



# 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



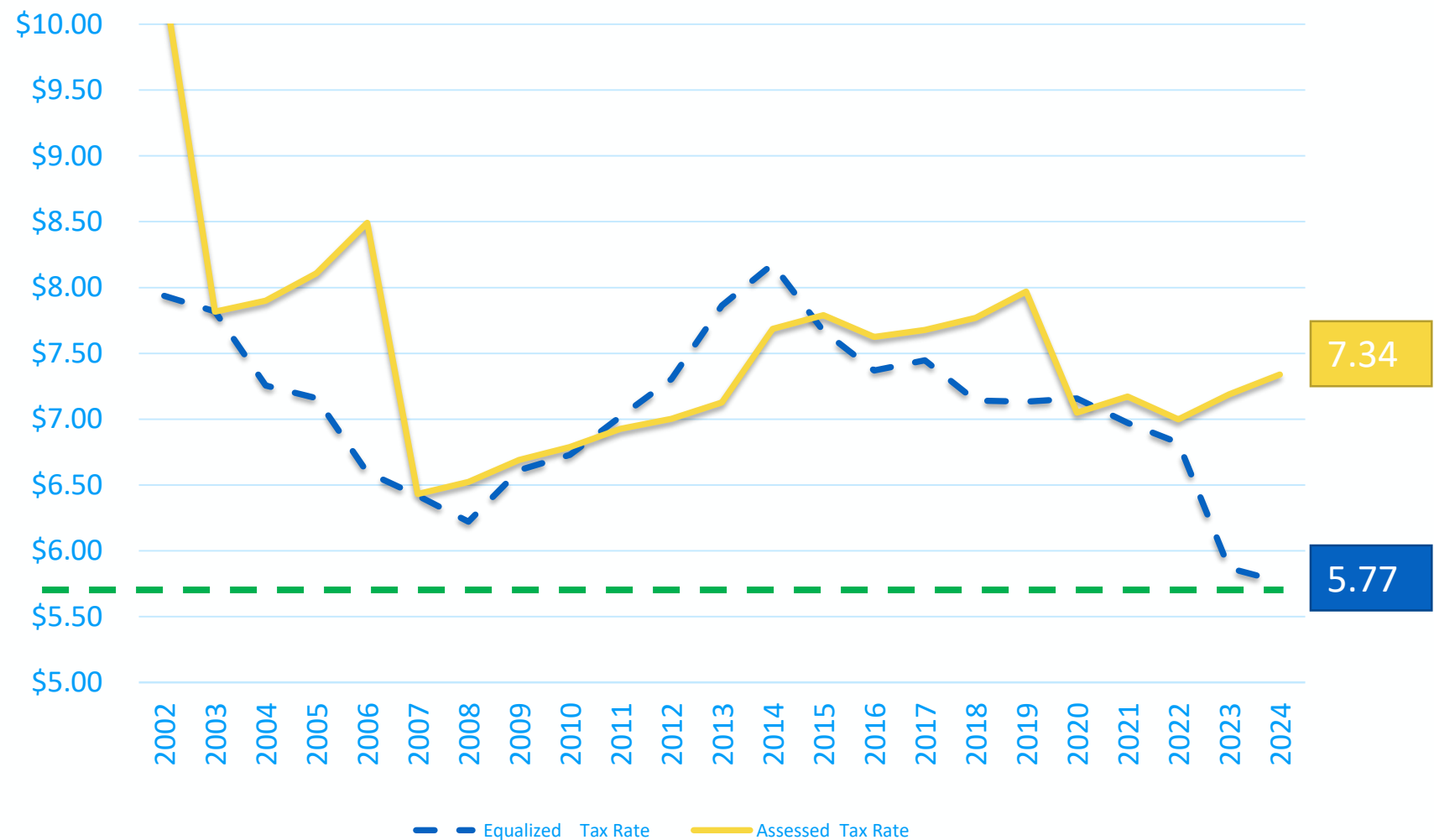
# 2024 EXECUTIVE BUDGET| 2024 vs 2023

	