



# Wauwatosa, WI

## Financial Affairs Committee

### Meeting Agenda - Final

7725 W. North Avenue  
Wauwatosa, WI 53213

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Tuesday, May 13, 2025

7:30 PM

Committee Room #1 and Zoom:  
<https://servetosa.zoom.us/j/81144274572>,  
Meeting ID: 811 4427 4572

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#### Regular Meeting

#### HYBRID MEETING INFORMATION

Members of the public may observe and participate in the meeting in-person or via Zoom at the link above. To access the Zoom meeting via phone, call 1-312-626-6799 and enter the Meeting ID.

#### CALL TO ORDER

#### ROLL CALL

#### FINANCIAL AFFAIRS COMMITTEE ITEMS

1. Request by the Department of Public Works Business Manager to execute a three-year contract for uniform and mat rental and laundering services with Vestis Uniforms and Workplace Supplies in the amount of \$15,000 [25-0732](#)
2. Consideration of amendment to the 2025 Budget to reflect 2024 capital project carryovers [25-0680](#)
3. Consideration of a 2026 Budget Process Policy [25-0682](#)
4. Report from the Finance Department on the 2025 First Quarter General Fund Financial Results [25-0681](#)
5. Litigation Update for Committee regarding ongoing property tax and other litigation activities in which the City is involved in state and Federal Courts [25-0749](#)
  - Mayfair Mall vs. City of Wauwatosa, (various case numbers), Milwaukee County Circuit Court (Tax years 2013-2023)
  - Froedtert Health vs. City of Wauwatosa, (various case numbers), Milwaukee County Circuit Court (Tax years 2020-2023)
  - Various property tax, civil rights and liability cases

*The Committee may convene into closed session regarding this item pursuant to Wis. Stat. §19.85 (1)(g) for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. The Committee may reconvene into open session to consider the balance of the agenda.*

## **ADJOURNMENT**

### NOTICE TO PERSONS WITH A DISABILITY

Persons with a disability who need assistance to participate in this meeting should call the City Clerk's office at (414) 479-8917 or send an email to [tclerk@wauwatosa.net](mailto:tclerk@wauwatosa.net), with as much advance notice as possible.



## Staff Report

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**File #:** 25-0732

**Agenda Date:** 5/13/2025

**Agenda #:** 1.

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Request by the Department of Public Works Business Manager to execute a three-year contract for uniform and mat rental and laundering services with Vestis Uniforms and Workplace Supplies in the amount of \$15,000

**Submitted by:**

Kristen Kilsdonk

**Department:**

Department of Public Works

**A. Issue**

Vestis Uniforms and Workplace Supplies (Vestis) currently provides uniform and mat rental and laundering services at the Public Works building and Police Department. As the current agreement operates on a year-to-year basis, a Request for Proposal (RFP) was issued to explore a longer-term contract and secure updated pricing.

**B. Background/Options**

An RFP was issued on March 17, 2025, with responses due by April 15, to solicit proposals for uniform and mat rental and laundering services. The RFP specified a three-year contract term, with two optional one-year renewal periods, and included detailed inventory, quality, and service expectations to guide vendor responses. Proposals were received from the following vendors and evaluated by City staff based on cost and the completeness of their submissions:

- AlSCO
- Cintas
- Gunderson
- Unifirst
- Vestis

Vestis submitted the lowest bid and offers pricing through the Sourcewell cooperative purchasing agreement under a multi-year contract. Additionally, the agreement includes the assignment of a dedicated route driver and expanded service to include uniforms for the Fire Department mechanic, with delivery to Fire Station 51. Awarding the contract to Vestis is expected to result in cost savings over the current year-to-year arrangement, while also improving consistency and service accountability. Based on this evaluation, City staff recommends proceeding with a three-year contract with Vestis in the amount of \$15,000 per year.

**C. Strategic Plan (Area of Focus)**

N/A

**D. Fiscal Impact**

Actual costs may vary based on the quantity of mats and uniforms determined necessary following an inventory re-evaluation at the start of the contract. However, based on the pricing provided in the Vestis RFP response, the City anticipates a total cost reduction of approximately \$10,000 compared to current budgeted expenditures. This anticipated savings will be reflected in the upcoming annual budget approval process.

**E. Recommendation**

Authorize the execution of a three-year agreement with two one-year renewal options with Vestis for uniform and mat rental and laundering services in the amount of \$15,000 per year.

