2026 Budget

Q1 Forecast

Financial Affairs
May 12, 2026

2026 Q1 Forecast | Methodology

- Use actual expense and revenue figures through end of quarter
- Group actuals into category groups (i.e. wages, benefits, utilities, etc.)
- Use proprietary excel-based forecasting model to project through year end
- Incorporate other information sources (Hotel/Motel monthly report, Health Insurance Report)

How to interpret tables

Is the forecasted amount problematic? (traffic signal analysis)

2026Q1 – 2025Q1

Row Labels	Variance to Original Revenue Budget	Year over Year Trend	% Var to Original Revene Budget	Prior YTD Variance
03-LICENSES AND PERMITS	360,422		17.2%	453,531
10-BUILDING PERMITS	342,865		26.6%	422,852

% forecasted variance from budget at year-end

Highest level account grouping for expenditures or revenues

Forecast typically at Account Type grouping

How much this category will exceed or fall (short) of budget

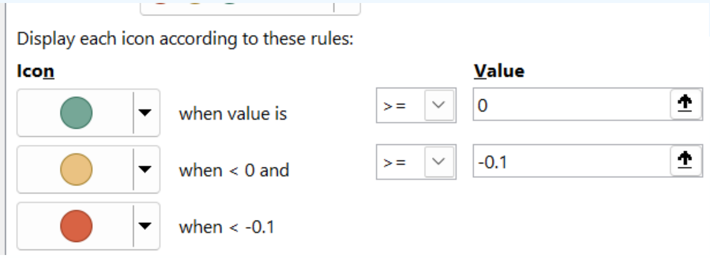
Is the year to quarter amount this year more or less than the same period last year?

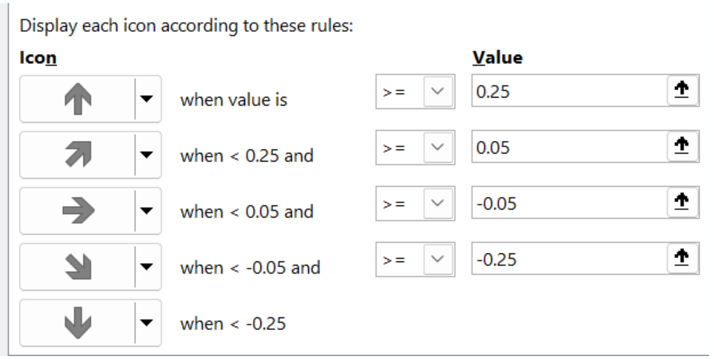
2026 Q1 Forecast | Summary

General Fund	BUDGET	FORECAST	VARIANCE $	VARIANCE %
REVENUES	$ 81,101,334	$ 81,252,099	$ 150,765	0.2%
EXPENDITURES	$ 81,101,334	$ 79,485,388	$1,615,946	2.0%
		SURPLUS/(DEFICIT)	$ 1,766,711	
	STARTING BALANCE	CHANGE	ENDING BALANCE	% OF POLICY
FUND BALANCE	$ 28,420,215	$ 1,766,711	$ 30,186,926	131%

2026 Q1 Forecast| Revenues

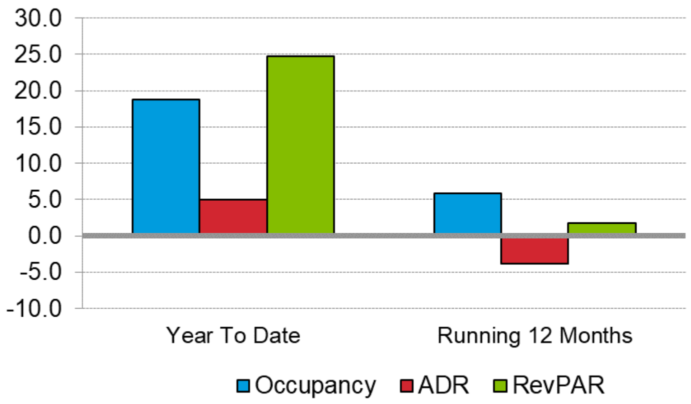
Row Labels	Variance to Original Revenue Budget	Year over Year Trend	% Var to Original Revene Budget	Prior YTD Variance
1-REVENUES	150,765		0.2%	(472,470)
01-TAXES	39,900		0.1%	1,107,695
02-STATE SHARED TAXES	1,486		0.0%	(7,949)
03-LICENSES AND PERMITS	360,422		17.2%	453,531
04-FEES	(124,997)		-2.5%	(38,972)
05-LAW AND ORDINANCE VIOLATIONS	(171,980)		-15.4%	(66,945)
07-FEDERAL AND STATE GRANTS	-		0.0%	(57,509)
08-LOCAL INTERGOVT REVENUE	(173)		-0.1%	(17,199)
09-INTEREST	(8,645)		-0.3%	(1,935,105)
10-MISC REVENUES	54,672		17.1%	37,094
11-INTER-DEPT REVENUE	80		0.0%	2,889
12-BOND PROCEEDS	-	N/A	N/A	-
13-INTER-FUND TRANSFERS	-	N/A	0.0%	50,000





2026 Q1 Forecast| HOTEL TAXES

Overall Percent Change



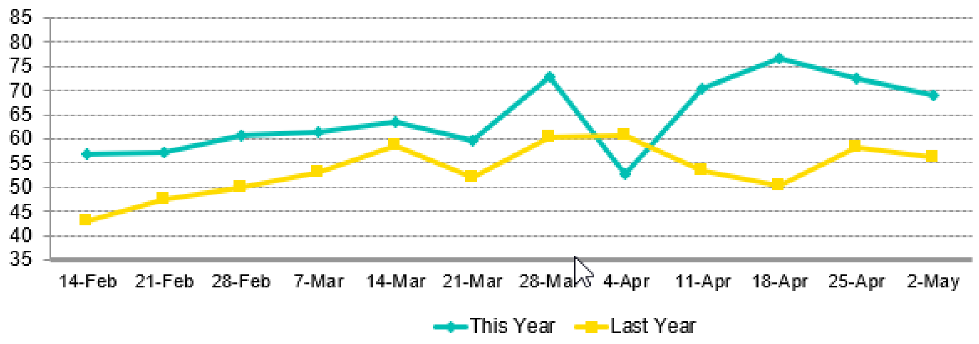
Variance to Original Revenue Budget	Year over Year Trend	% Var to Original Revene Budget	Prior YTD Variance
37,226		1.9%	29,503

