recycling or composting instead. The higher the diversion rate, the more materials are being reused, recycled, or composted rather than thrown away.

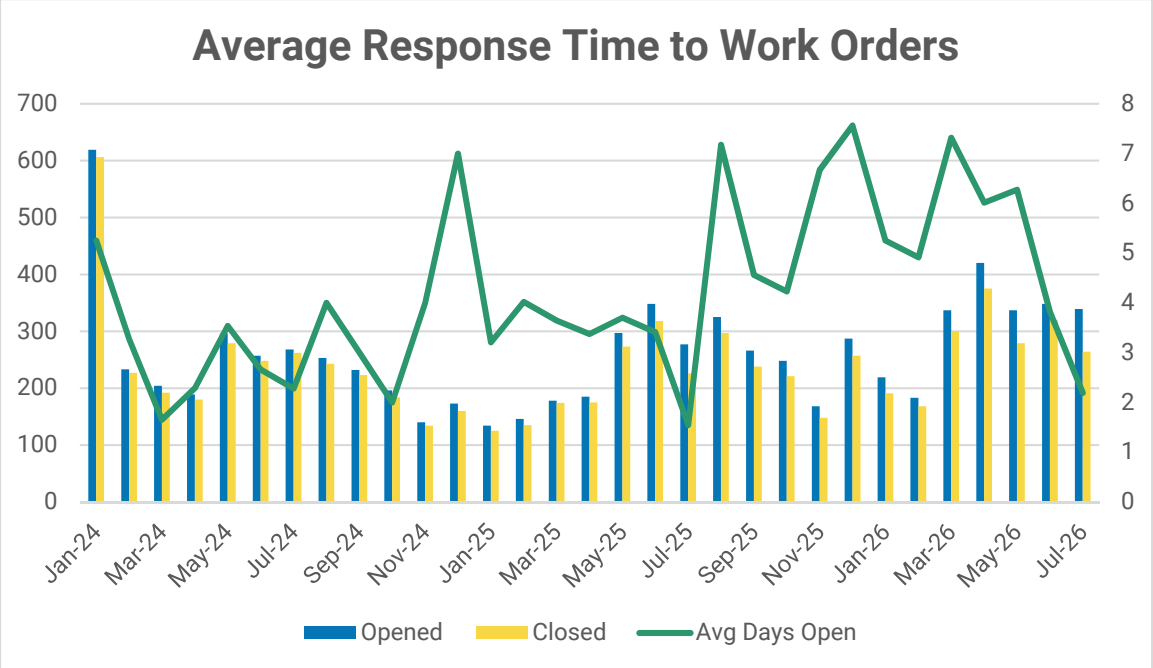
In this chart:

- Blue shows recycling, such as cans, bottles, paper, and cardboard.
- Green shows yard waste and composting efforts, including leaf collection and the Compost Crusaders program.

Wauwatosa’s Municipal Solid Waste Diversion Rate is higher than both the state average and that of similar communities, meaning our residents are doing a strong job separating materials and reducing landfill waste.



Recycling tonnages continue to show a gradual decline, likely due to factors such as packaging "lightweighting," reduced paper consumption, and a shift toward bulkier cardboard packaging, which can quickly fill recycling carts despite lower overall weight. As the City continues to prioritize sustainability, efforts remain focused on reducing the amount of waste sent to landfills through waste reduction, reuse, recycling, and resident education.



Over the past 12 months, the City has maintained an average work order response and completion time of five (5) days for resident service requests. While this represents an increase from previous years, it is largely attributable to a greater number of complex work orders requiring additional investigation, troubleshooting, and repair, such as traffic signal and streetlight issues. In addition, significant staff

resources were redirected to storm response and recovery efforts, as well as extended fall and spring leaf collection operations, which impacted overall work order completion times. This average includes any time needed to communicate with residents and excludes work orders requiring scheduled appointments, such as special collections or meter services.

NEXT YEAR'S GOALS

- Reconstruct the city's drop-off center and add compactors to reduce annual operating expenses as well as reduce our carbon footprint by decreasing the number of dumpster transport trips.
- Prioritize a reduced vehicle replacement cycle to reduce repair expenses and equipment downtime and expand use of electric and hybrid vehicles.

SIGNIFICANT CHANGES – PUBLIC WORKS OPERATIONS

CURRENT YEAR BUDGET REESTIMATE

CREDIT CARD PROCESSING FEE INCREASE

Increase attributed to the sale of yard waste carts. Over 1,500 yard waste carts sold in the first half of the year resulted in approximately $4,000 in processing fees.

NEXT YEAR BUDGET REQUEST

CREDIT CARD PROCESSING FEE INCREASE

Credit card fees are analyzed in detail and allocated proportionally based on actual usage.

CHANGE IN WAGES AND BENEFITS ALLOCATION RELATED TO WORK ORDERS

A comprehensive analysis of work orders and daily assignments was conducted to align salary allocations with the actual work performed by each division. These changes represent a reallocation of existing wages and benefits between divisions and do not result in an overall levy impact. For example, lawn mowing is performed by the Parks Division but was previously allocated to Forestry. These reallocations are reflected as wage and benefit changes across multiple Public Works divisions which can be seen in the charts at the end of the narrative

SIGNIFICANT CHANGES – ROADWAY MAINTENANCE

NEXT YEAR BUDGET REQUEST

VEHICLE REGISTRATION FEE INCREASE

A $5 vehicle registration fee increase (generating approximately $155,000 annually) provides a dedicated funding stream for roadway improvements and traffic-calming projects across our community. This funding increase will allow for the current level of funding to be maintained which is critical to ensure we can continue to implement traffic calming projects and complete roadway maintenance projects.

SIGNIFICANT CHANGES – TRAFFIC CONTROL

NEXT YEAR BUDGET REQUEST

OVERTIME INCREASE

The Traffic Control overtime budget has been increased to better align with three-year historical spending trends. The adjustment reflects higher wage rates and the sustained need for after-hours responses to traffic incidents and emergency repairs. While the timing and frequency of these events cannot be predicted, recent experience has demonstrated a consistent level of overtime demand.

WE ENERGIES RATE INCREASE

WE Energies rate increase of 6.01% to be effective as of January 1, 2027.

PAVEMENT MARKING INCREASE

Requesting additional funding for pavement marking needed to keep up with maintenance city-wide. Several arterials have faded markings and need to get added to the program for an epoxy paint refresh. This cost increase is also due in part to the addition of multi-modal facilities across the City through years of various capital improvement projects.

SIGNIFICANT CHANGES – ELECTRICAL

NEXT YEAR BUDGET REQUEST

OVERTIME INCREASE

The Electrical overtime budget has been increased to better align with three-year historical spending trends. The adjustment reflects higher wage rates and the sustained need for after-hours responses to traffic incidents and emergency repairs. While the timing and frequency of these events cannot be predicted, recent experience has demonstrated a consistent level of overtime demand.

WE ENERGIES RATE INCREASE

WE Energies rate increase of 6.01% to be effective as of January 1, 2027.

PROFESSIONAL DEVELOPMENT AND TRAINING INCREASE

The requested increase in training and development funding will provide NFPA 70E Electrical Safety in the Workplace training for the Electrical Division. This training establishes a foundation in nationally recognized electrical safety practices, helping employees identify and mitigate electrical hazards, reduce the risk of workplace injuries, and perform work safely and consistently. NFPA 70E is frequently used to demonstrate compliance with OSHA requirements related to electrical hazards and personal protective equipment. This initial investment will equip staff with the knowledge necessary to perform electrical work safely while establishing a framework for ongoing refresher training to maintain compliance with evolving industry standards and reinforce a strong culture of safety.

PPE AND SAFETY EQUIPMENT INCREASE

Request to increase the clothing budget for proper personal protective equipment (PPE) and safety gear for electricians, such as Fire Resistant (FR) clothing, electrical-insulating sleeves, and OSHA-required electrical rubber insulating glove testing. This increase will allow the City to supplement and invest in proper PPE for our crew based on OSHA standards. We will be able to maintain these investments throughout the course of the year by having this funding readily available to replenish or repair.

SIGNIFICANT CHANGES – SOLID WASTE

CURRENT YEAR BUDGET REESTIMATE

RECYCLING PROCESSING DECREASE

Recycling commodity values continue to trend above our budgeted commodity revenue share value in 2026. It's estimated that there will be a savings of $95,000 in recycling processing expenses. Of that savings, $85,517 will be moved to the Recycling Stabilization Fund that is used to off-set revenue downturns.

RECYCLING STABILIZATION FUND CONTRIBUTION

As part of the City's recycling 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 $85,517 to the Recycling Stabilization Fund for 2025. This contribution will now achieve the Recycling Stabilization Fund goal of $500,000.

NEXT YEAR BUDGET REQUEST

DROP OFF CENTER DUMPSTER MANAGEMENT DECREASE

As part of the 2027 levy reduction plan, compactors will be installed at the Drop Off Center to improve operational efficiency and reduce disposal costs. The compactors provide an approximate 3:1 compaction ratio, significantly increasing the volume of material that can be contained before hauling is required. As a result, fewer open-top dumpsters will be needed, reducing hauling frequency and associated disposal fees. This initiative is anticipated to generate annual savings of $44,076, which will be utilized for the Department's levy reduction for 2027.

SIGNIFICANT CHANGES – FLEET

NEXT YEAR BUDGET REQUEST

FUEL EXPENSE INCREASE

Projected increase to the 2027 Fuel budget amount for fuel based on the 7-13-26 Energy Information Administration (EIA) projected prices and usage for 2027.

EIA projected 2027 fuel cost per gallon:

- Diesel - $ 3.70 Gal.
- Unleaded - $2.58 Gal.

FLEET REPLACEMENT

We are budgeting a 3% increase to plan for future Fleet replacements to help offset significant equipment cost increases due to inflation, although this will not fully offset the impact inflation has had on the Fleet Reserve.

SIGNIFICANT CHANGES – FORESTRY

NEXT YEAR BUDGET REQUEST

MOWING AND LANDSCAPE EXPENSE MOVE TO PARKS

The following operating expenses related to mowing and landscape will be moved to the Parks budget in order to align budget expenses with the staff that completes the work. This is not a budgetary increase, it is simply moving the following existing expenses from Forestry to Parks:

- Supplies - $4,000
- Tools - $3,500
- Chemicals - $4,000
- PPE - $500
- Native Vegetation Management - $11,570

Salary and Fleet expenses will also be allocated to the Park budget.

ARBORIST WAGES MOVE TO STORMWATER

Reallocating funding for two arborist positions to the stormwater utility fund reflects a strategic green-infrastructure approach to storm water management. A healthy urban forest operates as a natural component of our stormwater utility, with tree canopies intercepting rainfall to slash runoff volume and roots transforming compacted soil into a sponge that prevents localized flooding. By funding arborists to actively maintain these living assets, we directly protect our traditional storm sewers, reduce costly peak flows, and filter out harmful roadway pollutants before they reach our waterways. By funding these roles through stormwater revenue, we directly align arborist operations with the environmental outcomes they achieve, securing dedicated support while optimizing general fund resources. This is not a budgetary increase. It is simply moving existing expenses from Forestry to Stormwater.

SIGNIFICANT CHANGES – PARKS

NEXT YEAR BUDGET REQUEST

MOWING AND LANDSCAPE EXPENSE MOVE TO PARKS

The following operating expenses related to mowing and landscape will be moved to the Parks budget in order to align budget expenses with the staff that completes the work. This is not a budgetary increase, it is simply moving the following existing expenses from Forestry to Parks:

- Supplies - $4,000
- Tools - $3,500
- Chemicals - $4,000
- PPE - $500
- Native Vegetation Management - $11,570

Salary and Fleet expenses will also be allocated to the Park budget.

SIGNIFICANT CHANGES – PW BUILDING

CURRENT YEAR BUDGET REESTIMATE

ELECTRICITY INCREASE

This budget increase reflects actual WE Energies estimated billing for 2026 based on year to date expenses. Additionally, solar generation during winter months is not offsetting the high usage of that time period.

NEXT YEAR BUDGET REQUEST

ELECTRICITY INCREASE

This increase accounts for WE Energies rate increase of 6.01% for 2027 as well as energy usage trend lines.

SANITARY SEWER INCREASE

We currently receive a sanitary sewer bill credit from the MMSD for reduced discharge to the sanitary sewer to account for water that is hauled off site for irrigation. Recalculations are required every 3 years and this year's calculation has caused an increase to this expense. This increase also includes projected MMSD 3% increase.

SIGNIFICANT CHANGES – MUNICIPAL COMPLEX

NEXT YEAR BUDGET REQUEST

MUNICIPAL COMPLEX ELECTRICITY INCREASE

This increase accounts for WE Energies rate increase of 6.01% for 2027 as well as energy usage trend lines.

MUNICIPAL COMPLEX GAS INCREASE

This increase accounts for WE Energies rate increase of 1.07% for 2027 as well as energy usage trend lines.

ELECTRICAL PANEL TESTING INCREASE

Every electrical panel across all buildings has to undergo special testing. The resulting rating determines the risk for an electrician working on the panel, which they need to know prior to doing any work.

SIGNIFICANT CHANGES – POLICE COMPLEX

NEXT YEAR BUDGET REQUEST

Police Station budget has been consolidated under the Municipal Complex reserved budget starting in 2027. No budget changes were needed for the Police Station.

SIGNIFICANT CHANGES – ENGINEERING

POSITION ALLOCATION MOVE

In order to support the City's facility and electrical maintenance needs one position will be moved from the Engineering Division to the Physical Plant Division of Public Works. This will have no effect on budget.

SIGNIFICANT CHANGES – BIKE / PED

NEXT YEAR BUDGET REQUEST

No budget changes.

BUDGET SUMMARY TABLE

Public Works Ops
Dept #310

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
140,554	154,337	-	Wages	139,338	(14,998)	-9.7%
99	1,000	-	Overtime	1,000	-	0.0%
49,675	52,397	-	Benefits	55,124	2,727	5.2%
(5,829)	903	-	Other Compensation	903	0	0.0%
54,880	48,400	-	Operating	49,360	960	2.0%
20,907	21,400	27,500	Services	25,000	3,600	16.8%
2,190	2,280	-	Utilities	1,610	(671)	-29.4%
9,011	9,371	-	Fixed Charges	9,258	(113)	-1.2%
86,330	88,006	-	Internal Charges	141,588	53,581	60.9%
357,818	**378,095**	**27,500**	**TOTAL**	**423,182**	**45,087**	**11.9%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

357,818	**378,095**	**27,500**	**TOTAL**	**423,182**	**45,087**	**11.9%**

Roadway Maintenance
Dept #315

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
826,475	905,864	-	Wages	598,420	(307,444)	-33.9%
124,420	90,000	-	Overtime	90,000	-	0.0%
424,925	432,628	-	Benefits	277,805	(154,823)	-35.8%
(5,157)	-	-	Other Compensation	-	-	0.0%
20,287	23,200	-	Operating	23,200	-	0.0%
336,025	337,247	-	Commodities	344,507	7,260	2.2%
377,672	563,000	-	Services	563,000	-	0.0%
10,643	10,465	-	Utilities	11,643	1,178	11.3%
376	392	-	Fixed Charges	396	4	1.0%
728,790	1,082,698	-	Internal Charges	998,587	(84,111)	-7.8%
40	3,000	-	Other Expenses	3,000	-	0.0%
57,191	476,000	-	Capital Outlay	476,000	-	0.0%
2,901,688	**3,924,494**	**-**	**TOTAL**	**3,386,558**	**(537,936)**	**-13.7%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
2,555,725	2,496,660	-	Intergovt Revenues	2,472,624	(24,036)	-1.0%
420	400	-	Licenses and Permits	400	-	0.0%
6,022	5,000	-	Property Assessmnts	5,000	-	0.0%
361,266	491,000	-	Public Charges	646,000	155,000	31.6%
2,923,432	**2,993,060**	**-**	**TOTAL**	**3,124,024**	**130,964**	**4.4%**

Net Cost

(21,745)	**931,434**	**-**	**TOTAL**	**262,534**	**(668,900)**	**-71.8%**

Traffic Control
Dept #320

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
244,701	219,947	-	Wages	202,653	(17,295)	-7.9%
5,551	3,000	-	Overtime	4,000	1,000	33.3%
99,023	90,704	-	Benefits	82,987	(7,718)	-8.5%
(2,249)	301	-	Other Compensation	301	-	0.0%
51,129	38,810	-	Operating	36,810	(2,000)	-5.2%
10,436	16,100	-	Commodities	19,100	3,000	18.6%
173,090	165,000	-	Services	200,000	35,000	21.2%
56,836	63,412	-	Utilities	67,265	3,853	6.1%
5,376	5,591	-	Fixed Charges	5,755	164	2.9%
21,851	36,859	-	Internal Charges	35,758	(1,102)	-3.0%
-	5,000	-	Other Expenses	5,000	-	0.0%
-	-	-	Capital Outlay	-	-	0.0%
665,745	**644,725**	**-**	**TOTAL**	**659,628**	**14,903**	**2.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
8,290	-	-	Licenses and Permits	-	-	0.0%
2,200	-	-	Miscellaneous	-	-	0.0%
28,808	25,000	-	Public Charges	25,000	-	0.0%
39,297	**25,000**	**-**	**TOTAL**	**25,000**	**-**	**0.0%**

Net Cost

626,448	**619,725**	**-**	**TOTAL**	**634,628**	**14,903**	**2.4%**

Electrical Services
Dept #325

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
272,711	334,513	-	Wages	395,266	60,753	18.2%
11,294	6,000	-	Overtime	8,000	2,000	33.3%
123,163	149,221	-	Benefits	182,409	33,188	22.2%
927	301	-	Other Compensation	301	-	0.0%
43,870	37,490	-	Operating	43,370	5,880	15.7%
3,668	9,000	-	Commodities	9,000	-	0.0%
56,885	84,000	-	Services	84,000	-	0.0%
245,235	269,717	-	Utilities	285,402	15,685	5.8%
17,993	20,000	-	Fixed Charges	20,000	-	0.0%
-	10,000	-	Other Expenses	10,000	-	0.0%
122,893	126,699	-	Internal Charges	120,709	(5,990)	-4.7%
898,640	**1,046,942**	**-**	**TOTAL**	**1,158,457**	**111,515**	**10.7%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
14,332	-	-	Miscellaneous	-	-	0.0%
36,689	40,000	-	Public Charges	40,000	-	0.0%
51,020	**40,000**	**-**	**TOTAL**	**40,000**	**-**	**0.0%**

Net Cost

847,620	**1,006,942**	**-**	**TOTAL**	**1,118,457**	**111,515**	**11.1%**

Solid Waste Management
Dept #330

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
601,313	532,091	-	Wages	958,512	426,421	80.1%
42,932	26,000	-	Overtime	26,000	-	0.0%
305,202	269,763	-	Benefits	466,541	196,778	72.9%
994	301	-	Other Compensation	301	-	0.0%
49,061	32,950	-	Operating	33,950	1,000	3.0%
909,619	997,008	121,620	Services	978,280	(18,727)	-1.9%
2,545	8,426	-	Utilities	8,504	78	0.9%
-	-	-	Fixed Charges	-	-	0.0%
900,556	889,955	-	Internal Charges	1,021,763	131,807	14.8%
-	-	85,517	Other Expenses	-	-	0.0%
2,812,222	**2,756,495**	**207,137**	**TOTAL**	**3,493,851**	**737,356**	**26.7%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
186,063	185,000	-	Intergovt Revenues	185,000	-	0.0%
303,028	230,400	-	Public Charges	230,400	-	0.0%
489,092	**415,400**	**-**	**TOTAL**	**415,400**	**-**	**0.0%**

Net Cost

2,323,131	**2,341,095**	**207,137**	**TOTAL**	**3,078,451**	**737,356**	**31.5%**

Forestry
Dept #340

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
944,855	915,047	-	Wages	993,233	78,185	8.5%
19,327	15,000	-	Overtime	15,000	-	0.0%
462,689	431,987	-	Benefits	469,193	37,205	8.6%
(5,832)	301	-	Other Compensation	301	-	0.0%
33,758	36,225	-	Operating	29,515	(6,710)	-18.5%
23,033	28,700	-	Commodities	24,700	(4,000)	-13.9%
116,971	154,581	-	Services	150,762	(3,820)	-2.5%
1,996	4,931	-	Utilities	4,995	64	1.3%
283,501	309,487	-	Internal Charges	417,856	108,369	35.0%
1,880,299	**1,896,260**	**-**	**TOTAL**	**2,105,554**	**209,294**	**11.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,617	5,000	-	Public Charges	5,000	-	0.0%
1,215	-	-	Property Assessmnts	-	-	0.0%
21,711	-	-	Miscellaneous	-	-	0.0%
24,543	**5,000**	**-**	**TOTAL**	**5,000**	**-**	**0.0%**

Net Cost

1,855,756	**1,891,260**	**-**	**TOTAL**	**2,100,554**	**209,294**	**11.1%**

Police Station
Dept #350

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
62,841	56,342	-	Wages	-	(56,342)	-100.0%
1,020	900	-	Overtime	-	(900)	-100.0%
19,335	14,417	-	Benefits	-	(14,417)	-100.0%
221	-	-	Other Compensation	-	-	0.0%
4,286	8,100	-	Operating	-	(8,100)	-100.0%
-	350	-	Commodities	-	(350)	-100.0%
85,992	118,000	-	Services	-	(118,000)	-100.0%
117,148	68,600	-	Utilities	-	(68,600)	-100.0%
9,379	9,721	-	Fixed Charges	-	(9,721)	-100.0%
2,194	2,519	-	Internal Charges	-	(2,519)	-100.0%
302,415	**278,949**	**-**	**TOTAL**	**-**	**(278,949)**	**-100.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-		-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

302,415	**278,949**	**-**	**TOTAL**	**-**	**(278,949)**	**-100.0%**

Engineering
Dept #625

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
2,034,944	2,331,466	-	Wages	2,412,037	80,571	3.5%
15,044	35,000	-	Overtime	35,000	-	0.0%
800,550	835,795	-	Benefits	892,510	56,715	6.8%
1,683	602	-	Other Compensation	602	-	0.0%
55,020	33,157	-	Operating	35,710	2,553	7.7%
36,463	33,300	4,000	Services	33,400	100	0.3%
3,306	5,000	-	Utilities	5,000	-	0.0%
-	-	-	Fixed Charges	-	-	0.0%
(1,879,138)	(1,717,009)	-	Internal Charges	(1,793,445)	(76,436)	4.5%
-	-	-	Capital Outlay	-	-	0.0%
1,067,871	**1,557,312**	**4,000**	**TOTAL**	**1,620,814**	**63,503**	**4.1%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
68,374	52,000	66,400	Licenses And Permits	52,000	-	0.0%
7,701	-	-	Intergovt Revenues	-	-	0.0%
723	3,000	-	Miscellaneous	3,000	-	0.0%
65,148	100,500	1,800	Public Charges	70,500	(30,000)	-29.9%
141,946	**155,500**	**68,200**	**TOTAL**	**125,500**	**(30,000)**	**-19.3%**

Net Cost

925,925	**1,401,812**	**(64,200)**	**TOTAL**	**1,495,314**	**93,503**	**6.7%**

Bike / Ped
Dept. #635

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
3,867	10,000	-	Operating	5,000	(5,000)	-50.0%
-	-	-	Services	-	-	0.0%
44,000	54,000	-	Other Expenses	54,000	-	0.0%
47,867	**64,000**	**-**	**TOTAL**	**59,000**	**(5,000)**	**-7.8%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2026 / 2025 Dollar Change	2027 / 2026 % of Change
-	15,000	-	Licenses And Permits	15,000	-	0.0%
10,000	10,000	-	Miscellaneous	10,000	-	0.0%
10,000	**25,000**	**-**	**TOTAL**	**25,000**	**-**	**0.0%**

Net Cost

37,867	**39,000**	**-**	**TOTAL**	**34,000**	**(5,000)**	**-12.8%**

Fleet
Fund #20

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
812,592	849,331	-	Wages	901,015	51,683	6.1%
34,355	13,500	-	Overtime	13,500	-	0.0%
396,031	420,684	-	Benefits	432,492	11,808	2.8%
34,038	301	-	Other Compensation	301	-	0.0%
612,185	513,400	-	Operating	523,668	10,268	2.0%
38,040	-	-	Other Expenses	-	-	0.0%
562,185	468,773	832,000	Commodities	649,535	180,761	38.6%
21,614	32,814	-	Services	32,817	3	0.0%
1,242,950	1,370,624	-	Fixed Charges	1,548,573	177,949	13.0%
404,524	458,220	-	Internal Charges	391,322	(66,898)	-14.6%
-	65,124	-	Transfers	44,604	(20,520)	-31.5%
50,272	-	-	Capital Outlay	-	-	0.0%
(50,272)	-	-	Asset Purchase	-	-	0.0%
4,158,513	**4,192,772**	**832,000**	**TOTAL**	**4,537,826**	**345,054**	**8.2%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
4,069,296	4,222,535	-	Intergovt Chrg	4,625,813	403,278	9.6%
(15,050)	21,000	-	Other Sources	21,500	500	2.4%
6,943	1,000	-	Miscellaneous	1,000	-	0.0%
4,061,190	**4,244,535**	**-**	**TOTAL**	**4,648,313**	**403,778**	**9.5%**

Net Cost

97,323	**(51,763)**	**832,000**	**TOTAL**	**(110,487)**	**(58,724)**	**113.4%**

Fleet Capital
Fund #21

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
507,570	310,000	-	Cap Outlay - Police	460,000	150,000	48.4%
(6,000)	-	-	Internal Charges-Police	-	-	0.0%
78,549	-	-	Cap Outlay - Roadway Main	-	-	0.0%
11,463	-	-	Transfers - Roadway Main	-	-	0.0%
-	-	-	Cap Outlay - Electrical	-	-	0.0%
99,483	330,000	-	Cap Outlay - Forestry	-	(330,000)	-100.0%
176,453	-	-	Cap Outlay - Parks	-	-	0.0%
-	-	-	Cap Outlay - Engineering	-	-	0.0%
22,425	-	-	Transfers - Engineering	-	-	0.0%
44,259	-	-	Cap Outlay - Building Reg/Code	-	-	0.0%
-	-	-	Cap Outlay - Fire	-	-	0.0%
-	985,000	-	Cap Outlay - Solid Waste	990,000	5,000	0.5%
42,759	-	-	Cap Outlay - Water	320,000	320,000	0.0%
976,959	**1,625,000**	**-**	**TOTAL**	**1,770,000**	**145,000**	**8.9%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,162,671	1,152,369	-	Other Sources	1,382,468	230,099	20.0%
220,407	-	-	Miscellaneous	-	-	0.0%
1,383,079	**1,152,369**	**-**	**TOTAL**	**1,382,468**	**230,099**	**20.0%**

Net Cost

(406,119)	**472,631**	**-**	**TOTAL**	**387,532**	**(85,099)**	**-18.0%**

Municipal Complex
Fund #22

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
185,457	165,713	-	Wages	314,398	148,686	89.7%
2,972	2,500	-	Overtime	3,400	900	36.0%
57,052	42,404	-	Benefits	119,381	76,977	181.5%
7,844	-	-	Other Compensation	-	-	0.0%
22,689	22,490	-	Operating	31,215	8,725	38.8%
697	800	-	Commodities	1,150	350	43.8%
217,188	235,360	-	Services	422,755	187,395	79.6%
247,150	221,350	-	Utilities	320,210	98,860	44.7%
37,313	38,880	-	Fixed Charges	50,165	11,285	29.0%
17,355	17,020	-	Internal Charges	18,480	1,460	8.6%
-	-	-	Capital Outlay	-	-	0.0%
-	180,000	-	Other Expenses	-	(180,000)	-100.0%
51,000	-	-	Transfers	250,000	250,000	0.0%
846,716	**926,516**	**-**	**TOTAL**	**1,531,154**	**604,638**	**65.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
900,804	925,223	-	Intergovt Chrg	1,451,587	526,364	56.9%
122,735	-	-	Other Sources	-	-	0.0%
2,590	2,000	2,400	Public Charges	2,200	200	10.0%
1,026,129	**927,223**	**2,400**	**TOTAL**	**1,453,787**	**526,564**	**56.8%**

Net Cost

(179,414)	**(708)**	**(2,400)**	**TOTAL**	**77,366**	**78,074**	**-11032.9%**

Public Works Building
Fund #26

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
123,331	103,613	-	Wages	53,783	(49,830)	-48.1%
3,384	5,000	-	Overtime	5,000	-	0.0%
53,628	43,014	-	Benefits	22,477	(20,537)	-47.7%
189	-	-	Other Compensation	-	-	0.0%
6,464	9,600	-	Operating	9,800	200	2.1%
267	600	-	Commodities	600	-	0.0%
94,791	86,194	-	Services	92,970	6,776	7.9%
123,787	133,281	24,000	Utilities	148,712	15,431	11.6%
142,363	141,746	-	Fixed Charges	155,696	13,950	9.8%
11,893	14,588	-	Internal Charges	14,967	378	2.6%
-	-	-	Capital Outlay	-	-	0.0%
-	-	-	Asset Purchase	-	-	0.0%
-	66,186	-	Transfers	-	(66,186)	-100.0%
560,096	**603,822**	**24,000**	**TOTAL**	**504,005**	**(99,817)**	**-16.5%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2026 / 2025 Dollar Change	2027 / 2026 % of Change
51,519	47,549	-	Public Charges	47,549	-	0.0%
485,221	564,951	-	Intergovt Chrg	466,716	(98,235)	-17.4%
-	-	-	Other Sources	-	-	0.0%
666	-	-	Miscellaneous	-	-	0.0%
537,406	**612,500**	**-**	**TOTAL**	**514,265**	**(98,235)**	**-16.0%**

