



# **Wauwatosa, WI**

## **Committee of the Whole**

### **Meeting Agenda - Final**

7725 W. North Avenue  
Wauwatosa, WI 53213

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**Tuesday, October 3, 2023**

**6:30 PM**

**Council Chambers and Zoom:**  
**<https://servetosa.zoom.us/j/273225010>,**  
**Meeting ID: 273 225 010**

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#### **HYBRID MEETING INFORMATION**

Members of the public may observe 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**

#### **COMMITTEE OF THE WHOLE ITEMS**

1. Overview of the 2024 Operating Budget

**[23-254](#)**

#### **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.



# Wauwatosa, WI

7725 W. North Avenue  
Wauwatosa, WI 53213

## Staff Report

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**File #:** 23-254

**Agenda Date:** 10/3/2023

**Agenda #:** 1.

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Title

Overview of the 2024 Operating Budget





# 2024 Budget

## Executive Budget

Committee of the Whole presentation  
October 3, 2023



## Agenda

# October 3 Committee of the Whole

1. Budget overview
2. Budget highlights
3. Schedule of upcoming budget meetings





# 2024 EXECUTIVE BUDGET| Overview

Grant Funding

Funding Challenges

Elections

Mental Health

Resident Survey

Innovation



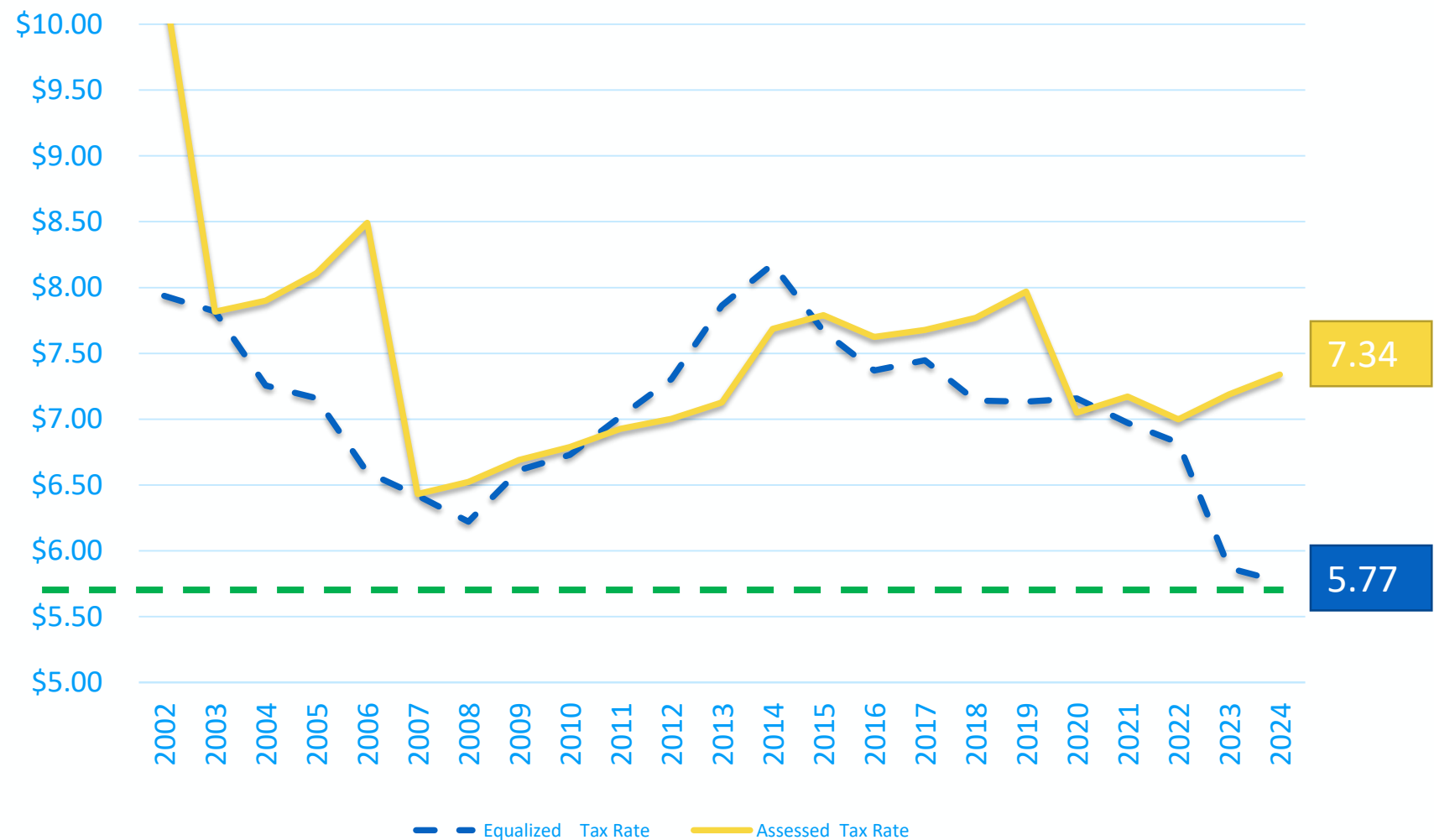
# 2024 EXECUTIVE BUDGET| 2024 vs 2023

|                 | 2023 Adopted    | 2024 Executive  | \$ Change    | % Change |
|-----------------|-----------------|-----------------|--------------|----------|
| General Fund    | \$73,233,276    | \$76,907,746    | \$3,674,470  | 5.02%    |
| Tax Levy        | \$49,978,616    | \$51,475,377    | \$1,496,761  | 2.99%    |
| Surplus Applied | \$0             | \$0             | \$0          | 0.00%    |
| Other Revenue   | \$23,254,660    | \$25,432,369    | \$2,177,709  | 9.36%    |
| Assessed Value  | \$6,939,816,506 | \$7,013,580,515 | \$73,764,009 | 1.06%    |
| Tax Rate        | \$7.19          | \$7.34          | \$0.15       | 2.11%    |