Tab 2 - DayTrend City of Wauwatosa, WI+: City of Wauwatosa

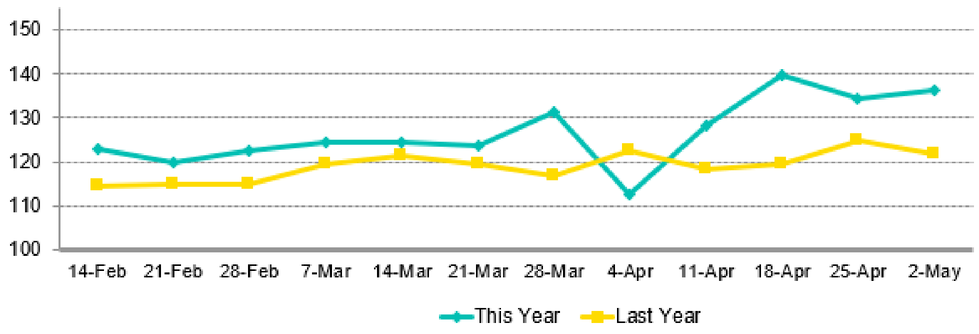
City of Wauwatosa

For the Week of April 26, 2026 to May 02, 2026

Weekly Occ (%) - Feb 14, 2026 to May 02, 2026



Weekly ADR - Feb 14, 2026 to May 02, 2026



2026 Q1 Forecast| Permits

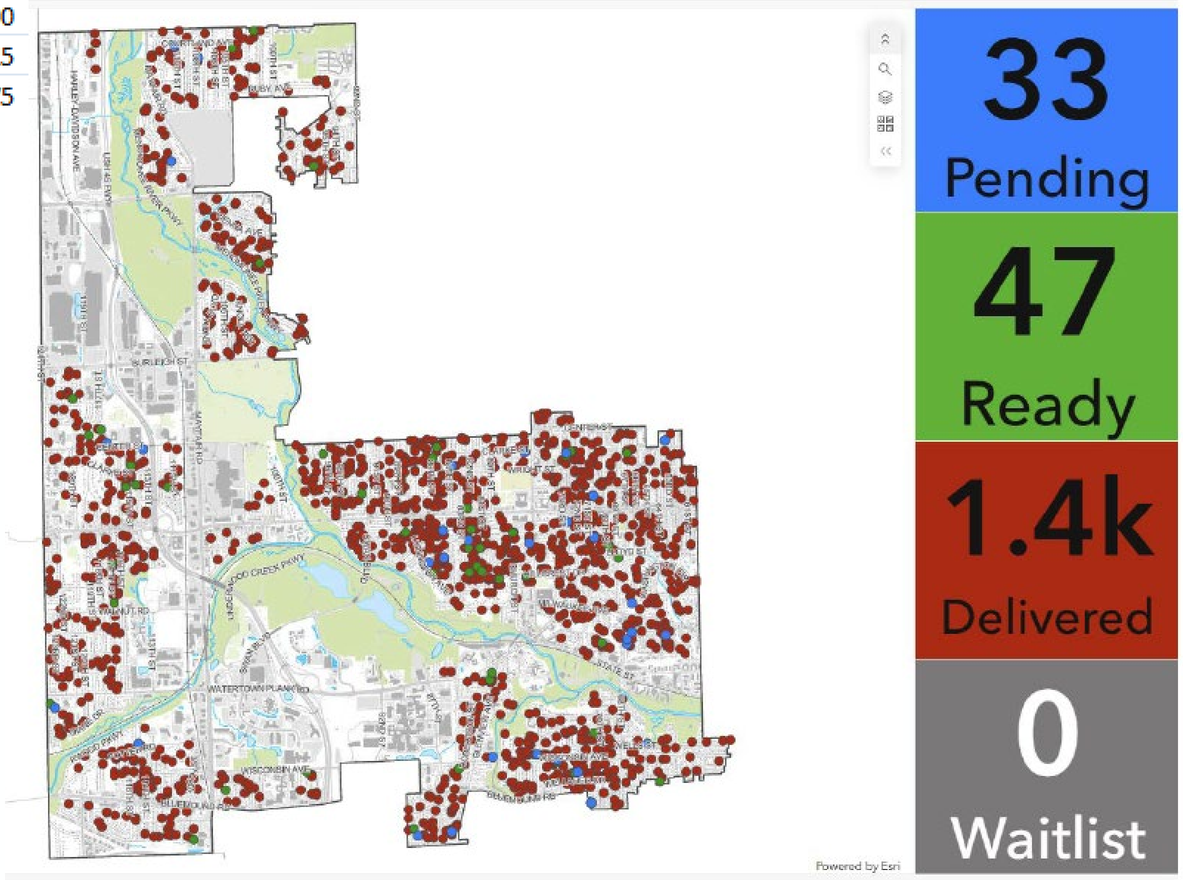
Row Labels	Variance to Original Revenue Budget	Year over Year Trend	% Var to Original Revene Budget	Prior YTD Variance
03-LICENSES AND PERMITS	360,422		17.2%	453,531
10-BUILDING PERMITS	342,865		26.6%	422,852