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%

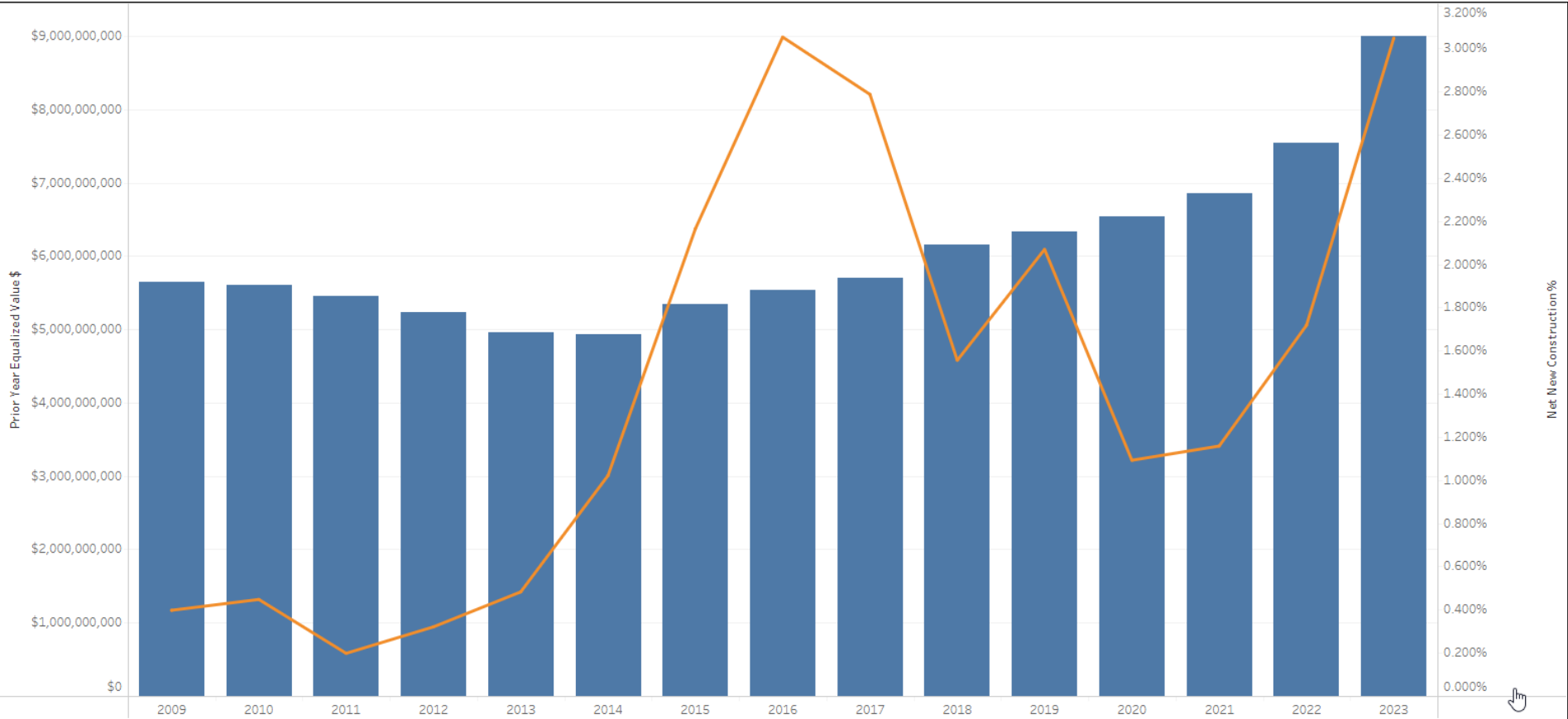
# 2024 EXECUTIVE BUDGET| 2022 net new construction