| Est. Tax Bill   | \$1,962         | \$2,004         | \$41         | 2.11%    |

*Assumes a home at 2023  
assessed average of \$273,000*

# 2024 EXECUTIVE BUDGET| Property tax rate over time

City of Wauwatosa Tax Levy & Rate History





# 2024 EXECUTIVE BUDGET| Net new construction sensitivity analysis

| Allowable Levy Increase             |           |       |
|-------------------------------------|-----------|-------|
| Net New Construction                | 1,524,348 | 3.05% |
| TIF Closure                         | -         | 0.00% |
| Debt Service                        | 247,153   | 0.49% |
| Prior Year Carryover                | 749,679   | 1.50% |
| Allowable Increase                  | 2,521,180 | 5.04% |
| - Actual increase                   | 1,496,761 | 2.99% |
| = Available for carryover           | 1,024,419 | 1.99% |
| \$ of Excess Capacity Gained (Used) | 282,967   |       |

We have between 4 and 10 years before we hit the fiscal cliff.

Already feeling budgetary stress as we try to limit levy increases to preserve capacity

| Additional Levy Capacity |           |       |
|--------------------------|-----------|-------|
| TOTAL                    | 3,378,393 | 6.56% |

| Years of Levy Capacity Available Assuming 2.0% for operations: |  |       |
|----------------------------------------------------------------|--|-------|
| Net New Construction as % Property Value                       |  | Years |
| 0.50%                                                          |  | 4.38  |
| 0.75%                                                          |  | 5.25  |
| 1.00%                                                          |  | 6.56  |
| 1.50%                                                          |  | 13.13 |

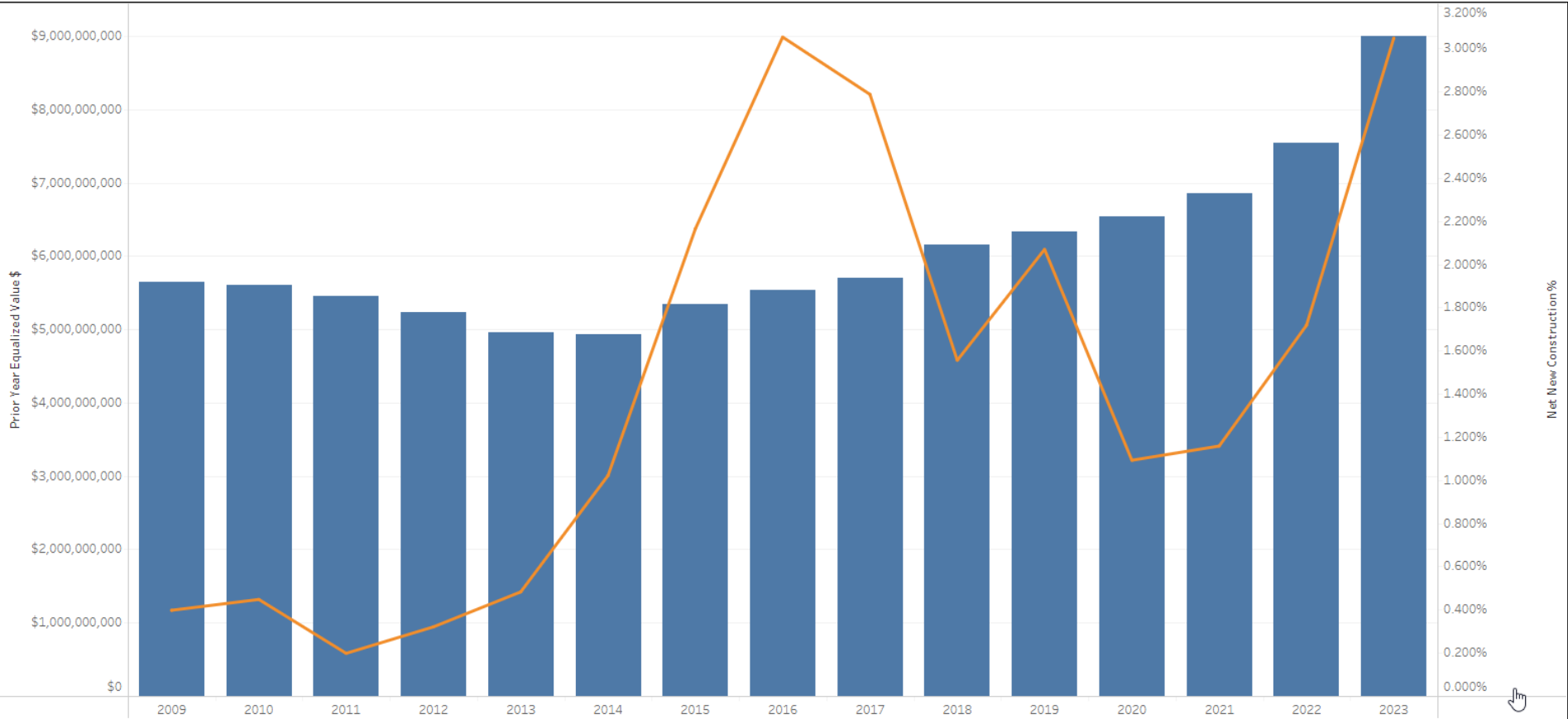
|                                  |       |
|----------------------------------|-------|
| * Assumed levy % for operations: | 2.00% |
| * NNC avg 2014-2022              | 2.07% |
| * NNC avg 2019-2022              | 1.76% |