Metric	April Monthly Actual	YTD Actual	Annual Goal	% to goal	Prior Year YTD
Total Department Revenue	$165,446.00	$805,269.00	$1,463,260.00	55%	$160,527
Building Permit Revenue	$120,867.00	$592,746.00	$900,000.00	66%	$76,938
Residential Construction Value	$2,225,795.00	$8,056,832.00			$5,864,177.00
Commercial Construction Value	$2,059,743.00	$56,828,964.00			$16,122,348.00
Residential Permits Issued	46	183			138
Commercial Permits Issued	12	50			24

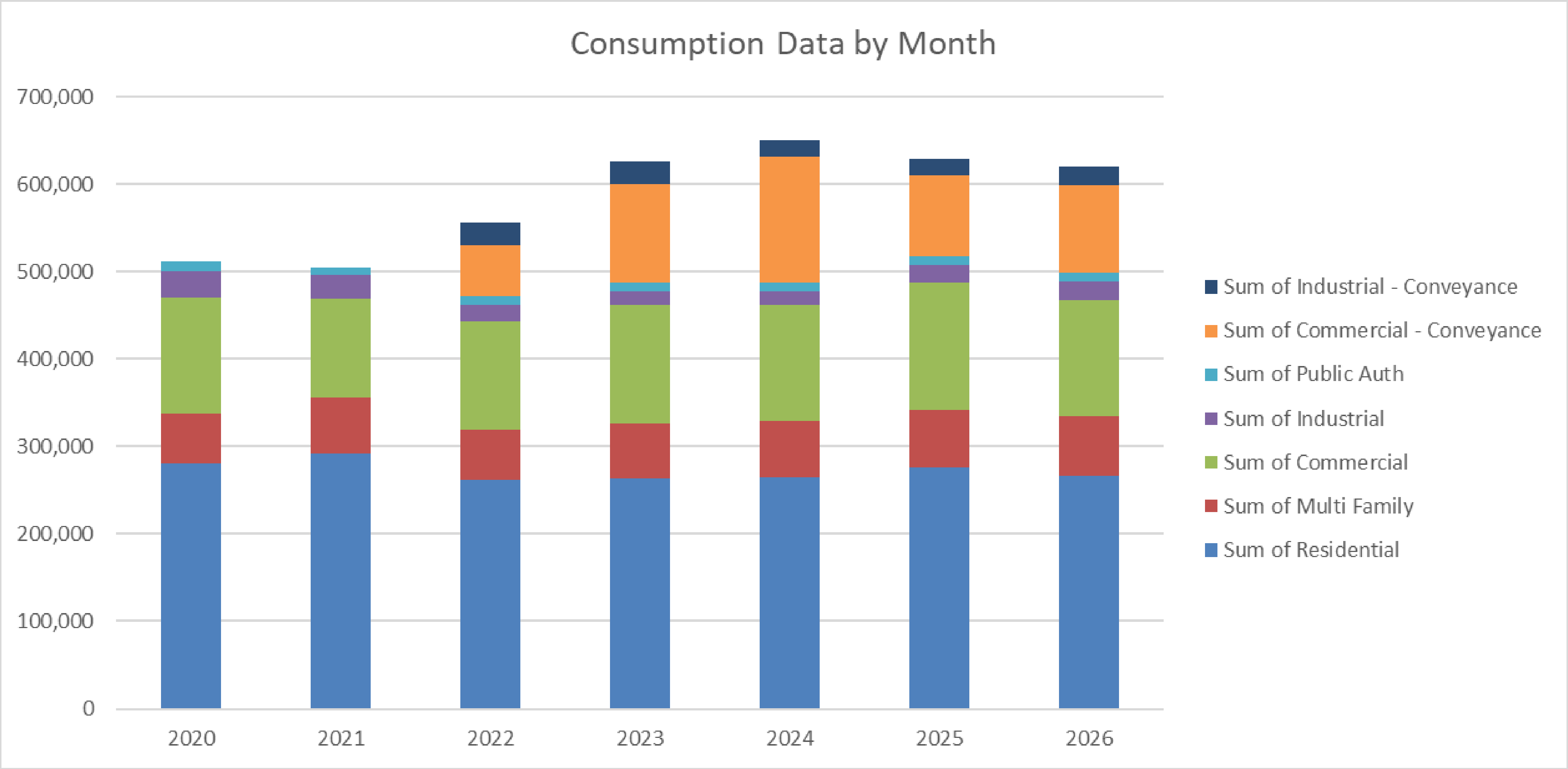
2026 Q1 Forecast| Fees

Row Labels	Variance to Original Revenue Budget	Year over Year Trend	% Var to Original Revene Budget	Prior YTD Variance
04-FEES	(124,745)		-2.5%	(38,972)
12-OTHER FEES	85,730		7.5%	221,598
13-OTHER PUBLIC SAFETY FEES	(199,492)		-30.4%	2,590
4614-MAYFAIR MALL OFFICER FEE	(79,246)		-35.4%	1,815
4616-SCHOOL RESOURCE OFFICER FEE	(120,246)		-27.8%	775