Net Cost

22,691	**(8,678)**	**24,000**	**TOTAL**	**(10,260)**	**(1,583)**	**18.2%**

Public Works Building Capital Fund #27

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Capital Outlay	-	-	0.0%
360,000	85,000	-	Transfers	-	(85,000)	-100.0%
360,000	**85,000**	**-**	**TOTAL**	**-**	**(85,000)**	**-100.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
123,735	129,922	-	Other Sources	129,672	(250)	-0.2%
123,735	**129,922**	**-**	**TOTAL**	**129,672**	**(250)**	**-0.2%**

Net Cost

236,265	**(44,922)**	**-**	**TOTAL**	**(129,672)**	**(84,750)**	**188.7%**

Parks
Fund #34

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
404,379	641,714	-	Wages	677,078	35,364	5.5%
16,953	15,000	-	Overtime	15,000	-	0.0%
169,469	304,281	-	Benefits	283,761	(20,521)	-6.7%
(549)	602	-	Other Compensation	602	-	0.0%
61,606	71,482	-	Operating	80,232	8,750	12.2%
445	3,825	-	Commodities	8,575	4,750	124.2%
652,989	64,256	2,500	Services	75,765	11,509	17.9%
147,647	160,337	-	Utilities	170,418	10,081	6.3%
38,391	41,615	-	Fixed Charges	13,847	(27,768)	-66.7%
106,265	82,975	-	Internal Charges	57,173	(25,803)	-31.1%
-	110,000	-	Other Expenses	115,000	5,000	4.5%
12,775	-	-	Capital Outlay	-	-	0.0%
887,879	-	-	Transfers	100,000	100,000	0.0%
2,498,249	**1,496,088**	**2,500**	**TOTAL**	**1,597,451**	**101,364**	**6.8%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2026 / 2025 Dollar Change	2027 / 2026 % of Change
16,680	-	-	Intergovt Revenues	-	-	0.0%
167,035	230,000	-	Public Charges	230,000	-	0.0%
3,914	-	-	Licenses and Permits	-	-	0.0%
1,223,473	1,231,280	-	Other Sources	1,245,205	13,925	1.1%
1,511,596	28,000	73,427	Miscellaneous	28,000	-	0.0%
2,922,697	**1,489,280**	**73,427**	**TOTAL**	**1,503,205**	**13,925**	**0.9%**

Net Cost

(424,448)	**6,808**	**(70,927)**	**TOTAL**	**94,246**	**87,438**	**1284.4%**

PERSONNEL SCHEDULES

Public Works Operations

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Arborist	10.00	10	10.00	-
Director of Public Works	1.00	1	1.00	-
DPW Business Manager	1.00	1	1.00	-
DPW Field Supervisor	5.00	6	6.00	1.00
DPW Maintenance Worker	33.00	32	32.00	(1.00)
Drop off Center Worker	0.20	1	0.20	-
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	1.24		1.24	-
Seasonals Forestry	4.17		4.17	-
Sustainability Manager	0.50	1	0.50	-
Parks & Forestry Superintendent	1.00	1	1.00	-
Parks & Landscaping Manager	1.00	1	1.00	-
TOTAL	**63.98**	**60.00**	**63.98**	**-**

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

Traffic and Electric Maintenance

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Electrical 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	-
TOTAL	**5.29**	**6.00**	**5.29**	**-**

Engineering

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Administrative Support Specialist	1.00	1	1.00	-
Assistant City Engineer	1.00	1	1.00	-
Assistant Construction Manager	1.00	1	1.00	-
City Engineer	1.00	1	1.00	-
Civil Engineer	4.50	5	4.50	-
Construction Manager	1.00	1	1.00	-
Engineering Coop	0.00	0	0.00	-
Engineering Technician	6.00	5	5.00	(1.00)
Seasonal Techs/interns	0.74	2	0.74	-
Senior Civil Engineer	6.00	6	6.00	-
Senior Engineering Technician	3.00	4	4.00	1.00
Senior Facilities and Electrical Engineer	1.00	0	0.00	(1.00)
TOTAL	**26.24**	**27.00**	**25.24**	**(1.00)**

Fleet Maintenance

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Fleet Mechanic Assistant	1.00	1	1.00	-
Lead Mechanic/Stock Clerk	1.00	1	1.00	-
Fleet Superintendent	1.00	1	1.00	-
Mechanic	7.00	7	7.00	-
TOTAL	**10.00**	**10.00**	**10.00**	**-**

Physical Plant Operations

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Facilities Manager	1.00	1	1.00	-
Facilities Supervisor	1.00	1	1.00	-
Maintenance Technician	2.00	3	3.00	1.00
TOTAL	**4.00**	**5.00**	**5.00**	**1.00**

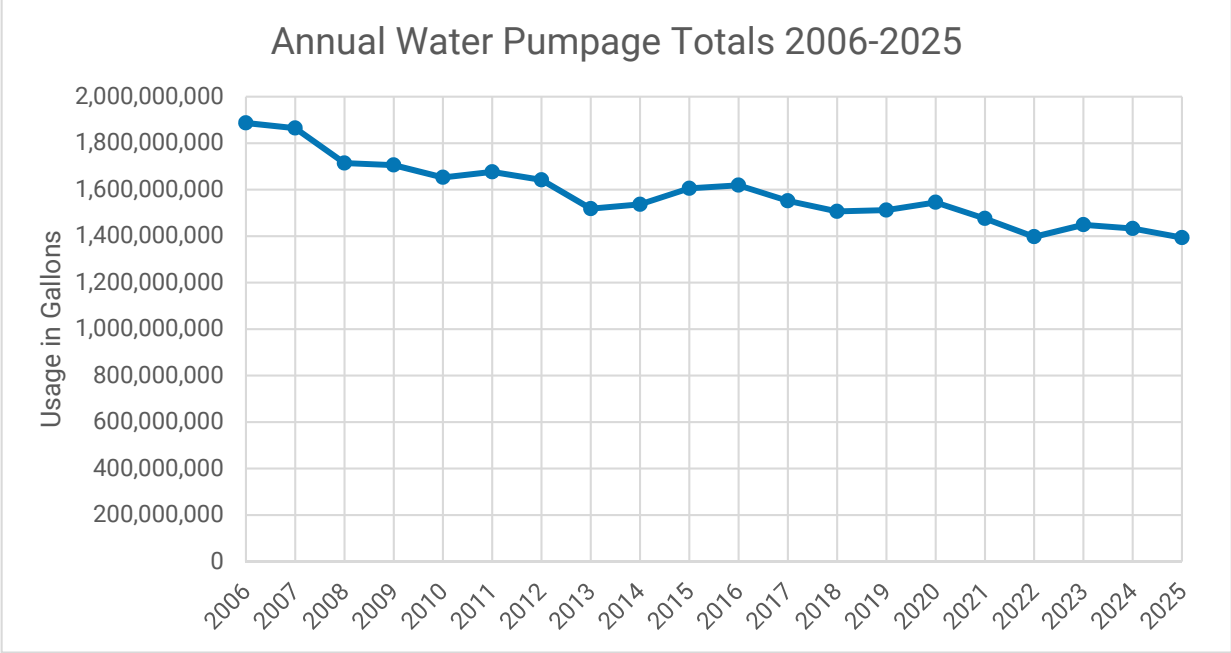
WATER DEPARTMENT



CORE RESPONSIBILITIES

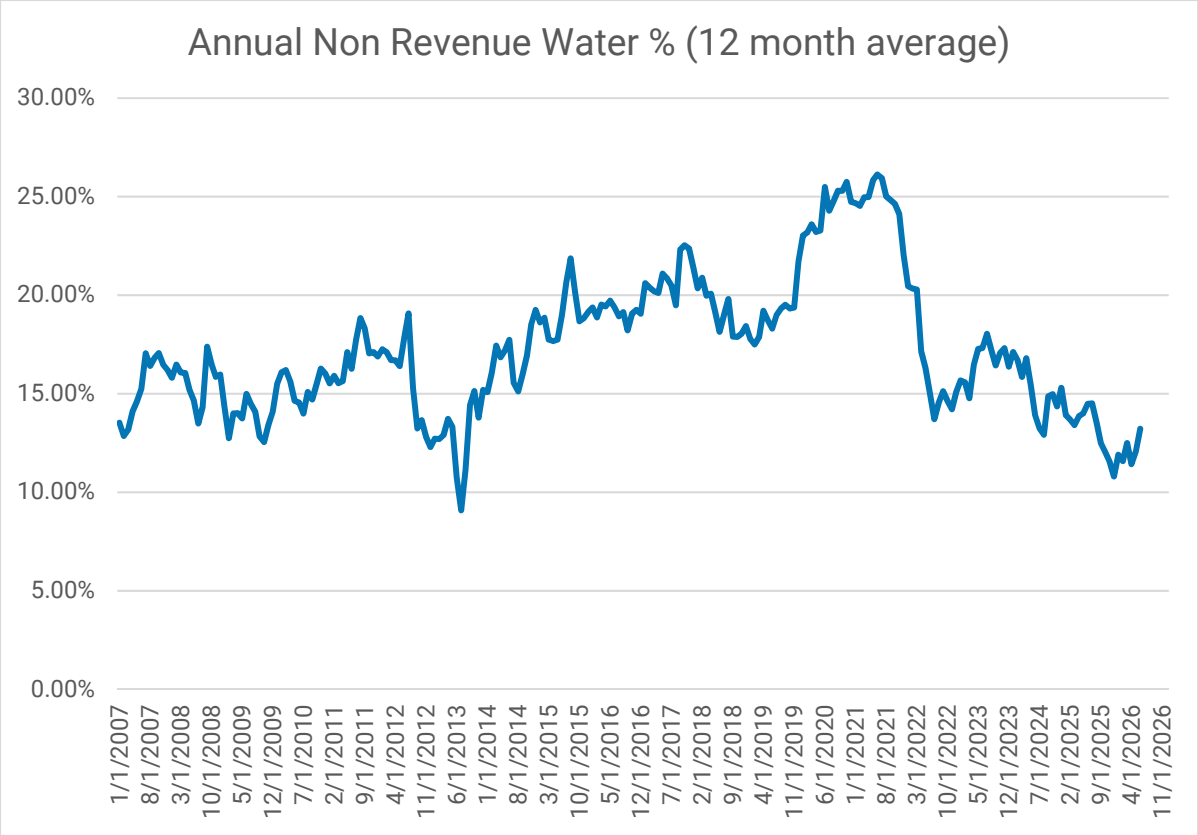
- Pumping
- Water Monitoring and Testing
- Transmission and Distribution
- Customer Accounts
- Administrative and General

PERFORMANCE MEASURES

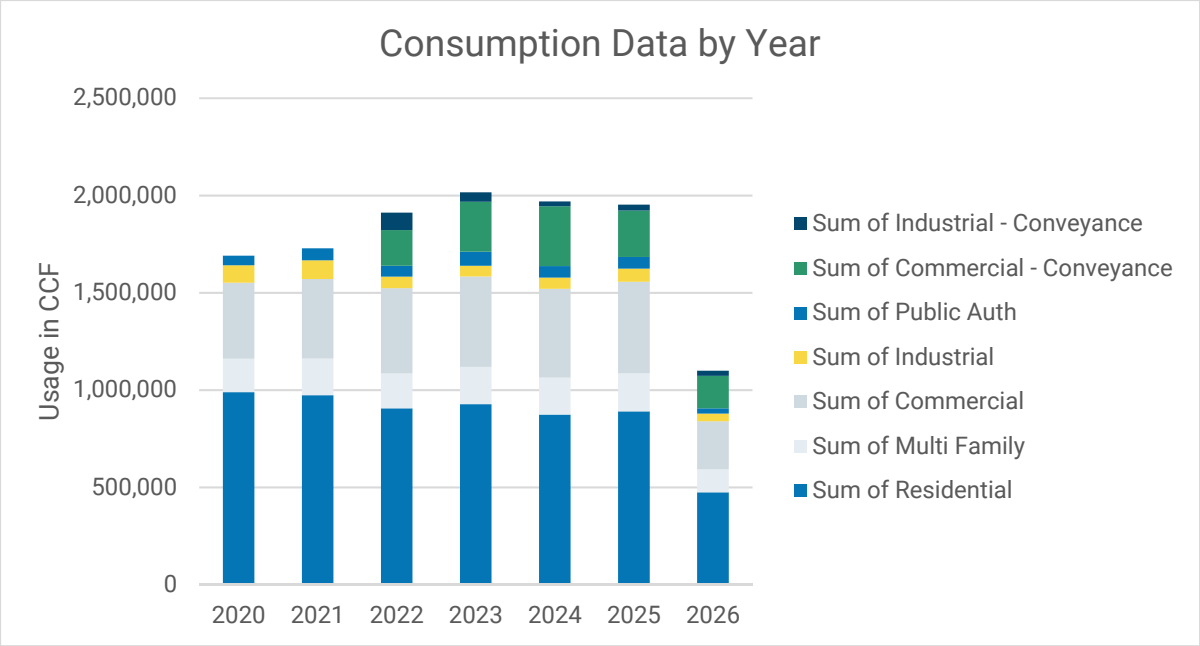


Over the past 20 years, annual water pumpage dropped 21%, from approximately 1.9 billion gallons in 2006 to 1.5 billion gallons in 2026. This reduction reflects effective local and national water conservation programs, reduced industrial demand, and effective system management

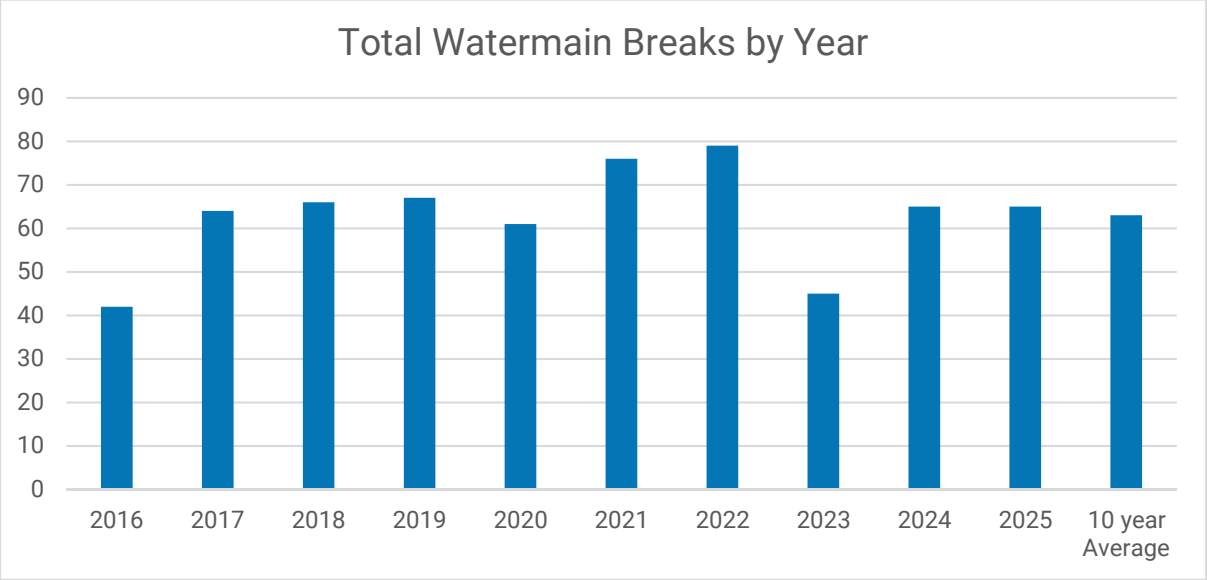
across our five pumping stations and four elevated storage towers. Importantly, it also unlocks operational capacity, positioning the city to support new high-consumption water customers or expand service to neighboring communities without expanding existing infrastructure – projects that could subsidize our costs.



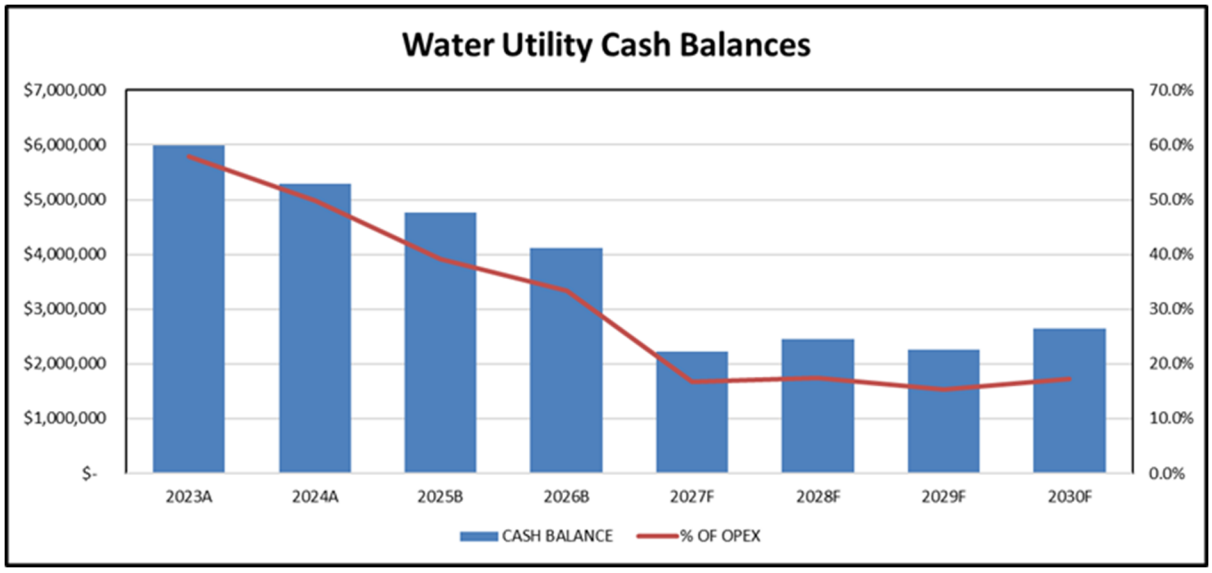
The city tracks water loss over time (purchased water from Milwaukee Water Works versus billed).



This is actual consumption bill to customer by category.



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

- Discuss potential ordinance and financial assistance for replacement of a portion of the privately-owned side of lead laterals.
- To expedite annual agreements and continue efficient working relationships the Common Council 2027 budget approval will include sole source purchasing from Badger Meter, Dixon Engineering, Aqua Backflow, Midwest Meter, Floweigh, Graef, ABT Mailcom, Best Choice Landscape, Jewell J&O Trucking, Envirotech Equipment, EH Wachs and Westrum Leak Detection.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

OPERATING INCREASE

- Increase in repair and material costs for main breaks, typical average is 63 currently at 39 as of 6/30/26

COMMODITIES INCREASE

- Increase in stone costs for main breaks, typical average is 63 currently at 39 as of 6/30/26

UTILITIES INCREASE

- Milwaukee Water Works simplified rate increase
- This is related to purchasing increase in water from the City of Milwaukee, due to dry and hot summer conditions

CAPITAL INCREASE

- Increase services fixed asset. During service lateral repair, replacing full lateral. Services reduced to offset increased fixed asset.
- Increase costs for new truck box, lighting and accessories.
- Added costs for new wall/roof for Blanchard & Potter

TRANSFER INCREASE

- 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.

PUBLIC CHARGE INCREASE

- Increase in consumption due to dry and hot summer conditions

NEXT YEAR BUDGET REQUEST

UTILITIES INCREASE

- Milwaukee Water Works simplified rate increase in full effect plus an anticipated 20% conventional rate increase expected.

SERVICES INCREASE

- Anticipation to meet the federal mandate for lead service lateral replacements. Utility will contract with consultant to assist with development & management of lead service lateral replacement program.

FIXED ASSET INCREASE

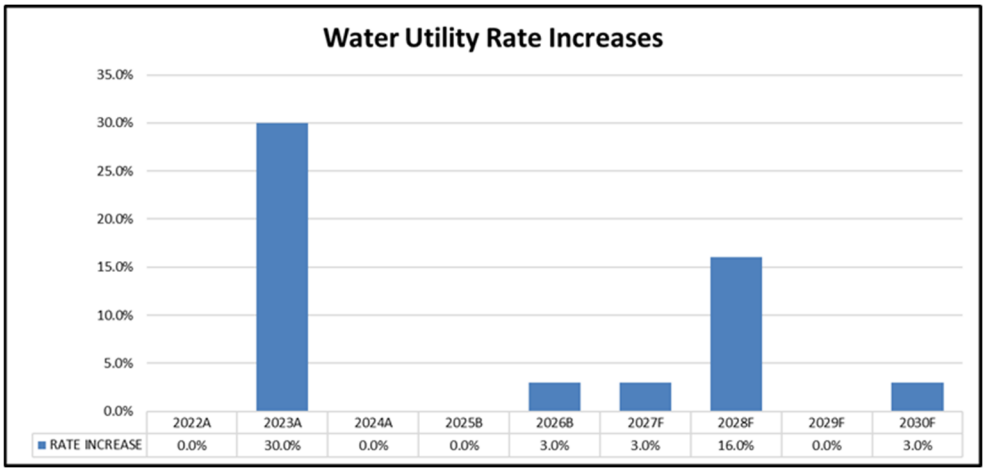
- Anticipation to meet the federal mandate for lead service lateral replacements. The Utility will complete 1st phase trial run by completing a city block of residential lead service replacements.

FIXED CHARGES INCREASE

- Increased depreciation due to anticipated projects now complete.
- Note: this chart does not currently reflect our future lead service line replacement program, as the rates have not yet been determined.

PUBLIC CHARGE INCREASE

- 3% Simplified mid-year rate increase


Water Utility Rate Increases
35.0%
30.0%
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
2022A 2023A 2024A 2025B 2026B 2027F 2028F 2029F 2030F
RATE INCREASE 0.0% 30.0% 0.0% 0.0% 3.0% 3.0% 16.0% 0.0% 3.0%

BUDGET SUMMARY TABLE

Water
Fund #50

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,444,901	1,588,727	-	Wages	1,603,235	14,508	0.9%
82,285	75,350	7,400	Overtime	71,950	(3,400)	-4.5%
759,198	768,171	-	Benefits	767,479	(692)	-0.1%
25,104	1,205	6,000	Other Compensation	1,205	(0)	0.0%
429,652	582,950	196,500	Operating	618,350	35,400	6.1%
183,360	181,250	101,000	Commodities	191,750	10,500	5.8%
413,038	922,103	227,100	Services	908,694	(13,409)	-1.5%
3,190,328	3,321,008	3,439,000	Utilities	4,083,431	762,423	23.0%
2,829,526	3,155,296	2,339,158	Fixed Charges	3,160,416	5,120	0.2%
90,462	47,300	(274,773)	Internal Charges	76,899	29,599	62.6%
5,466	-	-	Other Expenses	-	-	0.0%
158,866	-	(426,883)	Capital Outlay	-	-	0.0%
1,258,541	1,207,000	1,359,000	Transfers	1,386,000	179,000	14.8%
10,870,727	**11,850,359**	**6,973,502**	**TOTAL**	**12,869,408**	**1,019,049**	**8.6%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
110,629	99,000	105,000	Fines and Penalities	104,000	5,000	5.1%
13,189	-	35,479	Intergovt Revenues	-	-	0.0%
75,627	80,000	-	Intergovt Chrg	81,700	1,700	2.1%
3,886,358	778,477	764,378	Miscellaneous	763,575	(14,902)	-1.9%
62,619	65,811	-	Other Sources	65,515	(296)	-0.4%
11,893,125	12,164,100	10,858,000	Public Charges	12,478,900	314,800	2.6%
16,041,548	**13,187,388**	**11,762,857**	**TOTAL**	**13,493,690**	**306,302**	**2.3%**

Net Cost

(5,170,821)	**(1,337,029)**	**(4,789,355)**	**TOTAL**	**(624,282)**	**712,747**	**-53.3%**

PERSONNEL SCHEDULES

Water				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Office Assistant[1]	2.00	3	2.50	0.50
Operator Technician	1.00	1	1.00	-
Seasonal Laborer	0.38		0.38	-
Utility Account Business Manage	1.00	1	1.00	-
Water Superintendent	1.00	1	1.00	-
Water Supervisor	3.00	3	3.00	-
Water Technician I	5.00	5	5.00	-
Water Technician II	6.00	6	6.00	-
TOTAL	**19.38**	**20.00**	**19.88**	**0.50**

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

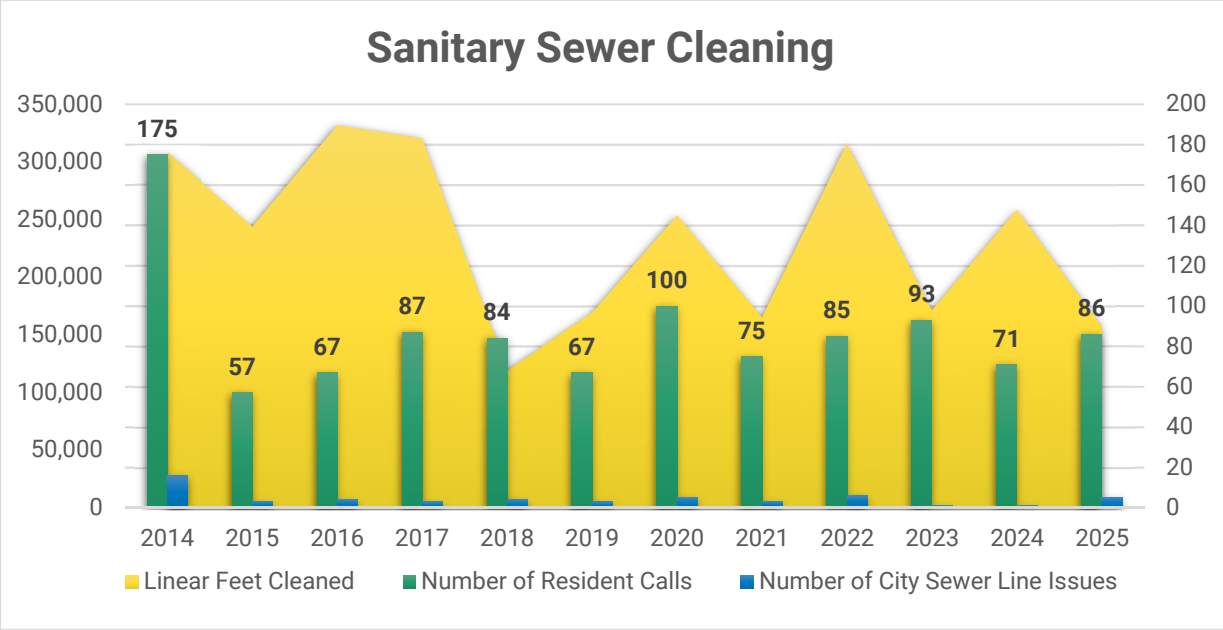
SANITARY SEWER & STORM WATER MANAGEMENT SERVICES



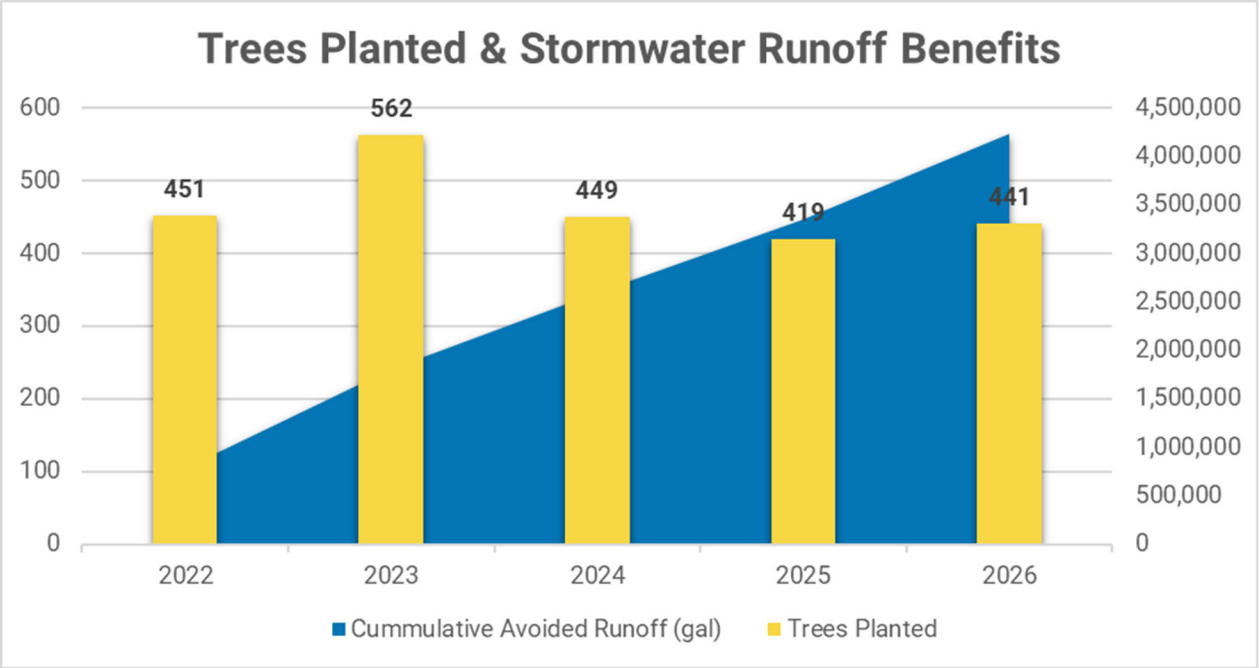
CORE RESPONSIBILITIES

- 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 and catch basins.
- 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