**City of Wauwatosa**  
**Proposal Cost Sheet**

I/we the undersigned propose the following pricing for uniforms, mats and towel rental and laundering services, in accordance with your Request for Proposal dated XXX:

	ALSCO		GUNDERSON		VESTIS		CINTAS		UNIFIRST	
	\$/Each	\$/Week	\$/Each	\$/Week	\$/Each	\$/Week	\$/Each	\$/Week	\$/Each	\$/Week
Weekly pants cost/person (5 changes per week) - 100% cotton with stretch										
Size S-XL	\$ 0.30	\$ 3.30	\$ 1.146	\$ 5.73	\$ 0.24	\$ 2.64	\$ 0.381	\$ 4.191	\$ 0.30	\$ 3.30
Size XXL-Up	\$ 0.30	\$ 3.30	\$ 1.146	\$ 5.73	\$ 0.27	\$ 2.97	\$ 0.536	\$ 5.896	N/A	N/A
Material substitute: _____	\$ 0.34	\$ 3.74								
	Performance Pant - 54% Poly, 44% Cotton, 2% Spandex						Cintas 340 100% Cotton Pant set of 11 for 5 changes			
Weekly shirt cost/person (5 changes per week) - 100% cotton with stretch, long sleeve										
Size S-XL	\$ 0.25	\$ 2.75	\$ 1.042	\$ 5.21	\$ 0.23	\$ 2.53	\$ 0.268	\$ 2.948	\$ 0.24	\$ 2.64
Size XXL-Up	\$ 0.25	\$ 2.75	\$ 1.042	\$ 5.21	\$ 0.259	\$ 2.85	\$ 0.423	\$ 4.653	N/A	N/A
Material substitute: _____	\$ 0.30	\$ 3.30								
	MIMIX Stretch Shirt - 65% Poly, 35% Stretch Cotton						Cintas 330 100% Cotton Shirt set of 11 for 5 changes			
Weekly shirt cost/person (5 changes per week) - 100% cotton with stretch, short sleeve										
Size S-XL	\$ 0.25	\$ 2.75	\$ 1.22	\$ 6.10	\$ 0.23	\$ 2.53	\$ 0.268	\$ 2.948	\$ 0.22	\$ 2.42
Size XXL-Up	\$ 0.25	\$ 2.75	\$ 1.22	\$ 6.10	\$ 0.259	\$ 2.85	\$ 0.423	\$ 4.653	N/A	N/A
Material substitute: _____	\$ 0.30	\$ 3.30								
	MIMIX Stretch Shirt - 65% Poly, 35% Stretch Cotton						Cintas 330 100% Cotton Shirt set of 11 for 5 changes			
Weekly pants cost/person (5 changes per week) - 65/35 twill										
Size S-XL	\$ 0.22	\$ 2.42	\$ 1.22	\$ 6.10	\$ 0.15	\$ 1.65	\$ 0.370	\$ 4.400	\$ 0.22	\$ 2.42
Size XXL-Up	\$ 0.22	\$ 2.42	\$ 1.22	\$ 6.10	\$ 0.167	\$ 1.84	\$ 0.525	\$ 6.105	N/A	N/A
Material substitute: _____										
							Cintas 23945 65/35 with stretch waistbandset of 11 for 5 changes			
Weekly shirt cost/person (5 changes per week) - 65/35 twill, long sleeve										
Size S-XL	\$ 0.17	\$ 1.87	\$ 0.997	\$ 4.985	\$ 0.13	\$ 1.43	\$ 0.250	\$ 2.970	\$ 0.16	\$ 1.76
Size XXL-Up	\$ 0.17	\$ 1.87	\$ 0.997	\$ 4.985	\$ 0.144	\$ 1.58	\$ 0.405	\$ 4.675	N/A	N/A
Material substitute: _____										
							Cintas 22935 65/35 with vented back set of 11 for 5 changes			
Weekly shirt cost/person (5 changes per week) - 65/35 twill, short sleeve										
Size S-XL	\$ 0.17	\$ 1.87	\$ 0.786	\$ 3.93	\$ 0.13	\$ 1.43	\$ 0.250	\$ 2.970	\$ 0.13	\$ 1.43
Size XXL-Up	\$ 0.17	\$ 1.87	\$ 0.786	\$ 3.93	\$ 0.144	\$ 1.58	\$ 0.405	\$ 4.675	N/A	N/A
Material substitute: _____										
							Cintas 22935 65/35 with vented back set of 11 for 5 changes			
Weekly pants cost/person (5 changes per week) - Cargo 65/35 twill										
Size S-XL	\$ 0.35	\$ 3.85	\$ 1.493	\$ 7.465	\$ 0.20	\$ 2.20	\$ 0.370	\$ 4.400	\$ 0.28	\$ 3.08
Size XXL-Up	\$ 0.35	\$ 3.85	\$ 1.493	\$ 7.47	\$ 0.224	\$ 2.46	\$ 0.505	\$ 6.105	N/A	N/A
Material substitute: _____										