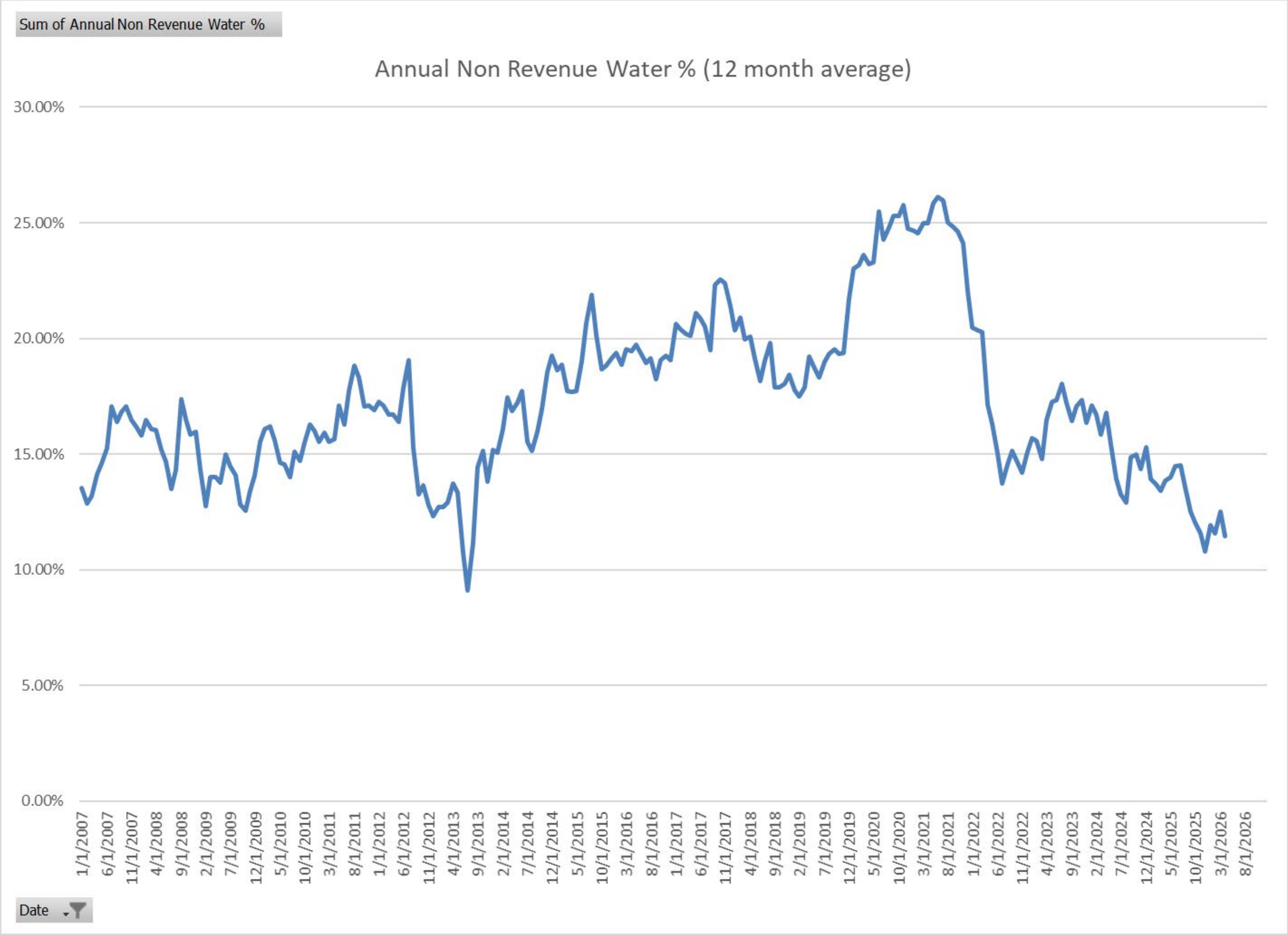
Yard Waste Carts Purchased and Delivered in 2026



2026 Q1 Forecast| Water Revenue



2026 Q1 Forecast| Water Revenue



2026 Q1 Forecast| Expenditures

Row Labels	Var. to Original Budget	Year over Year Trend	% Var to Original Budget	Prior YTD Variance
2-EXPENDITURES	N/A		N/A	901,561
01-WAGES	1,220,618		3.5%	(757,663)
02-BENEFITS	N/A		N/A	(183,480)
03-OPERATING EXPENDITURES	134,954		2.3%	19,854
04-UTILITIES	44,051		5.4%	(44,387)
05-OTHER EXPENSES	6,865		0.8%	491,452
08-INTER-DEPT CHARGES	(54,848)		-1.4%	161,520
09-CAPITAL IMPROVEMENTS	-		0.0%	(52,379)
12-INTER-FUND TRANSFERS	0	N/A	0.0%	1,266,644

Display each icon according to these rules:

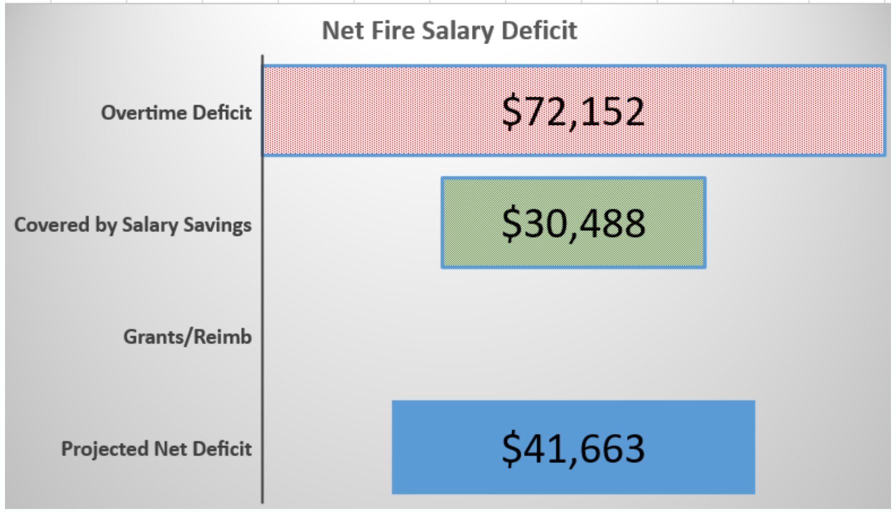
Icon			Value
	when value is	>=	0
	when < 0 and	>=	-0.1
	when < -0.1		

