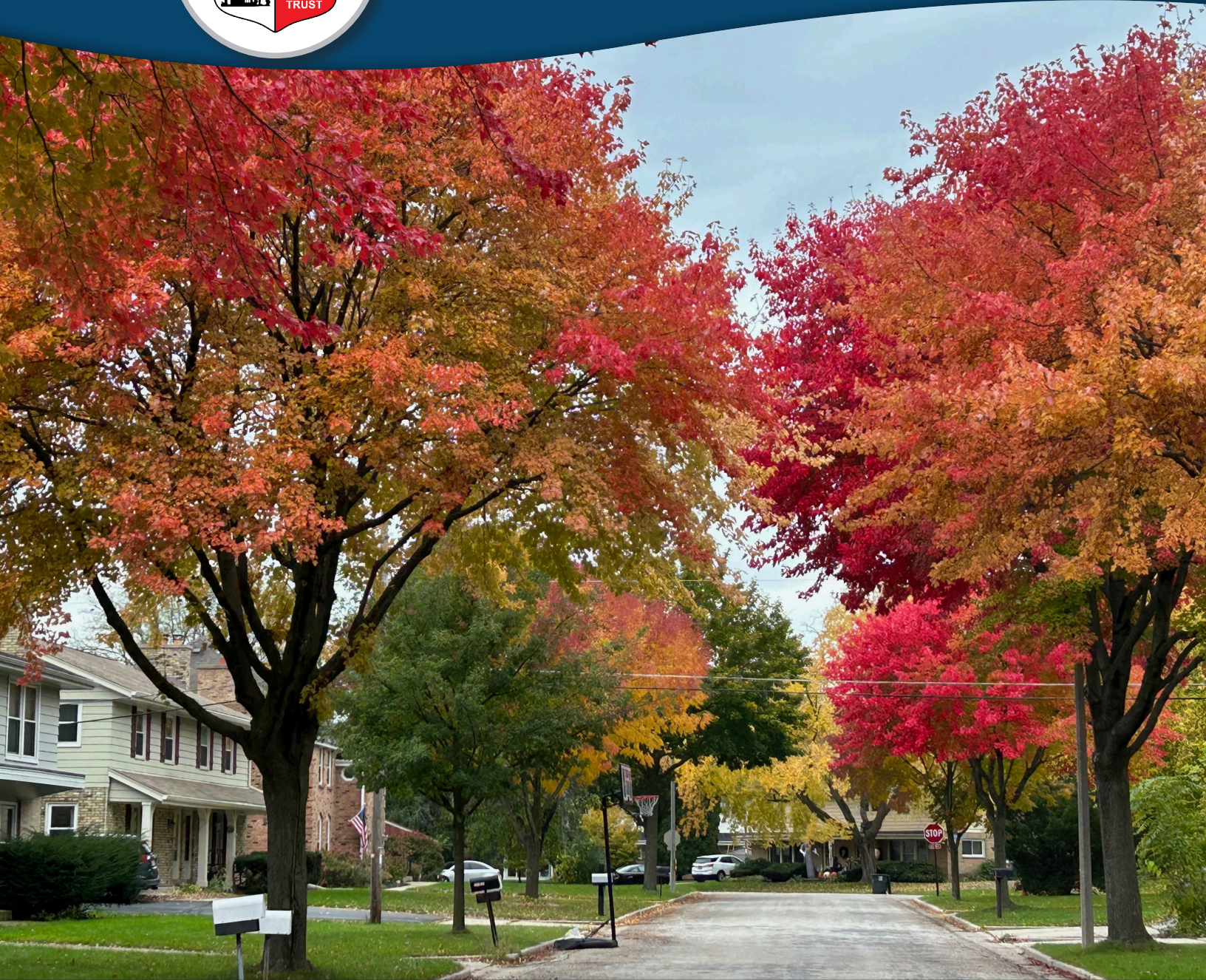


City of Wauwatosa



2026 Adopted Budget



wauwatosa.net

TABLE OF CONTENTS

Introduction	Page
Taxation by Taxing District	i
Tax Levy & Rate History	ii
Revenue and Expenditure Charts	iii
Full Time Equivalency Employment	iv
Levy Analysis	v

General Government	Page
Mayor	1-3
Common Council	4-5
Municipal Court	6-8
Administrative Services	9-14
Administration	
Human Resources	
Attorney	
Clerk and Elections	15-19
Assessor	20-24
Finance	25-33
Comptroller	
Purchasing	
Treasurer	
MADACC	
Remission of Taxes	
Information Systems and Reserve	34-38

Public Safety	Page
Police Department	39-53
Fire Department	54-61
Crossing Guard	62-63

Public Works	Page
Public Works	64-94
Public Works Operations	
Roadway Maintenance	
Traffic Control	
Electrical Services	
Solid Waste Management	
Forestry	
Police Station	
Engineering	
Bike / Ped	
Fleet Maintenance / Capital	
Municipal Complex	
Public Works Building / Capital	
Parks	

Utilities	Page
Water	95-101
Sanitary Sewer & Storm Water Management	102-109

Health and Human Services	Page
Public Health	110-117
Senior Commission	

Culture, Recreation, and Education	Page
Tourism Commission	118-121
Library	122-128

Development	Page
Development	129-140
Historic Preservation	
Planning and Zoning	
Economic Development	
Building Reg & Code Enforcement	
Housing	
Community Development Block Grant	
Redevelopment	
Community Development Authority	

Benefits	Page
Health/Life Fund	141-145
Dental Insurance Reserve Fund	146-147
Worker's Compensation	148-151

Non-Departmental	Page
Non-Departmental	152-159

Other Funds	Page
Debt Service	160-163
General Liability	164-168
Tax Increment Districts	169-196

Other	Page
Budget Summary	1-8
Link to Consolidated Fee Schedule	



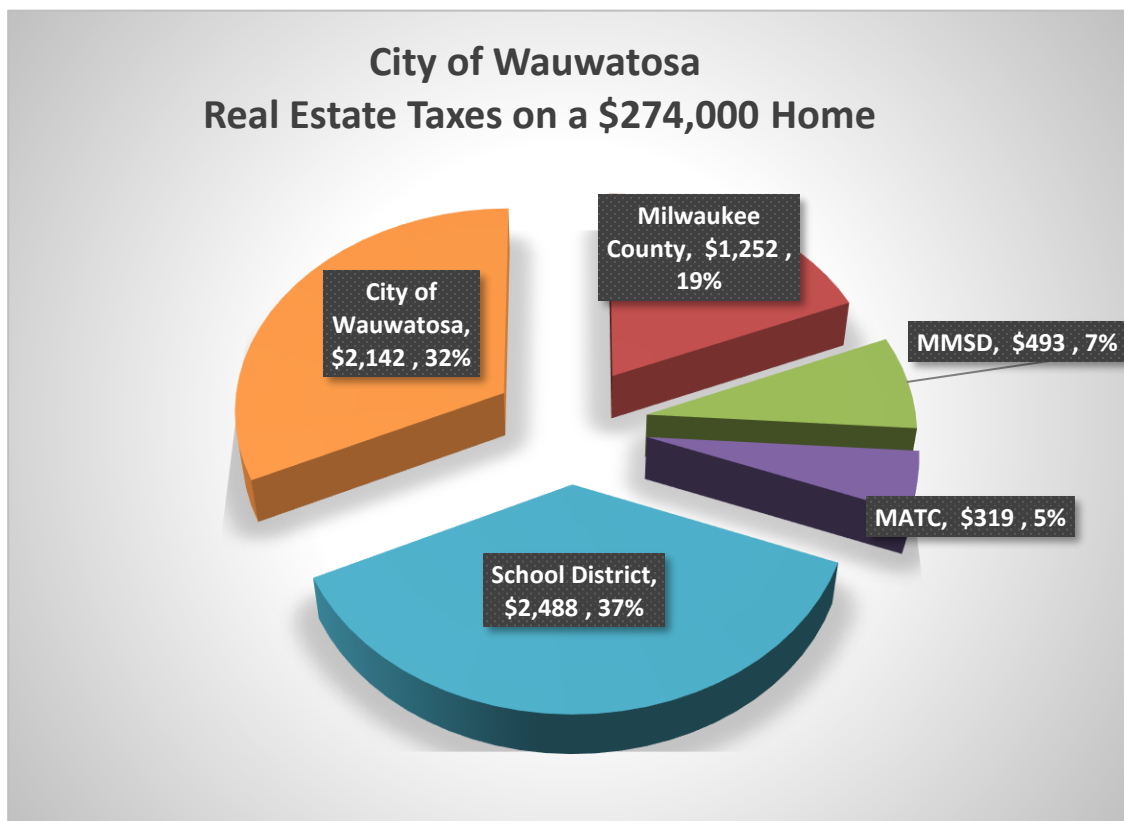


Taxation by Taxing District*

Average Residential Property

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
State	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Milwaukee County	\$ 1,270	\$ 1,187	\$ 1,276	\$ 1,163	\$ 1,252	18.7%
MMSD	\$ 437	\$ 413	\$ 453	\$ 456	\$ 493	7.4%
MATC	\$ 317	\$ 280	\$ 299	\$ 297	\$ 319	4.8%
School District	\$ 2,329	\$ 2,213	\$ 2,298	\$ 2,372	\$ 2,488	37.2%
City of Wauwatosa	\$ 1,922	\$ 1,889	\$ 1,948	\$ 2,018	\$ 2,142	32.0%
Gross Tax	\$ 6,274	\$ 5,982	\$ 6,273	\$ 6,307	\$ 6,693	
State Credits	\$ (581)	\$ (624)	\$ (619)	\$ (748)	\$ (763)	
Net Tax	\$ 5,693	\$ 5,358	\$ 5,654	\$ 5,559	\$ 5,930	
Home Value	\$ 268,000	\$ 270,000	\$ 271,000	\$ 273,000	\$ 274,000	

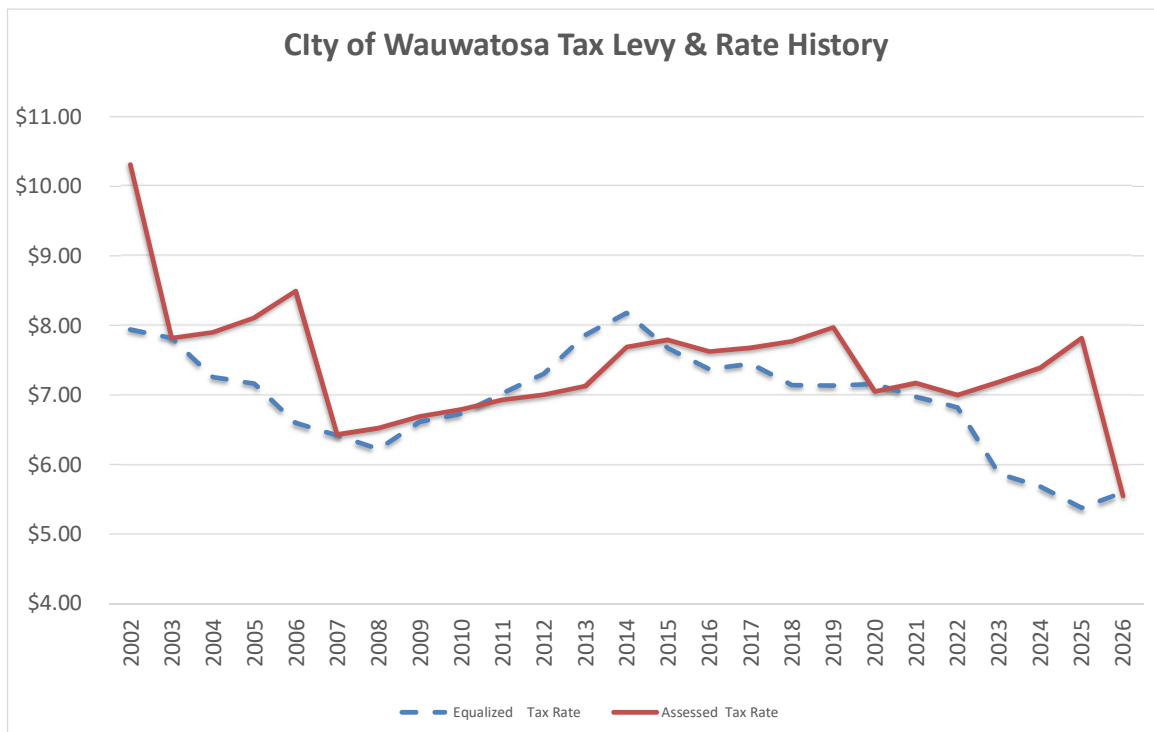
* Represents the budget year, i.e the 2025 budget year represents the 2024 tax year.



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
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%
2023	\$ 8,519,107,200	19.32%	\$ 6,939,816,506	-0.27%	\$ 49,978,616	2.64%	5.87	-13.98%	7.19	2.72%
2022	\$ 7,139,586,600	9.50%	\$ 6,958,691,120	9.76%	\$ 48,693,938	7.11%	6.82	-2.18%	7.00	-2.42%
2021	\$ 6,520,258,300	5.74%	\$ 6,339,664,691	1.26%	\$ 45,461,749	3.00%	6.97	-2.59%	7.17	1.72%
2020	\$ 6,166,167,500	2.64%	\$ 6,260,842,432	16.48%	\$ 44,137,620	3.00%	7.16	0.35%	7.05	-11.57%
2019	\$ 6,007,585,200	2.29%	\$ 5,375,264,166	-0.39%	\$ 42,852,058	2.16%	7.13	-0.13%	7.97	2.56%
2018	\$ 5,873,146,600	6.40%	\$ 5,396,262,437	0.78%	\$ 41,946,785	2.04%	7.14	-4.10%	7.77	1.25%
2017	\$ 5,519,699,400	1.55%	\$ 5,354,275,917	1.90%	\$ 41,106,546	2.62%	7.45	1.05%	7.68	0.70%
2016	\$ 5,435,690,500	6.77%	\$ 5,254,410,426	4.82%	\$ 40,058,445	2.58%	7.37	-3.92%	7.62	-2.14%
2015	\$ 5,091,255,900	9.70%	\$ 5,012,628,279	1.53%	\$ 39,050,136	2.90%	7.67	-6.20%	7.79	1.35%
2014	\$ 4,641,119,800	-1.46%	\$ 4,937,185,119	-4.99%	\$ 37,949,568	2.48%	8.18	4.00%	7.69	7.87%
2013	\$ 4,709,727,012	-5.90%	\$ 5,196,727,012	-0.46%	\$ 37,030,421	1.30%	7.86	7.65%	7.13	1.76%
2012	\$ 5,004,833,100	-3.87%	\$ 5,220,542,224	-1.07%	\$ 36,555,123	0.00%	7.30	4.02%	7.00	1.08%
2011	\$ 5,206,269,800	-2.22%	\$ 5,276,999,488	-0.01%	\$ 36,555,123	2.03%	7.02	4.35%	6.93	2.04%
2010	\$ 5,324,737,600	-0.89%	\$ 5,277,522,121	-0.63%	\$ 35,827,935	0.84%	6.73	1.75%	6.79	1.48%
2009	\$ 5,372,543,900	-3.16%	\$ 5,310,833,718	0.38%	\$ 35,527,935	2.96%	6.61	6.32%	6.69	2.57%
2008	\$ 5,547,750,200	4.54%	\$ 5,290,708,653	-0.12%	\$ 34,506,384	1.29%	6.22	-3.11%	6.52	1.42%
2007	\$ 5,306,974,200	5.83%	\$ 5,297,328,236	36.00%	\$ 34,066,800	3.00%	6.42	-2.68%	6.43	-24.27%
2006	\$ 5,014,597,000	13.64%	\$ 3,894,972,795	-0.05%	\$ 33,076,013	4.68%	6.60	-7.88%	8.49	4.74%
2005	\$ 4,412,872,000	5.70%	\$ 3,897,060,920	1.65%	\$ 31,595,960	4.32%	7.16	-1.30%	8.11	2.63%
2004	\$ 4,174,882,500	7.80%	\$ 3,833,713,550	-1.03%	\$ 30,286,745	0.02%	7.25	-7.21%	7.90	1.07%
2003	\$ 3,872,882,900	9.74%	\$ 3,873,696,500	42.57%	\$ 30,279,515	8.09%	7.82	-1.50%	7.82	-24.18%
2002	\$ 3,529,195,900	6.96%	\$ 2,717,114,391	-0.80%	\$ 28,013,575	5.76%	7.94	-0.94%	10.31	5.10%

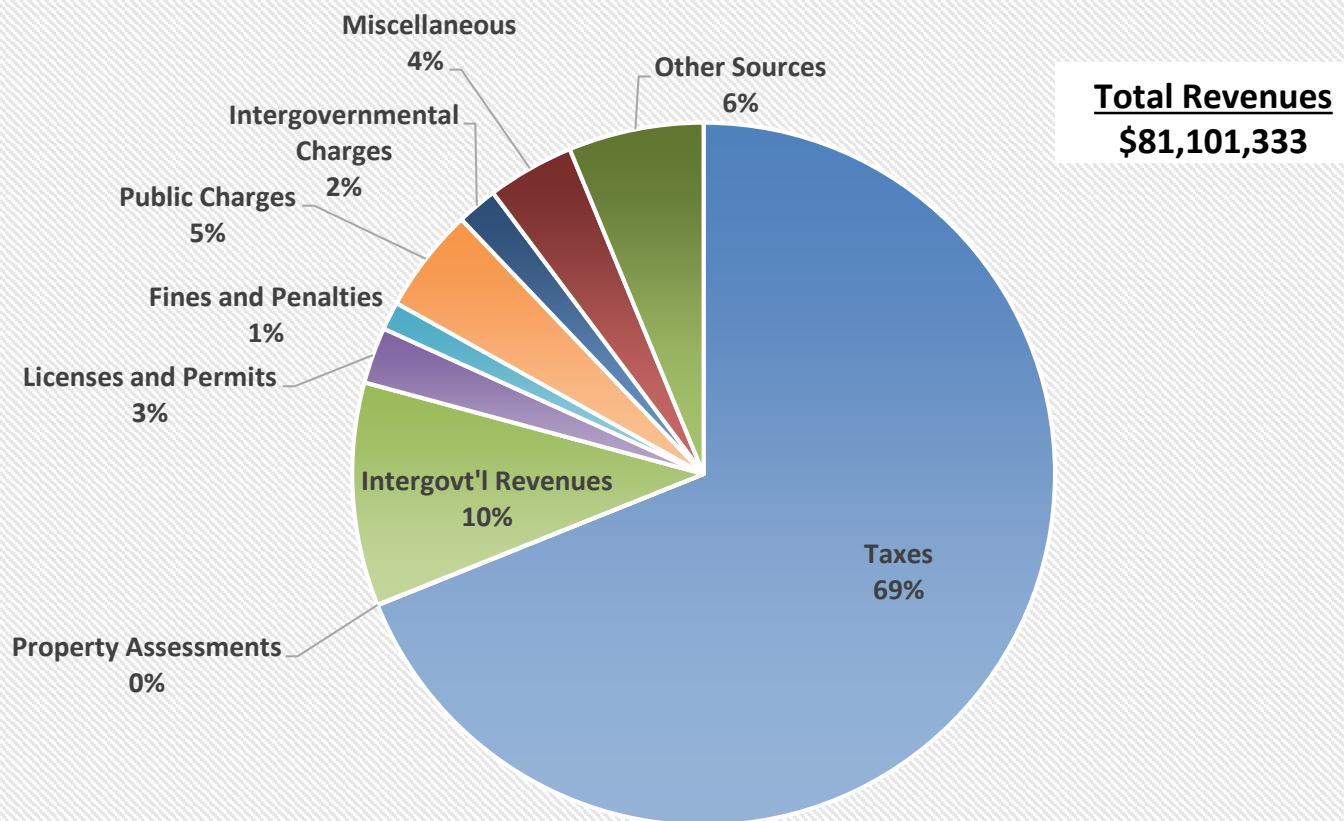


¹ Values do not include tax incremental district values

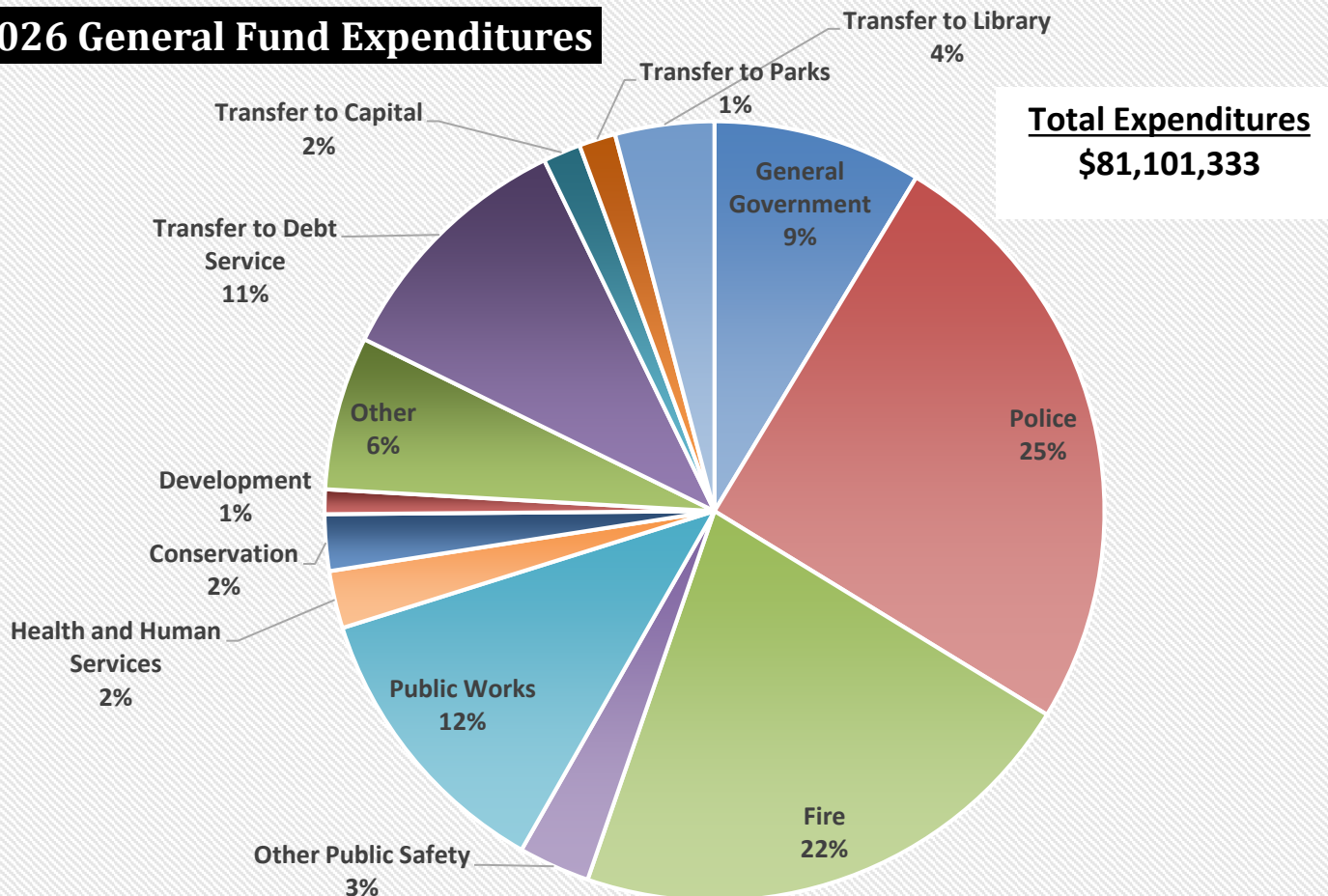
² Assessed value is an estimate as Manufacturing values not yet finalized and Board of Review is not yet complete



2026 General Fund Revenues



2026 General Fund Expenditures



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



BUDGETED FULL-TIME EQUIVALENCY EMPLOYMENT			
DEPARTMENT	2025	2026	VAR
Administrative Services	14.03	13.28	(0.75)
Assessor	5.60	5.60	-
Common Council	16.00	16.00	-
City Clerk/Elections	4.82	4.32	(0.50)
Development	14.00	15.00	1.00
Engineering	24.74	26.24	1.50
Finance	10.05	10.80	0.75
Fire	105.58	105.58	-
Fleet Maintenance	10.00	10.00	-
Health	19.50	19.30	(0.20)
Information Systems	7.00	7.00	-
Library	26.98	27.15	0.17
Mayor	1.00	1.00	-
Municipal Complex	4.00	4.00	-
Municipal Court	1.89	1.79	(0.10)
Police	132.82	132.34	(0.48)
Public Works	63.98	63.98	-
Traffic Electrical Maintenance	6.29	5.29	(1.00)
Tourism	1.55	1.55	-
Water	19.38	19.38	-
TOTAL FULL-TIME EMPLOYMENT	489.21	489.60	0.39



2026 Levy Analysis

MAJOR REVENUE CHANGES

ACCOUNT TYPE	BASIS	\$ CHANGE	% Change
44 - LICENSE AND PERMITS	Increase in building permit fees, property maintenance and fire inspection fees	321,010	18.1%
46 - PUBLIC CHARGES	Increase in school resource and Mayfair mall officer fee	204,770	5.5%
48 - MISCELLANEOUS	Increase in interest earnings due to better than expected interest rates	679,657	26.4%
49 - OTHER SOURCES	Decrease in Water Payment in Lieu of Taxes and use of ARPA budget stabilization funds	(711,349)	-12.4%
OTHER CHANGES	Decrease in Fire Services County Fee, general transportation aid, and Federal Grants	(113,918)	
TOTAL MAJOR REVENUE CHANGES		380,171	0.3%

MAJOR EXPENDITURE CHANGES

ACCOUNT TYPE	BASIS	\$ CHANGE	% Change
50 - WAGES	Cost of living increases and department staffing changes	1,326,376	4.2%
52 - BENEFITS	Pension rate increase	235,994	1.7%
62 - SERVICES	Property tax litigation increase and labor negotiations	181,801	4.9%
66 - OTHER EXPENSES	Increase in body camera contract and other police one time expenses.	473,265	112.4%
90 - TRANSFERS			
9011 - TRANSFER TO DEBT SERVICE	Eliminating the hospital tax revenue capital funding due to the Froedtert settlement	(558,371)	-6.1%
9012 - TRANSFER TO CAPITAL PROJECTS	Reduced due to budget constraints	(275,000)	-6.9%
9035 - TRANSFER TO LIBRARY	Wage and benefits; Increase shelver hourly wage	201,612	6.4%
TOTAL MAJOR EXPENDITURE CHANGES		1,447,697	2.0%

CHANGE IN PROPERTY TAX LEVY

1,067,526 1.2%



MAYOR



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 55,997	\$ 74,654	\$ 18,656
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 55,997	\$ 74,654	\$ 18,656
FTE's	1.00	1.00	-

MAJOR CHANGES

- No major changes

CORE RESPONSIBILITIES

Leadership

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

Public Relations

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



Recruitment and Appointment

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

Community Development

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

BUDGETARY CHANGES - MAYOR

NEXT YEAR BUDGET REQUEST

REALLOCATION OF STAFF TIME	\$13,944
-----------------------------------	-----------------

The mayor already has an employee who dedicates part of their time to mayoral functions. This adjustment reflects a change in how that time is charged, not a change in the level of support provided. The net impact on the total budget is zero.



BUDGET SUMMARY TABLE

Mayor Dept #110						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
30,411	30,000	30,000	Wages	43,944	13,944	46.5%
5,878	5,750	5,750	Benefits	11,549	5,798	100.8%
596	-	-	Other Compensation	-	-	0.0%
417	6,117	22,817	Operating	4,617	(1,500)	-24.5%
-	-	-	Services	-	-	0.0%
14,607	14,130	14,130	Internal Charges	14,544	414	2.9%
51,910	55,997	72,697	TOTAL	74,654	18,656	33.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-				0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
51,910	55,997	72,697	TOTAL	74,654	18,656	33.3%

PERSONNEL SCHEDULES

Mayor				
Position	2026 Base		2025-26	
Description	2025 FTE	Positions	2026 FTE	Change
Mayor	1.00	1	1.00	-
TOTAL	1.00	1.00	1.00	-



COMMON COUNCIL



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 200,095	\$ 206,327	\$ 6,232
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 200,095	\$ 206,327	\$ 6,232
FTE's	16.00	16.00	-

MAJOR CHANGES

- \$10,000 Printing & Duplication increase for Citywide Council reduction mailer

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

PERFORMANCE MEASURES

N/A

NEXT YEAR'S GOALS

N/A

BUDGETARY CHANGES

NEXT YEAR BUDGET REQUEST

PRINTING AND DUPLICATION INCREASE **\$10,750**

Increase of \$10,000 for a Citywide mailer alerting residents of the upcoming changes to the size of the Common Council. The mailer will include pertinent information such as election and voting changes and a new Citywide aldermanic district map.

Annual increase to MuniCode annual subscription (municipal code program)

DEPARTMENT SPECIFIC COMMISSIONS DECREASE **\$6,000**

Decrease in the amount budgeted for the Sustainability Committee, Equity & Inclusion Commission, Youth Commission, and Commission for Persons with Disabilities. These commissions have collectively spent approximately \$3,000-\$4,000 in each of the last two years.



BUDGET SUMMARY TABLE

Common Council Dept #111						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
85,886	86,400	86,400	Wages	86,400	-	0.0%
8,107	8,118	8,118	Benefits	8,226	108	1.3%
40,328	42,359	42,359	Operating	52,025	9,666	22.8%
6,400	6,400	6,400	Fixed Charges	6,400	-	0.0%
56,124	46,818	46,818	Internal Charges	49,276	2,458	5.3%
3,131	10,000	4,000	Other Expenses	4,000	(6,000)	-60.0%
199,975	200,095	194,095	TOTAL	206,327	6,232	3.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
						0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
199,975	200,095	194,095	TOTAL	206,327	6,232	3.1%

PERSONNEL SCHEDULES

Common Council				
Position	2026 Base		2025-26	
Description	2025 FTE	Positions	2026 FTE	Change
Alderpersons	16.00	16	16.00	-
TOTAL	16.00	16	16.00	-

MUNICIPAL COURT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 238,627	\$ 212,048	\$ (26,579)
Rev	\$ 404,000	\$ 382,500	\$ (21,500)
Net Cost	\$ (165,373)	\$ (170,452)	\$ (5,079)
FTE's	1.89	1.79	(0.10)

MAJOR CHANGES

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, 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.

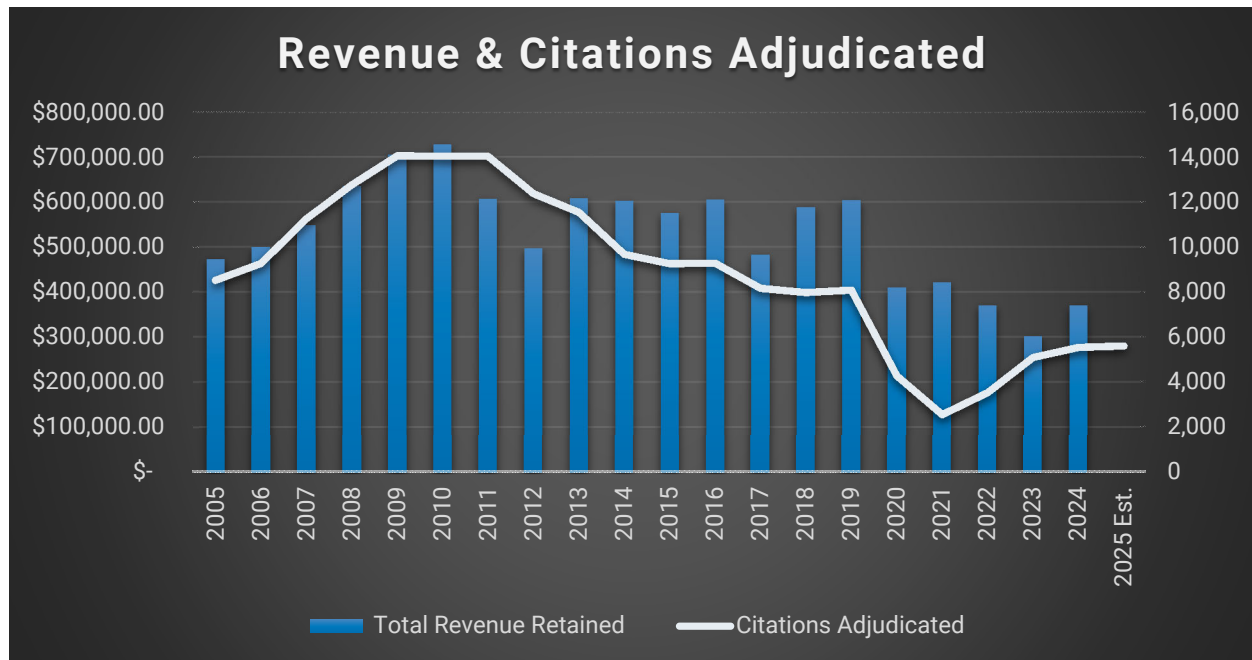
PERFORMANCE MEASURES

- The Court adjudicated 5,554 citations for 2024, which is a 3% increase from 2023.
- 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 2024, the Help Desk took 48 payments for a total of \$6,553.00. In 2025, the Help Desk has taken 95 payments for a total of \$12,416.60 (measured through mid-August 2025).
- Among the Court Administrator's duties is to respond to requests for information from individual defendants as well as companies that request it. The Court Administrator worked with the finance department to create an invoice system for these payments to be made.
- In 2025, the Court moved to day court instead of night court. This has been an overwhelming success: appearances have increased (up to 26% to date), defendants are



able to have trials faster, and court sessions are more efficient. Despite evening court being offered, no defendants requested it. Court is now limited to daytime.

- Longtime court clerk Robin Bloczynski retired in February 2025. The Court welcomed Kasey Campbell as the new court administrator. She has worked closely with Judge LaFave to review procedures and update as needed.



NEXT YEAR'S GOALS

- Find and secure partnerships with agencies to provide treatment for juveniles to replace the loss of the Social Development Commission. In 2024 and 2025, the Court worked with Justice Point, who unfortunately determined they are not able to provide services. The Court will work with the Finance Department to create a RFP to receive proposals from potential organizations.
- As in previous years, the Court will continue to work with Human Resources regarding staffing of the .6 FTE that is assigned to the Court. Throughout 2024 and until recently in 2025, the Court received the assistance of an Office Assistant in City Clerk's department for .25 FTE. The Court was informed there was not another individual for the remainder .35 FTE in the budget. After the new Court Administrator began, she has averaged .13 FTE of overtime per week. Recently, the office assistant who worked .25 FTE to the Court left the City. Municipal Court has been advised that the new office assistant will work .5 FTE for the Court and is currently working with HR for reviewing applicants and conducting interviews.
- The Court is reviewing payment options for defendants, including potentially a minimum requirement for payment plans. The Court is also reviewing options for skip tracing in order to obtain information needed to provide debts to the State Debt Collection service.



- The Court handles a significant number of parking tickets, ranging from recently-issued citations to very old unpaid citations. The Court is reviewing its handling of these citations and considering assessing court costs for the increase of work created by the parking citations.

BUDGET SUMMARY TABLE

Municipal Court Dept #120						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised	Name	2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
103,844	117,047	117,047	Wages	130,105	13,058	11.2%
5,034	1,500	5,000	Overtime	2,000	500	33.3%
45,791	50,053	50,053	Benefits	18,648	(31,405)	-62.7%
6,455	13,325	13,325	Operating	13,325	-	0.0%
700	24,000	24,500	Services	23,700	(300)	-1.3%
34,535	32,702	32,702	Internal Charges	24,270	(8,432)	-25.8%
196,358	238,627	242,627	TOTAL	212,048	(26,579)	-11.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
284,954	404,000	336,000	Fines and Penalties	382,500	(21,500)	-5.3%
284,954	404,000	336,000	TOTAL	382,500	(21,500)	-5.3%
Net Cost						
(88,595)	(165,373)	(93,373)	TOTAL	(170,452)	(5,079)	3.1%

PERSONNEL SCHEDULES

Courts				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Court Clerk [†]	0.60	1	0.50	(0.10)
Court Administrator	1.00	1	1.00	-
Court Officer	0.12	3	0.12	-
Municipal Justice	0.17	1	0.17	-
TOTAL	1.89	6.00	1.79	(0.10)

[†] It is anticipated that 0.6 FTE will be provided using existing positions from other departments



ADMINISTRATIVE SERVICES



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 2,347,100	\$ 2,265,844	\$ (81,256)
Rev	\$ 2,000	\$ 2,050	\$ 50
Net Cost	\$ 2,345,100	\$ 2,263,794	\$ (81,306)
FTE's	14.03	13.28	(0.75)

MAJOR CHANGES

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

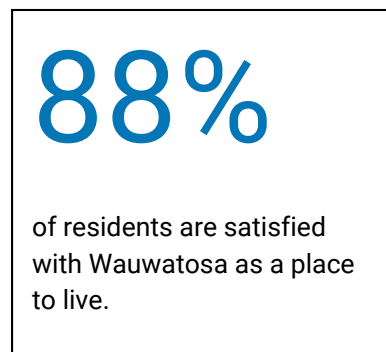
CORE RESPONSIBILITIES

- **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

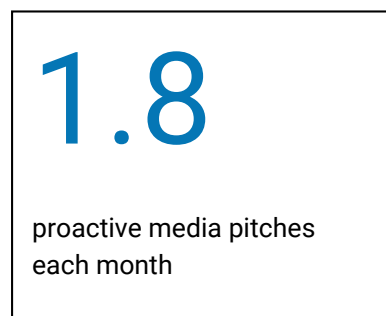


PERFORMANCE MEASURES

Administration



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



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 2025, their work resulted in 11 earned media stories about Wauwatosa.

Attorney

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

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

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

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

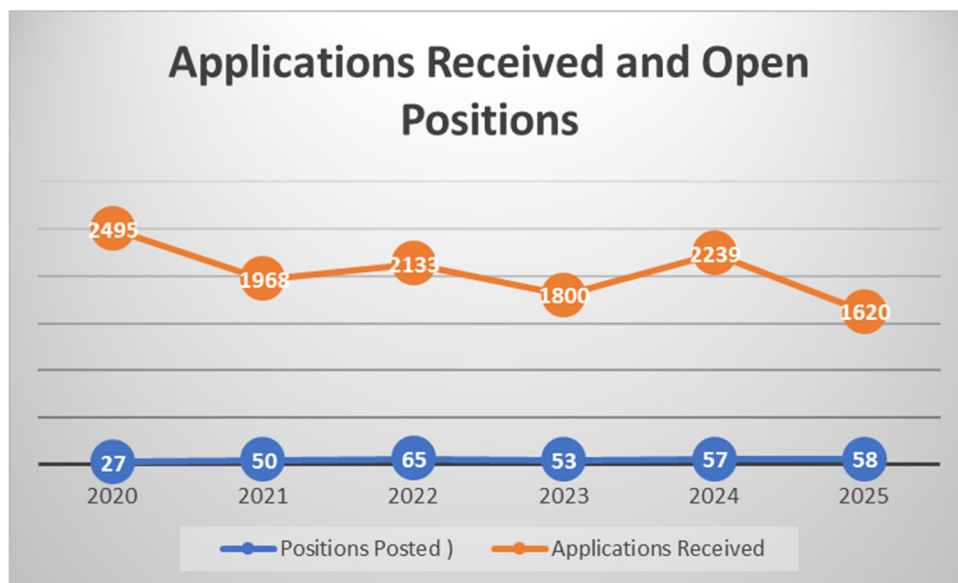


Human Resources

3.87%

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 8/12/25.



NEXT YEAR'S GOALS

- **Administration**
 - Provide strategic expertise and guidance to city departments, council committees, and the Common Council
 - Collaborate with city departments to implement the policy directives of the Common Council
 - Increase the number of individuals subscribed to Rave Emergency Alerts by 3%
 - Maintain or exceed a cadence of 1.5 successful media pitches a month in addition to responding to media requests weekly
 - Explore potential consolidation with the West Allis Fire Department.
 - Build and launch a new city website.
 - Continue to enhance shared office and administrative support functions city-wide.
- **Attorney's Office**



- Stabilize or reduce ongoing tax litigation and related costs, if possible, by taking an active role in the litigation of these cases at all stages from filing of suit to resolution.
- Hire a qualified and public-service focused assistant/deputy city attorney to assist at all levels within the office, including bringing the municipal prosecution in-house.
- Create a City-wide public records review and response procedure that is overseen by the City Attorney's office staff.
- **Human Resources**
 - Continue implementation of leadership development program and quarterly supervisor workshops focusing on leadership, employee engagement, and people development initiatives
 - Overhaul of City's new employee onboarding and orientation process
 - 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 efficacy; assess organizational structures for opportunities for efficiencies; work with departments through recruitments to make changes to positions, duties, and structures to increase organizational efficiency
 - Continue to gain headway in technological advancements: electronic document management, online enrollment, electronic training and onboarding, and the elimination of paper files
 - Conduct a compensation review of benchmark positions against the market to ensure the City remains competitive in recruiting and retaining talent

BUDGETARY CHANGES - ADMINISTRATION

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

OFFICE EQUIPMENT & FURNITURE	\$7,712
------------------------------	---------

Increased to purchase a new table and chairs for the Administration Conference Room. The current table is de-laminating and has cut employees and ripped employee clothing. Facilities has stated that the repair is impractical and we should purchase a new table. The chairs are old and a few no longer hold a steady height, so when someone sits in them, they just sink down.

MARKETING SERVICES INCREASE	\$69,000
-----------------------------	----------

Increased marketing services by \$69,000. This is a one-time budget request to fund a new city website. The current website will be 8 years old in 2026. The website provider is no longer providing any support or service for the platform, which means there are significant limitations to how the site can be used. It is past its useful life and needs to be replaced. The city received 41 responses to an RFP for a new website.

OUTSIDE COUNSEL DECREASE – MUNICIPAL PROSECUTION	-\$28,400
--	-----------

The City will be bringing the municipal prosecution duties in-house starting 7/1/26, with the hiring of an Assistant/Deputy City Attorney in early 2026. Currently, outside counsel handles all of the municipal prosecution and appearances in Circuit Court, including return of property hearings.

**TAX ASSESSMENT LITIGATION****\$210,000**

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.

BUDGET SUMMARY TABLE

Administrative Services Dept #130, 140, 143						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,231,438	1,308,688	1,308,688	Wages	1,296,670	(12,018)	-0.9%
2,023	3,000	3,000	Overtime	1,000	(2,000)	-66.7%
446,746	472,534	472,534	Benefits	406,737	(65,797)	-13.9%
15,787	6,000	1	Other Compensation	-	(6,000)	-100.0%
158,315	166,763	167,882	Operating	173,057	6,294	3.8%
181,706	221,095	282,399	Services	180,118	(40,977)	-18.5%
140,856	169,020	169,020	Internal Charges	139,263	(29,757)	-17.6%
-	-	-	Capital Outlay	69,000	69,000	0.0%
2,176,871	2,347,100	2,403,523	TOTAL	2,265,844	(81,256)	-3.5%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
2,880	2,000	2,000	Miscellaneous	2,050	50	2.5%
2,880	2,000	2,000	TOTAL	2,050	50	2.5%
Net Cost						
2,173,991	2,345,100	2,401,523	TOTAL	2,263,794	(81,306)	-3.5%



Litigation Reserve Dept #131						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
551,556	390,000	390,000	Services	600,000	210,000	53.8%
1,000,000	900,000	900,000	Internal Charges	485,000	(415,000)	-46.1%
1,551,556	1,290,000	1,290,000	TOTAL	1,085,000	(205,000)	-15.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	TOTAL	-	-	0.0%
1,551,556	1,290,000	1,290,000	TOTAL	1,085,000	(205,000)	-15.9%

PERSONNEL SCHEDULES

Administrative Services				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 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	-
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	1.00	1.00
Human Resources Assistant	1.00	1	1.00	-
Organizational Development and Internal Equity Specialist	1.00	1	1.00	-
Payroll Specialist ¹	0.75	0	-	(0.75)
Senior HR Generalist	2.00	1	1.00	(1.00)
TOTAL	14.03	14.00	13.28	(0.75)

¹ Moved position to Finance Personnel Schedule

CITY CLERK & ELECTIONS



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$697,766	\$726,681	\$28,915
Rev	\$149,400	\$156,800	\$7,400
Net Cost	\$548,366	\$569,881	\$21,515
FTE's	4.82	4.32	(0.50)

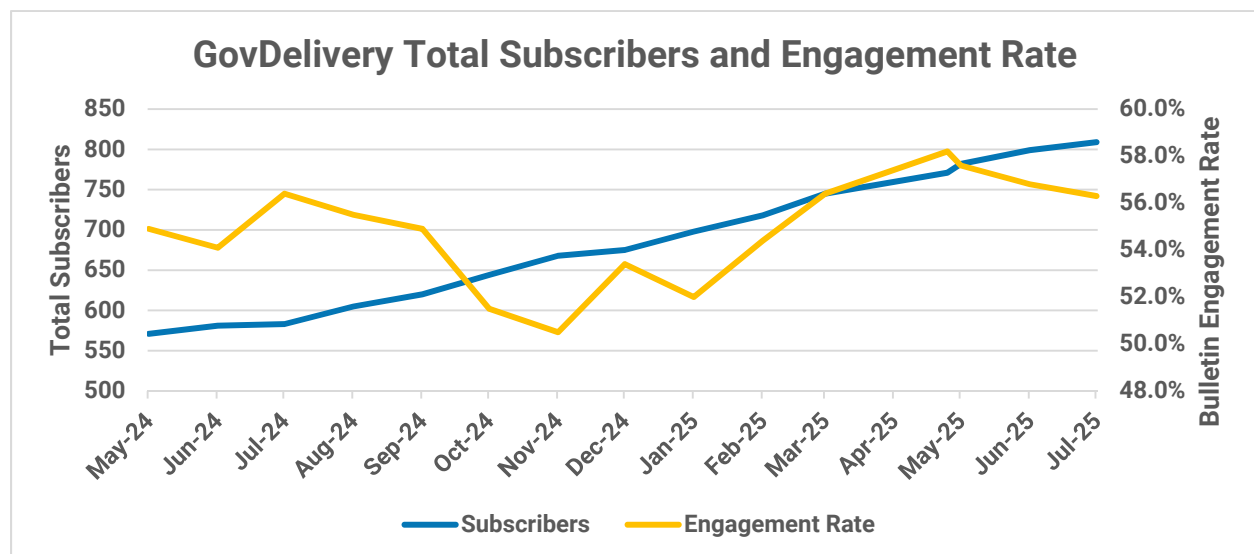
MAJOR CHANGES

- Increase in Elections Postage, Office Supplies, and General Services to accommodate four elections in 2026

CORE RESPONSIBILITIES

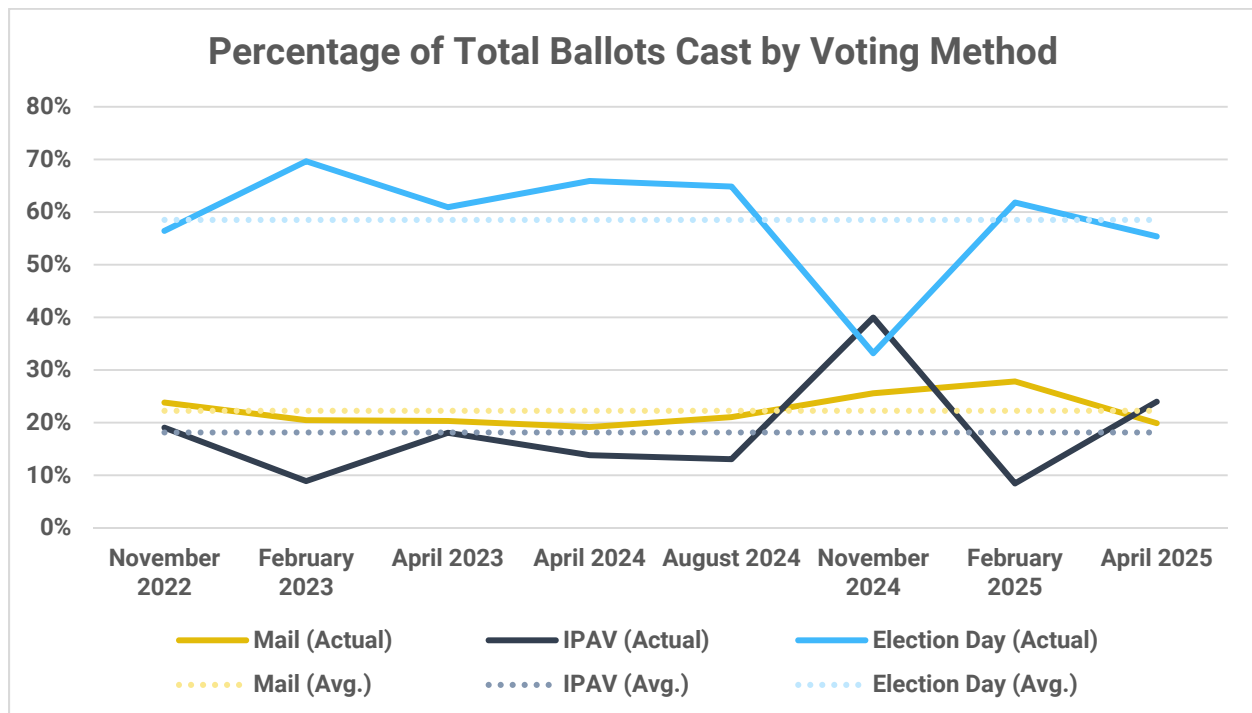
- Provides clerical staffing to and manages records, including agendas and minutes, of the Common Council, council committees, and a number of other city boards and commissions
- Administers all phases of alcohol and other business licensing processes
- Administers all phases of election-related processes, 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





GovDelivery is the program that allows visitors to the City’s Meeting Portal to receive email updates when City agendas are posted. The total number of subscribers grew by approximately 42% from May 2024 to July 2025. Additionally, since the beginning of 2025, the bulletin engagement rate (link clicks in notification emails) has consistently remained between 52 and 58%. This indicates that residents and other stakeholders are taking advantage of the GovDelivery program and are engaging with City agendas.



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. We will closely monitor voter preferences as we enter a four-election year in 2026, including the November 2026 General Election.

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
- Partner with City departments to improve data literacy and analytical capacity, including identifying data sources, analysis tools, and methodologies
- Collaborate with the Communications Division to develop and implement customer service initiatives that promote a response, customer-centered culture
- Create tools, templates, and other resources that help City staff identify and implement innovation and process improvement opportunities in their work
- Standardize and strengthen key performance indicators across departments to ensure consistency and alignment in tracking, evaluation, and reporting

**Clerk:**

- Support citywide aldermanic redistricting by implementing updated ward boundaries and facilitating the transition to twelve alderpersons
- Collaborate with the City Attorney's Office to provide internal training on public records management
- Provide outreach and training for local event organizers on Special Event and Temporary Alcohol permit requirements

Elections:

- Conduct 2026 elections with a focus on accuracy, integrity, and equitable access
- Pilot improvements in in-person absentee voting (early voting) operations, including exploring more efficient site layouts or extended hours where feasible

BUDGETARY CHANGES**CURRENT YEAR BUDGET REESTIMATE**

RESERVE AND PREMIER LIQUOR REVENUE INCREASE	\$10,000
---	----------

Increase in Reserve and Premier Liquor revenue to account for the issuance of a reserve "Class B" liquor license to Pour, Inc.

NEXT YEAR BUDGET REQUEST

VOTING BOOTH REPLACEMENT	\$30,000
--------------------------	----------

The Department is requesting \$30,000 to replace approximately 120 voting booths for polling sites across the City.

CITY HALL AUDIO/VISUAL SYSTEM ENHANCEMENTS	\$70,000
--	----------

The Department is requesting \$70,000 to complete targeted enhancements and modifications to the AV system serving the City Hall Common Council Chambers and Committee Rooms.

ELECTIONS POSTAGE INCREASE	\$2,000
----------------------------	---------

Increase in Elections postage to accommodate four elections in 2026.

ELECTIONS GENERAL SERVICES INCREASE	\$3,700
-------------------------------------	---------

Increase in expenses for election equipment programming, warranties, and maintenance.

SPECIAL EVENT PERMIT REVENUE INCREASE	\$2,000
---------------------------------------	---------

Increase special event permit fee by \$50.