# 2024 EXECUTIVE BUDGET| 2022 net new construction

State wide  
average  
1.74%

| Municipality      | 2020 Net New Construction Dollar Amount | NNC \$ Rank | 2020 NNC Percent | NNC % Rank |
|-------------------|-----------------------------------------|-------------|------------------|------------|
| Brookfield (City) | \$ 88,331,100                           | 5           | 0.98%            | 6          |
| Menomonee Falls   | \$ 100,417,400                          | 4           | 1.45%            | 4          |
| Milwaukee (City)  | \$ 449,351,000                          | 1           | 1.14%            | 5          |
| Oak Creek         | \$ 82,818,400                           | 6           | 1.58%            | 3          |
| Pewaukee          | \$ 117,299,900                          | 3           | 2.83%            | 2          |
| Wauwatosa         | \$ 274,477,700                          | 2           | 3.05%            | 1          |
| West Allis        | \$ 35,901,600                           | 7           | 0.65%            | 7          |

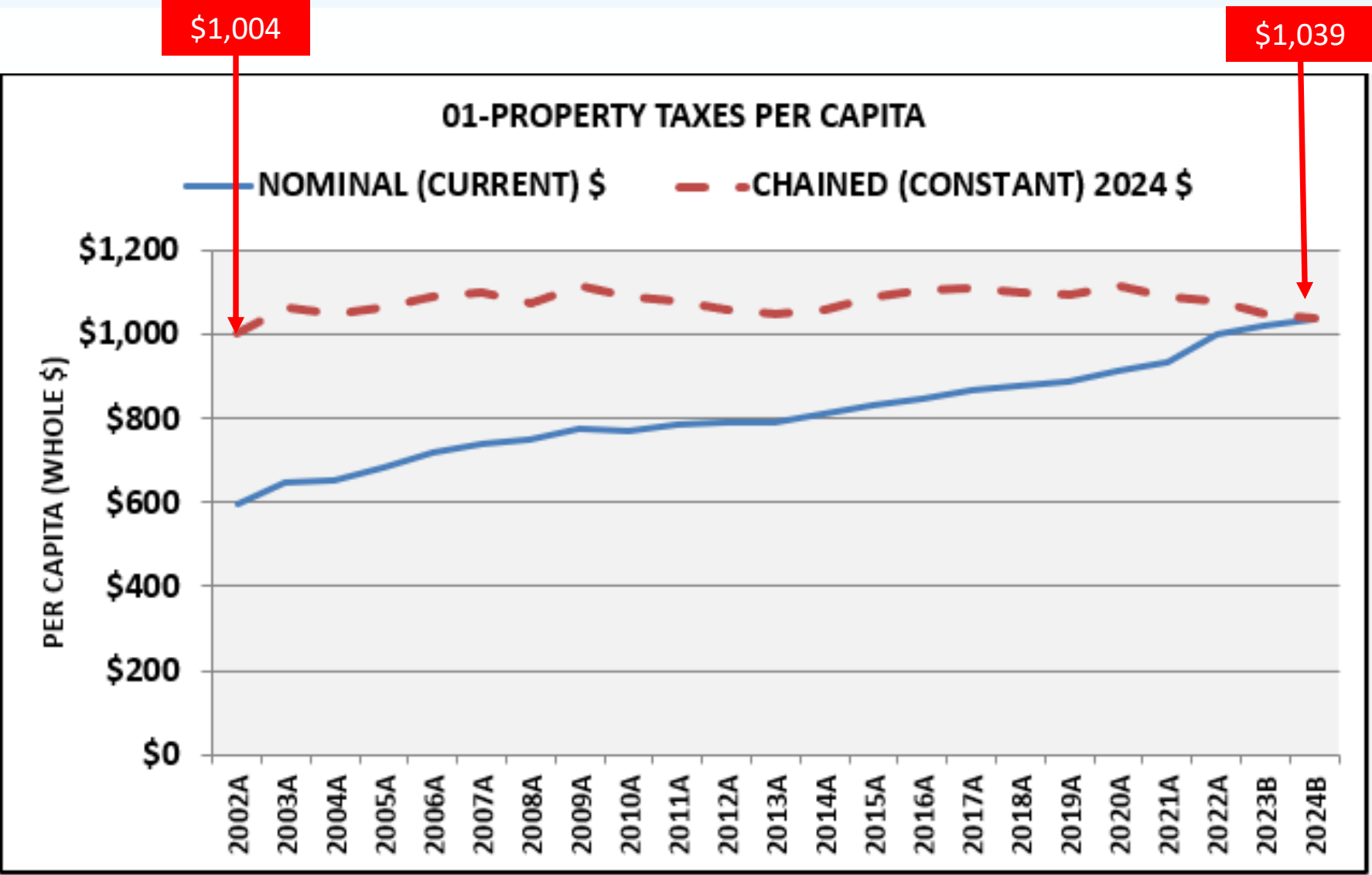
# 2024 EXECUTIVE BUDGET| Historical Net New Construction