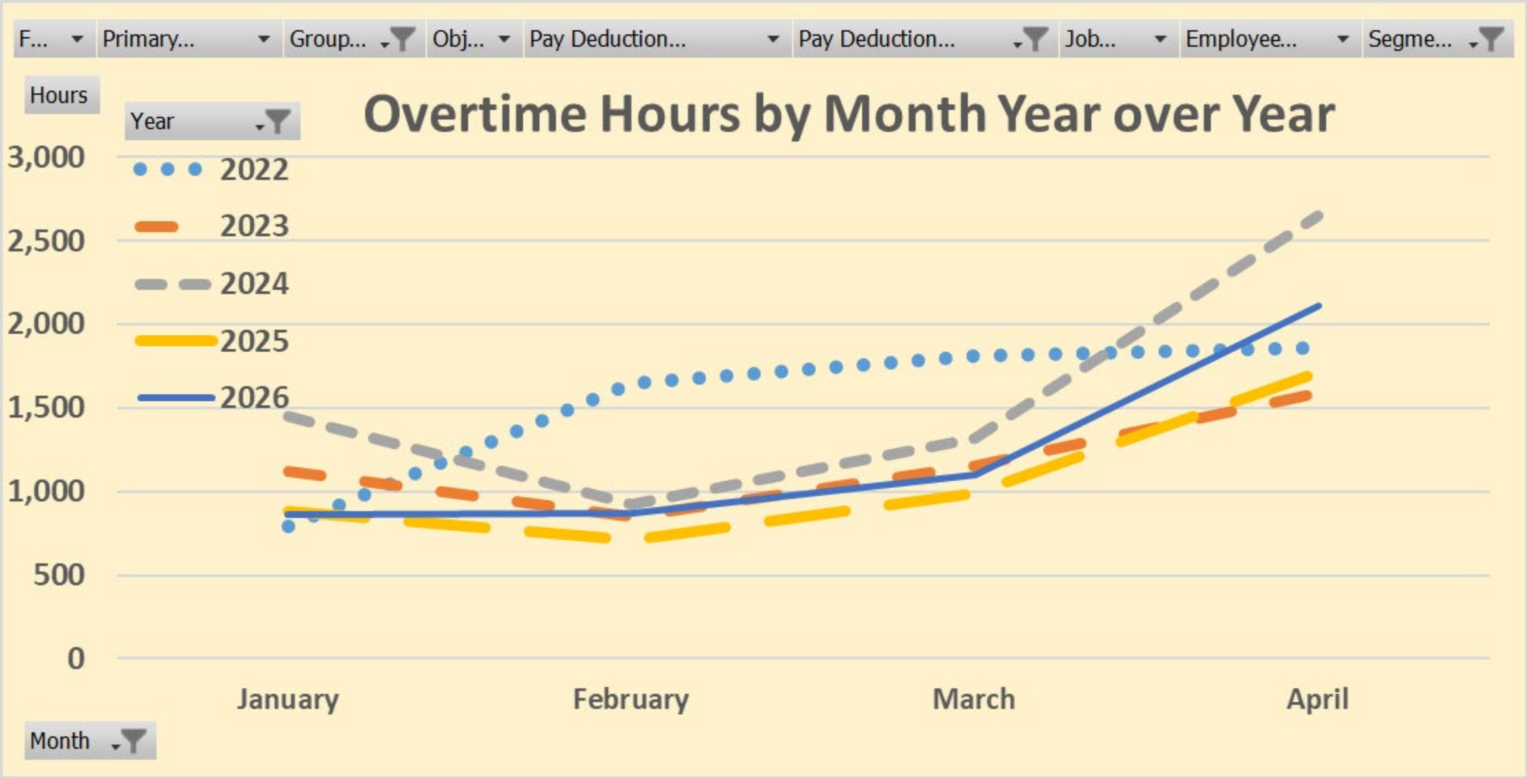
Display each icon according to these rules:

Icon			Value
	when value is	>=	0.25
	when < 0.25 and	>=	0.05
	when < 0.05 and	>=	-0.05
	when < -0.05 and	>=	-0.25
	when < -0.25		

2026 Q1 Forecast| Fire Wages and Overtime

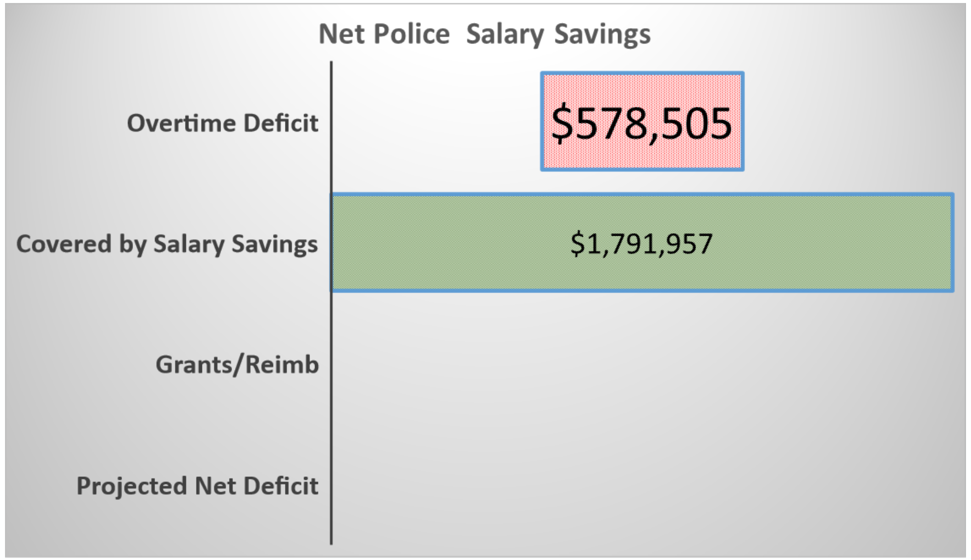
Row Labels	Var. to Original Budget	Year over Year Trend	% Var to Original Budget	Prior YTD Variance
⊟ 2-EXPENDITURES	1,615,946		2.0%	901,561
⊟ 01-WAGES	1,220,618		3.5%	(757,663)
⊞ 01B-REGULAR PAY-FIRE SWORN	38,832		0.4%	(607,834)
⊞ 02B-OVERTIME-FIRE SWORN	(72,155)		-17.9%	(42,698)