							Cintas 23270 65/35 with stretch wastband set of 11 for 5 changes			
Weekly pants cost/person (5 changes per week) - Dickies carpenter duck pant										
Size S-XL	\$ 0.38	\$ 4.18	\$ 2.172	\$ 10.86	\$ 0.35	\$ 3.85	\$ 0.450	\$ 4.950	\$ 0.35	\$ 3.85
Size XXL-Up	\$ 0.38	\$ 4.18	\$ 2.172	\$ 10.86	\$ 0.395	\$ 4.35	\$ 0.605	\$ 6.655	N/A	N/A
Material substitute: _____										
							Carhartt 383 Work Dungaree set of 11 for 5 changes			
Weekly pants cost/person (3 changes per week) - Coverall 65/35 twill										
Size S-XL	\$ 0.37	\$ 2.59	\$ 2.291	\$ 6.873	\$ 0.34	\$ 2.38	\$ 0.278	\$ 0.834	\$ 0.34	\$ 2.38
Size XXL-Up	\$ 0.37	\$ 2.59	\$ 2.291	\$ 6.873	\$ 0.382	\$ 2.67	\$ 0.433	\$ 1.299	N/A	N/A
Material substitute: _____										
							Cintas 912 65/35 Coverall set of 7 for 3 changes			
Weekly pants cost/person (3 changes per week) - Coverall 100% cotton										
Size S-XL	\$ 0.46	\$ 3.22	\$ 4.764	\$ 14.292	\$ 0.36	\$ 2.52	\$ 0.464	\$ 5.104	\$ 0.45	\$ 3.15
Size XXL-Up	\$ 0.46	\$ 3.22	\$ 4.764	\$ 14.292	\$ 0.405	\$ 2.84	\$ 0.619	\$ 6.809	N/A	N/A
Material substitute: _____										
							Cintas 910 100% Cotton Coverall set of 7 for 3 change			
Weekly pants cost/person (5 changes per week) - 65/35 twill with High Visibility										
Size S-XL	\$ 0.50	\$ 5.50			\$ 0.29	\$ 3.19	\$ 0.450	\$ 4.950	\$ 0.34	\$ 3.74
Size XXL-Up	\$ 0.50	\$ 5.50			\$ 0.326	\$ 3.59	\$ 0.605	\$ 6.655	N/A	N/A
Material substitute: _____										
	Enhanced Visibility Pant						Cintas 59945 Enhanced Vis 65/35 Pant set of 11 for 5 changes			
Weekly shirt cost/person (5 changes per week) - 65/35 twill with High Visibility										
Size S-XL	\$ 0.40	\$ 4.40			\$ 0.33	\$ 3.63	\$ 0.550	\$ 6.050	\$ 0.34	\$ 3.74
Size XXL-Up	\$ 0.40	\$ 4.40			\$ 0.372	\$ 4.09	\$ 0.705	\$ 7.755	N/A	N/A
Material substitute: _____	\$ 0.41	\$ 4.51					\$ 0.450	\$ 4.950		
	Enhanced Visibility Shirt						Cintas 69526 Hi-Vis & Cintas 59935 Enhanced Vis 65/35 Shirt			
Locker or Storage										
Describe Fee: _____	\$ 3.50	\$ 3.50			\$ 1.00		\$ -	\$ -	\$ -	
	8-Bank Compartment Locker				Rental fee for each locker					
Garment Cleaning or Handling										
Describe Fee: _____	\$ 12.00	\$ 12.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
	Service Charge									
Weekly mat cost - 4' x 6' nylon/rubber	\$ 3.75	\$ 3.75	\$ 5.207	\$ 5.207	\$ 1.63	\$ 21.19	\$ 2.194		\$ 2.16	
Material substitute: _____										
Weekly mat cost - 3' x 10' nylon/rubber	\$ 4.75	\$ 4.75	\$ 6.509	\$ 6.509	\$ 1.96	\$ 33.32	\$ 3.389		\$ 2.70	
Material substitute: _____										
Weekly mat cost - 3' x 4' nylon/rubber			\$ 2.604	\$ 2.604	\$ 0.89	\$ 1.78				
Material substitute: _____	\$ 2.75	\$ 2.75					\$ 2.194		\$ 1.35	
	3'x5' nylon/rubber						3' x 5' nylon/rubber mat (item 84335)		3'x5'	
Weekly mat cost - 4' x 12' nylon/rubber	\$ 5.50	\$ 5.50	\$ 10.414	\$ 10.414	\$ 12.50	\$ 12.50			N/A	
Material substitute: _____							\$ 3.389			
							3' x 10' nylon/rubber mat (item 84035)			
Weekly mat cost - 3' x 5' scraper	\$ 1.50	\$ 1.50	\$ 2.184	\$ 2.184	\$ 1.18	\$ 2.36			\$ 1.35	