BUDGET SUMMARY TABLE

City Clerk Dept #141						
Expenditures						
2024	2025	2025		2026	2026 / 2025	2026 / 2025
Actual	Adopted	Revised	Name	Budget	Dollar	% of
	Budget				Change	Change
234,084	260,425	260,425	Wages	249,778	(10,647)	-4.1%
6,400	4,000	2,500	Overtime	3,000	(1,000)	-25.0%
67,688	73,246	73,246	Benefits	57,637	(15,608)	-21.3%
364	-	-	Other Compensation	-	-	0.0%
10,039	15,705	15,953	Operating	14,675	(1,030)	-6.6%
13,618	12,250	14,700	Services	15,000	2,750	22.4%
88,821	86,108	86,108	Internal Charges	88,829	2,721	3.2%
1,548	3,500	3,500	Other Expenses	3,500	-	0.0%
422,562	455,234	456,431	TOTAL	432,419	(22,815)	-5.0%
Revenues						
2024	2025	2025		2026		% of
Actual	Adopted	Revised	Name	Budget		Change
	Budget					
150,296	134,900	145,500	Licenses And Permits	138,300	3,400	2.5%
19,026	14,500	19,140	Public Charges	18,500	4,000	27.6%
169,322	149,400	164,640	TOTAL	156,800	7,400	5.0%
Net Cost						
253,240	305,834	291,791	TOTAL	275,619	(30,215)	-9.9%



Elections Dept #142						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised	Name	2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
181,357	140,549	140,549	Wages	154,647	14,098	10.0%
7,026	3,000	3,000	Overtime	6,000	3,000	100.0%
30,336	25,703	25,703	Benefits	29,501	3,798	14.8%
146	-	-	Other Compensation	-	-	0.0%
66,909	62,800	60,099	Operating	59,900	(2,900)	-4.6%
10,184	9,400	12,229	Services	13,100	3,700	39.4%
1,155	1,080	1,080	Internal Charges	1,113	33	3.1%
16,280	-	-	Capital Outlay	30,000	30,000	0.0%
313,392	242,532	242,660	TOTAL	294,262	51,729	21.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised	Name	2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,739	-	-	Intergovt Revenues	-	-	0.0%
-	-	-	Miscellaneous	-	-	0.0%
1,739	-	-	TOTAL	-	-	0.0%
Net Cost						
311,654	242,532	242,660	TOTAL	294,262	51,729	21.3%

PERSONNEL SCHEDULES

City Clerk / Elections				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
City Clerk	1.00	1	1.00	-
Deputy City Clerk	1.00	0	-	(1.00)
Director of Municipal Services	-	1	1.00	1.00
Multimedia Technician	0.42	3	0.42	-
Office Assistant ¹	2.40	3	1.90	(0.50)
TOTAL	4.82	8.00	4.32	(0.50)

¹Office Assistant position is split between elections and assessor



CITY ASSESSOR



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 766,520	\$ 775,433	\$ 8,913
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 766,520	\$ 775,433	\$ 8,913
FTE's	5.60	5.60	-

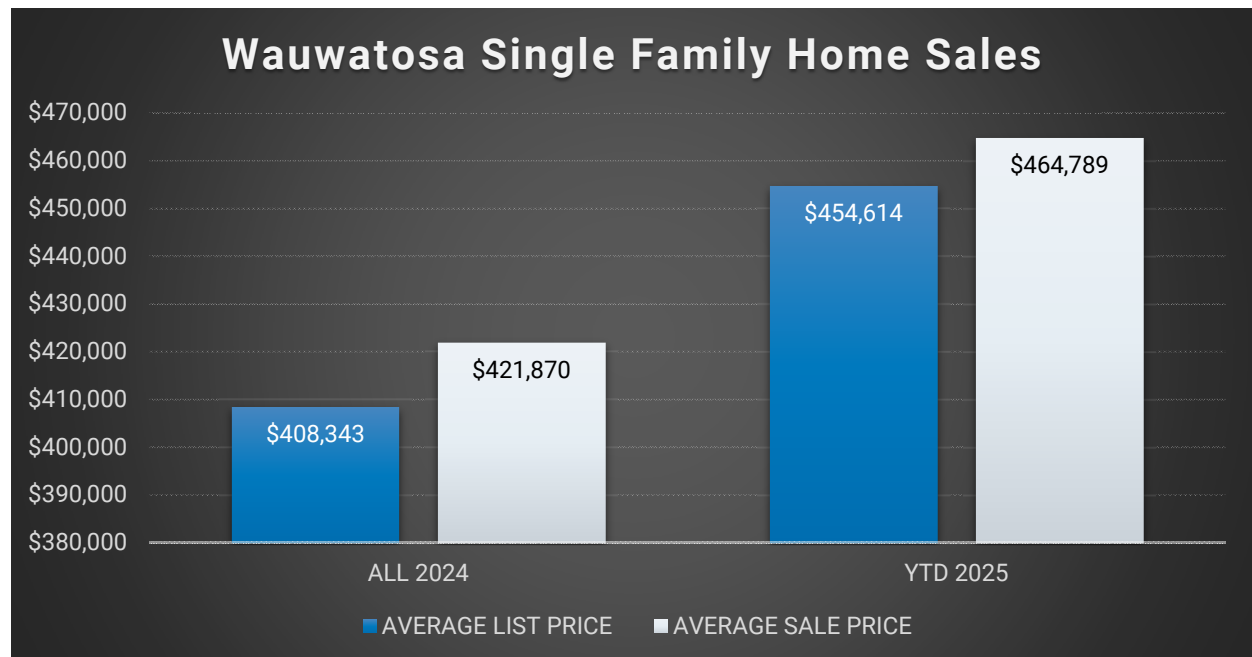
MAJOR CHANGES

- No major budget changes

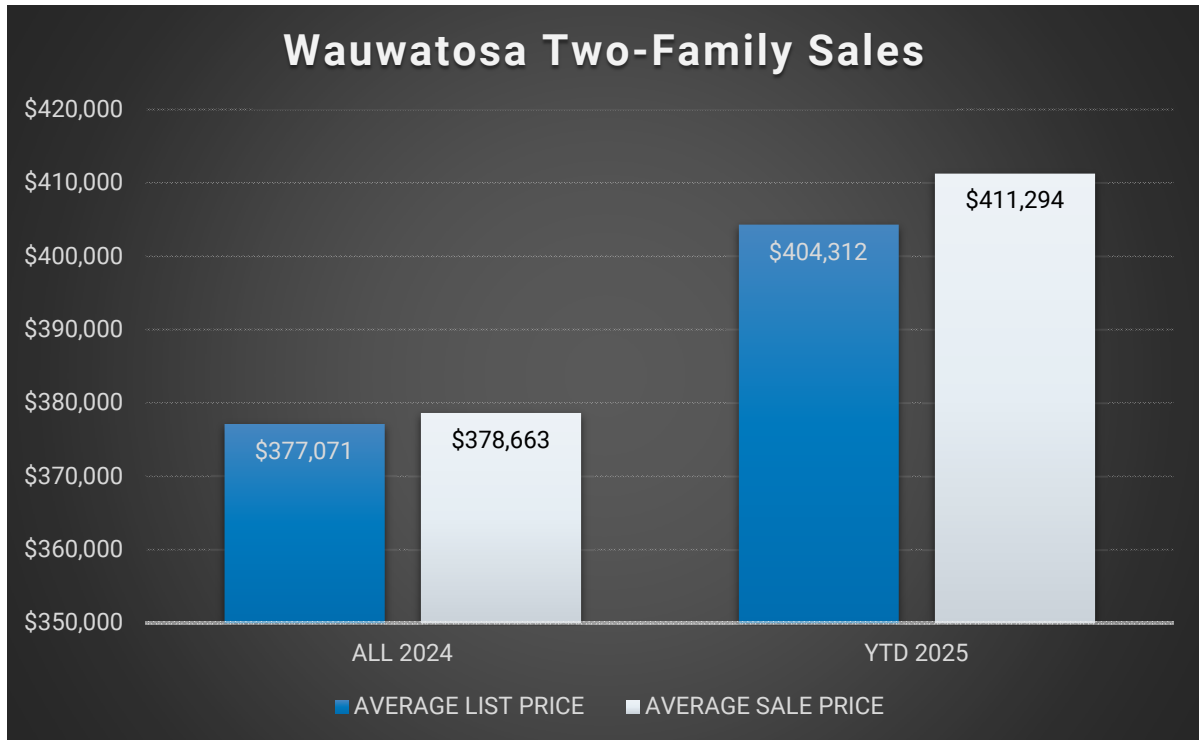
CORE RESPONSIBILITIES

- 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.

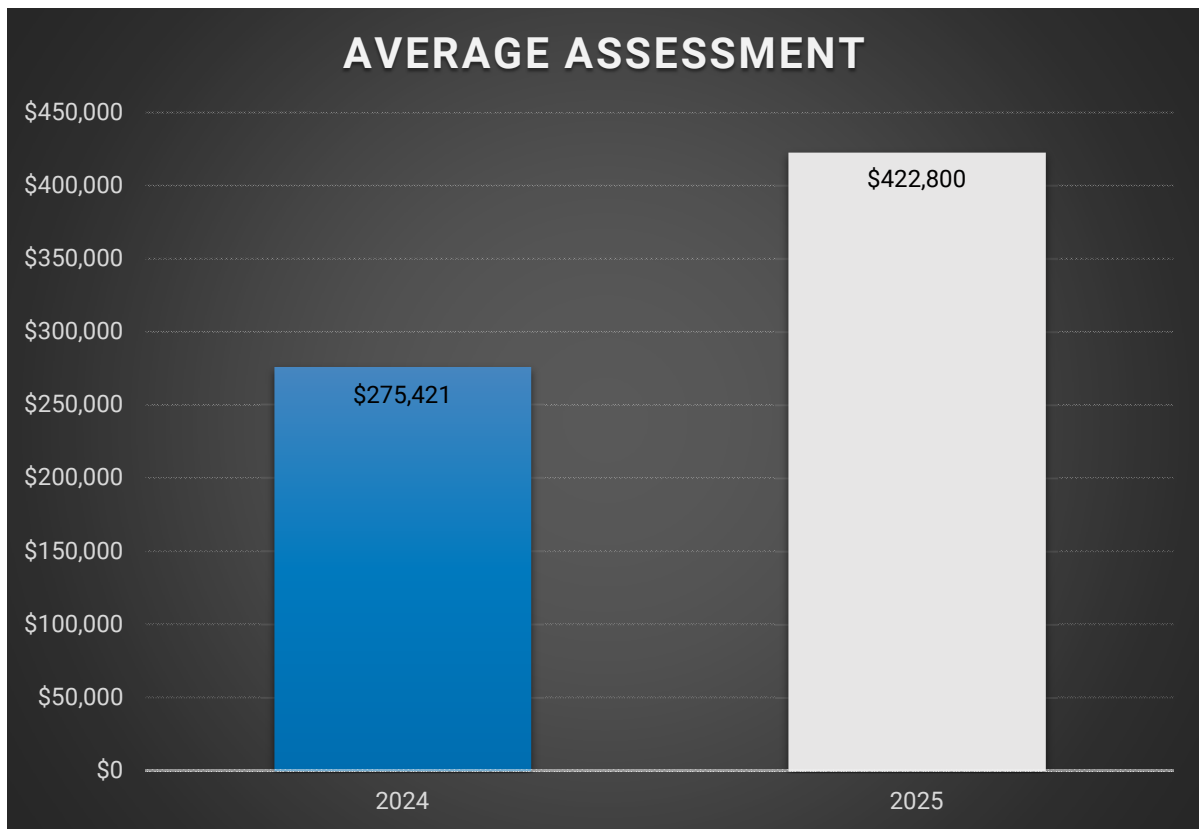
PERFORMANCE MEASURES



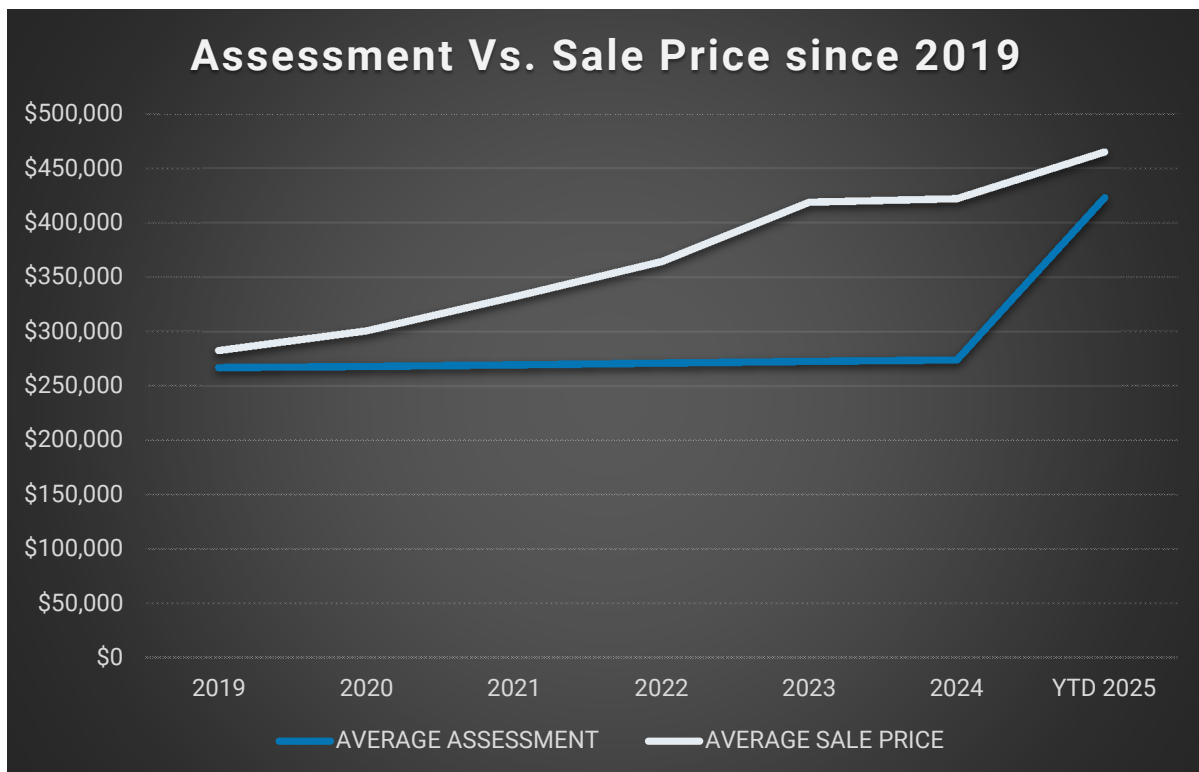
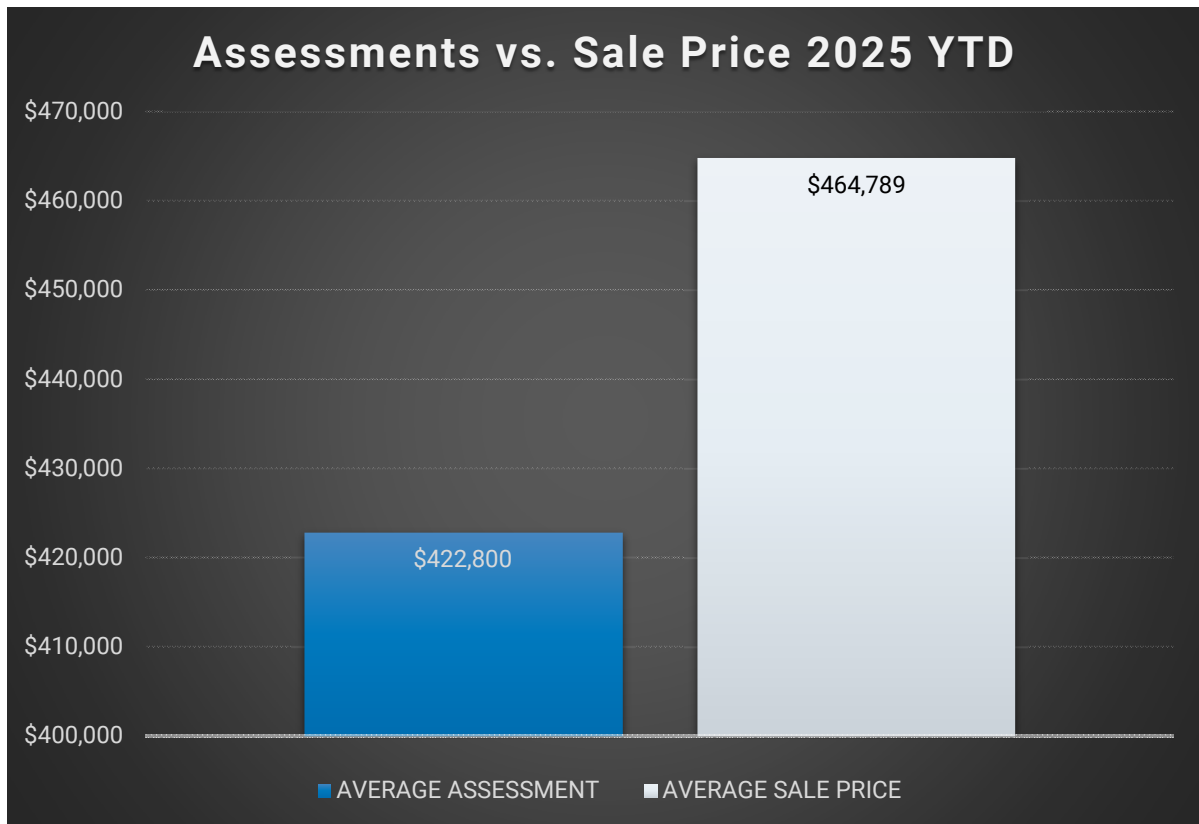
This is not an average price. This data represents recent sales through 2024 and August 30, 2025.

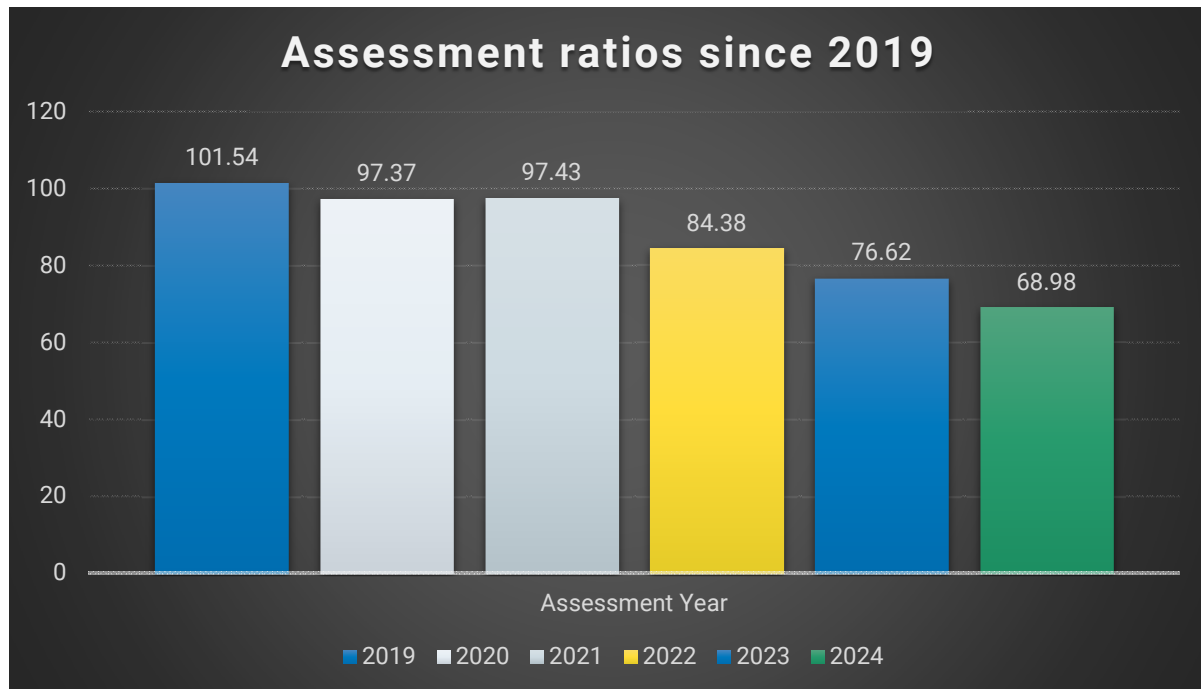


Data pulled: August 30, 2025



Data pulled: August 30, 2025. The 2025 number will fluctuate throughout the Board of Review process.





NEXT YEAR'S GOALS

- Process outstanding Request for Property Review's that come through after the 2025 revaluation and during the 2025 property tax bill season.
- Work at a high level with other departments to create an efficient and transparent revaluation standard operating procedure.
- Finalizing the digital sketch program and having those available online.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

OVERTIME INCREASE	\$6,000
-------------------	---------

Transferring from capital outlay due to a copier consolidation.

NEXT YEAR BUDGET REQUEST

POSTAGE DECREASE	\$5,000
------------------	---------

We are budgeting a five-year average for postage. We will carry over any surplus.

OVERTIME DECREASE	\$15,400
-------------------	----------

Due to the next budget year being a non-revaluation year, we will decrease overtime.



BUDGET SUMMARY TABLE

City Assessor Dept #150						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
456,628	471,979	471,979	Wages	496,662	24,683	5.2%
663	16,440	22,600	Overtime	1,000	(15,440)	-93.9%
128,641	131,636	131,636	Benefits	141,991	10,355	7.9%
-	-	-	Other Compensation	-	-	0.0%
19,985	35,660	42,976	Operating	32,130	(3,530)	-9.9%
15,904	17,125	17,125	Services	14,400	(2,725)	-15.9%
9,684	12,000	12,000	Fixed Charges	12,000	-	0.0%
83,755	74,480	74,480	Internal Charges	76,250	1,770	2.4%
-	7,200	1,000	Capital Outlay	1,000	(6,200)	-86.1%
715,259	766,520	773,796	TOTAL	775,433	8,913	1.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-		-	-	0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
715,259	766,520	773,796	TOTAL	775,433	8,913	1.2%

PERSONNEL SCHEDULES

Assessor				
Position Description	2026 Base		2025-26	
	2025 FTE	Positions	2026 FTE	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	-

¹Office Assistant position is split between elections and assessor



FINANCE DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 1,412,036	\$ 1,601,926	\$ 189,890
Rev	\$ 2,541,600	\$ 3,211,100	\$ 669,500
Net Cost	\$ (1,129,564)	\$ (1,609,174)	\$ (479,610)
FTE's	10.05	10.80	0.75

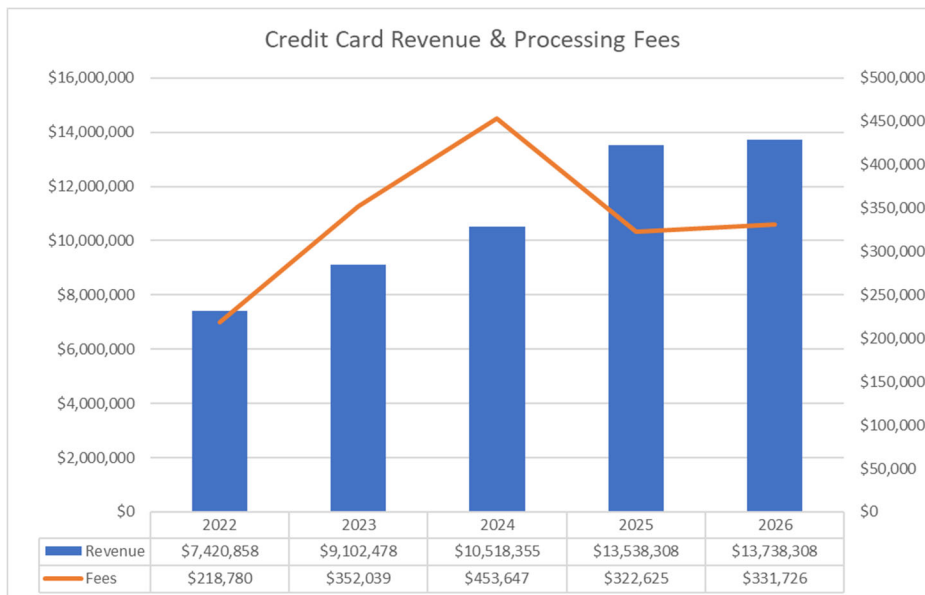
MAJOR CHANGES

- Monitor interest rates and adjust investments to maximize returns

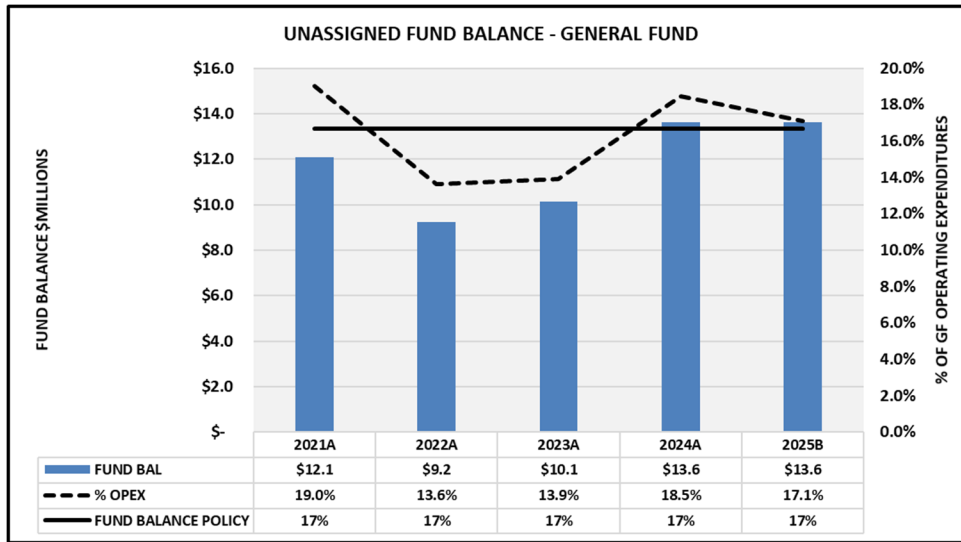
CORE RESPONSIBILITIES

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

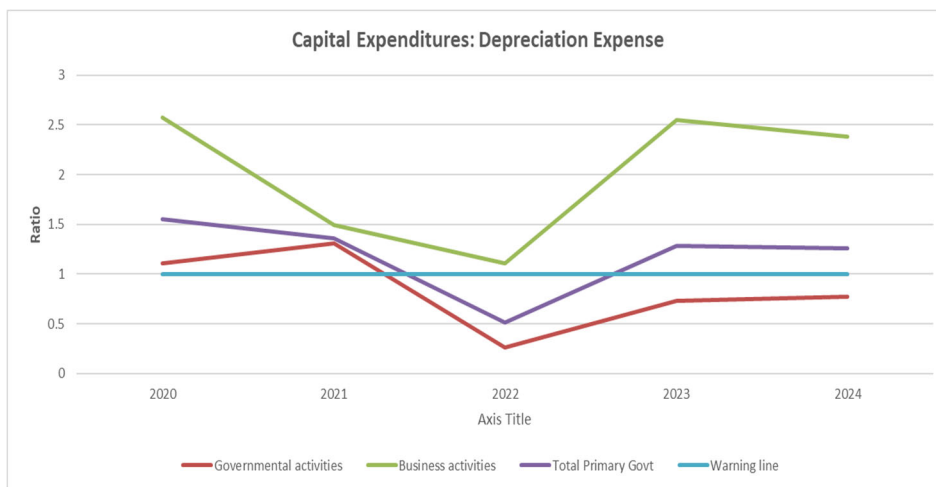
PERFORMANCE MEASURES



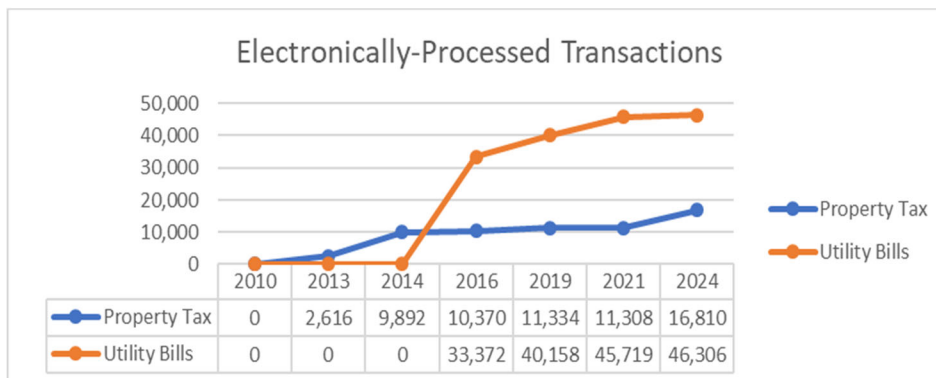
Implementing Tyler Payments in the fourth quarter of 2024 has resulted in lower credit card processing fees even though revenue collected via credit card has increased.



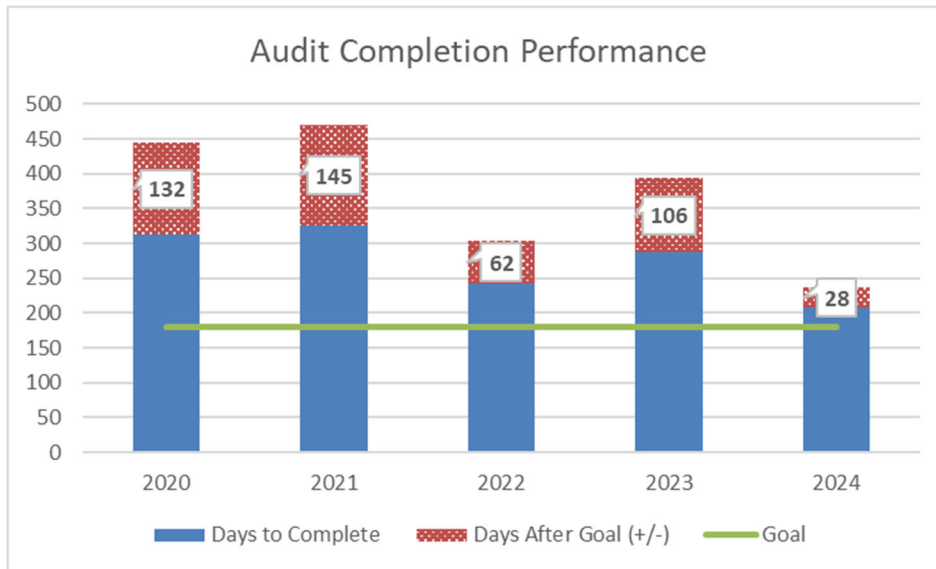
Unassigned fund balance recovered in 2024 and rose above our 2-month operating expense goal.



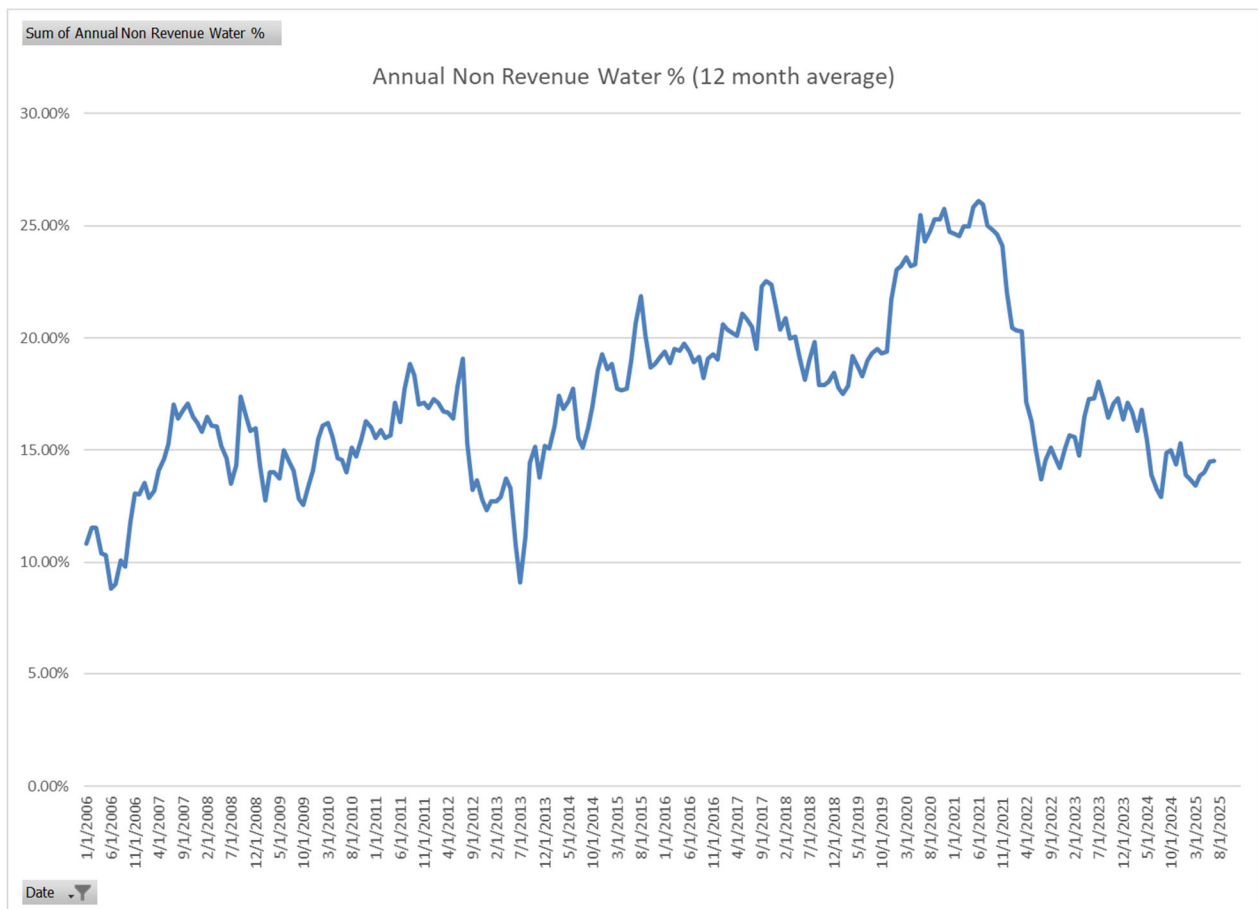
This ratio measures if we are keeping up with our infrastructure replacement by dividing capital additions by the increase in accumulated depreciation. Target is a ratio greater than 1.0. We are investing sufficiently in our sewer and water assets but falling short in governmental category.



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



Timeliness completion of the audit is important for transparency and accountability. It also has been a challenge that our department is working to improve on.



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

- Complete Tyler Investment Assessment
- Implement Tyler Inventory Management for the Fire Department and Traffic and Electrical Division
- Identify a financing approach for the Barrett Lo residential mid-rise tower at Mayfair Mall that manages the City's exposure to risk
- Expand the use of online collection through Resident Access by identifying revenues that can be collected this way
- Improve historical data tracking of Tax Increment District project key indicators
- Complete the audit by 6/30
- Complete the Employee Expense Reimbursement implementation

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

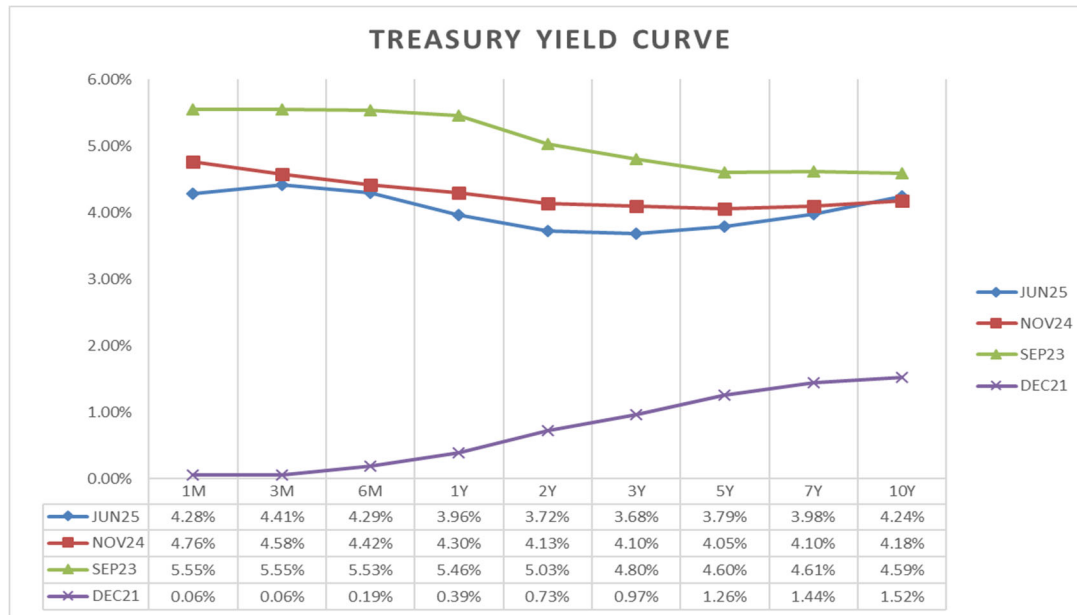
INTEREST EARNINGS INCREASE	\$1,200,000
----------------------------	-------------

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

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

Interest rate history and current state:

- Low rate environment in 2020-2021 as the Fed cut the Fed Rate due to the coronavirus pandemic.
- High inflation in 2022 influenced the Fed to hike interest rates at a historically fast pace the last Fed Funds hike was July 26, 2023 when the Fed hiked the rate to 5.25-5.5%. Prevailing rates peaked in September of 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 in 2025 as the impact of federal tariff policy on inflation and economic growth is being considered in future Fed policy decisions. However, markets are predicting that the rate cutting cycle will begin with a cut at the September 2025 Fed meeting.



Future interest rate assumptions:

- Other economic indicators – such as softening growth and employment numbers – will surpass inflation impact of tariff policies and will influence the Fed to start cutting the Fed Funds rate. Inflation data will stay at a moderated level with minor uptick due to tariff impact.
- Fed Funds rate is cut by 75 basis points (0.75%) by the end of 2025, with the first 25 basis point cut announced at the September meeting, a second at the October meeting, and a third at the December meeting.
- Fed Funds rate is cut an additional 50 basis points (0.50%) by the end of 2026, with the first 25 basis point cut announced at the March meeting and a second at the June meeting.
- The yield curve flattens from its inverted state. Essentially, the one-month treasury and two-year treasury rates are equal.
- Actual and projected interest rate benchmarks and portfolio yields are in the table below:

Benchmark and Portfolio Interest Rates

As of June 30 for each year

	2023	2024	2025	2026*
Fed Funds Rate	5-5.25	5.25-5.5	4.25-4.5	3.25-3.5
2YR Treasury	4.87	4.71	3.72	3.50
Wauwatosa Portfolio - Liquid	4.99	5.38	4.35	3.30
Wauwatosa Portfolio - Managed	2.92	3.30	3.54	3.58
Wauwatosa Portfolio - Overall	3.79	4.23	3.89	3.47

*Projected

Assumptions v Actuals 2025 Budget:

- Assumed 125 basis points in cuts in the Fed Funds rate. There have been no rate cuts thus far. The City has held larger balances of liquid investment as it was anticipated that higher than usual cash balances would be needed to cover the Froedtert property tax settlement and increased cash financing later in the year. That, plus the lack of rate cuts, has resulted an increased projection of earnings in the liquid portfolio.



- The managed portfolio reinvestment rate was projected at 3.5-3.75%; actual reinvestment rate for the year so far has been in the 4-4.25%. However - due to the cash needs mentioned in the point above - we reinvested less of the managed portfolio in the market, which will hold earnings steady.

General Fund Interest Earnings

	2024A	2025B	2025R	2026B
Actual:				
Earnings - Liquid	\$4,002,000	\$1,928,000	\$3,149,000	\$1,994,000
Earnings - Managed	\$2,218,000	\$2,711,000	\$2,691,000	\$3,301,000
Net Earnings	\$6,220,000	\$4,639,000	\$5,840,000	\$5,295,000
Expenses	(\$33,000)	(\$35,000)	(\$40,000)	(\$46,000)
Transfers to Other Funds	(\$2,389,000)	(\$2,204,000)	(\$2,200,000)	(\$2,199,000)
Total	\$3,798,000	\$2,400,000	\$3,600,000	\$3,050,000

Assumptions 2026 Budget:

- The Fed continues the cutting cycle and at the end of 2026, the Fed Funds rate is at 3.0-3.25%. This will result in downward pressure in liquid investment interest earnings.
- We are assuming the managed portfolio yield will increase slightly, as lower-yielding investments made in 2020, 2021 and early 2022 have matured or will be maturing and replaced with higher-yielding investments. The reinvestment rate for the first half of 2025 is 3.5-3.75%% and for the second half of 2025 is 3.25%. This will result in slightly higher earnings for the managed portfolio. The chart above has updated 2026 numbers.

NEXT YEAR BUDGET REQUEST

INTEREST EARNINGS INCREASE	\$650,000
----------------------------	-----------

See above for detail and justification.

HOURS INCREASE	\$55,390
----------------	----------

Total FTE for the department increases by 0.75 to 10.8; however, no new position is being added. The Accounts Payable/Payroll Specialist had previously been shared with the Human Resource Department but was transferred in 2025 to the Finance Department due to the increased integration of payroll with the new Financial System.



BUDGET SUMMARY TABLE

Finance Dept #151						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
797,356	818,273	818,273	Wages	932,197	113,924	13.9%
1,601	2,000	2,000	Overtime	2,000	-	0.0%
318,752	320,940	320,940	Benefits	392,310	71,371	22.2%
116	-	-	Other Compensation	-	-	0.0%
47,129	58,828	66,057	Operating	60,004	1,176	2.0%
48,735	54,221	55,721	Services	54,962	741	1.4%
610	1,500	1,500	Utilities	750	(750)	-50.0%
125,095	116,274	116,274	Internal Charges	119,702	3,428	2.9%
-	40,000	-	Other Expenses	40,000	-	0.0%
1,339,395	1,412,036	1,380,765	TOTAL	1,601,926	189,890	13.4%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
12,768	12,500	11,000	Licenses And Permits	11,000	(1,500)	-12.0%
5,630,214	2,499,000	3,696,883	Miscellaneous	3,165,000	666,000	26.7%
31,630	30,100	35,100	Public Charges	35,100	5,000	16.6%
5,674,611	2,541,600	3,742,983	TOTAL	3,211,100	669,500	26.3%
Net Cost						
(4,335,216)	(1,129,564)	(2,362,218)	TOTAL	(1,609,174)	(479,610)	42.5%



Remission of Taxes Dept #154						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
160,000	-	10,000,000	Operating	-	-	0.0%
160,000	-	10,000,000	TOTAL	-	-	0.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
127,221	-	6,600,000	Taxes	-	-	0.0%
127,221	-	6,600,000	TOTAL	-	-	0.0%
Net Cost						
32,779	-	3,400,000	TOTAL	-	-	0.0%

MADACC Dept #191						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
64,028	64,020	64,020	Operating	64,020	-	0.0%
64,028	64,020	64,020	TOTAL	64,020	-	0.0%
Revenues						
2019 Actual	2020 Adopted Budget	2020 Revised		2021 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-			-	0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
64,028	64,020	64,020	TOTAL	64,020	-	0.0%



PERSONNEL SCHEDULES

Comptroller / Purchasing / Treasurer				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Accountant	1.00	0	-	(1.00)
Accounting Analyst	0.80	2	1.80	1.00
Accounting Manager	1.00	1	1.00	-
Accounting Tech	1.00	0	-	(1.00)
Accounts Payable/ Payroll Specialist ¹	0.25	1	1.00	0.75
Assistant Finance Director	1.00	1	1.00	-
Finance Director	1.00	1	1.00	-
Finance Intern	0.50	1	0.50	-
Financial Analyst	1.00	1	1.00	-
Office Assistant	1.50	2	1.50	-
Payroll Manager/Senior Accountant	-	1	1.00	1.00
Purchasing Manager	1.00	1	1.00	-
TOTAL	10.05	12.00	10.80	0.75
¹ Moved FTE to Finance Personnel Schedule				



INFORMATION SYSTEMS



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 2,482,204	\$ 2,509,300	\$ 27,096
Rev	\$ 2,212,349	\$ 2,459,232	\$ 246,883
Net Cost	\$ 269,855	\$ 50,068	\$ (219,787)
FTE's	7.00	7.00	-

MAJOR CHANGES

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

CORE RESPONSIBILITIES

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

NEXT YEAR'S GOALS

- Deploy an immutable backup appliance to improve recovery objectives.
- Introduce firewall and internet connectivity high availability



- 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

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

CYBER SECURITY GRANT	\$100,000
----------------------	-----------

The City of Wauwatosa was awarded funding through the State & Local Cybersecurity Grant Program (SLCGP) to support the implementation of Managed Detection and Response (MDR) and Multi-Factor Authentication (MFA) as part of its broader cybersecurity enhancement initiative. Following the grant award, implementation began immediately.

The MDR component of the project has been fully implemented as of 2025Q1. It is now actively monitoring our 120 servers and 500 workstations, providing 24/7 threat detection, incident response, and improved visibility across the City's infrastructure. This marks a significant milestone in strengthening our threat detection and response capabilities.

Work is currently underway on the MFA portion of the project, which will cover approximately 500 users across City departments. MFA implementation is on track for full deployment by end of Q4. This second phase is critical for securing access to sensitive systems and ensuring compliance with CJIS and other cybersecurity best practices. This will also include migrating the City email and messaging to services to Office 365.

This request is to authorize the increase in IT budget to account for this grant funding.

TELEPHONE CARRYOVER TO 2026	\$465,000
-----------------------------	-----------

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

NEXT YEAR BUDGET REQUEST

BADGER BEACON	\$16,000
---------------	----------

This is a budget correction to match actual expense.

911 PSAP REPLACEMENT INCREASE	\$70,000
-------------------------------	----------

The City had previously allocated \$250,000 in 2025 to replace the 911 Public Safety Answering Point (PSAP) hardware and software. Due to vendor availability and timing constraints, we are deferring the project to 2026. This delay also allows us to better assess the potential impacts of a possible fire department merger and dispatch coordination, ensuring that our investment aligns with long-term operational needs.

In addition, we intend to explore available grant opportunities to offset the City's contribution to this critical infrastructure upgrade. However, based on updated vendor quotes, we are requesting an additional \$70,000



in 2025 and propose carrying over the original \$250,000 allocation, bringing the total project funding to \$320,000.

This replacement remains essential for maintaining and enhancing our emergency response capabilities, introducing features such as direct cellular 911 intake, support for video and text messages, and geographic redundancy to improve resiliency and reduce risk, leveraging advanced technology to improve both the speed and quality of our response efforts.

IMMUTABLE BACKUP APPLIANCE INCREASE	\$150,000
--	------------------

We are requesting \$150,000 in 2026 to replace two aging Veeam backup target servers that are now over six years old. The proposed solution is a modern immutable backup appliance that will provide enhanced data integrity, ransomware protection, and simplified backup management. This investment ensures our ability to securely retain and restore critical systems in the event of a disaster or cyberattack, aligning with best practices for backup infrastructure.

NETWORK REDUNDANCY AND FAILOVER CONNECTIVITY INCREASE	\$12,000
--	-----------------

To improve resiliency, we are requesting \$12,000 to add a secondary network connection. This will provide failover capability in case of outages at our current point of presence (PoP), device failures, or fiber cuts. The redundant connection will help ensure uninterrupted access to internal systems critical to field staff and operations.

REPLACE LIBRARY KIOSK COMPUTERS INCREASE	\$18,000
---	-----------------

Five years ago, the library launched a laptop lending program to expand public access to technology. The devices supporting this program have now reached end of life. This request provides \$18,000 to replace the aging laptops, ensuring continued availability of this valuable service for patrons.

SECURITY CAMERA REPLACEMENT INCREASE	\$25,000
---	-----------------

To maintain coverage and system reliability, we are requesting \$25,000 to replace aging city security cameras. Over 10 cameras failed and were replaced this year, and we anticipate continued equipment failures next year. This funding will support continued maintenance of critical public-area monitoring and operational visibility.

SCADA SERVERS AND COMMUNICATION UPGRADES	\$85,000
---	-----------------

Our Supervisory Control and Data Acquisition (SCADA) platform lets DPW operators monitor and control storm sewer pumps remotely. This project updates the ten-year-old software and host servers to the current supported release, improving security, reliability, and vendor support. It also upgrades communications to eight remote sites and duplicate servers for resiliency. The system will run on the Nutanix infrastructure installed this year, so no new hardware is required. Funding covers licensing, configuration, migration, testing, and training.



BUDGET SUMMARY TABLE

Information Technology Fund #24						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
538,862	626,099	626,099	Wages	666,582	40,483	6.5%
6,372	6,000	6,000	Overtime	4,500	(1,500)	-25.0%
218,662	246,758	246,758	Benefits	259,299	12,540	5.1%
26,089	6,000	6,000	Other Compensation	6,023	23	0.4%
188,496	174,120	293,549	Operating	204,220	30,100	17.3%
57,446	39,896	44,098	Services	39,923	27	0.1%
94,862	109,400	119,921	Utilities	120,920	11,520	10.5%
905,686	1,013,993	1,055,586	Fixed Charges	968,766	(45,227)	-4.5%
16,087	16,382	16,382	Internal Charges	16,567	185	1.1%
-	62,500	62,500	Other Expenses	62,500	-	0.0%
-	-	-	Capital Outlay	85,000	85,000	0.0%
-	-	-	Asset Purchase	-	-	0.0%
-	181,055	181,055	Transfers	75,000	(106,055)	-58.6%
2,052,561	2,482,204	2,657,949	TOTAL	2,509,300	27,096	1.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
2,374,079	2,212,349	2,212,349	Intergovt Chrg	2,459,232	246,883	11.2%
2,354	-	7,302	Miscellaneous	-	-	0.0%
48,000	-	-	Other Sources	-	-	0.0%
2,424,433	2,212,349	2,219,651	TOTAL	2,459,232	246,883	11.2%
Net Cost						
(371,872)	269,855	438,298	TOTAL	50,068	(219,787)	-81.4%



Information Technology Capital Fund #25						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised	Name	2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	1,180,000	1,180,000	Capital Outlay	220,000	(960,000)	-81.4%
-	1,180,000	1,180,000	TOTAL	220,000	(960,000)	-81.4%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised	Name	2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
245,225	313,055	313,055	Other Sources	191,350	(121,705)	-38.9%
245,225	313,055	313,055	TOTAL	191,350	(121,705)	-38.9%
Net Cost						
(245,225)	866,945	866,945	TOTAL	28,650	(838,295)	-96.7%

PERSONNEL SCHEDULES

Information Systems				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Director of Information Systems	1.00	1	1.00	-
Help Desk Specialist	1.00	1	1.00	-
Network & Security Technician	-	1	1.00	1.00
Public Safety IT Technician	1.00	1	1.00	-
Senior Systems Administrator	1.00	0	-	(1.00)
Senior Systems Analyst	1.00	1	1.00	-
Systems Administrator	2.00	2	2.00	-
TOTAL	7.00	7.00	7.00	-



POLICE DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 21,251,523	\$ 22,509,882	\$ 1,258,359
Rev	\$ 4,777,402	\$ 5,326,398	\$ 548,996
Net Cost	\$ 16,474,121	\$ 17,183,484	\$ 709,363
FTE's	132.82	132.34	(0.48)

MAJOR CHANGES

- Organizational Structure Change
- Clerical Staffing Cut
- Technology Enhancements

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
- Proactively patrol to prevent crime and provide visibility
- Respond to calls for service and investigate ordinance and law violations
- Support community events

NEXT YEAR'S GOALS

- Implement a nearly budget neutral organizational structure change that will be phased in from Aug 2025 to July of 2026
- Increase the authorized hours of part-time dispatchers to properly support Communications operations
- Increase efficiency and management of police and personnel records through technology
- Establish a "Police Foundation" to accept charitable donations
- Review and adjust reimbursement for contracted police services

PERFORMANCE MEASURES

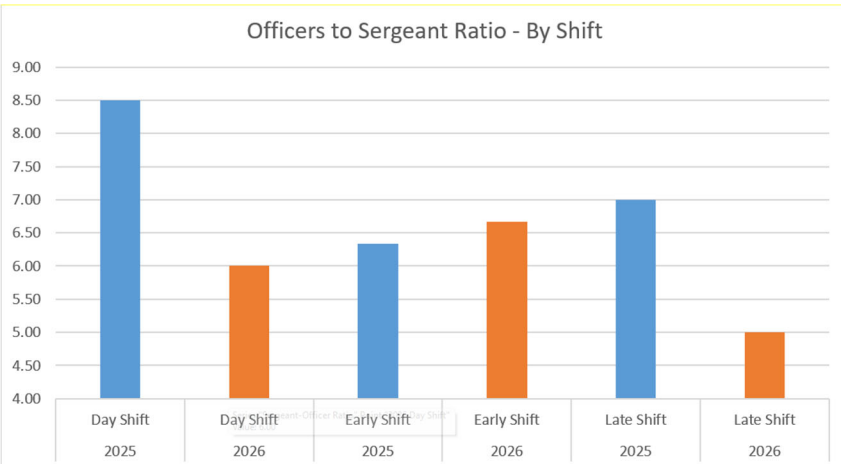
Organizational Structure Change – Fluid Goal

In alignment with the CERTUS study recommendations, we are streamlining our organizational structure. Beginning in July 2026, the department will transition from three bureaus to two. The new structure will change to two captains and one deputy chief, with increased frontline supervision to better support our staff and operational effectiveness. This change was discussed with Council in May 2025 and is nearly budget neutral. This structure will better meet the goals of the Department and City, while serving the needs of the public.