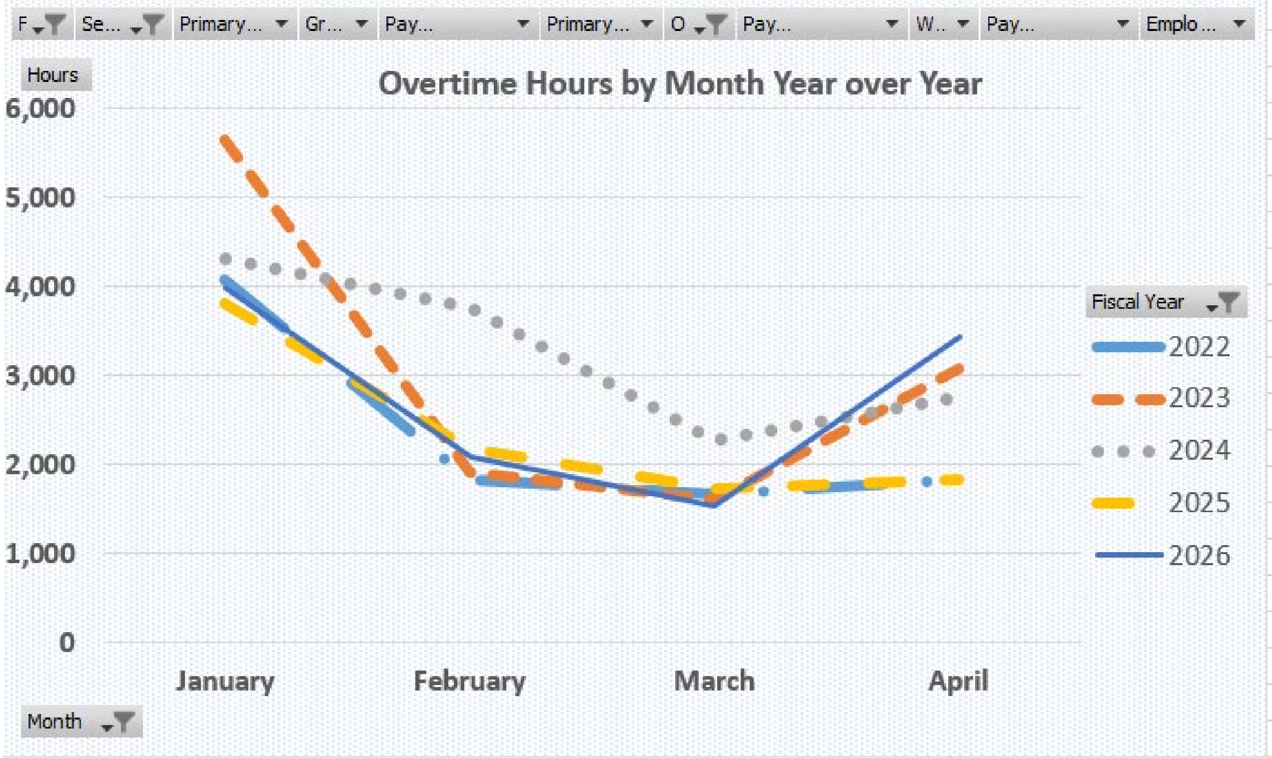




2026 Q1 Forecast| Police Wages and Overtime

Row Labels	Var. to Original Budget	Year over Year Trend	% Var to Original Budget	Prior YTD Variance
2-EXPENDITURES	1,615,946		2.0%	901,561
01-WAGES	1,220,618		3.5%	(757,663)
01A-REGULAR PAY-POLICE SWORN	1,792,000		16.4%	(137,006)
02A-OVERTIME-POLICE SWORN	(578,000)		-61.9%	14,451





2026 Q1 Forecast| Health Insurance

YTD % of Premium Equivalent

106.6%

YTD Fixed Costs

$704k ▲ 56.7% vs. prior YTD

YTD Net Paid Claims

$2.0M ▲ 15.3% vs. prior YTD

YTD Total Plan Costs

$2.7M ▲ 23.9% vs. prior YTD

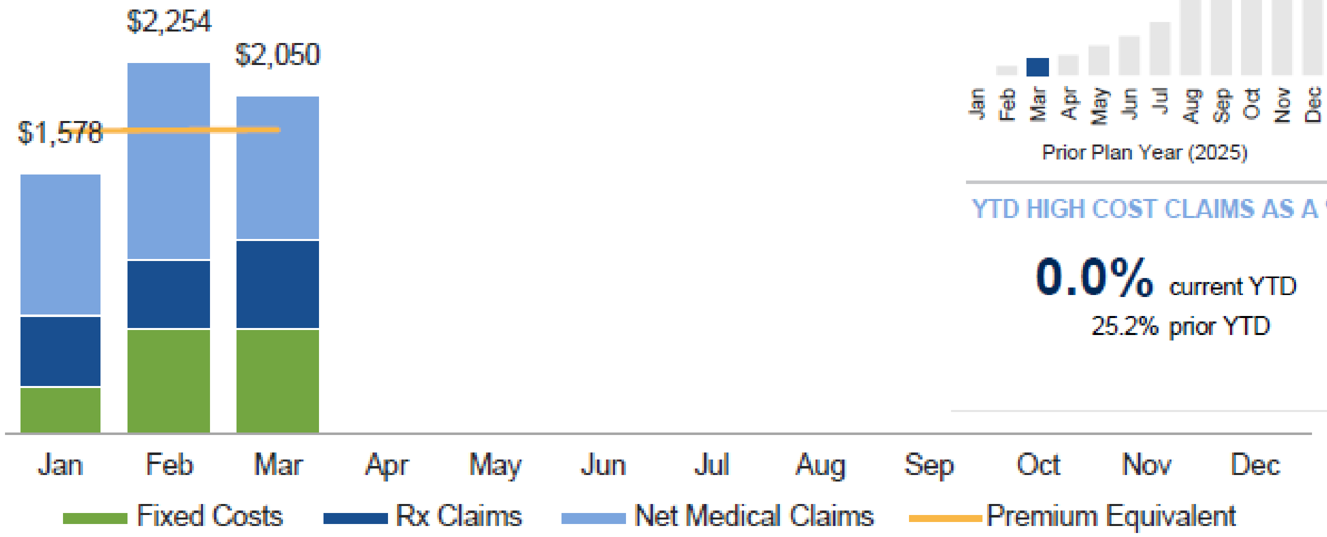
Average Enrolled Employees

455 ▲ 1.5% vs. prior year

Contract size

2.60 vs. 2.62 for prior year

Monthly Plan Cost Per Employee



High Cost Claimants ($50k+)