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# Wauwatosa, WI

7725 W. North Avenue  
Wauwatosa, WI 53213

## Staff Report

**File #:** 25-0680

**Agenda Date:** 5/13/2025

**Agenda #:** 2.

Consideration of amendment to the 2025 Budget to reflect 2024 capital project carryovers

**Submitted by:**

John Ruggini and Thania Cervantes

**Department:**

Finance Department

**A. Issue**

Earlier this year, the 2024 Operating Carryovers were approved. Presented here for approval are the capital project carryovers

**B. Background/Options**

A carryover is a budgetary mechanism by which spending authority is transferred from one fiscal year to the next. This is most often necessary where a project budgeted for in one fiscal year (2024) is not completed so that remaining committed but unspent funds associated with the project are transferred to the following fiscal year (2025). While the City adopts a five-year capital plan, only the first year of the plan is actually authorized. In this case, the 2024-2028 plan was adopted in December 2023 and the 2025-2029 plan was adopted in November 2024. We are now requesting the 2025 fiscal year of the 2025-2029 plan be amended for the unspent 2024 funds.

Capital projects are typically complex infrastructure projects (such as street and utility construction) or large equipment purchases (such as a Fire engine) that often span multiple fiscal years so carryover funds are not uncommon. The Capital Budget is adopted separate from the Operating budget but once approved, they are combined in the City's financial system so spending can be tracked. Capital projects have multiple funding sources including property taxes, special assessments, grants, surplus funds (cash) and bonds (borrowed money). The majority of capital carryovers typically represent bond funds that have been borrowed but not yet spent. Of the \$19.6 million requested for carryover, 52% are bond funds. These borrowed funds legally must be spent on capital projects within two years of having been borrowed. Staff actively monitor these timeliness requirements.

I am requesting that \$19,582,958 be carried over as compared to the \$16,465,418 in the prior year for previously approved capital projects. The table below organizes the carryovers by justification:

Carryover Total by Justification	Amount Recommended
Annual budget rolled over	1,235,051
Future year construction	3,640,972
Project delayed	511,262
Project delayed - might repurpose funds	135,000

Project in progress	10,263,856
Project surplus - will be transferred	158,828
Punch list items	1,120,600
Vehicle being purchased in 2025	87,578
Work in 2025	2,429,811
<b>Grand Total</b>	<b>19,582,958</b>

From the perspective of an Alder, it is important to monitor delayed projects and understand the reasons for delays and any impacts on future capital budgets. For example, often future projects are contingent on the completion of a current project. From a staff perspective, we are often juggling limited staffing resources, changes to contingent projects that we don't control (such as the Department of Transportation), scope changes, pricing changes or delays in land acquisition to name a few. The table below shows which projects have been delayed. At the meeting, staff can speak to the reasons for the delays and any potential impacts.

Project #	Project	Amount Recommended Carryover
8037	TENNIS COURT BATHROOM REMODEL	511,262

No new projects have been added to be funded by carryover.

A full listing of all the carryovers is included as an attachment. The majority of the projects are funded with bond proceeds which cannot be used for purposes other than capital projects and are often restricted to specific types of projects. The Capital Budgets can be found here ( <https://www.wauwatosa.net/home/showpublisheddocument/5944/638739074520430000>) if you'd like more detail on a particular project.

### C. Strategic Plan (Area of Focus)

This carryover supports the strategic goal of maintaining city infrastructure.

### D. Fiscal Impact

As all of these projects were previously budgeted, there is no fiscal impact on the 2024 Budget.

### E. Recommendation

I recommend amending the 2025 Budget by increasing capital project expenditure authority up to \$19,582,958 for prior year unspent funds.