Net New Construction is volatile.

High – 3.05  
Low – 0.20

# 2024 EXECUTIVE BUDGET| Historical Levy per Capita





## 2024 EXECUTIVE BUDGET| Funding other than property taxes



Every year, we identify ways to keep the property tax increase reasonable.

American Rescue Plan funds are being used in the 2024 budget to:

- Purchase Badger Books
- Fund the resident survey
- Offset \$100k in anticipated revenue loss due to remodel of Muellner Building.



Additional \$40,000 of hotel/motel tax revenue can be retained by the general fund in 2024.



33% of our general fund comes from non-property tax dollars.



## 2024 EXECUTIVE BUDGET| Budget requests we could not fund



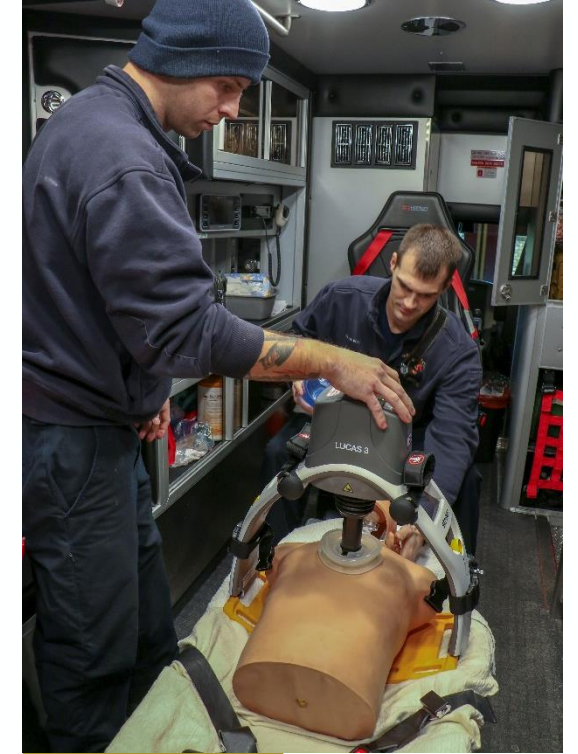
The Department of Public Works and the Common Council asked us to consider funding a Sustainability Manager position.



The Municipal Court requested a full time Office Assistant. We will provide the necessary resources with existing staff.



The Fire Department requested a full time Office Assistant. Human Resources will conduct a staffing analysis and plans to provide needed resources with existing staff.