YTD HIGH COST MEMBERS

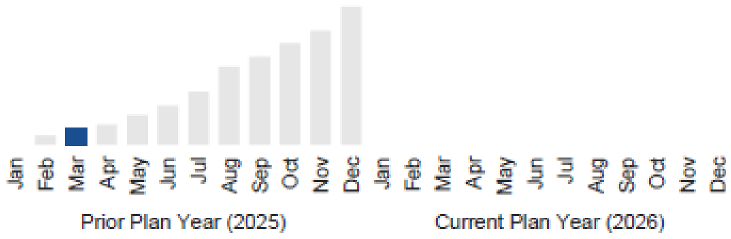
0 Members ▼ 6

0 new this month from prior YTD

YTD HIGH COST CLAIMS PAID

$0.0k ▼ $431.1k

no change from prior month from prior YTD

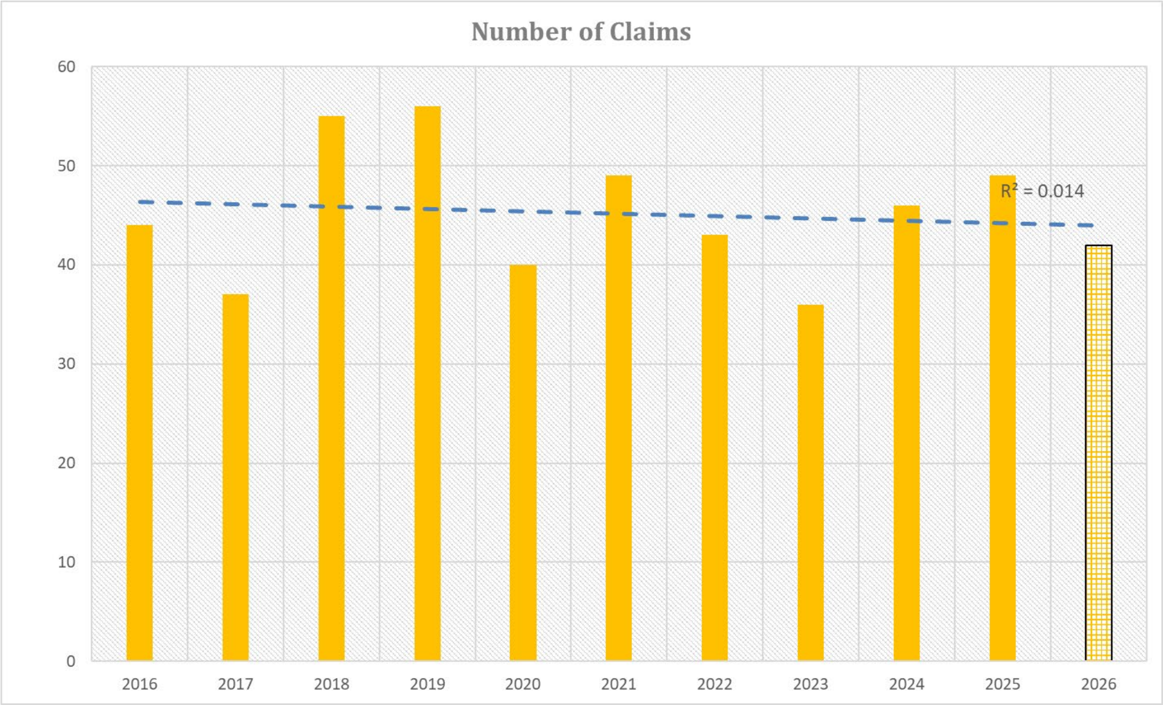


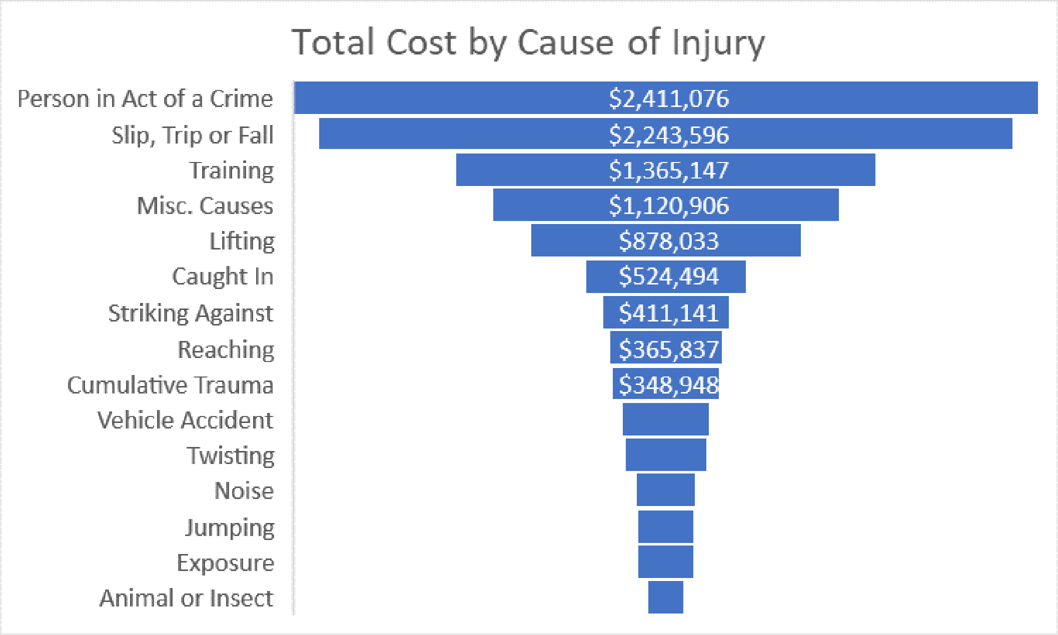
YTD HIGH COST CLAIMS AS A % OF TOTAL CLAIMS