## Recommended Capital Carryovers

Justification	Project #	Project	Sum of Amount Recommended Carryover
Project delayed	8037	TENNIS COURT BATHROOM REMODEL	511,262
Project in progress	1024	2024 PAVING PROGRAM	1,185,983
	1104	BIKE/PEDESTRIAN PLAN IMPLEMENTATION	16,823
	1107	NORTH AVENUE PAVING-MENOMONEE	1,178,413
	2024	2024 SIDEWALK PROGRAM	121,392
	2402	CONSTRUCT FIBER OPTIC CONNECTIONS	733,760
	2403	STREET LIGHT CONVERSION	162,024
	2404	STREET LIGHTING CABINET REPLACEMENT	151,407
	2405	HIGHLANDS DECORATIVE STREET LIGHTIN	2,374
	3005	TOSA EAST UTIL IMPROVE & FLOOD REL	431,656
	3010	WA3009 SAN SEWER LINING & LATERAL G	374,644
	5022	POTTER RD WATER MAIN RELAY	2,934,527
	6032	LIBRARY PUBLIC RESTROOM UPGRADES	191,445
	6216	TRANSFER STATION/DEMO INCINERATOR	451,254
	6433	SOLAR PANELS-POLICE DEPARTMENT	482,885
	8045	116TH STREET PARK	1,646,809
	9008	BUS STOP IMPROVEMENTS	198,458
Project surplus - will be transferred	1126	GLENVIEW STH181 RESURFACING	30,303
	2102	WASHINGTON HIGHLAND'S RAILINGS	18,512
	4102	103RD STREET STORM SEWER RELAY	31,360
	6027	SECURITY CAMERA INSTALL - CITY HALL	3,589
	6034	LIBRARY BOOK RETURN REPLACEMENT	10,996
	6035	SAFETY & SECURITY UPGRADES CITY HAL	10,422
	6413	VARIABLE AIR VOLUME UPGRADE	9,279
	6441	POLICE LOBBY REFRESH	1,092
	6444	DIGITAL INTELLIGENCE FORENSICS REC	1,916
	6673	2023 REPLACEMENT OF FIRE ENGINE/LAD	34,750
	8044	HART PARK LOCKER FACILITY SHOWER RE	4,193
	8049	STADIUM STORAGE UNITS	1,900
	8051	SAND GROOMER	515
Punch list items	1023	2023 PAVING PROGRAM	264,524
	1024	2024 PAVING PROGRAM	263,134
	1112	NORTH AVENUE PAVING - MAYFAIR RD T	10,000
	2305	TOSA TRAILS-112TH ST CONNECTOR	28,969
	8036	REMODEL MUELLNER BUILDING	553,974
Future year construction	1121	STH 181 WISCONSIN AVE TO CENTER ST	914,886
	1123	BLUE MOUND RD USH 18 RESURFACING	44,441
	1127	NORTH AVE FROM 73RD TO 95TH	1,175,589
	2301	RECONSTRUCT NORTH AVE BRIDGE OVR ME	610,909
	2309	TOSA TRAILS - WISCONSIN AVE CONNECT	363,576
	6024	REMODEL OF CITY HALL, LIBR, CIVIC C	499,070
	6626	FIRE STATION 53 CONCRETE PAVEMENT	32,500
Annual budget rolled over	1623	2023 PAVEMENT REPAIRS AND SPOT IMPR	106,108
	1624	2024 PAVEMENT REPAIRS AND SPOT IMPR	243,709
	2224	2024 BRIDGE SPOT REPAIR	348,085
	2621	SIGNALIZED INTERSECTION IMPROVEMENT	5,504
	2624	SIGNALIZED INTERSECTION IMPROV	20,792
	3100	SAN LINING INDEPENDENT OF PAVING	280,000
	6800	ALL FACILITIES HVAC UPGRADE	185,011
	6801	BUILDING CONTROLS UPDATES	45,842
Work in 2025	1025	1025 PAVING PROGRAM	994,124
	1115	MAYFAIR RD & BURLEIGH ST BIKE PED	791,807
	1122	DOT MAYFAIR RD RESURFACING, SIDEWAL	172,928
	2303	WISCONSIN AVE BRIDGE OVER HONEY CRE	177,366
	2307	SWAN BLVD BRIDGE MAINTENANCE	108,500
	4101	70TH ST STORM SEWER	90,086
	8018	HART PARK IMPROVEMENTS - SIGNAGE	65,000
	8053	SIX PICKLEBALL COURTS	30,000

*Recommended Capital Carryovers*

Justification	Project #	Project	Sum of Amount Recommended Carryover
Project delayed - might repurpose funds	6223	EMERGENCY GENERATOR DPW	135,000
Vehicle being purchased in 2025	6684	2024 REPLACEMENT STAFF AUTOMOBILE	65,000
	6685	REPLACEMENT STAFF AUTOMOBILE	22,578
Grand Total			19,582,958



## Staff Report

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**File #:** 25-0682

**Agenda Date:** 5/13/2025

**Agenda #:** 3.

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Consideration of a 2026 Budget Process Policy

**Submitted by:**

John Ruggini, Finance Director

**Department:**

Finance Department

### A. Background

Beginning in 2019, the Financial Affairs Committee has annually adopted a "Budget Process Policy" to set forth the principles and process for the adoption of the City's operating and capital budgets.

The budget process is one of the most important decision-making processes undertaken by the elected officials. The Financial Affairs Committee annually adopts a budget policy outlining the principles and process for the adoption of the City's operating and capital budget. This is done so that the decision points and roles of the committees and staff are clearly set forth to in order to ensure a fair process in which multiple points of view can be heard and considered and elected officials are provided necessary information for decision-making and staff have sufficient time to prepare.

The 2026 Budget Policy is attached for discussion and consideration. Changes from the 2025 policy have been red-lined, other than date changes which are also included here:

1. The tentative release of the Executive Budget will be September 30, 2025 with the following meeting dates:
  - a. Committee of the Whole, Tuesday, September 30 2025 - Executive Budget Overview
  - b. Financial Affairs Committee, Tuesday, October 7, 2025- Departmental Review
  - c. Financial Affairs Committee, Tuesday, October 14, 2025 - Continued Departmental Review
  - d. Financial Affairs Committee, Tuesday, October 21, 2025 - Amendments and Adoption
  - e. Committee of the Whole, Tuesday, October 28 2025 - Capital Budget Overview
  - f. Public Hearing, Tuesday, October 28
  - g. Financial Affairs Committee, Tuesday, November 4, 2025 - Capital Budget Amendments and Adoption
  - h. Financial Affairs Committee, Tuesday, November 11, Operating/Capital Budget Additional Review if needed.
  - i. Budget Adoption, Tuesday, November 18

### B. Recommendation

If acceptable, recommend the Common Council adopt the 2026 Budget Process Policy.