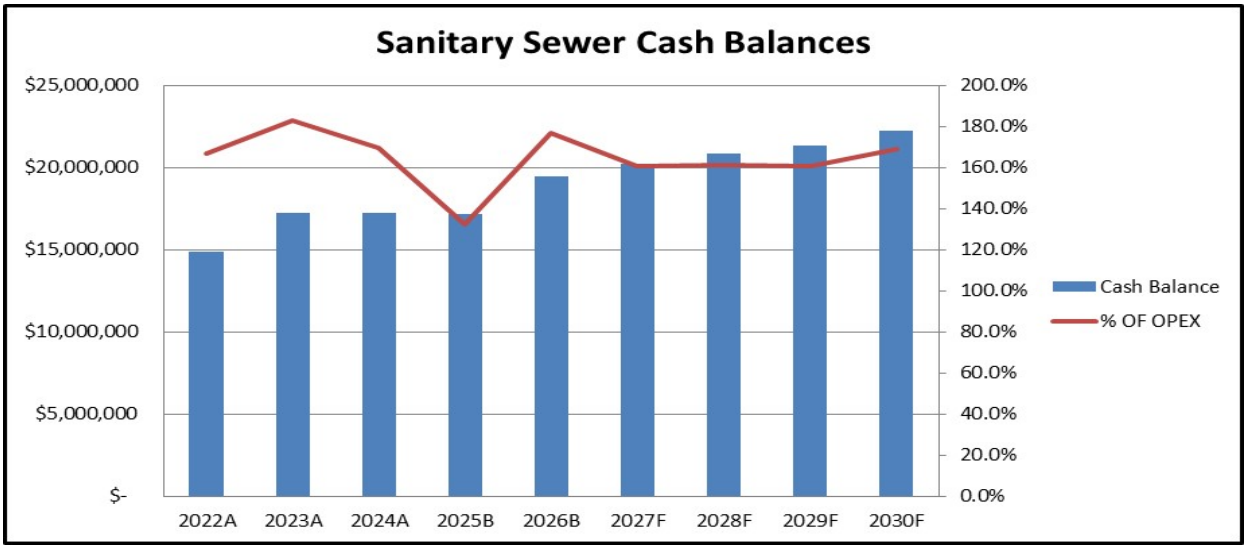


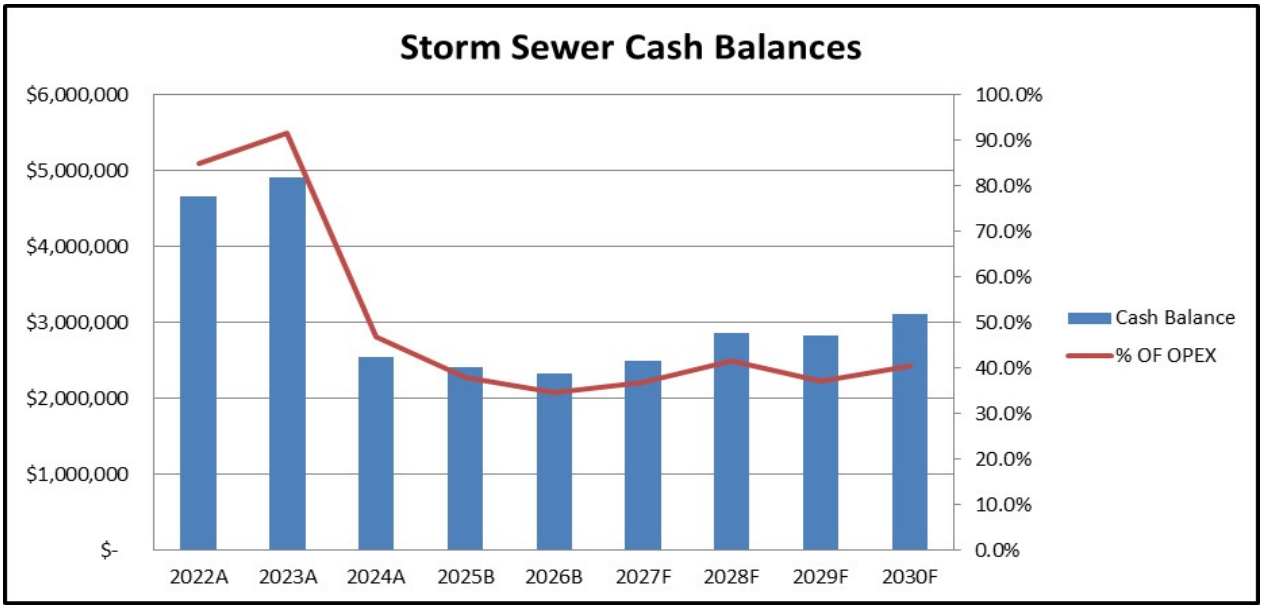
This chart compares the total length of sewer line cleaned annually with the number of residential sewer backups and City-identified sewer issues, illustrating the relationship between proactive maintenance and system performance. As you can see we have only had one City Sewer Line issue in each of the past two years.



The above chart shows the gallons of storm water runoff that will be avoided over the life span of trees planted by the City each year. This data was produced with the i-Tree Planting Calculator which shows the additional storm water management measures the City would need to construct should the City reduce the amount of street trees being replaced or added to the urban forest.

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

- Construct station at DPW to allow for on-site dumping of sanitary sewer vacuum collection.
- Work with the MMSD to chart the course for the MMSD's portion of the Schoonmaker Watershed and Sewershed project following the conclusion of the alternative analysis study and preliminary engineering in 2026.

SIGNIFICANT CHANGES – SANITARY SEWER RESERVE

CURRENT YEAR BUDGET REESTIMATE

MMSD GRANT FUND INCREASE

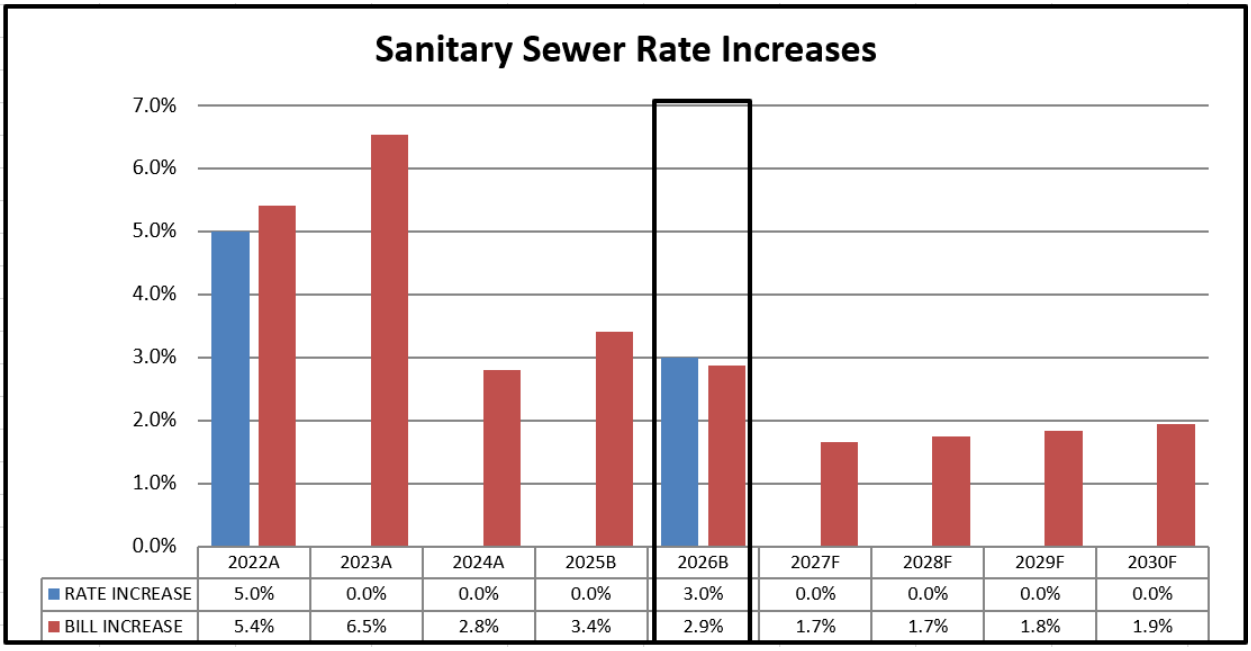
$544,500 received from MMSD, an increase from the budgeted amount of $190,000. Funding from previous years that was not allocated was made available in 2026 and additional MMSD funding sources were identified. The entire grant amount is being utilized for sanitary sewer evaluations and dye testing.

NEXT YEAR BUDGET REQUEST

PUBLIC CHARGES DECREASE

Public charge revenue is budgeted to decrease 4.6% from $12,358,400 to $11,786,500. Commercial estimate reduced to be more in-line with current year usage. Previous year original budget also anticipated a 3% increase in the local sanitary flow charge that did not take effect.

The budget includes a 0% increase in the local sanitary flow charge so that it would remain at 3.3115 per CCF for the first 50 CCF utilized based on the winter quarter average. This rate has remained unchanged since 2022. 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.



	2022A	2023A	2024A	2025B	2026B	2027F	2028F	2029F	2030F
RATE INCREASE	5.0%	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%
BILL INCREASE	5.4%	6.5%	2.8%	3.4%	2.9%	1.7%	1.7%	1.8%	1.9%

SIGNIFICANT CHANGES – STORM WATER MANAGEMENT

CURRENT YEAR BUDGET REESTIMATE

MMSD GRANT FUND INCREASE

$345,471.44 received from MMSD. $100,000 was received for the Firefly Grove Wetland (Green Infrastructure Funding). $245,471.44 was received for the 102nd Street Alley (Green Solutions).

NEXT YEAR BUDGET REQUEST

MMSD GRANT FUND INCREASE

Green Solutions funding in previous years was allocated automatically. 2027 will be the first year that this grant is administered through a competitive funding process, so this amount is just an estimate ($250,000).

DNR GRANT FUND INCREASE

The Urban Nonpoint Source & Storm Water (UNPS&SW) Management Grant Program is administered every other year with a maximum of $150,000. The previous cycle targeted replacement of inlets with catch basins. Other major projects and needs will be evaluated in this cycle.

STORMWATER MANAGEMENT FEES INCREASE

Addition of the following fees:

- Vasaila Weather Sensors ($3,200) – the goal is to decrease salt usage and associated costs. Two (2) sensors will be installed. The sensors are connected to other users for the purpose of sharing information and data.
- MetaBMP ($1,500) – This is an erosion control inspection application for private sites. This will save on staff time for DNR permitting and reporting.
- McLellan Lab ($3,500) – E.coli testing at stormwater outfalls to target human markers and separate from animal results.

CONSULTING SERVICES INCREASE

Stormwater quantity modeling services of additional existing watersheds Citywide to assist in scoping capital improvement projects.

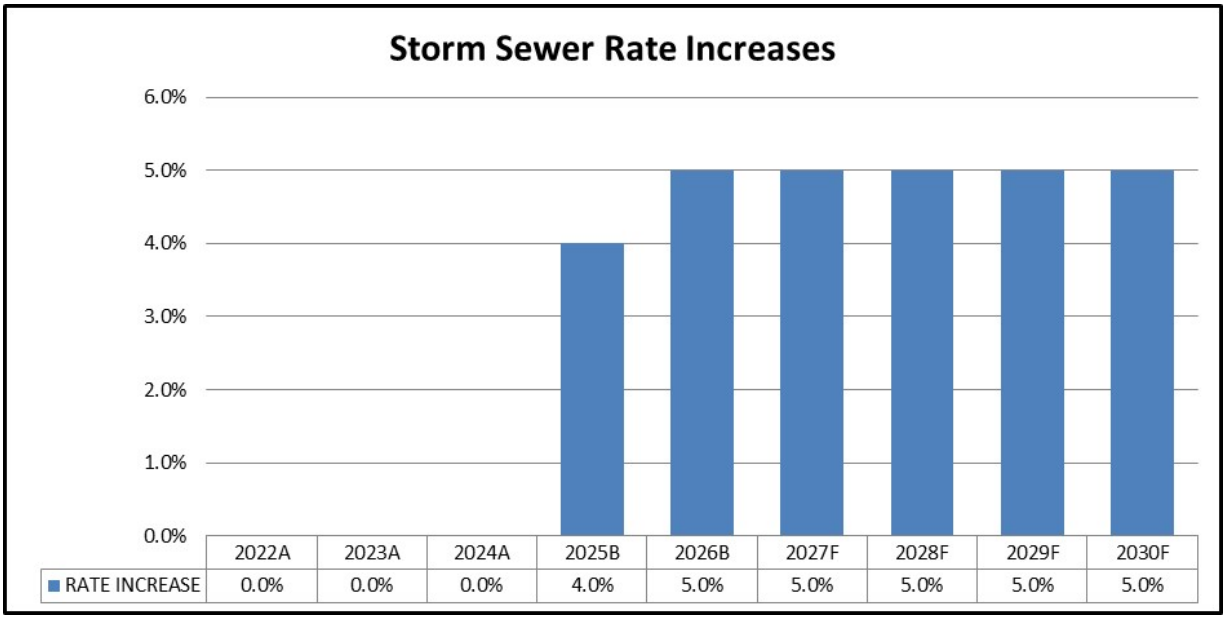
ARBORIST WAGES MOVE TO STORMWATER

Reallocating funding for two arborist positions to the stormwater utility fund reflects a strategic green-infrastructure approach to storm water management. A healthy urban forest operates as a natural component of our stormwater utility, with tree canopies intercepting rainfall to slash runoff volume and roots transforming compacted soil into a sponge that prevents localized flooding. By funding arborists to actively maintain these living assets, we directly protect our traditional storm sewers, reduce costly peak flows, and filter out harmful roadway pollutants before they reach our waterways. By funding these roles through stormwater revenue, we directly align arborist operations with the environmental outcomes they achieve, securing dedicated support while optimizing general fund resources. This is not a budgetary increase. It is simply moving existing expenses from Forestry to Stormwater.

PUBLIC CHARGE REVENUE INCREASE

Storm Sewer public charge revenue increases 3.6% from $6,323,100 to $6,550,288. This is due to an assumed 5.0% increase (an increase of $1.78 per quarter) in the Equivalent Residential Unit rate offset by a decrease in the amount of impervious surface in the City. Properties are billed based on their specific number of ERUs, for example a single family home is billed for one ERU.

The chart below shows historical and forecasted local rate and total bill changes.



BUDGET SUMMARY TABLE

Sanitary
Fund #51

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
434,253	511,811	-	Wages	520,116	8,305	1.6%
13,964	14,000	-	Overtime	14,000	-	0.0%
198,747	219,707	-	Benefits	244,983	25,276	11.5%
5,178	602	-	Other Compensation	602	-	0.0%
12,086	21,200	-	Operating	26,800	5,600	26.4%
-	10,000	-	Commodities	5,000	(5,000)	-50.0%
5,657,951	5,755,942	5,903,900	Services	5,733,548	(22,394)	-0.4%
7,937	11,598	-	Utilities	11,915	317	2.7%
1,514,751	1,514,048	367,054	Fixed Charges	1,585,643	71,595	4.7%
682,681	840,006	504,800	Internal Charges	750,563	(89,443)	-10.6%
8,339	-	-	Other Expenses	-	-	0.0%
1,831,833	2,540,000	-	Capital Outlay	-	(2,540,000)	-100.0%
10,367,721	**11,438,915**	**6,775,754**	**TOTAL**	**8,893,170**	**(2,545,745)**	**-22.3%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
97,716	99,800	97,500	Fines and Penalities	102,400	2,600	2.6%
207,185	190,000	544,500	Intergovt Revenues	-	(190,000)	-100.0%
744,786	614,300	789,100	Miscellaneous	717,500	103,200	16.8%
45,712	34,827	55,211	Other Sources	43,751	8,924	25.6%
12,129,052	12,358,400	12,365,100	Public Charges	11,786,500	(571,900)	-4.6%
13,224,451	**13,297,327**	**13,851,411**	**TOTAL**	**12,650,151**	**(647,176)**	**-4.9%**

Net Cost

(2,856,730)	**(1,858,413)**	**(7,075,657)**	**TOTAL**	**(3,756,981)**	**(1,898,568)**	**102.2%**

Storm Sewer
Fund #52

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
491,903	628,514	-	Wages	822,233	193,719	30.8%
44,678	38,000	-	Overtime	38,000	-	0.0%
264,298	269,513	-	Benefits	404,788	135,274	50.2%
1,103	602	-	Other Compensation	602	-	0.0%
38,260	47,325	-	Operating	59,025	11,700	24.7%
92,173	138,350	-	Commodities	138,350	-	0.0%
330,661	450,749	85,000	Services	485,776	35,027	7.8%
2,654	5,996	-	Utilities	6,084	88	1.5%
2,019,908	2,352,442	1,669,163	Fixed Charges	2,857,356	504,914	21.5%
513,920	450,651	-	Internal Charges	510,864	60,213	13.4%
7,587	-	-	Other Expenses	-	-	0.0%
5,810	670,000	-	Capital Outlay	-	(670,000)	-100.0%
3,812,956	**5,052,143**	**1,754,163**	**TOTAL**	**5,323,077**	**270,935**	**5.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
43,642	43,600	41,000	Fines and Penalities	41,200	(2,400)	-5.5%
118,463	100,000	345,471	Intergovt Revenues	399,900	299,900	299.9%
227,143	150,700	327,300	Miscellaneous	230,100	79,400	52.7%
103,561	93,755	119,163	Other Sources	118,531	24,776	26.4%
6,069,763	6,323,100	6,261,820	Public Charges	6,550,288	227,188	3.6%
6,562,572	**6,711,155**	**7,094,754**	**TOTAL**	**7,340,019**	**628,864**	**9.4%**

Net Cost

(2,749,616)	**(1,659,012)**	**(5,340,591)**	**TOTAL**	**(2,016,942)**	**(357,929)**	**21.6%**

HEALTH DEPARTMENT

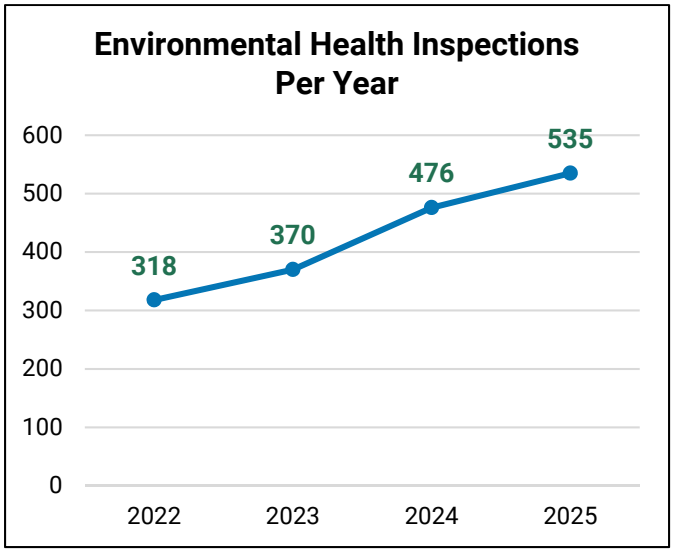


Learn more about the Health Department in our annual report.

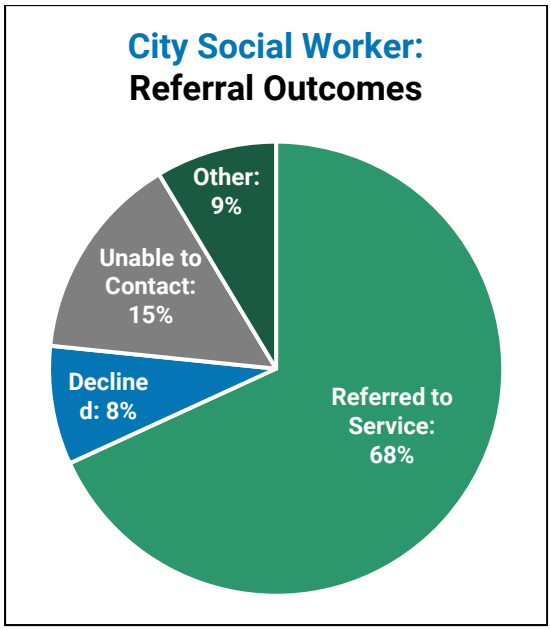
CORE RESPONSIBILITIES

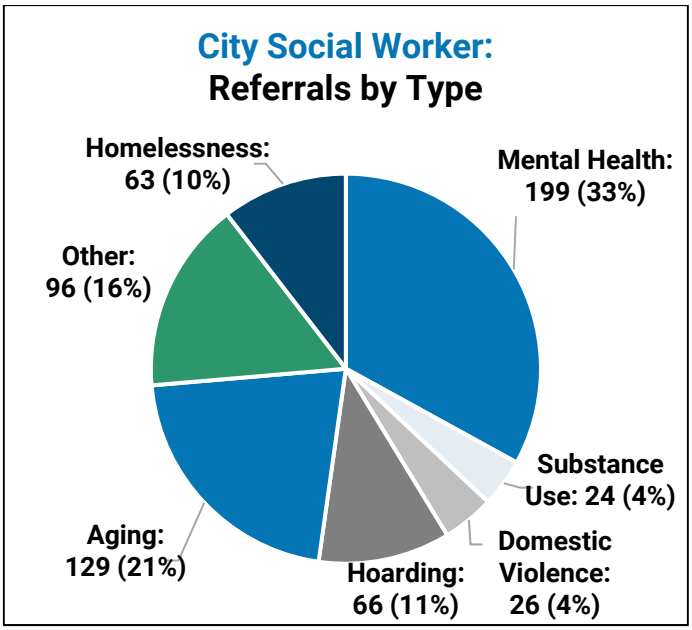
- **Public health nursing:** communicable disease mitigation, immunizations, chronic disease prevention & education, maternal-child health promotion, and reproductive health
- **Environmental health:** nuisances, human health hazards, rabies, code enforcement, and establishment regulation, licensing, 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 plan, communications plan, health equity

PERFORMANCE MEASURES

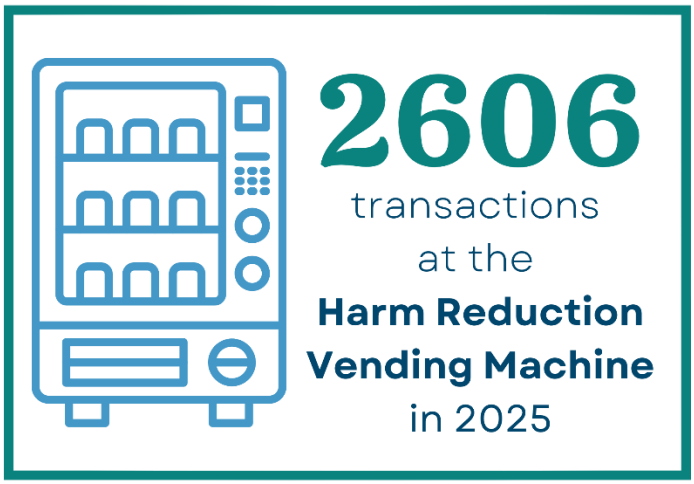


Inspection numbers include routine annual inspections, complaint follow-ups, re-inspections, and pre-inspections for new establishments. The Health Department has 1.0 FTE designated to 368 licensed establishments in Wauwatosa. The U.S. Food and Drug Administration (FDA) and the WI Department of Agriculture, Trade, and Consumer Protection (DATCP) recommend no more than 320 establishments per 1.0 FTE. We are currently 15% over capacity.





Between 2022-2025, our City Social Worker received over 600 referrals. Of these, over 2/3 of individuals were successfully linked to services.



The Harm Reduction Vending Machine was installed outside City Hall in November 2024.

From November 2024 through July 2026, 4,929 items have been dispensed from the machine.

The top items include first aid kits, COVID-19 tests, hygiene kits, naloxone, safe sex kits, and seasonal items like hand warmers.

NEXT YEAR'S GOALS

- Secure sustainable funding for .5 FTE Youth Mental Health Social Worker.
- Perform ongoing assessment of the department's capacity limits and the need for additional support, specifically in the areas of environmental health, communicable disease, mental health, and substance use.
- Collaborate with partners to advocate for sustained public health funding and policy changes that promote health, reduce barriers to services, and create lasting positive change for our community.
- Continue work in our Strategic Plan priority areas:
  - **Communication and Visibility:** Build internal infrastructure to support public health communications; increase community awareness of and access to programs and services.

- **Partnership and Collaboration:** Strengthen current relationships and build new connections to advance priorities; organize community partnerships to track, monitor, and share connections across the department.
- **Programming:** Improve program development and evaluation; secure sustainable and diverse funding streams to fund programs and address identified community needs.

SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

CITY SOCIAL WORKER

The City Social Worker position was established in April 2022 and is shared across the Health, Police, and Fire Departments. During this time, the position has demonstrated significant value in addressing unmet mental health and resource needs in the Wauwatosa community. Data from our Community Health Assessment and feedback from community engagement sessions continue to identify mental health as a top priority for residents. While many resources exist throughout Milwaukee County, these can be difficult to navigate, and many people are not able to connect to these services on their own. The Social Worker serves as a central point of coordination, receiving referrals from the Police, Fire, and Health Departments, in addition to the Library, other City departments, and community members. The position provides short-term case management services and connection to long-term services, when needed. The most common areas of need include mental health, aging, hoarding, and homelessness.

The City Social Worker has also strengthened collaboration across City departments and with external partners. Internally, the position has improved communication and coordination with Police and Fire, improving how the City responds to mental health cases throughout the community. Externally, the position has built strong relationships with community partners, including health care, treatment centers, long-term care, and Milwaukee County agencies, such as Adult Protective Services and the Aging and Disability Resource Center. These partnerships have expanded access to services for residents while identifying system gaps and opportunities for broader community-wide improvements.

The current vacancy has highlighted the critical need for this role, as residents have experienced reduced access to assistance with navigating mental health concerns and connecting to essential services. Making the City Social Worker position permanent will ensure continued support for residents while providing City employees, specifically those in Police and Fire, with a dedicated resource for referrals and coordinated case management. Many other staff lack the time, capacity, and specialized training to adequately assist residents with mental health and other services. By filling this role, the Social Worker improves organizational efficiency, strengthens service coordination, and ensures residents receive timely, comprehensive support.

This position aligns with the City's Strategic Plan in Priority Area 2: Public Safety and Priority Area 5: Quality of Life.

YOUTH MENTAL HEALTH SOCIAL WORKERS

The Youth Mental Health Social Worker positions were established in 2022 as an ARPA-funded initiative, in partnership with the Wauwatosa School District. Following the COVID-19 pandemic, mental health was a significant concern among youth, and additional support was needed in schools to help address the

issues. Over the past several years, these positions have been able to work directly in Wauwatosa elementary and middle schools, as well as Pilgrim Lutheran, to improve outcomes. During this time, the social workers provided short-term one-on-one counseling and facilitated social-emotional learning and behavioral skill-building groups. They also helped connect families to external resources and assisted unhoused students and families who qualify for McKinney-Vento. The Social Workers have also built strong relationships with the Municipal Court, the Wauwatosa Library, the Wauwatosa Police School Resource Officers and CART team, and community resource and treatment partners.

While these efforts have had a positive impact on students at these schools, data from the 2025 Youth Risk Behavior Survey continues to show high rates of anxiety, depression, and suicidal ideation among all middle and high school students. Over the past year, we have worked with the Wauwatosa School District to evaluate program outcomes and identify the most effective long-term approach to supporting youth mental health. Based on this evaluation, the .5 Youth Mental Health Social Worker will transition in 2027 from a school-based model to a community-based approach that complements existing school services while expanding access to youth who may not otherwise receive support.

Under this model, the Youth Mental Health Social Worker will facilitate psychoeducational and social-emotional skill-building groups, host events and spaces to build social connection among youth, and assist youth and families with resource support and navigation. This expanded approach will increase access to services, reduce barriers to participation, and strengthen collaboration with community partners to better address youth mental health needs across the community.