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



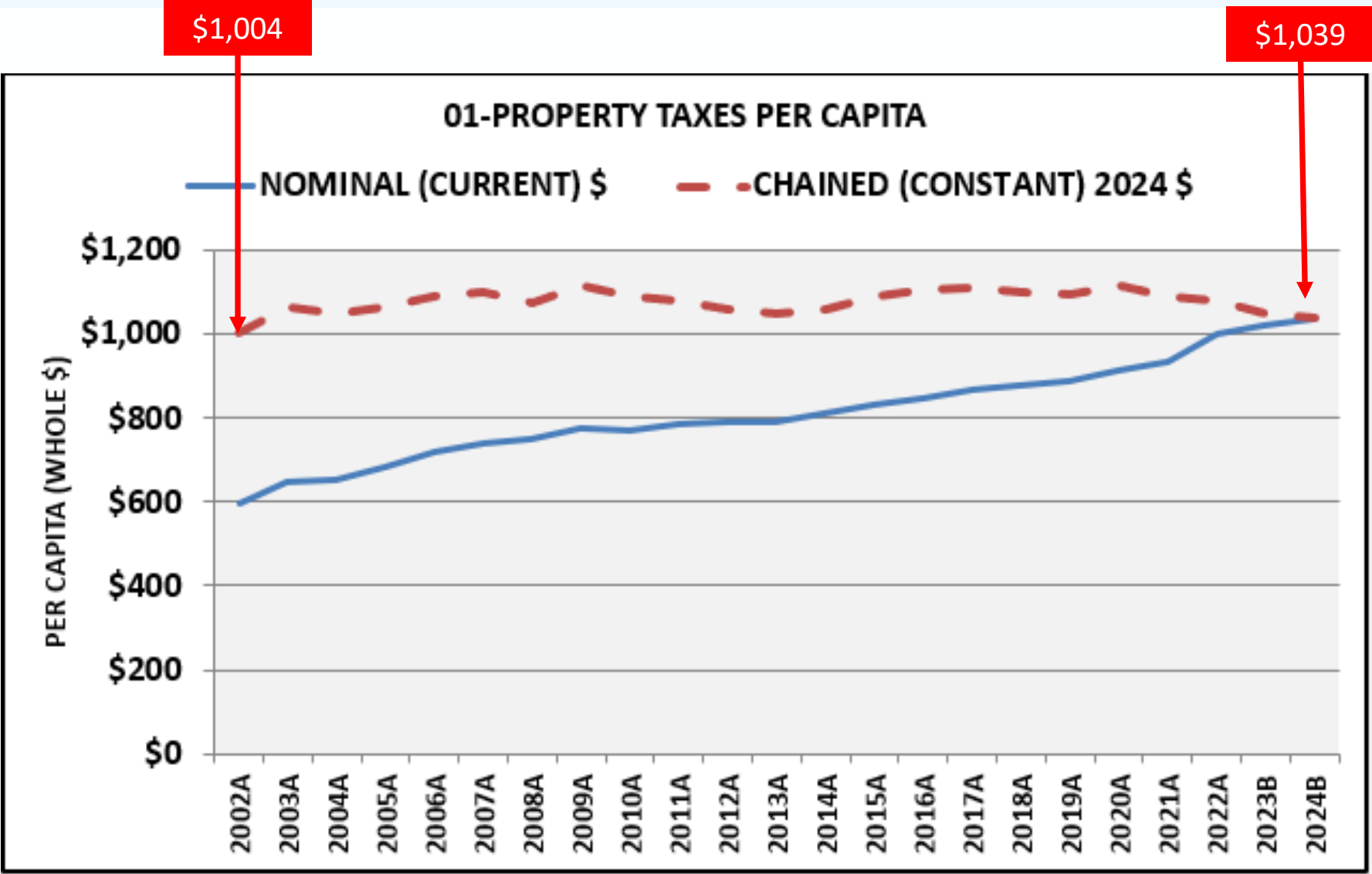
# 2024 EXECUTIVE BUDGET| Historical Net New Construction



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.