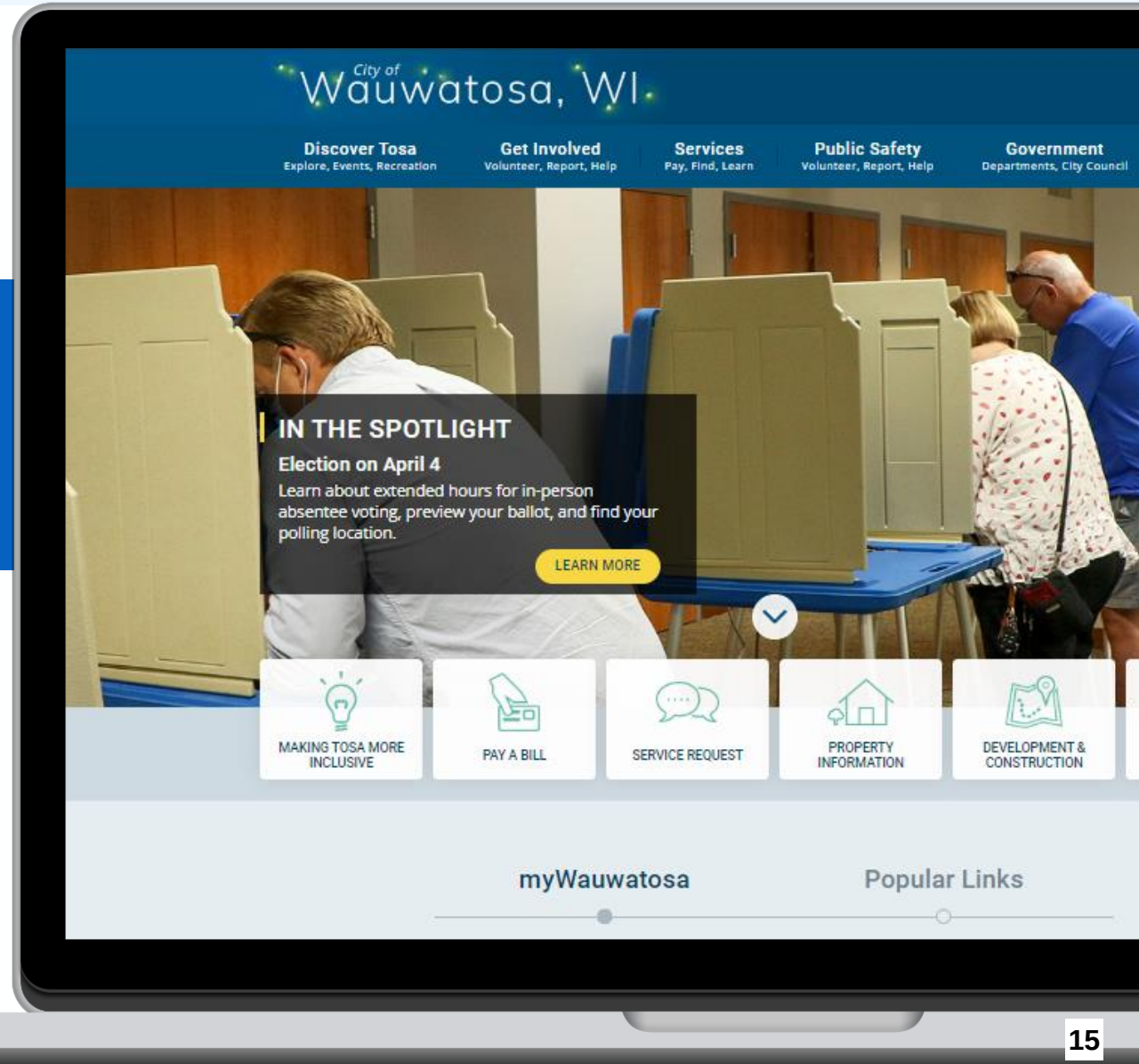


The Fire Department requested a new position - an Emergency Medical Services coordinator.

# 2024 EXECUTIVE BUDGET| Investing in election equipment

## Investing in the efficiency & integrity of Wauwatosa's elections

- Budget includes additional Badger Books and Express Votes machines. This will allow us to deploy one additional Badger Book at each polling site, ensuring that voter check-in is faster than in 2023.
- Budget includes a high-speed ballot tabulator for Central Count, enabling poll workers to count 600 ballots per minute versus 7 per minute for the current tabulators.







## 2024 EXECUTIVE BUDGET | Investing in mental health

1. Adding one additional free mental health appointment for employees per issue to the widely-utilized Employee Assistance Program.
2. Creating a facility dog program to provide much needed mental health support for public safety employees, including Public Health, Fire, and Police.
3. Transferring one-time unexpended funds from the Youth Commission to the Health Department for youth mental health programming and services.
4. Mental health check-in being added for Police Department employees in their 11-month of employment. For sworn officers, this is at the time they are completing field training and will ensure they are mentally prepared for patrol work and aware of ongoing mental health resources available to them.

## 2024 EXECUTIVE BUDGET| Statistically valid resident survey



### Listening to our community

In our 2019 survey, ninety-seven percent said Wauwatosa is a great place to live. Several city services were ranked 20-40% higher than national averages, such as police response time to emergencies, quality of walking and biking trails, and customer service from city employees. A resident survey will help us to continue the Wauwatosa tradition of high-quality and effective services.



## 2024 EXECUTIVE BUDGET| Sewer cleaning innovation

Public Works proposed an innovative levy reduction strategy that will save money and enhance service provision by bringing sewer cleaning and televising in-house. **We can perform this work at \$2.61/linear foot less money than contracted services we were previously using.**





## 2024 EXECUTIVE BUDGET| Adding 2 Fire employees to reduce overtime



Adding two employees to the Fire Department allows the department to **reduce their overtime budget by \$150,000**. In addition, without these positions, the department would need to reduce daily staffing of Engine 53 or staff the engine with overtime, which is not beneficial for the wellbeing of our employees or the budget. It would also remove the engine from shared services program and make the department non-compliant with NFPA 1710.

## 2024 EXECUTIVE BUDGET| Enhanced police services

- Providing extended services to the Milwaukee Regional Medical Center (MRMC) to Froedtert Hospital in the Emergency Department.
- Through the contract, funding is provided for:
  - Additional supervision and patrol staff
  - Facilities enhancements at the Police Department
  - Other overhead expenditures





