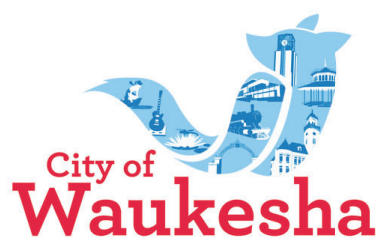


2026

ANNUAL BUDGET



2026 Executive Operating Budget

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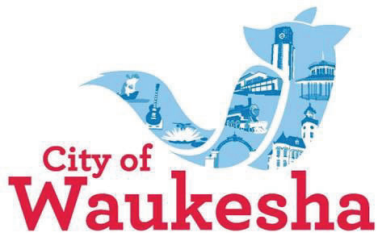
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City Administrator
201 Delafield Street
Waukesha, Wisconsin 53188

Anthony Brown
abrown@waukesha-wi.gov
Phone: 262-524-3700

October 10, 2025

To: Mayor and City Council
Cc: Department Directors
From: Tony Brown, City Administrator
Subject: 2026 Executive Budget Summary

Dear Honorable Mayor Reilly and Members of the City Council,

The 2026 Executive Budget represents a tremendous amount of work by a considerable portion of our team. While we will spend the next couple months discussing various pieces of this proposal, the 2026 Budget Document is a policy document. A representation of the priorities and values of our community, expressed by you, our City Leaders. These priorities and values are expressed in terms of the amount of resources we have committed to programs, departments and, the most important piece, our personnel.

Budget Values

The 2026 budget continues to focus on the four strategic priorities established in the Strategic Plan. The budget document reports various measures and accomplishments related to these priorities, while also including how each goal from each department is directly related to the Strategic Plan. The Strategic Plan Priorities are as follows:

-  **Financial Sustainability** - Manage resources in ways that focus on fiscal stability, resilience against economic challenges, and balanced approaches to funding the needs of the community.
-  **Service In Excellence** - Encourage an organizational culture that embraces diversity, learning, and innovation in service delivery.
-  **People-Centered Development** - Stimulate economic and community vibrancy where all can live, gather, work, and recreate.
-  **Engaged Community** - Plan appropriately to be a City whose development, natural resources and public infrastructure are sustainable, accessible and environmentally sensitive while keeping pace with growth.

Ongoing Challenges and Solutions

Waukesha is a vibrant and thriving city with residents who expect high-quality services across public safety, roads, parks, flood mitigation, infrastructure maintenance, and more. While many areas of the City are largely built out and opportunities for new development are more limited, the demand for excellent City services continues to grow.

Since 2011, Wisconsin's property tax levy limit laws (levy limits), which ties a municipality's ability to raise property tax revenue, roughly 65% of all General Fund revenue, to the value added through new construction, rather than the real cost of delivering services under inflation and growing expectations creates a common challenge amongst Wisconsin municipalities. For a city like Waukesha with fewer large development opportunities, this creates a growing disconnect between what the community expects and what our General Fund can sustainably support. Even as inflation and service demands rise, the City has maintained the level of funding in the General Fund in real dollars for more than a decade.

Looking ahead, the City's updated financial forecast anticipates a structural deficit beginning in 2027 with an estimated \$1,200,000 shortfall, continuing to grow through the forecasted period to \$5,100,000 in 2029. This is largely driven by expenditures rising faster than revenues due to inflationary conditions and is further strained by the levy limits. By identifying these trends early, the City can and has proactively explored and implemented strategies to balance service levels through expenditure decreases and revenue growth.

The Garbage & Recycling Special Charge: A Targeted Solution

To help bridge this gap, in October the Council adopted a policy change: removing garbage and recycling costs from the General Fund and placing them into a Special Revenue Fund, funded through a flat user-based special charge. This approach accomplished at least three significant objectives:

1. Preserves the General Fund – City services are shielded from being squeezed by solid waste cost pressures.
2. Aligns cost with usage – Households receiving the service pay directly, rather than spreading the costs across non-users and non-eligible properties.
3. Enables cost adjustment flexibility – The charge can be modified over time in response to inflationary pressures, contractual escalations, and other cost related changes to the service.

More importantly, this change stabilizes the City's financial position, allowing the General Fund to remain balanced through 2027 and reduces the size of forecasted deficits in 2028 and 2029, which continues to be a sizable level that will need to be managed through several budget adjustments over multiple fiscal years.

While balancing the budget two years beyond the current year is our goal, the special charge is not a standalone solution. It does provide breathing room while we continue to build community-informed financial management plans that reflect the City's financial capacity and the community's expectations.

Listening, Learning, and Co-Designing the Future

In 2026, we will launch a multi-pronged resident engagement strategy to gain a deep understanding of how the Waukesha community prioritizes services when trade-offs are unavoidable. The approach will include:

- Conducting the National Citizen Survey to track perceptions of City services
- Hosting focus groups for small-group, deliberative conversations
- Holding community forums to broaden participation

The goal is to provide the Council with a robust understanding of the community's priorities, so in future years we can calibrate cost adjustments and align service levels with what matters most to residents.

Revenue and Taxes

The City's General Fund is primarily supported by two key revenue sources: property taxes and intergovernmental revenue, which together account for roughly 80% of the fund's total revenue. While these sources provide a strong and reliable foundation for the City's budget, their limited local flexibility presents an opportunity to carefully plan and prioritize spending to meet community needs.

Property Taxes

A major concern for both the Council and residents is property taxes and making sure tax dollars provide value in the services provided. Beyond the levy limits, the City's tax base is directly impacted by the fact that approximately 31% of its total land area is tax-exempt. This includes large properties like the Waukesha County Courthouse and Expo Center, Carroll University, and ProHealth Waukesha Memorial Hospital.

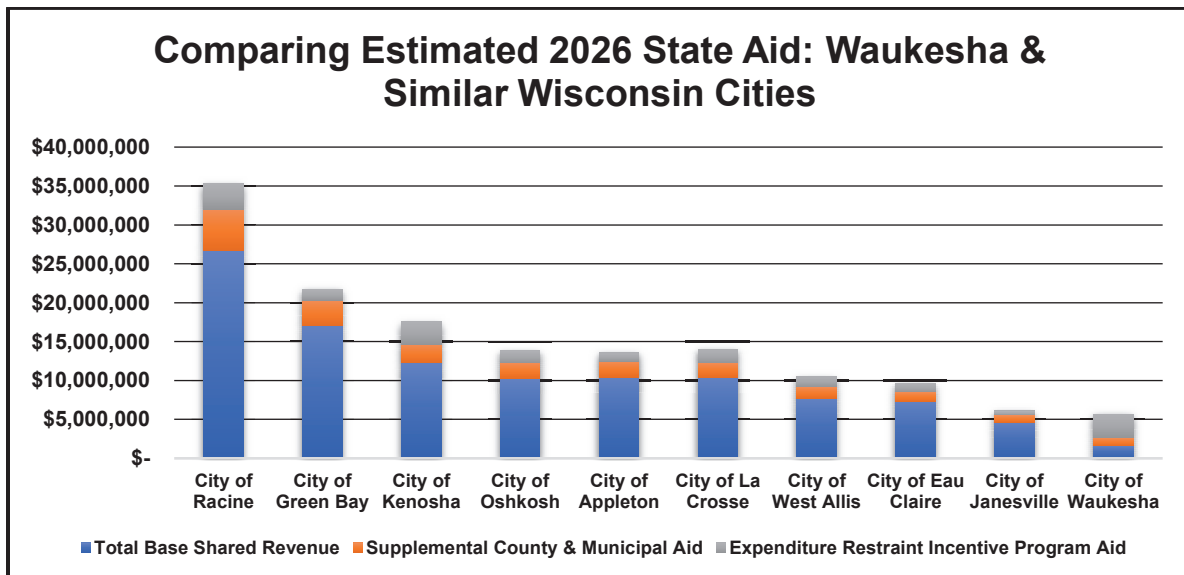
For the upcoming year, the operating levy is allowed to increase by \$1,057,920, or 2.0%, while the debt service levy will increase by \$771,781, or 2.8%. Net new construction, or growth from new development, is 1.6%, slightly above the historical average of 1.2% since 2014. Taken together, these adjustments represent an allowable overall increase of \$1,829,701, or 2.3%.

After reducing the operating levy by approximately \$2,000,000 to remove the garbage collection and disposal costs, this proposed budget decreases the total operating and debt service levy by \$192,367, or -0.2%, bringing it to \$79,645,364 compared to the 2025 budget. With the recent closure of TID #18 and #22, the City can raise the levy by an additional 0.4% to support services.

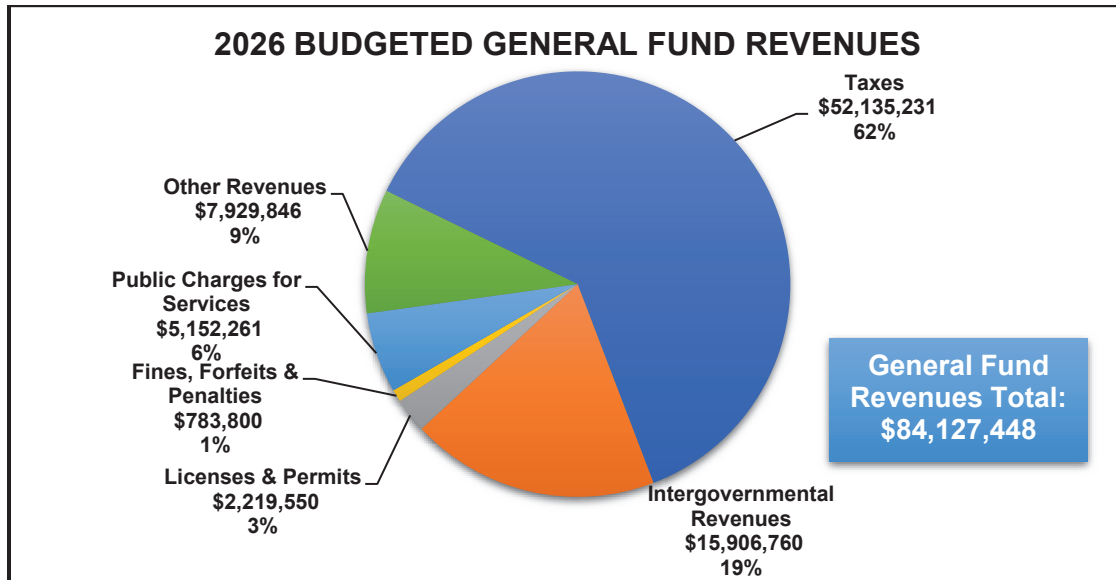
Intergovernmental Revenue

Due to the relative wealth of Waukesha, the City receives significantly less State Aid than comparable communities, which further affects revenue available for services. According to the Wisconsin Policy Forum Municipal Datatool, the 2023 income per tax return for the City was \$76,000, ranking among the highest of cities in Wisconsin with similar populations.