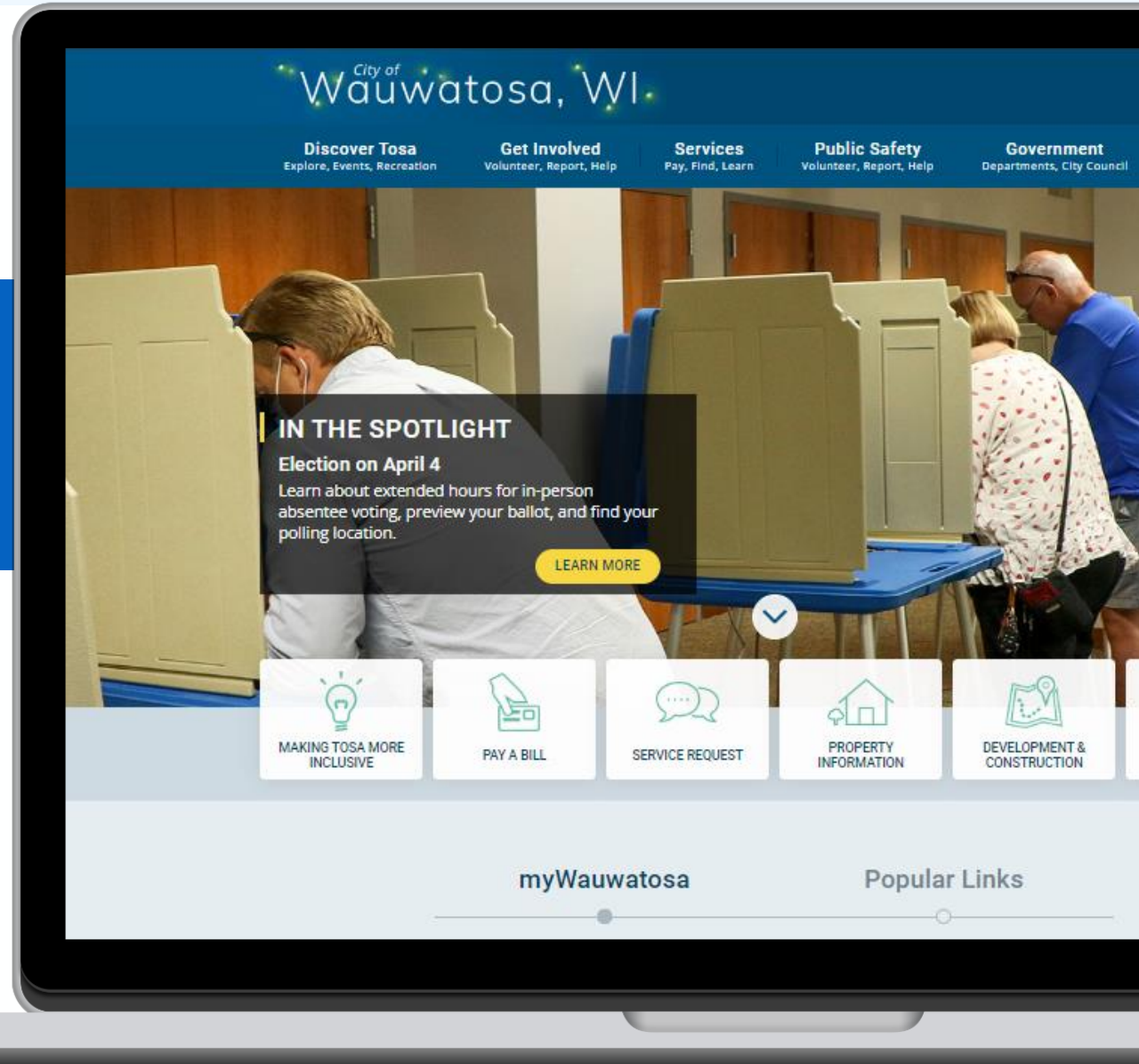
The Fire Department requested a new position - an Emergency Medical Services coordinator.