Current demands include increased police services, technology enhancements, budget cuts, and staffing challenges. Certus provided numerous best-practice goals for the Department to work towards in the future.



The graph below shows the decrease in the ratio of Patrol Officers to Patrol Sergeants that will occur in 2026. This will improve the over-sight, mentorship and leadership that our first-line Supervisors will be able to provide to our Officers.



Hot Spot Deployment Project – Static Goal

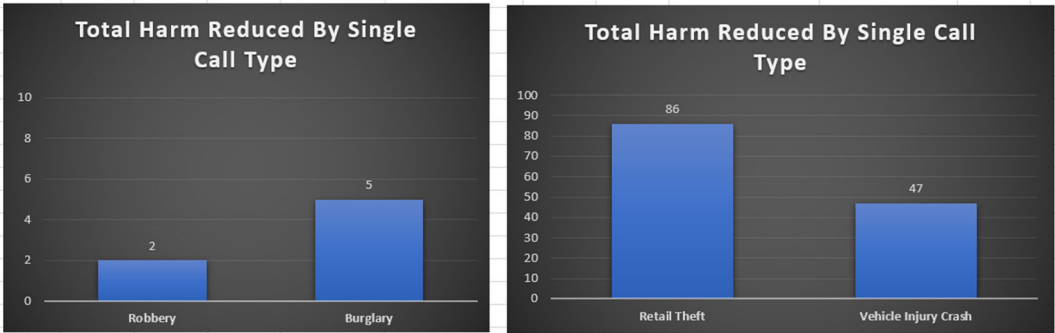
A National Institute of Justice (NIJ) Grant was awarded to our department in Spring of 2025. The research of hot spot deployments in a suburban agency will continue for the next 2-1/2 years. The deployment of Officers at specific areas within the City has proven to decrease crime in those areas.

Data from 2023 and 2024 also showed that Officers near hot spot locations spent 14.4% less time on those calls. This also translated to a city-wide 7% decrease in “Officer time on calls.” This is significant because Officers had more time to focus on other police activities like traffic enforcement and community engagement. This result is especially beneficial due to the staffing challenges the Department continues to face.

The graphs below show how the hot spot deployments over one year saved Officer time and decreased community harm equivalent to:

2 robberies or 5 burglaries or 86 retail thefts or 47 injury car crashes

This is equal to a savings of: 94 hours of Officer time and ~\$197,000 in community costs





Increase of Hours for Part-Time Dispatchers – Static Goal

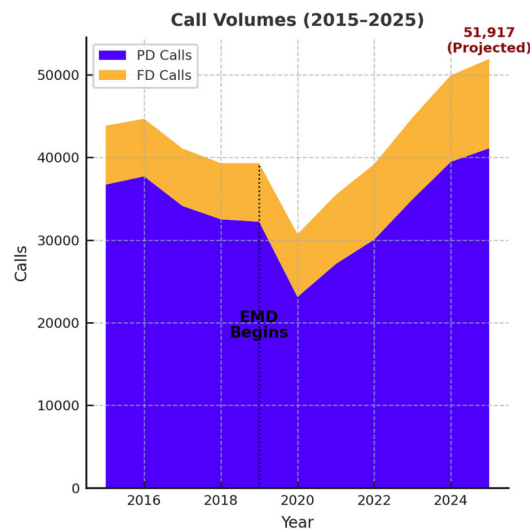
The Wauwatosa Communications Center is currently staffed by a Communications Manager, Supervisor, nine full-time (FT) Dispatchers, and three part-time (PT) dispatchers. The PT dispatchers are crucial to backfill for operational requirements: supervision, training, vacations, FMLA leave, and other absences.

To ensure the Center is adequately staffed at all times, the Communications Manager conducted a review of the necessary staffing “relief factor”—the number of hours needed to consistently and reliably operate the Communications Center.

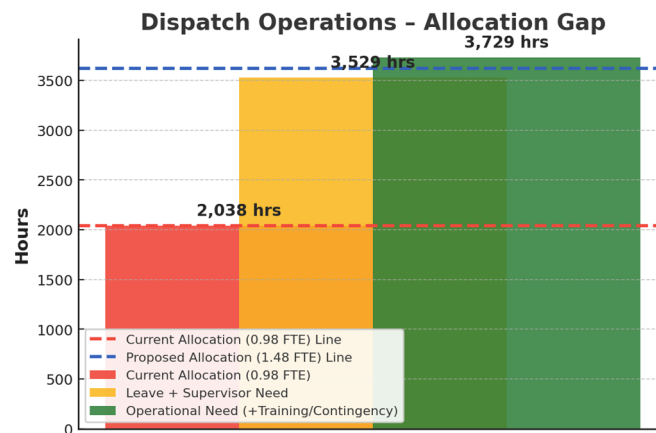
Based on this analysis, the Department has proposed an increase of 0.5 Full-Time Equivalent (FTE), or 1,040 hours annually, to nearly support the true operational needs.

This adjustment will enhance the Center’s ability to maintain consistent service, will support proper supervision & oversight, while minimizing overtime costs and staffing strain.

The chart below shows the increase in calls for service over the last several years.



The graph below shows the operational gap that the proposed 0.5 FTE increase will nearly close.





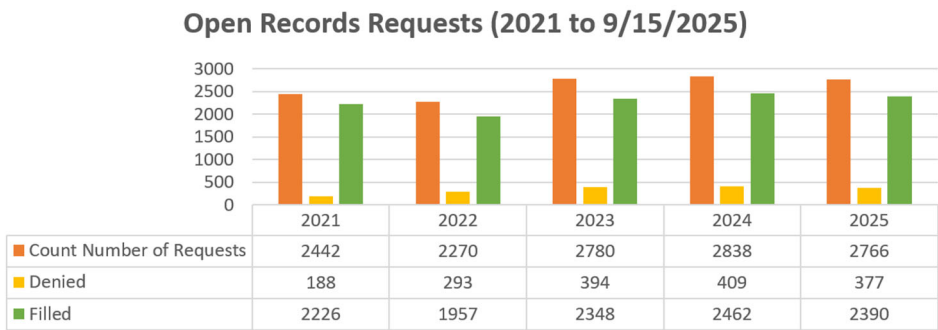
Improve Management of Police & Personnel Records, and Community Events – Fluid Goal

Following the retirement of an Administrative Support Specialist, the position was reclassified and transitioned to an Office Supervisor role in July 2025. This change was made to enhance oversight and efficiency of customer service at the police desk, in records and personnel management processes, and in community event coordination.

Due to current levy reduction requirements, staffing reductions of the clerical staff were necessary. However, we are implementing efficiency-driven technology solutions, including Axon’s premier video redaction software, and a trial of an additional document redaction tool, to offset the impact of these personnel reductions. These technology upgrades will significantly improve our ability to process video and document records requests.

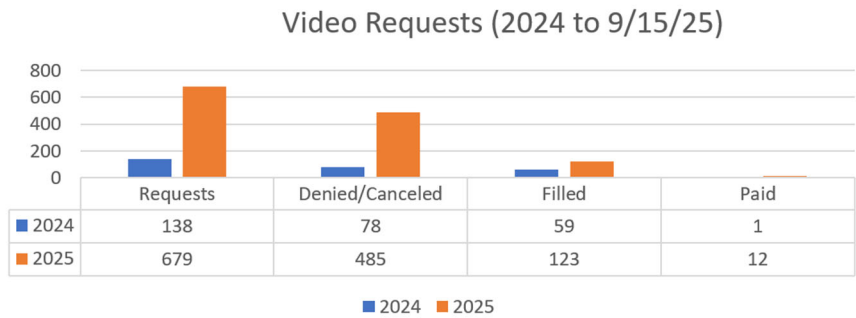
Additionally, the Department has transitioned false alarm payments to the City’s online payment system, streamlining the process for both residents and staff.

The graph below shows the steady number of records requests that the
Records staff processed.



The graph below shows only the video requests that our Department processed.

Note the tremendous increase of requests in 2025.





Increase Donations & Improve Management – Static Goal

Many police departments across the country benefit from having an affiliated nonprofit foundation—a federally recognized 501(c)(3) organization. This allows Departments to accept tax-deductible donations and grants in support of community programs, equipment upgrades, officer wellness initiatives, and more.

Unfortunately, due to the absence of such a structure, our department has been unable to accept several significant donations in recent years. Recognizing the critical need for a formal donation system, the Department is committed to establishing an official foundation in 2026.

This Foundation will serve as a vital tool to enhance community engagement, strengthen public-private partnerships, and support initiatives beyond the scope of the traditional municipal budget. All necessary steps, including legal incorporation, IRS 501(c)(3) application, and governance structure development, will be undertaken to ensure full compliance and operational readiness.

Increase Revenue for Contracted Police Services – Static Goal

The Department currently provides contracted police services for several key partners, including Mayfair Mall, the Wauwatosa School District, the Milwaukee Regional Medical Center (MRMC), as well as for numerous community and special events.

In the coming year, we plan to review and evaluate the rates and fees associated with these contracted services. The goal is to ensure they accurately reflect the actual time, labor, and resources being provided by Department personnel.

This review will help support the long-term sustainability of these partnerships while ensuring appropriate cost recovery for the City.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATES

PARKING REVENUE	INCREASE OF \$37,500
------------------------	-----------------------------

Recently, two part-time Parking Specialists were hired to fill vacancies that began in May. Due to this, a temporary reduction in enforcement occurred in quarters two and three. The department anticipates a surplus in parking revenue due to increased enforcement activity in quarter four.

SCHOOL RESOURCE OFFICER FEE REVENUE	DECREASE OF \$27,300
--	-----------------------------

School Resource Officer (SRO) fees are projected to be lower than budgeted due to a reduction in reimbursable services. This decrease is attributed to FMLA leave taken by SROs in the second quarter, as well as anticipated FMLA/parental leave during the fourth quarter.

WAGE EXPENSE	DECREASE OF ~\$155,000
---------------------	-------------------------------

The Department experienced the following vacancies which have contributed to decreased wage expenditures: five (5) sworn officers, one and a half (1.5) Office Assistants, four (4) Community Support Officers, and two (2) part-time Parking Specialists.



However, the wage savings from these vacancies have been significantly reduced by retirement and separation payouts. In 2025, a total of twelve (12) staff members, six (6) sworn and six (6) non-sworn, have retired or separated from the Department. Seven (7) of these individuals were long-term full-time employees, which increased the cost of retirement payouts.

Despite this, ongoing vacancies will continue to partially offset the substantial overtime costs incurred from staffing shortages, particularly among sworn officers. Due to future levy reductions and an operational review, the Police Department eliminated a 0.5 FTE Office Assistant position on September 7, 2025.

GRANT REVENUE/OVERTIME EXPENSE	BUDGET NEUTRAL
--------------------------------	----------------

The Department anticipates a reduction in grant revenue of approximately \$41,000, primarily due to:

- Reduced or eliminated funding for several Bureau of Transportation Safety traffic grants.
- Decreased staff activity in Federal Task Forces, leading to corresponding declines in reimbursed overtime expenditures.

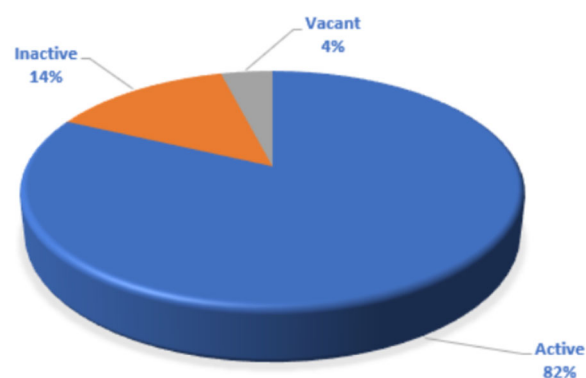
However, this shortfall will be partially offset by new funding from a Department of Justice (DOJ) grant:

- NIJ/Northeastern University Grant – approximately \$64,100:
 - This grant, awarded by the National Institute of Justice, supports a research partnership between our Department and Northeastern University.
 - The revenue will offset already budgeted wages, freeing up property tax levy funds to be reallocated toward covering overtime overages.

OVERTIME EXPENSE	INCREASE OF \$611,637
------------------	-----------------------

Staffing shortages have been the main factor for the high overtime expenditures in 2025. While the Department currently has four (4) sworn officer vacancies, the greater operational challenge is the “inactive status” of an additional fourteen (14) sworn personnel. “Inactive” officers are those who are temporarily unable to perform police duties due to various reasons, including work-related injuries, extended FMLA, military leave, or recruits that are still in training.

This means only **82% of our sworn staff are active and deployable**, significantly straining operational capacity and increasing overtime expenditures. (See chart below – data as of 9/15/25).





In response to these staffing challenges, the Department continues constant recruitment processes for Officers.

Fortunately, all eight (8) part-time Community Service Officer (CSO) positions have been filled as of mid-September, which will assist with our front-line workload, and decrease reliance on sworn personnel for non-emergency duties.

GENERAL SERVICES	INCREASE OF \$17,600
------------------	----------------------

General Services have increased in 2025 primarily due to the following expenses:

Employee Counseling Services – Increase: \$11,000: The Department offers free counseling services to all of its staff with two reputable local companies that specialize in treating law enforcement, fire, and emergency communications personnel. We routinely hear from our personnel the tremendous support this service is for them, and we continue to see an increase in its utilization. We have also applied for a Federal COPS grant to support these efforts, and are awaiting news if awarded.

Shredding Service – Increase: \$200: The Department requires specialized on-site shredding services to maintain compliance with Criminal Justice Information Services (CJIS) guidelines. An updated three-year shredding service contract, signed in 2024, included an 18% increase in costs.

Traffic Violation and Registration Program (TVRP) – Increase: ~\$1,400: TVRP is a DOT program utilized to assist in the collection of unpaid parking citations. This higher expense is attributed to increased parking ticket issuance.

Parking Collection Fee – Increase: ~\$ 5,000: Parking collection fees increased in direct relation to increased parking ticket revenues.

AXON TASER 10 CONTRACT ADJUSTMENT	DECREASE OF \$24,500
-----------------------------------	----------------------

The Axon Taser10 contract signed in 2024 was restructured to a graduated payment plan.

NEXT YEAR BUDGET REQUEST

PROGRAM RESTRUCTURE	BUDGET NEUTRAL
---------------------	----------------

To align with the Police Department's organizational structure change, we are reallocating funds across various programs as follows:

- **General Police - Net Decrease: ~\$6,000**
 - Funds will be redistributed to support other departmental functions (details below).
- **Community Relations – Decrease: ~\$44,000**
 - Expenses related to Parking Enforcement and Community Service Officers will be transitioned to the General Police program.
- **Investigations – Increase: ~\$39,000**
 - Funding for investigative activities will shift from the General Police program to support the establishment of this previously unutilized program.
- **Harley Unit – Increase: ~\$11,000**
 - Reallocated General Police funds will be used for uniforms, equipment, and training for three new Motor Officers, anticipated to begin service in Summer of 2026.



SPECIAL EVENT FEE	NO CHANGE
-------------------	-----------

Proposed Fee Schedule Change - Contracted Officer Fee: This is an administrative change only. The proposal only renames the fee schedule title to a more appropriate description for special event organizers.

MAYFAIR MALL OFFICER CONTRACT REVENUE	INCREASE OF \$80,000
---------------------------------------	----------------------

The policing services contract with Mayfair Mall is currently under renegotiation. The primary objective is to secure appropriate reimbursement for providing a dedicated second-shift Mall Officer, seven days per week. This effort aims to ensure fair compensation for the Department's continued presence and support at the Mall, while maintaining public safety and a strong community partnership.

SCHOOL RESOURCE OFFICER FEE REVENUE	INCREASE OF \$108,000
-------------------------------------	-----------------------

The Department intends to fill a vacant School Resource Officer position in January 2026. The Wauwatosa School District has agreed to pay for 75% of the wages and fringe of this position.

PARKING REVENUE	INCREASE OF \$21,000
-----------------	----------------------

Proposed Fee Schedule Change - Handicapped Parking Violations: We propose increasing the fee for Handicapped Parking Violations from \$165 to \$200. In addition, we recommend implementing late payment penalties as follows:

- \$250 (\$50 penalty) if not paid within 10 days
- \$300 (\$100 penalty) if not paid within 28 days

This proposed change is designed to better align our city's fee structure with those of neighboring jurisdictions and strengthen enforcement efforts aimed at protecting accessible parking spaces for individuals with disabilities.

In 2024, a total of 1,311 citations were issued for handicapped parking violations. As of August 2025, 1,064 citations have already been issued, indicating that enforcement continues to be a significant and necessary component of our parking compliance program. The proposed fee adjustment reflects the seriousness of the offense and supports continued deterrence.

OTHER PUBLIC CHARGES	BUDGET NEUTRAL
----------------------	----------------

Fingerprinting Services: The Police Department will be limiting the fingerprinting services provided to the general public. This service is labor-intensive and is also readily available through several local private businesses. However, we will continue to offer fingerprinting to individuals for whom it is a requirement for work within the City, as well as to our contracted partners, including hospital, school, and mall personnel.

Proposed Fee Schedule Change – Fingerprinting Fees: We also propose consolidating the current two-tiered fingerprinting fee structure of \$15 and \$25 into a single, standardized fee of \$50. This adjustment aligns our rates with prevailing market standards and ensures more appropriate reimbursement for the staff time and resources required to provide this service.



We anticipate that the combination of reduced service volume and the increased fee will have a budget-neutral effect.

RENTALS	INCREASE OF \$800
----------------	--------------------------

Proposed Fee Schedule Change - Hart Park Lane Parking Permits: The Police Department began issuing overnight parking permits for Hart Park Lane using the City's online permitting system in the Fall of 2024. There have been several requests for this parking option from residents who do not have off-street parking availability.

We recommend increasing the monthly permit fee from \$12 to \$30. This fee was last increased in 2015. Revenue earned will be used to offset equipment and training needs for administrative personnel.

WAGE EXPENSE	DECREASE OF ~\$115,000
---------------------	-------------------------------

Due to Levy Reductions and an operational review, the Department will eliminate a 1.0 FTE Office Assistant position (~\$62,500 savings), while leaving a remaining 1.0 FTE Office Assistant position vacant for 2026 (\$~52,500 savings).

K9 HANDLER TRAINING "BACKFILL" OVERTIME	INCREASE OF \$26,880
--	-----------------------------

In relation to the Capital Outlay request for a K9 replacement below, the Department expects an increase of overtime expenditures to backfill the officer's vacancy for the 6-week K9 handler training, as well as a K9 Supervisor and Officer for a required 4-day K9 site visit.

RECKLESS DRIVING DEPLOYMENT OVERTIME	BUDGET NEUTRAL
---	-----------------------

The City recently adjusted the ordinance related to the new Vehicle Registration Fee that allows for a small percentage of the revenue to be used by the Police for traffic enforcement. Plans are underway to use this funding for deployments to combat reckless driving and speeding. Estimated overtime funding devoted to this enforcement will be ~\$7,000.

GRANT REVENUE/OVERTIME EXPENSE	BUDGET NEUTRAL
---------------------------------------	-----------------------

The Department anticipates a reduction in grant revenue of approximately \$28,000, primarily due to:

- Reduced or eliminated funding for several Bureau of Transportation Safety traffic grants.
- Decreased staff activity in Federal Task Forces, leading to corresponding declines in reimbursed overtime expenditures.

However, grant revenues from the NIJ/Northeastern University Grant of approximately \$74,500 will continue offset budgeted wages, freeing up property tax levy funds to be reallocated toward covering overtime costs and other expenses.

GENERAL SERVICES	INCREASE OF \$12,200
-------------------------	-----------------------------

Increased expenditures for employee counseling services and TVRP are expected to continue into 2026 (see 2025 General Services Budgetary Changes).

COMMUNICATIONS EXPENSES	INCREASE OF \$15,000
--------------------------------	-----------------------------

Although the Police Department was able to recognize some savings in this area, we expect several communications cost changes:



- **Online Investigative Software – Decrease: ~\$1,000**
 - This service is no longer utilized.
- **Telephone Services - Increase: ~\$10,000**
 - Due to state contract termination.
- **Mobile Phone Service - Increase: ~\$3,000**
- **Milwaukee County Radio Fee - Increase: \$3,000**
 - Along with a general fee increase, additional radios were procured for Community Support Officers.

INTERNAL CHARGES	DECREASE OF \$23,723
------------------	----------------------

Expenditure Increase: The Internal Charges encompass Fleet, Information Systems (IT), and General Liability charges to the Police budget. Here are the charges from 2025 to 2026:

Fleet Charges:	\$796,324, COMMENTARY-15% increase due to inflation
Info Systems:	\$845,250, COMMENTARY-20% increase, but moving 911 system costs
General Liability:	\$54,494, COMMENTARY-80% decrease (\$200k) due to less legal fees
Mitigation:	(\$282,835)

AXON CAMERA CONTRACT 10-YEAR	INCREASE OF \$170,000
------------------------------	-----------------------

The Police Department has utilized Axon camera systems for digital evidence collection since 2021. This includes body-worn cameras, dual squad cameras, and interview room cameras. The current contract with Axon expires at the end of 2025.

Existing License Plate Reader (LPR) equipment and technical support will be obsolete in 2026 and cost around \$20,000 per year. It will be essential to incorporate LPR technology into the fleet/squad camera system, and the proposed long-term 10-year contract with Axon addresses this critical need.

The recommended \$3.0 million agreement also includes Axon's premier redaction software at no additional cost. This software will significantly improve efficiency for records personnel by streamlining video redaction processes in compliance with public records laws.

Following multiple rounds of negotiation, Police and City staff recommend proceeding with the 10-year contract to lock in pricing and ensure continuity of critical digital evidence systems.

FLOCK SAFETY CAMERA SYSTEM 1-YEAR SUBSCRIPTION	INCREASE OF \$32,500
--	----------------------

The Flock Safety Camera System, consisting of ten cameras and the associated software subscription, was approved by the City in 2022, and has proven to be an indispensable tool for both preventative and proactive policing. This system allows officers to intercept vehicles and suspects as they enter the City, preventing additional crimes from occurring. It also serves as a highly effective investigative tool after criminal activity has been reported to Police.

CAPITAL REQUEST - PARKING SPECIALIST LPR	INCREASE OF \$45,763
--	----------------------

The Department has researched the costs associated with adding License Plate Recognition (LPR) capabilities to one parking enforcement vehicle through our current vendor, Passport. The proposed cost includes the purchase of LPR cameras and the necessary software to support system operations.

Beginning in year two, the program would also incur an annual subscription fee of \$1,600 to maintain the software and provide system support.



CAPITAL OUTLAY - LONG GUN TRANSITION PROJECT	INCREASE OF ~\$9,350
---	-----------------------------

The Department has historically procured and provided officer training for two long gun platforms: the shotgun and the semi-automatic rifle. After a thorough review, we have determined that continuing to support both platforms is neither operationally efficient nor cost-effective. To streamline training, reduce maintenance requirements, and enhance operational consistency, the Department proposes transitioning to a single long gun platform: the semi-automatic rifle.

This transition will result in a reduced overall inventory of long guns and ammunition, and will be gradually implemented through 2030 to responsibly manage costs. The total project cost will be supported through a combination of City funds (\$62,750) and Departmental funds (\$23,550).

The Department seeks initial funding in 2026 to begin this multi-year project with the purchase of 16 semi-automatic rifles at a cost of \$25,700. This expense will be partially offset by the estimated \$16,350 in revenue generated from the sale of unneeded shotguns and outdated rifles.

CAPITAL OUTLAY - K9 REPLACEMENT	INCREASE OF \$20,500
--	-----------------------------

One of our two K9's will reach retirement age in the summer of 2026. The typical service life for a police K9 is 6 to 8 years. Costs will include the purchase of a new K9, training, and required equipment. Additional overtime costs will be incurred to backfill the handler's vacancy when away for training, and for additional K9 personnel that conduct a site visit (as noted in the *K9 Handler Training "Backfill" Overtime* section above).

We anticipate training-related travel costs of approximately \$7,500, which will be covered through existing K9 donation funds and K9-specific fundraising efforts, helping reduce the financial impact on the City.

Note: our second K9 is projected to retire in 2028. At that time, we will bring forward a similar request, again leveraging K9 donation funds to offset City costs.

CAPITAL OUTLAY – DRONE	INCREASE OF \$8,400
-------------------------------	----------------------------

The Department initiated Phase I of its Drone Program in 2025 through City approved funding, representing the first phase of implementation. This initial investment allowed the Unit to begin operations, but a second drone is critical to ensure continuity and operational readiness. Due to the limited flight time and battery life of a drone, a second drone is required to maintain aerial capability during extended operations and to provide redundancy due to equipment charge time.

This Phase II request represents the final investment needed to complete the Drone Unit as originally planned. All future maintenance, replacement parts, and operational costs will be managed within the Department's existing operating budget.

CAPITAL OUTLAY - FINGERPRINT MACHINES (2)	INCREASE OF \$1,300
--	----------------------------

The Department currently operates two fingerprint machines essential for identification purposes and required for arrest processing. Both machines have reached an end-of-life status and must be replaced to ensure continued compliance with State and Federal identification and arrest reporting requirements.

One fingerprint machine is located at the Police Department, and the second is located at the Mayfair Mall booking room. Timely replacement is necessary to avoid disruptions in arrest processing and to ensure uninterrupted reporting capabilities.



The quoted cost for replacing both fingerprint machines is \$15,740. To offset this expense, the Department proposes carrying over \$14,400 in 2025 funds originally allocated for the purchase of three CSO radios. These radio purchases are no longer necessary, as the radios previously assigned to the three eliminated Police Officer positions can be reallocated to the newly added CSO positions in 2025.

ASSET FORFEITURE EXPENDITURES

BUDGET NEUTRAL

Asset Forfeiture expenditures run under strict guidelines from both State and Federal authorities. Most importantly, they cannot supplant funding already allocated within the Department's normal operating budget and must be considered as supplemental funding.

Asset Forfeitures are collected when criminal cases and the associated forfeiture requests are approved by judicial authorities. Forfeitures are collected during arrests and search warrants conducted by our Officers and Detectives, and also from those assigned to regional task forces like the United States Marshal Service, FBI-Internet Crimes Against Children, United States Secret Service (USSS), and the High-Intensity Drug Trafficking Area (HIDTA) program.

Seizure and forfeiture amounts have declined in recent years, but the Department will continue to use funds within the guidelines for necessary training, equipment, and technology needs.

HOSPITAL POLICING

BUDGET NEUTRAL

In 2021, the Wauwatosa Police Department began a phased approach to provide 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 include:

- **April 2022:** Deployment of one officer per shift to CHW-ED.
- **October 2023:** Deployment of one officer per shift to FMLH-ED.
- **February 2024:** FMLH-ED coverage was mutually suspended due to Police Department staffing shortages.
- **February 2025:** FMLH leadership requested an additional one-year extension of the suspension, which was agreed upon.

As of now, officers are not assigned to FMLH-ED, and expenses associated with the intended positions have been suspended. Future negotiations will be necessary to resume officer services at FMLH-ED or to proceed with the final contracted position of the 2nd MRMC campus police officer.



BUDGET SUMMARY TABLE

Police Dept #210						
Expenditures						
	2025				2026 / 2025	2026 / 2025
2024	Adopted	2025		2026	Dollar	% of
Actual	Budget	Revised		Budget	Change	Change
9,693,223	10,534,308	10,460,490	Wages	10,949,702	415,395	3.9%
1,634,756	898,132	867,535	Overtime	934,210	36,078	4.0%
5,090,548	5,127,150	5,093,785	Benefits	5,308,860	181,710	3.5%
82,206	84,700	84,700	Other Compensation	95,300	10,600	12.5%
291,592	378,592	441,189	Operating	386,964	8,372	2.2%
128,156	140,375	157,975	Services	155,955	15,580	11.1%
117,513	136,716	140,300	Utilities	151,781	15,065	11.0%
345	399	399	Fixed Charges	272	(127)	-31.8%
1,564,675	1,437,412	1,421,613	Internal Charges	1,413,689	(23,723)	-1.7%
154,575	169,982	352,006	Other Expenses	623,117	453,135	266.6%
16,173	122,312	97,759	Capital Outlay	39,560	(82,752)	-67.7%
18,773,761	19,030,078	19,117,750	TOTAL	20,059,411	1,029,333	5.4%
Revenues						
	2025				2026 / 2025	2026 / 2025
2024	Adopted	2025		2026	Dollar	% of
Actual	Budget	Revised		Budget	Change	Change
661,157	647,500	685,000	Fines and Penalties	668,500	21,000	3.2%
1,479,837	1,330,516	1,302,149	Intergovt Revenues	1,418,801	88,285	6.6%
67,838	33,000	33,000	Licenses And Permits	33,000	-	0.0%
9,729	5,750	6,150	Miscellaneous	12,200	6,450	112.2%
498,080	550,031	508,728	Public Charges	754,479	204,448	37.2%
2,716,641	2,566,797	2,535,027	TOTAL	2,886,981	320,184	12.5%
Net Cost						
16,057,120	16,463,281	16,582,723	TOTAL	17,172,430	709,149	4.3%



Police Reserves Dept #212						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
10,670	10,740	12,575	Operating	10,954	214	2.0%
-	100	100	Services	100	-	0.0%
10,670	10,840	12,675	TOTAL	11,054	214	2.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
						0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
10,670	10,840	12,675	TOTAL	11,054	214	2.0%

Hospital Policing Fund #37						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
24,585	-	11,193	Operating	11,510	11,510	0.0%
2,114,603	2,160,605	2,273,690	Internal Charges	2,377,907	217,302	10.1%
11,252	-	-	Capital Outlay	-	-	0.0%
50,000	50,000	50,000	Transfers	50,000	-	0.0%
2,200,440	2,210,605	2,334,882	TOTAL	2,439,417	228,812	10.4%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
2,171,737	2,210,605	2,334,882	Public Charges	2,439,417	228,812	10.4%
2,171,737	2,210,605	2,334,882	TOTAL	2,439,417	228,812	10.4%
Net Cost						
28,703	-	-	TOTAL	-	-	0.0%



PERSONNEL SCHEDULES

Police				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Accountant/Grant Coordinator	1.00	1	1.00	-
Administrative Support Specialist	6.00	4	4.00	(2.00)
Community Support Specialist	0.00	1	1.00	1.00
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	0.00	1	1.00	1.00
Detective	13.00	12	12.00	(1.00)
Detective Technician	2.00	2	2.00	-
Dispatcher	8.70	14	9.22	0.52
Dispatch Manager	1.00	1	1.00	-
Dispatch Supervisor	1.00	1	1.00	-
Administrative Station Officer	0.84	1	0.84	-
Office Assistant	6.00	5	5.00	(1.00)
Office Manager	0.00	1	1.00	1.00
Parking Specialist	2.00	3	2.00	-
Police Captain	2.00	1	1.00	(1.00)
Police Lieutenant	6.00	6	6.00	-
Police Officer	42.00	43	43.00	1.00
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	132.82	141.00	132.34	-0.48

¹ 6 positions funded. Assumes consistent vacancies



FIRE DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 16,296,588	\$ 17,459,274	\$ 1,162,686
Rev	\$ 3,776,458	\$ 3,875,316	\$ 98,858
Net Cost	\$ 12,520,130	\$ 13,583,958	\$ 1,063,828
FTE's	105.58	105.58	-

MAJOR CHANGES

- Potential fire service merger
- Reduction of 1 FTE

Learn more about the Fire Department in our [annual report](#).

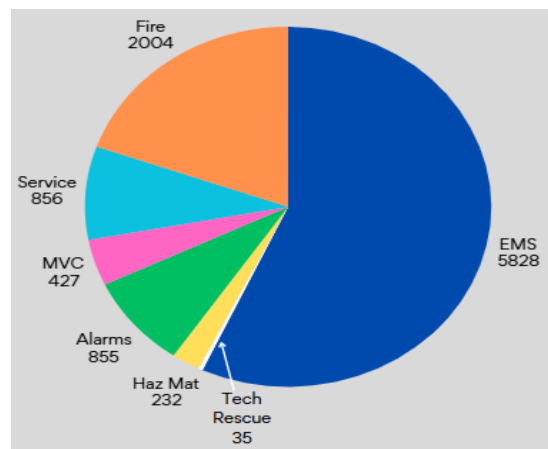
CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

2024 Incident Totals

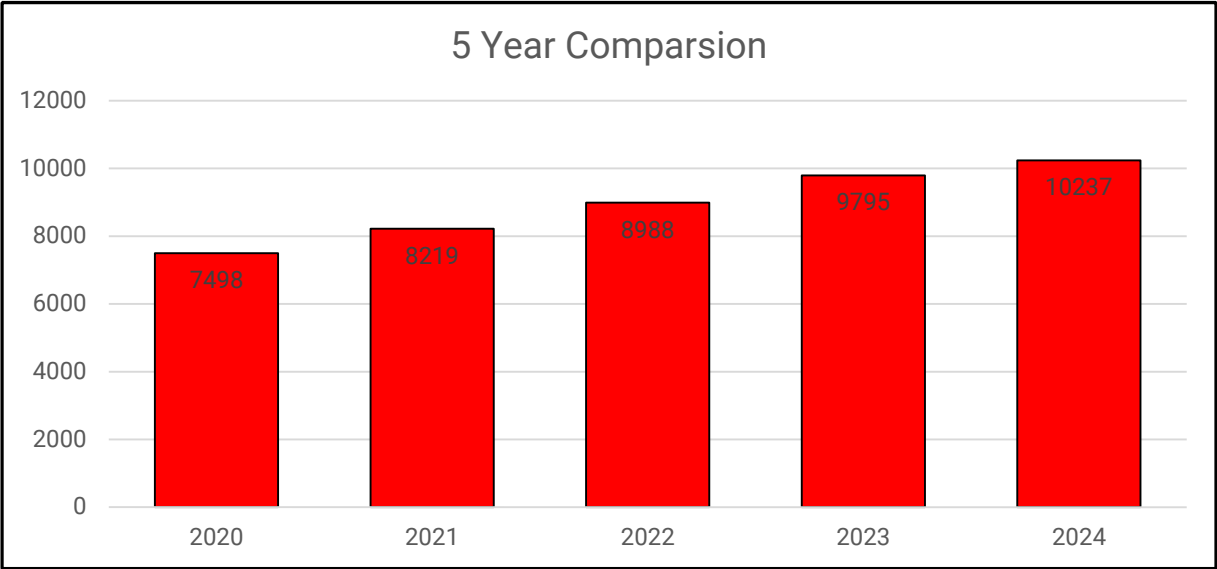
- Fire calls include building fires, car fires, and trash fires.
- HazMat calls include gas leaks, wires down, carbon monoxide, and infectious disease.
- MVC – Motor vehicle crashes
- Service calls include lift assists, mutual aid, home lockouts, etc.
- EMS calls include all basic and advanced life support responses.
- Tech Rescue – Technical rescue



Our department responds to a wide range of incidents, including all-hazards emergencies, rescues, medical responses, and service calls. These also include automatic aid and mutual aid requests, such as covering calls in neighboring communities when their units are committed to large-scale or extended incidents. Consistent with state and national trends, the majority of our calls are for emergency medical services (EMS). We remain committed to ongoing training and preparedness to ensure an effective response to all types of emergencies.

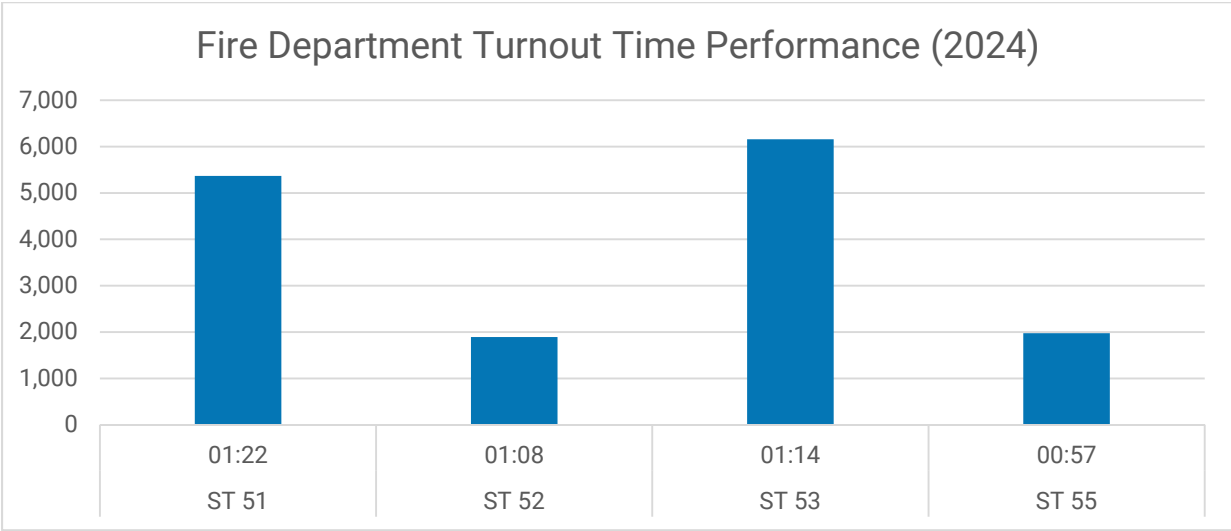


Total Incidents 5-Year Comparison



Our five-year comparison of total incidents aligns with county, state, and national trends. The Wauwatosa Fire Department has experienced a steady increase in the number of calls we respond to each year. Notably, we are managing this growing demand with the same number of apparatuses.

Turnout Time Performance



Fire department turnout time is the period between when a fire station receives notification of an emergency and when the first fire truck or ambulance responds. This chart represents the average turnout time per station for 2024. We are proud to perform significantly better than the national standard, which is 1 minute and 30 seconds during daytime hours and 2 minutes during nighttime hours.



NEXT YEAR'S GOALS

- Identify methods to grow the paramedic workforce.
- Potential consolidation with the West Allis Fire Department.
- Streamline the hiring process.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

ACT 102 STATE EMS FUNDING GRANT (REVENUE INCREASE)	\$150,000
--	-----------

We received an additional \$150,000 in unbudgeted funds from the State of Wisconsin based on legislative changes and biennial budget approval. These funds must be used for specific EMS costs, including paramedic training and equipment.

OVERTIME – SALARY SAVINGS	\$245,000
---------------------------	-----------

Transfer of \$245,000 from the salary account to the overtime account. This will partially fund excess overtime costs in 2025.

EQUIPMENT REPAIR	\$45,000
------------------	----------

Transfer of \$45K into object 6206 (equipment repair) to cover a projected budget deficit due to significant repairs in 2025. \$30K will be transferred from object 6615 (medical supplies) and \$15K from object 6022 (tuition). These funds are available due to the increased funding provided by the ACT 102 grant in 2025. The net impact to the budget is zero.

NEXT YEAR BUDGET REQUEST

FIRE INSURANCE TAX (REVENUE INCREASE)	\$55,000
---------------------------------------	----------

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. The amount was increased based on prior years' actuals and projected revenue for 2026. In 2025, \$375,000 was budgeted, but \$391,000 was received. For 2026, the budget is set at \$430,000, reflecting a 10% increase.

SALE OF CITY PROPERTY (REVENUE INCREASE)	\$10,000
--	----------

This increase is due to the sale of one 2014 Chevy Tahoe staff vehicle to be replaced in 2026.

BALANCE BILLING FOR AMBULANCE TRANSPORTATION (REVENUE INCREASE)	\$120,000
---	-----------

Our current ambulance billing policy only collects payments from private insurance or Medicaid/Medicare providers for Milwaukee County residents. Any remaining balance is written off, and there are no out-of-pocket costs for any Milwaukee County resident requiring transport by a Wauwatosa ambulance.

This additional revenue will be generated by changing the policy to allow for a maximum of \$200 out-of-pocket cost per occurrence for residents. This amount represents a conservative estimate from our billing company for what will likely be collected with this policy change.



This will help offset declining ambulance revenues. Without any changes, Ambulance revenue is forecasted to decrease to \$1,658,244 in 2026. Balance billing, along with assumed ground emergency transportation Medicaid reimbursement will bring the 2026 budget estimate to \$1,742,385, a 3.7% reduction from 2025.

INSPECTION AND PERMIT FEES (REVENUE INCREASE)	\$120,000
--	------------------

The proposed revenue increase reflects adjustments to both fire inspection and fire permit fees charged by the City. These represent the first updates to inspection fees since 2009 and to permit fees since either 2009 or 2013, depending on the specific permit type. The revised fee structure aligns with rates charged by a comparable city of similar size and demographic within the county, ensuring competitiveness and fairness.

The updated fee schedule is projected to generate an additional \$35,000 in permit fees, primarily from contractors and commercial development or remodeling projects. Additionally, fire inspection fees are expected to yield approximately \$85,000, predominantly from commercial properties and large apartment complexes. These increases aim to support enhanced public safety services while maintaining equitable cost distribution.

STATE EMS FUNDING (REVENUE INCREASE)	\$150,000
---	------------------

This additional \$150,000 was unbudgeted funds in 2025 from the State of Wisconsin based on legislative changes and biennial budget approval. These funds must be used for specific EMS costs, including paramedic training and equipment. The cost of paramedic school will now be covered by additional revenue received through the state EMS funding program. This will offset \$95,000 of the cost previously funded with property tax levy.

MILWAUKEE COUNTY FIRE CONTRACT (REVENUE DECREASE)	\$75,000
--	-----------------

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 used to serve. The revenue decrease is due to a contractual modification between Milwaukee County and the City of Wauwatosa. The 2026 budget will be \$1,125,000 compared to the 2025 starting budget of \$1,200,000.

REDUCTION OF 1 FTE FIREFIGHTER (EXPENDITURE DECREASE)	\$111,000
--	------------------

The Fire Department is required to reduce its levy impact by \$511,000 in 2026. To meet this target, one firefighter position will be eliminated. However, due to anticipated attrition within the department, this reduction will not require layoffs or a formal reduction in force. There is a possibility that this staffing change may lead to occasional "brownouts" of one fire apparatus (either a fire engine or ladder truck). If this occurs, it could impact emergency response times and potentially affect the city's insurance rating.

OVERTIME INCREASES FOR PARAMEDIC EDUCATION (EXPENDITURE INCREASE)	\$60,000
--	-----------------

There is an industry-wide challenge of recruiting hires with paramedic skills and certifications for the high volume of medical-related calls we respond to. At this point, we can only meet minimum operational staffing levels, which results in limited rotation for personnel assigned to the busy ambulances. In the last 2 years, we have trained 4 internal employees to the paramedic level (2 each year) and have 2 more scheduled in 2026. At this rate, we are barely keeping up with attrition.



We are requesting a one-time increase in overtime funding to allow us to send a total of 6 current firefighters to paramedic school in 2026. The training is approximately 9 months long with classroom, clinical, and field training. While assigned to paramedic training, these employees are not available for day-to-day staffing of our apparatus. Their vacancies will need to be backfilled using off-duty members on overtime. Tuition costs will be covered by the ACT 102 funding mentioned above.

PART-TIME COMMUNITY OUTREACH SPECIALIST (EXPENDITURE INCREASE) \$21,600

The Fire Department is requesting the creation of a part-time Community Outreach Specialist position to support our core mission of reducing community risk through education, engagement, and data-driven outreach. Over the past several years, staffing limitations have forced us to scale back important public safety programs, despite increasing community needs. This position was cut from our department several years ago. Currently, our Office Assistant is tasked with both administrative duties and public education, which has proven unsustainable. Outreach activities—such as school presentations, event planning, and safety education—are time-intensive and frequently pull staff away from critical front desk operations, resulting in workflow disruptions and reduced service to residents. After assessing internal capacity, we found no viable way to reallocate responsibilities without compromising essential administrative functions. This new role will allow the Office Assistant to return to full-time administrative work while ensuring consistent delivery of proactive, high-quality community safety programs. We intend to hire a qualified candidate with a background in fire service, EMS, education, or public health. This expertise will enhance public engagement efforts and ensure accurate, informed communication with residents. The position directly addresses a critical resource gap, improves operational efficiency, and strengthens the department's connection with the community.

MILWAUKEE COUNTY AMBULANCE FEE (REVENUE INCREASE) \$11,000

The revenue generated by Milwaukee County Emergency Medical Services is based on a formula established by the Milwaukee County Intergovernmental Cooperation Council and approved by all municipalities. This increase is based on estimates from the Milwaukee County Office of Emergency Management. The 2026 budget will be \$152,000 compared to the 2025 starting budget of \$141,684.

2026 CAPITAL BUDGET

ITEM	UNIT COST	QUANTITY	TOTAL REQUEST	NOTES
Fire turnout gear	\$5,000	10	\$50,000	Replacing worn, expired, or outdated turnout gear is a necessity. NFPA 1851 mandates that structural firefighting turnout gear should be retired 10 years from the manufacturer's date. It has been found that some previous gear was made using PFAS, a chemical determined to cause cancer.
Mobile radios	\$15,000	10	\$150,000	Updated radios for apparatus based on end-of-life technology
Fire Station 53 concrete pavement replacement	\$309,000	1	\$309,000	Design (city engineer) and construction costs of replacing the concrete with MMSD anticipated



				stormwater runoff concerns (originally in 2024)
Fire Station 51 north parking lot repair/replacement	\$58,000	1	\$58,000	The original design has degraded and needs to be resurfaced (originally in 2025)
Staff vehicle replacement F-149	\$60,000	1	\$60,000	Scheduled replacement of staff vehicle
Fleet maintenance vehicle replacement F-611	\$60,000	1	\$60,000	Replacement of the 2013 maintenance vehicle.

2026 CAPITAL OUTLAY

Item	Unit Cost	Quantity	Total Cost	Notes
Painting and general upkeep			\$15,000	Painting and general upkeep at Station 51.
Office visitor chairs	\$500	14	\$7,000	Purchase office visitor chairs for administration offices. The existing chairs are in disrepair and need replacement.

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 2026. 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						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
9,862,752	9,885,335	10,150,819	Wages	10,809,935	924,600	9.4%
685,308	320,000	530,918	Overtime	403,244	83,244	26.0%
4,783,201	4,593,619	4,593,619	Benefits	4,778,523	184,903	4.0%
7,911	7,350	7,350	Other Compensation	4,800	(2,550)	-34.7%
364,325	358,397	375,022	Operating	346,397	(12,000)	-3.3%
6,982	8,000	8,000	Commodities	8,000	-	0.0%
511,505	330,890	385,668	Services	322,580	(8,310)	-2.5%
197,547	226,283	226,283	Utilities	230,466	4,183	1.8%
35,939	42,918	42,918	Fixed Charges	62,073	19,155	44.6%
501,007	500,096	500,096	Internal Charges	468,756	(31,339)	-6.3%
5,036	2,500	9,262	Other Expenses	2,500	-	0.0%
12,629	21,200	21,200	Capital Outlay	22,000	800	3.8%
16,974,140	16,296,588	16,851,155	TOTAL	17,459,274	1,162,686	7.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,414,502	1,341,684	1,363,684	Intergovt Chrg	1,277,000	(64,684)	-4.8%
346,938	375,000	391,000	Intergovt Revenues	485,000	110,000	29.3%
184,941	210,000	210,000	Licenses And Permits	330,000	120,000	57.1%
130,735	39,774	62,029	Miscellaneous	40,931	1,157	2.9%
1,663,797	1,810,000	1,810,000	Public Charges	1,742,385	(67,615)	-3.7%
3,740,913	3,776,458	3,836,713	TOTAL	3,875,316	98,858	2.6%
Net Cost						
13,233,227	12,520,130	13,014,442	TOTAL	13,583,958	1,063,828	8.5%



PERSONNEL SCHEDULES

Fire				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Assistant Chief	2.00	2	2.00	-
Battalion Chief ²	-	3	3.00	3.00
Code Specialist	2.00	2	2.00	-
Deputy Chief	4.00	2	2.00	(2.00)
Fire Captain	7.00	6	6.00	(1.00)
Fire Chief	1.00	1	1.00	-
Fire Code Inspector	0.58	1	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	1	1.00	-
Motor Pump Operator	15.00	15	15.00	-
Office Assistant	1.00	1	1.00	-
TOTAL	105.58	106.00	105.58	-

¹ 2.0 positions unfunded

² Battalion Chief and Deputy Chief split out



CROSSING GUARD



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 287,688	\$ 290,000	\$ 2,312
Rev	\$ -	\$ -	\$ -
Net Cost	\$ 287,688	\$ 290,000	\$ 2,312
FTE's	-	-	-

MAJOR CHANGES

- Eliminated one crossing guard position at the beginning of the 2025-2026 school year

CORE RESPONSIBILITIES

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

NEXT YEAR'S GOALS

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

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

WAGES SAVINGS	\$19,688
---------------	----------

This number reflects crossing guard vacancies.

NEXT YEAR BUDGET REQUEST

GENERAL SERVICES INCREASE	\$2,312
---------------------------	---------

The general services line item is increasing by \$2,312 to reflect the hourly increase approved in the contract. One crossing guard position was eliminated at the beginning of the 2025-2026 school year, at the intersection of Milwaukee Avenue and Underwood Avenue.

**BUDGET SUMMARY TABLE**

Crossing Guard Dept #230						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
271,028	287,688	268,000	Services	290,000	2,312	0.8%
3,597	-	-	Other Compensation	-	-	0.0%
274,625	287,688	268,000	TOTAL	290,000	2,312	0.8%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-				0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
274,625	287,688	268,000	TOTAL	290,000	2,312	0.8%



DEPARTMENT OF PUBLIC WORKS



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$20,161,114	\$21,496,470	\$ 1,335,356
Rev	\$10,602,369	\$12,199,789	\$ 1,597,420
Net Cost	\$ 9,558,745	\$ 8,824,050	\$ (734,696)
FTE's	109.01	109.51	0.50

MAJOR CHANGES

- The City's curbside yard waste collection program will be modified to reduce annual collections from 13 to 11
- Yard waste carts will now be available for purchase.

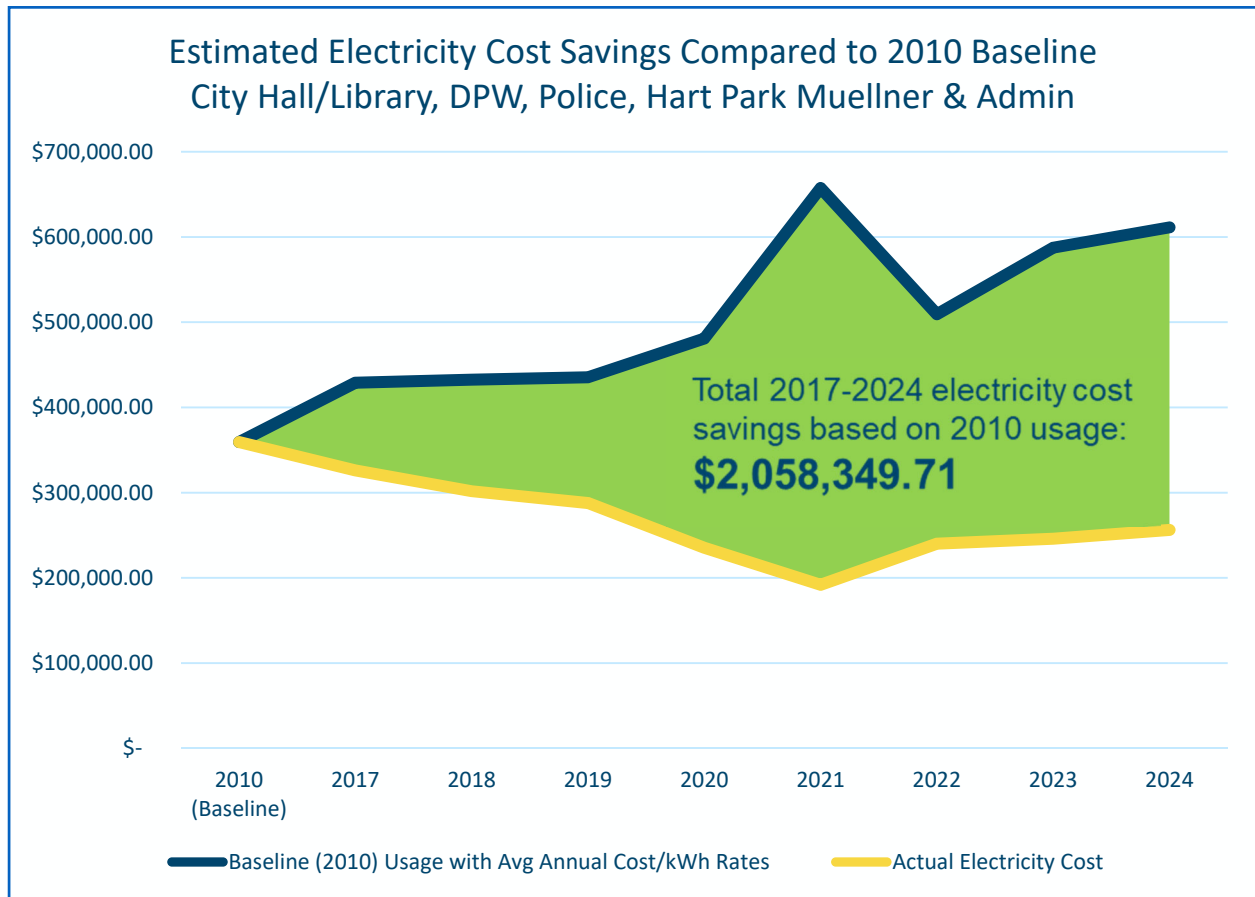
Learn more about the Department of Public Works in [our annual report](#).