# Budget Process Policy

## Purpose

Create a decision architecture for budgeting that promotes collaboration, transparency and fully-informed decision making. Outline the principles and process for the adoption of the City's 2026 operating and capital budgets so that the decision points and roles of the committees and staff are clearly understood and agreed to.

## Background

All Wisconsin municipalities must adopt an annual budget. See Wis. Stat. secs. 65.01 and 65.90. A budget is a projected financial plan or "fiscal blueprint" that outlines how municipal funds will be raised and spent. While the City produces a budget book that is over 100 pages, technically, for purposes of complying with state law, the legal budget is the 2-page resolution enacted by the governing body that meets the requirements of sec. 65.90(2). Before adopting the annual budget, a municipal governing body must hold a public hearing on the proposed budget to allow citizen comment. To inform the public about the proposed budget, the municipality must publish a class 1 notice under Wis. Stat. ch. 985, at least 15 days before the date of the public hearing on the budget.

There are different budget versions or phases that are created during the process. The table below describes the version, the final decision maker and the approximate time-frame. While the City strives to maintain a collaborative process between the Administration, Mayor and Common Council, it is important to recognize that each version has a final decision maker.

Budget Version	Decision Maker	Time Frame
<b>Requested Budget</b>	Department Directors	June-July
<b>Executive Budget</b>	City Administrator and Mayor	August- September
<b>Proposed Budget</b>	Financial Affairs Committee	October
<b>Adopted Budget</b>	Common Council	November

The Budget itself is one of the most significant policy decisions the Council makes as it represents decisions among competing interests for limited resources.

## Principles

1. Staff maintain four responsibilities in creating a strong budget process<sup>1</sup>:
  - a. Widen the option set by ensuring a clear view and understanding of the big picture among all decision makers
  - b. Test assumptions and ensure all decision makers are aware of uncertainties

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<sup>1</sup> See the Government Finance Officers research report, "The Budget Officer as Decision Architect", [https://gfoaorg.cdn.prismic.io/gfoaorg/7f37ef48-2f1a-46ab-988c-93489c80aec2\\_Budget+Officer+as+Decision+Architect\\_R2.pdf](https://gfoaorg.cdn.prismic.io/gfoaorg/7f37ef48-2f1a-46ab-988c-93489c80aec2_Budget+Officer+as+Decision+Architect_R2.pdf)

c. Find and present high-value assumptions

d. Foster trust in the process internally, with elected officials and the public

1.2. While a policy document, the Budget is intended to be a financial policy. Policies with no financial implication, in general, should not be addressed through the budget process but through the normal committee and agenda setting process.

2.3. Council Standing Committees will be involved with budget development throughout the entire process and timeline

- a. Consideration of new budget initiatives and policy changes should occur prior to July 30<sup>th</sup> although the Financial Affairs committee may refer an item during the budget process to the appropriate committee for their consideration. Depending on the complexity, some budget initiatives may require multiple years to plan and implement.
- b. Committees should recommend that a change be included in the Executive Budget or referred to the Financial Affairs committee for consideration in the Proposed Budget. Recommendations are advisory only and not binding.
- c. Any recommendation must be voted upon by the Committee before it can be forwarded for inclusion in the Executive or Proposed Budget.
- d. Alders are encouraged to meet and communicate with Department Directors and appropriate City staff but requests for budgetary changes should be made through the committee process
- e. Alders on the Financial Affairs Committee may propose amendments to the Executive Budget during a meeting in which the Financial Affairs committee is considering the Executive Budget. It is preferred that initiatives be discussed in the appropriate committee prior to the release of the Executive Budget but recognizing that is not always possible, staff request that Alders notify the Finance Director and appropriate Department Director of any proposed amendment no later than two weeks after the publication of the Executive Budget. Alders not on the Financial Affairs Committee can seek to have a colleague on the Committee propose an amendment on their behalf or they may propose an amendment of the Proposed Budget when it is before the entire Common Council.
- f. While not required, it is strongly encouraged that proposed changes to the budget include a funding source. If not, the decision-maker for that phase will ultimately have to balance the budget.