We have actively pursued grant funding to support both Youth Mental Health Social Worker positions, but award decisions are not expected until later this year. Any funding received is unlikely to sustain the program fully. Dedicating funds for this .5 position in 2027 will ensure the City can continue providing critical youth mental health services while pursuing additional external funding opportunities.

These positions align with the City's Strategic Plan in Priority Area 2: Public Safety and Priority Area 5: Quality of Life.

SHORT-TERM RENTAL FEE CHANGES

There is currently one license fee ($296) for all short-term rental (STR) properties in Wauwatosa, regardless of how many units are owned by a single owner. For example, if an apartment building owner rents out multiple apartment units as STRs, they are charged one $296 fee. We are proposing a tiered license fee structure so that owners with more than one unit are charged a higher fee. The proposed license fees for 2027 are:

- 1 Short-Term Rental: $296 (no change)
- 2-4 Short-Term Rentals: $450
- 5-9 Short-Term Rentals: $550
- 10-19 Short-Term Rentals: $600

As of September 2026, there are 54 STRs licensed in Wauwatosa: 50 single-unit STRs, 3 properties with 2-4 units, 1 property with 5-9 units, and 0 properties with 10 or more units.

BUDGET SUMMARY TABLE

Public Health
Dept #410

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,160,927	1,230,073	-	Wages	1,587,046	356,973	29.0%
544	-	-	Overtime	-	-	0.0%
387,106	411,742	-	Benefits	569,326	157,583	38.3%
2,883	-	-	Other Compensation	-	-	0.0%
138,243	32,926	-	Operating	33,584	658	2.0%
1,124	2,200	2,700	Services	3,400	1,200	54.5%
1,826	-	-	Utilities	1,900	1,900	0.0%
149,414	155,840	-	Internal Charges	156,300	460	0.3%
-	-	-	Capital Outlay	-	-	0.0%
23,268	99,112	-	Other Expenses	81,013	(18,099)	-18.3%
1,865,334	**1,931,893**	**2,700**	**TOTAL**	**2,432,568**	**500,675**	**25.9%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
362,709	89,812	-	Intergovt Revenues	112,713	22,901	25.5%
164,904	171,000	161,200	Licenses And Permits	184,500	13,500	7.9%
1,074	-	-	Miscellaneous	-	-	0.0%
24,475	34,625	10,450	Public Charges	25,475	(9,150)	-26.4%
535,630	-	-	Other Sources	50,000	50,000	0.0%
1,088,791	**295,437**	**171,650**	**TOTAL**	**372,688**	**77,251**	**26.1%**

Net Cost

776,543	**1,636,456**	**(168,950)**	**TOTAL**	**2,059,880**	**423,424**	**25.9%**

Senior Commission Dept #115						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
11,374	5,000	-	Operating	5,000	-	0.0%
11,374	**5,000**	**-**	**TOTAL**	**5,000**	**-**	**0.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
235	300	-	Miscellaneous	200	(100)	-33.3%
235	**300**	**-**	**TOTAL**	**200**	**(100)**	**-33.3%**
Net Cost						
11,139	**4,700**	**-**	**TOTAL**	**4,800**	**100**	**2.1%**

PERSONNEL SCHEDULES

Health				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Office Assistant	1.80	2	1.80	-
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	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	2.00	1	0.50	(1.50)
Public Health Social Worker	1.00	1	1.00	-
Public Health Specialist - ARPA Funded LTE	0.80	0	-	(0.80)
Substance Use Specialist1 - (Opioid Settlement funded)	1.00	1	1.00	-
TOTAL	**19.30**	**18.00**	**16.50**	**(2.80)**

TOURISM COMMISSION



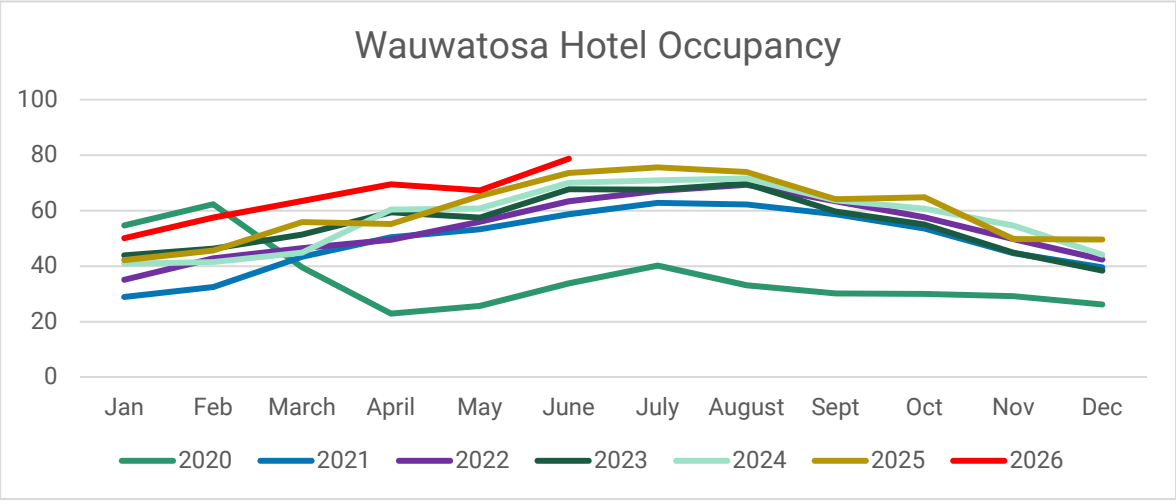
Learn more about the Tourism Department in our annual report.

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 (8.0% pending approval) of gross receipts, and the Wauwatosa Tourism Commission administers these funds in accordance with the state statues. 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.

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
2025 – 1,061
2026 – 863

In addition to hotel tax revenue, the city receives tax payments from short-term rental organizations (e.g. AirBNB, VBRO). Travelers are increasingly choosing short-term rentals for their stays. In Wauwatosa approximately 20% of total hotel/motel tax collections are generated by short-term rentals. Industry-wide, short-term rentals are increasingly favored over traditional hotels for multiple reasons, a key one being family-friendliness.

NEXT YEAR'S GOALS

- Build upon the recognition of Mama Rosa and increasing popularity of Thomas Dambo trolls to drive additional visitation to Wauwatosa, specifically targeting the 6-hour drive market.
- Highlight Tourism's newest sculpture installation in Firefly Grove Park to encourage both new and repeat visitation.
- Bring additional murals to NoMAD in partnership with the East Tosa BID, strengthening Wauwatosa's position as a family-friendly arts tourism destination.
- Build upon the success of tourism's new holiday/winter tourism experience to fully establish Wauwatosa as a regional holiday destination.
- Grow the amount of earned media Wauwatosa tourism receives to increase overall awareness of Wauwatosa as a tourism destination and increase AI visibility.

SIGNIFICANT CHANGES - TOURISM

NEXT YEAR BUDGET REQUEST

INCREASE IN HOTEL/MOTEL TAX COLLECTION

The state of Wisconsin caps hotel/motel tax collection at 8%. Currently, Wauwatosa collects 7%. However, neighboring municipalities are collecting 8%, with the city of Brookfield collecting 10.5% under a special exemption to finance its convention center.

The increase in the hotel/motel tax rate will provide enough incremental revenue to fund an additional full-time staff member. The Wauwatosa Tourism Commission fully supports this change, as Tourism in

Wauwatosa has grown significantly in recent years and is now at a point where limited staff is hindering additional growth.

The increase in hotel/motel tax collections will result in a proportional increase in the amount of hotel/motel tax revenue allocated to the general fund.

BUDGET SUMMARY TABLE

Tourism
Fund #32

Expenditures-*Tourism Commission*

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
126,908	139,329	-	Wages	227,799	88,470	63.5%
692	-	-	Overtime	-	-	0.0%
69,468	70,234	-	Benefits	102,566	32,332	46.0%
400	-	-	Other Compensation	-	-	0.0%
401,065	337,100	-	Operating	407,600	70,500	20.9%
692,621	679,974	3,600	Services	689,267	9,293	1.4%
972	3,750	-	Utilities	1,000	(2,750)	-73.3%
33,078	41,391	-	Internal Charges	43,799	2,408	5.8%
-	138,595	40,000	Other Expenses	134,585	(4,010)	-2.9%
-	-	-	Fixed Charges	663	663	0.0%
23,351	-	-	Capital Outlay	-	-	0.0%
-	-	-	Transfers	-	-	0.0%
1,348,556	**1,410,373**	**43,600**	**TOTAL**	**1,607,278**	**196,905**	**14.0%**

Revenues-*Tourism Commission*

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
(17,994)	-	-	Intergovt Revenues	-	-	0.0%
1,396,950	1,400,000	1,365,000	Other Sources	1,575,000	175,000	12.5%
35,373	-	-	Miscellaneous	-	-	0.0%
1,414,329	**1,400,000**	**1,365,000**	**TOTAL**	**1,575,000**	**175,000**	**12.5%**

Expenditures-*Civic Celebration*

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
980	600	-	Operating	765	165	27.5%
56,363	49,400	-	Services	49,235	(165)	-0.3%
(25,000)	(25,000)	-	Internal Charges	(25,000)	-	0.0%
32,343	**25,000**	**-**	**TOTAL**	**25,000**	**-**	**0.0%**

Revenues-*Civic Celebration*

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
18,927	-	-	Other Sources	-	-	0.0%
13,235	25,000	-	Miscellaneous	25,000	-	0.0%
32,162	**25,000**	**-**	**TOTAL**	**25,000**	**-**	**0.0%**

Total Net Cost

(65,592)	**10,373**	**(1,321,400)**	**TOTAL**	**32,278**	**21,905**	**211.2%**

PERSONNEL SCHEDULES

Tourism Commission				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 Change**
Tourism Manager	-	1	1.00	1.00
Tourism Specialist	1.00	1	1.00	-
Tourism Intern	0.55	0	-	(0.55)
TOTAL	**1.55**	**2.00**	**2.00**	**0.45**

LIBRARY

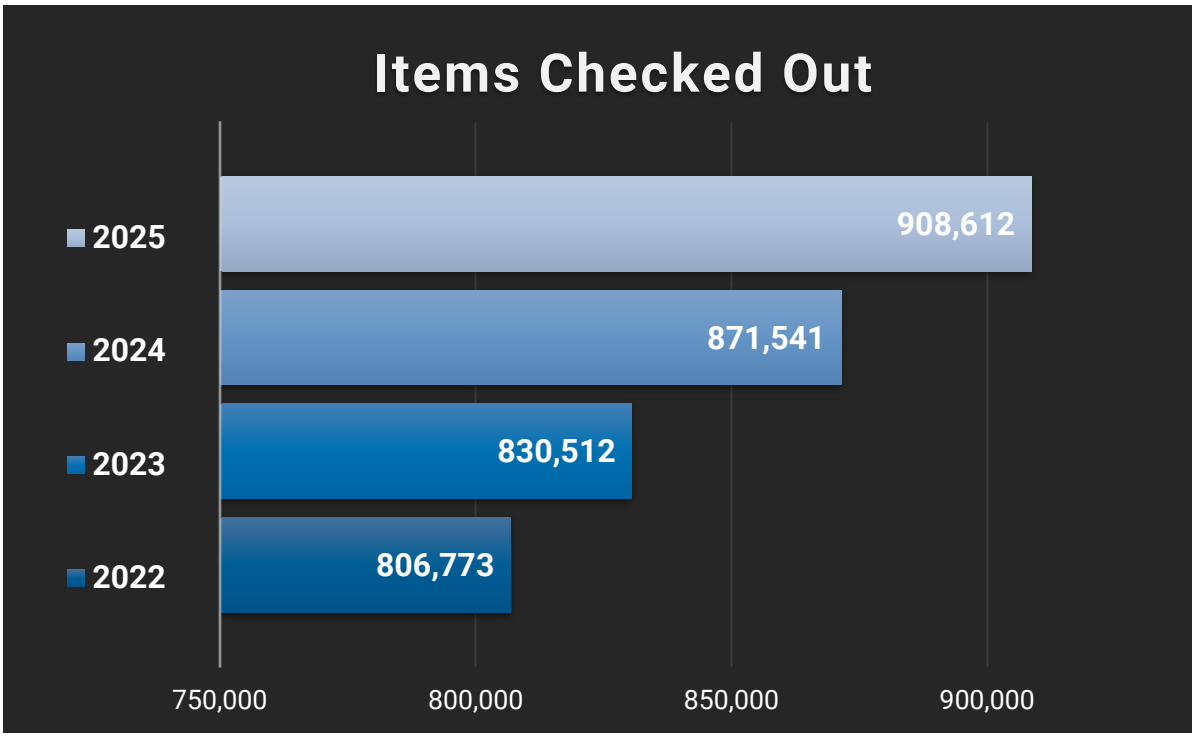


Learn more about the Library in our annual report.

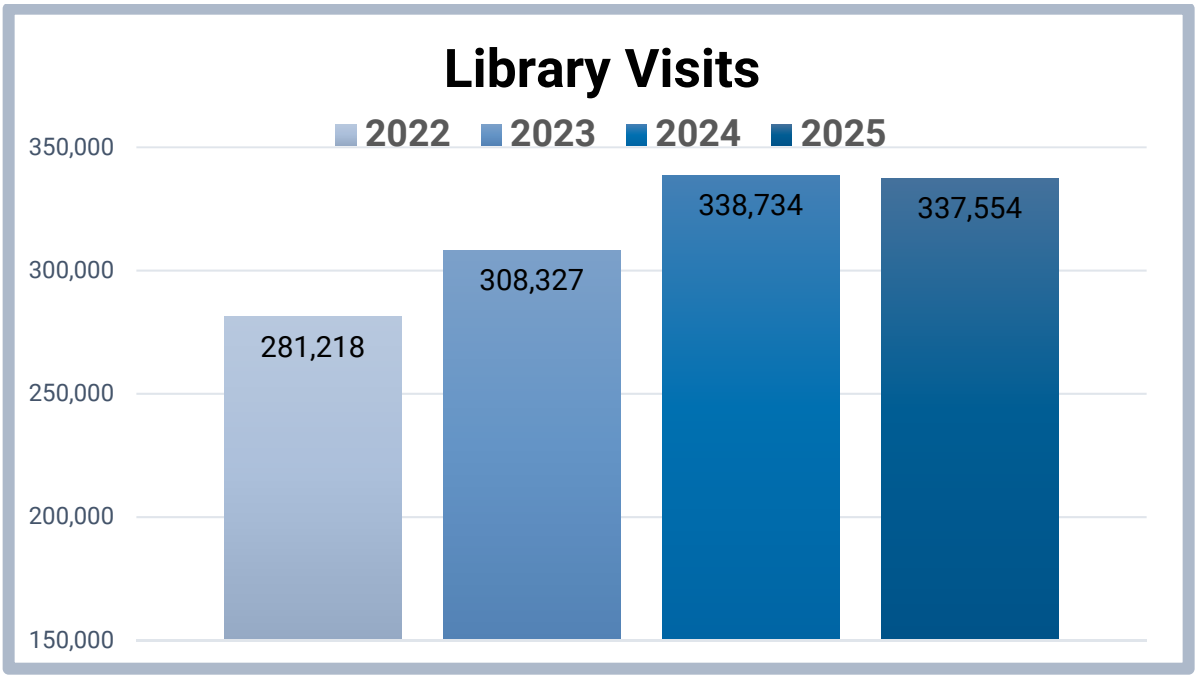
CORE RESPONSIBILITIES

- **Circulating collection:** Wauwatosa Public Library (WPL) offers a wide-ranging collection including books, digital materials, music, and movies. WPL also has a Library of Things collection that features games, tools, science kits, local attraction passes and more.
- **Programming:** WPL librarians plan and present a wide range of programs every week for children, teens, and adults.
- **Reference services:** Patrons receive instruction, assistance, recommendations and more from information experts.
- **Access to technology:** Patrons can access computers, Wi-Fi, printers, copiers, scanners, and fax machines to help bridge the digital divide.
- **Welcoming spaces:** WPL provides various spaces for patrons to study, read, and collaborate with others.

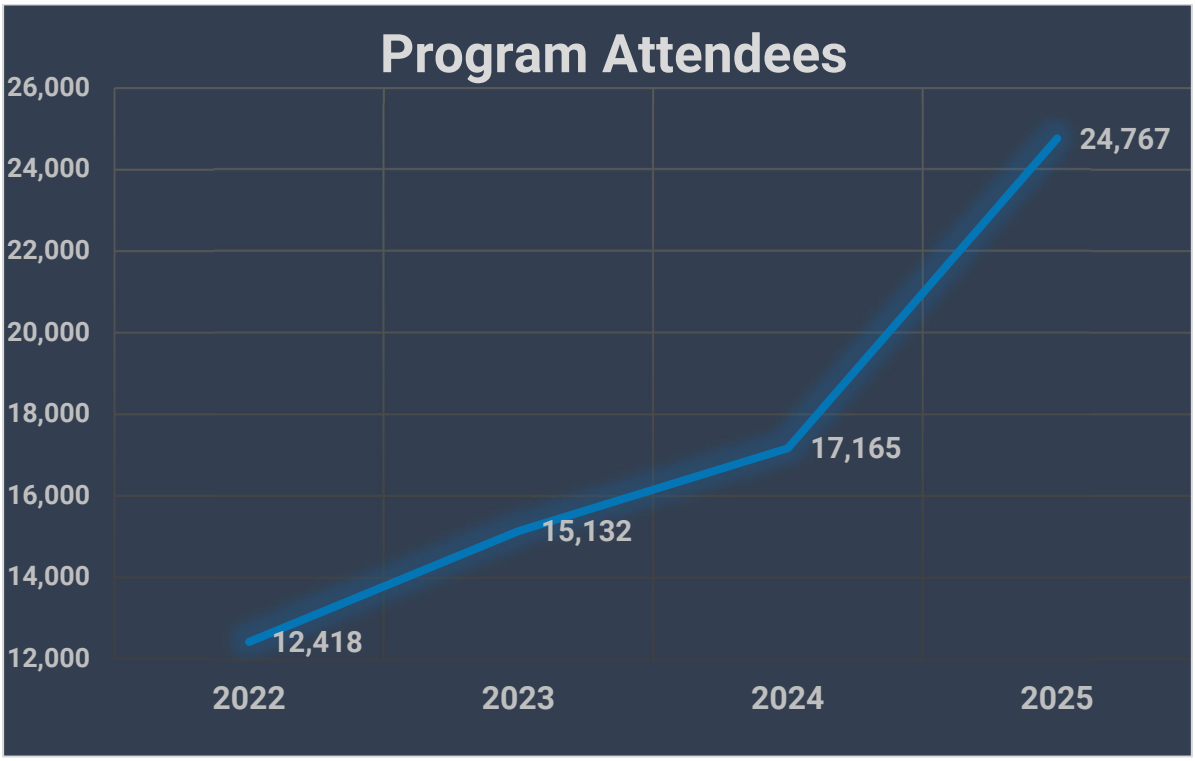
PERFORMANCE MEASURES



WPL ranked fifth in total circulation out of 381 Wisconsin public libraries in 2025, and third in children's circulation. The 908,612 items checked out in 2025 was the highest total in WPL's history.



Over 1,000 people visit WPL on a typical day. Patrons are drawn to WPL because of its well-rounded collection, helpful staff, engaging programs, and welcoming spaces.



Almost 25,000 patrons attended over 600 programs in 2025. The Library continuously strives to understand our community's interests and exceed them with high-quality programming, which has led to increased attendance over the past four years.

NEXT YEAR'S GOALS

- Library staff will collaborate with the Library Board and city staff to work with an architect and construction management company to develop plans for a new library facility.
- Library staff will work with the Library Board and Wauwatosa Public Library Foundation to support capital campaign fundraising efforts.
- Library staff will develop long term collection plans as part of the municipal complex project.
- Create and implement best practices to allow for sustainable growth of the 3D printer training program.

SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

4699 OTHER PUBLIC CHARGES FEE INCREASE

WPL has one public photocopier and two printers for public PC printing and remote printing. WPL is raising the cost of black & white printing from $0.10 per page to $0.15 per page, and color printing from $0.25 per page to $0.50 per page. These fees are being implemented due to increased toner costs and increased credit card fees as more individuals use credit cards. WPL has not raised its fee for color pages

in at least 15 years and has not raised the black & white cost in at least 30 years. The new fees match 10 of the 14 other public libraries in the Milwaukee County Federated Library System.

Assuming no other changes to public printing volume, the fee change would translate to an increase of about $7,000 annually.

6004 PRINTING AND DUPLICATION EXPENDITURE INCREASE

WPL will have increased costs for public and staff printing expenses due to increased toner usage and costs.

BUDGET SUMMARY TABLE

Library Fund #35						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
1,723,426	1,819,952	-	Wages	1,906,811	86,859	4.8%
1,239	-	1,000	Overtime	1,000	1,000	0.0%
600,806	605,265	-	Benefits	686,805	81,540	13.5%
453,267	462,325	-	Operating	471,112	8,787	1.9%
45,895	64,809	4,500	Services	67,807	2,998	4.6%
878	800	-	Utilities	900	100	12.5%
8,343	10,004	-	Fixed Charges	8,834	(1,170)	-11.7%
682,488	748,817	-	Internal Charges	835,371	86,554	11.6%
-	35,000	-	Other Expenses	-	(35,000)	-100.0%
-	-	-	Capital Outlay	-	-	0.0%
3,516,341	**3,746,972**	**5,500**	**TOTAL**	**3,978,639**	**231,667**	**6.2%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
8,685	8,000	-	Fines and Penalities	8,000	-	0.0%
324,803	361,472	-	Intergovt Chrg	333,192	(28,280)	-7.8%
357	-	-	Intergovt Revenues	-	-	0.0%
28,089	20,800	-	Miscellaneous	20,200	(600)	-2.9%
3,128,589	3,330,200	-	Other Sources	3,613,342	283,142	8.5%
29,098	26,500	-	Public Charges	34,000	7,500	28.3%
3,519,620	**3,746,972**	**-**	**TOTAL**	**4,008,734**	**261,762**	**7.0%**
Net Cost						
(3,280)	**-**	**5,500**	**TOTAL**	**(30,095)**	**(30,095)**	**0.0%**

PERSONNEL SCHEDULES

Library				
Position Description	**2026 FTE**	**2027 Base Positions**	**2027 FTE**	**2026-27 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	5.50	9	5.50	-
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 Shelvers	5.90	15	5.90	-
Library Shelvers - Sunday	0.10		0.10	-
Office Assistant	1.00	1	1.00	-
Tech Services Aide	0.55	1	0.50	(0.05)
Technical Services Librarian	1.75	2	1.70	(0.05)
TOTAL	**27.15**	**43.00**	**27.05**	**(0.10)**

DEVELOPMENT DEPARTMENT



Learn more about the Development Department in our annual report.

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

Small Business Support
The Community Development Authority supports small businesses through forgivable loans for Signage, Façade, and Code Compliance purposes. These programs were expanded to include support for creating outdoor spaces, making fixed improvements, and providing limited professional services. The following table summarizes loans awarded through July 2026.

CDA Small Business Forgivable Loans	Awarded 10/2025 – 07/2026	Total Number Awarded (2015 – July, 2026)	Total Amount Awarded (since program start in 2015 – July, 2026)
Sign	0	33	$33,902
Façade	0	12	$108,030
Code Compliance	1	23	$211,942
Building/Site Improvements	8	12	$120,000
Total:	9	80	$473,874

Number of Unique Businesses served since 2015 across all three programs:	59

Planning Division

- In 2026, the Planning Division supported the adoption of the Research Park Master Plan and implementation of related zoning code amendments.
- While now closed, in 2025, we initiated an accessory dwelling unit (ADU) Forgivable Loan Program. Over 100 inquiries were submitted in 2025 and 2026, resulting in two loans for ADU utility costs. To rehabilitate an existing building (such as a detached garage) the cost is $200,000-300,000, or $200-300 per square foot. To construct a new ADU, costs range from $300,000-$500,000, or $300-500 per square foot. Major costs include utility hookups (i.e. water, sewer, electrical), construction materials, and labor. Customers also reported a low number of contractors in the area able or willing to do the projects.
- Planning Division staff continue to advance Tosa Tomorrow 2045 Comprehensive Plan Planning Division related implementation items through daily work including Neighborhood Character, Housing for All, Economic Development, Balance Land Uses, Collaboration with Developers, and Land Use Influences on Transportation Choice.

Building & Safety Division

- In 2026, the Building & Safety Division will continue improving and streamlining the approval process for building projects, with a goal of completing 80% of residential plan reviews within five business days.
- Provide timely, consistent, and customer-focused inspection, occupancy, and code enforcement services while protecting public health, safety, and property.

Housing Rehabilitation

Continue to finance the maintenance/repair of existing housing. This helps with the cost of homeownership, helps maintain property value, and ensures Wauwatosa is an attractive place to invest. The program has issued 45 loans totaling $820,000. In 2025 the program issued 15 loans totaling $267,000.

Note: With the expiration of ARPA funds, 7% of staff time will be charged to housing fund with the remainder being charged to CDBG.

NEXT YEAR'S GOALS

- Work with Community Development Authority (CDA) to identify properties for potential acquisition and identify redevelopment for 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.
- Evaluate re-development opportunities near Public Works site.
- Continue Wauwatosa's leadership in addressing housing affordability and unmet housing goals.

SIGNIFICANT CHANGES – BUILDING & SAFETY

CURRENT YEAR BUDGET REESTIMATE

BUILDING AND SAFETY PERMIT REVENUE INCREASE

Adjusted projected revenue by $100,000 to account for increased revenue.

PROPERTY MAINTENANCE INSPECTION INCREASE

Adjusted projected revenue by $50,000 based on actual inspection work.

NEXT YEAR BUDGET REQUEST

BUILDING PERMIT FEES INCREASE

Adjusted projected revenue by $125,770 to account for increased permit fees.

Add roof permits as a customer service and accountability measure, allowing the City to verify that roofing work is being completed by properly licensed contractors and providing a record of work completed on the property.

Building permit application fees have increased by approximately 10%.

2027 Increases:

- One & Two Family-Dwelling – New – Plan Review, increasing from $200, to $250
- Commercial – New & Additions, Inspections are increasing from $0.30/sq ft to $0.32/sq ft
- One & Two Family-Dwelling – New & Additions, Inspections are increasing from $0.30/sq ft to $0.32/sq ft
- Commercial Alterations, Inspections are increasing from $12 per $1,000 construction Cost to $14 per $1,000 construction cost.
- Minimum Electrical Inspection fee changing from $70 to $80
- Electrical Feeders changing from $20 to $30
- Generators – 1 & 2 family is changing from $50 to $100

PROPERTY MAINTENANCE INSPECTION INCREASE

Adjusted projected revenue by $12,000 based on prior year actuals.

CHANGE IN FTE IN BUILDING INSPECTION STAFF

As reflected in the personnel schedule, we are reducing one FTE in Building Inspection following a planned retirement. Please note that this adjustment is part of a planned transition and will not result in a reduction of building inspection services.

SIGNIFICANT CHANGES – COMMUNITY DEVELOPMENT AUTHORITY

NEXT YEAR BUDGET REQUEST

73RD ST REDEVELOPMENT

Estimated $175,000 for the redevelopment of 1717 North 73rd Street. Costs include building demolition, handling of hazardous materials, and site restoration.