Below is a comparison between Wisconsin cities of a similar size and their estimated shared revenue and expenditure restraint aid amounts for 2026.

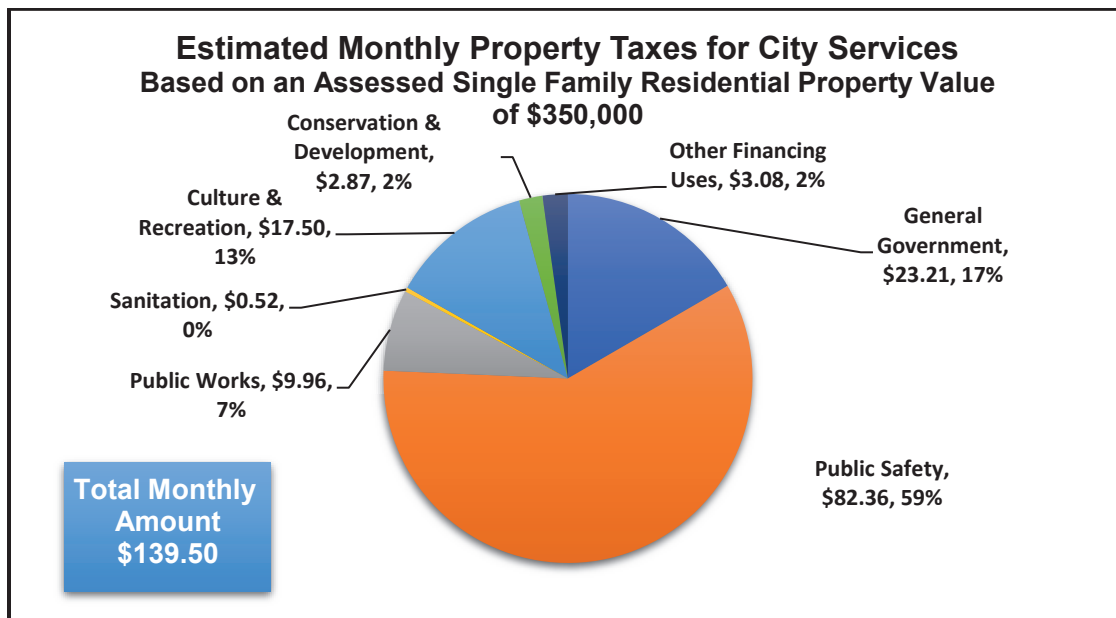


The pie chart below represents the 2026 General Fund Revenues. Overall, revenues are \$84,127,448, which is an increase of approximately \$1.4M, or 1.7% compared to 2025.



Budget Effect on Residents for City Services

The 2026 Budget results in an estimated tax rate of \$4.78 per \$1,000 of assessed value for the operating tax levy (i.e., the portion of the property tax levy that pays for City services), which is a \$0.94 per \$1,000 assessed value decrease. For an assessed single family residential property of \$350,000, approximately the average value in the City of Waukesha, this results in an estimated tax bill for City services of \$1,674 (not including any special charges, fees, debt service, etc.). This is an estimated decrease of \$44 from the equivalent assessed value of \$308,000 in 2025.



Expenditures

About three-quarters of General Fund expenditures go toward funding City staff compensation costs, with Public Safety (i.e., Police and Fire Department) comprising the largest share. The proposed budget maintains current service levels and fully funds the MIH Case Worker position

while continuing grant support for the CRU Clinician for another year. The MIH and CRU Programs align with the City's Strategic Goal of an Engaged Community by improving voluntary treatment, stabilizing residents in crisis, and reducing emergency detentions. With American Rescue Plan Act (ARPA) funds exhausted, new funding sources were identified to sustain these successful programs.

It is also worth noting that several departments will have to continue relying on third-party service providers and consultants, as staff vacancies persist. In some cases, this is preferable because it is a more cost-effective approach to providing the service, while in other scenarios it costs the City more. For the latter, our goal is to fill those positions with well-qualified candidates as soon as possible.

Mobile Integrated Health (MIH) Program

In 2024, the City launched a Case Worker position as part of the Fire Department's Mobile Integrated Healthcare (MIH) program to better support individuals facing mental health, substance use, or other life challenges. This position works directly with individuals and families to provide crisis intervention, connect them with counseling and social services, and help navigate complex healthcare and community systems. By partnering with first responders and local providers, the Case Worker makes sure individuals receive timely, personalized support while reducing unnecessary emergency visits. Since the program's launch, over 70 residents have been served, demonstrating its meaningful impact on both individuals and the community as a whole.

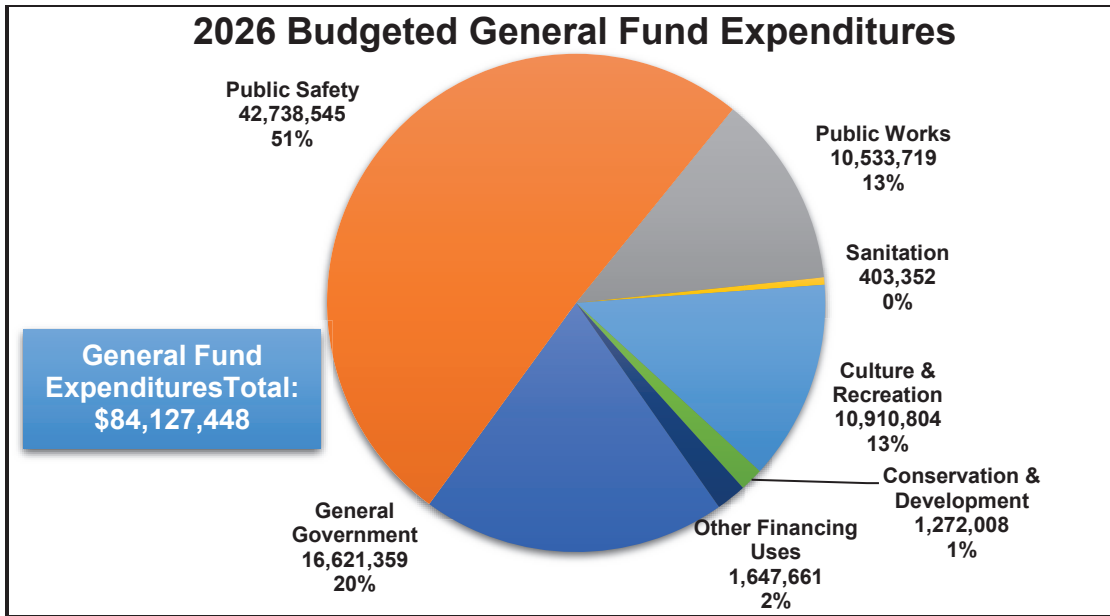
The MIH Case Worker program has already transformed lives across Waukesha. From helping an elderly resident regain safe, functional housing and access to care, to supporting formerly unhoused individuals in finding stable housing and treatment, to assisting residents in achieving long-term sobriety, the program provides vital support. Funded initially through ARPA dollars, now fully funded through the General Fund in this budget, the position bridges gaps in care, strengthens community well-being, and allows City resources to focus on emergencies, helping Waukesha remain a safe, caring, and connected community.

Crisis Response Unit (CRU) Program

In response to rising mental health–related calls, the Waukesha Police Department partnered with Waukesha County Health & Human Services (HHS) to establish the Crisis Response Unit (CRU) in 2023. This co-response model pairs a Crisis Intervention Trained Officer with an HHS Crisis Clinician to provide specialized, timely support. Since its launch, CRU has reduced emergency detention times, decreased transports to Waukesha County Memorial Hospital, improved officer efficiency, and enhanced identification of medical conditions mimicking mental health crises. The program has also gained statewide recognition and has served as a model for county-wide data collection.

The CRU has been funded through a combination of federal and state grants, covering clinician salaries, equipment, and team expansion. No city operating funds are required in 2026, but beginning in 2027, the City will be asked to fund approximately \$100,000 annually for one clinician's salary, while HHS continues to support the other.

The pie chart on the next page represents our General Fund Expenditures. Overall, expenditures are \$84,127,448, which is an increase of approximately \$1.4M, or 1.7% compared to 2025.



Infrastructure Needs

The recently approved Community Investment Program (CIP) addresses our road, wastewater, storm sewer, and facility needs. We continue to rebuild major and minor streets, resurface residential areas and repair/replace existing sidewalks, but our major building projects have been completed. The budget focuses on replacement of existing infrastructure, equipment and fleet and less so, on new items. On the Wastewater side, we are also continuing a robust maintenance program for our sanitary sewer collection systems, including rehabbing aging pipes and refurbishing pump stations, and where possible removing pump stations and establishing gravity flow.

For the City's roadway pavement infrastructure, a key decision will be determining the Pavement Condition Index (PCI), or road condition, rating the City aims to maintain. Currently, the City manages 253 centerline miles of roadway, and PCI ratings have steadily improved over the past eight (8) years, reaching 68.9 in 2025, placing the roads in the "satisfactory" to "good" range. This progress reflects the City's investments in roadway improvements. To sustain these conditions, a discussion will be initiated with the Council in 2026 to establish a road investment target, providing guidance for future CIP budgeting.

In closing, the Finance Department team and our Executive Staff worked diligently to produce a fiscally sound budget that continues to provide a high level of service for our residents. We are extremely fortunate to have a highly professional City team that takes great pride in their work.

Respectfully submitted,

Anthony Brown
City Administrator

CITY PROFILE

The City of Waukesha, WI, is an award-winning, growing community located along the shores of the Fox River, 15 miles west of Milwaukee.

Waukesha, the seventh largest city in the state with close to 72,000 people, is Waukesha County's manufacturing hub and home to many of the area's largest employers. The city strives to provide a diversified work environment, balanced housing stock, and strong business opportunities.

The city has a thriving historic downtown boasting concerts, a farmer's market, scenic Riverwalk, and festivals. The location on the river, historic buildings, and strong artist culture all contribute to the unique character of the city.

Waukesha also includes great neighborhoods, excellent schools, and an award-winning park system with recreation programs for the whole family.

All of these factors work together to help make Waukesha the perfect place to live, work, and play.