CORE RESPONSIBILITIES

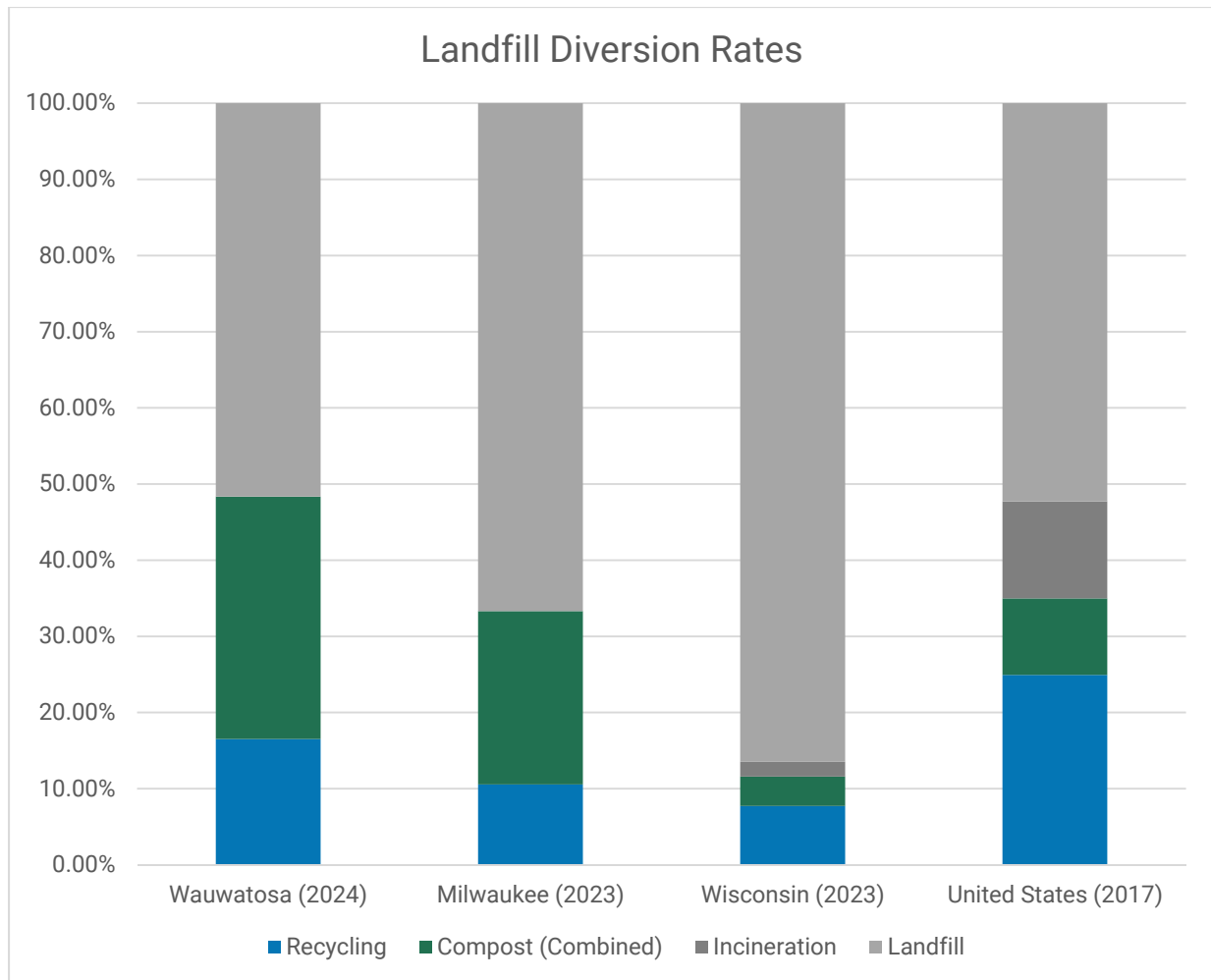
- Maintain over 200 miles of city streets including snow and ice removal, surface maintenance, and rehabilitation and reconstruction work.
- Ensure that city streets are well-lit and traffic signal systems and signs are kept in good condition.
- Provide curbside collection services for over 17,000 households, 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 2024 electricity cost for the five municipal buildings would be more than double our actual 2024 cost with over \$2 million in savings between 2017 and 2024. 2017 represents the year that the City began investing in building efficiency improvements and solar installations.

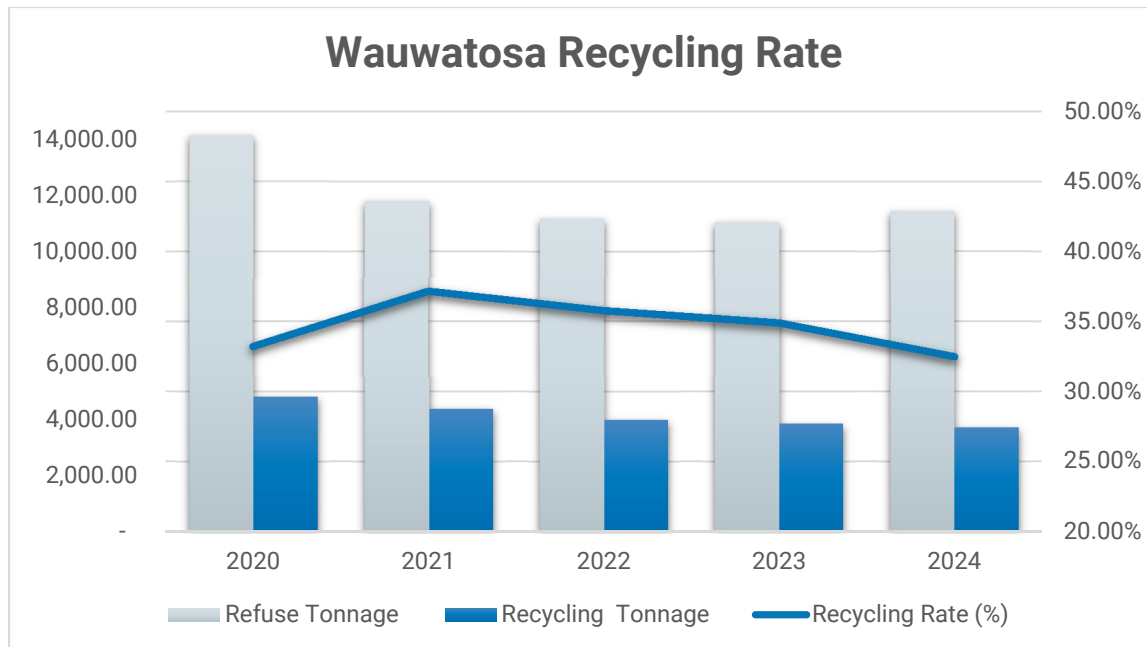


“Diversion rate” measures how much of our waste we keep out of the landfill by recycling or composting instead. The higher the diversion rate, the more materials are being reused, recycled, or composted rather than thrown away.

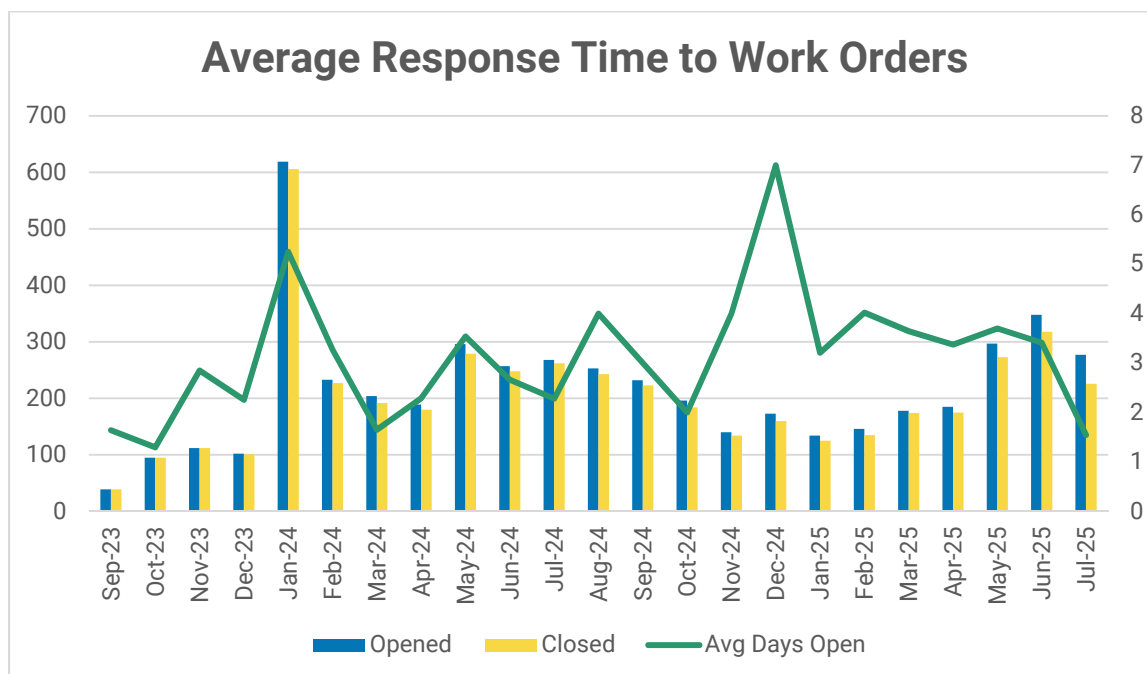
In this chart:

- 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. Also of note, refuse collection tonnages have decreased as well, indicating a broader reduction in total waste generation in Wauwatosa.



Since the implementation of Tyler 311 (Service Request Access), the City has achieved an average response and completion time of three (3) days for resident service requests. This average accounts for any additional time needed to obtain information or follow up with residents to fully address the request. It is important to note that this metric excludes work orders requiring scheduled appointments, such as special collections or meter services, which follow a different timeline.



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.
- Expand the City's reckless driving reduction program through use of the vehicle registration fees to build additional physical improvements on City streets.

BUDGETARY CHANGES – PUBLIC WORKS OPERATIONS

NEXT YEAR BUDGET REQUEST

CREDIT CARD PROCESSING FEES DECREASE	\$8,600
--------------------------------------	---------

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

INTERNAL SERVICE CHARGES INCREASE	\$6,542
-----------------------------------	---------

- Increase for Fleet internal service charges including a 5% escalator 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.
- Increase Information Systems internal service charges.
- Increase for General Liability insurance costs.

BUDGETARY CHANGES – ROADWAY MAINTENANCE

CURRENT YEAR BUDGET REESTIMATE

SNOW AND ICE CHEMICAL SALES REVENUE DECREASE	\$5,000
--	---------

Previously, brine was purchased by three different municipalities, however, beginning in 2025 only one municipality now purchases brine from the City. Brine sales and fees for snow and ice removal fluctuate based upon weather. As such the revenue budget is being reduced by \$5,000 to \$7,000 annually.

NEXT YEAR BUDGET REQUEST

SNOW AND ICE CHEMICAL SALES REVENUE DECREASE	\$5,000
--	---------

It is anticipated only one municipality will continue purchasing brine, compared to three in previous years. Because brine sales and snow and ice removal fees vary depending on weather conditions, the revenue budget has been adjusted to reflect this change, with a reduction of \$5,000 to \$7,000 annually.

VEHICLE REGISTRATION FEE REVENUE INCREASE	\$69,000
---	----------

There is **no proposed increase** to the vehicle registration fee in 2026. The \$15 vehicle registration fee that was implemented in 2025 did not apply to all registered vehicles in 2025 given the timing of the implementation with the State's Department of Motor Vehicles. This budgetary increase reflects collecting the fee from all registered vehicles for an entire calendar year in 2026.



VEHICLE REGISTRATION FEE EXPENSE INCREASE	\$69,000
---	----------

Expenses for traffic calming measures, and expanded maintenance activities such as pothole patching, sealcoating, crack filling, and pavement marking are to be funded by vehicle registration fee revenues, which are budgeted to increase by \$69,000 in 2026. \$50,000 is planned to be utilized for crack filling/seal coating, with the remainder added to reckless driving reduction initiatives.

INTERNAL SERVICE CHARGES INCREASE	\$115,092
-----------------------------------	-----------

- Increase for Fleet internal service charges including a 5% escalator 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. This increase is also related to increased repair costs as our snow removal equipment ages.
- Increase for Public Works building rent allocation.

BUDGETARY CHANGES – TRAFFIC CONTROL

NEXT YEAR BUDGET REQUEST

COLLECTION WRITE OFF ESTABLISHMENT	\$5,000
------------------------------------	---------

Traffic signals are insured by Municipal Property Insurance Company and \$5,000 is the City's deductible for property in the open. As such \$5,000 has been added to the budget to cover this amount for significant traffic signal equipment damage as well as any smaller claims not collected due to unresponsive individuals and/or lack of responsible party insurance coverage.

WAGES DECREASE DUE TO REALLOCATION	(\$55,701)
------------------------------------	------------

As the City's electrical systems increase in scope and complexity the need to have an in-house electrical engineer has continually increased. With the retirement of the City's Traffic & Electrical Superintendent, an opportunity arose to reconsider how work is completed. One FTE was removed from the Traffic & Electrical Divisions (half from each) and reallocated to the Engineering Division to hire an Electrical Engineer who will support maintenance and capital improvement work across all City departments. These wages are removed from this area and added to the Engineering budget.

INTERNAL SERVICE CHARGES INCREASE	\$12,004
-----------------------------------	----------

- Proportionate share of Public Works Building rent has increased.
- Increase for Fleet internal service charges including a 5% escalator 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.

BUDGETARY CHANGES – ELECTRICAL

NEXT YEAR BUDGET REQUEST

WE ENERGIES RATE INCREASE	\$10,970
---------------------------	----------



WE Energies rate increase of 4.34% was part of the overall 2025-2026 rate case approved by the Public Service Commission in late 2024. The 2026 rates will be effective as of January 1, 2026, resulting in an estimated increase of \$10,970.

WAGES DECREASE DUE TO REALLOCATION (\$55,701)

As the City's electrical systems increase in scope and complexity the need to have an in-house electrical engineer has continually increased. With the retirement of the City's Traffic & Electrical Superintendent, an opportunity arose to reconsider how work is completed. One FTE was removed from the Traffic & Electrical Divisions (half from each) and reallocated to the Engineering Division to hire an Electrical Engineer who will support maintenance and capital improvement work across all City departments. These wages are removed from this area and added to the Engineering budget.

CLAIMS DECREASE (\$10,000)

The claims expense account has been reduced to align with actual spending trends. Specifically, the adjustment reflects supplies purchased for repairs and replacements of electrical poles that are generally damaged in vehicular accidents.

COLLECTION WRITE OFF ESTABLISHMENT \$10,000

While the City seeks reimbursement from parties responsible for damage to City property, not all claims are able to be collected due to unresponsive individuals and/or lack of responsible party insurance coverage. Establishing this account allows for a more accurate reflection of uncollected revenue.

INTERNAL SERVICE CHARGES INCREASE \$4,736

- Proportionate share of Public Works Building rent has increased.
- Increase for Information Systems internal service charges.
- Increase for Fleet internal service charges including a 5% escalator 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.

BUDGETARY CHANGES – SOLID WASTE

CURRENT YEAR BUDGET REESTIMATE

RECYCLING PROCESSING DECREASE (\$107,766)

Recycling commodity values continue to trend above our budgeted commodity revenue share value in 2025. It's estimated that there will be a savings of \$107,766 in recycling processing expenses. Of that savings, \$24,000 will be used to purchase a bulk order of carts from Toter to be sold as yard waste carts beginning in 2026. The remaining balance of \$83,766 will be moved to the Recycling Stabilization Fund that is used to off-set revenue downturns. The re-estimated recycling expenses for 2025 will now be \$120,000.

CART PURCHASE EXPENSE \$24,000

In order to expand our inventory of replacement refuse and recycling carts as well as preparing for yard waste carts, we will be ordering a significant number of new carts. As part of the 2026 levy reduction plan, which reduces the frequency of curbside yard waste collection, the option of purchasing a 96-gallon yard waste cart will now be offered. Yard waste carts will offer several benefits to residents:



- No container labeling required
- Cleaner curbside appearance
- Similar to current refuse and recycling carts, the City will repair lids and wheels for no cost and replacement carts will be available for purchase.

RECYCLING STABILIZATION FUND CONTRIBUTION	\$83,766
---	----------

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 \$83,766 to the Recycling Stabilization Fund for 2025.

NEXT YEAR BUDGET REQUEST

OTHER PUBLIC CHARGES REVENUE (CART SALES) INCREASE	\$14,000
--	----------

As part of the 2026 levy reduction plan, the option of purchasing a 96-gallon cart will now be offered for \$85.00 per cart. In addition, the current fee for recycling and refuse carts is being increased from \$70.00 to \$85.00 in order to be more in line with current material, maintenance and labor costs. Based on the addition of yard waste cart sales, fee increase and historical refuse and recycling cart sales, the budgeted revenue will be increased by \$14,000.

YARD WASTE SALARY & BENEFITS DECREASE	(\$20,000)
---------------------------------------	------------

As part of the 2026 levy reduction plan, the reduction in frequency of curbside yard waste collection from 13 to 11 cycles will result in a salary & benefit expense decrease of \$20,000. The decrease in salary and benefit expenses will be allocated to the stormwater budget to be used for street sweeping, in-house sewer televising, and catch basin cleaning. This added expense to the stormwater budget will be off-set by reducing the televising budget.

RECYCLING PROCESSING DECREASE	(\$20,629)
-------------------------------	------------

Based on continued trends of recycling material values, the City share of commodity revenue budgeted will be increased from \$55.00 per ton to \$65.00 per ton. This will result in a savings of \$20,629. This does factor in the contractual annual fee increase under the contract with Waste Management.

REFUSE PROCESSING CONTRACT INCREASE	\$16,330
-------------------------------------	----------

Under the contract with Waste Management for refuse processing services, the processing fee can increase annually based upon CPI-U, utilizing the Water, Sewer and Trash Collection rate table with a maximum increase of 5%. A 5% increase has been assumed for 2026 and included in the budget.

DROP OFF CENTER CONTRACTS INCREASE	\$5,036
------------------------------------	---------

Under the contract with Waste Management for refuse processing services, the processing fee can increase annually based upon CPI-U, utilizing the Water, Sewer and Trash Collection rate table with a maximum increase of 5%. A 5% increase has been assumed for 2026 and included in the budget.



Likewise, the contract with John's Disposal for dumpster service at the Drop Off Center, the per dumpster hauling fee can increase annually based upon CPI with a maximum increase of 5%. A 5% increase has been assumed for 2026 and included in the budget.

INTERNAL SERVICE CHARGES INCREASE	\$28,997
-----------------------------------	----------

- Proportionate share of Public Works Building rent has increased.
- Increase for Fleet internal service charges including a 5% escalator 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.

BUDGETARY CHANGES – FLEET

CURRENT YEAR BUDGET RE-ESTIMATE

FLEET CAPITAL - POLICE INCREASE	\$30,000
---------------------------------	----------

Council resolution #R-25-93 approval to order (1) 2025 right-hand drive Jeep Wrangler Parking Checker vehicle for \$30,000 ahead of our 2026 budget, to be purchased using Fleet Capital - Police equipment funds (account #21210000-7001). The early purchase is needed due to a lack of 2026 manufacturing and availability projected through our State bid contract dealer, Ewald's Ford.

TOOLS INCREASE	\$1,500
----------------	---------

Additional funding required for the purchase of a portable Hytorc impact battery powered torque gun. This safety tool addition is expected to greatly prevent and reduce workplace injuries vs. using our current two-man under chassis torque procedures. The torque gun is \$2,995 and will be partially funded by the CVMIC Safety Risk funds of \$2,400. The remaining additional funds required is \$1,500.

NEXT YEAR BUDGET REQUEST

NEW 2026 EQUIPMENT EARLY ORDER	\$1,105,000
--------------------------------	-------------

The following is a list of the 2026 equipment and vehicle purchases, with funds from General Purpose Equipment. The vehicles have been approved to order ahead of the 2026 budget approval process per Council resolution R-25-109.

- Five (5) 2026 Ford Explorer Interceptor Utility Police vehicles purchased through our State bid contract with Ewald's Ford. This also includes funding all Fleet-supplied equipment including Blue-Print software controls, light bars, 360 exterior lighting, prisoner cages, push bars, and all up-fitting equipment. This ensures our squads have the latest lighting and safety technologies for our Police department.
- One (1) 2026 Peterbilt 520 tandem chassis with Labrie 31-yard refuse dump body through our local Labrie refuse truck dealer Rnow.
- One (1) 2026 Freightliner SD108 tandem chassis to be purchased through our local Freightliner dealer Truck Country for our Prentice 2124 Log loader body.
- One (1) 2026 Prentice 2124 Log loader dump body including all required add-ons and hydraulics to be installed onto our City-supplied Freightliner SD108 chassis through I State truck center.

NEW 2026 EQUIPMENT REQUESTED	\$520,000
------------------------------	-----------



- One (1) 2026 Peterbilt 520 tandem chassis w/Labrie 31-yard refuse dump body through our local Labrie refuse truck dealer Rnow for \$465,000. This is being requested as part of the 2026 budget approval process as elevated vehicle and repair parts price increased, including long delivery/build times. Upon approval we are estimating this second ASL truck build/completion with deliver by spring of 2027.
- Purchase an extended two (2) year or 200,000 miles warranty for our current six (6) Peterbilt Labrie refuse trucks through our local Jx Peterbilt dealer. This extends our current warranties that are set to expire in 2026 to reduce expected long-term repair costs. Total cost for the extended warranty is \$55,000.

FUEL EXPENSE DECREASE	\$125,266
-----------------------	-----------

Decrease the 2026 budget amount for fuel based on the Energy Information Administration (EIA) projected prices for 2026, this reduction also includes the additional \$3,000 savings we expect by reducing monthly yard waste collections to once per month.

EIA projected 2026 fuel cost per gallon:

- Diesel - \$ 3.27 Gal.
- Unleaded - \$2.56 Gal.

FLEET REPLACEMENT	\$251,977
-------------------	-----------

We are budgeting a 5% increase in order 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.

INTERNAL SERVICE CHARGES INCREASE	\$58,558
-----------------------------------	----------

- Proportionate share of Public Works Building rent has increased.

BUDGETARY CHANGES – FORESTRY

NEXT YEAR BUDGET REQUEST

OVERTIME	\$5,000
----------	---------

Based on a review of historical overtime expenditures the overtime budget has been increased by \$5,000. Over the past several years, weather-related emergencies have required additional staff hours beyond regular shifts to ensure timely response and maintain public safety. This adjustment better reflects actual staffing needs for weather-driven workload increases and ensures sufficient funding is available to support essential services during peak demand periods.

INTERNAL SERVICE CHARGES	\$56,677
--------------------------	----------

- Proportionate share of Public Works Building rent has increased.
- Increase for Information Systems internal service charges.
- Increase for Fleet internal service charges including a 5% escalator 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.

BUDGETARY CHANGES – PARKS



CURRENT YEAR BUDGET REESTIMATE

FACILITIES REVENUE DECREASE \$91,000

Based on revenue collected to date, anticipated bookings through the remainder of the year and the abbreviated 2025 Curling Club season, total projected revenue has been adjusted to an estimated \$37,000. The delay in licensure for Pour Inc. resulted in fewer rental opportunities and reduced facility usage. This loss in revenue is offset through a staff vacancy that will remain unfilled until such time that revenue increases or other expenses decrease.

ATHLETIC FIELD REVENUE INCREASE \$10,000

Included in the 2025 Capital Improvement Budget was the rehabilitation of the track at Hart Park Stadium as well as the reconstruction of the sand pits for the long jump. The Stadium closure during June and July anticipated a loss of \$28,000 in revenue. Based on current bookings, total projected revenue for 2025 is now estimated at \$130,000.

NEXT YEAR BUDGET REQUEST

FACILITIES REVENUE DECREASE \$68,000

The City has entered into a management agreement with Pour Inc. for the coordination and oversight of events at the Muellner Building. This partnership is expected to improve long-term efficiency, event quality, and facility use. However, during this initial transitional period as Pour Inc. becomes established in its operations and builds relationships with potential clients, a temporary decline in event bookings is anticipated. As a result, a reduction of \$68,000 in projected event revenue has been incorporated into the budget to account for this adjustment period. Revenue is expected to stabilize and grow in future years as operations mature and marketing efforts take hold. The loss in revenue will be offset by the current Park staff position vacancy as well as the increase in Athletic rental revenue.

ATHLETIC FIELD REVENUE INCREASE \$50,000

Actual revenue from athletic reservations at Hart Park has consistently exceeded budget projections in recent years. This increase is largely attributed to the elimination of special rental contracts and the implementation of standardized rental rates for all users, which has improved both fairness and revenue consistency. The 2025 budget was temporarily reduced to \$120,000 to account for anticipated revenue loss during the temporary track closure for replacement in 2025. Budgeted revenue in 2024 was \$148,000, therefore the increase in revenue is \$22,000 over 2024 to a new total anticipated revenue of \$170,000, reflecting actual trends and anticipated continued use of the facility.

SALARY DECREASE (\$46,000)

A Park Maintenance Worker position has temporarily been left vacant in anticipation of having a temporary revenue reduction in the Muellner Building's rental revenue. To help manage budgetary impacts during this period, the vacancy will be held open intentionally. This approach is intended to partially offset the anticipated reduction in facility rental revenue at the Muellner Building associated with the startup phase of Pour Inc.'s new event management operations.

OTHER EXPENSES (PARK AMENITIES) INCREASE \$13,000

In 2023, an "Other Expenses" account was established within the Park budget to cover repair, replacement, and establishment costs for park amenities such as garbage cans, benches, signage, and



similar items on an as-needed basis. For 2026, an additional \$13,000 will be allocated to this account through a reallocation of savings from reduced electricity expenses at Hart Park. This adjustment ensures adequate funding to maintain and enhance park facilities.

ELECTRICITY DECREASE	(\$23,750)
----------------------	------------

Electricity usage is estimated to decrease with the installation of the Solar PV system on the Muellner Building in 2026.

WATER INCREASE	\$10,000
----------------	----------

Based on historical usage, the water expense will be increased by \$10,000. The increase will be offset by the reduction in Hart Park electricity expenses.

INTERNAL SERVICE CHARGES DECREASE	(\$2,756)
-----------------------------------	-----------

- Proportionate share of Public Works Building rent has increased.
- Increase for Information Systems internal service charges.
- Decrease in Fleet service costs for maintenance and repair of vehicles used by the Parks Department.

BUDGETARY CHANGES – PW BUILDING

NEXT YEAR BUDGET REQUEST

No budget changes.

BUDGETARY CHANGES – MUNICIPAL COMPLEX

CURRENT YEAR BUDGET REESTIMATE

ELECTRICITY INCREASE	\$19,900
----------------------	----------

This budget increase reflects actual WE Energies estimated billing for 2025 based on year to date expenses.

NEXT YEAR BUDGET REQUEST

ELECTRICITY INCREASE	\$14,900
----------------------	----------

This budget accounts for WE Energies rate increases as well as energy usage trend lines.

INTERNAL SERVICE CHARGES DECREASE	(\$1,989)
-----------------------------------	-----------

- Proportionate share of Municipal Complex rent has decreased.
- Increase for Information Systems internal service charges.
- Decrease in Fleet service costs for maintenance and repair of vehicles.

BUDGETARY CHANGES – POLICE COMPLEX

CURRENT YEAR BUDGET REESTIMATE



ELECTRICITY INCREASE	\$25,000
-----------------------------	-----------------

A solar photovoltaic (PV) system has been installed at the Police Station, which will provide approximately 74% of the annual electricity needed to operate the facility. When preparing the 2025 budget it was anticipated that the system would be online in early 2025, however, some challenges with a WE Energies transformer led to a significant delay in bringing the system online. These additional funds will be used to pay for the additional WE Energies electricity costs.

BUDGETARY CHANGES – ENGINEERING

NEXT YEAR BUDGET REQUEST

SALARY INCREASE – CIVIL ENGINEER POSITION REALLOCATION	\$55,000
---	-----------------

An engineering co-op position was included in the 2025 budget. This position is being reallocated to a full-time Civil Engineer I position for 2026. This will not result in any increase to the overall FTE count for the Engineering Department. Engineering is forecasting increases in capital labor allocations for 2026, which is expected to cover this additional salary amount. The net impact to property taxes is zero.

SALARY INCREASE – TRAFFIC & ELECTRICAL POSITION REALLOCATION	\$104,808
---	------------------

As the City's electrical systems increase in scope and complexity the need to have an in-house electrical engineer has continually increased. With the retirement of the City's Traffic & Electrical Superintendent, an opportunity arose to reconsider how work is completed. One FTE was removed from the Traffic & Electrical Divisions (half from each) and reallocated to the Engineering Division to hire an Electrical Engineer who will support maintenance and capital improvement work across all City departments. Wages were removed from Traffic & Electrical and add to Engineering. There is no impact to the overall City budget.

BUBLR BIKE INCREASE	\$10,000
----------------------------	-----------------

The City is proposing an increase its annual support to Bublr Bikes by \$10,000. This additional funding will help sustain bike share operations and access for residents and visitors who use the system for recreation, commuting, and first-mile/last-mile connections.

CONSOLIDATED FEE SCHEDULE INCREASES

The application fees for a number of permits the Engineering Division administers relating to Street Occupancy activities, Private Site Development projects, and Floodplain administration are increasing from \$75 to \$150. These fees have not been increased for over 10 years.

Since 2021, Engineering Division staff has been reimbursed for time spent administering the Parking Lot and Site Plan Approval process for private developments. The hourly reimbursement rate is a blend of expenses for numerous city staff that are involved in the plan review and construction oversight of a development. The hourly rate was set at \$90 in 2021. The 2026 hourly reimbursement rate for city staff is proposed at \$110 to account for increases in salary and inflation over the past 5 years.

SITE PLAN REVIEW – CONTRACTURAL SERVICES

The Engineering Division has utilized contractual services with an Engineering firm to assist in the plan review tasks, on and off, over the past 5 years. The use of outside services coincides with the level of



available staffing dedicated to private development review within our Division during this period. Staff vacancies have again prompted us to contract with a firm for the remainder of 2025. We expect to continue the use of outside services for 2026, however, we will monitor the volume of private development projects heading into 2026 as well as staffing levels to determine the appropriate mix of city and consultant staff assigned to development projects.

In previous years, the contractual services used were reimbursed by the applicants at the city staff hourly rate of \$90. The hourly reimbursement rate for the remainder of 2025 and for 2026 is a blend of expenses for numerous city staff and consultant services. The rate is proposed at \$130.

INTERNAL SERVICE CHARGES DECREASE	(\$123,610)
-----------------------------------	-------------

- Proportionate share of Municipal Complex rent has increased.
- Increase for Information Systems internal service charges.
- General Liability fee has decreased
- Increase in Engineering and overhead abatement.

**BUDGET SUMMARY TABLE**

Public Works Ops Dept #310						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
99,214	148,097	148,097	Wages	154,337	6,240	4.2%
81	12,000	12,000	Overtime	1,000	(11,000)	-91.7%
47,057	53,975	53,975	Benefits	52,397	(1,578)	-2.9%
8,065	452	452	Other Compensation	903	451	99.9%
48,594	47,600	78,899	Operating	48,400	800	1.7%
28,952	30,000	22,000	Services	21,400	(8,600)	-28.7%
1,715	2,138	2,138	Utilities	2,280	143	6.7%
8,793	9,057	9,057	Fixed Charges	9,371	314	3.5%
64,016	81,463	81,463	Internal Charges	88,006	6,543	8.0%
306,487	384,782	408,081	TOTAL	378,095	(6,687)	-1.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
306,487	384,782	408,081	TOTAL	378,095	(6,687)	-1.7%



Roadway Maintenance Dept #315						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
497,994	814,421	814,421	Wages	905,864	91,443	11.2%
73,544	90,000	90,000	Overtime	90,000	-	0.0%
270,086	455,188	455,188	Benefits	432,628	(22,560)	-5.0%
7,854	-	-	Other Compensation	-	-	0.0%
15,968	21,200	27,200	Operating	23,200	2,000	9.4%
320,622	337,247	337,247	Commodities	337,247	-	0.0%
344,752	563,000	730,000	Services	563,000	-	0.0%
9,926	9,895	9,895	Utilities	10,465	570	5.8%
363	374	374	Fixed Charges	392	18	4.8%
831,804	967,606	967,606	Internal Charges	1,082,698	115,092	11.9%
-	3,000	3,000	Other Expenses	3,000	-	0.0%
-	407,000	506,180	Capital Outlay	476,000	69,000	17.0%
2,372,914	3,668,931	3,941,111	TOTAL	3,924,494	255,563	7.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
2,583,451	2,554,956	2,654,136	Intergovt Revenues	2,496,660	(58,296)	-2.3%
450	-	420	Licenses and Permits	400	400	0.0%
5,732	5,000	5,000	Property Assessmnts	5,000	-	0.0%
19,330	427,000	426,350	Public Charges	491,000	64,000	15.0%
2,608,964	2,986,956	3,085,906	TOTAL	2,993,060	6,104	0.2%
Net Cost						
(236,050)	681,975	855,205	TOTAL	931,434	249,459	36.6%



Traffic Control Dept #320						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
280,890	285,112	285,112	Wages	219,947	(65,165)	-22.9%
4,718	3,000	3,000	Overtime	3,000	-	0.0%
110,501	107,874	107,874	Benefits	90,704	(17,170)	-15.9%
3,629	302	302	Other Compensation	301	(1)	-0.3%
40,465	37,758	53,914	Operating	38,810	1,052	2.8%
4,438	16,100	19,700	Commodities	16,100	-	0.0%
94,214	168,615	234,656	Services	165,000	(3,615)	-2.1%
77,122	60,715	60,715	Utilities	63,412	2,697	4.4%
5,187	5,343	5,343	Fixed Charges	5,591	248	4.6%
32,685	24,855	24,855	Internal Charges	36,859	12,004	48.3%
-	-	-	Other Expenses	5,000	5,000	0.0%
978	-	-	Capital Outlay	-	-	0.0%
654,827	709,674	795,470	TOTAL	644,725	(64,949)	-9.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
8,916	-	5,300	Licenses and Permits	-	-	0.0%
2,941	-	2,200	Miscellaneous	-	-	0.0%
27,082	25,000	25,000	Public Charges	25,000	-	0.0%
38,939	25,000	32,500	TOTAL	25,000	-	0.0%
Net Cost						
615,888	684,674	762,970	TOTAL	619,725	(64,949)	-9.5%



Electrical Services Dept #325						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
322,732	388,374	388,374	Wages	334,513	(53,861)	-13.9%
7,082	6,000	6,000	Overtime	6,000	-	0.0%
140,166	163,914	163,914	Benefits	149,221	(14,693)	-9.0%
822	151	151	Other Compensation	301	150	99.4%
26,734	36,746	55,546	Operating	37,490	744	2.0%
7,247	8,842	12,463	Commodities	9,000	158	1.8%
50,890	84,000	84,000	Services	84,000	-	0.0%
238,974	258,530	258,530	Utilities	269,717	11,186	4.3%
16,206	30,000	30,000	Fixed Charges	20,000	(10,000)	-33.3%
-	-	-	Other Expenses	10,000	10,000	0.0%
145,604	121,963	121,963	Internal Charges	126,699	4,736	3.9%
956,457	1,098,520	1,120,941	TOTAL	1,046,942	(51,578)	-4.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	5,150	Miscellaneous	-	-	0.0%
48,494	40,000	43,350	Public Charges	40,000	-	0.0%
48,494	40,000	48,500	TOTAL	40,000	-	0.0%
Net Cost						
907,963	1,058,520	1,072,441	TOTAL	1,006,942	(51,578)	-4.9%



Solid Waste Management Dept #330						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
574,170	532,735	532,735	Wages	532,091	(644)	-0.1%
33,889	26,000	26,000	Overtime	26,000	-	0.0%
280,803	251,654	251,654	Benefits	269,763	18,109	7.2%
889	151	151	Other Compensation	301	150	99.4%
19,021	32,325	69,325	Operating	32,950	625	1.9%
767,518	993,522	892,450	Services	997,008	3,486	0.4%
2,126	8,224	8,224	Utilities	8,426	202	2.5%
24,570	-	-	Fixed Charges	-	-	0.0%
910,112	860,958	860,958	Internal Charges	889,955	28,997	3.4%
-	-	83,766	Other Expenses	-	-	0.0%
2,613,098	2,705,569	2,725,263	TOTAL	2,756,495	50,926	1.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
186,160	185,000	185,000	Intergovt Revenues	185,000	-	0.0%
254,411	214,400	214,400	Public Charges	230,400	16,000	7.5%
440,571	399,400	399,400	TOTAL	415,400	16,000	4.0%
Net Cost						
2,172,527	2,306,169	2,325,863	TOTAL	2,341,095	34,926	1.5%



Forestry Dept #340						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
907,119	980,098	980,098	Wages	915,047	(65,051)	-6.6%
14,285	10,000	10,000	Overtime	15,000	5,000	50.0%
451,929	475,220	475,220	Benefits	431,987	(43,232)	-9.1%
8,750	151	151	Other Compensation	301	150	99.4%
84,881	35,025	62,025	Operating	36,225	1,200	3.4%
20,671	28,700	28,700	Commodities	28,700	-	0.0%
103,110	112,599	118,384	Services	154,581	41,982	37.3%
1,595	4,759	4,759	Utilities	4,931	172	3.6%
294,207	252,809	252,809	Internal Charges	309,487	56,677	22.4%
1,886,547	1,899,361	1,932,146	TOTAL	1,896,260	(3,101)	-0.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
4,605	5,000	5,000	Public Charges	5,000	-	0.0%
470	-	-	Property Assessmnts	-	-	0.0%
14,173	-	-	Miscellaneous	-	-	0.0%
19,247	5,000	5,000	TOTAL	5,000	-	0.0%
Net Cost						
1,867,300	1,894,361	1,927,146	TOTAL	1,891,260	(3,101)	-0.2%



Police Station Dept #350						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
68,119	53,657	53,657	Wages	56,342	2,685	5.0%
327	900	900	Overtime	900	-	0.0%
18,017	13,723	13,723	Benefits	14,417	694	5.1%
290	82	82	Other Compensation	-	(82)	-100.0%
5,162	8,000	8,000	Operating	8,100	100	1.3%
186	300	300	Commodities	350	50	16.7%
96,650	118,000	124,400	Services	118,000	-	0.0%
76,644	64,600	89,600	Utilities	68,600	4,000	6.2%
9,041	9,301	9,301	Fixed Charges	9,721	420	4.5%
1,989	2,295	2,295	Internal Charges	2,519	224	9.8%
276,425	270,857	302,257	TOTAL	278,949	8,093	3.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-		-	-	0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
276,425	270,857	302,257	TOTAL	278,949	8,093	3.0%



Engineering Dept #625						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,941,664	2,026,876	2,026,876	Wages	2,331,466	304,590	15.0%
28,081	35,000	35,000	Overtime	35,000	-	0.0%
770,484	782,273	782,273	Benefits	835,795	53,522	6.8%
897	-	-	Other Compensation	602	602	0.0%
33,681	32,507	58,815	Operating	33,157	650	2.0%
41,728	36,200	61,772	Services	33,300	(2,900)	-8.0%
4,773	5,000	5,000	Utilities	5,000	-	0.0%
-	-	-	Fixed Charges	-	-	0.0%
(1,843,884)	(1,585,652)	(1,585,652)	Internal Charges	(1,717,009)	(131,356)	8.3%
-	-	-	Capital Outlay	-	-	0.0%
977,424	1,332,203	1,384,084	TOTAL	1,557,312	225,108	16.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
58,622	52,000	54,500	Licenses And Permits	52,000	-	0.0%
-	-	5,571	Intergovt Revenues	-	-	0.0%
(107,794)	-	3,700	Miscellaneous	3,000	3,000	0.0%
56,027	100,000	100,800	Public Charges	100,500	500	0.5%
6,854	152,000	164,571	TOTAL	155,500	3,500	2.3%
Net Cost						
970,570	1,180,203	1,219,513	TOTAL	1,401,812	221,608	18.8%



Bike / Ped Dept. #635						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
47,279	10,000	10,000	Operating	10,000	-	0.0%
-	-	-	Services	-	-	0.0%
-	44,000	44,000	Other Expenses	54,000	10,000	22.7%
47,279	54,000	54,000	TOTAL	64,000	10,000	18.5%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
10,000	15,000	15,000	Licenses And Permits	15,000	-	0.0%
10,000	10,000	10,000	Miscellaneous	10,000	-	0.0%
20,000	25,000	25,000	TOTAL	25,000	-	0.0%
Net Cost						
27,279	29,000	29,000	TOTAL	39,000	10,000	34.5%



Fleet Fund #20						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
804,731	815,843	815,843	Wages	849,331	33,488	4.1%
21,417	13,500	13,500	Overtime	13,500	-	0.0%
414,852	401,642	401,642	Benefits	420,684	19,042	4.7%
16,409	151	151	Other Compensation	301	150	99.4%
589,503	504,501	506,001	Operating	513,400	8,899	1.8%
631,857	594,040	594,040	Commodities	465,773	(128,267)	-21.6%
32,215	32,761	32,761	Services	32,814	53	0.2%
1,105,870	1,114,209	1,114,209	Fixed Charges	1,370,624	256,415	23.0%
424,346	399,662	399,662	Internal Charges	458,220	58,558	14.7%
-	-	-	Transfers	65,124	65,124	0.0%
-	60,000	60,000	Capital Outlay	-	(60,000)	-100.0%
-	(60,000)	(60,000)	Asset Purchase	-	60,000	-100.0%
4,041,200	3,876,308	3,877,808	TOTAL	4,189,772	313,464	8.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
4,184,307	3,904,506	3,904,506	Intergovt Chrg	4,222,535	318,029	8.1%
(9,500)	17,000	19,750	Other Sources	21,000	4,000	23.5%
812	1,000	2,117	Miscellaneous	1,000	-	0.0%
4,175,618	3,922,506	3,926,374	TOTAL	4,244,535	322,029	8.2%
Net Cost						
(134,418)	(46,198)	(48,565)	TOTAL	(54,763)	(8,565)	18.5%



Fleet Capital Fund #21						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
402,336	435,000	465,000	Cap Outlay - Police	310,000	(125,000)	-28.7%
(2,000)	-	-	Internal Charges-Police	-	-	0.0%
324,091	87,000	87,000	Cap Outlay - Roadway Main	-	(87,000)	-100.0%
-	-	11,463	Transfers - Roadway Main	-	-	0.0%
109,295	-	-	Cap Outlay - Electrical	-	-	0.0%
95,348	55,000	55,000	Cap Outlay - Forestry	330,000	275,000	500.0%
-	110,000	110,000	Cap Outlay - Parks	-	(110,000)	-100.0%
26,635	-	-	Cap Outlay - Engineering	-	-	0.0%
-	-	11,463	Transfers - Engineering	-	-	0.0%
459	55,000	55,000	Cap Outlay - Building Reg/Code	-	(55,000)	-100.0%
-	-	-	Cap Outlay - Fire	-	-	0.0%
-	-	-	Cap Outlay - Solid Waste	985,000	985,000	0.0%
48,549	50,000	50,000	Cap Outlay - Water	-	(50,000)	-100.0%
1,004,712	792,000	844,926	TOTAL	1,625,000	833,000	105.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,041,399	1,070,500	1,070,500	Other Sources	1,152,369	81,869	7.6%
56,616	-	-	Miscellaneous	-	-	0.0%
1,098,015	1,070,500	1,070,500	TOTAL	1,152,369	81,869	7.6%
Net Cost						
(93,303)	(278,500)	(225,574)	TOTAL	472,631	751,131	-269.7%



Municipal Complex Fund #22						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
183,208	157,815	157,815	Wages	165,713	7,898	5.0%
806	2,500	2,500	Overtime	2,500	-	0.0%
55,177	44,441	44,441	Benefits	42,404	(2,037)	-4.6%
16,235	-	-	Other Compensation	-	-	0.0%
20,349	22,040	22,040	Operating	22,490	450	2.0%
558	800	800	Commodities	800	-	0.0%
246,503	235,350	235,350	Services	235,360	10	0.0%
183,052	202,770	222,670	Utilities	221,350	18,580	9.2%
35,804	37,279	37,279	Fixed Charges	38,880	1,601	4.3%
18,616	19,009	19,009	Internal Charges	17,020	(1,989)	-10.5%
25,000	-	-	Capital Outlay	-	-	0.0%
-	29,000	29,000	Other Expenses	180,000	151,000	520.7%
250,000	151,000	51,000	Transfers	-	(151,000)	-100.0%
1,035,310	902,003	821,903	TOTAL	926,516	24,513	2.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
903,450	900,804	900,804	Intergovt Chrg	925,223	24,419	2.7%
1,605	1,200	1,200	Public Charges	2,000	800	66.7%
905,055	902,004	902,004	TOTAL	927,223	25,219	2.8%
Net Cost						
130,255	(1)	(80,101)	TOTAL	(708)	(707)	77663.7%



Public Works Building Fund #26						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
133,430	98,017	98,017	Wages	103,613	5,596	5.7%
2,309	5,000	5,000	Overtime	5,000	-	0.0%
53,784	39,485	39,485	Benefits	43,014	3,529	8.9%
248	-	-	Other Compensation	-	-	0.0%
8,573	9,580	9,580	Operating	9,600	20	0.2%
131	500	500	Commodities	600	100	20.0%
85,172	85,765	85,765	Services	86,194	429	0.5%
101,807	129,516	129,516	Utilities	133,281	3,765	2.9%
143,140	143,789	143,789	Fixed Charges	141,746	(2,043)	-1.4%
14,109	13,922	13,922	Internal Charges	14,588	667	4.8%
-	-	-	Capital Outlay	-	-	0.0%
-	-	-	Transfers	66,186	66,186	0.0%
542,703	525,573	525,573	TOTAL	603,822	78,249	14.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
43,593	47,549	47,549	Public Charges	47,549	-	0.0%
515,767	485,221	485,221	Intergovt Chrg	564,951	79,730	16.4%
-	-	-	Other Sources	-	-	0.0%
559,360	532,770	532,770	TOTAL	612,500	79,730	15.0%
Net Cost						
(16,657)	(7,197)	(7,197)	TOTAL	(8,678)	(1,481)	20.6%



Public Works Building Capital Fund #27						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	Capital Outlay	-	-	0.0%
125,000	360,000	360,000	Transfers	85,000	(275,000)	-76.4%
125,000	360,000	360,000	TOTAL	85,000	(275,000)	-76.4%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
108,512	126,400	126,400	Other Sources	129,922	3,522	2.8%
108,512	126,400	126,400	TOTAL	129,922	3,522	2.8%
Net Cost						
16,488	233,600	233,600	TOTAL	(44,922)	(278,522)	-119.2%



Parks Fund #34						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
431,034	697,993	697,993	Wages	641,714	(56,279)	-8.1%
38,106	15,000	15,000	Overtime	15,000	-	0.0%
172,997	261,769	261,769	Benefits	304,281	42,513	16.2%
980	302	302	Other Compensation	602	300	99.4%
45,633	57,282	57,282	Operating	71,482	14,200	24.8%
1,382	3,825	3,825	Commodities	3,825	-	0.0%
80,863	61,078	1,148,494	Services	64,256	3,177	5.2%
110,769	169,952	169,952	Utilities	160,337	(9,615)	-5.7%
36,618	36,401	36,401	Fixed Charges	41,615	5,214	14.3%
78,929	85,732	85,732	Internal Charges	82,975	(2,757)	-3.2%
-	105,000	105,000	Other Expenses	110,000	5,000	4.8%
-	-	13,090	Capital Outlay	-	-	0.0%
143,143	878,999	878,999	Transfers	-	(878,999)	-100.0%
1,140,455	2,373,333	3,473,839	TOTAL	1,496,088	(877,245)	-37.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
238,863	248,000	167,000	Public Charges	230,000	(18,000)	-7.3%
2,587	-	2,835	Licenses and Permits	-	-	0.0%
1,306,071	1,209,333	1,209,333	Other Sources	1,231,280	21,947	1.8%
38,374	28,000	54,201	Miscellaneous	28,000	-	0.0%
1,585,895	1,485,333	1,433,369	TOTAL	1,489,280	3,947	0.3%
Net Cost						
(445,441)	888,000	2,040,470	TOTAL	6,808	(881,192)	-99.2%



PERSONNEL SCHEDULES

Public Works Operations				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 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	5	5.00	-
DPW Maintenance Worker	33.00	33	33.00	-
Drop off Center Worker	-	1	0.20	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	1.44		1.24	(0.20)
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	0.00

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

Traffic and Electric Maintenance				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 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	-
Traffic & Electric Superintendant	1.00	0	-	(1.00)
TOTAL	6.29	6.00	5.29	(1.00)



Engineering				
Position Description	2025 FTE	2026 Base	2026 FTE	2025-26 Change
		Positions		
Administrative Support Specialist	0.50	1	1.00	0.50
Assistant City Engineer	1.00	1	1.00	-
Assistant Construction Manager	0.00	1	1.00	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	1.00	0	0.00	(1.00)
Engineering Technician	6.00	6	6.00	-
Seasonal Techs/interns	0.74	2	0.74	-
Senior Civil Engineer	6.00	6	6.00	-
Senior Engineering Technician	3.00	3	3.00	-
Senior Facilities and Electrical Engineer	0.00	1	1.00	1.00
TOTAL	24.74	28.00	26.24	1.50

Fleet Maintenance				
Position Description	2025 FTE	2026 Base	2026 FTE	2025-26 Change
		Positions		
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	2025 FTE	2026 Base	2026 FTE	2025-26 Change
		Positions		
Facilities Manager	1.00	1	1.00	-
Facilities Supervisor	1.00	1	1.00	-
Maintenance Technician	2.00	2	2.00	-
TOTAL	4.00	4.00	4.00	-



WATER DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 11,736,926	\$ 11,850,359	\$ 113,433
Rev	\$ 13,172,984	\$ 13,187,388	\$ 14,404
Net Cost	\$ (1,436,058)	\$ (1,337,029)	\$ 99,029
FTE's	19.38	19.38	-