BUDGET SUMMARY TABLE

Historic Preservation
Dept. #114

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
456	2,500	-	Operating	2,550	50	2.0%
456	**2,500**	**-**	**TOTAL**	**2,550**	**50**	**2.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

456	**2,500**	**-**	**TOTAL**	**2,550**	**50**	**2.0%**

Planning and Zoning
Dept #610

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
278,714	308,205	-	Wages	324,921	16,717	5.4%
133,775	141,445	-	Benefits	152,240	10,795	7.6%
2,208	2,209	-	Other Compensation	2,209	-	0.0%
13,079	19,163	-	Operating	19,500	337	1.8%
57,080	-	-	Services	-	-	0.0%
28,297	24,117	-	Internal Charges	26,845	2,728	11.3%
513,153	**495,139**	**-**	**TOTAL**	**525,715**	**30,576**	**6.2%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
22,485	16,500	-	Public Charges	17,000	500	3.0%
22,485	**16,500**	**-**	**TOTAL**	**17,000**	**500**	**3.0%**

Net Cost

490,668	**478,639**	**-**	**TOTAL**	**508,715**	**30,076**	**6.3%**

Economic Development
Dept #615

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
194,786	202,194	-	Wages	213,333	11,140	5.5%
63,241	65,949	-	Benefits	69,958	4,009	6.1%
3,702	3,112	-	Other Compensation	3,112	-	0.0%
14,021	14,500	-	Operating	14,790	290	2.0%
23,465	22,000	-	Services	22,000	-	0.0%
22,376	25,216	-	Internal Charges	27,643	2,427	9.6%
-	-	-	Other Expenses	-	-	0.0%
321,591	**332,972**	**-**	**TOTAL**	**350,836**	**17,865**	**5.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

321,591	**332,972**	**-**	**TOTAL**	**350,836**	**17,865**	**5.4%**

Building Reg & Code Enforcement
Dept #620

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
784,236	849,273	-	Wages	778,797	(70,477)	-8.3%
4,183	1,500	-	Overtime	1,500	-	0.0%
374,120	363,773	-	Benefits	370,062	6,288	1.7%
4,103	702	-	Other Compensation	702	-	0.0%
19,780	19,763	-	Operating	19,961	198	1.0%
49,088	47,000	38,000	Services	54,000	7,000	14.9%
1,351	1,500	-	Utilities	1,500	-	0.0%
113,680	120,829	-	Internal Charges	139,906	19,077	15.8%
1,350,541	**1,404,341**	**38,000**	**TOTAL**	**1,366,428**	**(37,914)**	**-2.7%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,524,249	1,348,260	1,837,000	Licenses And Permits	1,514,030	165,770	12.3%
12,445	15,000	-	Property Assessmnts	15,000	-	0.0%
108,350	100,000	150,000	Public Charges	112,000	12,000	12.0%
1,645,044	**1,463,260**	**1,987,000**	**TOTAL**	**1,641,030**	**177,770**	**12.1%**

Net Cost

(294,503)	**(58,919)**	**(1,949,000)**	**TOTAL**	**(274,602)**	**(215,684)**	**3.7%**

Housing
Dept #640

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Wages	13,801	13,801	0.0%
-	-	-	Overtime	-	-	0.0%
-	-	-	Benefits	5,750	5,750	0.0%
-	-	-	Other Compensation	-	-	0.0%
-	-	-	Operating	-	-	0.0%
-	-	-	Services	-	-	0.0%
-	-	-	Internal Charges	-	-	0.0%
-	**-**	**-**	**TOTAL**	**19,551**	**19,551**	**0.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

-	**-**	**-**	**TOTAL**	**19,551**	**19,551**	**0.0%**

Community Dev Block Grant
Fund #13

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
62,405	49,474	-	Wages	182,158	132,685	268.2%
132	-	-	Overtime	-	-	0.0%
24,669	25,363	-	Benefits	97,551	72,188	284.6%
-	-	-	Other Compensation	-	-	0.0%
2,020	1,984	-	Services	2,044	60	3.0%
733,181	923,179	-	Other Expenses	718,247	(204,932)	-22.2%
822,407	**1,000,000**	**-**	**TOTAL**	**1,000,000**	**-**	**0.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
812,201	1,000,000	-	Intergovt Revenues	1,000,000	-	0.0%
812,201	**1,000,000**	**-**	**TOTAL**	**1,000,000**	**-**	**0.0%**

Net Cost

10,206	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Redevelopment
Fund #30

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
0	42,000	-	Services	-	(42,000)	-100.0%
-	-	-	Transfers	-	-	0.0%
0	**42,000**	**-**	**TOTAL**	**-**	**(42,000)**	**-100.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
9,049	-	-	Other Sources	-	-	0.0%
9,049	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**

Net Cost

(9,049)	**42,000**	**-**	**TOTAL**	**-**	**(42,000)**	**-100.0%**

Community Development Authority
Fund #31

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
38	-	-	Operating	-	-	0.0%
6,153	20,135	-	Services	195,135	175,000	869.1%
593	-	-	Utilities	-	-	0.0%
14,340	14,914	-	Fixed Charges	7,523	(7,391)	-49.6%
5,559	6,039	-	Internal Charges	5,440	(599)	-9.9%
4,016,804	40,000	-	Other Expenses	40,000	-	0.0%
4,043,487	**81,088**	**-**	**TOTAL**	**248,098**	**167,010**	**206.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
276,878	40,000	-	Other Sources	40,000	-	0.0%
-	-	60,294	Public Charges	-	-	0.0%
3,899	-	11,954	Miscellaneous	10,404	10,404	0.0%
280,777	**40,000**	**72,248**	**TOTAL**	**50,404**	**10,404**	**26.0%**

Net Cost

3,762,710	**41,088**	**(72,248)**	**TOTAL**	**197,694**	**156,607**	**381.2%**

PERSONNEL SCHEDULES

Planning / Economic Development / Building / Housing

Position Description	2026 FTE	2027 Base Positions	2027 FTE	2026-27 Change
Office Assistant	1.00	1	1.00	-
Building & Safety Manager	1.00	1	1.00	-
Building Inspector	3.00	2	2.00	(1.00)
CDBG Housing Rehab Program Manager	1.00	1	1.00	-
CDBG Housing Specialist	1.00	1	1.00	-
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	-
Planning and Zoning Manager	1.00	1	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



CORE RESPONSIBILITIES

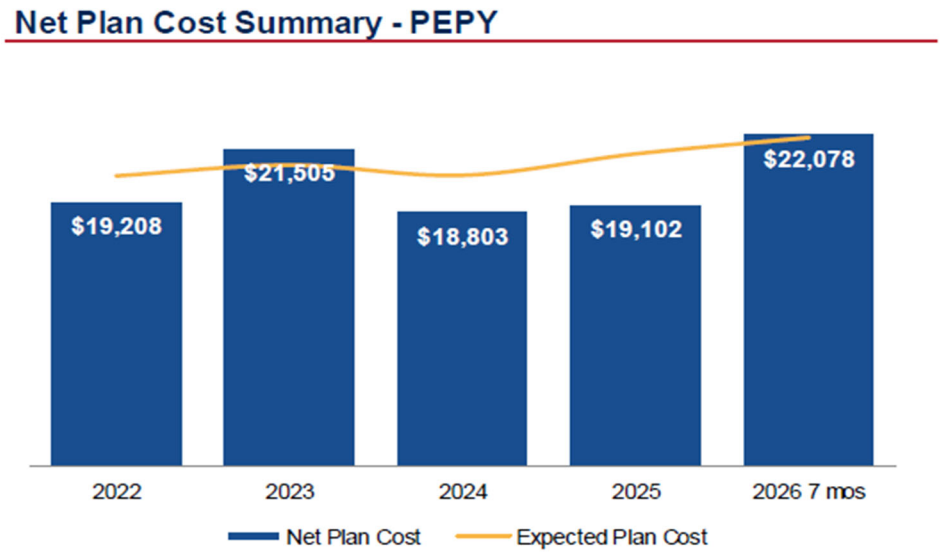
- Administration of city's benefit programs for eligible employees and retirees. Eligibility and employee/retiree premium contribution varies based on benefit.
    - Benefits covered in this budget include:
        - Health Insurance (self-insured plan)
        - Stop Loss
        - Workplace Clinic
        - Vision
        - Life Insurance / Dependent 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.

Plan	2027 Total Monthly Premium	2027 Monthly Employee Share	2027 Monthly Employer Share
Nexus ACO EE ONLY	903.05	135.46	767.59
Nexus ACO EE +SP	2257.62	338.64	1918.98
Nexus ACO EE + CH	1806.1	270.92	1535.19
Nexus ACO FAMILY	2709.14	406.37	2302.77
Superior Vision EE ONLY	4.63	0.69	3.94
Superior Vision EE + SP	9.25	1.39	7.86
Superior Vision EE + CH	10.25	1.54	8.71
Superior Vision FAMILY	16.16	2.42	13.74

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) though strategic cost constraint measures and analysis
- Workplace Clinic utilization
- Participation in the Invest in Wellness program

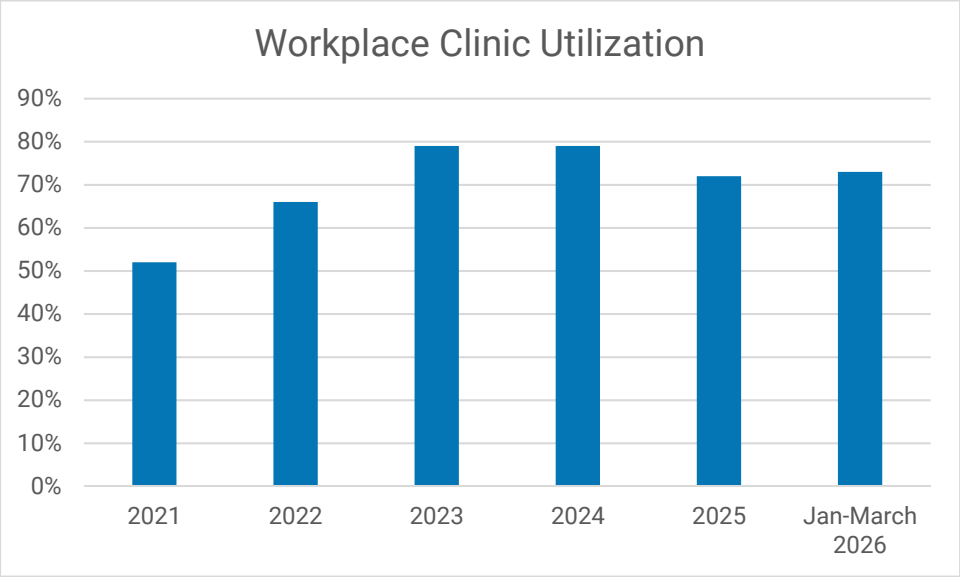
Health Plan Performance



Note: Current plan year data is annualized.

The NexusACO plan was implemented in 2024, along with 4-tier rates. Plan costs decreased in 2024 (as and came in below budget again in 2025. We are experiencing higher claim costs in 2026, but are very close to our projected 2026 budget. Increase in claims in 2026 is related to an increase in enrollment (up 1.6%) and high cost claimants.

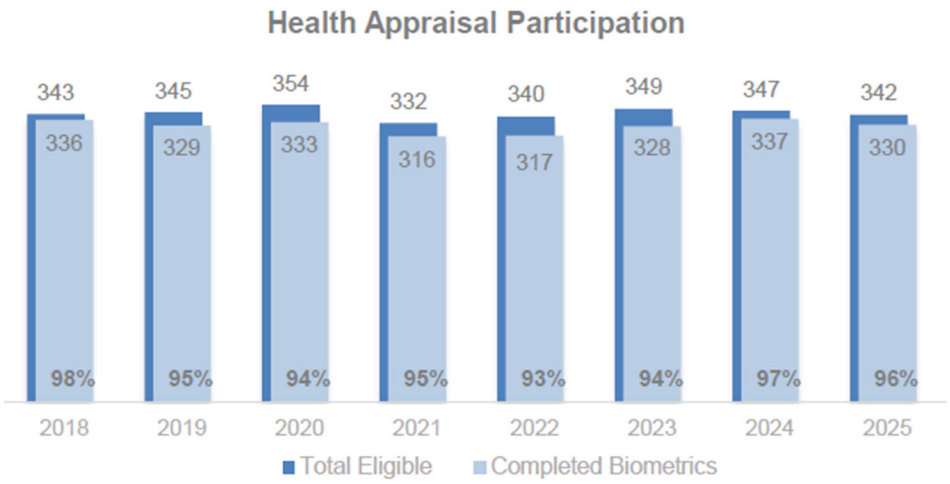
Workplace Clinic Utilization



The Workplace Clinic expanded from 20 hours per week to 24 hours per week in October 2024. Even with the increase in hours, we experienced comparable utilization in 2025. 2026 YTD shows the same story.

You do not want 100% utilization, so that employees can receive same-day care or walk-in appointments. Froedtert advises that a ~70% utilization rate is the ideal target.

Wellness Program Participation



This chart represents the percentage of employees who were eligible for and participated in the annual Health Appraisal process. Actual participation may be slightly higher than reflected here due to employee terminations/retirements during that time period. Overall, we have very high employee participation and engagement in the health appraisal process.

NEXT YEAR'S GOALS

- Continue to leverage technology advancements for benefit administration
- Partner with Workplace Clinic provider on continued utilization strategies for the clinic
- Implement benefits and wellness package for the new Milwaukee Metro Fire Rescue

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS INCREASE

Increase to employee contributions and COBRA premiums due to the projected change in UHC rates for 2027 and current enrollment.

INSURANCE PREMIUMS INCREASE

Increase to insurance premiums budget due to projected stop loss increase for 2027 and addition of gene therapy risk protection coverage.

CLAIMS INCREASE

Increase due to projected increase in health insurance claims for 2027.

LEGAL SERVICES INCREASE

Increase due to rise in legal spend.

CONTRACT RENEWALS

This budget includes the following contract extensions:

- Stop Loss Contract (1-year) renewal – estimated contract of $3,260,737
- VOYA life insurance contract (1-year) renewal – estimated contract of $97,052

WAGES INCREASE

You'll notice in the chart below an increase in wages. In 2026, the Common Council adopted a contract with the City of West Allis to create a merged Fire Department. That contract designated the City of Wauwatosa Human Resources Department as the provider for Human Resources services and stated that an additional staff member would be hired to support the increased workload. That individual is not wholly assigned to Milwaukee Metro. The hire of the Benefits Specialist reduces workload in the Human Resources Department for other staff members allowing them to allocate time to the Milwaukee Metro Human Resources services. A portion of each employee in Human Resources will spend time on the Human Resources work for Milwaukee Metro. These costs are fully covered by the overhead reimbursement charge included in the contract the Common Council previously adopted.

BUDGET SUMMARY TABLE

Health/Life Insurance
Fund #16

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
159,072	165,896	-	Wages	252,840	86,944	52.4%
811	-	-	Overtime	-	-	0.0%
1,845,704	295,847	-	Benefits	345,627	49,780	16.8%
679	-	-	Other Compensation	-	-	0.0%
421,258	42,865	-	Operating	47,300	4,435	10.3%
2,764,037	614,785	-	Services	650,791	36,006	5.9%
7,663,140	11,001,943	-	Fixed Charges	11,971,651	969,708	8.8%
2,666	2,696	-	Internal Charges	3,049	353	13.1%
750,000	-	-	Transfers	-	-	0.0%
13,607,365	**12,124,032**	**-**	**TOTAL**	**13,271,257**	**1,147,225**	**9.5%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Intergovt Chrg	76,791	76,791	0.0%
-	-	-	Other Sources	52,000	52,000	0.0%
11,988,950	12,124,032	-	Miscellaneous	13,297,685	1,173,653	9.7%
11,988,950	**12,124,032**	**-**	**TOTAL**	**13,426,476**	**1,302,444**	**10.7%**

Net Cost

1,618,416	**-**	**-**	**TOTAL**	**(155,219)**	**(155,219)**	**0.0%**

DENTAL INSURANCE



CORE RESPONSIBILITIES

- Administration of dental insurance benefit for eligible employees. Eligible employees are defined as full-time employees or 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

Plan	2027 Total Monthly Premium	2027 Monthly Employee Share	2027 Monthly Employer Share
Care Plus EE ONLY	37.73	11.32	26.41
Care Plus EE + SP	75.46	22.64	52.82
Care Plus EE + CH	86.78	26.03	60.75
Care Plus FAMILY	135.49	40.65	94.84
Humana EE ONLY	42.58	12.77	29.81
Humana EE + SP	85.15	25.55	59.61
Humana EE + CH	104.31	31.29	73.02
Humana FAMILY	157.53	47.26	110.27

PERFORMANCE MEASURES

- Ensure that the City is offering a competitive dental benefit
- Management of plan related expenses (administrative fees and premiums)

NEXT YEAR'S GOALS

- To continue to offer a competitive dental benefit for employees while managing plan related expenses
- Implement dental benefit for the new Milwaukee Metro Fire Rescue

SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

CLAIMS DECREASE

Decrease to Humana claims budget for 2027 based off current projection and 2026 YTD claims experience and enrollment.

EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS INCREASE

Increase to employee contributions due to projected 2027 premium rates and current enrollment.

BUDGET SUMMARY TABLE

Dental Insurance Fund #17

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
12,996	14,804	-	Services	14,742	(62)	-0.4%
417,427	436,908	164,905	Fixed Charges	428,093	(8,815)	-2.0%
430,423	**451,712**	**164,905**	**TOTAL**	**442,835**	**(8,877)**	**-2.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
437,050	451,712	-	Miscellaneous	442,835	(8,877)	-2.0%
437,050	**451,712**	**-**	**TOTAL**	**442,835**	**(8,877)**	**-2.0%**

Net Cost

(6,627)	**-**	**164,905**	**TOTAL**	**-**	**(0)**	**0.0%**

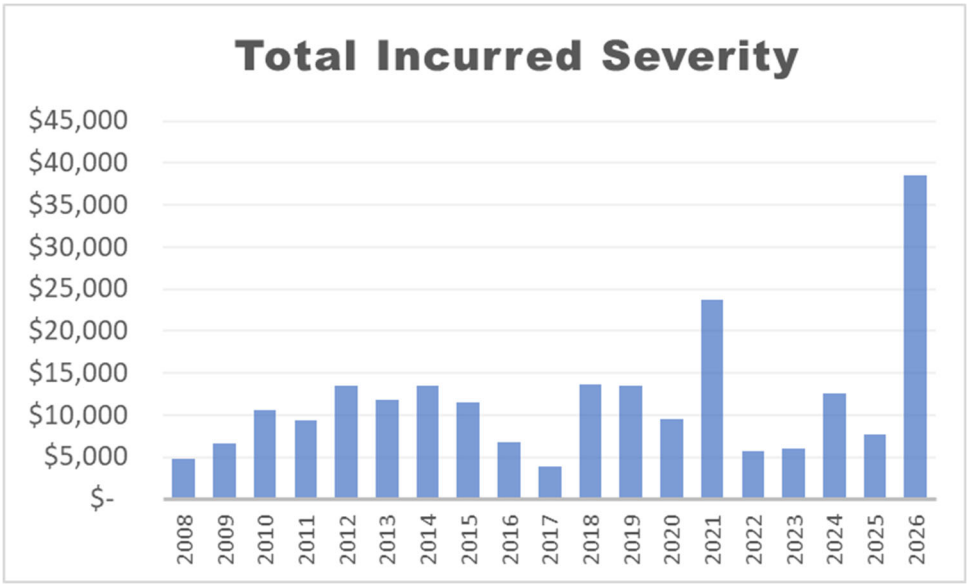
WORKERS COMPENSATION



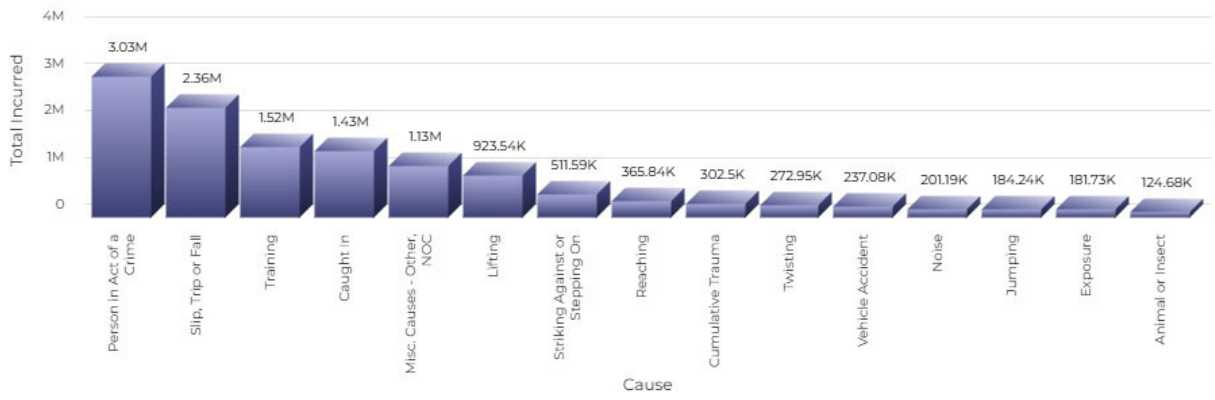
CORE RESPONSIBILITIES

- 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



Total Incurred by Cause



NEXT YEAR'S GOALS

- Evaluate return-to-work program provided by Ready Rebound.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

2026 YTD CLAIMS EXPERIENCE

The City has incurred 25 claims through the end of August for an estimated cost of $973,063 as compared to 24 claims for an estimated cost of $153,002 during this same period the previous year. Annualized, the City would end the year with 43 total claims $1.2M. This is below the five-year annual average number of claims (45) but significantly above the total average cost of claims of $777,319 (adjusted for inflation). Claims severity is the highest at $38,923 per claim in this data set since 2008 and up 210% from the prior year. This is due to a single catastrophic claim which exceeds $600,000.

When considering $499,877 in prior year claims adjustments plus the annualized claims total of $1.2 million, the City is projecting $1.7 million in total claims cost compared to a budget of $720,000. The claims budget is increased to $860,000 given prior year accruals but it appears this may be insufficient.

NEXT YEAR BUDGET REQUEST

CLAIMS EXPENSE INCREASE

The claims budget was increased to $750,000 given the five-year average claims cost of $777,319. 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.

	2025	2026	Change	%
General Government	1,000	1,000	0	0%
Police Department	481,000	499,000	18,000	4%
Fire Department	99,000	101,000	2,000	2%
Public Works Department	98,000	86,000	-12,000	-12%
Water Utility	40,000	33,000	-7,000	-18%
Total	719,000	720,000	1,000	0%

INSURANCE PREMIUM DECREASE

Insurance Premiums for excess insurance coverage are decreased by 9% to $110,000 due to initial estimates and reflect national trends.

BUDGET SUMMARY TABLE

Workers Compensation Fund #19

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
32,358	33,896	-	Wages	36,138	2,243	6.6%
9,683	10,184	-	Benefits	10,102	(81)	-0.8%
30	-	-	Other Compensation	-	-	0.0%
58,973	63,427	37,500	Services	63,521	94	0.1%
1,732,949	843,000	850,001	Fixed Charges	864,000	21,000	2.5%
1,833,993	**950,507**	**887,501**	**TOTAL**	**973,761**	**23,255**	**2.4%**

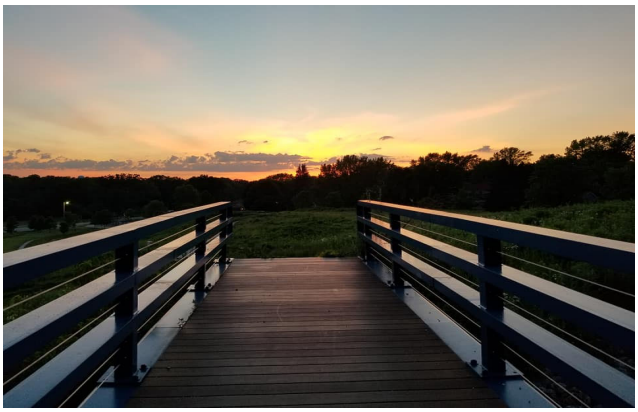
Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
750,000	-	-	Other Sources	-	-	0.0%
1,005,744	948,903	-	Miscellaneous	974,000	25,097	2.6%
1,755,744	**948,903**	**-**	**TOTAL**	**974,000**	**25,097**	**2.6%**

Net Cost

78,249	**1,604**	**887,501**	**TOTAL**	**(239)**	**(1,842)**	**-114.9%**

NON-DEPARTMENTAL EXPENSES AND REVENUES



CORE RESPONSIBILITIES

- Non-departmental expenses and revenues are expensed and collected centrally – they are not budgeted in any department or 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 an 8.0% 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 ensure 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

Not applicable

NEXT YEAR'S GOALS

Not applicable

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

TRANSFER FROM WATER

The payment in lieu of taxes from the Water Utility to the General Fund is estimated to increase 13% to $1,386,000.

CABLE FRANCHISE FEES

Cable Franchise Fees continue to decrease as the number of subscribers steadily falls. This revenue is re-estimated down 17% to $257,000 based on year-to-date receipts.

COLLECTION WRITE-OFF

In order to write-off uncollectable personal property taxes, this account is re-estimated from $25,000 to $75,000

NEXT YEAR BUDGET REQUEST

PROPERTY TAX INCREASE

The property tax levy is increased $1,864,845 to $55,013,998. This represents a 3.5% increase. This increase is comprised of a 3.00% increase for operations and a 0.5% increase for debt service as shown below.

Levy Increase		
2026 Levy	53,149,153	
Operations Increase	1,648,197	3.10%
Debt Service increase	216,648	0.41%
Total Increase	1,864,845	3.51%
2027 Levy	**55,013,998**	**3.51%**

The maximum levy increase allowed by state statute is 0.78% or $414,478 as shown in the table below. The proposed levy would result in a $622,503 reduction to the City's excess levy capacity.

Allowable Levy Increase		
Net New Construction	1,772,979	3.34%
Postponed Net New Construction	611,215	1.15%
TIF Closure	-	0.00%
Debt Service	216,648	0.41%
Allowable Increase	2,600,842	4.89%
- Actual increase	1,864,845	3.51%
$ of Excess Capacity Gained (Used)	**735,997**	**1.34%**

With the adoption of this levy amount, the City will have available $2,166,445 of excess levy capacity, approximately 3.94% of the 2027 budgeted 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 2.14% since 2014 and 2.37% over the past 5 years.

Additional Levy Capacity		
Available Debt Adjustment	1,430,448	2.6%
Additional Capacity/ (Use of Capacity)	735,997	1.34%
TOTAL	**2,166,445**	**3.94%**

Years of Levy Capacity Available Assuming 3.0% for operations:	
Net New Construction as % Property Value	Years
0.50%	1.58
1.00%	1.97
1.50%	2.63
2.00%	3.94

** Assumed levy % for operations: 3.00%*

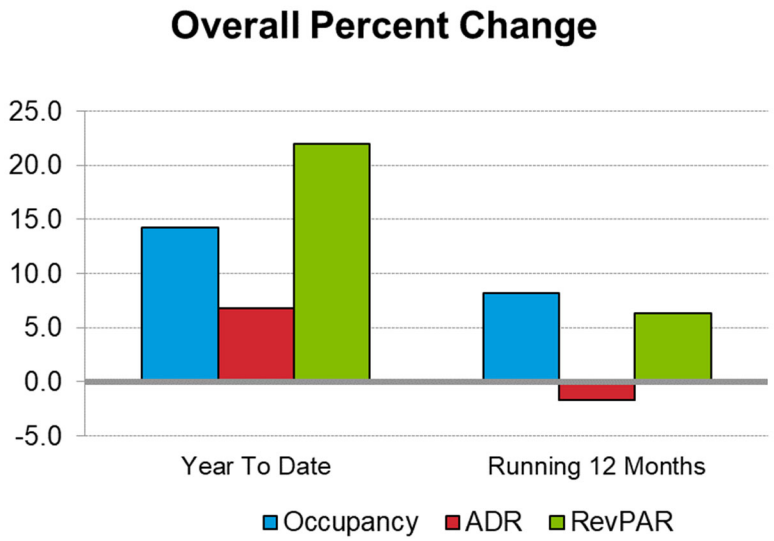
** NNC avg 2014-2024 2.14%*

** NNC avg prior 5 years 2.37%*

HOTEL/MOTEL REVENUE INCREASE

A 12.5% increase of $250,000 in Hotel Motel Taxes is assumed, most of the increase occurring due to a 14% proposed increase in the tax rate from 7.0 to 8.0%.

The running 12 months RevPar is running at 6.3% as occupancy increases offset a reduction in the average daily rate. However, given the 10% reduction in hotel rooms during this period, occupancy is artificially higher. Demand is actually down 3.0%.



STATE SHARED REVENUE

Estimated 2.2% increase on the entire $1,954,323 is budgeted, including amount budgeted here and in the Police Department, bringing total budgeted to $ 1,997,295 of which $ 760,879 is budgeted here.

TRANSFER FROM WATER

The payment in lieu of taxes from the Water Utility to the General Fund is estimated to increase 15% to $ 1,386,000.

TRANSFER FROM SPECIAL GRANT FUND

Due to expiration of the American Rescue Plan, $98,XXX of Opioid Settlement Funds is transferred from the Special Grant Fund to cover the wages and benefits of the Substance Abuse Prevention Specialist and any associated program costs.

EXPENDITURE RESTRAINT AID

Expenditure Restraint aid increases 51% to $508,088 due to increases in the City's 2024 and 2025 Equalized Property Value

EXPENDITURE RESTRAINT CONTIGNENCY

The transfer to and from the Amortization Fund is decreased $275,000 to $3,725,000 in order to ensure the 2026 Budget qualifies for a 2027 Expenditure Restraint Aid payment.