City of Waukesha's Leadership

MAYOR

Shawn Reilly

CITY ADMINISTRATOR

Anthony Brown

CITY COUNCIL

District 1 - Mike Chrisien

District 2 - Eric Payne

District 3 - Doreen Wigderson

District 4 - Joe Pieper

District 5 - Steve Van Trieste

District 6 - Jack Wells

District 7 - Daniel Manion

District 8 - Elizabeth Moltzan

District 9 - Paul Wuteska

District 10 - Mike Anderson

District 11 - Alicia Halvensleben, Council President

District 12- Dale Matthews

District 13 - Dean Lemke

District 14 - Rick Lemke

District 15 - Rico Camacho

DEPARTMENT HEADS

Jennifer Andrews, Community Development

Joe Ciurro, Finance

Alex Damien, Public Works

Bruce Gay, Library

Ron Grall, Parks, Recreation, & Forestry

Robert Goplin, Fire Chief

Katie Panella, Clerk/Treasurer

Chris Pofahl, Information Technology

Karen Richards, Prairie Home Cemetery

Brian Running, City Attorney

Daniel Thompson, Police Chief

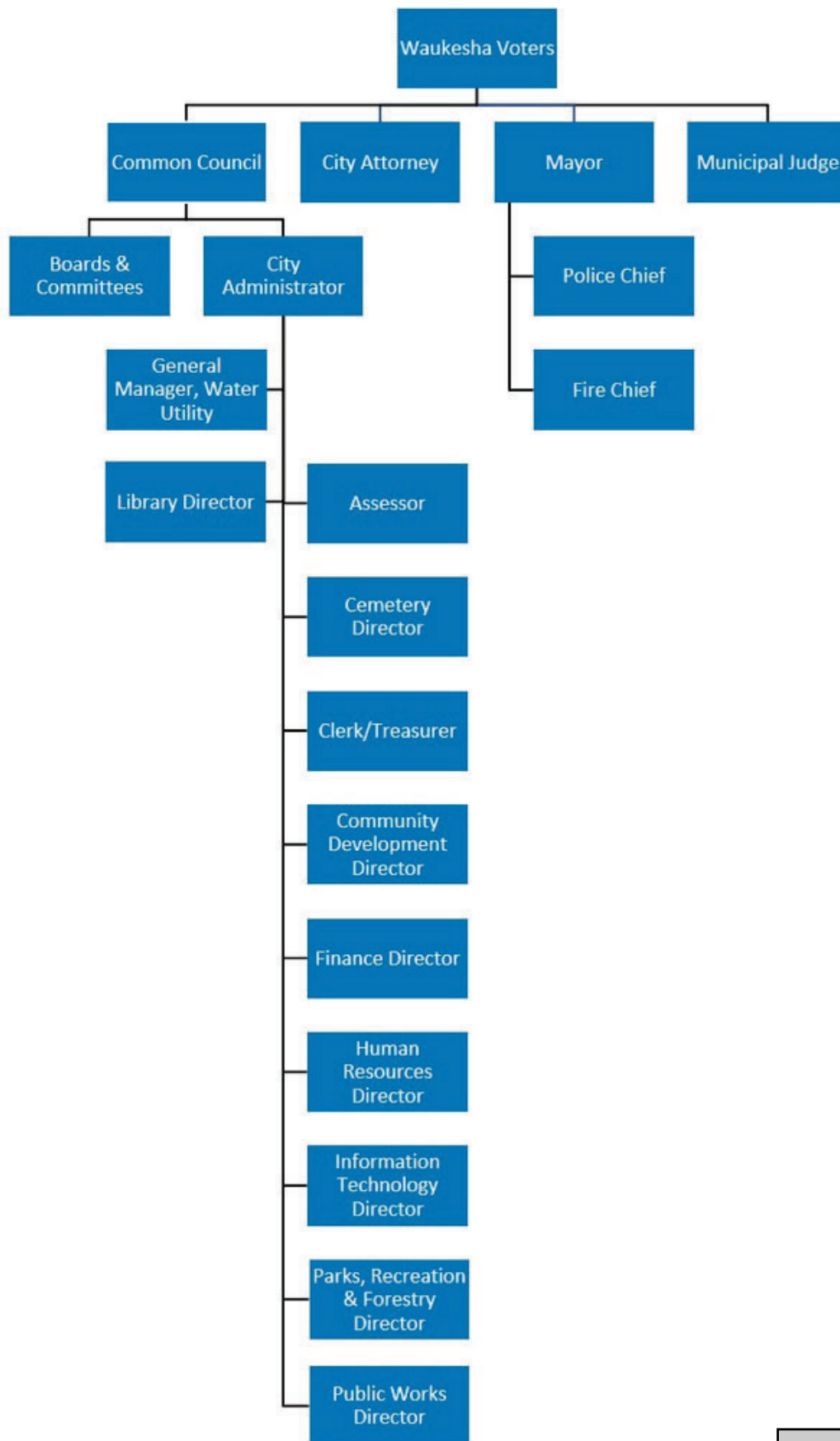
Dr. Marquise Vasquez, Human Resources

Samuel Walker, Assessor

Vacant, Waukesha Water Utility



City of Waukesha's Organizational Chart



City of Waukesha's Mission, Vision, & Values

In 2024, the City Council participated in strategic planning sessions and adopted an updated City strategic plan which includes the following focus areas. These focus areas continue to help guide the decision making of the City Council as they plan for the future of Waukesha:

STRATEGIC PRIORITIES

- Financial Sustainability
- Service in Excellence
- People-Centered Development
- Engaged Community

MISSION STATEMENT

We are dedicated to fostering a high quality of life in Waukesha through efficient, effective, and engaging government



VISION STATEMENT

Waukesha is an accessible, vibrant, and desirable community where diversity is celebrated, and sustainably sound and innovative practices are prioritized.

CORE VALUES

BE OF SERVICE

to each other by enhancing, innovating, and providing high levels of customer service to the community.

BE OPEN

by connecting, listening, responding, and engaging.

BE ACCEPTING

by supporting change, showing consideration, and being inclusive.

BE RESPONSIBLE

by forward-thinking, owning the work, and showing accountability and integrity.

ABOVE ALL

be focused on ensuring the community is safe and secure.

City of Waukesha's Honors & Awards

2025

- Concrete Design Award: Waukesha Parade Memorial – Wisconsin Ready Mixed Concrete Association
- Silver Medal – Best Park West: Frame Park – Milwaukee Magazine 2025 Best of the Burbs
- Bronze Medal – Best Downtown/Main Street – Milwaukee Magazine 2025 Best of the Burbs
- Award of Distinction: Chief Daniel Thompson – The 31st Street Safety Committee
- Award of Distinction: Detective Kenny Stucker – Waukesha County DA's Office Victim Witness Assistance Program
- Building Community Award: Waukesha Parade Memorial – Milwaukee Business Journal Real Estate Awards
- Top Projects of 2024: Waukesha Parade Memorial – The Daily Reporter
- 3rd Place Gun Fire Around Man, 3rd Place Open Area Search for Man, & 3rd Place Malinois: Officer Smidt & K9 Arko – Jessiffany Canine Services Competition
- Hans Marrero Award of Distinction: Lieutenant Kyle Bergner – Axon/Taser
- Crisis Intervention Team (CIT) Officer of the Year: Officer Jason Fink – Wisconsin CIT Advisory Committee
- 2025 National Tactical Association (NTOA) Physical Fitness Qualification 1st Place: Waukesha Police Department Tactical Team
- 2025 NTOA National #1 Operator: Specialist Kyle Becker
- 2025 NTOA National Top 10 Scorers: Captain Brad Becker & Sergeant Bryan Spakowicz



2024

- Special Achievement in GIS (SAG) Award – Environmental Systems Research Institute (Esri)
- Partnering for a Purpose Award: Waukesha Public Library – Literacy Services of Wisconsin
- 2024 CIT (Crisis Intervention Team) Officer of the Year Award: Specialist Sunny Schneider – NAMI Wisconsin
- Gold Tier Connect Community – Wisconsin Economic Development Corporation
- Creative Community Champion: City of Waukesha Public Art Advisory Committee – Create Wisconsin & The League of Wisconsin Municipalities
- Tree City USA – Arbor Day Foundation
- National Accreditation Parks, Recreation & Forestry – National Recreation & Park Association
- Gold Level Learn to Swim Provider: Parks, Recreation, & Forestry Department – American Red Cross
- Program Excellence Award – "Swim and Park Play Program" – WI Park & Recreation Association
- Rookie K-9 Handler of the Year Award: Officer Dan Reiss & K-9 Lambo
- WILEAG Re-Accreditation – Waukesha Police Department



2023

- Government Achievement Award – Wisconsin Land Information Association
- Emerging Leader Award: Megan Roessler – Wisconsin Land Information Association
- Patriot Award: City of Waukesha Metro Transit – Employer Support of the Guard and Reserve (ESGR)
- Ken Voigt Rising Star Award: Derrin Wolford – Institute of Transportation Engineers
- Employer of the Century: Waukesha Fire & Police Departments – Waukesha County Technical College
- National Accreditation: Parks, Recreation, & Forestry Department – National Recreation and Park Association
- Tree City USA – Arbor Day Foundation
- Gold Level Learn to Swim Provider: Parks, Recreation, & Forestry Department – American Red Cross
- Top 10 Drug Recognition Evaluator: Detective Tyler Bauer – State of Wisconsin DRE Program
- Transit Mutual Insurance Safety Award for Division III – Waukesha Metro Transit



City of Waukesha's Location & Demographics



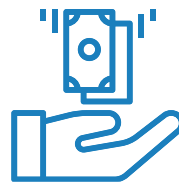
15 Miles West of Milwaukee
71 Miles East of Madison
106 Miles Northwest of Chicago



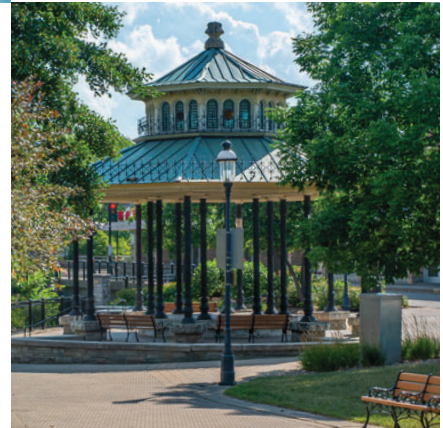
25 square miles
County Seat of Waukesha Co.
Largest City in Waukesha Co.