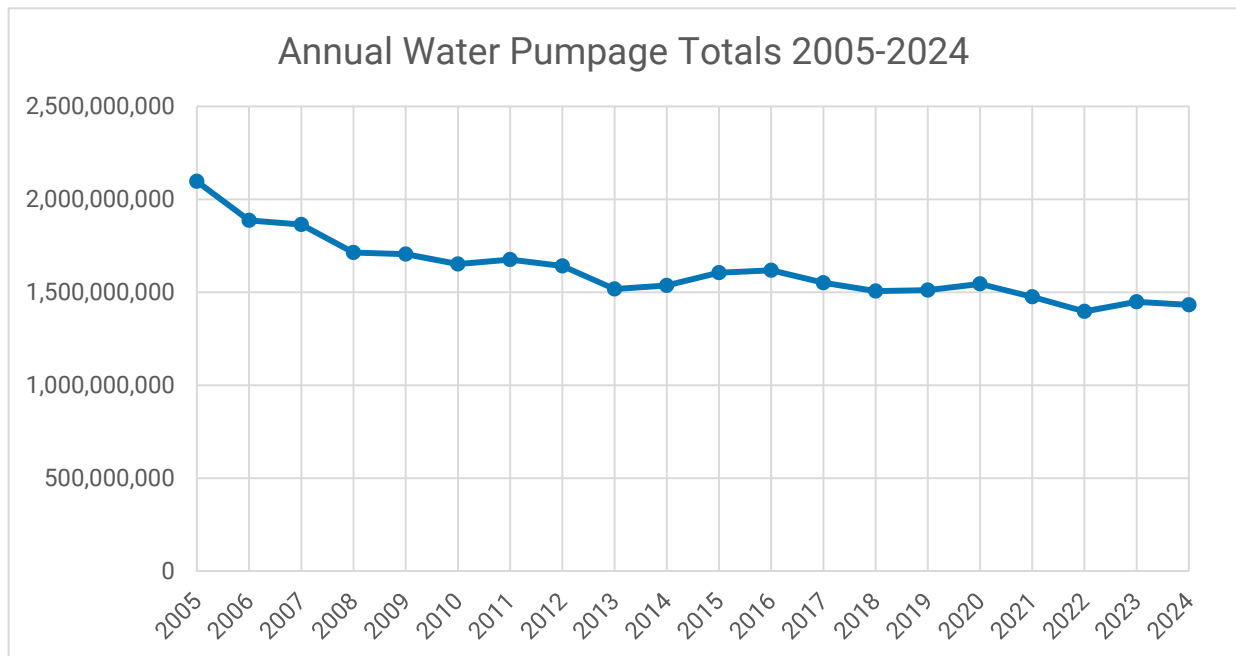
MAJOR CHANGES

- Milwaukee simplified rate increase mid-year 2025 and potential 2026 conventional rate increase
- Wauwatosa not eligible for mid-year 2025 simplified rate increase
- 3.0% simplified rate increase proposed for mid-year 2026

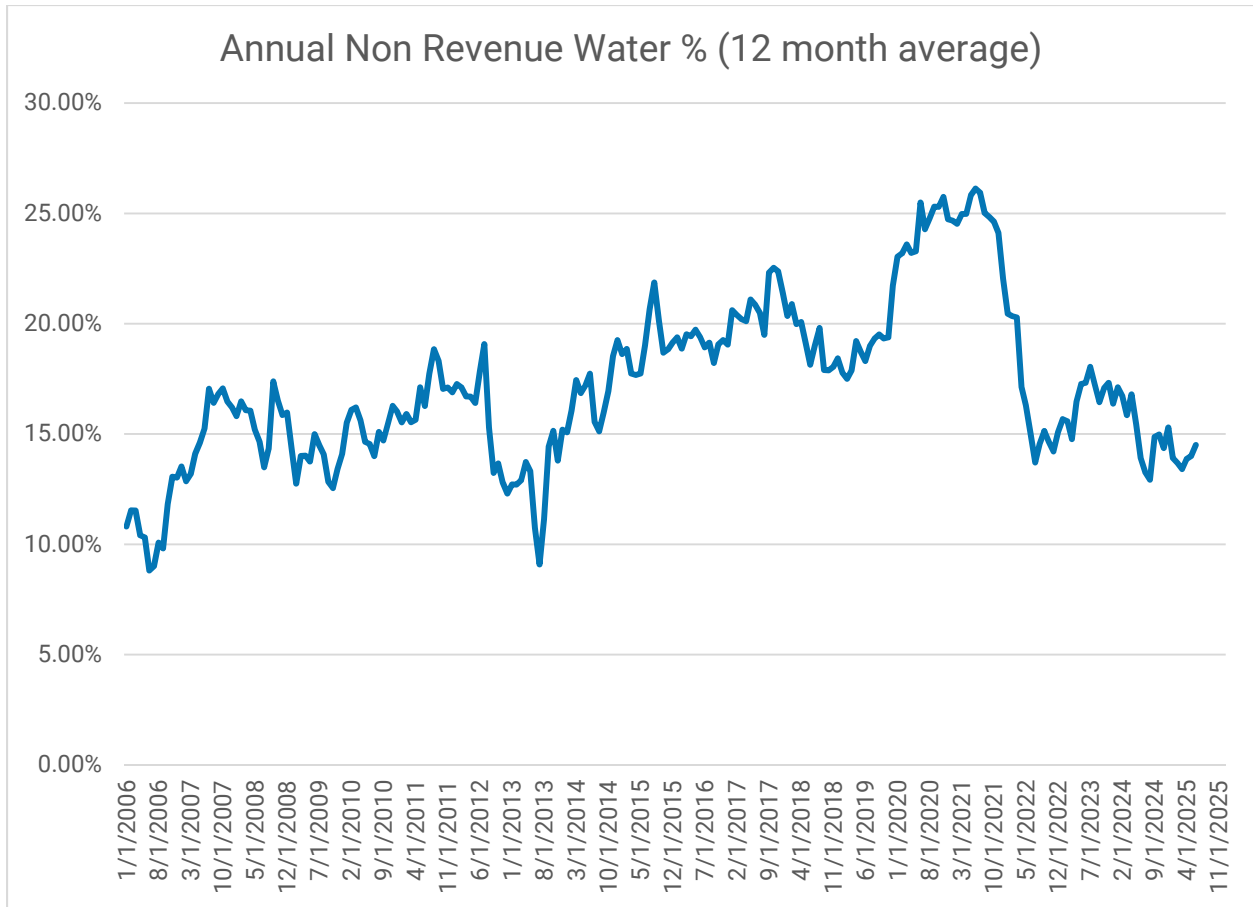
CORE RESPONSIBILITIES

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

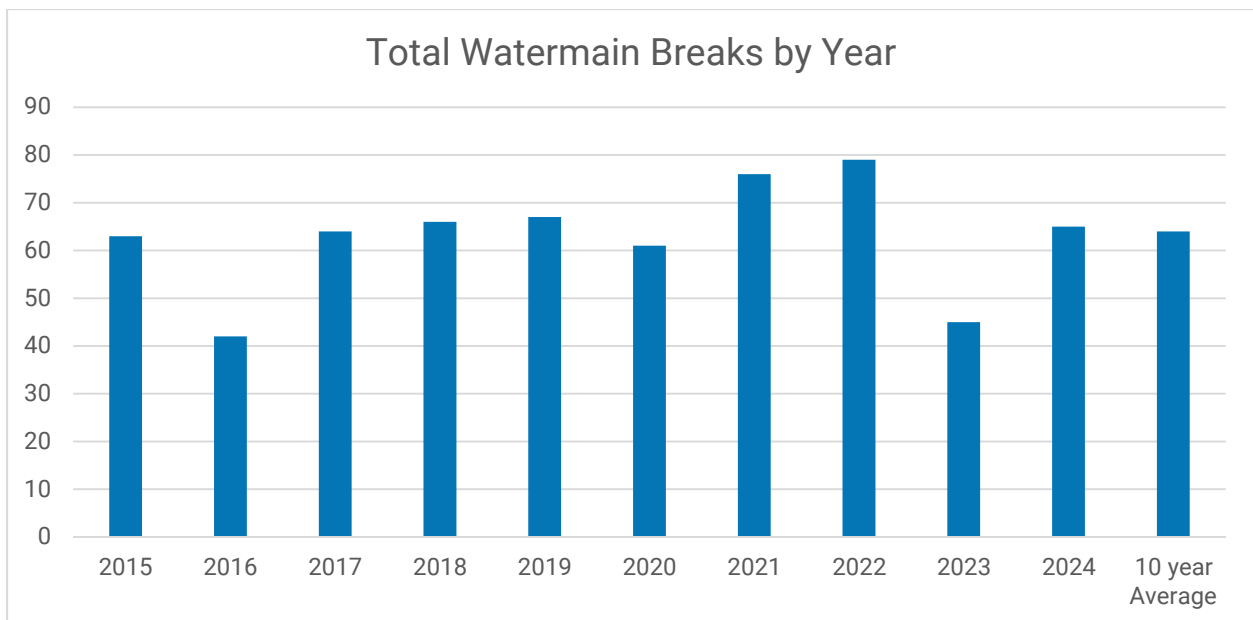
PERFORMANCE MEASURES



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

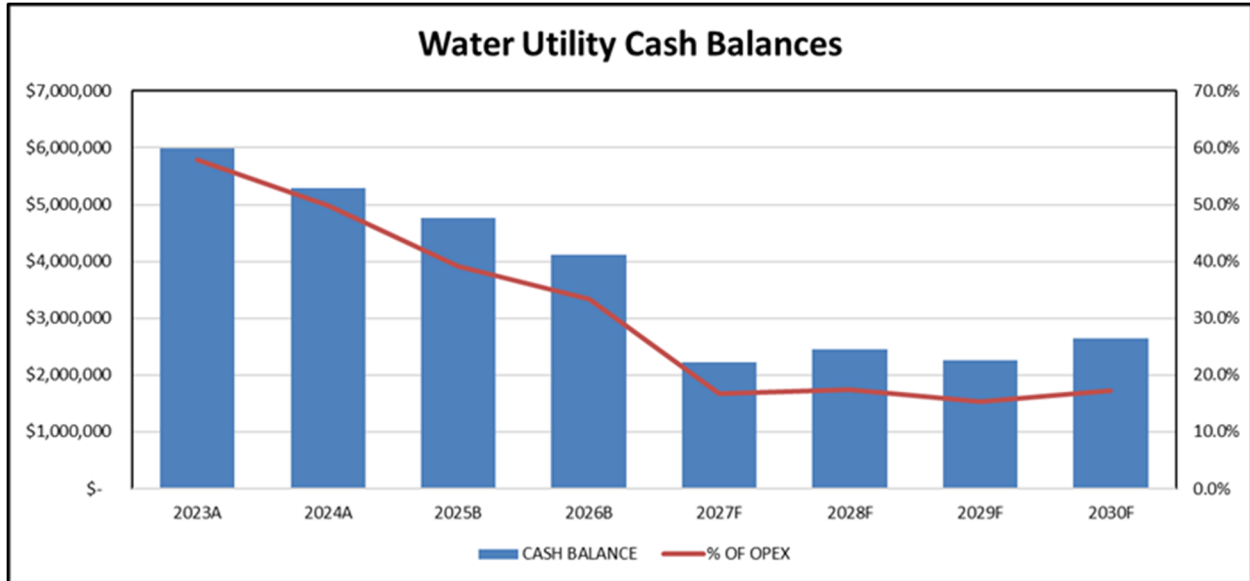


The city tracks water loss over time (purchased water from Milwaukee Water Works versus billed).





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

- Add additional water customers by expanding the Elm Grove service area by ~600 feet. This will further our goal of expanding our customers and revenue. So far, the Elm Grove expansion has added \$13,000 as of 6/30/25, with the majority of the new accounts coming online as of 5/15/25. We are anticipating an additional \$27,000 through the remainder of the year.
- Finalize construction of a new booster pumping station funded by ARPA.
- Discuss potential 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 2026 budget approval will include sole source purchasing from Badger Meter, Dixon Engineering, Aqua Backflow, Midwest Meter, Floweigh, Graef, ABT Mailcom and Westrum Leak Detection.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

OPERATING INCREASE \$74,000

- Working on fixing leaks through leak detection program which increases repair costs for hydrants, services & main breaks (\$64,000).
- Ramping up residential meter replacement program increases repair costs (\$4,500).
- Additional conference opportunity for meter reading system (\$2,500).
- Additional postage costs due to postage increase mid-year (\$3,000).



COMMODITIES INCREASE	\$34,000
----------------------	----------

- Working on fixing leaks through leak detection program which increases stone and asphalt costs for hydrants, services & main breaks.

SERVICES DECREASE	\$45,000
-------------------	----------

- Removed costs set aside for DNR water supply service area plan, as no longer needed (\$20,000).
- Reduced PSC expenses related to rate increase, due to ineligibility for simplified rate increase (\$14,000).
- Reduced costs for credit card processing due to savings from moving to Tyler Payments in October 2024 (\$11,000).

UTILITIES DECREASE	\$130,000
--------------------	-----------

- Removed extra costs from previously anticipated new commercial and industrial who have not come online in 2025.

FIXED CHARGES DECREASE	\$115,000
------------------------	-----------

- Reduced amortization due to certain costs not eligible to be amortized (\$28,000).
- Reduced depreciation due to anticipated projects not completed by end of year (\$87,000).

TRANSFER DECREASE	\$205,000
-------------------	-----------

- The property tax equivalency payment to the City is calculated by applying the gross book value of water utility plant (excluding plant outside the municipal limits) times the assessment ratio times the net local and school tax rate.

PUBLIC CHARGE DECREASE	\$145,000
------------------------	-----------

- Reduce revenue due to ineligibility of expected simplified rate increased and new commercial and industrial who have not come online in 2025. Portion of meter sales revenue offset by new Elm Grove customers
- Reduce revenue due to sales for resale below previous target (\$131,000)

MISCELLANEOUS INCREASE	\$180,000
------------------------	-----------

- Increase interest income due to more favorably returns than expected for beginning of year

NEXT YEAR BUDGET REQUEST

OPERATING INCREASE	\$100,000
--------------------	-----------

- Working on fixing leaks through leak detection program which increases repair costs for hydrants, services & main breaks (\$68,500).
- Ramping up residential meter replacement program increases repair costs (\$14,500).
- Additional conference opportunity for meter reading system & send additional personnel to financial system conference (\$5,500).
- Additional postage costs due to postage increases in both 2025 and 2026 (\$7,500).



SERVICES INCREASE **\$80,000**

- Move mowing services from internal charge to services (\$19,000).
- Increase lead lateral prioritization planning, anticipated program in effect for 2027 (\$40,000).
- Increase in water main contract labor (\$10,000).
- Increase in meter testing (\$11,000).

UTILITIES DECREASE **\$119,000**

- Removed extra costs from previously anticipated new commercial and industrial who have not come online in 2025. This is related to purchasing less water from the City of Milwaukee.

FIXED CHARGES INCREASE **\$228,000**

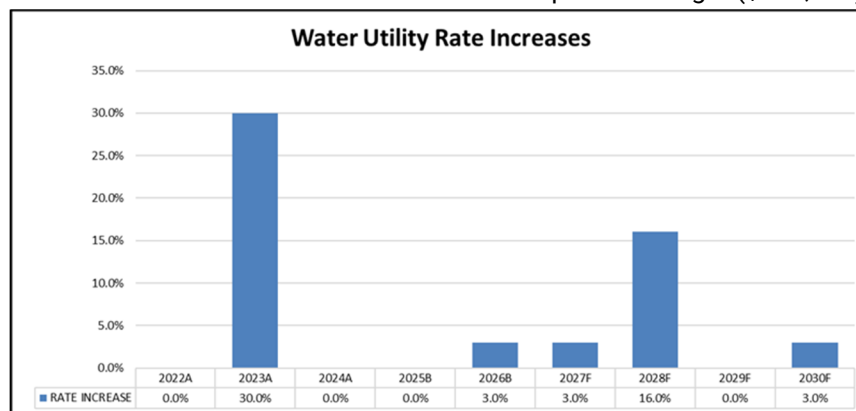
- Reduced amortization due to certain costs not eligible to be amortized (\$20,000).
- Increased depreciation due to anticipated projects now complete (\$218,000).
- Increase in Debt Service interest based on schedule (\$30,000).

INTERNAL CHARGES DECREASE **\$98,000**

- Municipal charges increased (\$12,000)
- Decrease in liability insurance due to settlement for damage (\$69,000)
- Decrease in mowing (\$9,000)
- Abatement increased due to residential meter exchange ramp up (\$30,000)

PUBLIC CHARGE DECREASE **\$174,000**

- Reduce revenue due to ineligibility of expected simplified rate increased and new commercial and industrial who have not come online in 2025. Portion of meter sales revenue offset by new Elm Grove customers (\$61,000).
- Reduce revenue due to sales for resale below previous target (\$113,000).



MISCELLANEOUS REVENUE INCREASE **\$191,000**

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

NEW ADDITIONAL FULL ELECTRIC VEHICLE **\$52,900**

- More operational needs for staff to utilize a light duty daily electric vehicle for routine operations versus a heavy-duty inefficient gas vehicle. Cost also includes tool box.



BUDGET SUMMARY TABLE

Water Fund #50						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,362,346	1,552,530	1,552,530	Wages	1,588,727	36,197	2.3%
56,999	82,550	73,400	Overtime	75,350	(7,200)	-8.7%
709,163	751,044	751,044	Benefits	768,171	17,127	2.3%
10,990	754	754	Other Compensation	1,205	451	59.8%
296,866	480,780	556,280	Operating	582,950	102,170	21.3%
159,007	157,200	191,200	Commodities	181,250	24,050	15.3%
529,266	837,120	1,220,256	Services	922,103	84,983	10.2%
3,335,938	3,437,673	3,308,873	Utilities	3,321,008	(116,665)	-3.4%
2,607,505	2,925,922	2,814,354	Fixed Charges	3,155,296	229,374	7.8%
(484)	123,353	119,253	Internal Charges	47,300	(76,053)	-61.7%
33,617	-	-	Other Expenses	-	-	0.0%
1,959,985	3,796,870	5,272,170	Capital Outlay	528,200	(3,268,670)	-86.1%
(1,682,916)	(3,796,870)	(4,994,953)	Asset Purchase	(528,200)	3,268,670	-86.1%
958,389	1,388,000	1,183,000	Transfers	1,207,000	(181,000)	-13.0%
10,336,670	11,736,926	12,048,161	TOTAL	11,850,359	113,433	1.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar \$0	2026 / 2025 % of Change
106,493	98,000	101,000	Fines and Penalties	99,000	1,000	1.0%
-	-	13,189	Intergovt Revenues	-	-	0.0%
73,245	75,500	75,500	Intergovt Chrg	80,000	4,500	6.0%
6,908,428	587,424	1,017,063	Miscellaneous	778,477	191,053	32.5%
58,871	73,560	64,311	Other Sources	65,811	(7,749)	-10.5%
11,962,465	12,338,500	12,193,100	Public Charges	12,164,100	(174,400)	-1.4%
19,109,502	13,172,984	13,464,163	TOTAL	13,187,388	14,404	0.1%
Net Cost						
(8,772,833)	(1,436,058)	(1,416,002)	TOTAL	(1,337,029)	99,029	-6.9%



PERSONNEL SCHEDULES

Water				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Office Assistant ¹	2.00	3	2.00	-
Operator Technician	1.00	1	1.00	-
Seasonal Laborer	0.38		0.38	-
Utility Account Business Manager	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	19.38	-

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



SANITARY SEWER & STORM WATER MANAGEMENT SERVICES



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 14,282,459	\$ 16,491,058	\$ 2,208,598
Rev	\$ 18,183,643	\$ 20,008,482	\$ 1,824,839
Net Cost	\$ (3,901,184)	\$ (3,517,425)	\$ 383,759
FTE's			

MAJOR CHANGES

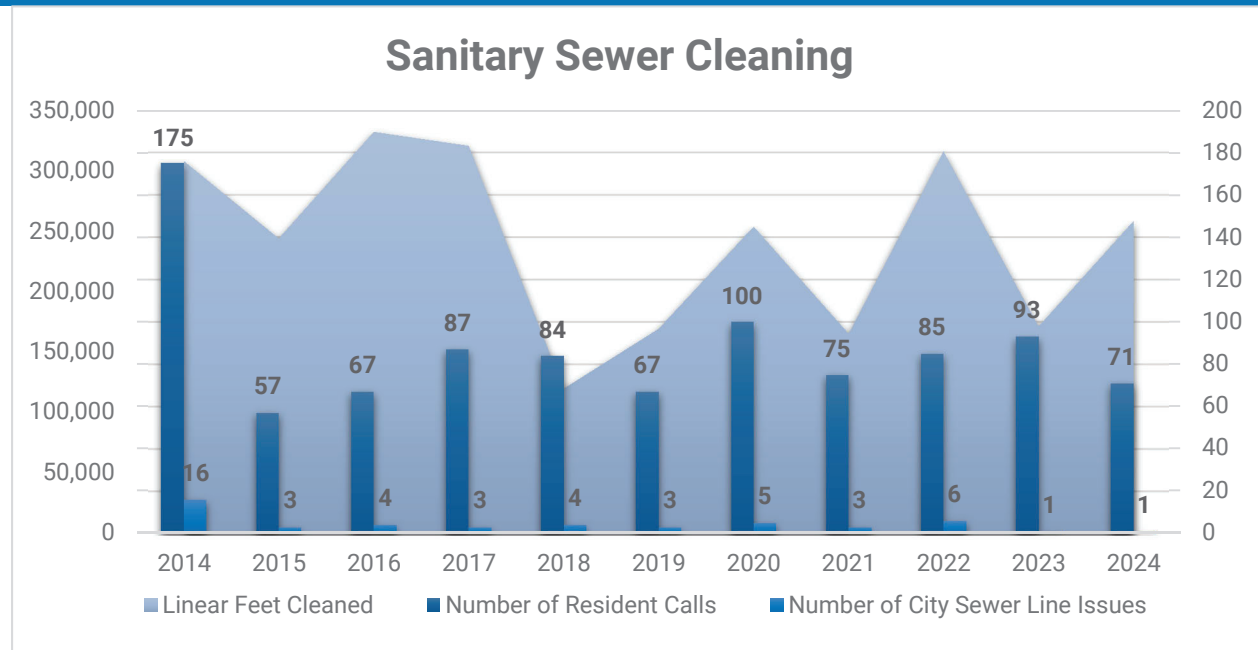
- Increase in Storm salary expenses reflects additional maintenance to be completed by staff that will become available due to reduced yard waste collection frequency.
- Reduction in the Storm budget for storm sewer televising utilizing in-house and/or CIP funded televising for larger projects. This will offset the additional salary expense.

CORE RESPONSIBILITIES

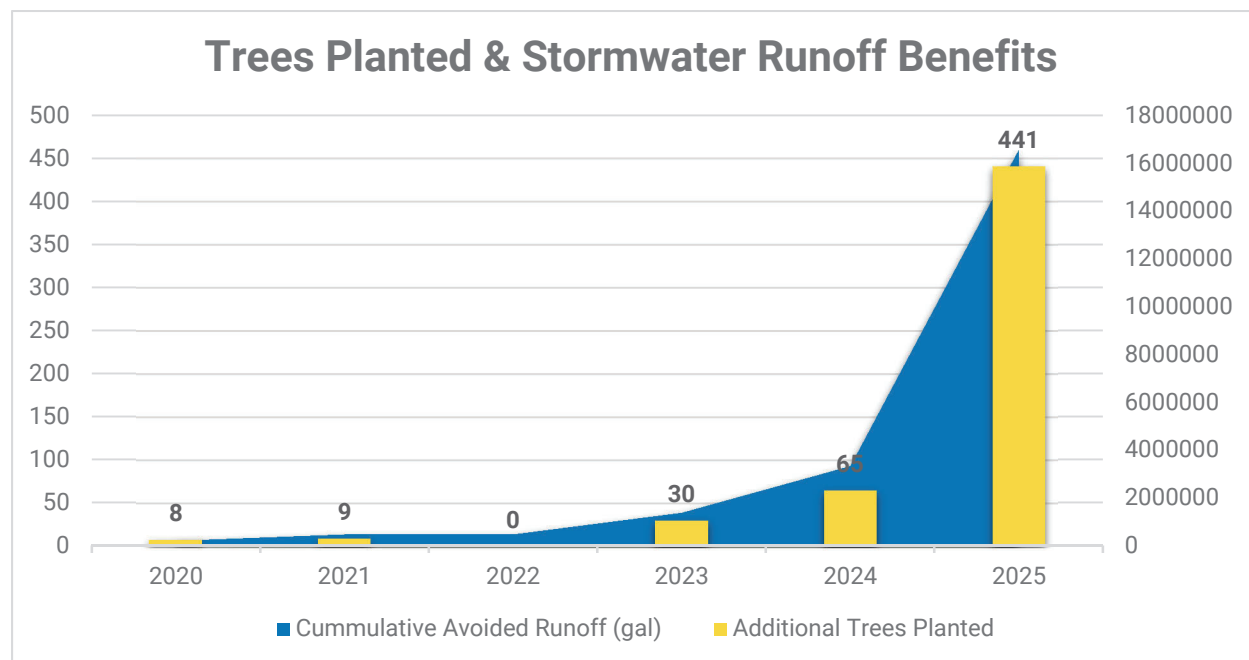
- Manage and/or complete inspections, cleaning, and repair of the City's 800,000 linear feet of sanitary sewers, 4,230 sanitary manholes, 540,000 linear feet of storm sewers and 7,247 storm inlets and catch basins.
- Responsible for responding to flooding and other emergencies related to blocked inlets 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.

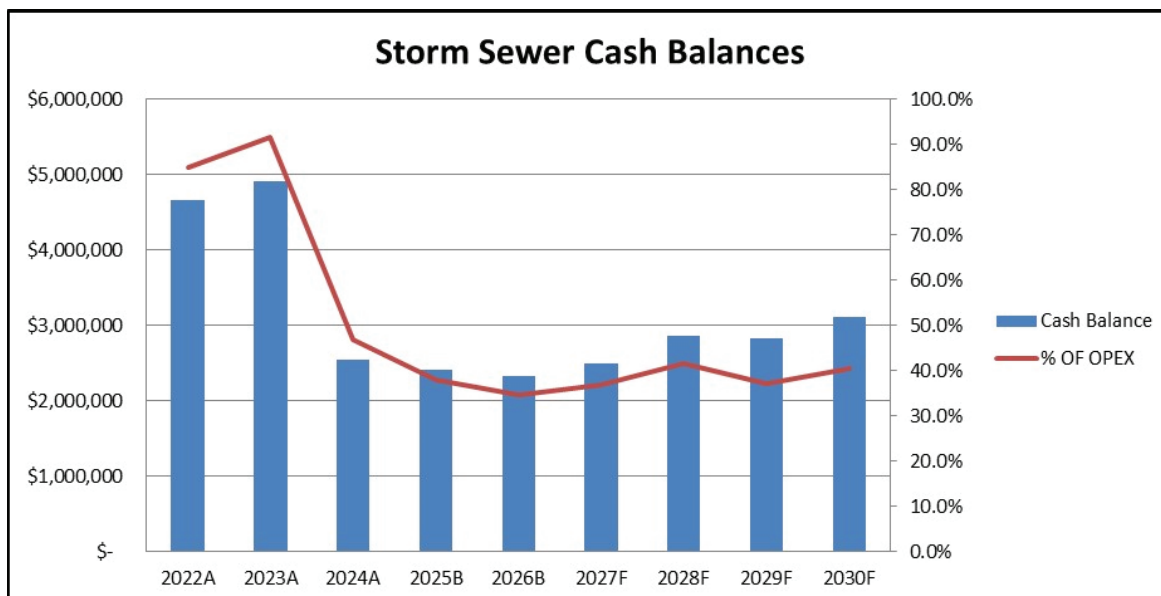
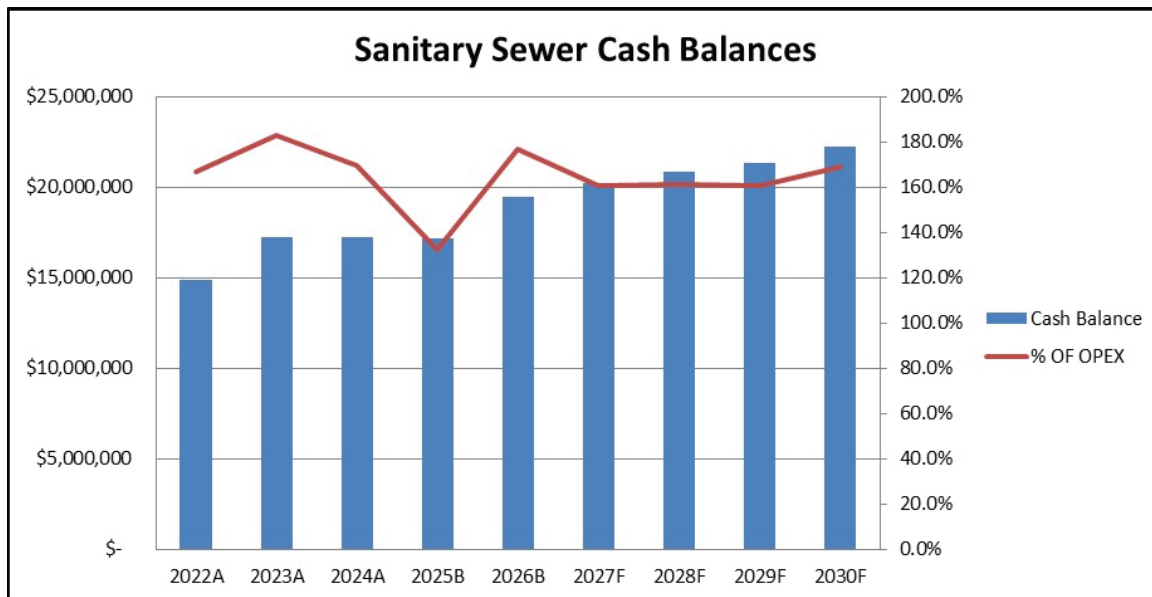


The above chart shows the gallons of storm water runoff that will be avoided over the life span of additional trees planted by the City beyond the standard 1:1 tree replacements completed each year.



2025 includes all new trees planted at Firefly Grove Park. This data was produced with the i-Tree Planting Calculator.

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





NEXT YEAR'S GOALS

- Expand the in-house televising program to include televising CIP sanitary sewer & storm sewer projects and proactive condition assessments of a portion of the city's sanitary sewer system each year.
- Work with Common Council Committee/s to establish policy and budget parameters for the Schoonmaker Watershed and Sewershed project following the conclusion of the alternatives analysis study and preliminary engineering in mid-2026. This study will result in preferred alternatives for the project, preliminary phasing of construction packages, and updated budgetary estimates to aid in future CIP planning.

BUDGETARY CHANGES – SANITARY SEWER RESERVE

CURRENT YEAR BUDGET REESTIMATE

GENERAL SERVICES DECREASE	\$180,000
---------------------------	-----------

Funds carried over to 2025 for televising of the Schoonmaker Creek watershed will not be utilized.

EQUIPMENT REPAIRS DECREASE	\$70,000
----------------------------	----------

Funds carried over to 2025 for payment on gate valve will not be utilized.

NEXT YEAR BUDGET REQUEST

MMSD GRANT FUND INCREASE	\$40,000
--------------------------	----------

MMSD PPII funding anticipated to be used for dye-water testing area that have previously grouted laterals, but grant funds likely not to cover all costs.

BUILDING & INFRASTRUCTURE REPAIR DECREASE	\$250,000
---	-----------

Manhole rehab project based on the needs identified in the last few years of manhole inspections is planned for 2026 with carryover funds. New budget is not being requested.

NON-CITY ASSET (GROUTING) DECREASE	\$420,000
------------------------------------	-----------

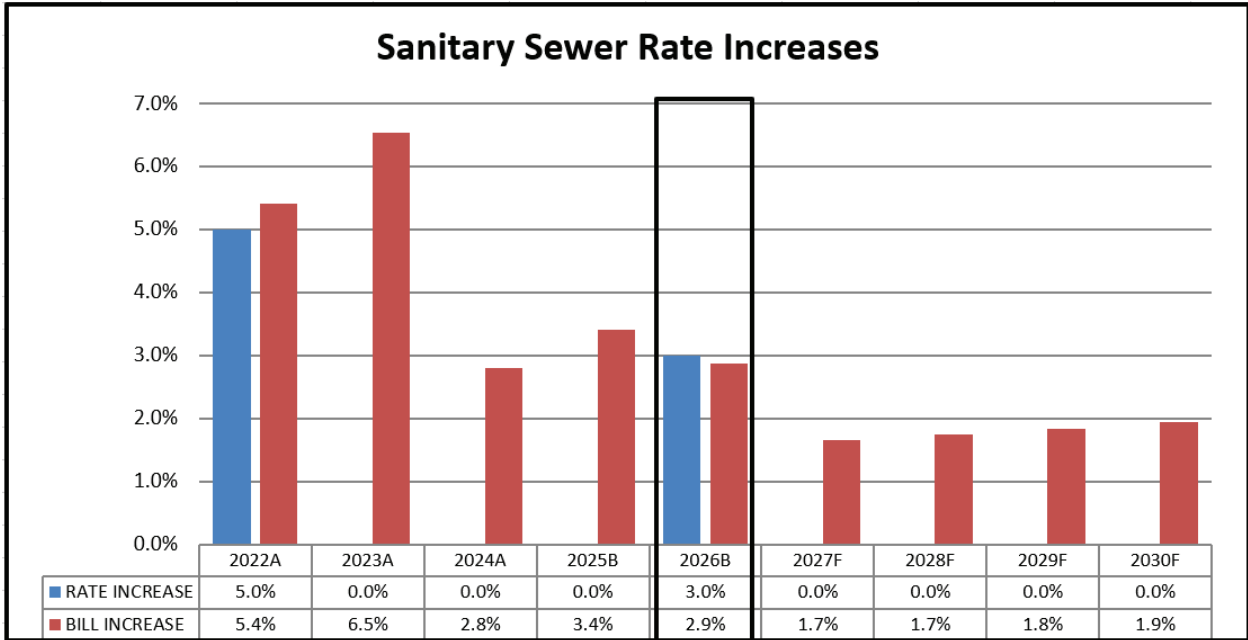
One project expected in 2026, grouting sanitary laterals for the Perry Ct. project for a total of \$40,000. Previous budget and expenditures for 2025 included two large projects, Watertown Plank Road and the Wisconsin Avenue Project.

PUBLIC CHARGES INCREASE	\$1,127,300
-------------------------	-------------

Public charge revenue is budgeted to increase 10.0% from \$11,231,100 to \$12,358,400. This is the result of an expected increase in residential winter quarter and residential multi-family sewer usage as well as an assumed Milwaukee Metropolitan Sewer District rate increase that is passed on to the rate payer.



The budget includes a 3% increase in the local sanitary flow charge which would increase from 3.3115 to 3.41 per CCF for the first 50 CCF utilized based on the winter quarter average. The chart below shows historical and forecasted local rate and total bill changes. The bill change is different from the local rate change because the bill change includes both the local rate change as well as the Milwaukee Metropolitan Sewerage District rate change.



BUDGETARY CHANGES – STORM WATER MANAGEMENT

CURRENT YEAR BUDGET REESTIMATE

GENERAL SERVICES DECREASE \$274,440

Funds carried over to 2025 for televising of the Schoonmaker Creek watershed and additional televising services will not be utilized. Work to be performed by internal forces.

NEXT YEAR BUDGET REQUEST

MMSD GRANT FUND INCREASE \$100,000

Firefly Grove Wetland project.

SALARY INCREASE \$20,000

As part of the 2026 levy reduction strategy, the yard waste collection program will be reduced from 13 to 11 collection cycles. This change results in projected salary savings of \$20,000.00 in the General Fund which will be reallocated to the Stormwater budget to support the in-house sewer televising program, street sweeping, green alley maintenance, and catch basin maintenance. The adjustment is budget neutral, as the related televising expenses will be shifted out of the General Services budget.

TELEVISIONING CAMERA EXPENSE DECREASE \$67,440



With the purchase of an in-house sewer televising truck, storm sewer lines are now also being televised in addition to the sanitary sewers. Funds previously budgeted to contract with outside vendors to perform televising will be removed. This will offset the salary increase that was moved from the Solid Waste budget as part of the 2026 levy reduction. Large scale televising project may occasionally need to be contracted, however, that would be budgeted with the relevant capital project.

STORMWATER PERMITTING FEE INCREASE

\$7,500

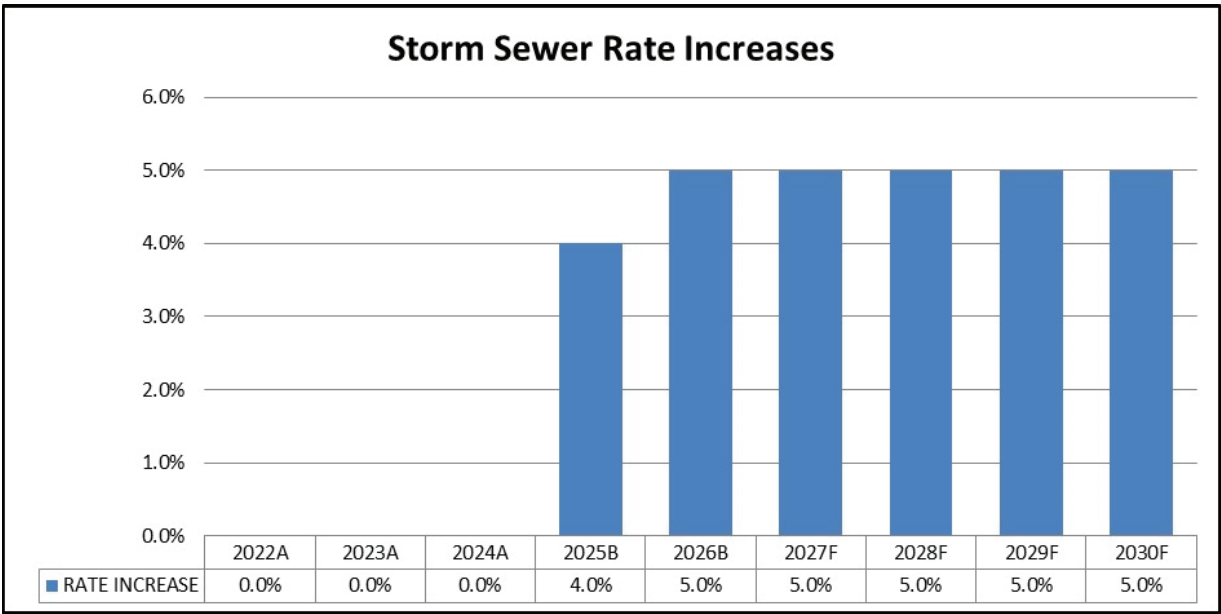
In addition to the storm water MS4 compliance program fees from Southeastern Wisconsin Watersheds Trust, Inc. (Sweet Water), the Wisconsin Department of Natural Resources also charges a separate municipal storm water permit fee in the amount of \$7,500.00. This state-imposed fee had not been previously included in the budget and is now being accounted for.

PUBLIC CHARGE REVENUE INCREASE

\$346,984

Storm Sewer public charge revenue increases as additional impervious surface has been added to the City resulting in Equivalent Residential Unit revenue increasing by 5.8% from \$5,976,116 to \$6,323,100.

The budget includes a 5% increase in the storm sewer rate which would increase from 33.94 to 35.63 per ERU. The chart below shows historical and forecasted local rate and total bill changes.





BUDGET SUMMARY TABLE

Sanitary Fund #51						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
353,436	540,813	540,813	Wages	511,811	(29,002)	-5.4%
9,211	14,000	14,000	Overtime	14,000	-	0.0%
155,693	251,688	251,688	Benefits	219,707	(31,981)	-12.7%
655	302	302	Other Compensation	602	300	99.4%
10,551	21,200	21,200	Operating	21,200	-	0.0%
-	10,000	10,000	Commodities	10,000	-	0.0%
5,143,857	4,994,479	6,509,588	Services	5,755,942	761,463	15.2%
7,297	11,184	11,184	Utilities	11,598	415	3.7%
1,444,739	1,494,826	1,475,786	Fixed Charges	1,514,048	19,222	1.3%
632,062	631,976	635,876	Internal Charges	840,006	208,030	32.9%
115,371	-	-	Other Expenses	-	-	0.0%
2,503,887	4,850,525	7,719,127	Capital Outlay	3,409,560	(1,440,965)	-29.7%
(1,395,129)	(3,140,525)	(6,529,107)	Asset Purchase	(869,560)	2,270,965	-72.3%
8,981,630	9,680,468	10,660,456	TOTAL	11,438,915	1,758,447	18.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
93,059	97,500	95,000	Fines and Penalties	99,800	2,300	2.4%
1,117,930	150,000	150,000	Intergovt Revenues	190,000	40,000	26.7%
632,727	435,000	630,900	Miscellaneous	614,300	179,300	41.2%
46,690	46,196	44,013	Other Sources	34,827	(11,369)	-24.6%
11,396,381	11,231,100	12,014,200	Public Charges	12,358,400	1,127,300	10.0%
13,286,787	11,959,796	12,934,113	TOTAL	13,297,327	1,337,531	11.2%
Net Cost						
(4,305,157)	(2,279,328)	(2,273,657)	TOTAL	(1,858,413)	420,915	-18.5%



Storm Sewer Fund #52						
Expenditures						
	2025				2026 / 2025	2026 / 2025
2024	Adopted	2025		2026	Dollar	% of
Actual	Budget	Revised		Budget	Change	Change
490,705	535,475	535,475	Wages	628,514	93,039	17.4%
38,641	30,000	30,000	Overtime	38,000	8,000	26.7%
216,376	240,363	240,363	Benefits	269,513	29,150	12.1%
868	302	302	Other Compensation	602	300	99.4%
17,241	42,800	42,800	Operating	47,325	4,525	10.6%
99,398	138,350	138,350	Commodities	138,350	-	0.0%
371,335	465,234	614,440	Services	450,749	(14,485)	-3.1%
2,248	5,789	5,789	Utilities	5,996	208	3.6%
1,509,939	1,979,464	1,908,263	Fixed Charges	2,352,442	372,978	18.8%
480,433	464,215	464,215	Internal Charges	450,651	(13,564)	-2.9%
108,452	-	7,500	Other Expenses	-	-	0.0%
8,072,421	16,142,384	14,606,766	Capital Outlay	2,086,312	(14,056,072)	-87.1%
(8,067,843)	(15,442,384)	(17,738,003)	Asset Purchase	(1,416,312)	14,026,072	-90.8%
3,340,214	4,601,992	856,260	TOTAL	5,052,143	450,151	9.8%
Revenues						
	2025				2026 / 2025	2026 / 2025
2024	Adopted	2025		2026	Dollar	% of
Actual	Budget	Revised		Budget	Change	Change
44,842	45,700	41,500	Fines and Penalties	43,600	(2,100)	-4.6%
773,208	-	-	Intergovt Revenues	100,000	100,000	0.0%
150,002	137,700	143,000	Miscellaneous	150,700	13,000	9.4%
84,885	64,331	101,443	Other Sources	93,755	29,424	45.7%
5,837,471	5,976,116	6,024,343	Public Charges	6,323,100	346,984	5.8%
6,890,409	6,223,847	6,310,286	TOTAL	6,711,155	487,308	7.8%
Net Cost						
(3,550,195)	(1,621,855)	(5,454,026)	TOTAL	(1,659,012)	(37,157)	2.3%



HEALTH DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 1,859,743	\$ 1,931,893	\$ 72,150
Rev	\$ 321,123	\$ 295,437	\$ (25,686)
Net Cost	\$ 1,538,620	\$ 1,636,456	\$ 97,836
FTE's	19.50	19.30	(0.20)

MAJOR CHANGES

- Current fees increase
- New fees increase
- Expansion of the facility dog program

Learn more about the Health Department in our [annual report](#).

CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

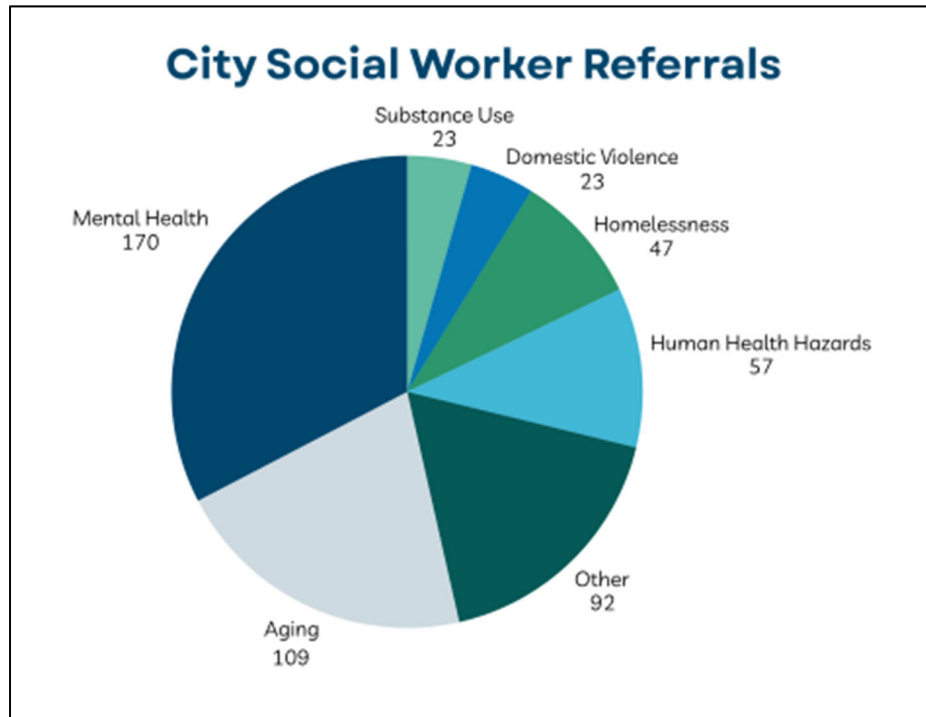
22,225

period products distributed to
25 community partners

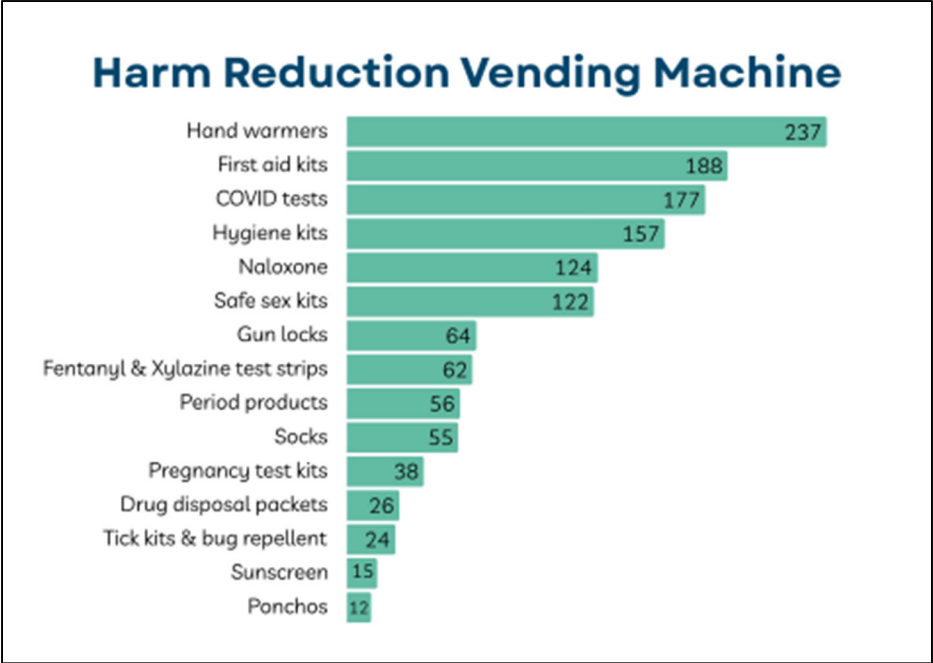
In November 2024, the Health Department started the Period Pantry to address period poverty in Wauwatosa. The inability to access or afford menstrual products can affect an individual's ability to attend school, work, or daily activities.



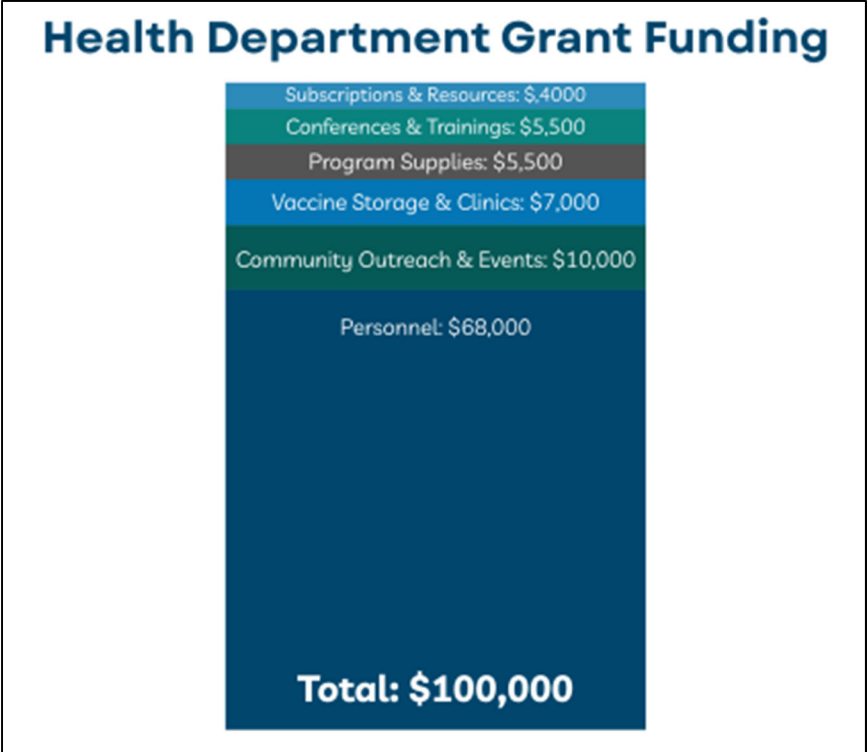
Since the beginning of the program, we have distributed 439 tampon kits, 440 pad kits, and 10 incontinence kits, totaling 22,225 items. We have distributed these kits to 25 community partners, including the Wauwatosa Library and elementary, middle, and high schools. Our efforts help ensure that no one in our community is left without access to these essential products for daily living. This program is fully supported by grant funding and community donations.



Our City Social Worker has received 521 referrals since the position was created in early 2022. Of these, she successfully linked 2/3 of the individuals to services. The remaining 1/3 either declined services or she was unable to make contact. Over half the total referrals are related to mental health or aging.



The Harm Reduction Vending Machine was installed outside of City Hall in November 2024. Since then, 1,357 items have been dispensed. The vending machine is available 24/7 and is used at all hours of the day and night. The most common items include hand warmers, first aid kits, COVID tests, hygiene kits, and naloxone. We know that naloxone from the vending machine has saved at least one life.



Every year, the Health Department receives approx. \$100,000 in grant funds to focus on the following areas: communicable disease, immunizations, lead, maternal and child health, prevention, and emergency



preparedness. These are federal funds, passed through the WI Department of Health Services. We receive these grants annually, and they support the majority of our outreach and educational programs. However, with current and proposed federal funding cuts, we are at risk of losing funds. One grant has already been reduced by 28%, and additional grants are excluded entirely from the proposed federal budget.

While state statute mandates these programs for local health departments, the funding we receive is insufficient to support even one FTE position. For example, we have 4.6 FTE nursing positions whose primary responsibility is communicable disease follow-up, yet we only receive \$4,590 from the state to perform this work. Without these grant funds, we may need to reduce our community programming to focus on baseline, statute-required services.

In addition to the annual grants, the Health Department often applies for and receives one-time grants to focus on specific projects. In 2024-25, we received an additional \$150,700. These grants were used on projects related to housing, social isolation, lead education and water test kits, and COVID test kits. We will continue to explore and apply for these opportunities so we can maintain the robust services we offer to our community.

NEXT YEAR'S GOALS

- Identify and obtain funding to sustain ARPA-funded positions, including the City Social Worker and two Youth Mental Health Social Workers. We will explore grant funding for the Youth Mental Health Social Workers and plan to request tax levy to support the City Social Worker starting in 2027. The Substance Use Specialist will be funded through opioid settlement funds.
- Continue to evaluate the Environmental Health division's capacity limits and assess the need for additional support.
- Update the Health Department's Strategic Plan for the next 3 years.
- Continue our department's health equity work by providing regular training opportunities for staff, updating policies, addressing health disparities, and letting the community guide our work.
- Build on our communications strategy to improve understanding of local public health and increase community recognition of our impact on health, safety, and well-being.
- Continue to collaborate with our partners to advocate for policy and system changes that promote health, reduce barriers to services, and create lasting positive change for our community.
- Support the Senior Commission's priorities by sponsoring Aging Advocacy Day, promoting housing and social connection events, and contributing to the development of a written resource guide for older adults.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

CURRENT FEES INCREASE	\$19,067
-----------------------	----------

The Health Department is increasing the following fees by \$20 each. Anticipated revenue from this increase is \$7,320.