3.4. Committee involvement should be focused on high-level key decision points on which the Committee will vote. High-level decisions are defined as:

- a. Overall policy decisions with a budgetary impact such as those in the Financial Resiliency Policy and Debt Policy. These would include the balance between development, expenditure reductions and revenue increases for example
- b. Decisions that affect all departments such as the change in the property tax levy or changes to compensation
- c. Significant departmental changes that affect the way in which services are provided, the service level that is provided or the cost of providing the service.
- d. Changes in fees

- ~~4-5.~~ The Financial Affairs Committee will vote upon the recommended property tax levy increase, cost of living increase and any significant health care design changes preferably prior to ~~May~~ June 30<sup>th</sup> following the presentation of the five-year forecast.
- ~~5-6.~~ Staff will provide the committee as accurate financial information as is available recognizing that the earlier in the process information is provided, the higher margin of error.
- ~~6-7.~~ Staff presentations will be focused on items with a financial impact on the budget. Informational presentations will be limited to items that require background information.
- ~~7-8.~~ ~~Larger Departments~~ including Police, Fire and Public Works will provide annual updates to ~~assigned committees~~ the Common of the Whole in lieu of budget presentations. These presentations will take place from February through September.
- ~~8-9.~~ Specific budget initiatives will be brought before the appropriate committee throughout the process when there is sufficient information available for a preliminary decision to be made.
- ~~9-10.~~ The tentative release of the Executive Budget will be September 30, 2025 with the following meeting dates:
- a. Committee of the Whole, Tuesday, September 30 2025 – Executive Budget Overview
  - b. Financial Affairs Committee, Tuesday, October 7, 2025– Departmental Review
  - c. Financial Affairs Committee, Tuesday, October 14, 2025 – Continued Departmental Review
  - d. Financial Affairs Committee, Tuesday, October 21, 2025 – Amendments and Adoption
  - e. Committee of the Whole, Tuesday, October 28 2025 – Capital Budget Overview
  - f. Financial Affairs Committee, Tuesday, November -4, 2025 – Capital Budget Amendments and Adoption
  - g. Public Hearing, Tuesday, October 28, 2025
  - h. Financial Affairs Committee, Tuesday, November 11, Operating/Capital Budget Additional Review if needed.
  - i. Budget Adoption, Tuesday, November 18
- ~~10-11.~~ The October Financial Affairs Budget Committee review will be focused on how staff was able to remain with the overall guidelines established, significant departmental changes, amendments to the budget and adoption. Department Directors will be available to discuss changes to their budgets. The focus will be on budgetary changes as opposed to departmental overviews.
- ~~11-12.~~ Enhanced public participation will be considered a future development
- ~~12-13.~~ This policy will be reviewed and modified as necessary by the Financial Affairs Committee following the adoption of the ~~2025-2026~~ budget.



# BUDGET OFFICER AS DECISION ARCHITECT

## OUR CHALLENGE

PUBLIC OFFICIALS make decisions for a living. With good decision-making, they can greatly improve the lives of their constituents. But decision-making is messy. It is often done by groups, so there are conflicting points of view. It is usually time constrained, so there isn't time to consider everything. There is always uncertainty, usually more than we realize. And it is done by humans, so it comes with the myriad cognitive biases and inconsistencies in human thought.

## SOLUTION: THE BUDGET OFFICER

BUDGET OFFICERS are uniquely positioned to help public officials make better decisions. Budget officers can design decision processes in ways that produce better decisions. This is known as "decision architecture." To be a good decision architect, the budget officer needs to fulfill four broad responsibilities.



Graphic Digest by Justin Carmien

## 1 HELP DECISION-MAKERS SEE A WIDER OPTION SET

THE BUDGET OFFICER'S role in budget preparation gives them a bird's-eye view on the wide set of activities the government must pursue. They can thus help decision-makers see the big picture and find a wider set of possible solutions.



### ESTABLISH THE DECISION NEED

Create "trip wires" that prompt decision-makers to act. For example, a policy that establishes a minimum acceptable fund balance could prompt action if a fund balance gets too low.



### REDUCE THE POWER OF DEFAULTS

Humans tend to stick with the status quo, or the "default," when making decisions. This is often OK but sometimes can backfire. **Watch out for when defaults are impeding needed progress**, like when someone justifies an outmoded approach with "We've always done it that way."



## 2

### HELP DECISION-MAKERS TEST ASSUMPTIONS



THE BUDGET OFFICER'S close examination of projections gives them a unique perspective on the assumptions and uncertainties of project proposals. They can help decision-makers identify uncertainties and test assumptions before overinvesting.

## 3

### HELP DECISION-MAKERS CHOOSE HIGHEST-VALUE OPTIONS



BUDGET OFFICERS see which trade-offs are being made and which ones may still need to be considered. They can help decision-makers choose highest-value options.

## 4

### CREATE TRUST IN THE PROCESS



BUDGET OFFICER'S ethos of objectivity (if not neutrality) puts them in a unique position to foster trust in good decision processes. They can help by showing that the way in which decisions are made is fair, the distribution of resources is fair, and that the budget officer is trustworthy.



### REFLECT ON ASSUMPTIONS

Create opportunities for decision-makers to consider if assumptions are reasonable. For example, making forecast assumptions transparent and pointing out that economy could render some assumptions obsolete could inspire decision-makers to develop contingency plans.