# 2024 EXECUTIVE BUDGET| 2024 vs 2023 FTE Comparison

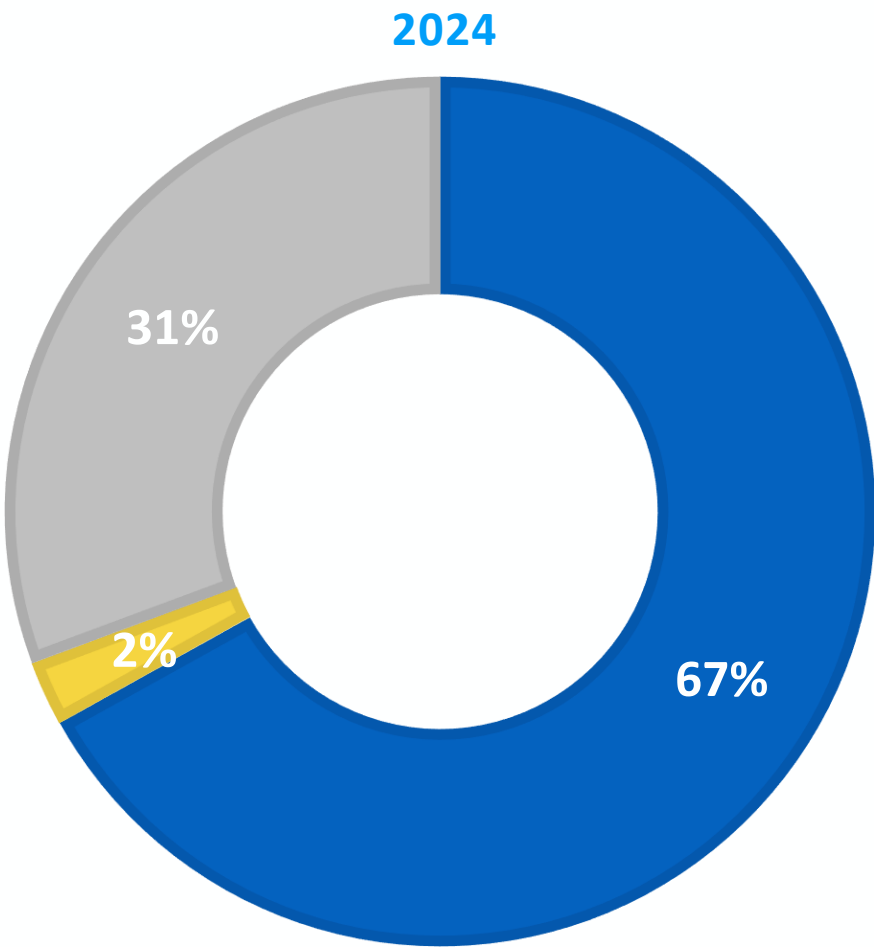
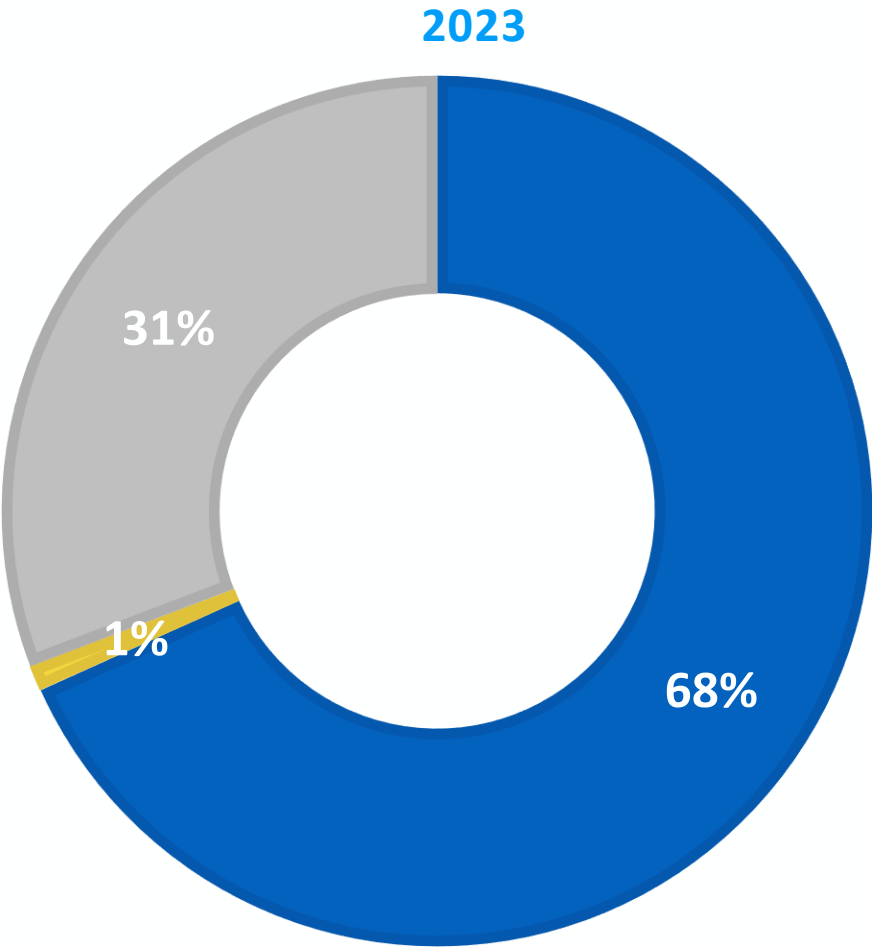