# 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

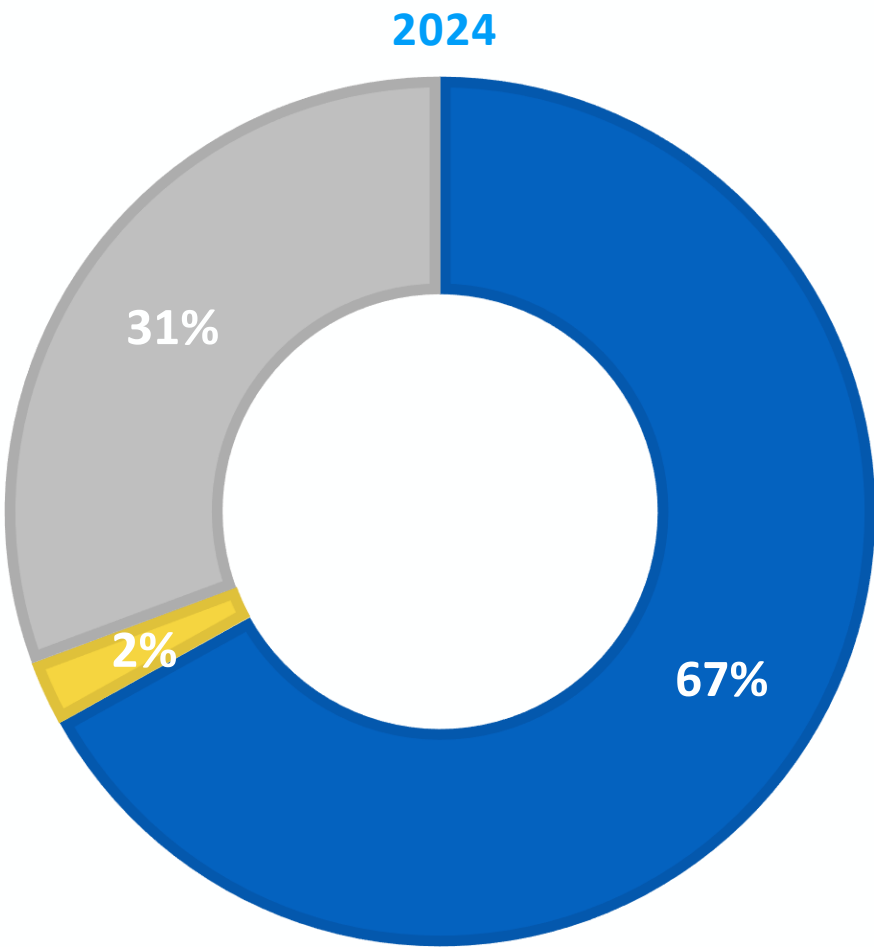
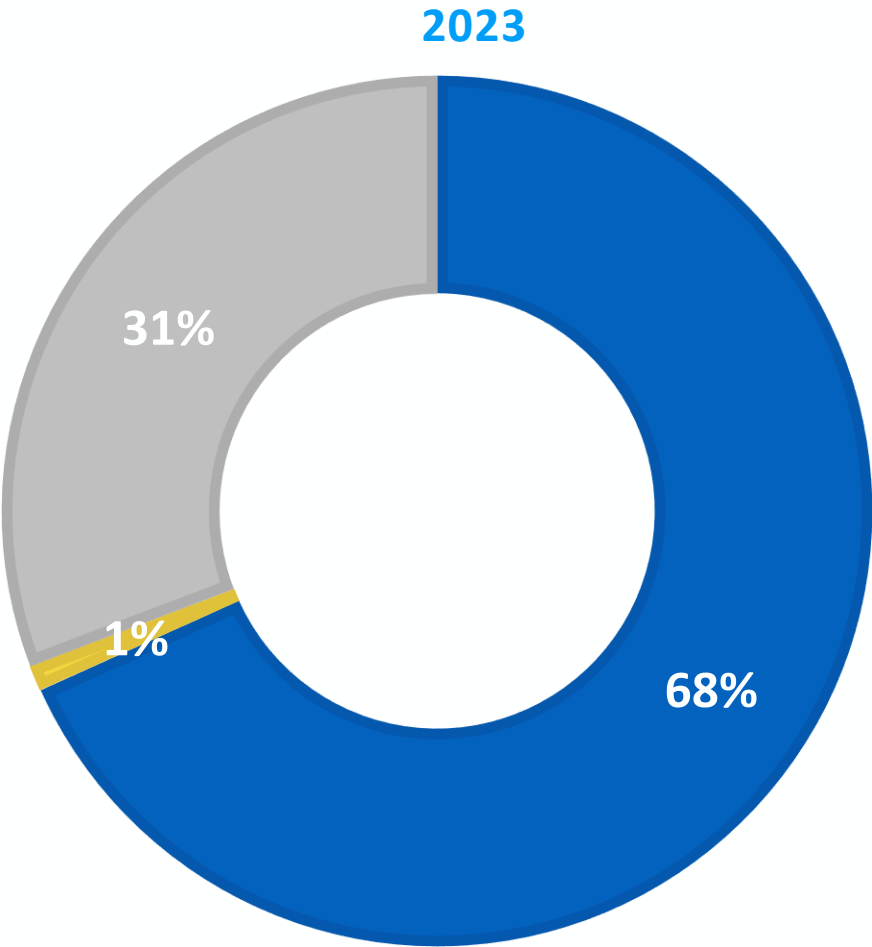
DEPARTMENT	2023	2024	VAR
Administrative Services	14.29	14.29	-
Assessor	5.60	5.60	-
Common Council	16.00	16.00	-
City Clerk/Elections	4.50	4.50	-
Development	15.00	15.00	-
Engineering	24.33	24.24	(0.09)
Finance	9.82	9.82	-
Fire	103.58	105.58	2.00
Fleet Maintenance	10.00	10.00	-
Health	18.30	18.40	0.10
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	-
<b>TOTAL FULL-TIME EMPLOYMENT</b>	<b>488.37</b>	<b>495.52</b>	<b>7.15</b>