### "PRECOMMIT" TO GOOD DECISIONS

Making good decisions in the heat of the moment is hard. Governments can make a commitment to good choices when the pressure is less. A good example is a policy that commits a government to building and maintaining a rainy-day fund. Precommitments like this can be made for many areas of public finance.



### DESIGN DECISION-MAKING PROCESSES TO BE PERCEIVED AS FAIR

If people think a decision-making process was fair, they are more likely to accept outcomes that aren't their preferred outcome. People are more likely to perceive fairness if 1) the decision-makers are objective and the process is transparent; and 2) the participants are treated with dignity and have a voice.



# Wauwatosa, WI

7725 W. North Avenue  
Wauwatosa, WI 53213

## Staff Report

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**File #:** 25-0681

**Agenda Date:** 5/13/2025

**Agenda #:** 4.

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Report from the Finance Department on the 2025 First Quarter General Fund Financial Results

**Submitted by:**

John Ruggini, Finance Director

**Department:**

Finance Department

**A. Issue**

An important component of budget management is monitoring current year expenditures and revenues as compared to budget. In order to facilitate this comparison, the Finance Department produces a quarterly projection of year-end General Fund revenues and expenditure surplus and deficits.

**B. Background/Options**

In order to monitor expenditures and revenues, a quarterly report is provided to the Financial Affairs Committee. A presentation is attached [NOT YET AVAILABLE] that summarizes the projected year-end General Fund results based on actual performance from January-March 2025.

A stop-light analysis is shown with a positive variance receiving a green light; a negative variance up to 10% would be orange and any variance below negative 10% would be red. In addition, period over period trends would be indicated with an arrow as shown below using 2024 data through October. The legend for the year-over-year trend arrows is also shown below.

In this example, revenues in total based on actuals through October, are projected by year-end to surplus 6.1% (a green light since the percentage is positive) and are \$2.2 million above the prior. This 3.2% period over period increase earns a vertical arrow. Under "Law and Ordinance Violations" which is showing red, I've drilled down into a lower level of categories to identify where the potential issue is.

**EXAMPLE ONLY - NOT ACTUAL DATA**

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Row Labels	2023YTD	2024YTD	2024BA	2024 EST	Sum of Variance	Sum of % Va	Year over Year Trend	Prior YTD Variance
1-REVENUES	67,967,735	70,169,694	76,923,348	81,616,458	4,693,110	6.1%	➡	2,201,959
01-TAXES	51,558,964	53,003,824	54,030,272	54,108,058	77,786	0.1%	➡	1,444,859
02-STATE SHARED TAXES	4,604,468	4,421,281	6,676,816	6,700,816	24,000	0.4%	➡	(183,188)
03-LICENSES AND PERMITS	1,385,262	1,612,142	1,800,600	2,124,608	324,008	18.0%	➡	226,879
04-FEES	1,937,178	3,238,140	4,512,934	4,213,484	(299,450)	-6.6%	⬆	1,300,961
05-LAW AND ORDINANCE VIOLATIONS	586,659	708,198	1,128,500	916,448	(212,052)	-18.8%	➡	121,539
17-COURT PENALTIES	258,518	245,898	481,000	305,398	(175,602)	-36.5%	➡	(12,619)
18-PARKING VIOLATIONS	266,941	388,770	542,500	511,270	(31,230)	-5.8%	⬆	121,829
19-OTHER LAW AND ORDINANCE REVENUE	61,200	73,530	105,000	99,780	(5,220)	-5.0%	➡	12,330

The year over year change icons are based on the following rules:

Display each icon according to these rules:				
Icon		Value	Type	
⬆	when value is	>= 0.25	Number	⬆
➡	when < 0.25 and	>= 0.05	Number	➡
➡	when < 0.05 and	>= -0.05	Number	➡
⬆	when < -0.05 and	>= -0.25	Number	⬆
⬇	when < -0.25			

A presentation with the actual results is attached to this memo and staff will discuss in detail during the meeting.

## C. Strategic Plan (Area of Focus)

Financial Resilience

## D. Fiscal Impact

Informational only

## E. Recommendation

This report is for informational purposes only.



# Wauwatosa, WI

7725 W. North Avenue  
Wauwatosa, WI 53213

## Staff Report

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**File #:** 25-0749

**Agenda Date:** 5/13/2025

**Agenda #:** 5.

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Litigation Update for Committee regarding ongoing property tax and other litigation activities in which the City is involved in state and Federal Courts

- *Mayfair Mall vs. City of Wauwatosa*, (various case numbers), Milwaukee County Circuit Court (Tax years 2013-2023)
- *Froedtert Health vs. City of Wauwatosa*, (various case numbers), Milwaukee County Circuit Court (Tax years 2020-2023)
- Various property tax, civil rights and liability cases

*The Committee may convene into closed session regarding this item pursuant to Wis. Stat. §19.85 (1)(g) for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. The Committee may reconvene into open session to consider the balance of the agenda.*