71,158 population
40.5 Median Age



9.8% Persons in Poverty



68.2% Employment Rate

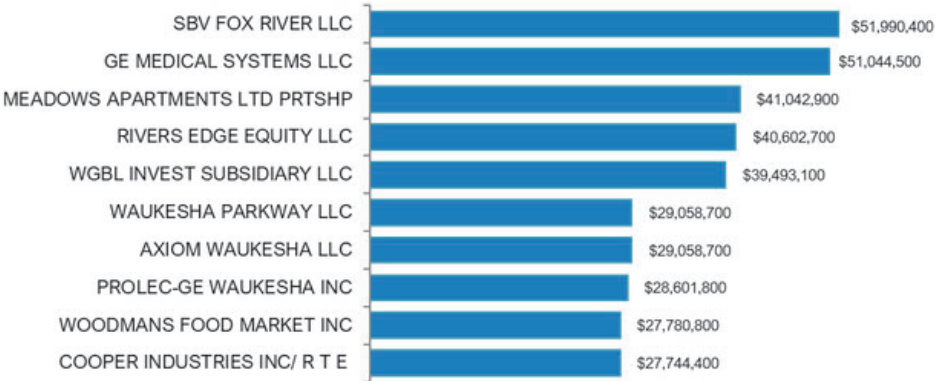


30,668 Households
\$81,480 Median Household
Income

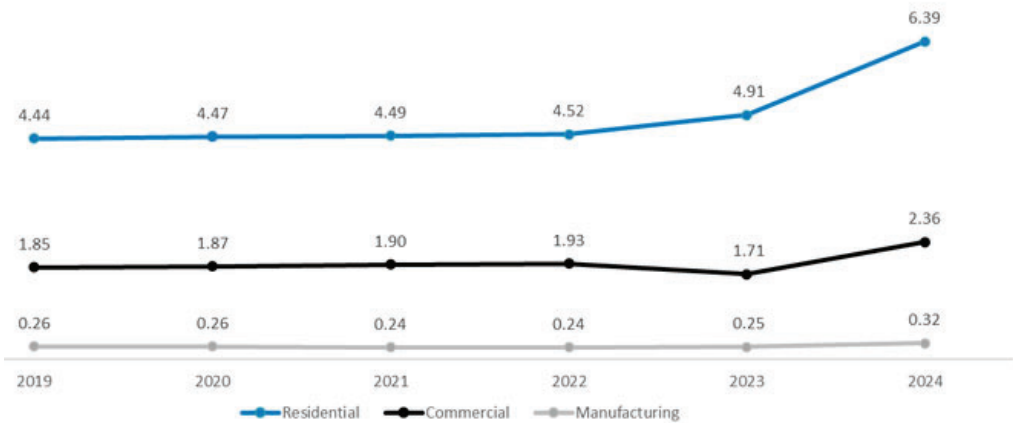
City of Waukesha's Labor Force



TOP 10 TAXPAYERS - ASSESSED VALUE (2024)



TOTAL TAXABLE PROPERTY VALUES BY LAND USE (IN BILLIONS)



MAJOR PRIVATE EMPLOYERS

The largest private employers in the City are in the education, manufacturing, and health care industry sectors.

- Waukesha Memorial Hospital (1,000+)
- GE Healthcare (1,000+)
- Carroll University (500 - 999)
- Husco International (500 - 999)
- SPX Transformer Solutions (500 - 999)
- GE Healthcare MRI (500 - 999)
- Eaton Power Systems (500-999)
- Metaltek International Inc (500-999)
- Employment Times (500-999)
- Waukesha YMCA (250-499)

City of Waukesha's Amenities



Transportation

- Connections to Major Highways: 194, SH 16, SH18, SH59 and SH164
- 8 City Bus Routes
- 2 County Bus Routes
- Canadian National Railroad
- Waukesha County Airport - Crites Field



Waukesha Public Library

- Books, eBooks, periodicals, audio/visual materials
- Programming for all ages
- Community facilities
- Internet access and computer stations



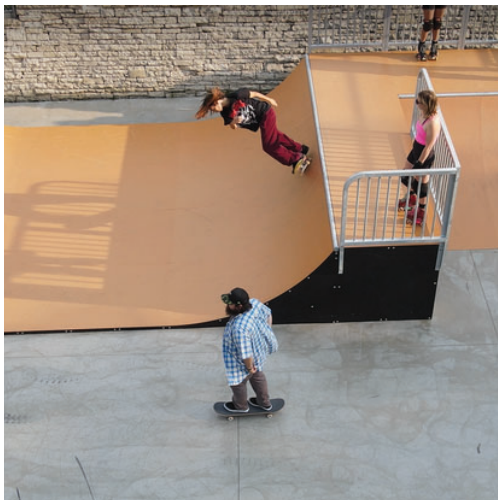
Recreation

- Over 1,140 acres of parkland with 50 parks
- Over 900 recreational programs
- Two outdoor aquatic facilities, skatepark, tennis/pickleball courts, band shell, park shelters and more
- Special events throughout the year



Healthcare/Hospitals

- ProHealth Care Facilities
- Aurora Facilities
- Waukesha Memorial Hospital
- Rehabilitation Hospital of Wisconsin
- Sixteenth Street Health Clinic



City of Waukesha's Schools

SCHOOL DISTRICT OF WAUKESHA

High Schools

- Waukesha North H.S.
- Waukesha South H.S.
- Waukesha West H.S.
- Waukesha East Alternative H.S.

Middle Schools

- Butler Middle School
- Horning Middle School
- Les Paul Middle School

Charter Schools

- eAchieve Academy
- Waukesha Academy of Health Professions
- Waukesha Engineering Preparatory Academy
- STEM - Elementary Campus
- STEM - Saratoga Campus

Elementary Schools

- Banting Elementary School
- Bethesda Elementary School
- Hadfield Elementary School
- Hawthorne Elementary School
- Heyer Elementary School
- Hillcrest Elementary School
- Lowell Elementary School
- Meadowbrook Elementary School
- Prairie Elementary School
- Rose Glen Elementary
- Summit View Elementary



PRIVATE SCHOOLS

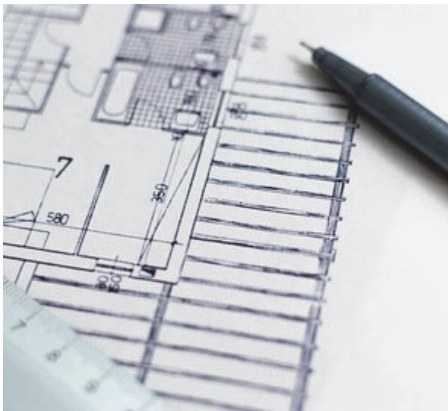
- Beautiful Savior Lutheran School (K-8)
- Catholic Memorial High School (9-12)
- Christ the Life Lutheran School (3K & 4K)
- La Casa de Esperanza Charter School (4K-8)
- Montessori School of Waukesha (2K-8)
- Waukesha Catholic - St. William Campus (3K-2)
- Waukesha Catholic - St. Mary Campus (3-8)

HIGHER EDUCATION

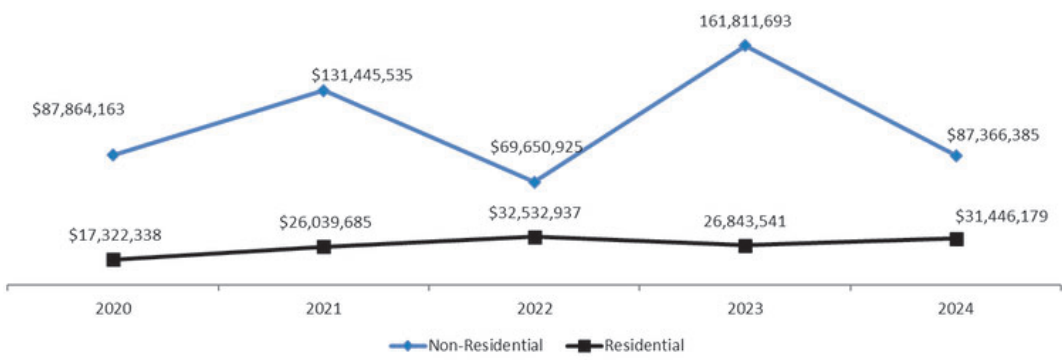
- Carroll University
- Waukesha County Technical College (WCTC)
- Ethnos 360 Bible Institute