BUDGET SUMMARY TABLE

Non-Departmental
Dept #902

Expenditures

2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
88,248	34,000	20,000	Other Expenses	34,000	-	0.0%
16,001,777	20,308,502	19,897,294	Transfers	19,701,669	(606,833)	-3.0%
16,090,024	**20,342,502**	**19,917,294**	**TOTAL**	**19,735,669**	**(606,833)**	**-3.0%**

Revenues

2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
7,196	-	-	Fines and Penalities	-	-	0.0%
176,171	218,867	218,867	Intergovt Chrg	239,182	20,315	9.3%
2,656,580	3,864,310	3,864,310	Intergovt Revenues	3,650,460	(213,850)	-5.5%
44,489	17,000	175,000	Miscellaneous	20,000	3,000	17.6%
1,046,115	5,755,519	8,010,773	Other Sources	5,101,171	(654,348)	-11.4%
336,969	324,833	312,000	Public Charges	312,200	(12,633)	-3.9%
54,248,129	54,805,923	54,790,923	Taxes	55,864,117	1,058,194	1.9%
58,515,649	**64,986,452**	**67,371,873**	**TOTAL**	**65,187,130**	**200,677**	**0.3%**

Net Cost

(42,425,624)	**(44,643,950)**	**(47,454,579)**	**TOTAL**	**(45,451,460)**	**(807,510)**	**1.8%**

DEBT SERVICE

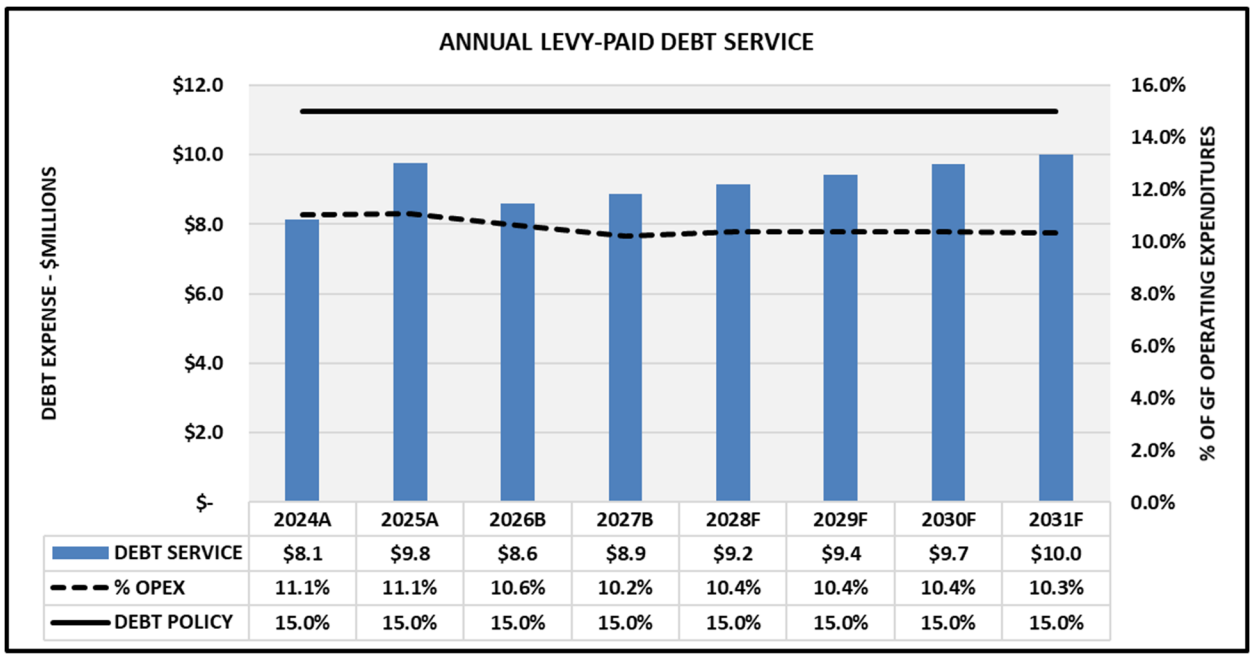


CORE RESPONSIBILITIES

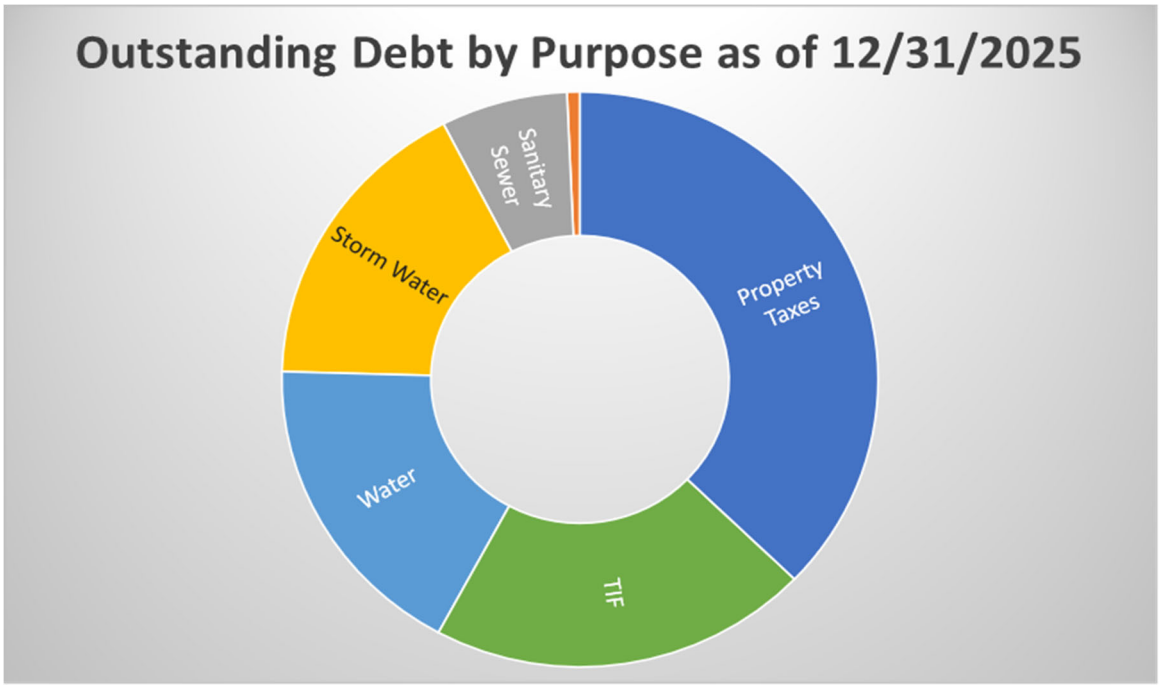
This fund exists to pay for debt service for the General Fund and Special Revenue Funds including Parks, Tax Increment Financing.

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.



	2024A	2025A	2026B	2027B	2028F	2029F	2030F	2031F
DEBT SERVICE	$8.1	$9.8	$8.6	$8.9	$9.2	$9.4	$9.7	$10.0
% OPEX	11.1%	11.1%	10.6%	10.2%	10.4%	10.4%	10.4%	10.3%
DEBT POLICY	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%



Outstanding debt by funding source – Estimated Change

Purpose	12/31/2025	Additions	Reductions	12/30/2026	Net Change	
GENERAL LEVY	55,830,000	8,865,000	6,560,000	58,135,000	2,305,000	4%
MILWAUKEE AREA DOMESTIC ANIMAL CONTROL	1,050,000	0	175,000	875,000	(175,000)	-17%
SANITARY SEWER	10,320,000	0	2,290,000	8,030,000	(2,290,000)	-22%
STORM WATER	28,615,000	2,130,000	3,100,000	27,645,000	(970,000)	-3%
TAX INCREMENTAL DISTRICT NO. 10	5,520,000	0	350,000	5,170,000	(350,000)	-6%
TAX INCREMENTAL DISTRICT NO. 11	1,975,000	0	55,000	1,920,000	(55,000)	-3%
TAX INCREMENTAL DISTRICT NO. 6	17,880,000	0	675,000	17,205,000	(675,000)	-4%
TAX INCREMENTAL DISTRICT NO. 7	5,625,000	6,315,000	700,000	11,240,000	5,615,000	100%
WATER	28,150,000	0	2,085,000	26,065,000	(2,085,000)	-7%
TOTAL	**154,965,000**	**17,310,000**	**15,990,000**	**156,285,000**	**1,320,000**	**1%**

NEXT YEAR'S GOALS

Not applicable

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

TRANSFER FROM GENERAL FUND

As required by the Internal Revenue Service and State Statute, bond premium is used to pay existing debt service resulting in less property tax levy required.

NEXT YEAR BUDGET REQUEST

DEBT SERVICE AND TRANSFER CHANGES

The annual principal and interest amount paid on the City's General Obligation Bonds and Notes increases $1,456,548 to $13,220,351. This is a result of a 4% increase in general levy debt for capital infrastructure and the debt service associated with issuing an estimated $5.5 million for the acquisition of the Linneage Warehouse by TIF 7. The Transfer from General Fund increases 2.7% to pay for the levy portion and the transfer from Tax Incremental Districts increases 42% to pay for the Linneage acquisition.

BUDGET SUMMARY TABLE

Debt Service Fund #11

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
91,833	-	-	Services	-	-	-
13,184,708	11,768,243	11,734,845	Fixed Charges	13,225,651	1,457,408	12.4%
13,276,541	**11,768,243**	**11,734,845**	**TOTAL**	**13,225,651**	**1,457,408**	**12.4%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
48,931	-	63,277	Miscellaneous	27,781	27,781	0.0%
12,978,583	11,593,243	7,942,461	Other Sources	13,022,870	1,429,627	12.3%
13,027,514	**11,593,243**	**8,005,738**	**TOTAL**	**13,050,651**		**12.6%**

Net Cost

249,028	**175,000**	**3,729,107**	**TOTAL**	**175,000**		**0.0%**

GENERAL LIABILITY



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, cyberattacks, pollution, and injury to volunteers

DESCRIPTION OF INSURANCE

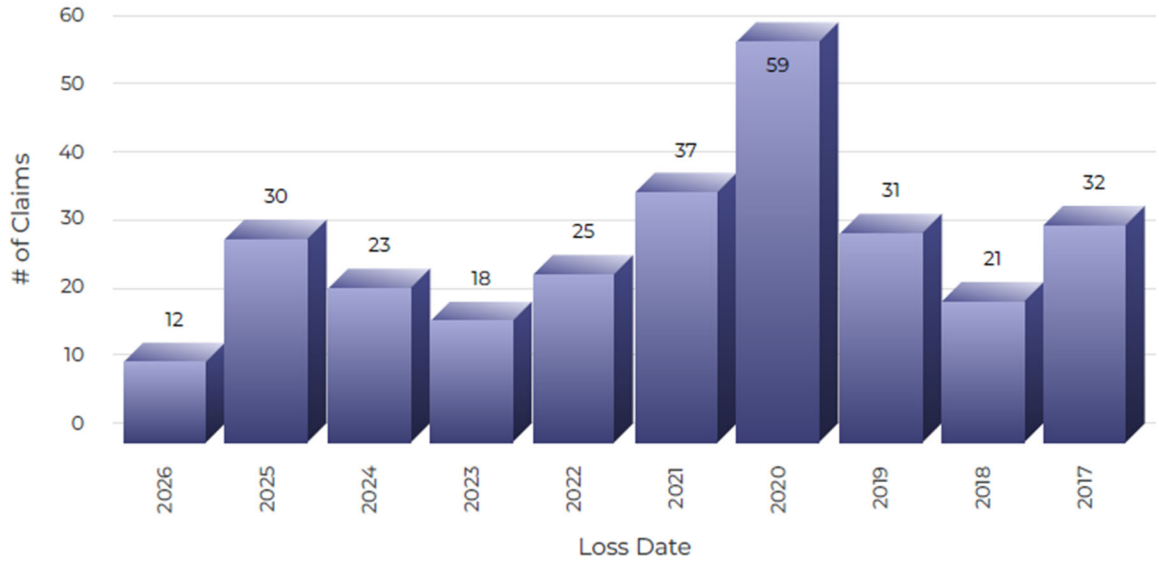
The Cities and Villages Mutual Insurance Company provides the city with $10,000,000 of liability coverage for losses over the self-insured retention level of $125,000 per occurrence with a $500,000 aggregate stop loss. The city group purchases employment practices liability insurance through CVMIC which 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 begin 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.

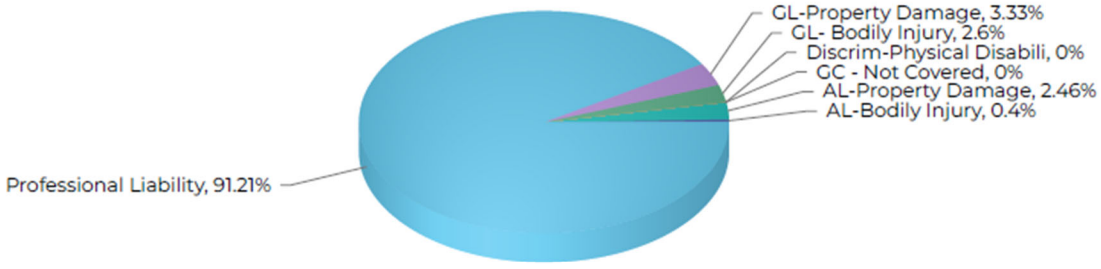
PERFORMANCE MEASURES

General Liability

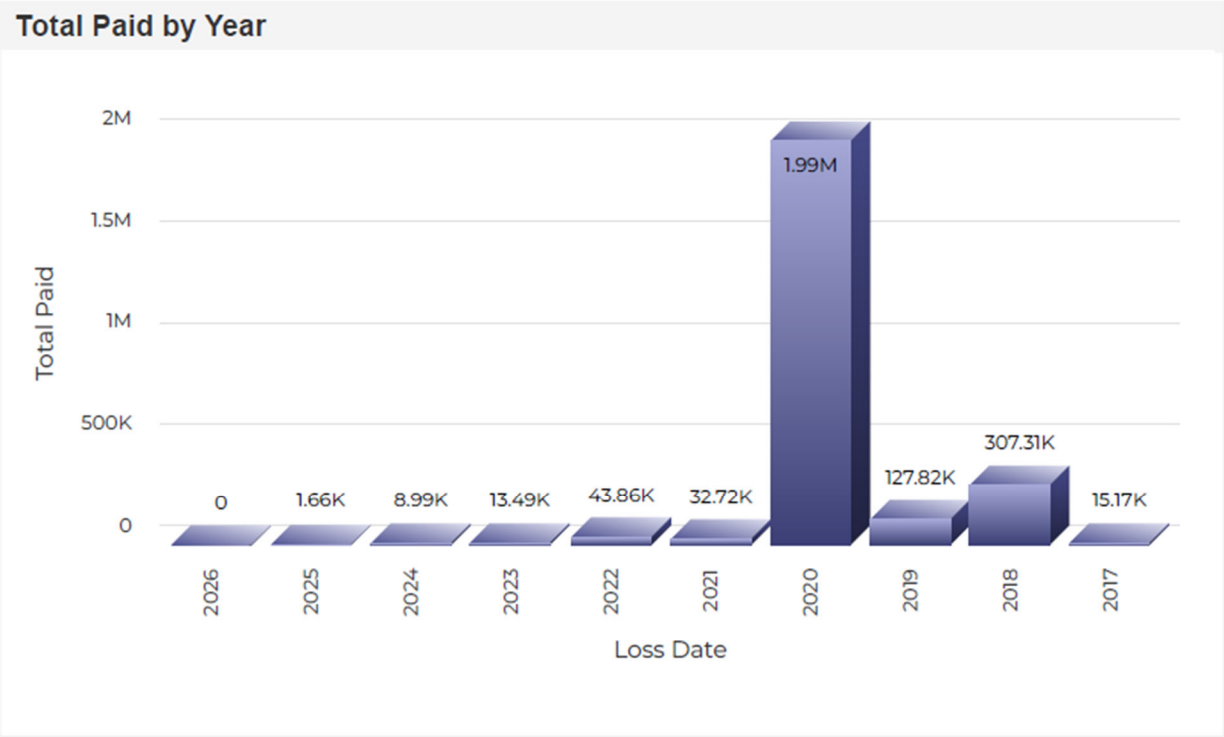
Total Claims By Year



Total Paid by Coverage

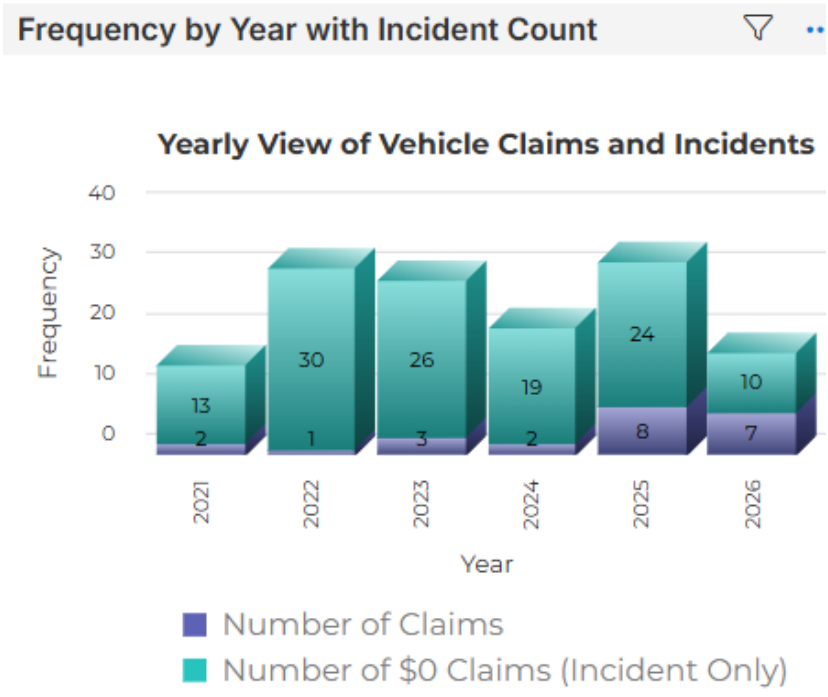


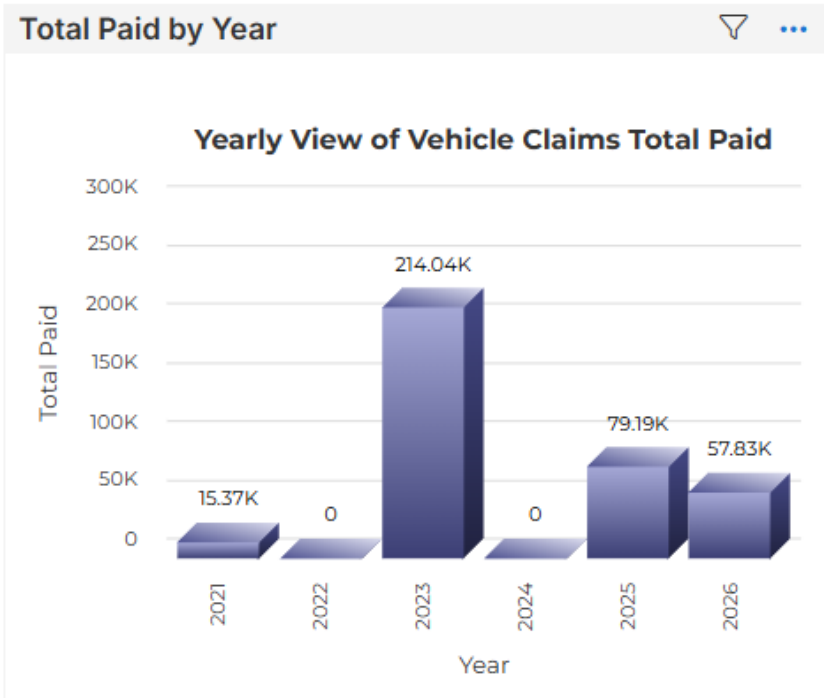
General Liability (continued)



(Auto Physical on next page)

Auto Physical





NEXT YEAR'S GOALS

- Continue to improve loss prevention

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

2026 YTD CLAIMS EXPERIENCE

While no changes were made to the 2026 budget, the City has incurred 11 general liability claims and filed 10 auto insurance claims with a total incurred $57,830 gross of insurance reimbursement.

NEXT YEAR BUDGET REQUEST

DEPARTMENTAL CHARGES

Departments are charged for the claims paid from July 1, 2025 through June 30, 2026. This is a reimbursement to the general liability fund. In 2027, the amount decreased by $16,197 to $710,795 as shown in the table below. (The table includes non-general fund amounts as well).

	2026	2027	Change
Water	1,340	-	(1,340)
Police	54,949	53,963	(987)
Fire	-	897	897
Attorney- Misc	1,000	-	(1,000)
PW Ops	26,087	54,653	28,566
Forestry	-	5,600	5,600
Engineering	14,616	10,682	(3,934)
Litigation Reserve	629,000	585,000	(44,000)
Total	726,992	710,795	(16,197)

LEGAL SERVICES

Expenses for outside Legal Services are decreased by 25% from $40,000 to $30,000.

BUDGET SUMMARY TABLE

General Liability
Fund #18

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
39,781	32,865	-	Wages	38,338	5,473	16.7%
16,408	5,132	-	Benefits	19,052	13,919	271.2%
-	-	-	Other Compensation	-	-	0.0%
81,145	40,156	-	Services	30,156	(10,000)	-24.9%
247,714	246,178	-	Fixed Charges	257,886	11,708	4.8%
3,547,890	-	-	Transfers	-	-	0.0%
3,932,938	**324,332**	**-**	**TOTAL**	**345,431**	**21,100**	**6.5%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
23,740	13,538	-	Miscellaneous	-	(13,538)	-100.0%
1,367,767	939,638	-	Other Sources	845,832	(93,806)	-10.0%
1,391,507	**953,176**	**-**	**TOTAL**	**845,832**	**(107,344)**	**-11.3%**

Net Cost

2,541,431	**(628,844)**	**-**	**TOTAL**	**(500,401)**	**128,444**	**-20.4%**

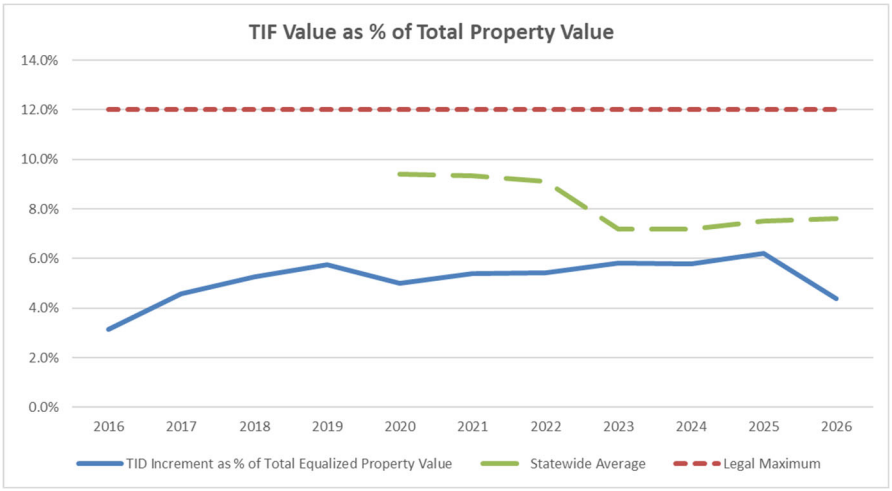
TAX INCREMENTAL DISTRICTS



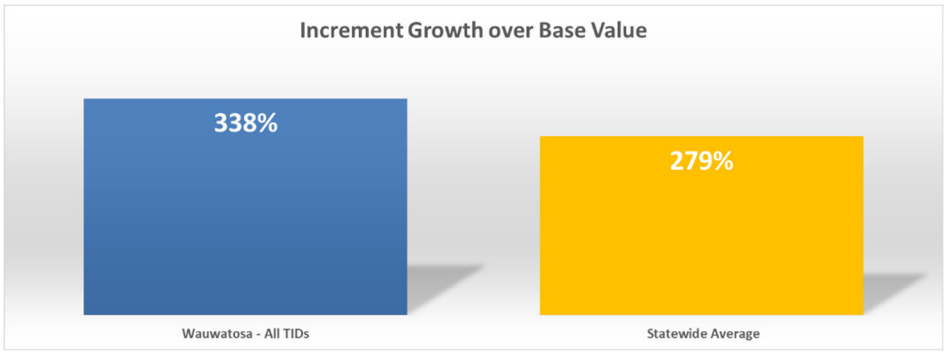
CORE RESPONSIBILITIES

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

- Issue financing instrument to provide Mayfair Mall residential developer city-loan as per the approved term sheet.
- Pursue redevelopment of the former Lineage Warehouse
- Present before the Milwaukee County Inter-governmental Cooperation Council on the City's Procurement Inclusion Policy to encourage other municipalities to adopt the same.
- Develop creative ways to fund affordable housing utilizing tax increment financing

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.

Categories	TIF 6 Innovation Campus
Type of TID	Blight
Year Established	2010
Maximum Life	2037
Base Value	$ 26,768,400
Incremental Value	$ 106,368,400
Total Expenditures (through 12/31/25)	$ 44,273,844
Project Plan Expenditures	$ 48,943,121
% of Project Plan Expenditures	90%
% of Equalized Value	0.96%
Increment Growth over Base Value	397%
Incremental Value per Investment	2.40
Change in Value from 2025	$ (4,238,600)
% Change in Value	-3.8%
2027 Annual Property Tax Increment	$ 2,052,590
12/31/25 Audited Fund Balance	$ 5,723,022

TIF 6 is our oldest TIF, created in 2010. It has the largest cash balance at $5.7 million

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

NO SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT DESPITE DECREASE IN VALUE

Increment increases 9% to $2,052,590 despite equalize value falling 4% due to 2026 budgeted increment being understated and adjusted as part of the re-estimate.

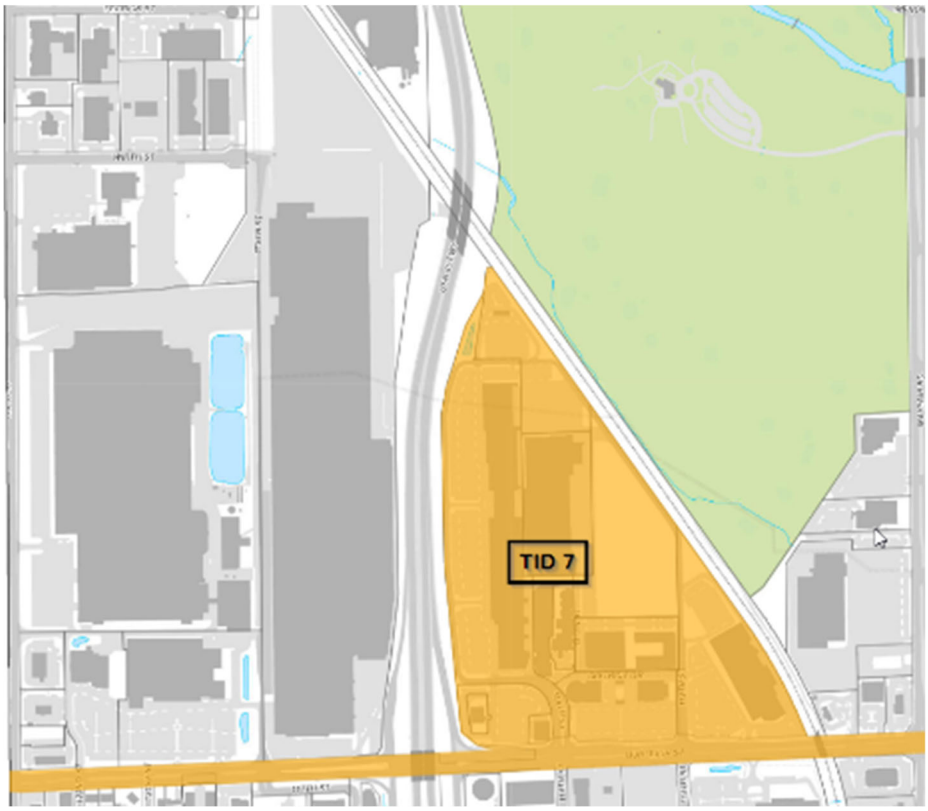
INCREASE IN DEBT SERVICE

Debt Service increases 35% to 1,747,194 based on existing debt schedules – no additional debt issuance is planned.

BUDGET SUMMARY TABLE

TIF #06						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
150	150	-	Operating	150	-	0.0%
72,041	6,770	12,000	Services	21,900	15,130	223.5%
373,727	260,165	264,222	Fixed Charges	266,610	6,445	2.5%
-	-	-	Other Expenses	-	-	0.0%
498,606	-	-	Capital Outlay	-	-	0.0%
1,305,244	1,306,994	-	TRANSFERS	1,762,194	455,200	34.8%
2,249,768	**1,574,079**	**276,222**	**TOTAL**	**2,050,854**	**476,775**	**30.3%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
2,749,459	1,880,319	2,134,641	TAXES	2,052,590	172,271	9.2%
212,101	212,100	-	Intergovt Revenues	212,100	-	0.0%
268,162	276,000	279,000	Miscellaneous	395,000	119,000	43.1%
3,229,721	**2,368,419**	**2,413,641**	**TOTAL**	**2,659,690**	**291,271**	**12.3%**
Net Cost						
(979,953)	**(794,340)**	**(2,137,419)**	**TOTAL**	**(608,836)**	**185,504**	**-23.4%**

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, an 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 but is currently on-hold. The City is in the process of acquiring the last remaining parcel not under City or Developer control. This 7-acre parcel is currently occupied by the Lineage warehouse. Closing on the property is planned for November 2026.