- Re-inspection fee



- Pre-inspection fee
- Other inspection fee
- License fees for all food establishments (excluding micro markets)

We will increase the short-term rental license fee from \$160 to \$296 to align with state fees. The state's short-term rental pre-inspection fee is \$592, but we will not be increasing the pre-inspection fee for short-term rentals. The city currently has 60 short-term rentals, and the anticipated revenue from the license fee increase is \$8,160.

We will increase the hotel/motel license fees from a range of \$255-\$580 to a range of \$350-\$650 to align with state fees. We will also increase the fee per room from \$10 to \$12. Anticipated revenue from this increase is \$3,587.

NEW FEES INCREASE	\$1,725
--------------------------	----------------

The Health Department is adding several new fees for 2026. Estimated revenue from the new fees is \$1,725.

- 2nd re-inspection fee: \$200
- Special condition inspection fee: \$175
- Retail food license fees: \$205-\$220
- Retail Food Not Serving Meals Mobile Retail Base No Food Preparation: \$190
- Hotel/motel pre-inspection fees: \$700-\$1,300

The new retail food and hotel/motel fees are intended to establish a range for pre-inspections and license fees that better align with the complexity of the establishment. Previously, the establishments were all charged the same amount (regardless of the time and resources required by staff). The 2nd re-inspection fee and the special condition inspection fee were added so we can charge for services we previously provided for free.

As our Environmental Health Specialists reach their maximum capacity, the new and increased fees will help support an additional position (full-time, part-time, seasonal, and/or intern) in the future.

EXPANSION OF FACILITY DOG PROGRAM	\$8,000
--	----------------

After our facility dog, Jordan, passed away earlier this year, the Facility Dog Workgroup (comprised of representatives from Police, Fire, Dispatch, and Health) regrouped to discuss lessons learned from the past couple of years with the program. The biggest takeaway was that it was challenging for one dog to spend quality time with all departments and shifts. Because of this, the workgroup explored the possibility of adding a second dog. The proposed budget for this is below. The City Social Worker would remain one of the primary handlers, and an additional primary handler (and dog) would be added at the Police Department. We will continue to maintain secondary handlers at all departments.

Funding for one dog is already a part of our budget, and we are in the process of procuring a dog from Partners with Paws. This organization donates the dog and provides training free of cost. Additionally, Mayfair Animal Wellness Clinic has agreed to provide discounted services for an additional dog. The Health Department will cover the start-up supply costs for a second dog (approx. \$500), so this is the ongoing, annual budget required to add a second dog to the program.



- Dog food/treats: \$600
- Supplies (collar, leash, bowls, etc.): \$300
- Vet visits: \$500
- Primary handler stipend: \$7,000

The workgroup updated the stipend amount for the primary handlers, slightly reducing the previous stipend allocation. This brings the total cost of the entire, expanded program to \$16,800 annually. Our current facility dog budget is \$8,800, making the total budget increase for a second dog \$8,000.

REDUCING SHORT-TERM REVENUE RENTAL DECREASE	\$37,500
---	----------

We originally estimated \$54,500 in our 2024 budget before Council approved the short-term rental proposal. Our estimate was based on the higher pre-inspection and licensing fees. This adjusted number more accurately reflects the anticipated revenue.



BUDGET SUMMARY TABLE

Public Health Dept #410						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,191,665	1,154,109	1,154,109	Wages	1,230,073	75,964	6.6%
517	-	-	Overtime	-	-	0.0%
413,782	416,572	416,572	Benefits	411,742	(4,829)	-1.2%
3,029	-	-	Other Compensation	-	-	0.0%
178,760	32,280	84,435	Operating	32,926	646	2.0%
27,010	900	1,500	Services	2,200	1,300	144.4%
3,291	-	-	Utilities	-	-	0.0%
159,387	149,414	149,414	Internal Charges	155,840	6,426	4.3%
71,810	-	-	Capital Outlay	-	-	0.0%
8,335	106,468	340,104	Other Expenses	99,112	(7,356)	-6.9%
2,057,586	1,859,743	2,146,134	TOTAL	1,931,893	72,150	3.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
454,129	97,668	331,304	Intergovt Revenues	89,812	(7,856)	-8.0%
158,044	155,900	159,900	Licenses And Permits	171,000	15,100	9.7%
220	-	-	Miscellaneous	-	-	0.0%
33,393	67,555	67,555	Public Charges	34,625	(32,930)	-48.7%
645,786	321,123	558,759	TOTAL	295,437	(25,686)	-8.0%
Net Cost						
1,411,800	1,538,620	1,587,375	TOTAL	1,636,456	97,836	6.4%



Senior Commission Dept #115						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
3,068	5,000	12,000	Operating	5,000	-	0.0%
3,068	5,000	12,000	TOTAL	5,000	-	0.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
440	300	300	Miscellaneous	300	-	0.0%
440	300	300	TOTAL	300	-	0.0%
Net Cost						
2,628	4,700	11,700	TOTAL	4,700	-	0.0%

PERSONNEL SCHEDULES

Health				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 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 - ARPA Funded	2.00	2	2.00	-
Public Health Social Worker - ARPA Funded	1.00	1	1.00	-
Public Health Specialist - ARPA Funded LTE	1.00	1	0.80	(0.20)
Substance Use Specialist - ARPA Funded	1.00	1	1.00	-
TOTAL	19.50	21.00	19.30	(0.20)

TOURISM COMMISSION



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 1,425,000	\$ 1,435,373	\$ 10,373
Rev	\$ 1,425,000	\$ 1,425,000	\$ -
Net Cost	\$ -	\$ 10,373	\$ 10,373
FTE's	1.55	1.55	-

MAJOR CHANGES

- Tourism is holding fairly consistent for 2026.

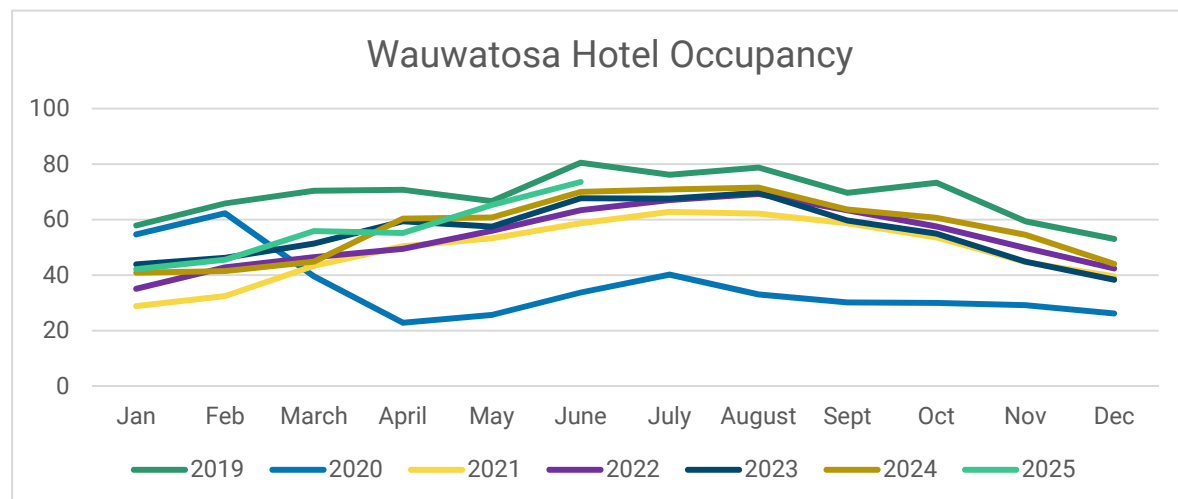
Learn more about the Tourism Department in our [annual report](#).

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 of gross receipts, and the Wauwatosa Tourism Commission administers these funds in accordance with the state statutes. In compliance with the state law, the Tourism Commission has final authority over the funds transferred by the Common Council from the general fund.

PERFORMANCE MEASURES





The Travel and Tourism industry is tracked by hotel performance, with data provided by the Co-Star Group. Hotel occupancy, one of the key measures, has now returned to a level more in line with what the industry experienced pre-pandemic.

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

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 2025, Wauwatosa is seeing a 5% increase in short-term rental tax payments over 2024, representing 21% of total collections. Industry-wide, short-term rentals are increasingly favored over traditional hotels for multiple reasons, a key one being family-friendliness. With the addition of the Thomas Dambo troll, it is expected that Wauwatosa will see a growing amount of visitation from families and a continued increase in short-term rental tax revenue.

NEXT YEAR’S GOALS

- Drive visitation to the Thomas Dambo troll, resulting in overnight stays throughout the year.
- Complete 2 additional art installations, growing Wauwatosa’s reputation as an arts tourism destination.
- Increase holiday/winter tourism experiences to minimize the drop-off in hotel stays late in the year.
- Begin to position Wauwatosa as an accessible destination, highlighting the creation of Moss Universal Park to tap into the \$58.2 billion spent on disability tourism.
- Continue to raise the profile of the Wauwatosa dining scene through Tosa Restaurant Week.

BUDGETARY CHANGES - TOURISM

NEXT YEAR BUDGET REQUEST

REDUCTION	\$154,927
------------------	------------------

The decrease in Other Expenses reflects the completion of the Thomas Dambo sculpture installation at Firefly Grove Park and the associated costs.



BUDGET SUMMARY TABLE

Tourism Fund #32						
Expenditures-Tourism Commission						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
108,753	131,601	131,601	Wages	139,329	7,728	5.9%
257	-	-	Overtime	-	-	0.0%
61,576	70,755	70,755	Benefits	70,234	(520)	-0.7%
411	-	-	Other Compensation	-	-	0.0%
253,948	325,700	365,575	Operating	337,100	11,400	3.5%
710,472	674,215	694,515	Services	679,974	5,759	0.9%
-	3,750	3,750	Utilities	3,750	-	0.0%
33,470	36,128	36,128	Internal Charges	41,391	5,263	14.6%
-	157,851	157,851	Other Expenses	138,595	(19,256)	-12.2%
73,797	-	48,574	Capital Outlay	-	-	0.0%
906,936	-	-	Transfers	-	-	0.0%
2,149,619	1,400,000	1,508,749	TOTAL	1,410,373	10,373	0.7%
Revenues-Tourism Commission						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
35,988	-	-	Intergovt Revenues	-	-	0.0%
1,440,300	1,400,000	1,400,000	Other Sources	1,400,000	-	0.0%
9,047	-	25,000	Miscellaneous	-	-	0.0%
1,485,335	1,400,000	1,425,000	TOTAL	1,400,000	-	0.0%
Expenditures-Civic Celebration						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
7,914	-	-	Operating	600	600	0.0%
49,577	50,000	50,000	Services	49,400	(600)	-1.2%
(25,000)	(25,000)	(25,000)	Internal Charges	(25,000)	-	0.0%
32,491	25,000	25,000	TOTAL	25,000	-	0.0%
Revenues-Civic Celebration						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
16,120	-	-	Other Sources	-	-	0.0%
16,371	25,000	25,000	Miscellaneous	25,000	-	0.0%
32,491	25,000	25,000	TOTAL	25,000	-	0.0%
Total Net Cost						
664,284	-	83,749	TOTAL	10,373	10,373	0.0%



PERSONNEL SCHEDULES

Tourism Commission				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Tourism Specialist	1.00	1	1.00	-
Tourism Intern	0.55	1	0.55	-
TOTAL	1.55	2.00	1.55	-

LIBRARY



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 3,504,272	\$ 3,746,972	\$ 242,701
Rev	\$ 3,504,272	\$ 3,746,972	\$ 242,701
Net Cost	\$ -	\$ -	\$ -
FTE's	26.98	27.15	0.17

MAJOR CHANGES

- Increasing hourly wage of Shelves
- Increase intergenerational programming at offsite locations

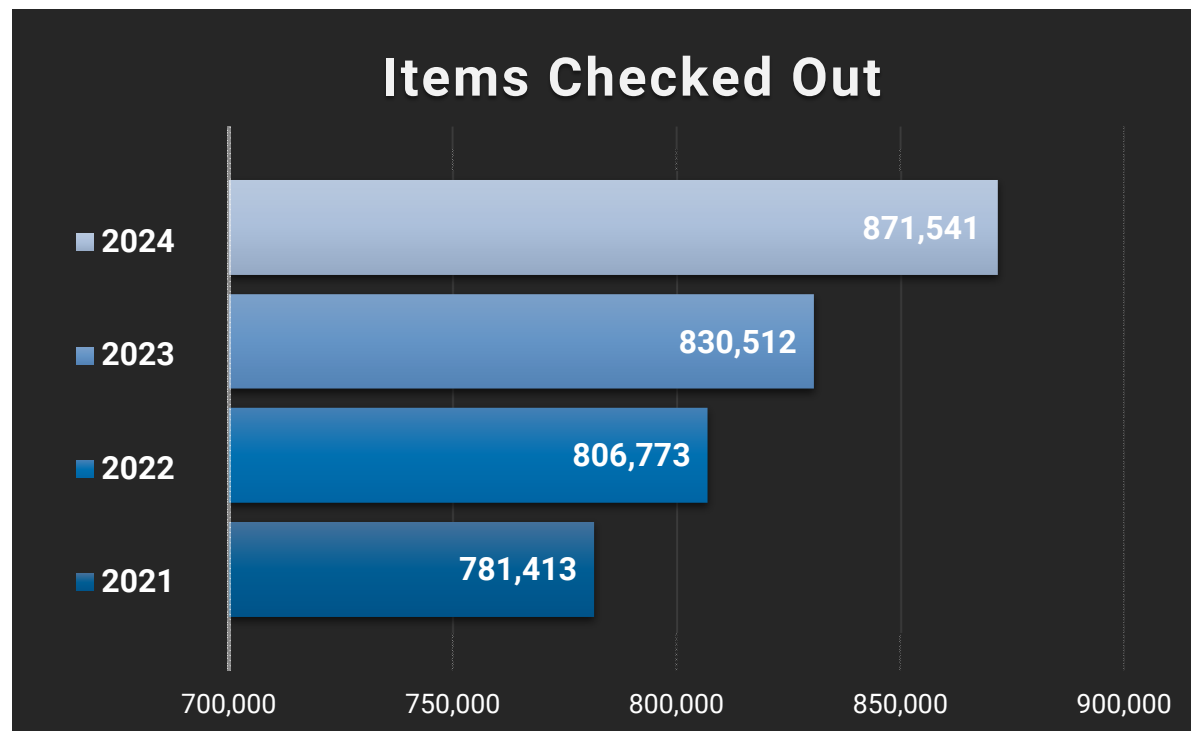
Learn more about the [Library in our annual report.](#)

CORE RESPONSIBILITIES

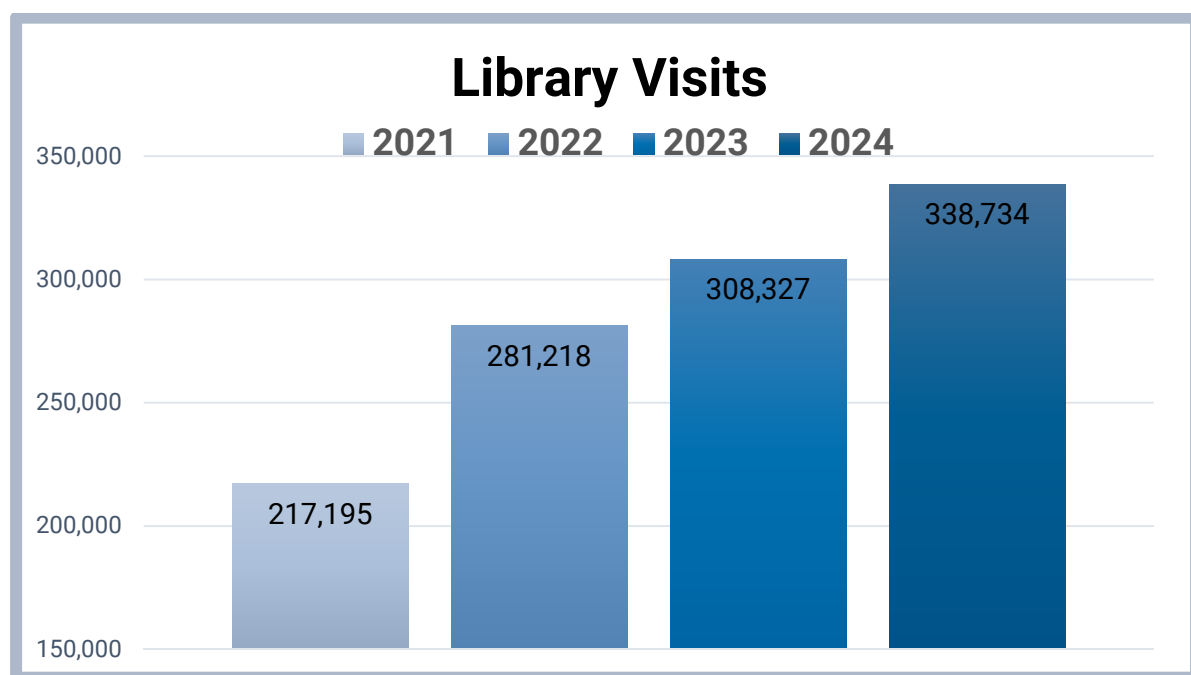
- **Circulating collection:** Wauwatosa Public Library (WPL) offers a wide-ranging collection including books, digital materials, music, and movies. WPL also has a growing Library of Things collection that features games, tools, science kits, local attraction passes and more.
- **Programming:** WPL librarians 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.



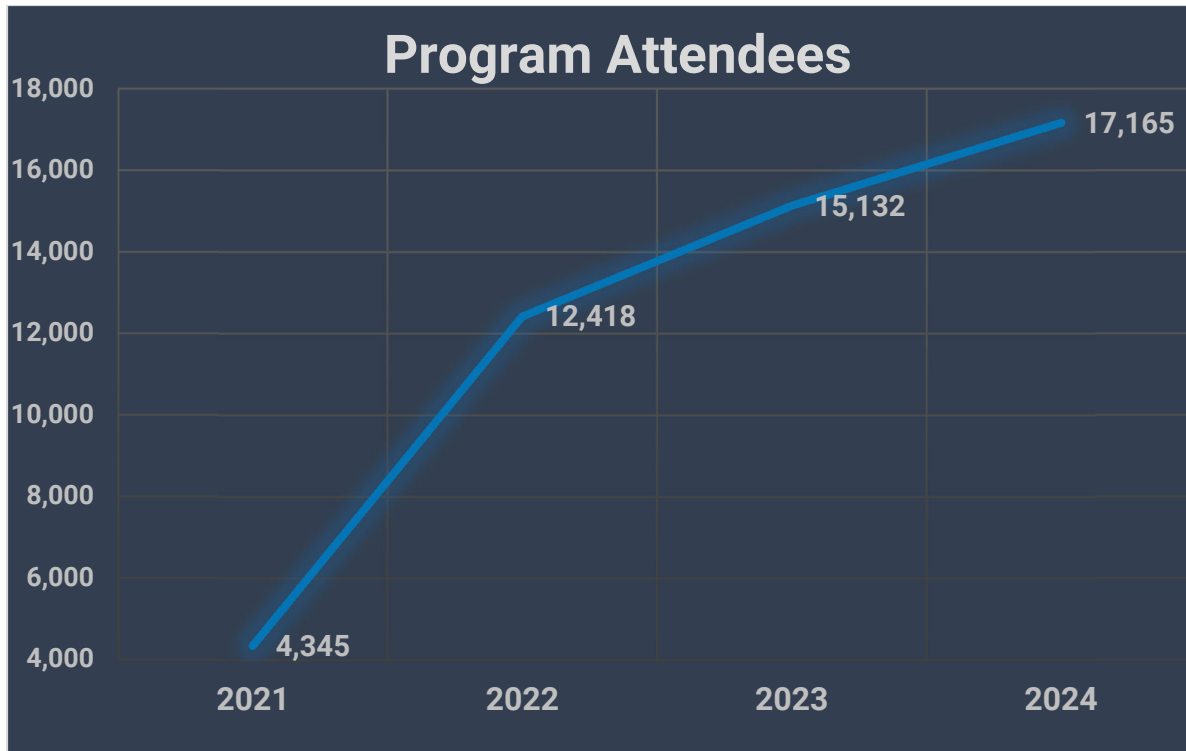
PERFORMANCE MEASURES



WPL ranked fifth in total circulation out of 381 Wisconsin public libraries in 2024. The 871,541 items checked out in 2024 was also the fifth 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.



Over 17,000 patrons attended over 400 programs in 2024. 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

- Offer public intergenerational programming at offsite locations. The Library has a strong partnership with the Health Department, who has been actively working to address Social Isolation and Loneliness within Wauwatosa since the fall of 2022. To share in the work of supporting social connection and better mental health amongst those most susceptible to isolation, the Library has begun working with Oak Park Place to begin Intergenerational Story Times in the Fall of 2025, which will be open to all community members as well as Oak Park Place residents.
- Explore options for a home delivery service. The Library Board and staff are committed to continuing to reduce barriers to access.
- Continue to expand the Library of Things collection in each of the four categories: Tool, STEM, Play, and Make.
- Implement additional STEM activities, such as a 3D printer. This will allow patrons to create and draft designs, and then bring them to life.
- In collaboration with city departments, work with a construction management company related to developing plans for a potential library and city hall renovation.



BUDGETARY CHANGES

NEXT YEAR BUDGET REQUEST

4708 CHARGES TO OTHER LIBRARIES REVENUE INCREASE \$37,089

The Wauwatosa Public Library will see a revenue increase in 4708 Charges to Other Libraries, resulting from an increase in revenue from the Milwaukee County Federated Library System's Member Reserve Fund for serving other Milwaukee County residents. Funds are distributed based on a formula of net library circulation to other county residents, along with net additions of library materials. The size of the reserve fund itself is also influenced by the amount of state aid to library systems.

ADDITIONAL ADULT LIBRARIAN EXPENDITURE INCREASE TBD IN 2027

While this position cannot be accommodated within the 2026 budget, the library intends to take a multi-year approach to make it a reality. The department would aim to use additional revenue and other funding sources to support the role over time. We'd look at adding this position potentially in 2027.

The Adult Library is a busy, vibrant place with two Adult Librarians on duty at the service desk during all open hours. Adult Librarians select over 12,000 items each year for the collection after diligently looking at reviews, popularity, and need. They plan programs for adults and young adults year round. A full-time Adult Librarian will allow the department to keep up with its workload and strategic goals to provide robust programming and information services, along with a well-rounded collection for the community.

The cost is partially offset by \$18,500 allocated from an increase in WPL's Member Library Reserve Fund payment.

ADDITIONAL CHILDREN'S LIBRARIAN EXPENDITURE INCREASE TBD IN 2028

While this position cannot be accommodated within the 2026 budget, the library intends to take a multi-year approach to make it a reality. The department would aim to use additional revenue and other funding sources to support the role over time. We'd look at adding this position potentially in 2028.

The Children's Library is busier than ever, with new materials added to the collection and program attendance increasing at a higher rate than in other recent years. By adding a full-time Children's Librarian, we will be able to continue to meet the demands of our patrons and even add programming for school-aged children and tweens after school. An additional staff member would allow the Children's team to more seamlessly serve the community, increase their access to materials and programming, and positively impact their quality of life.

SHELVER HOURLY WAGE INCREASE EXPENDITURE INCREASE \$17,666

In 2023, the City raised the hourly shelver wage to \$12 per hour. The shelver wage is now \$12.73 per hour. The Library Board and library staff are proposing raising the wage again to \$14.00 per hour. This would reduce the wage gap to the next-lowest wage in the City, which is the seasonal/temporary hourly wage of \$16.39 per hour. While the full alignment cannot occur in 2026, we plan to gradually bring Shelves up to the seasonal rate over the next few years.

CIRCULATION ATTENDANT HOURS INCREASE EXPENDITURE INCREASE \$0



The Library Board and the Library staff are requesting eight additional weekly Circulation Attendant hours by increasing two, 16 hours/week Circulation Attendants to 20 hours/week. After discussing the proposal in executive review, this is not going to be implemented in the 2026 budget. WPL is one of the top three busiest libraries in Wisconsin based on circulation per staff FTE. Additional circulation hours will help WPL keep up with its existing workload. More hours encourage retention and provide a more consistent schedule. There will be more overlap of Circulation Attendant hours, which will increase the processing of library materials, including items for the increasingly successful ongoing book sale. The additional hours will also enhance WPL's outreach efforts.

6202 GENERAL SERVICES EXPENDITURE INCREASE	\$15,595
---	-----------------

WPL will have increased costs for Milwaukee County Federated Library System fees for standardized cataloging data, along with full-year maintenance fees for its book-sorting machine and security gates. WPL will also have new annual maintenance fees for its new Adult Library document station equipment, which was funded by the Wauwatosa Public Library Foundation.

6027 PROGRAMMING EXPENDITURE INCREASE	\$4,010
--	----------------

WPL will have increased costs for performers and presenters, program supplies, and WPL's movie license. Of the Library's three main service goals (reference, materials, and programming), programming has not been given the same financial resources as the other two. By increasing our programming budget, the Library can deliver the quality and quantity of programming a community of our size anticipates from its City services. We can also begin to sustainably support our own programming without relying on outside entities or the Library Foundation for supplemental support.



BUDGET SUMMARY TABLE

Library Fund #35						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,658,943	1,720,067	1,720,067	Wages	1,819,952	99,885	5.8%
924	-	-	Overtime	-	-	0.0%
565,576	589,032	589,032	Benefits	605,265	16,233	2.8%
392,028	456,282	463,590	Operating	462,325	6,043	1.3%
76,602	47,272	48,172	Services	64,809	17,536	37.1%
682	800	800	Utilities	800	-	0.0%
7,844	8,330	8,330	Fixed Charges	10,004	1,674	20.1%
714,585	682,488	682,488	Internal Charges	748,817	66,329	9.7%
-	-	-	Other Expenses	35,000	35,000	0.0%
-	-	-	Capital Outlay	-	-	0.0%
3,417,184	3,504,272	3,512,479	TOTAL	3,746,972	242,701	6.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
7,769	7,000	7,000	Fines and Penalties	8,000	1,000	14.3%
292,803	324,383	324,383	Intergovt Chrg	361,472	37,089	11.4%
-	-	-	Intergovt Revenues	-	-	0.0%
24,812	19,800	24,108	Miscellaneous	20,800	1,000	5.1%
3,103,687	3,128,589	3,128,589	Other Sources	3,330,200	201,612	6.4%
31,544	24,500	24,500	Public Charges	26,500	2,000	8.2%
3,460,614	3,504,272	3,508,579	TOTAL	3,746,972	242,701	6.9%
Net Cost						
(43,430)	-	3,900	TOTAL	-	-	0.0%



PERSONNEL SCHEDULES

Library				
Position Description	2025 FTE	2026 Base Positions	2026 FTE	2025-26 Change
Adult Library - Sunday	0.08		0.08	-
Adult Library - Outreach	0.02		0.02	-
Adult Librarian	3.50	5	3.50	-
Adult Library Supervisor	1.00	1	1.00	-
After School Library Monitor	0.58	2	0.58	-
Assistant Library Director	1.00	1	1.00	-
Book Drop Off- Closed Days	0.03		0.03	-
Children's Librarian	3.00	3	3.00	-
Children's Librarian - Sunday	-		-	-
Children's Library Supervisor	1.00	1	1.00	-
Circulation Attendant	5.30	9	5.50	0.20
Circulation Attendant -Outreach	0.02		0.02	-
Circulation Attendant - Sunday	0.12		0.12	-
Circulation Supervisor	1.00	1	1.00	-
Library Director	1.00	1	1.00	-
Library Shelves	5.93	15	5.90	(0.03)
Library Shelves - Sunday	0.10		0.10	-
Office Assistant	1.00	1	1.00	-
Tech Services Aide	0.55	1	0.55	-
Technical Services Librarian	1.75	2	1.75	-
TOTAL	26.98	43.00	27.15	0.17



DEVELOPMENT DEPARTMENT



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 3,141,151	\$ 3,358,039	\$ 216,888
Rev	\$ 2,312,150	\$ 2,519,760	\$ 207,610
Net Cost	\$ 829,001	\$ 838,279	\$ 9,278
FTE's	14.00	15.00	1.00

MAJOR CHANGES

- No funding for Comprehensive Plan

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

Net New Construction

	PRIOR YEAR EQUALIZED VALUE	NET NEW CONSTRUCTION	STATE-ALLOWED LEVY INCREASE (%)
2024	\$9,618,350,900	\$330,073,300	3.43%
2023	\$9,006,577,400	\$274,477,400	3.05%
2022	\$7,545,981,900	\$129,576,200	1.72%
2021	\$6,863,838,600	\$79,466,800	1.16%
2020	\$6,543,192,600	\$71,443,100	1.09%

Net new construction is the total annual value of newly constructed buildings and land improvements within the city, minus the value of any demolitions or removals of existing structures. It provides an annual indicator of overall growth and development. This net amount is divided by the prior year's total equalized value (which is derived by the Department of Revenue) to determine the allowable percentage to apply an increase to the property tax levy.



In general, a higher net new construction figure allows for a larger increase in the levy; it can also be used as a factor in calculating limits on municipal expenditures.

The Development Department undertakes numerous activities and implements a variety of programs that impact net new construction while also improving and maintaining the quality of the City's building and housing stock. The metrics above demonstrate this impact.

Small Business Support

The Community Development Authority supports small businesses through forgivable loans for Signage, Façade, and Code Compliance purposes. With a one-time injection of additional ARPA funds, 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, 2025 as well as historical awards dating back to program adoption in 2015.

CDA Small Business Forgivable Loans	Awarded 10/2024 – 07/2025	Total Number Awarded (since program start in 2015 – July, 2025)	Total Amount Awarded (since program start in 2015 – July, 2025)
Sign	3	33	\$33,902
Façade	1	12	\$108,030
Code Compliance	3	22	\$196,942
Building/Site Improvements	4	4	\$60,000
Total:	11	71	\$398,874

Number of Unique Businesses served since 2015 across all three programs:	51
---	----

Planning Division

- In 2025, the Planning Division supported the adoption City's Comprehensive Plan and implementation of related zoning code amendments.
- We also instituted an accessory dwelling unit (ADU) Forgivable Loan Program. Through July 23, 100 inquiries were submitted, resulting in 21 consultations with staff and one building permit.

Building & Safety

The Building & Safety Department operated with a team of 5 full-time inspectors, each working a standard 40-hour workweek (2,080 hours annually). The team delivered consistent, high-volume service to meet both residential and commercial needs.

- Total Annual Hours (All Inspectors):
 $5 \text{ inspectors} \times 2,080 \text{ hours} = 10,400 \text{ total work hours}$
- Inspections Completed per Hour (Department-wide):
 $8,389 \text{ inspections} \div 10,400 \text{ hours} = 0.81 \text{ inspections/hour}$
- Permits per Inspector:
 $4,577 \div 5 = 915 \text{ permits per inspector}$
- Inspections per Inspector:
 $8,389 \div 5 = 1,678 \text{ inspections per inspector}$



- Permit Type Breakdown:
 - Residential: 3,798 permits (83%)
 - Commercial: 779 permits (17%)
- Average Inspections per Permit:
 $8,389 \div 4,577 = 1.83$ inspections per permit
- Cross-Departmental Contribution:
In addition to the work performed by the inspectors, Planning & Zoning and Residential Design Review staff play a vital role in the plan review and inspection process. Their involvement is essential for reviewing and approving occupancy permits, exterior alterations, additions, and decks, all of which add to the department's overall workload and service delivery timeline.

These metrics reflect a strong return on staff time, with each inspector supporting nearly 2,600 activities (permits + inspections) annually. The team maximized their hours to meet customer service expectations and permit workload demands, all while maintaining quality and safety standards.

Housing Rehabilitation

Financing the maintenance/repair of existing housing helps with the cost of homeownership, helps maintain property value, and ensures Wauwatosa is an attractive place to invest. The program has issued 31 loans totaling \$530,000. In 2024 the program issued 14 loans totaling \$236,000.

NEXT YEAR'S GOALS

- Creation of the Milwaukee County Research Park Master Plan. Following adoption, we will begin related zoning code updates to make the code consistent with the Plan.
- Work with Community Development Authority (CDA) to develop priorities for use of affordable housing funds and redevelopment of properties owned by the CDA.
- Continue to grow the housing rehabilitation program and transition from ARPA funding to CDBG funding.
- Maintain ongoing efforts to enforce clean-up mandates at properties under long-term property maintenance orders.
- Evaluate re-development opportunities near Public Works site.

BUDGETARY CHANGES – PLANNING & ZONING

CURRENT YEAR BUDGET REESTIMATE

APPLICATION REVENUE DECREASE	-\$6,000
------------------------------	----------

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

NEXT YEAR BUDGET REQUEST

ZONING APPLICATION FEES INCREASE

Increase application fees for zoning map amendment, comprehensive plan amendment, and conditional use & certified survey map approval extensions.

APPLICATION REVENUE DECREASE	-\$6,000
------------------------------	----------



As part of the zoning code revisions related to the comprehensive plan, more uses will be permitted, resulting in less zoning applications.

CONSULTING SERVICES DECREASE	-\$33,823
------------------------------	-----------

For the past three years, funding was included for preparation of the Tosa Tomorrow Comprehensive Plan. The plan was adopted in February 2025. No funds requested in 2026.

BUDGETARY CHANGES – BUILDING & SAFETY

CURRENT YEAR BUDGET REESTIMATE

BUILDING AND SAFETY PERMIT REVENUE INCREASE	\$127,610
---	-----------

Adjusted projected revenue by \$127,610 to account for increased revenue

PROPERTY MAINTENANCE INSPECTION INCREASE	\$50,000
--	----------

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

NEXT YEAR BUDGET REQUEST

BUILDING PERMIT FEES INCREASE	\$90,000
-------------------------------	----------

Adjusted projected revenue by \$90,000 to account for increased permit fees.

Building permit application fees have increased by approximately 10%.

2026 Increases:

- Plumbing permit fee minimum is \$50, increasing to \$65
- Commercial Plan Review (additions) is \$200, increasing to \$250
- Commercial Plan Review (new) is \$500, increasing to \$550
- Commercial Multi-Family & Condo per unit is \$25, increasing to \$40
- Residential Deck fee is \$80, increasing to \$120
- Residential Garages is \$0.30 per square foot, increasing to \$0.40
- Residential Alterations is \$10.00 per \$1,000, increasing to \$12.00 per \$1,000
- Residential Residing, Reroofing, Fences & Pools is \$50, increasing to \$65
- Commercial Temporary Certificate of Occupancy is \$100, increasing to \$350
- Minimum Sign Fee is \$50, increasing to \$75
- Sign Face change is \$50, increasing to \$75
- Permanent Signs is \$120, increasing to \$150
- Temporary Signs is \$50, increasing to \$75
- Work done without a permit is double fee. We propose increasing to fees four times the amount
- Design Review Board Expedited Fee (new fee) to be \$150

PROPERTY MAINTENANCE INSPECTION INCREASE	\$30,000
--	----------

Adjusted projected revenue by \$30,000 based on prior year actuals.



BUDGETARY CHANGES – COMMUNITY DEVELOPMENT AUTHORITY

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

No budget change requested.

BUDGETARY CHANGES – REDEVELOPMENT RESERVE

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

CONSULTING SERVICES INCREASE \$42,000

If a phase II is required for the redevelopment of the landfill site (Redevelopment District 1), this funding would be used.

BUDGET SUMMARY TABLE

Historic Preservation Dept. #114						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
24,684	2,500	4,866	Operating	2,500	-	0.0%
24,684	2,500	4,866	TOTAL	2,500	-	0.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	Intergovt Revenues	-	-	0.0%
-	-	-	TOTAL	-	-	0.0%
Net Cost						
24,684	2,500	4,866	TOTAL	2,500	-	0.0%



Planning and Zoning Dept #610						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
274,383	288,826	288,826	Wages	308,205	19,379	6.7%
141,704	130,863	130,863	Benefits	141,445	10,582	8.1%
1,413	736	736	Other Compensation	2,209	1,473	200.1%
11,048	18,788	19,136	Operating	19,163	375	2.0%
48,516	33,823	57,080	Services	-	(33,823)	-100.0%
32,207	28,297	28,297	Internal Charges	24,117	(4,180)	-14.8%
509,269	501,333	524,938	TOTAL	495,139	(6,194)	-1.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
25,200	22,500	18,000	Public Charges	16,500	(6,000)	-26.7%
25,200	22,500	18,000	TOTAL	16,500	(6,000)	-26.7%
Net Cost						
484,069	478,833	506,938	TOTAL	478,639	(194)	0.0%



Economic Development Dept #615						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
197,186	187,840	187,840	Wages	202,194	14,354	7.6%
75,081	56,422	56,422	Benefits	65,949	9,527	16.9%
2,597	1,038	1,038	Other Compensation	3,112	2,074	199.8%
11,813	15,511	16,111	Operating	14,500	(1,011)	-6.5%
20,999	22,000	23,465	Services	22,000	-	0.0%
23,801	22,376	22,376	Internal Charges	25,216	2,840	12.7%
130,738	-	-	Other Expenses	-	-	0.0%
462,215	305,187	307,252	TOTAL	332,972	27,785	9.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
108,367	-	-	Intergovt Revenues	-	-	0.0%
108,367	-	-	TOTAL	-	-	0.0%
Net Cost						
353,848	305,187	307,252	TOTAL	332,972	27,785	9.1%



Building Reg & Code Enforcement Dept #620						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
697,068	722,250	782,362	Wages	849,273	127,023	17.6%
2,349	-	4,000	Overtime	1,500	1,500	0.0%
358,079	348,897	373,797	Benefits	363,773	14,877	4.3%
3,484	234	234	Other Compensation	702	468	200.1%
11,440	19,376	21,441	Operating	19,763	387	2.0%
74,979	45,800	48,000	Services	47,000	1,200	2.6%
1,579	1,500	1,500	Utilities	1,500	-	0.0%
121,875	114,078	114,078	Internal Charges	120,829	6,752	5.9%
1,270,854	1,252,134	1,345,411	TOTAL	1,404,341	152,207	12.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
1,577,095	1,164,650	1,257,260	Licenses And Permits	1,348,260	183,610	15.8%
25,904	15,000	15,000	Property Assessmnts	15,000	-	0.0%
128,670	70,000	120,000	Public Charges	100,000	30,000	42.9%
1,731,669	1,249,650	1,392,260	TOTAL	1,463,260	213,610	17.1%
Net Cost						
(460,816)	2,484	(46,849)	TOTAL	(58,919)	(61,403)	-24.7%



Housing Dept #640						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	Wages	-	-	0.0%
-	-	-	Overtime	-	-	0.0%
-	-	-	Benefits	-	-	0.0%
-	-	-	Other Compensation	-	-	0.0%
-	-	-	Operating	-	-	0.0%
-	-	-	Services	-	-	0.0%
-	-	-	Internal Charges	-	-	0.0%
-	-	-	TOTAL	-	-	0.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
6,958	-	-	Intergovt Revenues	-	-	0.0%
6,958	-	-	TOTAL	-	-	0.0%
Net Cost						
(6,958)	-	-	TOTAL	-	-	0.0%



Community Dev Block Grant Fund #13						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
45,642	51,579	51,579	Wages	972,653	921,074	1785.8%
29	-	-	Overtime	-	-	0.0%
17,421	25,115	25,115	Benefits	25,363	249	1.0%
-	-	-	Other Compensation	-	-	0.0%
-	1,926	1,926	Services	1,984	58	3.0%
792,014	921,381	1,761,300	Other Expenses	-	(921,381)	-100.0%
855,106	1,000,000	1,839,920	TOTAL	1,000,000	-	0.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
855,152	1,000,000	1,839,920	Intergovt Revenues	1,000,000	-	0.0%
855,152	1,000,000	1,839,920	TOTAL	1,000,000	-	0.0%
Net Cost						
(46)	-	-	TOTAL	-	-	0.0%



Redevelopment Fund #30						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
0	0	0	Services	42,000	42,000	23333233.3%
-	-	-	Transfers	-	-	0.0%
0	0	0	TOTAL	42,000	42,000	23333233.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
9,049	-	-	Other Sources	-	-	0.0%
9,049	-	-	TOTAL	-	-	0.0%
Net Cost						
(9,049)	0	0	TOTAL	42,000	42,000	23333233.3%



Community Development Authority Fund #31						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
99,208	-	-	Operating	-	-	0.0%
96,540	20,131	20,131	Services	20,135	4	0.0%
57,677	-	-	Utilities	-	-	0.0%
13,947	14,365	14,365	Fixed Charges	14,914	549	3.8%
4,769	5,501	5,501	Internal Charges	6,039	538	9.8%
49,491	40,000	11,000	Other Expenses	40,000	-	0.0%
321,632	79,997	50,997	TOTAL	81,088	1,091	1.4%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
181,582	40,000	40,000	Other Sources	40,000	-	0.0%
6,293	-	-	Miscellaneous	-	-	0.0%
187,875	40,000	40,000	TOTAL	40,000	-	0.0%
Net Cost						
133,757	39,997	10,997	TOTAL	41,088	1,091	2.7%

PERSONNEL SCHEDULES

Planning / Economic Development / Building / Housing				
Position Description	2026 Base		2026 FTE	2025-26 Change
	2025 FTE	Positions		
Office Assistant	1.00	1	1.00	-
Building & Safety Manager	1.00	1	1.00	-
Building Inspector	2.00	3	3.00	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	14.00	15.00	15.00	1.00



HEALTH/LIFE



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 11,880,463	\$ 12,124,032	\$ 243,569
Rev	\$ 11,899,829	\$ 12,124,032	\$ 224,203
Net Cost	\$ (19,366)	\$ -	\$ 19,366
FTE's	-	-	-

MAJOR CHANGES

- Rollout online benefits enrollment

CORE RESPONSIBILITIES

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

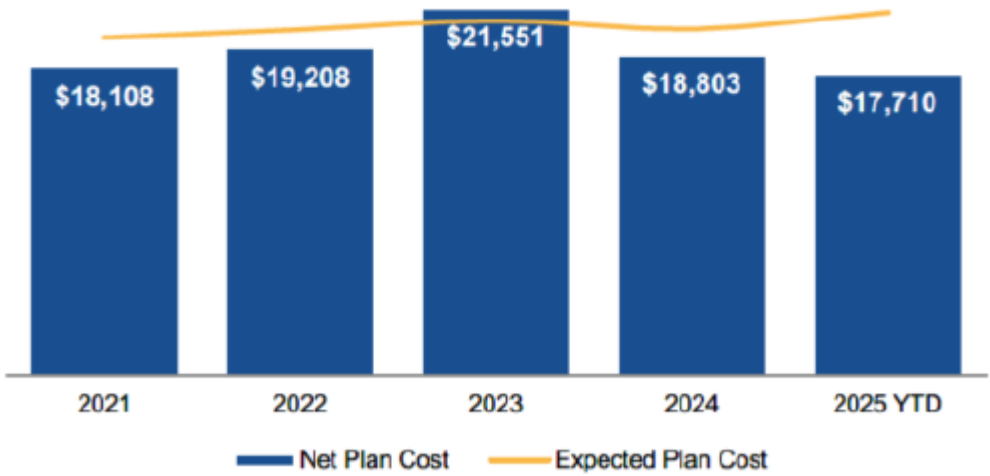
PERFORMANCE MEASURES

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



Health Plan Performance

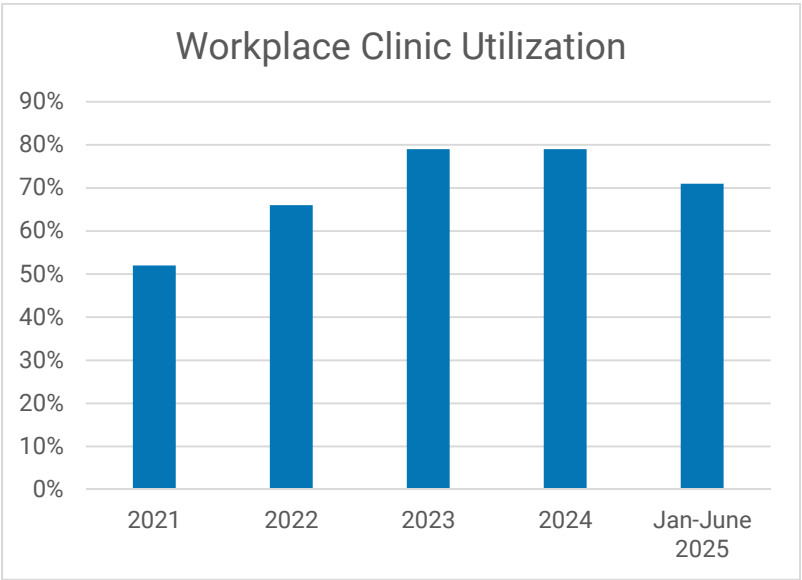
Net Plan Cost Summary - PEPY



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 compared to the prior two years) and are expected to come in below budget again in 2025.

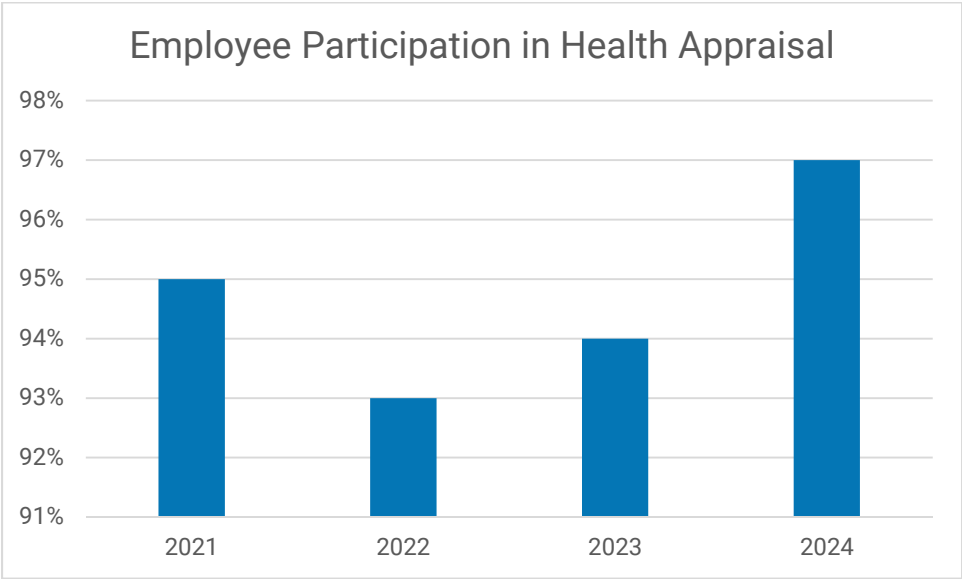
Workplace Clinic Utilization



The Workplace Clinic expanded from 20 hours per week to 24 hours per week in October 2024. Even with the increase in hours, we are seeing comparable utilization in 2025.



Wellness Program Participation



This chart represents the percentage of employees who 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

- Rollout online benefits enrollment (for new hires and qualifying life events) through Tyler Munis
- Enhanced communication and education surrounding the City’s 457 Deferred Compensation plan
- Partner with Workplace Clinic provider on continued utilization strategies for the clinic

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

NEXT YEAR BUDGET REQUEST

EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS INCREASE	\$99,722
---	-----------------

Increase to employee contributions and COBRA premiums due to the projected change in UHC rates for 2026 and current enrollment.

RETIREE CONTRIBUTIONS INCREASE	\$32,390
---------------------------------------	-----------------

Increase to retiree contributions due to the projected change in UHC rates for 2026 and based on current enrollment.

INSURANCE PREMIUMS INCREASE	\$2,672,317
------------------------------------	--------------------

No change to vision or life insurance premium rates. Increase is due to salary inflation (life insurance benefit is based off salary) and anticipated increase in stop loss contract. Stop loss premiums are being



moved to this budget line (previously in claims administration) for 2026. As a result of this change, that budget line is anticipated to decrease by \$2,266,970.

CLAIMS INCREASE	\$388,286
------------------------	------------------

Increase due to projected increase in health insurance claims.

CONSULTING SERVICES INCREASE	\$11,670
-------------------------------------	-----------------

Increase due to increase in fees for wellness services and Workplace Clinic.

CONTRACT RENEWALS

This budget includes the following contract extensions:

- UnitedHealthcare claims administrative fee contract (1-year contract extension). Estimated contract of \$156,801.
- Stop Loss contract (1-year contract). Final vendor TBD. Estimated contract of \$2,670,789.
- Froedtert Workplace Clinic contract (3-year contract). Estimated contract of \$215,968.
- Froedtert Health Appraisal contract (3-year contract). Estimated contract of \$46,000.
- Froedtert Wellness Coaching contract (3-year contract). Estimated contract of \$44,850.

**BUDGET SUMMARY TABLE**

Health/Life Insurance Fund #16						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
154,998	157,682	157,682	Wages	165,896	8,214	5.2%
849	-	-	Overtime	-	-	0.0%
1,956,636	289,534	289,534	Benefits	295,847	6,313	2.2%
697	-	-	Other Compensation	-	-	0.0%
31,367	41,088	41,088	Operating	42,865	1,777	4.3%
2,444,340	3,264,323	3,283,760	Services	614,785	(2,649,538)	-81.2%
7,295,149	8,125,170	8,125,170	Fixed Charges	11,001,943	2,876,773	35.4%
2,618	2,666	2,666	Internal Charges	2,696	30	1.1%
85,000	-	-	Transfers	-	-	0.0%
11,971,653	11,880,463	11,899,900	TOTAL	12,124,032	243,569	2.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
11,362,116	11,899,829	11,899,829	Miscellaneous	12,124,032	224,203	1.9%
11,362,116	11,899,829	11,899,829	TOTAL	12,124,032	224,203	1.9%
Net Cost						
609,538	(19,366)	71	TOTAL	-	19,366	-100.0%



DENTAL INSURANCE



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 431,412	\$ 451,712	\$ 20,299
Rev	\$ 431,413	\$ 451,712	\$ 20,299
Net Cost	\$ (1)	\$ -	\$ 1
FTE's			-

MAJOR CHANGES

- No major changes

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

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 encourage preventive care and potentially offset higher cost diagnostic claims, the preventive care benefit under the Humana plan will be increased to 100%. This change not only aligns the Humana plan coverage with the Care Plus plan coverage, but also gets this plan in line with our benchmark dental plans.

BUDGETARY CHANGES

NEXT YEAR BUDGET REQUEST

CLAIMS INCREASE	\$20,756
-----------------	----------

Increase to Humana claims budget for 2026 based off current projection and 2025 YTD claims experience and enrollment. A portion of this increase will be offset due to the projected decrease of \$12,471 in the Insurance Premium budget (Care Plus premiums). This decrease is based off the current projection and 2025 YTD Care Plus enrollment.

**EMPLOYEE CONTRIBUTIONS AND COBRA PREMIUMS INCREASE****\$2,739**

Increase to employee contributions due to projected change in Humana rates for 2026 and current enrollment.

CONTRACT RENEWALS

This budget includes the following contract extensions:

- Humana claims administrative fee contract. Estimated contract of \$14,618.
- Care Plus dental services contract. Estimated contract of \$163,030.92.