## 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

<u>ACCOUNT TYPE</u>	<u>BASIS</u>	<u>\$ CHANGE</u>	<u>% Change</u>
REGULAR PAY	Cost of living increase and performance pay . 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%
<b>TOTAL MAJOR EXPENDITURE CHANGES</b>		<b>3,674,470</b>	<b>5.0%</b>
<b>CHANGE IN PROPERTY TAX LEVY</b>		<b>1,496,761</b>	<b>3.0%</b>



## 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



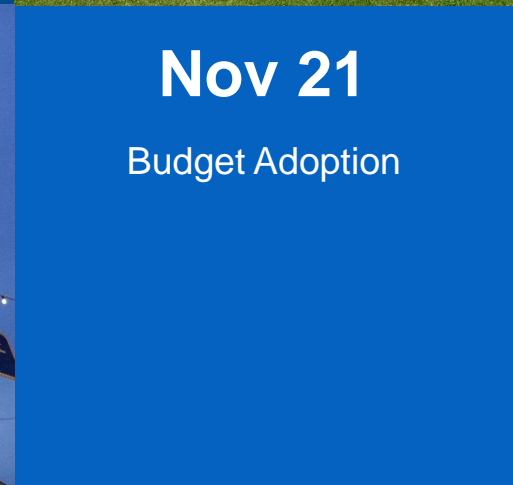
**Nov 7**

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
- Change
- 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 Actual	2023 Adopted Budget	2023 Revised	Name	2024 Budget	2024 / 2023 % of 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 Actual	2023 Adopted Budget	2023 Revised	Name	2024 Budget	2024 / 2023 % of 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%
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