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
Type of TID	Blight
Year Established	2013
Maximum Life	2039
Base Value	$ 20,811,900
Incremental Value	$ 188,780,000
Total Expenditures (through 12/31/25)	$ 46,027,592
Project Plan Expenditures	$ 64,736,911
% of Project Plan Expenditures	71%
% of Equalized Value	1.71%
Increment Growth over Base Value	907%
Incremental Value per Investment	4.10
Change in Value from 2025	$ (5,148,500)
% Change in Value	-2.7%
2027 Annual Property Tax Increment	$ 3,642,887
12/31/25 Audited Fund Balance	$ (2,570,542)

TIF 7 has the largest % of value of all our districts at 1.71%. For every $1.00 invested by the City, this district has returned $4.10 of incremental property value.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

ACQUISITION OF LINNEAGE WAREHOUSE

The $5.0 million originally budgeted in bond proceed revenue for the Wingspan Development is increased to $5.5 million but will instead be used for acquisition of the Linneage warehouse, the last remaining site not under City or Developer control. The Wingspan project is on hold. Debt Issuance expense of $63,000 is added and the $5.1 million intended as an economic development incentive for Wingspan is transitioned to be $4.25 million for land acquisition and $2.3 million in associated demolition and environmental remediation costs.

NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT

Increment increases 10.5% to $3,642,887 despite equalize value falling 4% due to 2026 budgeted increment being understated and adjusted as part of the re-estimate

REMOVALOF ONE TIME REVENUES AND EXPENSES FOR WINGSPAN

Bond proceed revenue and economic development incentives budgeted in 2026 for Wingspan are removed as the development is on hold

INCREASE IN DEBT SERVICE FOR LINNEAGE WAREHOUSE ACQUISITION

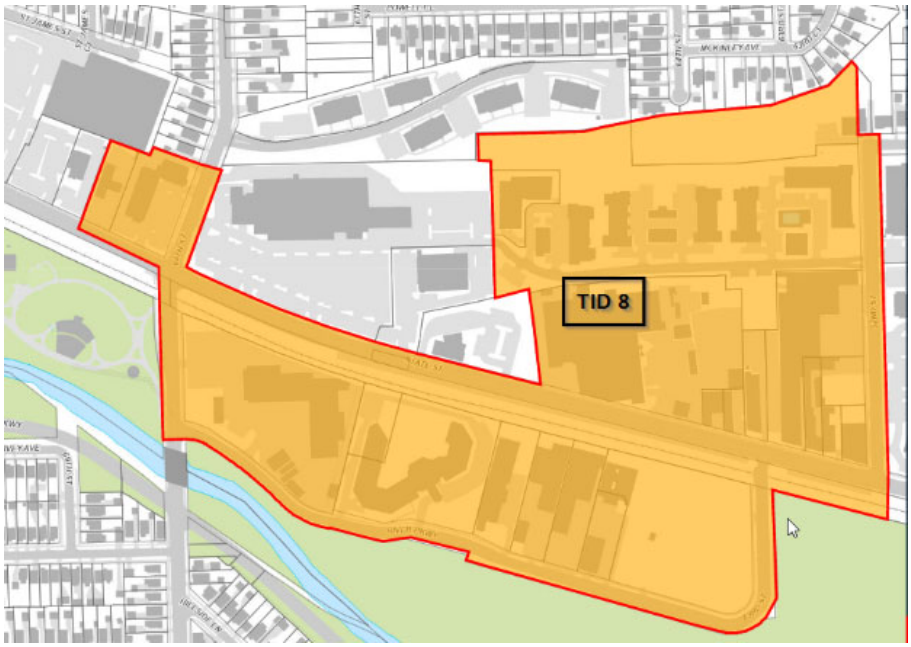
The annual debt service payment increases 86% to $1,663,895 to account for funds borrowed to finance the acquisition, demolition and remediation of the Lineage warehouse.

BUDGET SUMMARY TABLE

TIF #07						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
150	150	1,600	Operating	150	-	0.0%
20,254	6,770	2,381,000	Services	67,000	60,230	889.7%
645,728	1,084,029	790,755	Fixed Charges	991,230	(92,799)	-8.6%
2,129,159	5,100,000	166,000	Other Expenses	175,000	(4,925,000)	-96.6%
-	-	4,250,000	Capital Outlay	-	-	0.0%
1,439,945	908,195	-	TRANSFERS	1,678,895	770,700	84.9%
4,235,236	**7,099,144**	**7,589,355**	**TOTAL**	**2,912,275**	**(4,186,869)**	**-59.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
3,407,470	3,296,785	3,742,690	Taxes	3,642,887	346,102	10.5%
287,557	287,557	-	Intergovt Revenues	287,557	-	0.0%
10,000	-	-	Public Charges	-	-	0.0%
-	5,000,000	5,500,000	Other Sources	-	(5,000,000)	-100.0%
22,505	52,000	133,717	Miscellaneous	189,000	137,000	263.5%
3,727,533	**8,636,342**	**9,376,407**	**TOTAL**	**4,119,444**	**(4,516,898)**	**-52.3%**
Net Cost						
507,703	**(1,537,198)**	**(1,787,052)**	**TOTAL**	**(1,207,169)**	**330,029**	**-21.5%**

TIF DISTRICT #8 (EAST 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 is 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	
Type of TID	Rehab	
Year Established		2014
Maximum Life		2041
Base Value	$	21,009,000
Incremental Value	$	33,364,800
Total Expenditures (through 12/31/25)	$	8,717,475
Project Plan Expenditures	$	13,100,000
% of Project Plan Expenditures		67%
% of Equalized Value		0.30%
Increment Growth over Base Value		159%
Incremental Value per Investment		3.83
Change in Value from 2025	$	(67,875,100)
% Change in Value		-67.0%
2027 Annual Property Tax Increment	$	643,840
12/31/25 Audited Fund Balance	$	3,573,460

TIF 8 saw a 67% decrease in value in 2026 due to a correction from the prior year.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

PROPOSED HART PARK EAST IMPROVEMENTS POSTPONED

The capital project proposed to construct additional park amenities in the area behind the River Parkway projects is postponed as we wait for the Milwaukee Metropolitan Sewerage District to complete their levy work. This results in a $1,270,000 reduction in expenses.

NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT

Increment decreases 62% to $643,840 based on a correction from the prior year.

BUDGET SUMMARY TABLE

TIF #08

Expenditures

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
150	150	-	Operating	150	-	0.0%
4,060	3,915	-	Services	4,200	285	7.3%
282,663	361,616	284,646	Fixed Charges	265,000	(96,616)	-26.7%
-	-	-	Other Expenses	-	-	0.0%
-	1,270,000	1	Capital Outlay	-	(1,270,000)	-100.0%
10,000	10,000	-	TRANSFERS	10,000	-	0.0%
296,873	**1,645,681**	**284,647**	**TOTAL**	**279,350**	**(1,366,331)**	**-83.0%**

Revenues

2025 Actual	2026 Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
1,075,124	1,721,078	1,953,862	Taxes	643,840	(1,077,238)	-62.6%
20,414	20,414	-	Intergovt Revenues	20,414	-	0.0%
139,522	118,000	252,000	Miscellaneous	356,000	238,000	201.7%
1,235,059	**1,859,492**	**2,205,862**	**TOTAL**	**1,020,254**	**(839,238)**	**-45.1%**

Net Cost

(938,187)	**(213,811)**	**(1,921,215)**	**TOTAL**	**(740,904)**	**(527,093)**	**246.5%**

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	
Type of TID	Rehab	
Year Established		2015
Maximum Life		2042
Base Value	$	4,878,000
Incremental Value	$	13,099,700
Total Expenditures (through 12/31/25)	$	2,549,728
Project Plan Expenditures	$	2,870,000
% of Project Plan Expenditures		89%
% of Equalized Value		0.12%
Increment Growth over Base Value		269%
Incremental Value per Investment		5.14
Change in Value from 2025	$	(12,831,100)
% Change in Value		-49.5%
2027 Annual Property Tax Increment	$	252,785
12/31/25 Audited Fund Balance	$	116,869

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

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE — NO SIGNFICANT CHANGES

NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT

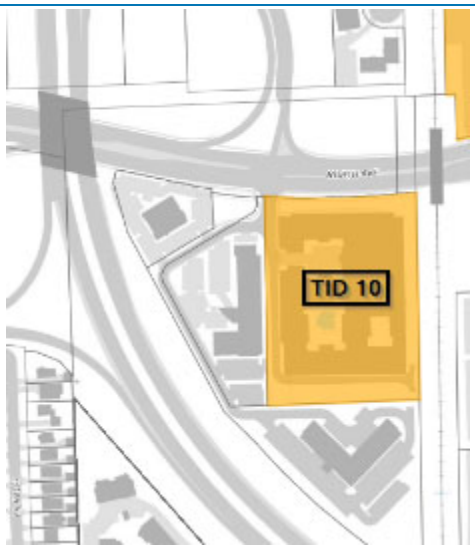
Increment decreases based on a correction from the prior year.

BUDGET SUMMARY TABLE

TIF #09						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
150	150	-	Operating	150	-	0.0%
4,060	3,915	-	Services	4,200	285	7.3%
189,312	220,319	225,009	Fixed Charges	225,000	4,681	2.1%
82,063	5,000	-	TRANSFERS	5,000	-	0.0%
275,585	**229,384**	**225,009**	**TOTAL**	**234,350**	**4,966**	**2.2%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
306,364	440,824	500,447	Taxes	252,785	(188,039)	-42.7%
2,992	2,992	-	Intergovt Revenues	2,992	-	0.0%
7,911	16,000	22,000	Miscellaneous	31,000	15,000	93.8%
317,267	**459,816**	**522,447**	**TOTAL**	**286,777**	**(173,039)**	**-37.6%**
Net Cost						
(41,682)	**(230,432)**	**(297,438)**	**TOTAL**	**(52,427)**	**178,005**	**-77.2%**

TIF 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.

	TIF 10	
Categories	Mayfair Reserve	
Type of TID	Rehab	
Year Established	2015	
Maximum Life	2042	
Base Value	$	3,911,600
Incremental Value	$	53,085,000
Total Expenditures (through 12/31/25)	$	11,428,466
Project Plan Expenditures	$	12,660,000
% of Project Plan Expenditures	90%	
% of Equalized Value	0.48%	
Increment Growth over Base Value	1357%	
Incremental Value per Investment	4.64	
Change in Value from 2025	$	1,991,200
% Change in Value	3.9%	
2027 Annual Property Tax Increment	$	1,024,381
12/31/25 Audited Fund Balance	$	355,891

TIF 10's 1357% of growth over the base is the highest of Wauwatosa's active districts.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

None

NEXT YEAR BUDGET REQUEST

INCREASE IN TAX INCREMENT

Revenue increases 20% to $1,024,381 based on the increased value of the building due to its recent sale.

BUDGET SUMMARY TABLE

TIF #10						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
407,921	150	18,000	Operating	150	-	0.0%
5,642	3,915	-	Services	4,200	285	7.3%
182,896	450	-	Fixed Charges	500	50	11.1%
-	-	-	Capital Outlay	-	-	
343,176	653,895	-	TRANSFERS	649,654	(4,241)	-0.6%
939,634	**658,410**	**18,000**	**TOTAL**	**654,504**	**(3,906)**	**-0.6%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
806,819	868,595	986,076	Taxes	1,024,381	155,786	17.9%
89,702	-	-	Public Charges	-	-	0.0%
30,056	58,000	60,745	Miscellaneous	86,000	28,000	48.3%
926,577	**926,595**	**1,046,821**	**TOTAL**	**1,110,381**	**183,786**	**19.8%**
Net Cost						
13,057	**(268,185)**	**(1,028,821)**	**TOTAL**	**(455,877)**	**(187,692)**	**70.0%**

TIF 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 Harmonee 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	
Type of TID	Rehab	
Year Established	2015	
Maximum Life	2042	
Base Value	$	10,779,000
Incremental Value	$	48,181,600
Total Expenditures (through 12/31/25)	$	9,335,578
Project Plan Expenditures	$	21,201,616
% of Project Plan Expenditures		44%
% of Equalized Value		0.44%
Increment Growth over Base Value		447%
Incremental Value per Investment		5.16
Change in Value from 2025	$	(22,812,800)
% Change in Value		-32.1%
2027 Annual Property Tax Increment	$	929,760
12/31/25 Audited Fund Balance	$	635,218

TIF 11's 32% reduction in value is due to a prior year correction

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT

Property tax increment is estimated to decrease 23% due to an equalized value correction.

HARLOW AND HEM DEVELOPER PAYMENT

$4.5 million is budgeted as an obligation owed to the developer of the Harlow and Hem project assuming occupancy of the multi-family building at Blanchard and Wauwatosa Ave. This is offset by an assumed $4.5 million in bond proceeds.

BUDGET SUMMARY TABLE

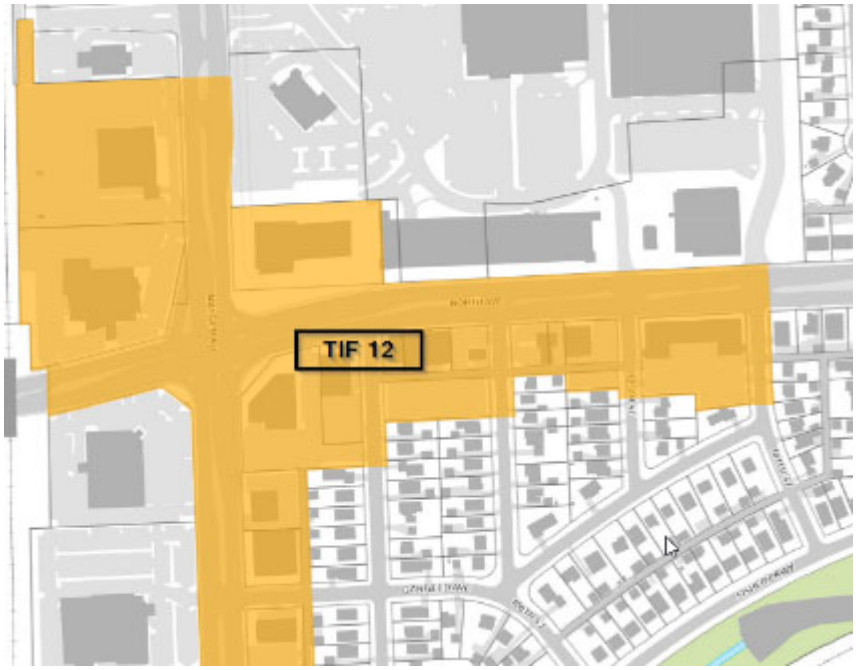
TIF #11						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
-	-	-	Wages	-	-	0.0%
-	-	-	Benefits	-	-	0.0%
150	150	-	Operating	150	-	0.0%
-	-	-	Other Expenses	4,500,000	4,500,000	0.0%
20,535	3,915	5,000	Services	4,200	285	7.3%
431,491	632,046	649,712	Fixed Charges	665,000	32,954	5.2%
140,263	140,563	-	TRANSFERS	143,913	3,350	2.4%
592,438	**776,674**	**654,712**	**TOTAL**	**5,313,263**	**4,536,589**	**584.1%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
787,238	1,206,905	1,370,144	Taxes	929,760	(277,145)	-23.0%
48,666	48,666	-	Intergovt Revenues	48,666	-	0.0%
36,280	55,000	91,000	Miscellaneous	130,000	75,000	136.4%
-	-	-	Other Sources	4,500,000	4,500,000	0.0%
872,184	**1,310,571**	**1,461,144**	**TOTAL**	**5,608,426**	**4,297,855**	**327.9%**
Net Cost						
(279,746)	**(533,897)**	**(806,432)**	**TOTAL**	**(295,163)**	**238,734**	**-44.7%**

TIF DISTRICT #12 (THE 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
Type of TID	Rehab
Year Established	2018
Maximum Life	2046
Base Value	$ 31,990,100
Incremental Value	$ 22,249,400
Total Expenditures (through 12/31/25)	$ 14,637,580
Project Plan Expenditures	$ 19,600,000
% of Project Plan Expenditures	75%
% of Equalized Value	0.20%
Increment Growth over Base Value	70%
Incremental Value per Investment	1.52
Change in Value from 2025	$ (16,116,500)
% Change in Value	-42.0%
2027 Annual Property Tax Increment	$ 429,347
12/31/25 Audited Fund Balance	$ (35,997)

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT

Property tax increment is decreased 25% to $640,162

BUDGET SUMMARY TABLE

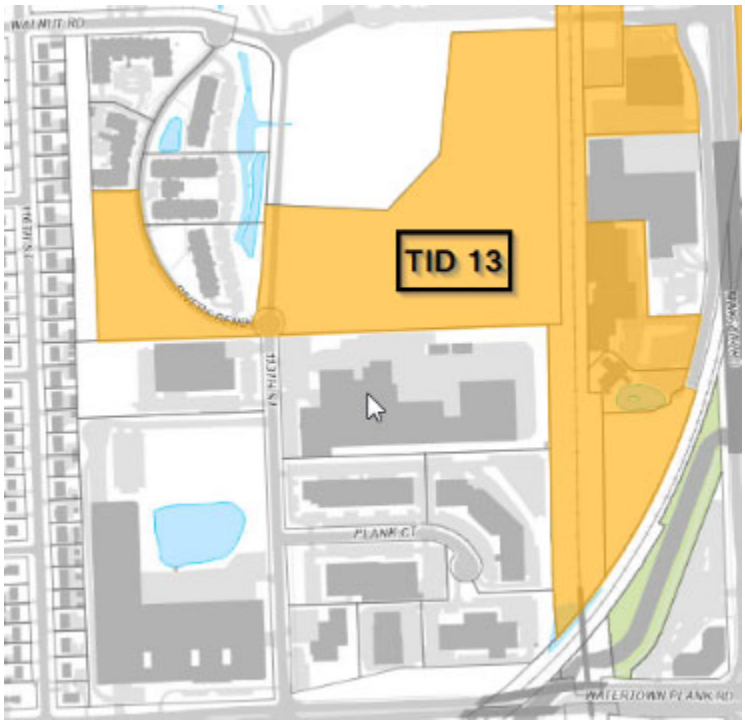
TIF #12						
Expenditures						
	2026				**2027 / 2026**	**2027 / 2026**
2025 Actual	**Adopted Budget**	**2026 Revised**		**2027 Budget**	**Dollar Change**	**% of Change**
150	150	-	Operating	150	-	0.0%
10,034	3,915	-	Services	4,200	285	7.3%
460,117	226,713	231,113	Fixed Charges	415,000	188,287	83.1%
19,049	5,000	-	TRANSFERS	5,000	-	0.0%
489,350	**235,778**	**231,113**	**TOTAL**	**424,350**	**188,572**	**80.0%**
Revenues						
	2026				**2027 / 2026**	**2027 / 2026**
2025 Actual	**Adopted Budget**	**2026 Revised**		**2027 Budget**	**Dollar Change**	**% of Change**
572,372	652,220	740,436	Taxes	429,347	(222,873)	-34.2%
180,815	180,815	-	Intergovt Revenues	180,815	-	0.0%
1,702	20,000	21,600	Miscellaneous	30,000	10,000	50.0%
754,889	**853,035**	**762,036**	**TOTAL**	**640,162**	**(212,873)**	**-25.0%**
Net Cost						
(265,539)	**(617,257)**	**(530,923)**	**TOTAL**	**(215,812)**	**401,445**	**-65.0%**

TIF DISTRICT #13 (WALNUT ROAD REDEVELOPMENT DISTRICT)

Tax Incremental District No. 13 was created in September 2020 compromising 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
Type of TID	Blight
Year Established	2020
Maximum Life	2047
Base Value	$ 2,985,200
Incremental Value	$ 1,932,000
Total Expenditures (through 12/31/25)	$ 2,057,667
Project Plan Expenditures	$ 10,200,000
% of Project Plan Expenditures	20%
% of Equalized Value	0.02%
Increment Growth over Base Value	65%
Incremental Value per Investment	0.94
Change in Value from 2025	$ (35,118,500)
% Change in Value	-94.8%
2027 Annual Property Tax Increment	$ 37,282
12/31/25 Audited Fund Balance	$ 309,613

TIF 13's decrease in incremental value is due to a correction from the prior year.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT

Property tax increment is estimated to decrease 84% to $37,282.00. The reason for this very large decrease is that the affordable multi-family project Walnut Glenn was originally assessed in 2025 as a market-rate project because they had not submitted their income and expense information. This was corrected during open-book but not in time for the State to make an adjustment in the equalized increment value for this District. This is reduction is part of the correction process and has no adverse impact on the Walnut Glenn project.

BUDGET SUMMARY TABLE

TIF #13						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
150	150	-	Operating	150	-	0.0%
4,060	45,915	-	Services	4,200	(41,715)	-90.9%
99,848	120,000	127,864	Fixed Charges	127,000	7,000	5.8%
-	250,000	-	Capital Outlay	-	(250,000)	-100.0%
10,000	10,000	-	TRANSFERS	5,000	(5,000)	-50.0%
114,058	**426,065**	**127,864**	**TOTAL**	**136,350**	**(289,715)**	**-68.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
253,427	629,859	715,050	Taxes	37,282	(592,577)	-94.1%
127	127	-	Intergovt Revenues	127	-	0.0%
14,033	16,000	47,000	Miscellaneous	66,000	50,000	312.5%
267,587	**645,986**	**762,050**	**TOTAL**	**103,409**	**(542,577)**	**-84.0%**
Net Cost						
(153,529)	**(219,921)**	**(634,186)**	**TOTAL**	**32,941**	**252,862**	**-115.0%**

TIF DISTRICT #14 (BMO BANK REDEVELOPMENT)



Tax Incremental District No. 14 was created in October 2022 compromising 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
Type of TID	Rehab
Year Established	2022
Maximum Life	2049
Base Value	$ 2,932,500
Incremental Value	$ 15,700
Total Expenditures (through 12/31/25)	$ 75,474
Project Plan Expenditures	$ 8,500,000
% of Project Plan Expenditures	1%
% of Equalized Value	0.00%
Increment Growth over Base Value	1%
Incremental Value per Investment	0.21
Change in Value from 2025	$ (86,900)
% Change in Value	-84.7%
2027 Annual Property Tax Increment	$ 303
12/31/25 Audited Fund Balance	$ (49,856)

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

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

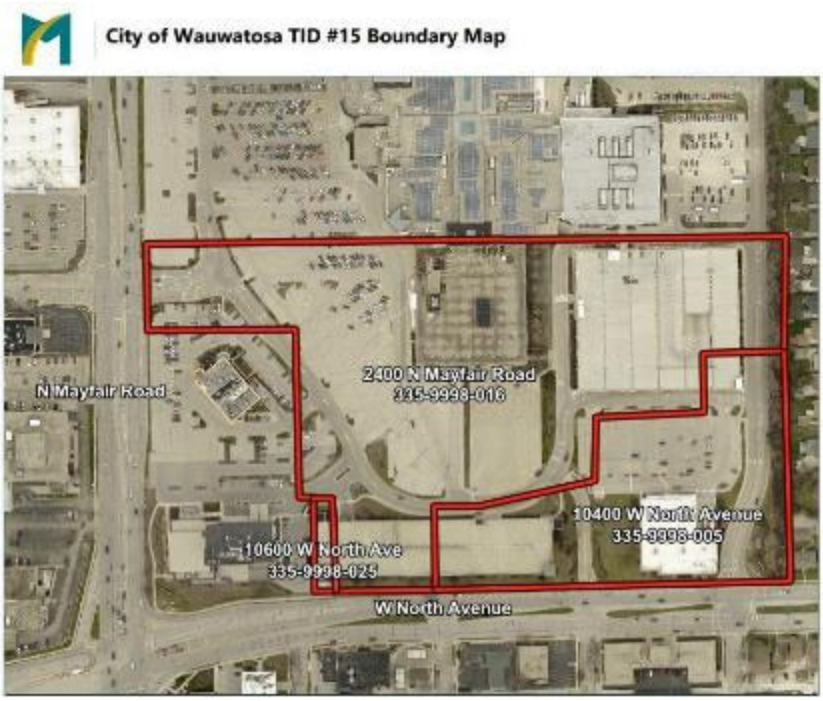
NEXT YEAR BUDGET REQUEST

No significant changes

BUDGET SUMMARY TABLE

TIF #14						
Expenditures						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
150	150	-	Operating	150	-	0.0%
4,060	3,915	-	Services	4,200	285	7.3%
5,000	5,000	-	TRANSFERS	-	(5,000)	-100.0%
9,210	**9,065**	**-**	**TOTAL**	**4,350**	**(4,715)**	**-52.0%**
Revenues						
2025 Actual	**2026 Adopted Budget**	**2026 Revised**		**2027 Budget**	**2027 / 2026 Dollar Change**	**2027 / 2026 % of Change**
10,232	1,744	1,980	Taxes	303	(1,441)	-82.6%
554	554	-	Intergovt Revenues	554	-	0.0%
10,786	**2,298**	**1,980**	**TOTAL**	**857**	**(1,441)**	**-62.7%**
Net Cost						
(1,576)	**6,767**	**(1,980)**	**TOTAL**	**3,493**	**(3,274)**	**-48.4%**

TIF DISTRICT #15 (MAYAIR 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	
Type of TID	Rehab	
Year Established		2023
Maximum Life		2050
Base Value	$	16,950,900
Incremental Value	$	16,369,900
Total Expenditures (through 12/31/25)	$	45,150
Project Plan Expenditures	$	57,900,000
% of Project Plan Expenditures		0%
% of Equalized Value		0.15%
Increment Growth over Base Value		97%
Incremental Value per Investment		
Change in Value from 2025	$	15,833,800
% Change in Value		2953.5%
2027 Annual Property Tax Increment	$	315,890
12/31/25 Audited Fund Balance	$	(22,365)

The TIF 15 residential development is awaiting financing approval from the Federal government.

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

NEXT YEAR BUDGET REQUEST

PROPERTY TAX INCREMENT INCREASE DUE TO SCHEELS

Property Tax increment increased from 10,346 to $315,890 due to the construction of the Scheels store in the former Boston Store property which will help provide cash to finance public improvements needed for the residential project and decrease bonding.

BUDGET SUMMARY TABLE

TIF #15						
Expenditures						
	2026				**2027 / 2026**	**2027 / 2026**
2025 Actual	**Adopted Budget**	**2026 Revised**		**2027 Budget**	**Dollar Change**	**% of Change**
150	150	72,100	Operating	75,150	75,000	50000.0%
10,152	23,915	-	Services	24,200	285	1.2%
-	5,400,000	2	Capital Outlay	5,900,000	500,000	9.3%
15,000	15,000	-	Transfers	20,000	5,000	33.3%
25,302	**5,439,065**	**72,102**	**TOTAL**	**6,019,350**	**580,285**	**10.7%**
Revenues						
	2026				**2027 / 2026**	**2027 / 2026**
2025 Actual	**Adopted Budget**	**2026 Revised**		**2027 Budget**	**Dollar Change**	**% of Change**
22,780	9,114	10,346	Taxes	315,890	306,776	3366.0%
-	5,400,000	1	Other Sources	8,790,000	3,390,000	62.8%
5	-	-	Miscellaneous	-	-	0.0%
22,785	**5,409,114**	**10,347**	**TOTAL**	**9,105,890**	**3,696,776**	**68.3%**
Net Cost						
2,517	**29,951**	**61,755**	**TOTAL**	**(3,086,540)**	**(3,116,491)**	**-10405.3%**

TIF DISTRICT #16 (RESEARCH PARK WEST)



Tax Incremental District ("TID") No. 16 ("District") is a proposed Mixed-Use District comprising approximately 40 acres located at the western edge of the Milwaukee County Research Park, along the southeastern corner of Watertown Plank Road and Mayfair Road. The District will be created to pay the costs of development incentives and infrastructure needed ("Project") to be developed by Wayfair Apartments LLC and



Samapa Development Company LLC for the redevelopment of the Sonesta Hotel ("Developer"), as well as other potential developers for additional sites within the District. In addition to the incremental property value that will be created, the City

expects the Project will result in approximately $101.5 million in new taxable value within the City and significant additional housing opportunities within the City at various price points. The District will also seek redevelop a number of underutilized parcels within the District boundary.

Categories	TIF 16 Research Park West
Type of TID	Mixed Use
Year Established	2026
Maximum Life	2047
Base Value	$ 53,211,800
Incremental Value	
Total Expenditures (through 12/31/25)	
Project Plan Expenditures	$ 34,200,000
% of Project Plan Expenditures	
% of Equalized Value	
Increment Growth over Base Value	
Incremental Value per Investment	
Change in Value from 2025	
% Change in Value	
2027 Annual Property Tax Increment	
12/31/25 Audited Fund Balance	$ (2,948)

SIGNIFICANT CHANGES

CURRENT YEAR BUDGET REESTIMATE

No significant changes

NEXT YEAR BUDGET REQUEST

No significant changes

BUDGET SUMMARY TABLE

TIF #16						
Expenditures						
2025 Actual	Budget Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
248	-	-	Operating	150	150	0.0%
2,700	-	160,000	Services	4,200	4,200	0.0%
-	-	-	Transfers	15,000	15,000	0.0%
2,948	**-**	**160,000**	**TOTAL**	**19,350**	**19,350**	**0.0%**
Revenues						
2025 Actual	Budget Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-		-	-	0.0%
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
2,948	**-**	**160,000**	**TOTAL**	**19,350**	**19,350**	**0.0%**

TIF DISTRICT #17 (MAYFAIR ROAD NORTH)



Tax Incremental District ("TID") No. 17 ("District") is a proposed Blighted Area District comprising approximately 1.7 acres located at 2825/2835 N. Mayfair Road. The District will be created to pay the costs of development incentives on a pay as you go basis ("Project") to be developed by Cream City Real Estate Investments LLC ("Developer"). In addition to

the incremental property value that will be created, the City expects the Project will result in the elimination of blight within the District boundary and the creation of a 92-unit market rate apartment building.