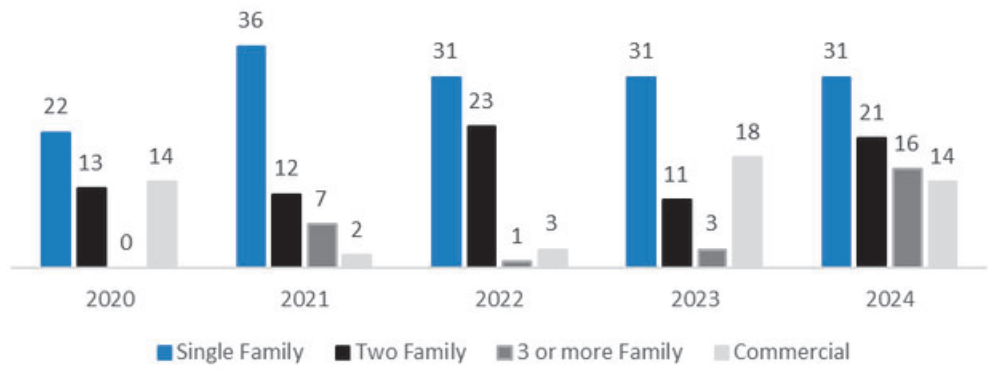
City of Waukesha's Permits & Building



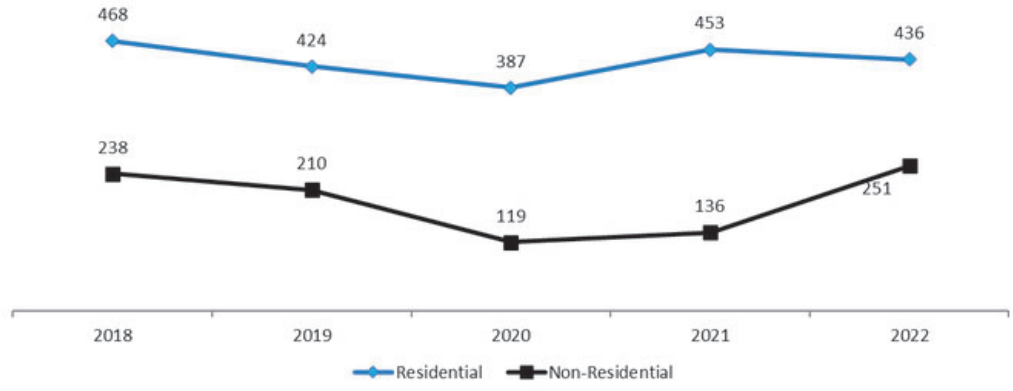
PERMIT VALUATIONS



NEW BUILDINGS

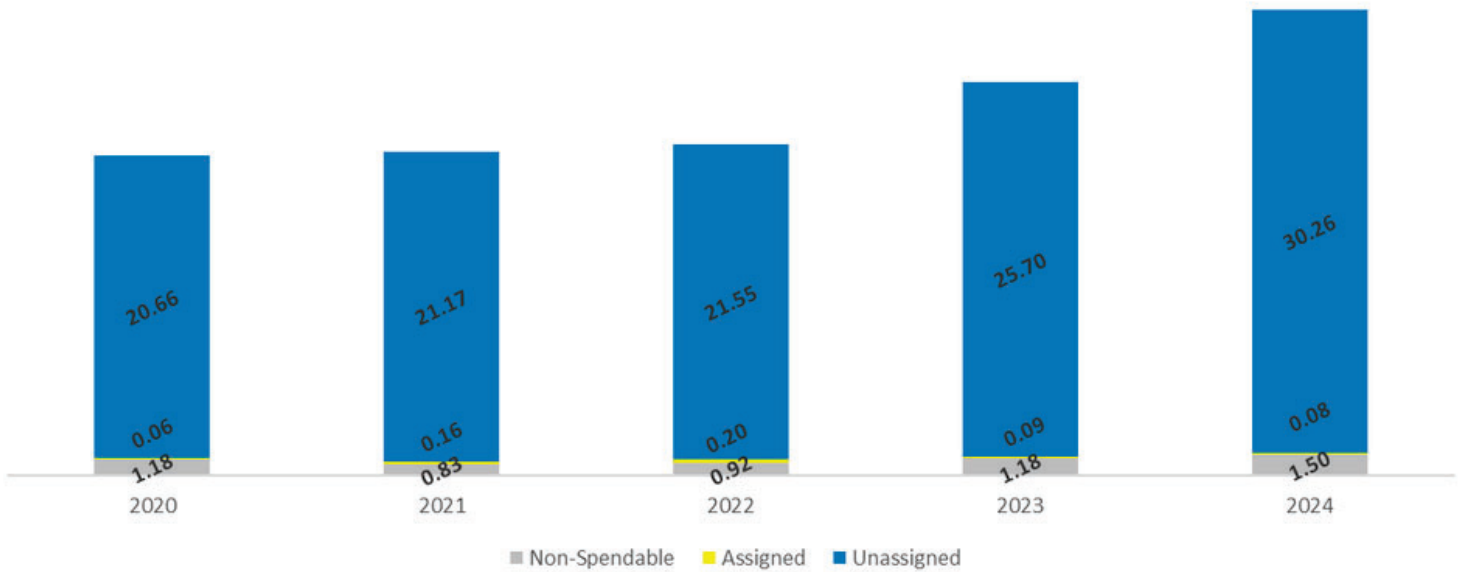


BUILDING PERMIT ACTIVITY



City of Waukesha's Finances

GENERAL FUND EQUITY



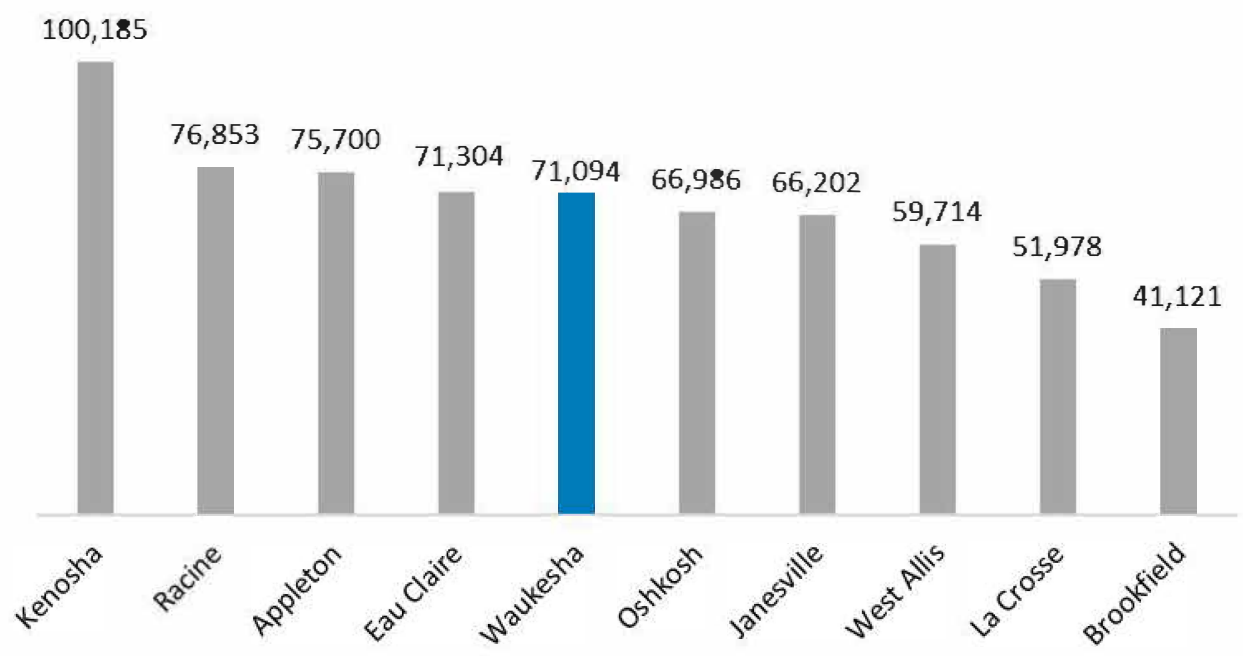
Year	Budgeted (Original) General Fund Expenditures	Budgeted (Final) General Fund Expenditures	Actual General Fund Expenditures	Actual % as of Budgeted
2025	\$87,714,168	N/A	N/A	N/A
2024	\$80,387,349	\$80,485,363	\$79,377,754	98.62%
2023	\$77,625,666	\$77,825,054	\$76,367,147	98.36%
2022	\$74,612,387	\$74,758,777	\$73,930,253	98.76%
2021	\$72,175,079	\$72,231,396	\$71,356,403	99.11%
2020	\$70,696,044	\$71,326,868	\$70,692,382	99.11%

Year	Assessed Values	Equalized Valuation (TID IN)	Equalized Validation (TID OUT)
2024	\$9,065,247,800	\$9,870,303,400	\$9,424,505,300
2023	\$9,160,607,100	\$9,487,929,500	\$9,081,877,900
2022	\$6,823,729,300	\$8,702,131,200	\$7,365,391,900
2021	\$6,784,387,300	\$7,762,818,900	\$7,365,391,900
2020	\$6,714,137,100	\$6,749,416,700	\$6,449,153,000

Waukesha & Comparable Communities

Included in this section is a comparison of Waukesha and other comparable jurisdictions on a variety of financial indicators. The comparable communities were chosen either because their population size was comparable to Waukesha's or because of their proximity to Waukesha, such as Brookfield. The data is from the Wisconsin Policy Forum.

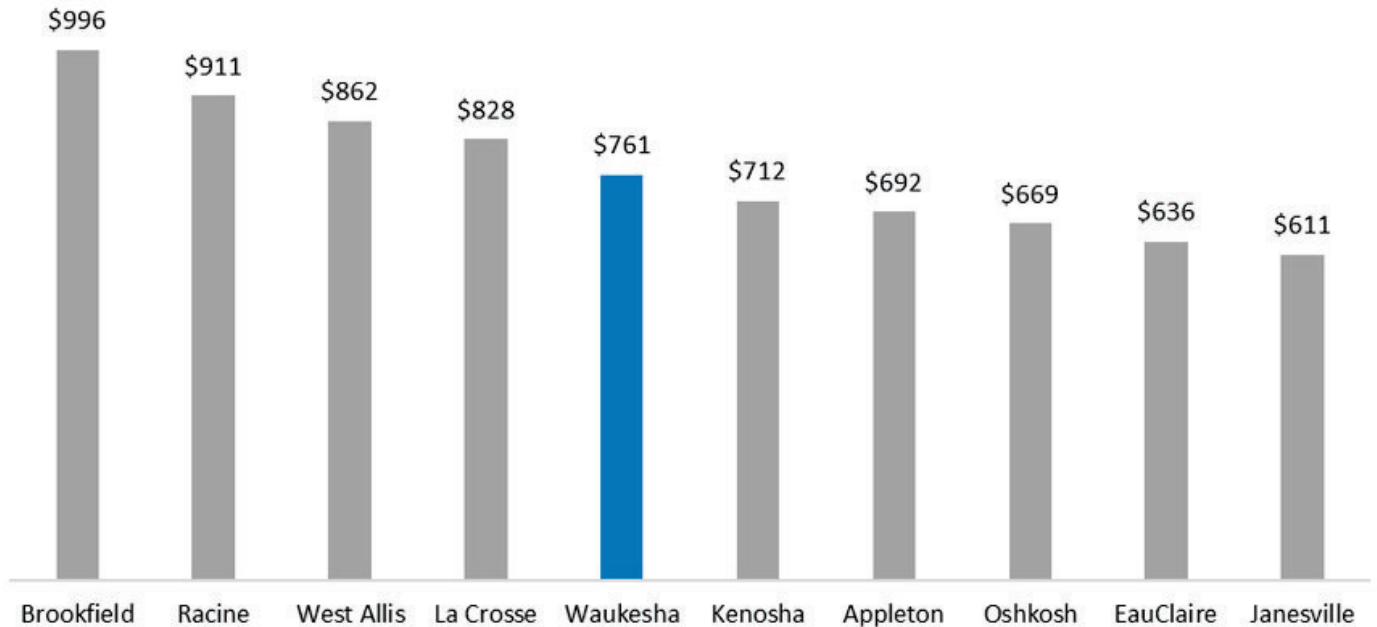
Population



Basic Spending & Operating Spending

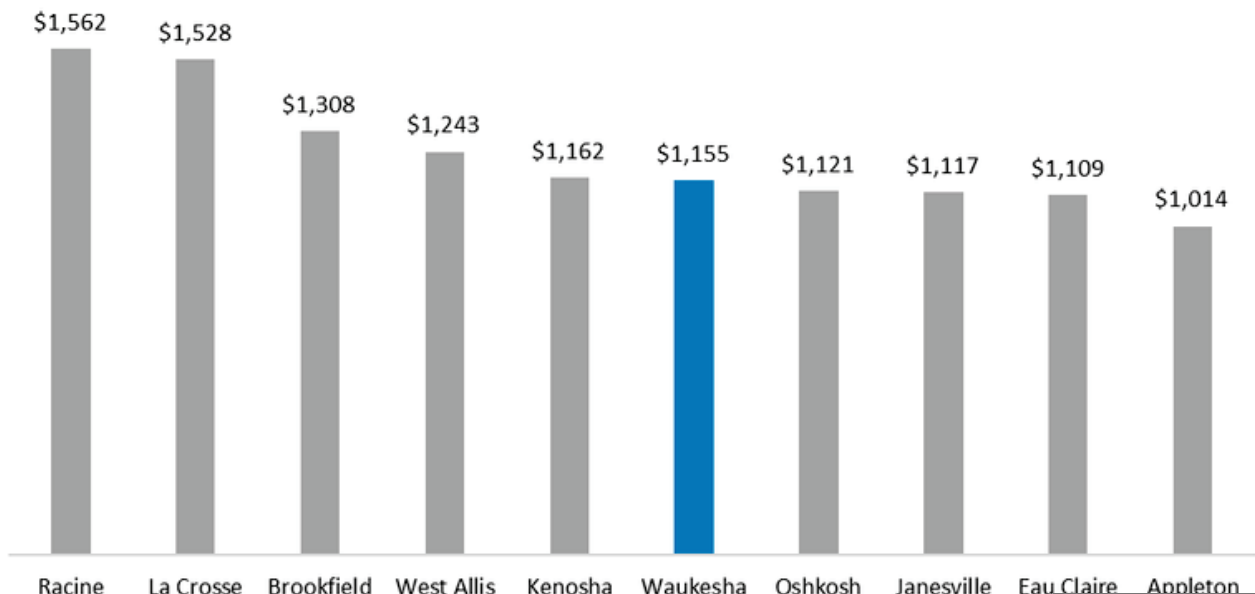
Net Basic Spending Per Capita (2023)

Basic spending is a measure of what a community spends on core services: general government, street maintenance, fire-ambulance, and police. Revenues received from other municipalities for fire or police services are netted out.