| BUDGETED FULL-TIME EQUIVALENCY EMPLOYMENT |        |        |        |
|-------------------------------------------|--------|--------|--------|
| DEPARTMENT                                | 2023   | 2024   | VAR    |
| Administrative Services                   | 14.29  | 14.29  | -      |
| Assessor                                  | 5.60   | 5.60   | -      |
| Common Council                            | 16.00  | 16.00  | -      |
| City Clerk/Elections                      | 4.50   | 4.50   | -      |
| Development                               | 15.00  | 15.00  | -      |
| Engineering                               | 24.33  | 24.24  | (0.09) |
| Finance                                   | 9.82   | 9.82   | -      |
| Fire                                      | 103.58 | 105.58 | 2.00   |
| Fleet Maintenance                         | 10.00  | 10.00  | -      |
| Health                                    | 18.30  | 18.40  | 0.10   |
| Information Systems                       | 7.00   | 7.00   | -      |
| Library                                   | 26.83  | 26.73  | (0.10) |
| Mayor                                     | 1.00   | 1.00   | -      |
| Municipal Complex                         | 4.00   | 4.00   | -      |
| Municipal Court                           | 1.89   | 1.89   | -      |
| Police                                    | 138.08 | 141.32 | 3.24   |
| Public Works                              | 61.48  | 63.48  | 2.00   |
| Traffic Electrical Maintenance            | 6.29   | 6.29   | -      |
| Tourism                                   | 1.00   | 1.00   | -      |
| Water                                     | 19.38  | 19.38  | -      |
| TOTAL FULL-TIME EMPLOYMENT                | 488.37 | 495.52 | 7.15   |

## 2024 EXECUTIVE BUDGET| Major Revenue Changes

| <u>ACCOUNT TYPE</u>                  | <u>BASIS</u>                                                                                                | <u>\$ CHANGE</u> | <u>% Change</u> |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------|-----------------|
| STATE SHARED REVENUES                | Increase in supplemental funding from State                                                                 | 1,143,653        | 162.5%          |
| INTEREST INCOME                      | Increase in interest rates and active portfolio management                                                  | 980,000          | -100.0%         |
| HOTEL/MOTEL ROOM TAX                 | Continued COVID recovery                                                                                    | 360,000          | 22.5%           |
| LICENSES AND PERMITS                 | Increase in Building Permit fee                                                                             | 183,215          | 11.3%           |
| STATE AND FEDERAL GRANTS             | Increased Health Department grants offsets reduced Police Department grants.                                | 139,727          | 13.8%           |
| PUBLIC CHARGES                       | Increased per ambulance run rate and new short term rental inspection program.                              | 146,744          | 4.6%            |
| OTHER CHANGES                        | Misc. additional changes                                                                                    | 132,539          |                 |
| EXPENDITURE RESTRAINT SHARED REVENUE | Reduction in state aid due to increase in equalized property value                                          | (385,869)        | -40.4%          |
| TRANSFERS                            | Reduction in transfer from Water due to decreased tax rate. Elimination of ARPA funds from operating budget | (522,300)        | -12%            |
| <b>TOTAL MAJOR REVENUE CHANGES</b>   |                                                                                                             | <b>2,177,709</b> | <b>1.8%</b>     |

# 2024 EXECUTIVE BUDGET | State shared revenue impact



■ Property Taxes   ■ State Shared Revenue   ■ Other Revenues



# 2024 EXECUTIVE BUDGET| Major Expenditure Changes

| ACCOUNT TYPE                    | BASIS                                                                                                                       | \$ CHANGE | % Change |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| REGULAR PAY                     | Cost of living increase and performance pay .<br>Department staffing changes                                                | 1,491,749 | 5.1%     |
| TRANSFER TO DEBT SERVICE        | Increase in Debt Service, \$50K interest in Fire Capital                                                                    | 388,802   | 4.5%     |
| TRANSFER TO CAPITAL PROJECTS    | One-time increase in cash financing                                                                                         | 500,000   | 53.2%    |
| INTERNAL CHARGES                | Fleet charges increase \$310K due to 30% increase in depreciation reflecting higher vehicle purchase prices                 | 334,352   | 8.0%     |
| TRANSFER TO TOURISM             | Increase in hotel/motel room tax required to be spent by Tourism Commission                                                 | 315,070   | 29.8%    |
| OTHER EXPENDITURES              |                                                                                                                             | 288,000   |          |
| HEALTH GRANT EXPENSES           | Increased grant funding available                                                                                           | 247,513   | 33.1%    |
| SERVICES                        | Multiple departmental increases including increase to Litigation Reserve (\$40K), Fire (\$45K) and Pavement Marking (\$46K) | 198,284   | 6.2%     |
| TRANSFER TO LIBRARY             | Increased hourly wage for Library Shelves as well as other cost-to-continue increases                                       | 144,759   | 5.0%     |
| TRANSFER TO PARKS               | Change in wage and benefit allocation to more accurately reflect labor effort                                               | (234,059) | -17.1%   |
| TOTAL MAJOR EXPENDITURE CHANGES |                                                                                                                             | 3,674,470 | 5.0%     |
| CHANGE IN PROPERTY TAX LEVY     |                                                                                                                             | 1,496,761 | 3.0%     |