	TIF 17
Categories	Mayfair North
Type of TID	Blighted
Year Established	2026
Maximum Life	2054
Base Value	2,293,200
Incremental Value	
Total Expenditures (through 12/31/25)	
Project Plan Expenditures	$ 5,040,000
% of Project Plan Expenditures	
% of Equalized Value	
Increment Growth over Base Value	
Incremental Value per Investment	
Change in Value from 2025	
% Change in Value	
2027 Annual Property Tax Increment	
12/31/25 Audited Fund Balance	$ -

BUDGET SUMMARY TABLE

TIF #17						
Expenditures						
2025 Actual	Budget Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	-	-	Operating	150	150	0.0%
-	-	75,000	Services	4,200	4,200	0.0%
-	-	-	Transfers	15,000	15,000	0.0%
-	**-**	**75,000**	**TOTAL**	**19,350**	**19,350**	**0.0%**
Revenues						
2025 Actual	Budget Adopted Budget	2026 Revised		2027 Budget	2027 / 2026 Dollar Change	2027 / 2026 % of Change
-	**-**	**-**	**TOTAL**	**-**	**-**	**0.0%**
Net Cost						
-	**-**	**75,000**	**TOTAL**	**19,350**	**19,350**	**0.0%**

PERSONNEL SCHEDULES

No personnel are budgeted within the TID districts. As needed, employee time is charged directly.

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

Building

Title	State Statute	Description	2026	2027	Last Update
Building Plan Examination & Inspection Fees					
One & Two-Family Dwellings - New		Per Plan Set	$200.00	~~$200.00~~ $250.00	~~2008~~ 2027
Building Inspection Fees					
Commercial - New & Additions		Per Square Foot	$0.30	~~$0.30~~ $0.32	~~2022~~ 2027
Commercial (Manufacturing or Industrial Buildings)		Per Square Foot	$0.30	~~$0.30~~ $0.32	~~2022~~ 2027
Fences & Pools		Flat Rate	$65.00	$65.00	2027
Commercial Alterations		Per $1,000 Estimated Const. Cost	$10.00	~~$12.00~~ $14.00	~~2008~~ 2027
Multi-Family & Condominiums		Per Square Foot	$0.30	~~$0.30~~ $0.32	~~2008~~ 2027
One & Two-Family Dwellings		Per Square Foot	$0.30	~~$0.30~~ $0.32	~~2008~~ 2027
Other Alterations & Repairs		Per $1,000 Estimated Const. Cost	$10.00	~~$12.00~~ $14.00	~~2008~~ 2027
Residing & Reroofing		Commercial - Per $1,000 Construction Cost ($250 min, $1200 max)	$65.00	$12.00	2027
~~Residing, Reroofing, Fences & Pools~~ Residing & Reroofing		Residential - Flat Rate	$65.00	~~$65.00~~ $80.00	~~2026~~ 2027
Electrical Plan Examination & Inspection Fees					
Electrical Inspection Fees					
Minimum Inspection Fee		Flat Rate	$70.00	~~$70.00~~ $80.00	~~2013~~ 2027
Feeders - 30 amps or larger		Each	$20.00	~~$20.00~~ $30.00	~~2013~~ 2027
Fuel Dispensing Pumps		Each	$40.00	$40.00	2008
Generators - 1 & 2 Family Residence		Flat Rate	$50.00	~~$50.00~~ $100.00	~~2008~~ 2027
Mechanical Plan Examination & Inspection Fees					
Plan Examination Fees					
Commercial - New		Per Plan Set	$75.00	~~$75.00~~ $100.00	~~2008~~ 2027
One & two family		Per Plan Set	$50.00	~~$50.00~~ $80.00	~~2008~~ 2027
Mechanical Inspection Fees					
Commercial & Ind. Exh. Hoods and Exh. Systems		Per Unit	$125.00	~~$125.00~~ $155.00	~~2008~~ 2027

Building

Title	State Statute	Description	2026	2027	Last Update
Plumbing Inspection Fees					
Capping or Sealing Water or Sewer Laterals or Outlets		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Fire Protection Supply		Flat Rate (First 100 ft.)	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Inspection of Meter Pit		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Lawn Sprinkler Systems		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
New Sewer Connection (Storm or Sanitary)		Each Connection	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Repairs to any Storm, Sanitary or Water Lateral		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Sanitary or Storm Sewer from Curb to Building		Flat Rate (First 100 ft.)	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Sanitary or Storm Sewer from Main to Curb		Flat Rate (First 100 ft.)	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Water Distribution System New or Replacement		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Water Supply from Curb or Lot Line to Building		Flat Rate (First 100 ft.)	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Water Supply from Main to Curb or Lot Line		Flat Rate (First 100 ft.)	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Water-Cooled Air Conditioning Unit		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Well Abandonment		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027
Well or Well Pump		Flat Rate	$50.00	~~$50.00~~ $65.00	~~2008~~ 2027

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

CLERKS

Title	State Statute	Description	2026	2027	Last Update
~~Commercial Solid Waste & Recycling Collection & Disposal License~~		~~Per Year~~	~~$80.00~~	~~$80.00~~	~~2020~~
~~Duplicate copy of license~~		~~Per Copy~~	~~$2.00~~	~~$2.00~~	~~2009~~
~~Duplicate copy of license renewal form (invoice)~~		~~Per Copy~~	~~$10.00~~	~~$10.00~~	~~2019~~
Late Filing fee - Alcohol license applicants		Submitted within 30 days of license expiration ~~June 1 or later~~ - flat rate plus percentage of each license held	$100 plus 20%	$100 plus 20%	2026
Liquor - Provisional Retail Alcohol License				$25.00	2027
~~Photo Copies~~		~~Per Sheet~~	~~$0.25~~	~~$0.25~~	~~<1992~~
Precious Metal and Gem Dealer	134.71		$30.00	~~$30.00~~ $50.00	~~2004~~ 2027
~~Rush processing fee~~		~~Submission of temporary beer/wine or temporary operator licenses fewer than 3 full business days prior to an event, excluding the event day~~	~~$15.00~~	~~$15.00~~	~~2017~~
Second Hand Dealer	134.71		$27.50	~~$27.50~~ $50.00	~~2004~~ 2027
Sidewalk Café Permits		New application fee	$125.00	~~$125.00~~ $165.00	~~2020~~ 2027
Sidewalk Café Permits		Class 1 0-100 total area (sq. ft)	$25.00	~~$25.00~~ $50.00	~~2018~~ 2027
Sidewalk Café Permits		Class 2: 101-200 total area (sq ft)	$50.00	~~$50.00~~ $75.00	~~2018~~ 2027
Sidewalk Café Permits		Class 3: 201-300 total area (sq ft)	$75.00	~~$75.00~~ $125.00	~~2018~~ 2027
Sidewalk Café Permits		Class 4: 301-400 total area (sq ft)	$100.00	~~$100.00~~ $150.00	~~2018~~ 2027
Sidewalk Café Permits		Class 5: 401-500 total area (sq ft)	$150.00	~~$150.00~~ $200.00	~~2018~~ 2027
Sidewalk Café Permits		Class 6: 501-or greater total area (sq ft)	$225.00	~~$225.00~~ $275.00	~~2018~~ 2027
Street Vendor License Fee		Per location or vehicle	$60.00	~~$60.00~~ $100.00	~~2009~~ 2027
Street Vendor License Fee		Per additional location or vehicle	$15.00	~~$15.00~~ $30.00	~~2009~~ 2027
~~Wholesaler license~~			~~$25.00~~	~~$25.00~~	~~<1992~~

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

Fire

Title	State Statute	Description	2026	2027	Last Update
Annual Fire Inspection Fee	14.28.080	Residential/Hotel/Motel (Living unit 3-36 units) $50 minimum	$10.00	$10.00	2026
Annual Fire Inspection Fee	14.28.080	Residential/Hotel/Motel (Living unit 37-60 units) per structure		~~$15.00~~ $400.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Residential/Hotel/Motel (Living unit 61-100 units) per structure		~~$15.00~~ $450.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Residential/Hotel/Motel (Living unit more than 100 units) per structure		$500.00	2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (1-5,000 sq. ft.) per structure	$50.00	$50.00	2026
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (5,001 to 25,000 sq. ft.) per structure	$75.00	~~$75.00~~ $100.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (25,001 to 100,000 sq. ft.) per structure	$100.00	~~$100.00~~ $200.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (100,001 - 250,000 sq. ft.) per structure	$200.00	~~$200.00~~ $400.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (250,001 to 500,000 sq. ft.) per structure	$500.00	~~$500.00~~ $600.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (500,001 to 1,000,000 sq. ft.) per structure	$750.00	~~$750.00~~ $1,000.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Commercial/Church/School (Over 1,000,000 sq. ft.) per structure	$1,500.00	$1,500.00	2026
Annual Fire Inspection Fee	14.28.080	Industrial (1-5,000 sf) per structure	$50.00	~~$50.00~~ $100.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Industrial (5,001-25,000 sf) per structure	$100.00	~~$100.00~~ $200.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Industrial (25,001-100,000 sf) per structure	$200.00	~~$200.00~~ $300.00	~~2026~~ 2027
Annual Fire Inspection Fee	14.28.080	Industrial (100,001-175,000 sf) per structure		$500.00	2027
Annual Fire Inspection Fee	14.28.080	Industrial (175,001-350,000 sf) per structure		$1,000.00	2027
Annual Fire Inspection Fee	14.28.080	Industrial (350,001-1,000,000 sf) per structure		$1,500.00	2027
Annual Fire Inspection Fee	14.28.080	Industrial (1,000,001-2,000,000 sf) per structure		$2,500.00	2027
Annual Fire Inspection Fee	14.28.080	Industrial (>2,000,001 sf) per structure	$200.00	$4,000.00	2027
~~Annual Fire Inspection Fee~~	14.28.080	~~Community based residential care facilities, rooming houses and monasteries - per unit~~	~~$6.25~~	~~$10.00~~	~~2026~~
Blasting/Cutting/Welding ~~Permit~~	14.28.080	Per week (7 days)	$150.00	~~$150.00~~ $100.00	~~2026~~ 2027

Fire					
Bi-Directional Amplifier (BDA)	14.28.080	Per Building		$65.00	$2,027.00
~~Cutting & Welding~~		~~Temporary use of L.P. or acetylene products for cutting or welding (1 day)~~	~~$35.00~~	~~$65.00~~	~~2026~~
~~Cutting & Welding~~		~~7 days~~	~~$70.00~~	~~$100.00~~	~~2026~~
~~Cutting & Welding~~		~~30 days~~	~~$135.00~~	~~$150.00~~	~~2026~~
~~Cutting & Welding~~		~~Monthly renewal fee per month~~	~~$50.00~~	~~$75.00~~	~~2026~~
~~Cutting & Welding~~		~~Renewal fee per month~~	~~$50.00~~	~~$75.00~~	~~2026~~
Explosive Transportation/Storage Permit		Transporting or temporary storage of explosives or blasting agents (per building/vehicle)	$100.00	~~$100.00~~ $100.00	~~2026~~ 2027
Fire Alarm Permit		Third and each subsequent response in a calendar year (system not in test mode, construction dust, etc.) Per incident after 2	$100.00	~~$100.00~~ $400.00	~~2026~~ 2027
Fire Protection System permit		First 10 devices		$180.00	2027
Fire Protection System permit		Each additional device		$10.00	2027
Hood System Permit		Per system		$180.00	2027
Fire Suppression Sprinkler System		(1-250 heads) per system		$280.00	2027
Fire Suppression Sprinkler System		Each additional 100 heads or fraction thereof per system		$115.00	2027
Hydrant Flow Test		Witness hydrant test - per hydrant		$65.00	2027
Fire Department Service Fee - Special Events (~~Single Paramedic~~Firefighter)		Firefighter/~~Paramedic~~ cost per hour	$75.00	~~$75.00~~ $80.00	~~2026~~ 2027
Fire Department Training Center		Full access FTC and Academy - annual charge		$6,556.00	2027
Fire Department Training Center		Limited access FTC or Academy - annual charge			
Fire Department Training Center		Academy Instructor Fee - annual charge			
Fire Department Training Center		Academy Student Fee - per student		$400.00	2027
Fire Department Training Center		Onetime Use - per day charge		$500.00	2027
Fire Extinguisher training		Per person training fee	$10.00	~~$10.00~~ $20.00	~~2026~~ 2027
~~First aid hose stations &~~ Standpipe permit~~connections~~		~~Fees for the~~ Installation of new standpipe system. First six (6) connections	$175.00	$175.00	2026
~~First aid hose stations &~~ Standpipe permit~~connections~~		Per additional connection over initial 6	$25.00	$25.00	2026
~~First aid hose stations &~~ Standpipe permit~~connections~~		Standpipe system flow test per hour or fraction thereof	$85	$85	2013
Gaseous Tank ~~Storage~~ Permit		Propane or other gaseous storage/new/removal/abandonment-per tank~~ site fee~~	$100.00	~~$100.00~~ $230.00	~~2026~~ 2027
Occupant Load Sign		Per system		$35.00	2027
~~Gaseous Storage Permit~~		~~100 - 1,000 gallons~~	~~$10.00~~	~~$50.00~~	~~2026~~
~~Gaseous Storage Permit~~		~~Per each 1,000 gallons~~	~~$10.00~~	~~$50.00~~	~~2026~~

Fire					
~~Motor Vehicle Exhibition~~		~~First three vehicles~~	~~$90.00~~	~~$150.00~~	~~2026~~
~~Motor Vehicle Exhibition~~		~~Every Additional vehicle~~	~~$40.00~~	~~$75.00~~	~~2026~~
Pressure piping systems or vapor recovery systems for flammable and combustible		Per system		$115.00	2027
Re-Inspection Fee		Fee for re-inspection (up to 1 hour) for failure to meet at appointed time or by reason of faulty, incomplete or defective work. Fee for re-inspection with previously noted violations unabated.	$150.00	~~$150.00~~ $150.00	~~2026~~ 2027
Re-Inspection Fee		Fee for re-inspection (exceeding 1 hour) for failure to meet at appointed time or by reason of faulty, incomplete or defective work. Fee for re-inspection with previously noted violations unabated.		$215.00	2027
Return Mail Fee				$10.00	2027
~~Sprinkler System Fee~~		~~Fees for the installation of new sprinkler system & for additions and alterations. For the first 250 heads.~~	~~$135.00~~	~~$280.00~~	~~2026~~
Smoke Ventilation System		Per system		$180.00	2027
~~Sprinkler System Fee~~ Special Instructions requiring written response		~~For each additional 100 or fraction thereof~~ Per request issue	$115.00	~~$115.00~~ $215.00	~~2026~~ 2027
Spray booths, dip tank operations, flammable liquid sprays		Per location		$180.00	2027
Structure Fire Response Fee		Per structure		$500.00	2027
~~Tank Modification Permit (State)~~		~~State Fee +< 1,100 gallons~~	~~$195.00~~	~~$195.00~~	~~2013~~
~~Tank Modification Permit (State)~~		~~State Fee 1,101-48,000~~	~~$410.00~~	~~$410.00~~	~~2013~~
~~Tank Modification Permit (State)~~		~~State Fee 48,001-80,000~~	~~$485.00~~	~~$485.00~~	~~2013~~
~~Tank Modification Permit (State)~~		~~State Fee 80,001-120,000~~	~~$665.00~~	~~$665.00~~	~~2013~~
~~Tank Modification Permit (State)~~		~~State Fee > 120,000 gallons~~	~~$995.00~~	~~$995.00~~	~~2013~~
Vehicle Exhibition		Per vehicle		$50.00	2027
Vehicle accident/fire response fee		Per vehicle		$500.00	2027
Paramedic/Rescue Squad Fees					
Adenosine			$99.63	~~$99.63~~ $127.68	~~2017~~ 2027
~~Alarm Fee for response to false alarm~~		~~1-2 responses within a calendar year~~	~~$0.00~~	~~$0.00~~	~~2012~~
~~Alarm Fee for response to false alarm~~		~~3-4 responses within a calendar year~~	~~$200.00~~	~~$300.00~~	~~2026~~
~~Alarm Fee for response to false alarm~~		~~5+ responses within a calendar year~~	~~$500.00~~	~~$500.00~~	~~2013~~
ALS supplies			$88.80	~~$88.80~~ $136.91	~~2017~~ 2027
Cervical Immobilization		Includes collar, head bed, backboard	$125.00	~~$125.00~~ $200.25	~~2012~~ 2027
CPAP masks			$49.81	~~$49.81~~ $76.68	~~2017~~ 2027
CPR- Mechanical Cardiopulmonary Resuscitaton Fee				$79.87	2027
CPR Training Fee		per student training fee	$70.00	$70.00	2017

Fire					
Cyano-kits		Each	$1,000.61	~~$1,000.61~~ $1,614.42	~~2017~~ 2027
Drugs Group - 3		Morphine, Narcan, Normal Saline	$53.06	~~$53.06~~ $67.99	~~2017~~ 2027
Drugs, Group - 1		Albuteral, Amioderone (30 Mg), Atropine, Benadryl, Heparin Sodium by IV, Lasix, Lidocaine, Ativan, Versed, Sodium Chloride, Solumendrol (up to 40 Mg), Terbutaline, Diazapam, Dextrose 50%,	$35.74	~~$35.74~~ $45.79	~~2017~~ 2027
Drugs, Group-2		Calcium Chloride, Epinephrine, (IM or IV, not by Epi-Pen), Dopamine, Lidocaine, Sodium, Bicarbonate	$41.15	~~$41.15~~ $52.74	~~2017~~ 2027
EKG			$111.54	~~$111.54~~ $142.94	~~2017~~ 2027
Epinephrine by EPI-PEN			$106.13	~~$106.13~~ $335.46	~~2017~~ 2027
E-Z IO			$133.10	~~$133.10~~ $170.69	~~2017~~ 2027
~~Fire Extinguisher training~~		~~per person training fee~~	~~$20.00~~	~~$20.00~~	~~2017~~
Glucagon, up to 1 Mg			$99.63	~~$99.63~~ $247.57	~~2017~~ 2027
Intubation			$83.38	~~$83.38~~ $159.74	~~2017~~ 2027
IV and supplies			$67.14	~~$67.14~~ $86.05	~~2017~~ 2027
Mileage ~~(per mile)~~		Per loaded mile ~~charge~~	$17.02	~~$17.02~~ $23.43	~~2017~~ 2027
Oxygen and supplies			$83.38	~~$83.38~~ $106.85	~~2017~~ 2027
~~Oxygen with basic supplies (various)~~			~~$75.00~~	~~$75.00~~	~~2009~~
~~Rescue Squad Fee (BLS) costs incurred by providing rescue services~~		~~Mileage Fee (per mile)~~	~~$14.50~~	~~$14.50~~	~~2010~~
Solumedrol, 41-125 Mg			$64.98	~~$64.98~~ $83.27	~~2017~~ 2027
Spinal Immobilization			$138.61	~~$138.61~~ $200.25	~~2017~~ 2027
Triage barcode wristbands			$3.25	~~$3.25~~ $4.17	~~2017~~ 2027

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

Health

Title	State Statute	Description	2026	2027	Last Update
Inspection - Food establishment Pre--inspection Fee		~~first time applicants only~~ New establishments or change of operator	$405.00	~~$405.00~~ $425.00	~~2026~~ 2027
Inspection - Short Term Rental Pre--inspection Fee		New establishments or change of operator	$160.00	$160.00	2024
Retail Food Transient / Time/Temperature Control for Safety food		Temporary restaurant licenses that allows for multiple (including non-consecutive) days of operations	$215.00	~~$215.00~~ $235.00	~~2026~~ 2027
Retail Food Transient / Not Time / Temperature Control for Safety food		Temporary retail food establishment licenses that allows for multiple (including non-consecutive) days of operations	$215.00	~~$215.00~~ $235.00	~~2026~~ 2027
Retail Food Transient / Prepackaged Time/Temperature Control for Safety food			$205.00	~~$205.00~~ $225.00	~~2026~~ 2027
Retail Food Establishment - Serving Meals: Complex			$740.00	~~$740.00~~ $760.00	~~2026~~ 2027
Retail Food Establishment - Serving Meals: Simple			$420.00	~~$420.00~~ $440.00	~~2026~~ 2027
Retail Food Establishment - Serving Meals: Moderate			$580.00	~~$580.00~~ $600.00	~~2026~~ 2027
Retail Food Establishment - Limited Food Service: Pre-packaged			$260.00	~~$260.00~~ $280.00	~~2026~~ 2027
Retail Food Establishment - Not Serving Meals: Complex			$805.00	~~$805.00~~ $825.00	~~2026~~ 2027
Retail Food Establishment - Not Serving Meals: Moderate			$475.00	~~$475.00~~ $495.00	~~2026~~ 2027
Retail Food Establishment - Not Serving Meals: Simple			$360.00	~~$360.00~~ $380.00	~~2026~~ 2027
Retail Food Establishment - Not serving meals: Simple/No Time/Temperature Control for Safety food			$230.00	~~$230.00~~ $250.00	~~2026~~ 2027
Retail Food Establishment - Not Serving Meals: Pre-packaged			$200.00	~~$200.00~~ $220.00	~~2026~~ 2027
Retail Food Not Serving Meals Mobile Retail Base No Food Preparation			$190.00	~~$190.00~~ $210.00	~~2026~~ 2027
Hotel/Motel - Local - (City fee)		Per Room	$12.00	~~$12.00~~ $14.00	~~2026~~ 2027
Hotel/Motel - State (100 - 199 Rooms)		Per Sleeping Room	$550.00	~~$550.00~~ $570.00	~~2026~~ 2027
Hotel/Motel - State (100-199 Rooms) Pre-inspection fee		New establishments or change of operator	$1,100.00	~~$1,100.00~~ $1,120.00	~~2026~~ 2027

Health					
Hotel/Motel - State (5-30 rooms)		Per Sleeping Room	$350.00	~~$350.00~~ $370.00	~~2026~~ 2027
Hotel/Motel - State (5-30 rooms) Pre-inspection fee		New establishments or change of operator	$700.00	~~$700.00~~ $720.00	~~2026~~ 2027
Hotel/Motel - State (200+ Rooms)			$650.00	~~$650.00~~ $670.00	~~2026~~ 2027
Hotel/Motel - State (200+ Rooms) Pre-inspection fee		New establishments or change of operator	$1,300.00	~~$1,300.00~~ $1,320.00	~~2026~~ 2027
Hotel/Motel - State (31 - 99 Rooms)		Per Sleeping Room	$450.00	~~$450.00~~ $470.00	~~2026~~ 2027
Hotel/Motel - State (31 - 99 Rooms) Pre-inspection fee		New establishments or change of operator	$900.00	~~$900.00~~ $920.00	~~2026~~ 2027
Short Term Rental (2-4 STR)				$450.00	2027
Short Term Rental (5-9 STR)				$550.00	2027
Short Term Rental (10-19 STR)				$600.00	2027
Other					
Pools - Simple		Permit Fee-Annual	$208.00	~~$208.00~~ $228.00	~~2025~~ 2027
Pools - Simple		Pre-Inspection Fee (once - first time applicants only)	$208.00	~~$208.00~~ $228.00	~~2025~~ 2027
Pools - Simple w/features		Permit Fee-Annual	$345.00	~~$345.00~~ $365.00	~~2025~~ 2027
Pools - Simple w/features		Pre-Inspection Fee (once - first time applicants only)	$345.00	~~$345.00~~ $365.00	~~2025~~ 2027
Pools - Moderate		Permit Fee-Annual	$312.00	~~$312.00~~ $332.00	~~2025~~ 2027
Pools - Moderate		Pre-Inspection Fee (once - first time applicants only)	$312.00	~~$312.00~~ 332	~~2025~~ 2027
Pools - Moderate w/features		Permit Fee-Annual	$450.00	~~$450.00~~ $470.00	~~2025~~ 2027
Pools - Moderate w/features		Pre-Inspection Fee (once - first time applicants only)	$450.00	~~$450.00~~ $470.00	~~2025~~ 2027
Pools - Complex		Permit Fee-Annual	$390.00	~~$390.00~~ $410.00	~~2025~~ 2027
Pools - Complex		Pre-Inspection Fee (once - first time applicants only)	$390.00	~~$390.00~~ $410.00	~~2025~~ 2027
Pools - Complex w/features		Permit Fee-Annual	$527.00	~~$527.00~~ $547.00	~~2025~~ 2027
Pools - Complex w/features		Pre-Inspection Fee (once - first time applicants only)	$527.00	~~$527.00~~ $547.00	~~2027~~ 2027

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

Library

Title	State Statute	Description	~~2025~~ 2026	~~2026~~ 2027	Last Update
Fax			$1.00	~~$1.00~~ $0.50	~~<2014~~ 2027
Printout - Black & White		per page	$0.10	$0.15	2027
Printout - Color		per page	$0.25	$0.50	2027
Sale Items		per unit	As Marked	As Marked	2023
~~Computer Printout~~		~~Per color copy~~	~~$0.25~~	~~$0.25~~	~~2006~~
~~Fax (First Page)*~~			~~$1.75~~	~~$1.75~~	~~<2014~~
~~Computer Printout~~		~~Per black and white copy~~	~~$0.10~~	~~$0.10~~	~~1982~~
~~Photocopies~~		~~per black and white copy~~	~~$0.10~~	~~$0.10~~	~~1982~~
~~Replacement Item Fee~~		~~Actual cost of item~~	~~Item Cost~~	~~Item Cost~~	~~2019~~
~~Sale Bags - Plastic*~~			~~As Marked~~	~~As Marked~~	~~2023~~
~~Sale Books & Other Items~~		~~Used and Donated Items: Books, Magazines, CD's, DVD's, etc. - Priced as marked~~	~~As Marked~~	~~As Marked~~	~~2022~~
~~Sale Earphones*~~			~~As Marked~~	~~As Marked~~	~~2023~~
~~Sale USB Drive*~~			~~As Marked~~	~~As Marked~~	~~2023~~
~~*Not included in versions of fee schedule prior to 2020~~					

CONSOLIDATED FEE SCHEDULE PROPOSED CHANGES - 2027

Police

Title	State Statute	Description	~~2025~~ 2026	~~2026~~ 2027	Last Update
Administrative Bail Fee		For Processing of bail collected for other law enforcement agencies	$50.00	~~$50.00~~ $75.00	~~2017~~ 2027
Alarm	7.08.005	Annual Alarm Registration Fee	$25.00	~~$25.00~~ $50.00	~~2017~~ 2027
Criminal Vehicle Processing and Storage Fee		Fee for labor related to OAR, reckless driving, search warrant or evidence processing of criminal vehicles		$75.00	2027
Handicapped Parking *Rate correction (2017) reflected in 2020*		If paid within 1~~0~~5 days	$165.00	$200.00	2026
Handicapped Parking		If paid after 1~~0~~5 days but before ~~28~~30 days	$200.00	$250.00	2026
Handicapped Parking		If paid after ~~28~~30 days ~~but before 58th day~~	$250.00	$300.00	2026
Parking - All Prohibited		If paid within 1~~0~~5 days	$30.00	~~$30.00~~ $40.00	~~2017~~ 2027
Parking - All Prohibited		If paid after 1~~0~~5 days but before ~~28~~30 days	$60.00	~~$60.00~~ $75.00	~~2019~~ 2027
Parking - All Prohibited		If paid after ~~28~~30 days ~~but before 58th day~~	$95.00	~~$95.00~~ $125.00	~~2019~~ 2027
~~Parking - All Prohibited~~		~~After 58 days~~	~~$125.00~~	~~$125.00~~	~~2019~~
Parking - Hart Park Lane Permit		Monthly parking permit	$12.00	$30.00	2026
Police Department Service Fee - Special Events		Parade, march, run/walk, bike/foot race on street or sidewalk. SMALL/MEDIUM EVENTS	$100.00	~~$100.00~~ $150.00	~~2019~~ 2027
Police Department Service Fee - Special Events		Parade, march, run/walk, bike/foot race on street or sidewalk. LARGE EVENTS	$500.00	~~$500.00~~ $600.00	~~2019~~ 2027
Snow Emergency		If paid within 1~~0~~5 days	$45.00	~~$45.00~~ $60.00	~~2017~~ 2027
Snow Emergency		If paid after 1~~0~~5 days but before ~~28~~30 days	$65.00	~~$65.00~~ $75.00	~~2017~~ 2027
Snow Emergency		If paid after ~~28~~30 days ~~but before 58th day~~	$90.00	~~$90.00~~ $125.00	~~2017~~ 2027
~~Snow Emergency~~		~~After 58 days~~	~~$110.00~~	~~$110.00~~	~~2017~~
Vehicle Towed		~~Forfeiture plus tow charges~~ Based on current tow contract rate			~~<2014~~ 2027