Net Operating Spending Per Capita (2023)

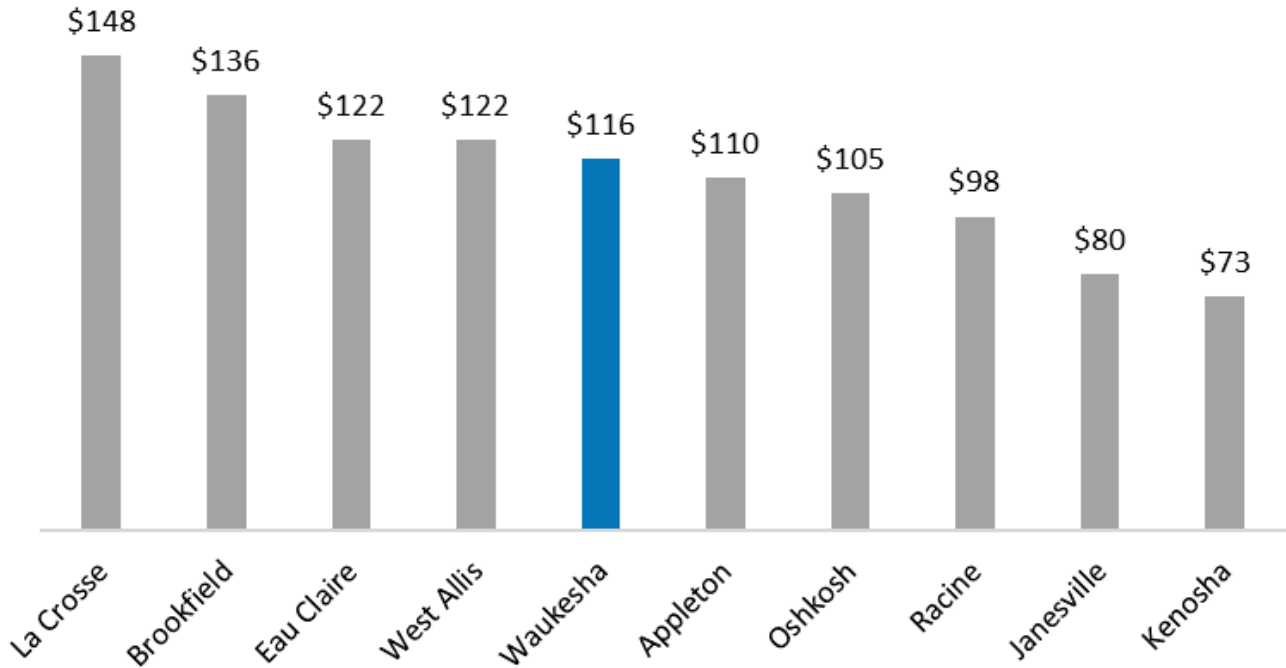
Operating spending includes basic spending as well as other expenditures such as those for health and human services, recreation, and public works. Only debt service and capital payments are excluded. Revenues received from other municipalities for fire or police services are netted out.



General Government & Streets Spending

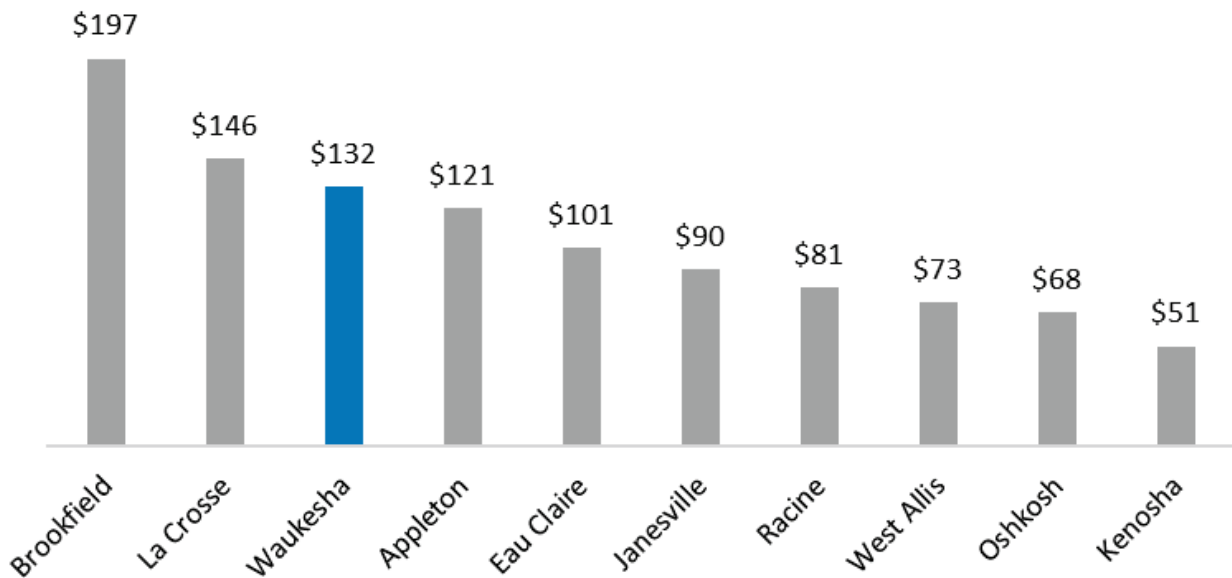
General Government Per Capita, 2023

General government spending includes expenditures for general and financial administration, legislative functions, legal services, and general buildings and plant.



Streets Maintenance Per Capita, 2023

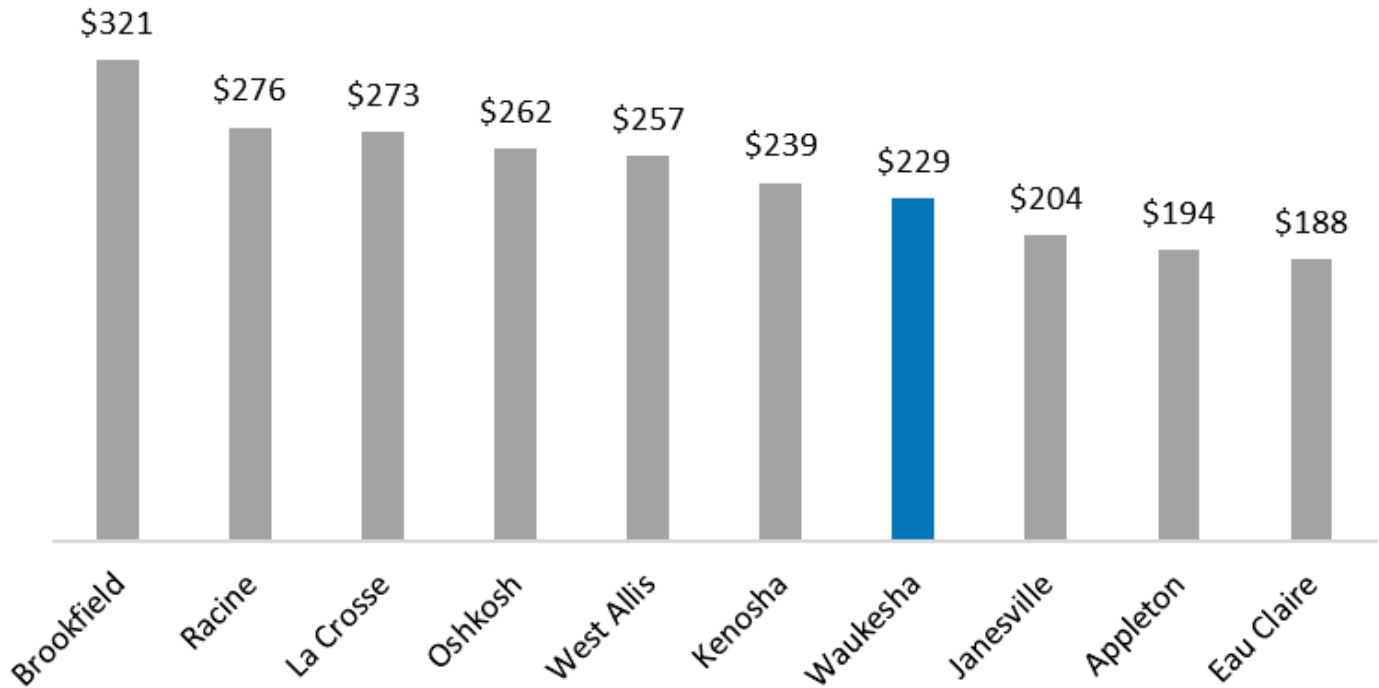
Streets maintenance costs include road maintenance, street lighting, highway administration, and sewer