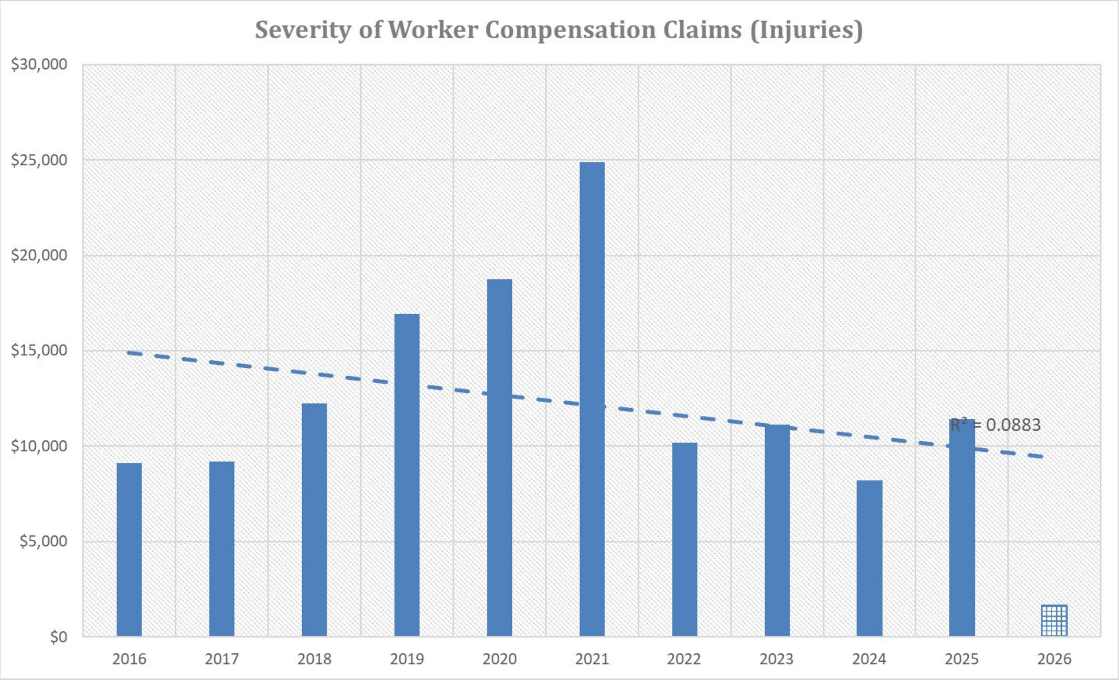
0.0% current YTD

25.2% prior YTD

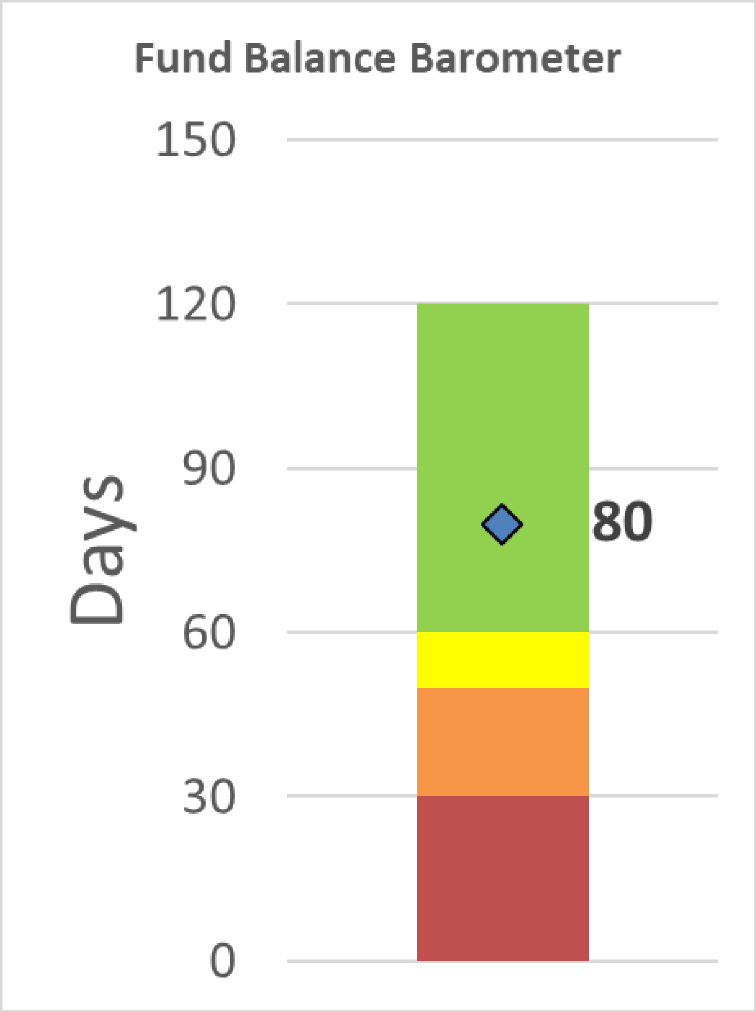
2026 Q1 Forecast| Workers Compensation







2026 Q1 Forecast| Fund Balance



Q1 – 80 Days

Q2 – TBD Days