BUDGET SUMMARY TABLE

Dental Insurance Fund #17						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
13,500	13,324	13,324	Services	14,804	1,480	11.1%
401,640	418,088	418,088	Fixed Charges	436,908	18,820	4.5%
415,139	431,412	431,412	TOTAL	451,712	20,299	4.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
425,370	431,413	431,413	Miscellaneous	451,712	20,299	4.7%
425,370	431,413	431,413	TOTAL	451,712	20,299	4.7%
Net Cost						
(10,231)	(1)	(1)	TOTAL	-	1	-100.0%

WORKERS COMPENSATION



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 922,119	\$ 950,507	\$ 28,388
Rev	\$ 937,333	\$ 948,903	\$ 11,570
Net Cost	\$ (15,214)	\$ 1,604	\$ (16,818)
FTE's	-	-	-

MAJOR CHANGES

- 22% increase in insurance premiums

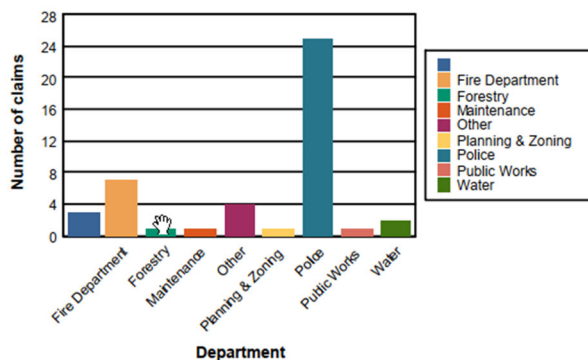
CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

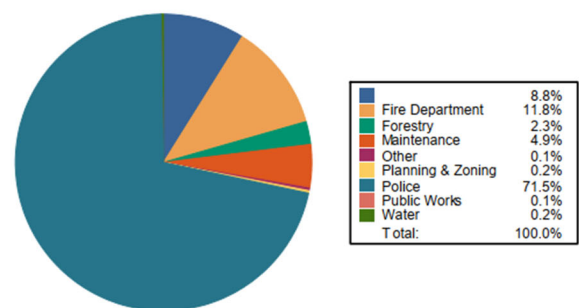
Number of Claims by Department

For 2024



Total Loss by Department

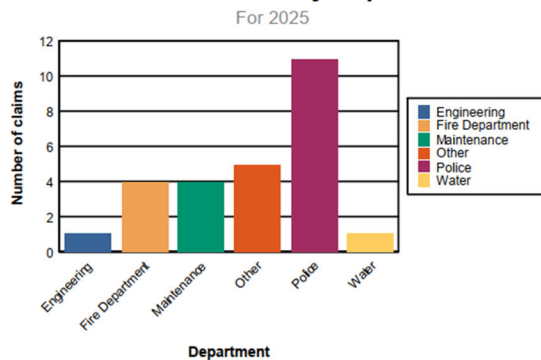
For This Policy Year



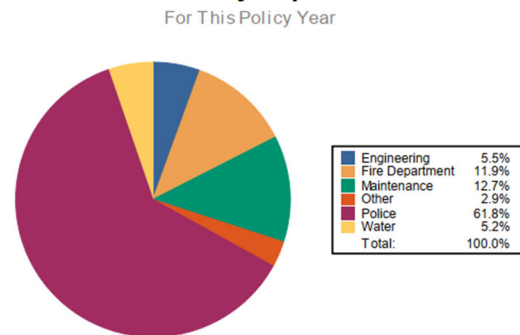


2025 through July 31

Number of Claims by Department

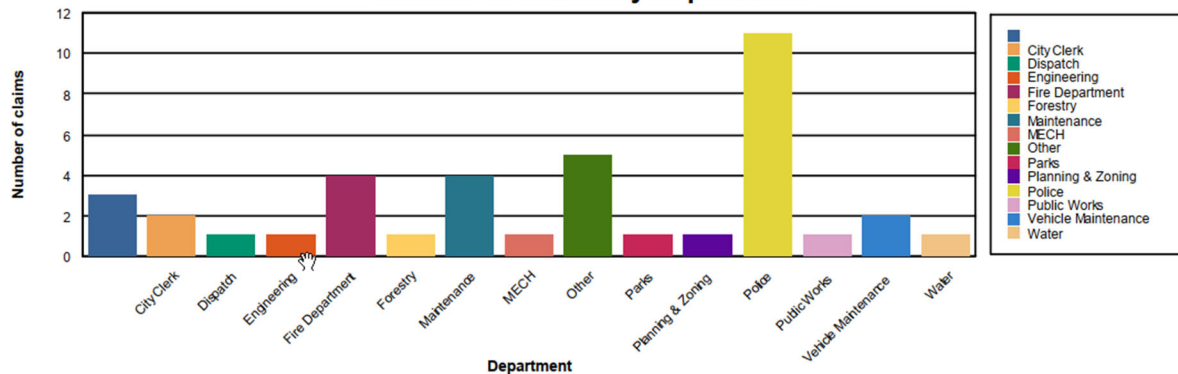


Total Loss by Department



2016-2025

Number of Claims by Department



NEXT YEAR'S GOALS

- Potentially change to a new third-party billing administrator depending on the outcome of 2025 request for proposals.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

2025 YTD CLAIMS EXPERIENCE

\$0

While no changes were made to the 2025 budget, the City has incurred 26 claims through the end of July for an estimated cost of \$153,002 as compared to 32 claims for an estimated cost of \$281,474 during this same period the previous year. Annualized, the City would end the year with 45 total claims \$262,288. This is above the five-year annual average number of claims (43) but below the total average cost of claims of \$706,070 (adjusted for inflation).



When considering \$457,575 in prior year claims adjustments plus the annualized claims total of \$262,288, the City is projecting \$719,863 in total claims cost compared to a budget of \$700,000. Given the volatile nature of workers compensation, no adjustment has been made to the budget.

NEXT YEAR BUDGET REQUEST

CLAIMS EXPENSE INCREASE

\$0

The claims budget was maintained at \$720,000 given the five year average claims cost of \$706,070. 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 INCREASE

\$20,950

Insurance Premiums for excess insurance coverage are increased by 22% from \$94,050 to \$115,000 due to initial estimates and reflect national trends.

**BUDGET SUMMARY TABLE**

Workers Compensation Fund #19						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
30,762	31,816	31,816	Wages	33,896	2,080	6.5%
9,120	9,331	9,331	Benefits	10,184	853	9.1%
30	-	-	Other Compensation	-	-	0.0%
58,145	58,922	58,922	Services	63,427	4,505	7.6%
415,750	822,050	822,050	Fixed Charges	843,000	20,950	2.5%
513,808	922,119	922,119	TOTAL	950,507	28,388	3.1%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
974,076	937,333	937,333	Miscellaneous	948,903	11,570	1.2%
974,076	937,333	937,333	TOTAL	948,903	11,570	1.2%
Net Cost						
(460,268)	(15,214)	(15,214)	TOTAL	1,604	16,818	-110.5%



NON-DEPARTMENTAL EXPENSES AND REVENUES



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 20,342,502	\$ 19,735,669	\$ (606,833)
Rev	\$ 64,986,452	\$ 65,152,130	\$ 165,677
Net Cost	\$(44,643,950)	\$(45,416,460)	\$ (772,510)
FTE's	-	-	-

MAJOR CHANGES

- 2.1% levy increase
- 2.82% Net New Construction
- Net \$253,185 reduction in state aid
- \$181,000 reduction in Payment in lieu of Taxes from Water Utility

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 a 7.0% room tax of gross receipts.

EXPENSES

COLLECTION WRITE-OFF

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

TRANSFER TO THE AMORTIZATION FUND

The Amortization Fund is a separate component of the City’s unrestricted fund balance intended to be used to 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

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

TRANSFER FROM WATER	DECREASE \$205,000
---------------------	--------------------

The payment in lieu of taxes from the Water Utility to the General Fund is estimated to decrease 15% to \$1,183,000 as the impact of the revaluation was overstated.

TRANSFER FROM GENERAL LIABILITY	INCREASE \$3,400,000
---------------------------------	----------------------

The City has been setting aside funds related to the Froedtert case and has enough cash available in the General Liability Fund. It is transferred to the General Fund and shown here as a revenue. Please see the Finance narrative for a full explanation of how this settlement is paid for and funded.



NEXT YEAR BUDGET REQUEST

PROPERTY TAX INCREASE

\$1,045,526

The property tax levy is increased \$1,067,526 to \$53,149,153. This represents a 2.1% increase. This increase is comprised of a 3.01% increase for operations and a net reduction in levy for debt service of 0.96%. This debt service reduction is due to the elimination of short-term borrowing for capital improvements to help offset the loss of property value due to the Froedtert Hospital settlement.

Levy Increase		
2025 Levy	52,081,627	
Operations Increase	1,568,987	3.01%
Debt Service increase	(501,461)	-0.96%
Total Increase	1,067,526	2.06%
2026 Levy	53,149,153	2.05%

The maximum levy increase allowed by state statute is 2.82% or \$1,468,702 as shown in the table below. The proposed levy would result in a \$100,285 reduction to the City's excess levy capacity.

Allowable Levy Increase		
Net New Construction	1,468,702	2.82%
TIF Closure	-	0.00%
Debt Service	(501,461)	-0.96%
Allowable Increase	967,241	1.86%
- Actual increase	1,067,526	2.05%
\$ of Excess Capacity Gained (Used)	(100,285)	-0.19%

With the adoption of this levy amount, the City will have available \$2,819,621 of excess levy capacity, approximately 5.3% of the 2026 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 2.26% since 2014 and 2.44% over past 5 years.

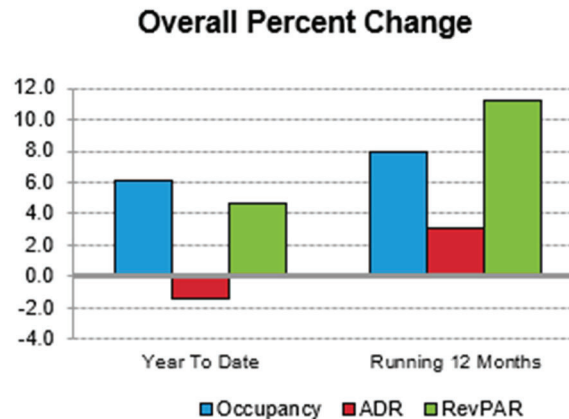
Years of Levy Capacity Available Assuming 3.0% for operations:		
Net New Construction as % Property Value	Years	
0.50%	2.12	
1.00%	2.65	
1.50%	3.54	
2.00%	5.31	



HOTEL/MOTEL REVENUE INCREASE

\$0

A 0.0% increase of \$0 in Hotel Motel Taxes is assumed despite 11% in the running 12 months RevPar, as we are seeing a slow-down in year-to-date collections as the average daily rate decreases.



STATE SHARED REVENUE

INCREASE \$28,802

Estimated 4.0% increase on the entire \$1,890,058 is budgeted, including amount budgeted here and in the Police Department, bringing total budgeted to \$1,965,661 of which \$748,844 is budgeted here.

TRANSFER FROM WATER

DECREASE \$181,000

The payment in lieu of taxes from the Water Utility to the General Fund is estimated to decrease 13% to \$1,183,000 as the impact of the revaluation was overstated.

TRANSFER FROM AMERICAN RESCUE PLAN FUND

DECREASE \$300,000

Due to the size of the 2025 Budget Gap, \$300,000 of American Rescue Plan funds was set aside for budget stabilization. As this was a one-time revenue it is not available for the 2026 Budget.

EXPENDITURE RESTRAINT AID

DECREASE \$281,987

Expenditure Restraint aid decreases 50% to \$286,650 due to increases in the City's 2023 and 2024 Equalized Property Value which

EXPENDITURE RESTRAINT CONTINGENCY

DECREASE \$275,000

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	20,031,179	Transfers	19,701,669	(606,833)	-3.0%
16,090,024	20,342,502	20,051,179	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 Penalties	-	-	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	8,183,075	Other Sources	5,044,171	(711,349)	-12.4%
336,969	324,833	312,000	Public Charges	312,200	(12,633)	-3.9%
54,248,129	54,805,923	54,790,923	Taxes	55,886,117	1,080,194	2.0%
58,515,649	64,986,452	67,544,175	TOTAL	65,152,130	165,677	0.3%
Net Cost						
(42,425,624)	(44,643,950)	(47,492,996)	TOTAL	(45,416,460)	(772,510)	1.7%



DEBT SERVICE



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 12,611,876	\$ 11,768,243	\$ (843,633)
Rev	\$ 12,142,981	\$ 11,593,243	\$ (549,738)
Net Cost	\$ 468,895	\$ 175,000	\$ (293,895)
FTE's	-	-	-

MAJOR CHANGES

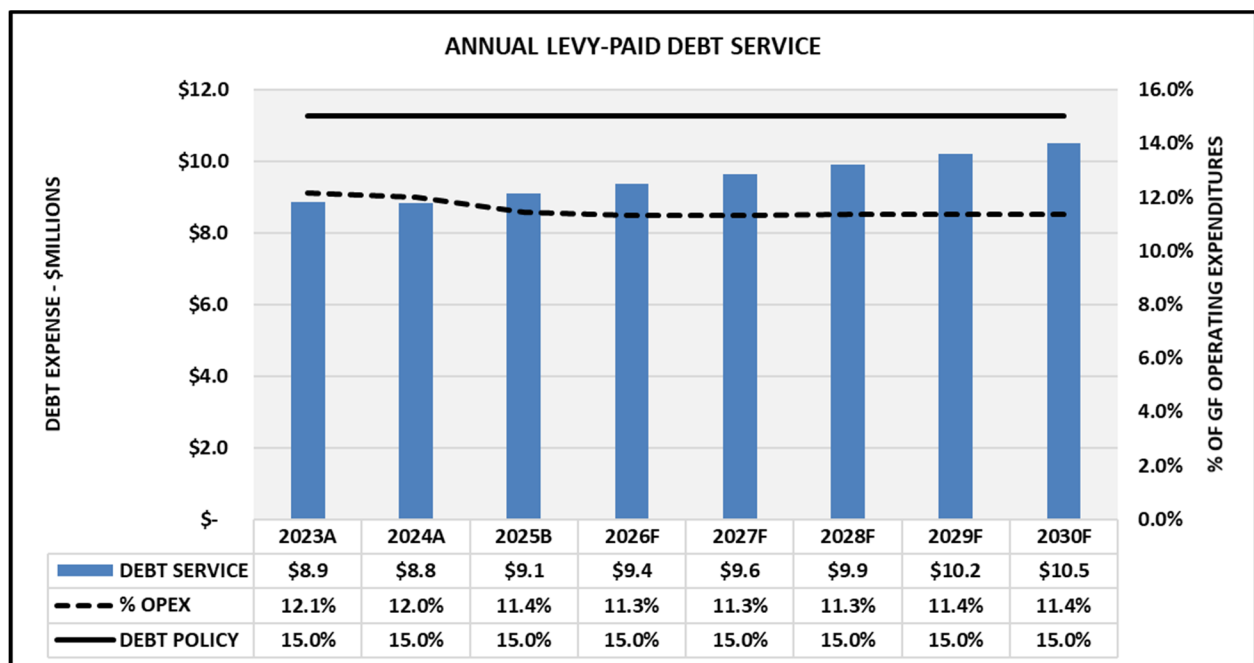
- Overall debt service decreases 6.7%
- Amount of property tax required for debt service increases 6.1%

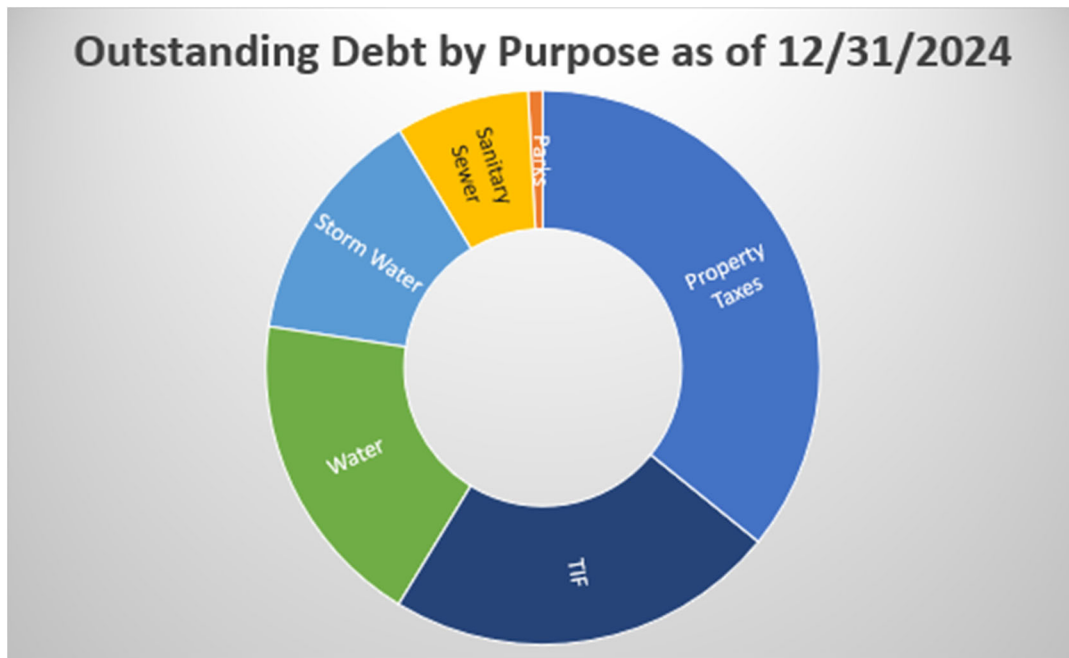
CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

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





Outstanding debt by funding source – Estimated Change

Purpose	Outstanding Par Amount as of		Change
	01/01/2025	12/31/2025	
GENERAL LEVY	50,256,509	56,495,000	6,238,491
MKE AREA DOMESTIC ANIMAL CONTROL COMMISSION	1,225,000	1,050,000	(175,000)
SANITARY SEWER	11,045,000	10,770,000	(275,000)
STORM WATER	19,885,000	27,855,000	7,970,000
TAX INCREMENTAL DISTRICT NO. 10	5,520,000	5,520,000	0
TAX INCREMENTAL DISTRICT NO. 11	2,030,000	1,975,000	(55,000)
TAX INCREMENTAL DISTRICT NO. 6	18,480,000	17,880,000	(600,000)
TAX INCREMENTAL DISTRICT NO. 7	6,320,000	5,625,000	(695,000)
WATER	28,215,000	28,020,000	(195,000)
TOTAL	142,976,509	155,190,000	12,213,491

NEXT YEAR'S GOALS

- Not applicable

BUDGETARY CHANGES

CURRENT YEAR BUDGET REQUEST

TRANSFER FROM TAX INCREMENT DISTRICT FUND	INCREASE \$293,895
---	--------------------

A technical correction to the 2025 Budget as the transfer from Tax Increment District 10 for an interest payment was not budgeted.



TRANSFER FROM GENERAL FUND	DECREASE \$296,414
----------------------------	--------------------

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

DEBT SERVICE PRINCIPAL	INCREASE \$685,000
------------------------	--------------------

The notification deadline for paying off the 2023 State Trust Fund Loan early, as intended in 2024, was missed so that this principal payment was made in 2025 at the normal due date and the associated funds necessary carried over.

NEXT YEAR BUDGET REQUEST

DEBT SERVICE PRINCIPAL DECREASE	\$1,020,000
---------------------------------	-------------

The annual principal amount paid on the City's General Obligation Bonds and Notes decreases \$1,020,000 to \$8,460,000. This is a result of the City no longer issuing a \$665,000 short term state trust fund loan that was used as a low interest mechanism to fund capital without incurring a levy limit penalty. The revenue for this loan was used to offset the tax rate increase caused by the Froedtert Hospital property tax settlement. The majority of this decrease is related to Tax Increment District 7 – Burleigh Triangle paying off the 2015 Notes what were used for the development of the retail along Burleigh in the Mayfair Collection.

DEBT SERVICE INTEREST INCREASE	\$173,807
--------------------------------	-----------

The annual interest paid on the City's General Obligation Bonds and Notes increases \$173,807 to \$3,303.803.

TRANSFER FROM THE GENERAL FUND DECREASE	\$558,371
---	-----------

The amount of property taxes needed to pay for annual debt service, shown as the "Transfer from the General Fund", decreases by 6.1% or \$558,371. As described above, this decrease is the result of not re-issuing a state trust fund loan as has been the practice for the past 3 years. Were it not for this, the transfer would have increased by 1.5%, \$134,060. This increase is a result of the 2025 Capital budget and the majority is being used for the road improvements in 2025, such as Watertown Plank Road, west of the bridge. This is in accordance with the City's Financial Resiliency policy of gradually increasing annual debt service to address deferred maintenance needs as reflected in the 2025-2029 Capital Budget.

**BUDGET SUMMARY TABLE**

Debt Service Fund #11						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
60,513	-	-	Services	-	-	0.0%
12,858,981	12,611,876	13,192,909	Fixed Charges	11,768,243	(843,633)	-6.7%
12,919,494	12,611,876	13,192,909	TOTAL	11,768,243	(843,633)	-6.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
56,485	-	3,000	Miscellaneous	-	-	0.0%
12,931,400	12,142,981	12,140,462	Other Sources	11,593,243	(549,738)	-4.5%
12,987,885	12,142,981	12,143,462	TOTAL	11,593,243		-4.5%
Net Cost						
(68,391)	468,895	1,049,447	TOTAL	175,000		-62.7%

GENERAL LIABILITY



BUDGET SNAPSHOT

	2025	2026	Change
Exp	\$ 405,145	\$ 324,332	\$ (80,813)
Rev	\$ 1,335,839	\$ 953,176	\$ (382,663)
Net Cost	\$ (930,694)	\$ (628,844)	\$ 301,849
FTE's	-	-	-

MAJOR CHANGES

- Claims budget decreases 33% due to improved 3-year claims experience

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 began purchasing pollution coverage in 2019.

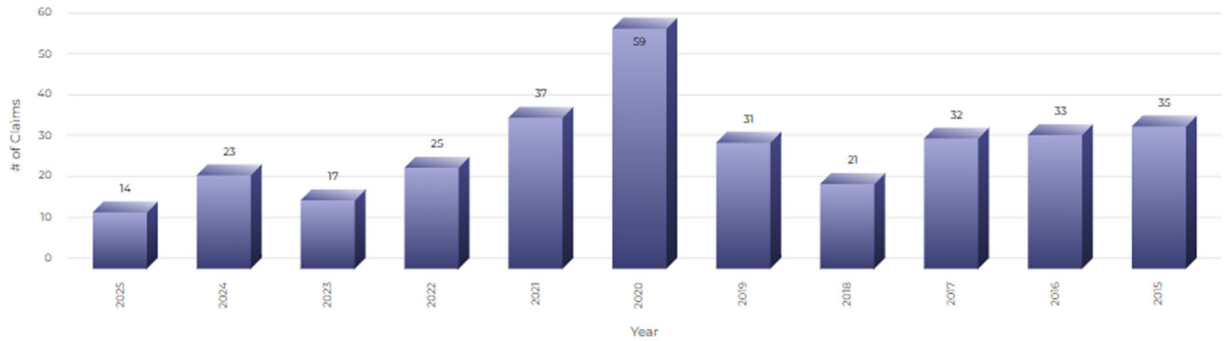
The City also maintains property insurance for approximately \$136,000,000 of value in buildings, property in the open and non-motorized vehicles. Currently the deductible is \$5,000. Since 2016, the Municipal Property Insurance Corporation (MPIC) provides this coverage. CVMIC is a one-third owner of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



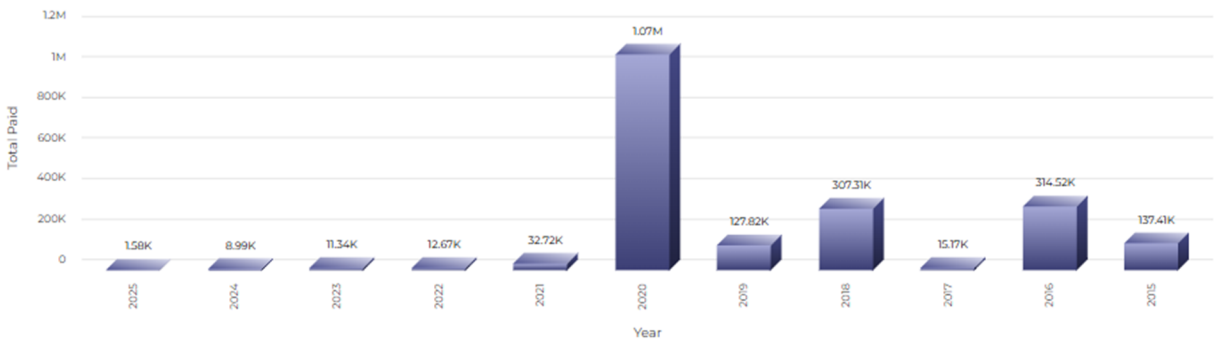
PERFORMANCE MEASURES

General Liability

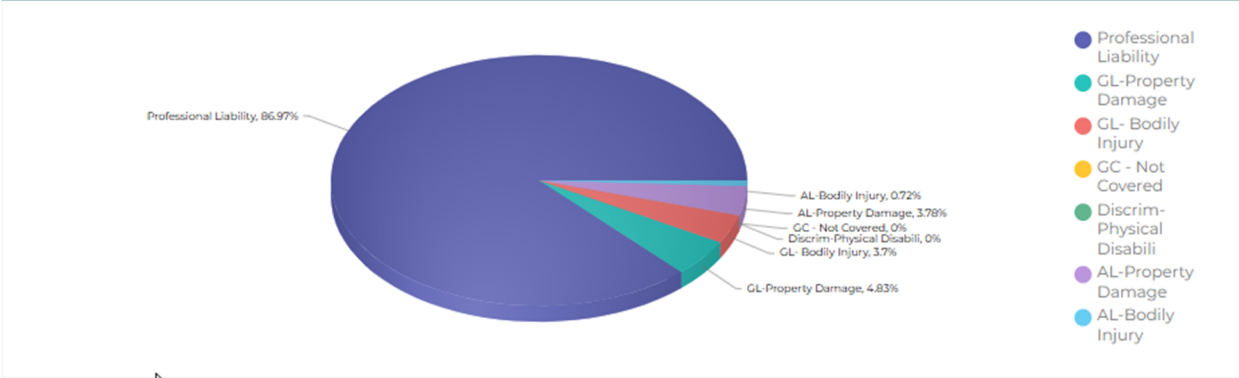
Total Claims By Year



Total Paid by Year

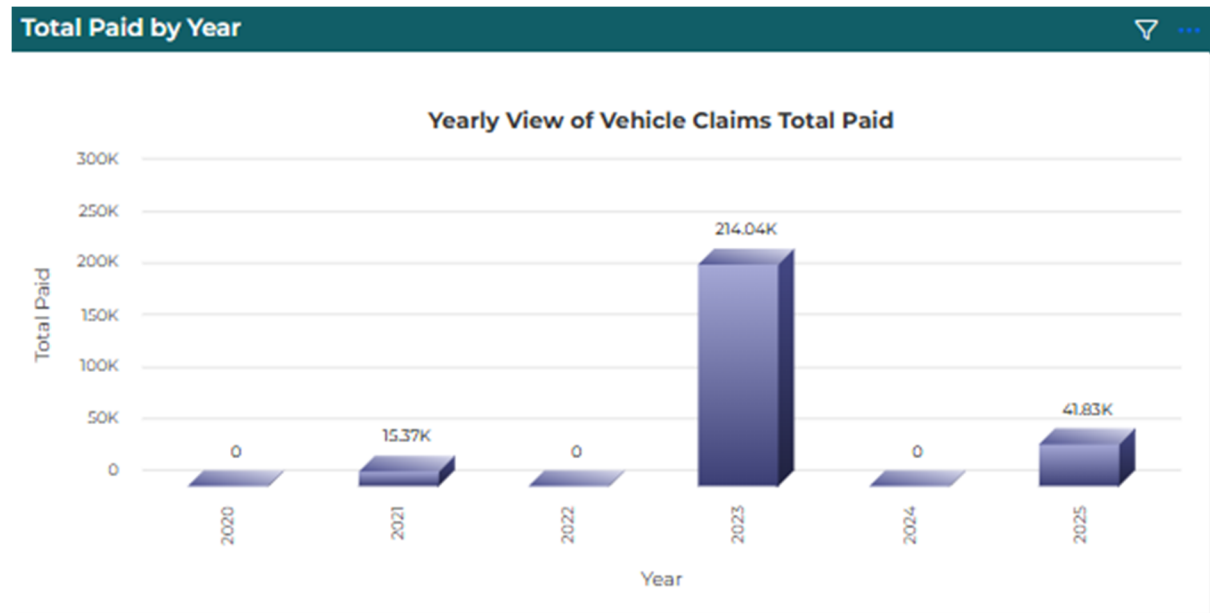
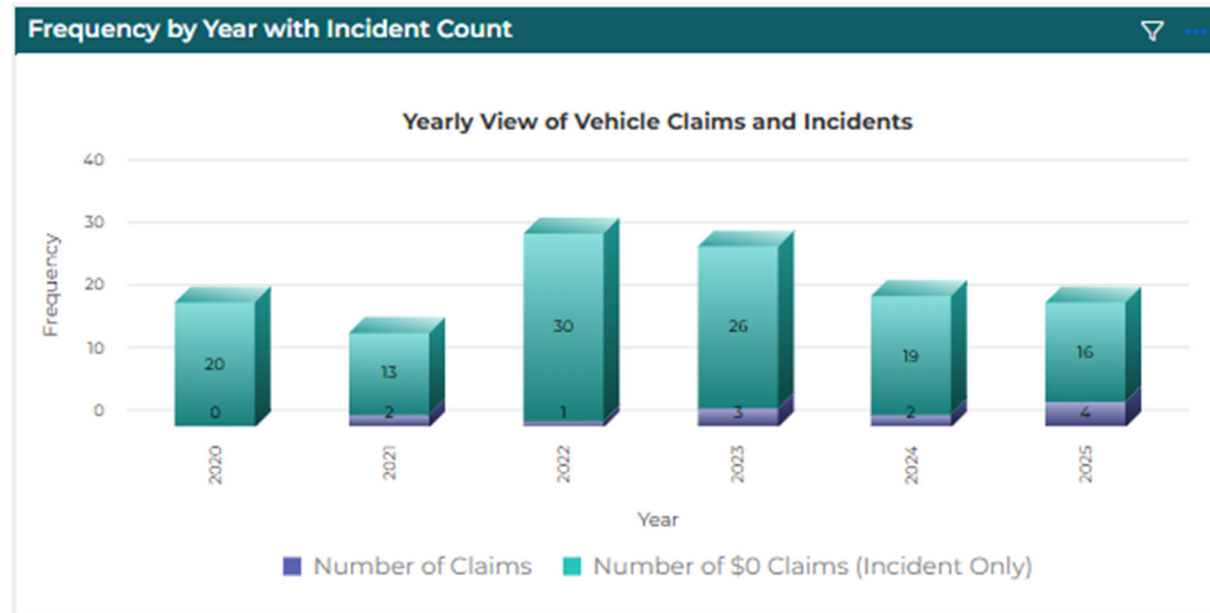


Total Paid by Coverage





Auto Physical





NEXT YEAR'S GOALS

- Continue to improve loss prevention

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

2025 YTD CLAIMS EXPERIENCE \$0

While no changes were made to the 2025 budget, the City has incurred 14 general liability claims and filed 4 auto insurance claims with a total incurred \$132,758 gross of insurance reimbursement.

NEXT YEAR BUDGET REQUEST

DEPARTMENTAL CHARGES DECREASE \$579,693

Departments are charged for the claims incurred from July 1, 2024 through June 30, 2025. This is a reimbursement to the general liability fund. In 2026, the amount decreased by \$579,693 to \$726,992 as shown in the table below. (The table includes non-general fund amounts as well).

	2025	2026	Change
Sanitary	1,943	-	(1,943)
Storm	10,537	-	(10,537)
Water	69,102	1,340	(67,761)
Police	205,561	54,949	(150,612)
Fire	4,521	-	(4,521)
Attorney- Misc	35,176	1,000	(34,176)
PW Ops	24,399	26,087	1,688
Building Code	21	-	(21)
Engineering	55,427	14,616	(40,811)
Litigation Reserve	900,000	629,000	(271,000)
Total	1,306,685	726,992	(579,693)

TRANSFERS DECREASE \$382,663

Transfers from other funds decrease \$382,663 due to the decrease in claims described above.

CLAIMS EXPENSE DECREASE \$70,000

Claim expenses and Legal Services are decreased by 33% from \$210,000 to \$140,000. The 3-year average of claim and legal expenses is \$220,374. With this change, the total budget for claims and legal expenses will be \$65,620.

**BUDGET SUMMARY TABLE**

General Liability Fund #18						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
28,975	39,781	39,781	Wages	32,865	(6,916)	-17.4%
12,178	16,707	16,707	Benefits	5,132	(11,574)	-69.3%
107	-	-	Other Compensation	-	-	0.0%
78,331	25,151	25,151	Services	40,156	15,005	59.7%
32,776	323,506	323,506	Fixed Charges	246,178	(77,328)	-23.9%
-	-	3,400,000	Transfers	-	-	0.0%
152,367	405,145	3,805,145	TOTAL	324,332	(80,813)	-19.9%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
24,486	23,740	23,740	Miscellaneous	13,538	(10,202)	-43.0%
1,267,608	1,312,099	1,312,099	Other Sources	939,638	(372,461)	-28.4%
1,292,094	1,335,839	1,335,839	TOTAL	953,176	(382,663)	-28.6%
Net Cost						
(1,139,727)	(930,694)	2,469,306	TOTAL	(628,844)	301,849	-32.4%

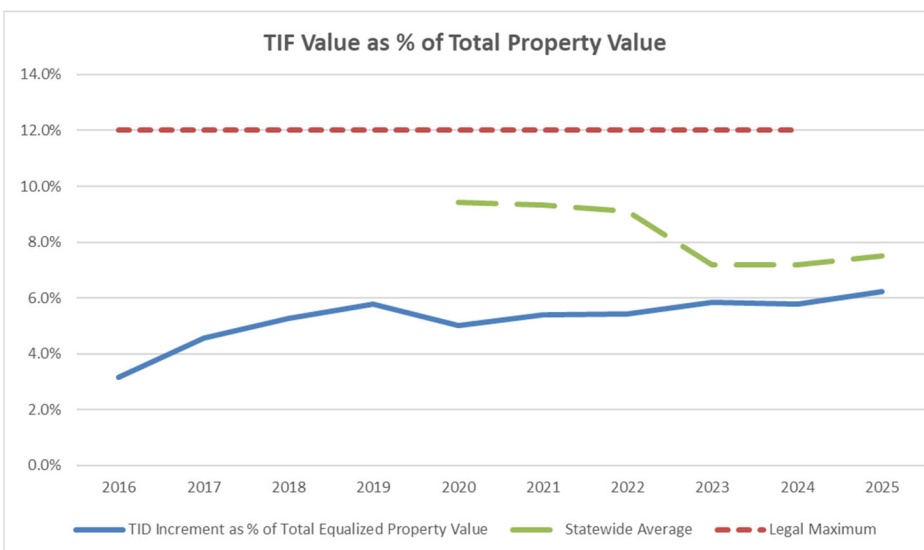
TAX INCREMENTAL DISTRICTS



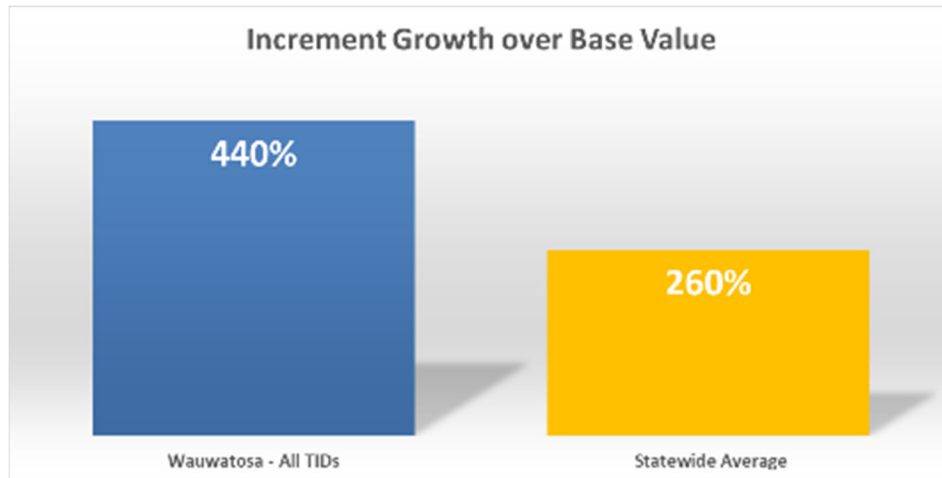
CORE RESPONSIBILITIES

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

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

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	\$ 110,607,000
Total Expenditures (through 12/31/24)	\$ 43,046,303
Project Plan Expenditures	\$ 48,943,121
% of Project Plan Expenditures	88%
% of Equalized Value	1.09%
Increment Growth over Base Value	413%
Incremental Value per Investment	2.57
Change in Value from 2024	\$ (53,071,500)
% Change in Value	-32.4%
2026 Annual Property Tax Increment	\$ 1,880,319
12/31/24 Audited Fund Balance	\$ 4,743,229

TIF 6 is our oldest TIF, created in 2010. It has the largest cash balance at \$4.7 million making up 78% of the available cash in the TIF fund as of 12/31/24

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

DECREASE IN INCREMENT - \$157,079

Property tax increment is re-estimated to decrease 5.4% to \$2,749,458 due to a lower than estimated equalized tax rate.

INCREASE IN INVESTMENT EARNINGS \$63,450

Investment earnings are increased 27% to \$300,000 reflecting higher than budgeted interest rates.

NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT - \$1,026,218

Increment decreases 35% to \$1,880,319 as the equalized value is brought closer in line with the new assessments. Year over year assessed value only changed -1.5% as the increase in multi-family residential nearly offset the decrease in the office buildings and hotel.¹

¹ All references to assessed values are estimates and do not include any Board of Review changes.



DECREASE IN MUNICIPAL REVENUE OBLIGATION -\$102,681

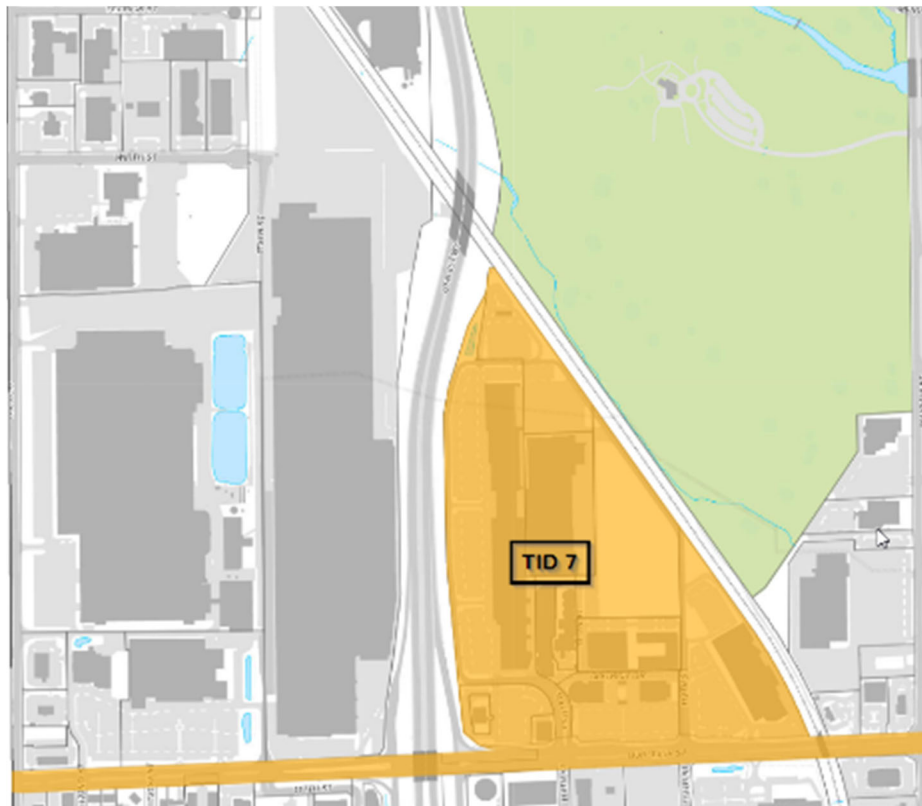
The Municipal Revenue Obligation owed for the Meadowlands project is estimated to decrease to \$258,665 due an assumed decrease in value and tax rate.

BUDGET SUMMARY TABLE

TIF #06						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
150	150	150	Operating	150	-	0.0%
9,174	6,573	81,573	Services	6,770	197	3.0%
409,994	362,016	372,897	Fixed Charges	260,165	(101,851)	-28.1%
-	-	-	Other Expenses	-	-	0.0%
21,551	-	-	Capital Outlay	-	-	0.0%
1,376,431	1,305,244	1,305,244	Transfers	1,306,994	1,750	0.1%
1,817,301	1,673,983	1,759,864	TOTAL	1,574,079	(99,904)	-6.0%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
2,896,889	2,906,537	2,749,458	Taxes	1,880,319	(1,026,218)	-35.3%
4,097	212,641	212,641	Intergovt Revenues	212,100	(541)	-0.3%
248,179	236,550	300,000	Miscellaneous	276,000	39,450	16.7%
3,149,165	3,355,728	3,262,099	TOTAL	2,368,419	(987,309)	-29.4%
Net Cost						
(1,331,865)	(1,681,745)	(1,502,235)	TOTAL	(794,340)	887,405	-52.8%

TIF DISTRICT #7 (BURLEIGH TRIANGLE)

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



The Common Council approved a term sheet for phase 2 of the project on October 6, 2015 which resulted in additional retail, a grocery store, a hotel, four restaurants, and a parking structure to support phases one and two. A third phase will include additional retail as well as more than 1,000 apartments. Terms for the first 260 apartments and 50,000 sq. ft. of retail were approved on August 2, 2016. Demolition of the Schoenick warehouse took place in 2020-2021 as well as the completion of internal roadways and utilities. The City is currently in negotiations for the acquisition of the necessary private property to complete a roadway under the interstate at the northern tip of the district. In addition a 80 unit affordable housing building opened in 2024. The Planned Unit Development of a two-phase project to construct approximately 450 units was approved in 2023 and is anticipated to break ground in 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	\$ 193,928,500
Total Expenditures (through 12/31/24)	\$ 43,582,777
Project Plan Expenditures	\$ 64,736,911
% of Project Plan Expenditures	67%
% of Equalized Value	1.92%
Increment Growth over Base Value	932%
Incremental Value per Investment	4.45
Change in Value from 2024	\$ (8,922,200)
% Change in Value	-4.4%
2026 Annual Property Tax Increment	\$ 3,296,785
12/31/24 Audited Fund Balance	\$ (1,912,565)

TIF 7 has the largest % of value of all our districts at 1.92%. For every \$1.00 invested by the City, this district has returned \$4.45 of incremental property value.

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

DECREASE IN INCREMENT -\$194,671

Property tax increment is re-estimated to decrease 5.4% to \$3,407,470 due to a lower than estimated equalized tax rate.

DECREASE IN INVESTMENT EARNINGS -\$50,000

Investment earnings are decreased 56% to \$40,000 reflecting actuals to date.

INCREASE IN MUNICIPAL REVENUE OBLIGATION \$81,805

The Municipal Revenue Obligation issued to the Synergy developers was 16% higher than budgeted.

PROPOSED WINGSPAN DEVELOPMENT POSTPONED NET INCREASE \$1,934,157

The proposed Wingspan development has been postponed due to higher than budgeted construction costs. As a result, the assumed \$5,000,000 in bond proceeds revenue is re-estimated to \$0 as is the \$5,100,000 in project costs. However, the budget is also re-estimated to account for the \$2,129,159 advance of a reimbursement owed by the City to the developer for infrastructure constructed in 2017. This was approved by the Common Council in March 2025.



NEXT YEAR BUDGET REQUEST

DECREASE IN INCREMENT **-\$305,356**

Increment decreases 9% to \$3,296,785 on an equalized basis. However, on an assessed basis, the tax increment district saw a 35% increase with the multi-family parcels adding \$34 million which offset the loss of \$4 million of value at the hotel parcel while the retail added \$5.1 million.

INCREASE IN MUNICIPAL REVENUE OBLIGATION **\$369,862**

The Municipal Revenue Obligation payments increase as the value of the Synergy project increased 56% and the MSP project reached full value at \$14.6 million

DECREASE IN DEBT SERVICE **\$531,750**

The annual debt service payment decreased 37% to \$908,195 as the 2015 taxable bonds that financed the second phase retail are paid off.

BUDGET SUMMARY TABLE

TIF #07						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
72,327	16,573	16,573	Services	6,770	(9,803)	-59.2%
571,309	707,967	789,772	Fixed Charges	1,084,029	376,062	53.1%
1,115,806	5,195,000	2,129,158	Other Expenses	5,100,000	(95,000)	-1.8%
484,514	-	-	Capital Outlay	-	-	0.0%
2,660,095	1,439,945	1,439,945	Transfers	908,195	(531,750)	-36.9%
4,904,351	7,359,635	4,375,598	TOTAL	7,099,144	(260,491)	-3.5%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
3,462,681	3,602,141	3,407,470	Taxes	3,296,785	(305,356)	-8.5%
81,378	288,093	288,093	Intergovt Revenues	287,557	(536)	-0.2%
-	-	-	Public Charges	-	-	0.0%
-	5,000,000	1	Other Sources	5,000,000	-	0.0%
84,205	90,000	40,000	Miscellaneous	52,000	(38,000)	-42.2%
3,628,264	8,980,234	3,735,564	TOTAL	8,636,342	(343,892)	-3.8%
Net Cost						
1,276,087	(1,620,599)	640,034	TOTAL	(1,537,198)	83,401	-5.1%



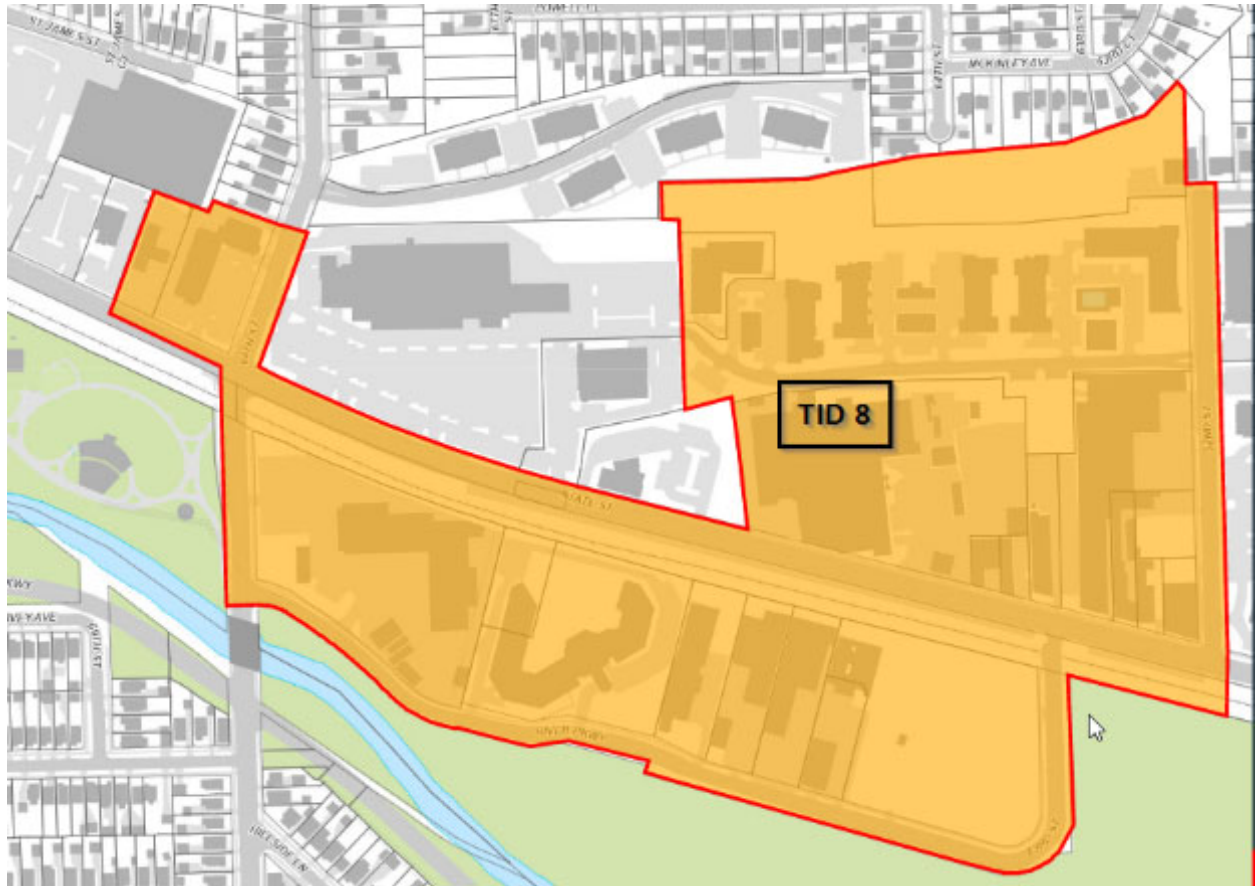
TIF DISTRICT #8 (EAST STATE STREET OVERLAY)

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.

Categories	TIF 8 East State Street
Type of TID	Rehab
Year Established	2014
Maximum Life	2041
Base Value	\$ 21,009,000
Incremental Value	\$ 101,239,900
Total Expenditures (through 12/31/24)	\$ 8,703,265
Project Plan Expenditures	\$ 13,100,000
% of Project Plan Expenditures	66%
% of Equalized Value	1.00%
Increment Growth over Base Value	482%
Incremental Value per Investment	11.63
Change in Value from 2024	\$ 37,236,500
% Change in Value	58.2%
2026 Annual Property Tax Increment	\$ 1,721,078
12/31/24 Audited Fund Balance	\$ 2,635,274

TIF 8 saw a 58% increase in value in 2025 largely multi-family apartment appreciation.



BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

DECREASE IN INCREMENT	-\$61,423
-----------------------	-----------

Property tax increment is re-estimated to decrease 5.4% to \$1,075,124 due to a lower than estimated equalized tax rate.

INCREASE IN INVESTMENT EARNINGS	-\$63,610
---------------------------------	-----------

Investment earnings are increased 74% to \$150,000 reflecting actuals to date.

INCREASE IN MUNICIPAL REVENUE OBLIGATION	\$18,998
--	----------

The Municipal Revenue Obligation issued to the River Parkway Phase 1 project was 7.2% higher than budgeted due to higher value than estimated.

PROPOSED HART PARK EAST IMPROVEMENTS POSTPONED	DECREASE \$1,270,000
--	----------------------

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.



NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT **\$584,531**

Increment increases 52% to \$1,721,078 based on the appreciation of the multi-family buildings within the District.

MUNICIPAL REVENUE OBLIGATION PAYMENT **INCREASE \$97,951**

Increases due to value of both River Parkway projects appreciating.

BUDGET SUMMARY TABLE

TIF #08						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
248,905	3,801	3,801	Services	3,915	114	3.0%
197,816	263,665	282,663	Fixed Charges	361,616	97,951	37.1%
-	-	-	Other Expenses	-	-	0.0%
-	1,270,000	1	Capital Outlay	1,270,000	-	0.0%
10,000	10,000	10,000	Transfers	10,000	-	0.0%
457,021	1,547,616	296,615	TOTAL	1,645,681	98,065	6.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
924,193	1,136,547	1,075,124	Taxes	1,721,078	584,531	51.4%
6,606	18,757	18,757	Intergovt Revenues	20,414	1,657	8.8%
121,135	86,390	150,000	Miscellaneous	118,000	31,610	36.6%
1,051,933	1,241,694	1,243,881	TOTAL	1,859,492	617,798	49.8%
Net Cost						
(594,913)	305,922	(947,266)	TOTAL	(213,811)	(519,733)	-169.9%

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	\$ 25,930,800
Total Expenditures (through 12/31/24)	\$ 2,538,456
Project Plan Expenditures	\$ 2,870,000
% of Project Plan Expenditures	88%
% of Equalized Value	0.26%
Increment Growth over Base Value	532%
Incremental Value per Investment	10.22
Change in Value from 2024	\$ 7,692,600
% Change in Value	42.2%
2026 Annual Property Tax Increment	\$ 440,824
12/31/24 Audited Fund Balance	\$ 75,187

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



BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

NO SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT

\$116,957

Increment increases 36.1% to \$440,824 due to value appreciation of the 2100 apartments.

MUNICIPAL REVENUE OBLIGATION PAYMENT

INCREASE \$38,703

Increases 21% due to value of both River Parkway projects appreciating.

TRANSFER TO DEBT SERVICE

DECREASE 77,063

The Transfer to Debt Service decreases to zero as the District made it's final payment in 2025.