Fire & Police Spending

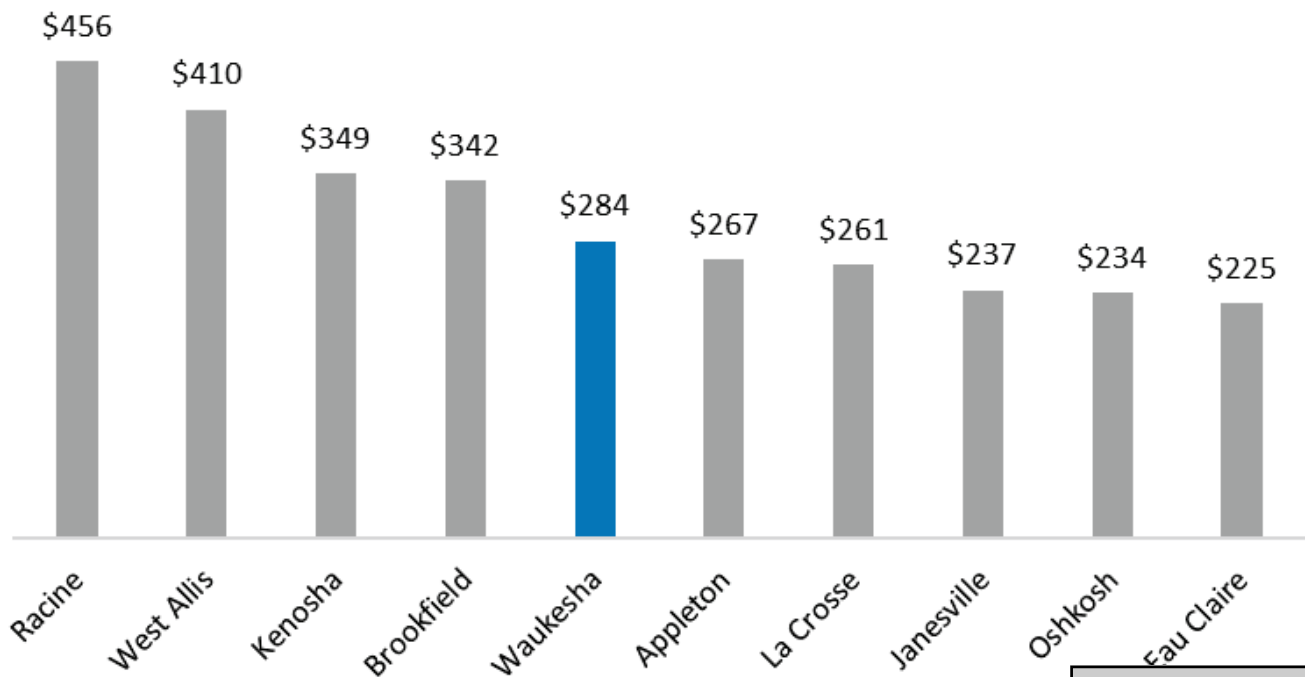
Net Fire-EMS Per Capita (2023)

Fire-ambulance expenditures include the costs of operating a fire department and providing mobile emergency care. They can include payments to other municipalities or private companies if a municipality does not provide its own service. Revenues received for providing fire-ambulance service to other communities are subtracted.



Net Police Per Capita (2023)

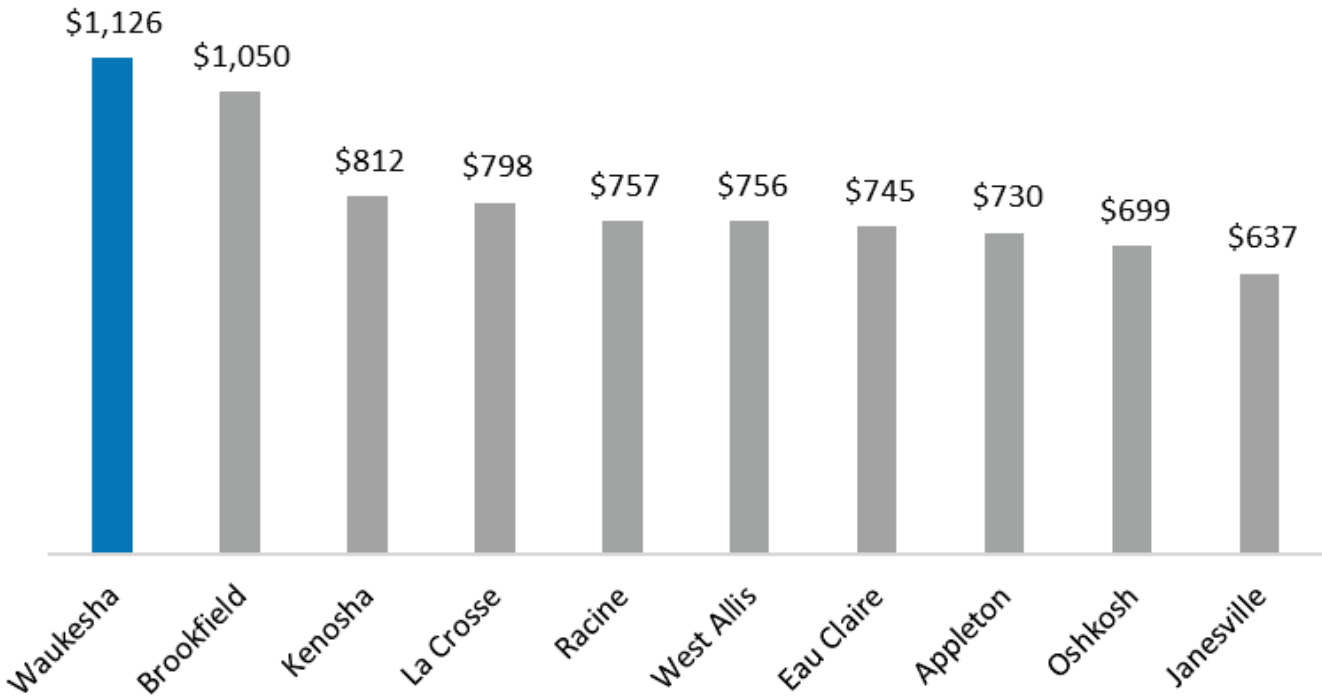
Police spending includes expenditures for traffic patrol, criminal investigations, and other police activities. Revenues for providing these services to other municipalities are subtracted.



Property Taxes & Shared Revenue

Property Tax Levy Per Capita (2023)

Property taxes are the largest revenue source for most Wisconsin municipalities. Since 2005, municipalities have been under state-imposed levy limits.



Shared Revenues Per Capita (2023)

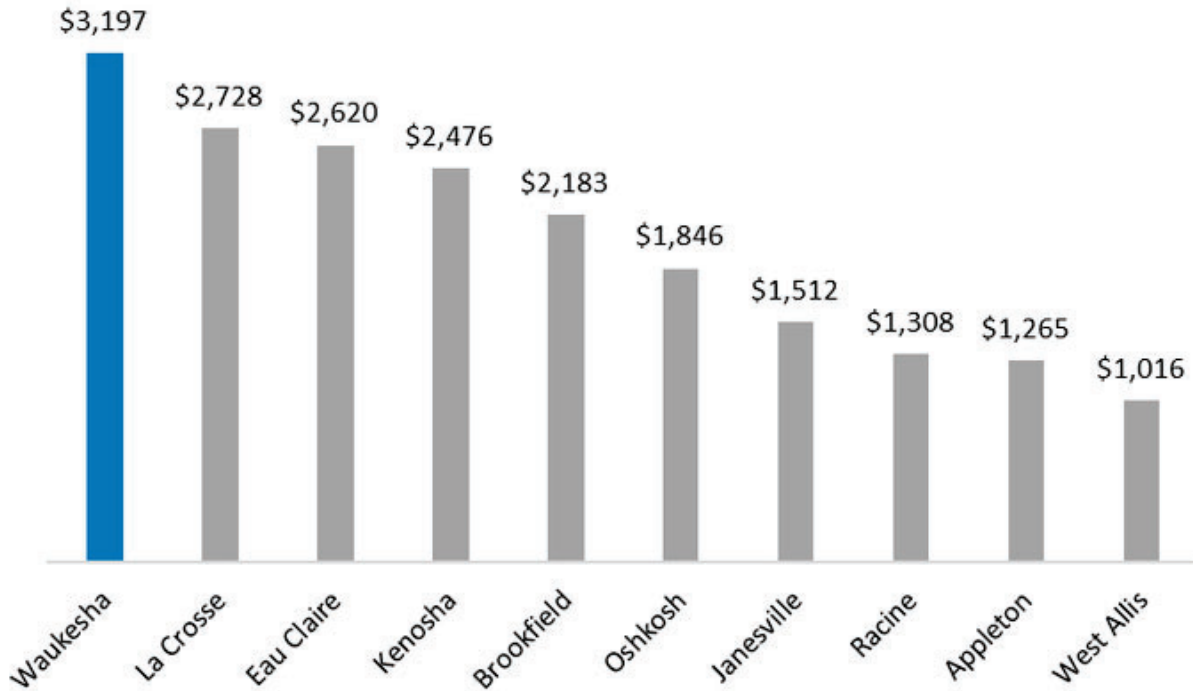
The state shared revenue program distributes state taxes to local governments for discretionary use. Declines in shared revenues can sometimes be accompanied by property tax increases.



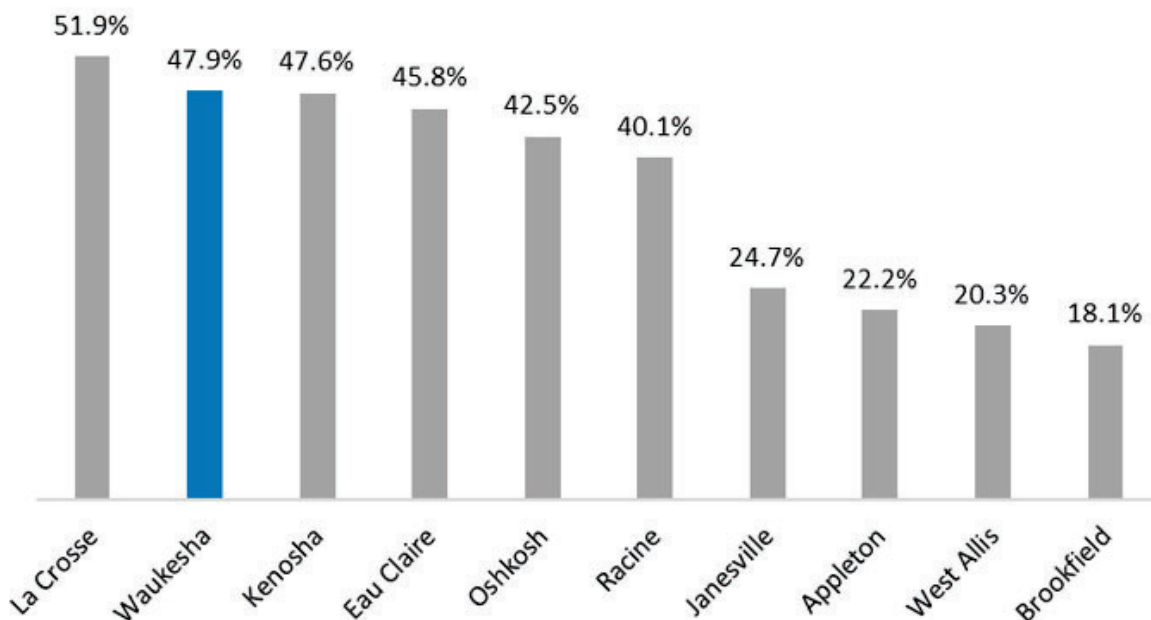
General Obligation Debt

General Obligation debt is backed by the full faith, credit and taxing power of the issuing government. Governments are legally obligated to levy the taxes necessary to meet the debt service payments. Under state law, general obligation debt is generally limited to 5.0% of total equalized value of real and personal property, including the value of property in tax incremental financing (TIF) districts. As a result, property-rich municipalities are able to assume more debt than property-poor ones.