## 2024 EXECUTIVE BUDGET | Compensation

1. 4.0% COLA
2. 2.5% Performance pay
3. WRS Rate from 6.8 to 6.9%
4. Funds set aside for compensation plan changes

# 2024 EXECUTIVE BUDGET| Budget timeline







**Oct 3**

Budget Overview



**Oct 10**

Assessor  
Tourism  
Health  
Fire  
Development  
Admin  
Crossing Guards



**Oct 24**

Municipal Court  
Library  
City Clerk  
Public Works &  
Utilities  
Police



**Oct 26**

Overflow if needed



**Oct 31**

HR & Benefits  
Info Systems  
Finance  
Debt  
TIF  
Final Decisions



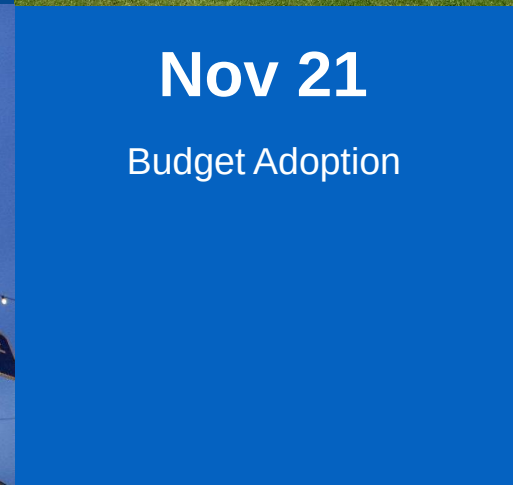
**Nov 7**

Public Hearing



**Nov 21**

Budget Adoption





# 2024 EXECUTIVE BUDGET | The budget document

FINAL

## BUDGET SUMMARY TABLE

### PERSONNEL SERVICES

2024

2023

- Wages
- Overtime
- Benefits
- Other Compensation
- Operating Expenses
- Commodities
- Services
- Utilities
- Fixed Charges
- Internal Charges
- Other Expenses
- Capital Outlay
- Total
- Net Cost

Pos  
Assistant  
Battalion  
Code Sp  
Deputy C  
Fire Cap  
Fire Chief  
Fire Lieu  
Fire Equi  
Firefighte  
Managen  
Motor Pu  
Office As

Fire  
Dept #220

1

5

6

7

Expenditures

4

8

9

| 2022<br>Actual | 2023<br>Adopted<br>Budget | 2023<br>Revised | Name               | 2024<br>Budget | 2024 / 2023<br>% of<br>Change |
|----------------|---------------------------|-----------------|--------------------|----------------|-------------------------------|
| 9,130,422      | 9,225,162                 | 9,225,162       | Wages              | 9,647,968      | 4.6%                          |
| 323,333        | 321,300                   | 321,300         | Overtime           | 470,454        | 46.4%                         |
| 4,035,866      | 4,150,741                 | 4,150,741       | Benefits           | 4,384,931      | 5.6%                          |
| 6,250          | 6,250                     | 6,250           | Other Compensation | 5,650          | -9.6%                         |
| 239,844        | 257,775                   | 314,789         | Operating Expenses | 310,520        | 20.5%                         |
| 7,559          | 7,000                     | 10,000          | Commodities        | 8,000          | 14.3%                         |
| 204,883        | 202,005                   | 231,903         | Services           | 206,405        | 2.2%                          |
| 188,933        | 167,400                   | 182,400         | Utilities          | 186,900        | 11.6%                         |
| 25,581         | 26,827                    | 26,827          | Fixed Charges      | 27,980         | 4.3%                          |
| 382,221        | 464,565                   | 492,565         | Internal Charges   | 506,512        | 9.0%                          |
| 327            | 2,500                     | 11,500          | Other Expenses     | -              | -100.0%                       |
| 57,934         | -                         | 88,053          | Capital Outlay     | -              | 0.0%                          |
| 14,603,154     | 14,831,525                | 15,061,489      | TOTAL              | 15,755,319     | 6.2%                          |

2

Revenues

| 2022<br>Actual | 2023<br>Adopted<br>Budget | 2023<br>Revised | Name                 | 2024<br>Budget | 2024 / 2023<br>% of<br>Change |
|----------------|---------------------------|-----------------|----------------------|----------------|-------------------------------|
| -20,478        | 242,000                   | 269,478         | InterGov Revenue     | 250,000        | 3.31%                         |
| 173,504        | 190,000                   | 190,000         | Licenses and Permits | 190,000        | 0.00%                         |
| 1,544,217      | 1,430,000                 | 1,430,000       | Public Charges       | 1,705,000      | 19.23%                        |
| 1,610,593      | 1,357,937                 | 1,357,937       | InterGov Charges     | 1,452,685      | 6.98%                         |
| 38,620         | 33,274                    | 35,024          | Miscellaneous        | 33,274         | 0.0%                          |
| 3,346,456      | 3,253,211                 | 3,282,439       | TOTAL                | 3,630,959      | 11.6%                         |

3

Net Cost

|            |            |            |       |            |      |
|------------|------------|------------|-------|------------|------|
| 11,256,698 | 11,578,314 | 11,779,050 | TOTAL | 12,124,360 | 4.7% |
|------------|------------|------------|-------|------------|------|