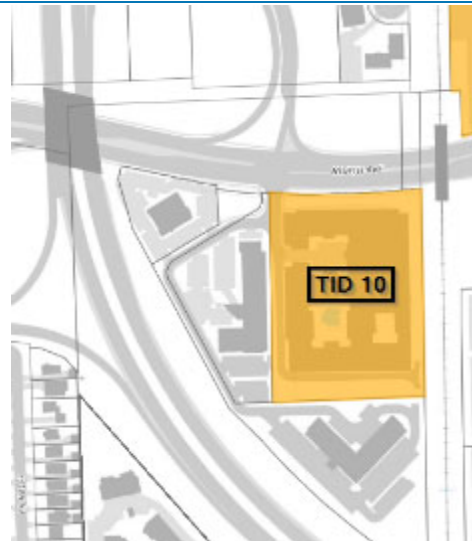
BUDGET SUMMARY TABLE

TIF #09						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
5,305	3,801	3,801	Services	3,915	114	3.0%
181,616	181,616	189,312	Fixed Charges	220,319	38,703	21.3%
82,688	82,063	82,063	Transfers	5,000	(77,063)	-93.9%
269,908	267,630	275,326	TOTAL	229,384	(38,246)	-14.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
286,035	323,867	306,363	Taxes	440,824	116,957	36.1%
249	2,999	2,999	Intergovt Revenues	2,992	(7)	-0.2%
7,659	8,730	9,000	Miscellaneous	16,000	7,270	83.3%
293,942	335,596	318,362	TOTAL	459,816	124,220	37.0%
Net Cost						
(24,034)	(67,966)	(43,036)	TOTAL	(230,432)	(162,466)	239.0%

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	\$ 51,093,800
Total Expenditures (through 12/31/24)	\$ 5,151,326
Project Plan Expenditures	\$ 12,660,000
% of Project Plan Expenditures	41%
% of Equalized Value	0.50%
Increment Growth over Base Value	1306%
Incremental Value per Investment	9.92
Change in Value from 2024	\$ 3,062,900
% Change in Value	6.4%
2026 Annual Property Tax Increment	\$ 868,595
12/31/24 Audited Fund Balance	\$ 368,949

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



BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE

INCREASE IN BOSTON STORE CARRYING COSTS	\$349,850
---	-----------

Due to general challenges negotiating with the owner of the Mayfair Mall on the transfer of the Boston Store as well as the overall challenge of a negotiating a complex real estate transaction with four parties, the City is incurring unanticipated holding costs for the property estimated to total \$350,000 for the year. This will be partially off-set by negotiated rent payments made by Scheels during this interim period. While a significant cost, the City negotiating team is holding firm on several key deal terms with the Mayfair Mall owner is worth this cost while at the same time necessary to ensure the final details of the various and complex agreements are acceptable to all parties, including the housing developer that will be generating the vast majority of the incremental new taxes.

NEXT YEAR BUDGET REQUEST

INCREASE IN INTEREST INCOME	\$18,410
-----------------------------	----------

Revenue increases 46.5% to \$58,000.

MUNICIPAL REVENUE OBLIGATION PAYMENT	DECREASE \$182,496
--------------------------------------	--------------------

Decreases to zero as the District made its final payment in 2025.

TRANSFER TO DEBT SERVICE	INCREASE 643,895
--------------------------	------------------

The Transfer to Debt Service increases as the District begins making full principal and interest payments on the Boston Store acquisition.



BUDGET SUMMARY TABLE

TIF #10						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
168,706	150	350,000	Operating	150	-	0.0%
5,305	3,801	5,801	Services	3,915	114	3.0%
624,644	182,686	182,686	Fixed Charges	450	(182,236)	-99.8%
45,958	-	-	Capital Outlay	-	-	
39,576	10,000	49,281	Transfers	653,895	643,895	6439.0%
884,189	196,637	587,768	TOTAL	658,410	461,773	234.8%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
770,757	852,913	806,819	Taxes	868,595	15,682	1.8%
34,944	39,590	39,590	Miscellaneous	58,000	18,410	46.5%
805,701	892,503	846,409	TOTAL	926,595	34,092	3.8%
Net Cost						
78,488	(695,866)	(258,641)	TOTAL	(268,185)	427,681	-61.5%

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 Harmonie Square, a 75,600 square foot mixed use development with 7,350 of ground floor retail, 30-32 apartments and 33 public parking stalls.

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

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



TIF 11	
Categories	Tosa Village
Type of TID	Rehab
Year Established	2015
Maximum Life	2042
Base Value	\$ 10,779,000
Incremental Value	\$ 70,994,400
Total Expenditures (through 12/31/24)	\$ 9,229,630
Project Plan Expenditures	\$ 21,201,616
% of Project Plan Expenditures	44%
% of Equalized Value	0.70%
Increment Growth over Base Value	659%
Incremental Value per Investment	7.69
Change in Value from 2024	\$ 24,129,200
% Change in Value	51.5%
2026 Annual Property Tax Increment	\$ 1,206,905
12/31/24 Audited Fund Balance	\$ 355,472

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

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE - NO SIGNIFICANT CHANGES



NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT **\$194,671**

Property tax increment is estimated to increase 44% to \$1,310,571 due the appreciation of values of the multi-family properties in the District.

INCREASE IN INTEREST INCOME **\$24,800**

Revenue increases 82% to \$55,000.

MUNICIPAL REVENUE OBLIGATION PAYMENT **INCREASE \$220,230**

Increases to \$632,046 due to the increases in value of the State Street Station and Harmonie Square projects.

BUDGET SUMMARY TABLE

TIF #11						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	-	-	Wages	-	-	0.0%
-	-	-	Benefits	-	-	0.0%
300	150	150	Operating	150	-	0.0%
48,480	3,801	8,801	Services	3,915	114	3.0%
411,886	411,816	431,491	Fixed Charges	632,046	220,230	53.5%
144,413	140,263	140,263	Transfers	140,563	300	0.2%
605,079	556,030	580,705	TOTAL	776,674	220,644	39.7%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
771,192	832,213	787,238	Taxes	1,206,905	374,692	45.0%
9,600	48,767	48,767	Intergovt Revenues	48,666	(101)	-0.2%
27,781	30,200	40,000	Miscellaneous	55,000	24,800	82.1%
-	-	-	Other Sources	-	-	0.0%
808,574	911,180	876,005	TOTAL	1,310,571	399,391	43.8%
Net Cost						
(203,495)	(355,150)	(295,300)	TOTAL	(533,897)	(178,747)	50.3%

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.

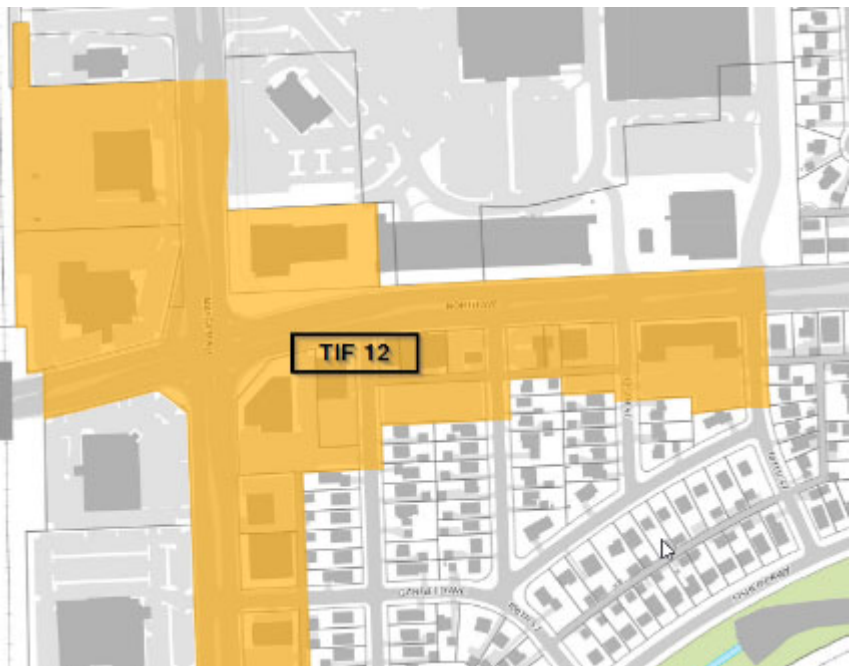
As a result of the creation of this District, the City projects that additional land and improvements value of

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	\$ 38,365,900
Total Expenditures (through 12/31/24)	\$ 14,608,347
Project Plan Expenditures	\$ 19,600,000
% of Project Plan Expenditures	75%
% of Equalized Value	0.38%
Increment Growth over Base Value	120%
Incremental Value per Investment	2.63
Change in Value from 2024	\$ 4,291,900
% Change in Value	12.6%
2026 Annual Property Tax Increment	\$ 652,220
12/31/24 Audited Fund Balance	\$ (301,537)

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE - NO SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST

INCREASE IN INCREMENT \$47,148

Property tax increment is estimated to increase 8% to \$652,220 as commercial property appreciation offsets the loss of hotel value.

INCREASE IN INTEREST INCOME \$24,800

Revenue increases 82% to \$55,000.

MUNICIPAL REVENUE OBLIGATION PAYMENT DECREASE \$211,105

Decreases to \$211,105 due to a 36% decrease in the value of the Renaissance hotel.



BUDGET SUMMARY TABLE

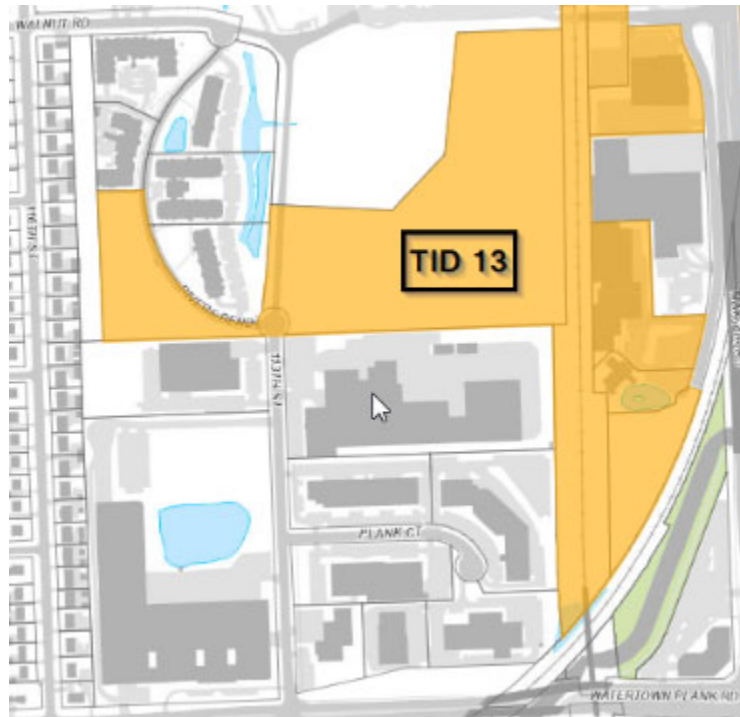
TIF #12						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
5,305	3,801	9,801	Services	3,915	114	3.0%
437,818	437,818	460,117	Fixed Charges	226,713	(211,105)	-48.2%
12,799	5,000	5,000	Transfers	5,000	-	0.0%
456,222	446,769	475,068	TOTAL	235,778	(210,991)	-47.2%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
641,566	605,072	572,372	Taxes	652,220	47,148	7.8%
-	181,285	181,285	Intergovt Revenues	180,815	(470)	-0.3%
2,235	9,800	3,000	Miscellaneous	20,000	10,200	104.1%
643,801	796,157	756,657	TOTAL	853,035	56,878	7.1%
Net Cost						
(187,578)	(349,388)	(281,589)	TOTAL	(617,257)	(267,869)	76.7%

TIF DISTRICT #13 (WALNUT ROAD REDEVELOPMENT DISTRICT)

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

Future phases are intended to include light manufacturing uses.

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



Categories	TIF 13 Walnut Rd Redev
Type of TID	Blight
Year Established	2020
Maximum Life	2047
Base Value	\$ 2,985,200
Incremental Value	\$ 37,050,500
Total Expenditures (through 12/31/24)	\$ 2,043,457
Project Plan Expenditures	\$ 10,200,000
% of Project Plan Expenditures	20%
% of Equalized Value	0.37%
Increment Growth over Base Value	1241%
Incremental Value per Investment	18.13
Change in Value from 2024	\$ 21,963,700
% Change in Value	145.6%
2026 Annual Property Tax Increment	\$ 629,859
12/31/24 Audited Fund Balance	\$ 156,084

TIF 13's incremental value grow this mostly due to the construction of the new hotel on Mayfair Road. However, the value increase attributed to Walnut Glenn affordable multi-family is overstated and will be corrected in 2027

BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE - NO SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST



INCREASE IN INCREMENT \$361,104

Property tax increment is estimated to increase 135% to \$629,859. While the hotel under construction did increase 156% of value, the reason for this very large increase 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. There is a correction process and this will be adjusted in 2026 and has no adverse impact on the Walnut Glenn project.

INCREASE IN CONSULTING SERVICES \$42,000

\$42,000 is budgeted in consulting services as 50% contribution towards the redevelopment plan costs for the Public Works landfill site if a phase II environmental remediation study is required. The Redevelopment Reserve is paying the other half.

MUNICIPAL REVENUE OBLIGATION PAYMENT INCREASE \$24,586

Increases to \$120,000 due to a 48% increase in the value of the Walnut Glenn property.

BUDGET SUMMARY TABLE

TIF #13						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
5,305	3,801	3,801	Services	45,915	42,114	1108.0%
95,414	95,414	99,848	Fixed Charges	120,000	24,586	25.8%
-	-	-	Capital Outlay	250,000	250,000	0.0%
3,750	10,000	10,000	Transfers	10,000	-	0.0%
104,769	109,365	113,799	TOTAL	426,065	316,700	289.6%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
192,669	267,905	253,427	Taxes	629,859	361,954	135.1%
-	127	127	Intergovt Revenues	127	-	0.0%
8,477	9,850	16,000	Miscellaneous	16,000	6,150	62.4%
201,147	277,882	269,554	TOTAL	645,986	368,104	132.5%
Net Cost						
(96,378)	(168,517)	(155,755)	TOTAL	(219,921)	(51,404)	30.5%

TIF DISTRICT #14 (BMO BANK REDEVELOPMENT)

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



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

Categories	TIF 14 BMO Redevelopment
Base Value	\$ 2,932,500
Incremental Value	\$ 102,600
Total Expenditures (through 12/31/24)	\$ 66,264
Project Plan Expenditures	\$ 8,500,000
% of Project Plan Expenditures	1%
% of Equalized Value	0.00%
Increment Growth over Base Value	3%
Incremental Value per Investment	1.55
Change in Value from 2024	\$ (506,500)
% Change in Value	-83.2%
2026 Annual Property Tax Increment	\$ 1,744
12/31/24 Audited Fund Balance	\$ (51,432)

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



BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE - NO SIGNIFICANT CHANGES

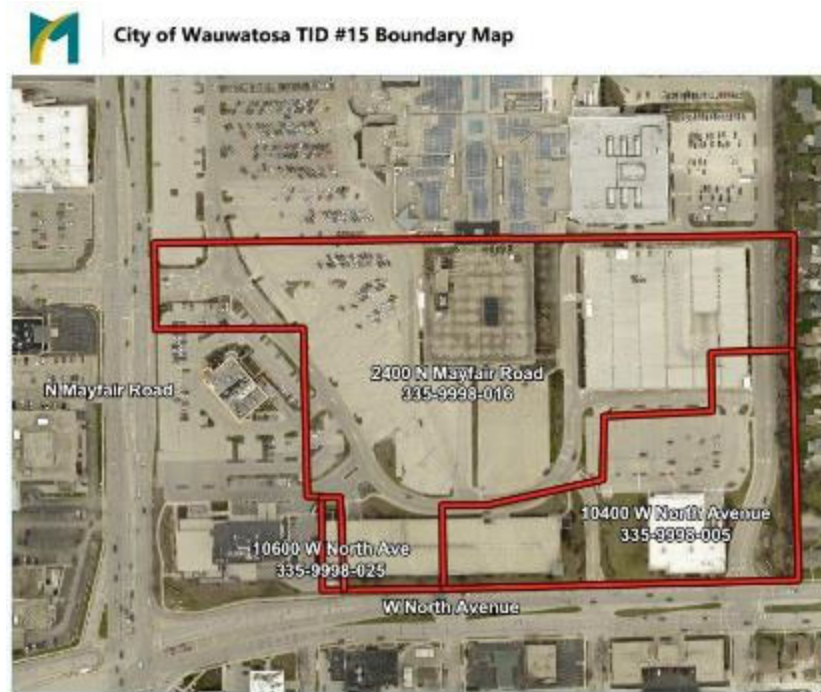
NEXT YEAR BUDGET REQUEST - NO SIGNIFICANT CHANGES

BUDGET SUMMARY TABLE

TIF #14						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
300	150	150	Operating	150	-	0.0%
5,305	23,801	23,801	Services	3,915	(19,886)	-83.6%
3,750	10,000	10,000	Transfers	5,000	(5,000)	-50.0%
9,355	33,951	33,951	TOTAL	9,065	(24,886)	-73.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
4,832	10,816	10,232	Taxes	1,744	(9,072)	-83.9%
-	556	556	Intergovt Revenues	554	(2)	-0.4%
4,832	11,372	10,788	TOTAL	2,298	(9,074)	-79.8%
Net Cost						
4,523	22,579	23,163	TOTAL	6,767	(15,812)	-70.0%

TIF DISTRICT #15 (MAYFAIR SOUTH REDEVELOPMENT)

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



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



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

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

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

	TIF 15
Categories	Mayfair South
Base Value	\$ 16,950,900
Incremental Value	\$ 536,100
Total Expenditures (through 12/31/24)	\$ 19,848
Project Plan Expenditures	\$ 57,900,000
% of Project Plan Expenditures	0%
% of Equalized Value	0.01%
Increment Growth over Base Value	3%
Incremental Value per Investment	
Change in Value from 2024	\$ (820,000)
% Change in Value	
2026 Annual Property Tax Increment	\$ 9,114
12/31/24 Audited Fund Balance	\$ (19,848)

The TIF 15 project negotiations continue with the Mayfair Mall owner so there has been little financial activity.



BUDGETARY CHANGES

CURRENT YEAR BUDGET REESTIMATE - NO SIGNIFICANT CHANGES

NEXT YEAR BUDGET REQUEST- NO SIGNIFICANT CHANGES

BUDGET SUMMARY TABLE

TIF #15						
Expenditures						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
150	150	150	Operating	150	-	0.0%
2,698	23,801	248,688	Services	23,915	114	0.5%
-	15,000	15,000	Transfers	15,000	-	0.0%
2,848	38,951	263,838	TOTAL	39,065	114	0.3%
Revenues						
2024 Actual	2025 Adopted Budget	2025 Revised		2026 Budget	2026 / 2025 Dollar Change	2026 / 2025 % of Change
-	24,081	22,780	Taxes	9,114	(14,967)	-62.2%
-	24,081	22,780	TOTAL	9,114	(14,967)	-62.2%
Net Cost						
2,848	14,870	241,058	TOTAL	29,951	15,081	101.4%

PERSONNEL SCHEDULES

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



INDEX

Fund	Page
General Fund	2-3
Debt Service	4
C.D.B.G	4
Trust And Agency	4
Health/Life Insurance Reserve	4
Dental Insurance Reserve	4
General Liability Reserve	4
Worker's Comp Reserve	4
Fleet	4
Fleet Capital	4
Municipal Complex Reserve	5
Information Systems Reserve	5
Information System Equip Capital	5
Public Works Bld Reserve	5
Public Works Bldg Capital	5
Redevelopment Reserve	5
Community Development Authority	5
Tourism	6
Special Assessments	6
Parks Reserve	6
Library	6
Tax Incremental Districts	6-8
Hospital Policing	8
Special Grant	8
Water	8
Sanitary Sewer Reserve	8
Storm Water Mgmt Reserve	8



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

General Fund	2023 Actual	2024 Actual	Adopted Budget	2025		2026 Adopted Budget
				First 6 Months Actual	Estimated	
City Tax Rate Per \$ 1,000 of Assessed Valuation						
Debt Service		\$1.25	\$1.37			\$1.28
Library		\$0.47	\$0.47			\$0.50
Parks		0.17	0.18			0.18
Other Municipal Purposes		5.50	5.46			6.01
		\$7.39	\$7.48			\$7.98
		=====	=====			=====
<u>General Fund Revenues:</u>						
General Property Taxes	\$ 49,978,616	\$ 51,475,377	\$ 52,081,627	\$ 51,475,377	\$ 52,081,627	\$ 53,149,153
Other Taxes	\$ 3,036,638	\$ 2,899,973	\$ 2,724,296	\$ 898,639	\$ 9,309,296	\$ 2,736,964
Intergovernmental Revenues	\$ 7,133,532	\$ 7,832,958	\$ 8,407,450	\$ 2,232,506	\$ 8,733,471	\$ 8,325,733
Licenses & Permit's	\$ 1,846,912	\$ 2,228,970	\$ 1,777,950	\$ 1,166,841	\$ 1,891,880	\$ 2,098,960
Fines, Forfeitures and Penalties	\$ 758,662	\$ 953,306	\$ 1,051,500	\$ 480,360	\$ 1,021,000	\$ 1,051,000
Public Charges for Services	\$ 2,956,591	\$ 3,146,714	\$ 3,700,919	\$ 1,394,821	\$ 3,705,423	\$ 3,905,689
Intergovernmental Charges	\$ 1,697,034	\$ 1,590,673	\$ 1,560,551	\$ 1,358,679	\$ 1,582,551	\$ 1,516,182
Miscellaneous Revenues	\$ 5,337,505	\$ 5,738,026	\$ 2,573,824	\$ 4,654,756	\$ 3,965,742	\$ 3,253,481
Special Charges	\$ 16,043	\$ 32,106	\$ 20,000	\$ 7,114	\$ 21,020	\$ 20,000
TOTAL REVENUES	\$ 72,761,533	\$ 75,898,103	\$ 73,898,117	\$ 63,669,095	\$ 82,312,010	\$ 76,057,162
<u>Other Financing Sources</u>						
Proceeds from Sale of Land	\$ -		\$ -	\$ -	\$ -	\$ -
Proceeds from Long-Term Debt	\$ -		\$ -	\$ -	\$ -	\$ -
<u>Transfers From Other Funds & Use of Equity</u>						
Revolving Funds - Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redevelopment Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Special Grant Fund	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Projects	\$ -	\$ 7,726	\$ -	\$ -	\$ 22,578	\$ -
Transfer from T.I.F.	\$ 75,000	\$ 80,000	\$ 107,500	\$ -	\$ 107,500	\$ 105,000
Transfer from Water Utility	\$ 951,252	\$ 958,389	\$ 1,388,000	\$ -	\$ 1,183,000	\$ 1,207,000
Transfer from Special Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000	\$ -
Appropriated Surplus Applied	\$ -	\$ -	\$ 260,019	\$ -	\$ (646,830)	\$ 7,171
Transfer from Amortization Fund	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 3,725,000
TOTAL REVENUES, TRANS & USE OF EQUITY	\$74,087,785	\$76,944,218	\$79,653,636	N/A	\$90,378,257	\$81,101,333
<u>Assessed Valuation Including T. I. F. District</u>						
Real Estate	\$ 7,111,365,600	\$ 7,191,271,700	\$ 7,199,096,400			\$ 7,072,729,800
Personal Property	\$ 239,789,100	\$ 202,210,800	\$ 194,386,100			\$ -
Assessed Valuation Including TIF District	\$ 7,335,770,186	\$ 7,375,512,081	\$ 7,393,482,500			\$ 7,072,729,800
Less TIF Incremental Valuation	\$ 395,953,680	\$ 411,338,194	\$ 429,308,613			\$ 408,711,812
Assessed Valuation Excluding TIF District	\$ 6,939,816,506	\$ 6,964,173,887	\$ 6,964,173,887			\$ 6,664,017,988
Equalized Valuation Excluding TIF District	\$ 7,139,586,500	\$ 8,519,107,200	\$ 9,058,010,700			\$ 9,689,981,800



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

General Fund - Continued			2025			2026	
	2023 Actual	2024 Actual	Adopted Budget	First 6 Months Actual	Estimated	Adopted Budget	
General City Expenditures							
General Government	\$ 7,642,066	\$ 7,202,307	\$ 7,069,642	\$ 4,659,568	\$ 17,127,461	\$ 7,019,412	
Public Safety	\$ 37,199,099	\$ 38,299,331	\$ 37,921,878	\$ 16,098,839	\$ 38,802,013	\$ 40,211,775	
Public Works	\$ 7,955,350	\$ 7,226,380	\$ 9,190,005	\$ 3,463,982	\$ 9,584,796	\$ 9,663,337	
Health & Human Services	\$ 1,772,975	\$ 2,057,586	\$ 1,859,743	\$ 807,239	\$ 2,146,134	\$ 1,931,893	
Conservation & Development	\$ 2,895,954	\$ 2,858,031	\$ 2,705,881	\$ 1,324,006	\$ 2,760,546	\$ 2,724,371	
Non-Departmental & General	\$ 118,158	\$ 88,248	\$ 597,985	\$ 27,594	\$ 43,672	\$ (151,124)	
TOTAL OPERATION & MAINT. EXPENDITURES	\$ 57,583,602	\$ 57,731,884	\$ 59,345,134	\$ 26,381,228	\$ 70,464,623	\$ 61,399,664	
Add Transfers To Other Funds & Equity Use							
Amortization Fund	\$ -	\$ -	\$ 4,000,000		\$ 4,000,000	\$ 3,725,000	
Reserve for Contingency	\$ -	\$ -					
Debt Service Fund	\$ 8,637,025	\$ 8,337,921	\$ 9,113,937		\$ 8,817,523	\$ 8,555,566	
Capital	\$ 918,000	\$ 1,755,744	\$ 1,471,644		\$ 1,354,100	\$ 1,266,644	
Parks Reserve	\$ 1,367,764	\$ 1,135,005	\$ 1,209,333		\$ 1,223,473	\$ 1,231,280	
Library	\$ 2,960,260	\$ 3,103,687	\$ 3,128,589		\$ 3,128,589	\$ 3,330,200	
Tourism	\$ 1,358,634	\$ 1,456,420	\$ 1,400,000		\$ 1,400,000	\$ 1,400,000	
CDA	\$ 165,000	\$ 165,000	\$ 40,000		\$ 40,000	\$ 40,000	
Information Tech	\$ -	\$ 48,000	\$ -		\$ -	\$ -	
Fleet Capital	\$ 1,000	\$ -	\$ -		\$ -	\$ -	
Fleet	\$ -	\$ -	\$ -		\$ 4,950		
Insurance Reserve Fund	\$ -	\$ -	\$ (55,000)		\$ (55,000)	\$ 152,979	
Unappropriated Surplus	\$ -	\$ -	\$ -		\$ -	\$ -	
TOTAL EXPENDITURES, TRANSFERS, & USE OF EQUITY	\$ 72,991,285	\$ 73,733,660	\$ 79,653,636	\$ 26,381,228	\$ 90,378,257	\$ 81,101,333	
Net Changes in Fund Balance							
	\$ 1,096,500	\$ 3,210,558	\$ (0)	NA	\$ 0	\$ 0	
Unexpended Balances - December 31							
Nonspendable	\$ 1,290,474	\$ 1,011,369	\$ 1,011,369		\$ 1,011,369	\$ 1,011,369	
Restricted			\$ -		\$ -	\$ -	
Assigned	\$ 2,361,757	\$ 2,277,116	\$ 2,277,116		\$ 2,277,116	\$ 2,277,116	
Unassigned	\$ 19,688,525	\$ 23,263,105	\$ 23,263,105		\$ 24,434,123	\$ 24,434,123	
City GO Indebtedness as of December 31, 2025	\$ 147,650,000						
Scheduled Debt Retirements	\$ 15,505,000						
Proposed Debt Issue ¹	\$ 10,795,000						
CITY GO INDEBTEDNESS AS OF DECEMBER 31, 2026	\$ 142,940,000						

¹ Estimate as 2026 Capital Budget not yet adopted



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

	2023		2024		2025		2026					
	Actual		Actual		Adopted Budget	First 6 Months Actual	Estimated	Adopted Budget				
Debt Service												
TOTAL REVENUES & TRANSFERS	\$	11,511,740	\$	12,987,885	\$	12,142,981	\$	996,143	\$	12,143,462	\$	11,593,243
TOTAL EXPENSES	\$	11,299,604	\$	12,919,494	\$	12,611,876	\$	2,538,621	\$	13,192,909	\$	11,768,243
NET INCOME (LOSS)	\$	212,136	\$	68,391	\$	(468,895)	\$	(1,542,478)	\$	(1,049,447)	\$	(175,000)
RESERVE BALANCE - DECEMBER 31	\$	2,052,832	\$	2,121,223	\$	1,652,328			\$	1,071,776	\$	896,776
Capital												
TOTAL REVENUES & TRANSFERS	\$	8,947,358	\$	11,168,163	\$	21,663,373	\$	2,982,697	\$	16,300,057	\$	21,663,373
TOTAL EXPENSES	\$	6,585,730	\$	13,498,122	\$	21,468,373	\$	2,713,105	\$	30,624,640	\$	21,663,373
NET INCOME (LOSS)	\$	2,361,628	\$	(2,329,959)	\$	195,000	\$	269,592	\$	(14,324,583)	\$	-
RESERVE BALANCE - DECEMBER 31	\$	18,512,112	\$	16,182,153	\$	16,377,153			\$	1,857,570	\$	1,857,570
C.D.B.G. Program Fund												
TOTAL REVENUES & TRANSFERS	\$	1,146,109	\$	855,152	\$	1,000,000	\$	259,175	\$	1,839,920	\$	1,000,000
TOTAL EXPENSES	\$	1,146,109	\$	855,106	\$	1,000,000	\$	276,889	\$	1,839,920	\$	1,000,000
NET INCOME (LOSS)	\$		\$	46	\$	-	\$	(17,714)	\$	-	\$	-
RESERVE BALANCE - DECEMBER 31	\$	(6,935)	\$	(6,889)	\$	(6,889)			\$	(6,889)	\$	(6,889)
Revolving Fund												
TOTAL REVENUES & TRANSFERS	\$	198,729	\$	9,699	\$	35,000	\$	212,824	\$	57,926	\$	216,192
TOTAL EXPENSES	\$	132,572	\$	68,209	\$	-	\$	74,381	\$	346,361	\$	115,000
NET INCOME (LOSS)	\$	66,157	\$	(58,510)	\$	35,000	\$	138,443	\$	(288,435)	\$	101,192
RESERVE BALANCE - DECEMBER 31	\$	216,191	\$	157,681	\$	192,681			\$	(130,754)	\$	(29,562)
Trust & Agency Fund												
TOTAL REVENUES & TRANSFERS	\$	155,868	\$	81,862	\$	141,780	\$	11,708	\$	314,206	\$	216,192
TOTAL EXPENSES	\$	67,711	\$	54,674	\$	60,000	\$	47,388	\$	498,938	\$	115,000
NET INCOME (LOSS)	\$	88,157	\$	27,188	\$	81,780	\$	(35,680)	\$	(184,732)	\$	101,192
RESERVE BALANCE - DECEMBER 31	\$	685,365	\$	712,553	\$	794,333			\$	527,821	\$	629,013
Health/Life Insurance Reserve												
TOTAL REVENUES & TRANSFERS	\$	11,926,689	\$	11,362,116	\$	11,899,829	\$	3,797,307		11,899,829	\$	12,124,032
TOTAL EXPENSES	\$	12,060,131	\$	11,971,653	\$	11,880,463	\$	4,514,880		11,899,900	\$	12,124,032
NET INCOME (LOSS)	\$	(133,442)	\$	(609,537)	\$	19,366	\$	(717,573)		(71)	\$	-
RESERVE BALANCE - DECEMBER 31	\$	(24,299,937)	\$	(24,909,474)	\$	(24,890,108)				(24,909,545)	\$	(24,909,545)
Dental Insurance Reserve												
TOTAL REVENUES & TRANSFERS	\$	404,344	\$	425,370	\$	431,413	\$	200,840		431,413	\$	451,712
TOTAL EXPENSES	\$	418,086	\$	415,139	\$	431,412	\$	214,770		431,412	\$	451,712
NET INCOME (LOSS)	\$	(13,742)	\$	10,231	\$	1	\$	(13,930)		1	\$	-
RESERVE BALANCE - DECEMBER 31	\$	235,693	\$	245,924	\$	245,925				245,925	\$	245,925
General Liability Reserve												
TOTAL REVENUES & TRANSFERS	\$	1,530,542		1,292,094	\$	1,335,839	\$	23,740		1,335,839	\$	953,176
TOTAL EXPENSES	\$	494,468	\$	152,367	\$	405,145	\$	119,408		3,805,145	\$	324,332
NET INCOME (LOSS)	\$	1,036,074	\$	1,139,727		930,694	\$	(95,668)		(2,469,306)	\$	628,844
RESERVE BALANCE - DECEMBER 31	\$	5,830,734	\$	6,970,461		7,901,155				4,501,155	\$	5,129,999
Worker's Compensation Reserve												
TOTAL REVENUES & TRANSFERS	\$	901,748	\$	974,076	\$	937,333	\$	449,185		937,333	\$	948,903
TOTAL EXPENSES	\$	970,463	\$	513,808	\$	922,119	\$	2,220		922,119	\$	950,507
NET INCOME (LOSS)	\$	(68,715)	\$	460,268	\$	15,214	\$	446,965		15,214	\$	(1,604)
RESERVE BALANCE - DECEMBER 31	\$	97,876	\$	558,144		573,358				573,358	\$	571,754
Fleet Equipment												
TOTAL REVENUES & TRANSFERS	\$	3,470,810	\$	4,175,618	\$	3,922,506	\$	1,795,164		\$3,923,623.00		4,244,535
TOTAL EXPENSES	\$	3,804,120	\$	4,041,200	\$	3,876,308	\$	1,277,460		3,877,808	\$	4,191,985
NET INCOME (LOSS)	\$	(333,310)	\$	134,418	\$	46,198	\$	517,704		45,815	\$	52,550
RESERVE BALANCE - DECEMBER 31	\$	4,187,950	\$	4,978,005		5,024,203				5,023,820		5,076,370
Fleet Capital												
TOTAL REVENUES & TRANSFERS	\$	1,171,837	\$	1,098,015	\$	1,070,500	\$	25,957		1,070,500	\$	1,152,369
TOTAL EXPENSES	\$	1,111,121	\$	1,004,712	\$	792,000	\$	682,014		844,926	\$	1,625,000
NET INCOME (LOSS)	\$	60,716	\$	93,303	\$	900,855	\$	(656,057)		225,574	\$	(472,631)
RESERVE BALANCE - DECEMBER 31	\$	675,772	\$	769,075		1,669,930				994,649		522,011



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

	2023		2024		2025		2026
	Actual		Actual	Adopted Budget	6 Month Actual	Estimated	Proposed Budget
Municipal Complex Reserve							
TOTAL REVENUES & TRANSFERS	\$ 871,908	\$	905,055	\$ 902,004	\$ 573,317	\$ 902,004	\$ 927,223
TOTAL EXPENSES	\$ 1,118,870	\$	1,035,310	\$ 902,003	\$ 409,180	\$ 821,903	\$ 927,131
NET INCOME (LOSS)	\$ (246,962)	\$	(130,255)	\$ 1	\$ 164,137	\$ 80,101	\$ 92
RESERVE BALANCE - DECEMBER 31	\$ 500,719	\$	370,464	\$ 370,465	\$	450,565	\$ 450,657
Information Systems Reserve							
TOTAL REVENUES & TRANSFERS	\$ 2,253,459	\$	2,179,208	\$ 2,212,349	\$ 1,113,476	\$ 2,219,651	\$ 2,679,232
TOTAL EXPENSES	\$ 2,061,750	\$	2,052,561	\$ 2,482,204	\$ 1,129,297	\$ 2,482,204	\$ 2,679,300
NET INCOME (LOSS)	\$ 191,709	\$	126,647	\$ (269,855)	\$ (15,821)	\$ (262,553)	\$ (68)
RESERVE BALANCE - DECEMBER 31	\$ 1,727,249	\$	1,853,896	\$ 1,584,041	\$	1,591,343	\$ 1,591,275
Information System Equip							
TOTAL REVENUES & TRANSFERS	\$ 264,754	\$	245,225	\$ 313,055	\$ -	\$ 313,055	\$ 141,350
TOTAL EXPENSES	\$ -	\$	-	\$ 1,180,000	\$ 215,650	\$ 1,180,000	\$ -
NET INCOME (LOSS)	\$ 264,754	\$	245,225	\$ (866,945)	\$ (215,650)	\$ (866,945)	\$ 141,350
RESERVE BALANCE - DECEMBER 31	\$ 1,481,103	\$	1,726,328	\$ 859,383	\$	859,383	\$ 1,000,733
Public Works Building							
TOTAL REVENUES & TRANSFERS	\$ 508,457	\$	559,360	\$ 532,770	\$ 225,776	\$ 532,770	\$ 612,500
TOTAL EXPENSES	\$ 508,711	\$	651,215	\$ 525,573	\$ 196,192	\$ 525,573	\$ 603,822
NET INCOME (LOSS)	\$ (254)	\$	(91,855)	\$ 7,197	\$ 29,584	\$ 7,197	\$ 8,678
RESERVE BALANCE - DECEMBER 31	\$ 2,952,532	\$	2,860,677	\$ 2,867,874	\$	2,867,874	\$ 2,876,552
Public Works Capital							
TOTAL REVENUES & TRANSFERS	\$ 94,223	\$	108,512	\$ 126,400	\$ -	\$ 126,400	\$ 129,922
TOTAL EXPENSES	\$ 969	\$	125,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 85,000
NET INCOME (LOSS)	\$ 93,254	\$	(16,488)	\$ (233,600)	\$ (360,000)	\$ (233,600)	\$ 44,922
RESERVE BALANCE - DECEMBER 31	\$ 329,616	\$	313,128	\$ 79,528	\$	79,528	\$ 124,450
Redevelopment Reserve							
TOTAL REVENUES & TRANSFERS	\$ 18,049	\$	9,049	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 55,285	\$	-	\$ -	\$ -	\$ -	\$ 4,200
NET INCOME (LOSS)	\$ (37,236)	\$	9,049	\$ -	\$ -	\$ -	\$ (4,200)
RESERVE BALANCE - DECEMBER 31	\$ 1,006,005	\$	1,015,054	\$ 1,015,054	\$	1,015,054	\$ 1,010,854
Community Development Authority							
TOTAL REVENUES & TRANSFERS	\$ 244,778	\$	187,875	\$ 40,000	\$ 80,996	\$ 40,000	\$ 40,000
TOTAL EXPENSES	\$ 728,012	\$	321,632	\$ 79,997	\$ 38,170	\$ 50,997	\$ 81,088
NET INCOME (LOSS)	\$ (483,234)	\$	(133,757)	\$ (39,997)	\$ 42,826	\$ (10,997)	\$ (41,088)
RESERVE BALANCE - DECEMBER 31	\$ 5,266,861	\$	5,133,104	\$ 5,093,107	\$	5,122,107	\$ 5,081,019

CITY OF WAUWATOSA



Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

	2023 Actual	2024 Actual	Adopted Budget	2025 6 Month Actual	Estimated	2026 Proposed Budget
Tourism						
TOTAL REVENUES & TRANSFERS	\$ 1,412,660	\$ 1,517,826	\$ 1,425,000	\$ 45,158	\$ 1,450,000	\$ 1,425,000
TOTAL EXPENSES	\$ 951,626	\$ 2,182,110	\$ 1,425,000	\$ 760,504	\$ 1,533,749	\$ 1,435,373
NET INCOME (LOSS)	\$ 461,034	\$ (664,284)	\$ -	\$ (715,346)	\$ (83,749)	\$ (10,373)
RESERVE BALANCE - DECEMBER 31	\$ 1,864,137	\$ 1,199,853	\$ 1,199,853		\$ 1,116,104	\$ 1,105,731
Special Assesments						
TOTAL REVENUES & TRANSFERS	\$ 560,295	\$ 841,778	\$ -	\$ -	\$ 808,644	\$ 955,254
TOTAL EXPENSES	\$ 560,295	\$ 841,778	\$ -	\$ 727,553	\$ 808,644	\$ 955,254
NET INCOME (LOSS)	\$ -	\$ -	\$ -	\$ (727,553)	\$ -	\$ -
RESERVE BALANCE - DECEMBER 31	\$ -	\$ -	\$ -		\$ -	\$ -
Parks Reserve						
TOTAL REVENUES & TRANSFERS	\$ 1,765,107	\$ 1,585,895	\$ 1,485,333	\$ 121,072	\$ 1,433,369	\$ 1,489,280
TOTAL EXPENSES	\$ 1,216,794	\$ 1,142,372	\$ 2,373,333	\$ 1,235,684	\$ 3,473,839	\$ 1,496,088
NET INCOME (LOSS)	\$ 548,313	\$ 443,523	\$ (888,000)	\$ (1,114,612)	\$ (2,040,470)	\$ (6,808)
RESERVE BALANCE - DECEMBER 31	\$ 1,852,165	\$ 2,295,688	\$ 1,407,688		\$ 255,218	\$ 248,410
Library						
TOTAL REVENUES & TRANSFERS	\$ 3,273,292	\$ 3,460,614	\$ 3,504,272	\$360,664.00	\$ 3,508,579	\$ 3,746,972
TOTAL EXPENSES	\$ 3,273,292	\$ 3,460,614	\$ 3,504,272	\$1,574,833.00	\$ 3,512,479	\$ 3,746,972
NET INCOME (LOSS)	\$ 1	\$ -	\$ -	\$ -	\$ (3,900)	\$ -
RESERVE BALANCE - DECEMBER 31	\$ 999	\$ 999	\$ 999		\$ (2,901)	\$ (2,901)
Total Tax Incremental Financing						
TOTAL REVENUES & TRANSFERS	\$ 9,707,814	\$ 10,587,359	\$ 16,826,427	\$ 11,253,560	\$ 1,134,099	\$ 17,071,668
TOTAL EXPENSES	\$ 8,307,804	\$ 9,511,043	\$ 12,230,567	\$ 6,514,040	\$ 8,762,531	\$ 12,639,345
NET INCOME (LOSS)	\$ 1,400,010	\$ 1,076,316	\$ 4,595,860	\$ 4,739,520	\$ (7,628,432)	\$ 4,432,323
RESERVE BALANCE - DECEMBER 31	\$ 3,728,279	\$ 4,804,595	\$ 9,400,455		\$ (2,823,837)	\$ 1,608,486
District #6						
TOTAL REVENUES & TRANSFERS	\$ 2,668,547	\$ 3,149,165	\$ 3,355,728	\$ 3,168,779	\$ 3,262,099	\$ 2,368,419
TOTAL EXPENSES	\$ 1,817,658	\$ 1,817,301	\$ 1,673,983	\$ 1,149,500	\$ 1,759,864	\$ 1,574,079
NET INCOME (LOSS)	\$ 850,889	\$ 1,331,699	\$ 1,681,745	\$ 2,019,279	\$ 1,502,235	\$ 794,340
RESERVE BALANCE - DECEMBER 31	\$ 3,411,370	\$ 4,743,069	\$ 6,424,814		\$ 6,245,304	\$ 7,039,644
District #7						
TOTAL REVENUES & TRANSFERS	\$ 3,620,092	\$ 3,628,264	\$ 8,980,234	\$ 3,727,533	\$ 3,735,564	\$ 8,636,342
TOTAL EXPENSES	\$ 3,643,078	\$ 4,904,351	\$ 7,359,635	\$ 3,118,083	\$ 4,375,598	\$ 7,099,144
NET INCOME (LOSS)	\$ (22,986)	\$ (1,276,087)	\$ 1,620,599	\$ 609,450	\$ (640,034)	\$ 1,537,198
RESERVE BALANCE - DECEMBER 31	\$ (493,849)	\$ (1,912,565)	\$ (291,966)		\$ (2,552,599)	\$ (1,015,401)

¹ Adjusted for internal loan proceeds that are not included in the audited financial statements



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

	2023		2024		2025		2026	
	Actual		Actual	Adopted Budget	6 Month Actual	Estimated	Proposed Budget	
District #8								
TOTAL REVENUES & TRANSFERS	\$ 910,136	\$	1,051,933	\$ 1,241,694	\$ 1,154,275	\$ 1,243,881	\$	1,859,492
TOTAL EXPENSES	\$ 739,996	\$	457,021	\$ 1,547,616	\$ 286,237	\$ 296,615	\$	1,645,681
NET INCOME (LOSS)	\$ 170,140	\$	594,912	\$ (305,922)	\$ 868,038	\$ 947,266	\$	213,811
RESERVE BALANCE - DECEMBER 31	\$ 2,040,360	\$	2,635,272	\$ 2,329,350		\$ 3,582,538	\$	3,796,349
District #9								
TOTAL REVENUES & TRANSFERS	\$ 272,581	\$	293,942	\$ 335,596	\$ 312,854	\$ 318,362	\$	459,816
TOTAL EXPENSES	\$ 247,469	\$	269,908	\$ 267,630	\$ 193,918	\$ 275,326	\$	229,384
NET INCOME (LOSS)	\$ 25,112	\$	24,034	\$ 67,966	\$ 118,936	\$ 43,036	\$	230,432
RESERVE BALANCE - DECEMBER 31	\$ 51,150	\$	75,184	\$ 143,150		\$ 118,220	\$	348,652
District #10								
TOTAL REVENUES & TRANSFERS	\$ 762,415	\$	805,701	\$ 892,503	\$ 824,614	\$ 846,409	\$	926,595
TOTAL EXPENSES	\$ 642,984	\$	884,189	\$ 196,637	\$ 552,544	\$ 587,768	\$	658,410
NET INCOME (LOSS)	\$ 119,431	\$	(78,488)	\$ 695,866	\$ 272,070	\$ 258,641	\$	268,185
RESERVE BALANCE - DECEMBER 31	\$ 447,431	\$	368,943	\$ 1,064,809		\$ 627,584	\$	895,769
District #11								
TOTAL REVENUES & TRANSFERS	\$ 796,002	\$	808,574	\$ 911,180	\$ 852,138	\$ 876,005	\$	1,310,571
TOTAL EXPENSES	\$ 604,472	\$	605,079	\$ 556,030	\$ 43,586	\$ 580,705	\$	776,674
NET INCOME (LOSS)	\$ 191,530	\$	203,495	\$ 355,150	\$ 808,552	\$ 295,300	\$	533,897
RESERVE BALANCE - DECEMBER 31	\$ 151,973	\$	355,468	\$ 710,618		\$ 650,768	\$	1,184,665
District #12								
TOTAL REVENUES & TRANSFERS	\$ 463,614	\$	643,801	\$ 796,157	\$ 754,889	\$ 756,657	\$	853,035
TOTAL EXPENSES	\$ 469,380	\$	456,222	\$ 446,769	\$ 469,665	\$ 475,068	\$	235,778
NET INCOME (LOSS)	\$ (5,765)	\$	187,579	\$ 349,388	\$ 285,224	\$ 281,589	\$	617,257
RESERVE BALANCE - DECEMBER 31	\$ (789,116)	\$	(601,537)	\$ (252,149)		\$ (319,948)	\$	297,309
District #13								
TOTAL REVENUES & TRANSFERS	\$ 214,425	\$	201,147	\$ 277,882	\$ 260,170	\$ 269,554	\$	645,986
TOTAL EXPENSES	\$ 139,054	\$	104,769	\$ 109,365	\$ 3,574	\$ 113,799	\$	426,065
NET INCOME (LOSS)	\$ 75,372	\$	96,378	\$ 168,517	\$ 256,596	\$ 155,755	\$	219,921
RESERVE BALANCE - DECEMBER 31	\$ 59,705	\$	156,083	\$ 324,600		\$ 311,838	\$	531,759
District #14								
TOTAL REVENUES & TRANSFERS	\$ -	\$	4,832	\$ 11,372	\$ 10,786	\$ 10,788	\$	2,298
TOTAL EXPENSES	\$ (13,286)	\$	9,355	\$ 33,951	\$ 3,574	\$ 33,951	\$	9,065
NET INCOME (LOSS)	\$ 13,286	\$	(4,523)	\$ (22,579)	\$ 7,212	\$ (23,163)	\$	(6,767)
RESERVE BALANCE - DECEMBER 31	\$ (46,909)	\$	(51,432)	\$ (74,011)		\$ (74,595)	\$	(81,362)



CITY OF WAUWATOSA

Summary of Receipts & Expenditures for the Years 2023 and 2024,
Budget Adopted for 2025,
2025 Estimated and Proposed Budget for 2026

	2023		2024		Adopted Budget	2025		2026				
	Actual		Actual			6 Month Actual	Estimated	Proposed Budget				
District #15												
TOTAL REVENUES & TRANSFERS	\$	-	\$	-	\$	24,081	\$	22,785	\$	22,780	\$	9,114
TOTAL EXPENSES	\$	17,000	\$	2,848	\$	38,951	\$	7,622	\$	263,838	\$	39,065
NET INCOME (LOSS)	\$	(17,000)	\$	(2,848)	\$	(14,870)	\$	15,163	\$	(241,058)	\$	(29,951)
RESERVE BALANCE - DECEMBER 31	\$	(17,000)	\$	(19,848)	\$	(34,718)			\$	(260,906)	\$	(290,857)
Hospital Policing												
TOTAL REVENUES & TRANSFERS	\$	2,272,398	\$	2,171,737	\$	2,210,605	\$	571,221	\$	2,334,882	\$	2,439,417
TOTAL EXPENSES	\$	2,275,890	\$	2,200,440	\$	2,210,605	\$	1,185,383	\$	2,334,882	\$	2,439,418
NET INCOME (LOSS)	\$	(3,492)	\$	(28,703)	\$	-	\$	(614,162)	\$	-	\$	(1)
RESERVE BALANCE - DECEMBER 31	\$	69,413	\$	40,710	\$	40,710			\$	40,710	\$	40,709
Special Grant												
TOTAL REVENUES & TRANSFERS	\$	2,711,052	\$	9,173,111	\$	-	\$	9,011,265	\$	9,000,563	\$	858,097
TOTAL EXPENSES	\$	2,709,152	\$	9,140,895	\$	774,929	\$	2,645,907	\$	9,000,563	\$	858,097
NET INCOME (LOSS)	\$	1,900	\$	32,216	\$	(774,929)	\$	6,365,358	\$	-	\$	-
RESERVE BALANCE - DECEMBER 31	\$	1,900	\$	34,116	\$	(740,813)			\$	(740,813)	\$	(740,813)
Water												
TOTAL REVENUES & TRANSFERS	\$	11,893,337	\$	19,109,502	\$	13,172,984	\$	4,917,489	\$	13,464,163	\$	13,187,388
TOTAL EXPENSES	\$	9,908,304	\$	10,336,670	\$	11,736,926	\$	4,780,867	\$	12,048,161	\$	11,850,359
NET INCOME (LOSS)	\$	1,985,033	\$	8,772,832	\$	1,436,058	\$	136,622	\$	1,416,002	\$	1,337,029
RESERVE BALANCE - DECEMBER 31	\$	45,869,494	\$	45,940,829	\$	47,376,887			\$	47,356,831	\$	48,713,916
Sanitary Sewer Reserve												
TOTAL REVENUES & TRANSFERS	\$	11,828,332	\$	13,286,787	\$	11,959,796	\$	5,193,765	\$	12,934,113	\$	13,297,327
TOTAL EXPENSES	\$	7,981,623	\$	8,981,630	\$	9,680,468	\$	3,037,607	\$	10,664,026	\$	11,161,415
NET INCOME (LOSS)	\$	3,846,709	\$	4,305,157	\$	2,279,328	\$	2,156,158	\$	2,270,087	\$	2,135,912
RESERVE BALANCE - DECEMBER 31	\$	63,238,078	\$	67,543,235	\$	69,822,563			\$	60,899,864	\$	71,958,475
Storm Water Management Resreve												
TOTAL REVENUES & TRANSFERS	\$	6,323,534	\$	6,890,409	\$	6,223,847	\$	2,303,228	\$	6,310,286	\$	6,711,155
TOTAL EXPENSES	\$	3,212,767	\$	3,340,214	\$	4,601,992	\$	3,039,760	\$	869,452	\$	4,732,983
NET INCOME (LOSS)	\$	3,110,767	\$	3,550,195	\$	1,621,855	\$	(736,532)	\$	5,440,834	\$	1,978,172
RESERVE BALANCE - DECEMBER 31	\$	50,235,183	\$	53,785,378	\$	50,910,257			\$	59,226,212	\$	52,888,429

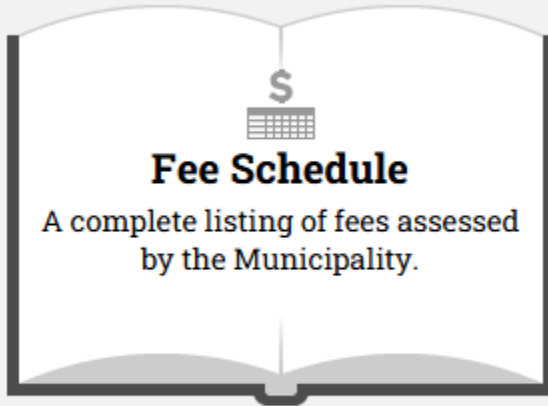


municode

[Wauwatosa Website](#) | [Books](#) | [Manage](#)

City of Wauwatosa

7725 W. North Avenue, Wauwatosa, WI 53213 / 414-479-8900



Wauwatosa fees are available online including revision history. Click on the picture above or type <https://wauwatosa.municipalcodeonline.com/> into your browser