General Obligation Debt Per Capita (2023)



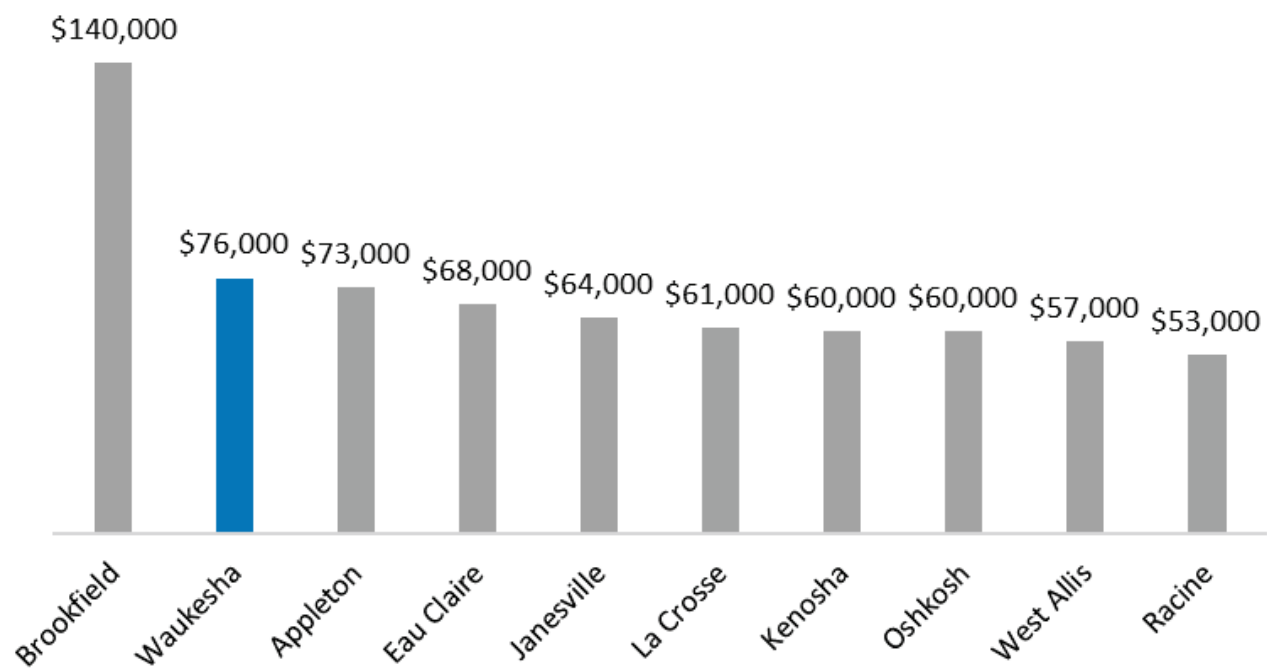
General Obligation Debt as Percentage (%) of State Limit (2023)



Income

Wisconsin Adjusted Gross Income Per Return (2023)

Average adjusted gross income from state tax returns is one measure of the economic well-being of a community.



**CITY OF WAUKESHA,
Wisconsin
Notice of Public Hearing**

2026 Budget

The City of Waukesha's detailed budget summary is available for public inspection in the Finance Office at City Hall from 8:00 AM - 4:30 PM, Monday through Friday and online at www.waukesha-wi.gov.

A Public Hearing on the Proposed 2026 Budget will be held on Tuesday, November 4, 2025 @ 6:00 PM at Waukesha City Hall, 201 Delafield Street. See Council agenda for link.

2026 Proposed Budget General Fund				
	2025 Budget	2025 Estimated Actual	2026 Proposed	% Change- Increase (Decrease)
Revenues				
Taxes (Other than Property Taxes)	1,232,146	1,259,706	1,251,706	1.59%
Intergovernmental Revenues	14,867,725	15,166,855	15,906,760	6.99%
Licenses and Permits	2,057,600	2,215,135	2,219,550	7.87%
Fines, Forfeitures and Penalties	715,500	843,600	783,800	9.55%
Public Charges for Services	4,951,485	5,107,569	5,152,261	4.05%
Interdepartmental Charges	1,703,538	1,716,643	1,763,749	3.53%
Misc. Revenues - Investment Income	1,954,910	2,968,104	2,009,410	2.79%
Miscellaneous Revenues	359,174	451,898	382,110	6.39%
Other Financing Sources	3,024,417	2,487,424	3,774,577	24.80%
Total Revenues	30,866,495	32,216,934	33,243,923	7.70%
Expenditures				
General Government	14,404,224	13,202,640	16,621,359	15.39%
Public Safety	41,156,055	41,219,902	42,738,545	3.85%
Public Works	9,982,561	9,688,135	10,533,719	5.52%
Public Works - Sanitation	3,520,500	3,453,782	403,352	(88.54%)
Culture and Recreation	10,755,350	11,073,464	10,910,804	1.45%
Conservation and Development	1,258,380	1,266,758	1,272,008	1.08%
Other Financing Uses	1,637,098	1,747,098	1,647,661	0.65%
Total Expenditures	82,714,168	81,651,779	84,127,448	1.71%
Excess (Deficiency) of Revenues Over Expenditures	51,847,673	49,434,845	50,883,525	(1.86%)
Local Property Taxes	51,847,673	51,847,673	50,883,525	
Net Surplus (Deficit)	-	2,412,828	-	
Fund Balance - Beginning of Year	31,843,781	31,843,781	34,256,609	
Fund Balance - End of Year	31,843,781	34,256,609	34,256,609	

Following is a summary of the proposed 2026 budgets for all funds of the City:

	General Fund	Impact Fees	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds
Total Revenues	84,127,448	167,000	5,684,187	35,915,018	25,152,529	42,862,322	20,882,643
Total Expenditures	84,127,448	100,000	5,237,392	34,932,604	25,152,529	36,848,262	21,441,150
Adjustment for Capital Purchases	-	-	-	-	-	-	-
Excess (Deficit)	-	67,000	446,795	982,414	-	6,014,060	(558,507)
Fund Balance - January 1, 2026	34,256,609	1,131,103	14,125,396	3,062,161	3,047,697	141,076,097	6,138,015
Fund Balance - December 31, 2026	34,256,609	1,198,103	14,572,191	4,044,575	3,047,697	147,090,157	5,579,508

Property Tax Levy

50,883,525

-

-

28,761,839

-

-

-

The City's property tax levy is summarized as follows:

	2025	2026	
General Fund	51,847,673	50,883,525	
Debt Service	27,990,058	28,761,839	
Total	79,837,731	79,645,364	-0.24%

The City's outstanding principal debt at December 31,

	2025 is projected to be:
General Obligation	159,989,451
Revenue Bonds	209,792,064
Total Debt	369,781,515

2026 Consolidated Budget Summary

Funds with Levy Support

	<i>2022 Adopted</i>		<i>2023 Adopted</i>		<i>2024 Adopted</i>		<i>2025 Adopted</i>	<i>2025 Projected</i>	<i>2026 Executive</i>	<i>2025 Adopted vs</i>
General Fund Revenues - Fund 100	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Taxes	\$ 50,945,481	\$ 51,461,323	\$ 51,914,504	\$ 52,357,089	\$ 53,531,646	\$ 53,716,722	\$ 53,079,819	\$ 53,107,379	\$ 52,135,231	-1.78%
Intergovernmental revenues	10,739,715	10,845,859	11,268,914	11,987,381	13,004,154	13,434,535	14,867,725	15,166,855	15,906,760	6.99%
License and permits	2,048,940	1,911,155	2,008,650	2,022,569	1,998,330	2,360,497	2,057,600	2,215,135	2,219,550	7.87%
Fines, forfeitures and penalties	700,000	568,319	608,215	482,299	515,500	716,015	715,500	843,600	783,800	9.55%
Public charges for services	3,797,806	4,137,407	4,273,095	4,837,780	4,659,128	4,961,287	4,951,485	5,107,569	5,152,261	4.05%
Interdepartmental charges	1,620,935	1,583,325	1,580,264	1,744,601	1,544,526	1,722,397	1,703,538	1,716,643	1,763,749	3.53%
Investment income	880,000	38,935	901,768	4,019,318	951,610	4,205,746	1,954,910	2,968,104	2,009,410	2.79%
Miscellaneous revenues	263,346	686,647	1,063,188	663,692	298,438	477,912	359,174	451,898	382,110	6.39%
Other financing sources	3,616,164	3,215,920	4,007,068	2,557,874	3,884,017	2,652,065	3,024,417	2,487,424	3,774,577	24.80%
Total Revenue	\$ 74,612,387	\$ 74,448,890	\$ 77,625,666	\$ 80,672,603	\$ 80,387,349	\$ 84,247,176	\$ 82,714,168	\$ 84,064,607	\$ 84,127,448	1.71%

	<i>2022 Adopted</i>		<i>2023 Adopted</i>		<i>2024 Adopted</i>		<i>2025 Adopted</i>	<i>2025 Projected</i>	<i>2026 Executive</i>	<i>2025 Adopted vs</i>
General Government Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
City council	\$ 109,123	\$ 109,357	\$ 109,873	\$ 107,552	\$ 111,330	\$ 107,679	\$ 110,530	\$ 109,860	\$ 110,830	0.27%
Municipal court	398,897	374,809	394,738	378,676	401,807	386,854	421,586	421,599	437,399	3.75%
Mayor's office	223,161	226,441	240,363	236,883	249,034	226,158	252,026	219,890	227,026	-9.92%
City administrator	385,504	478,568	763,998	591,634	752,723	844,741	719,752	785,738	900,339	25.09%
Elections	134,868	153,454	71,469	74,491	207,819	149,290	85,727	87,342	220,979	157.77%
Human resources	542,216	519,182	567,965	559,896	622,781	563,841	627,350	651,547	764,814	21.91%
Unallocated benefits	636,750	679,980	722,000	724,319	782,000	730,019	822,000	823,000	808,000	-1.70%
Clerk/Treasurer	763,784	695,958	739,364	663,063	748,205	609,868	673,396	706,884	744,264	10.52%
Assessor	527,229	527,003	559,643	592,989	589,611	526,927	604,756	600,751	575,085	-4.91%
Finance	947,559	821,436	982,267	859,408	928,454	889,516	934,411	953,653	981,695	5.06%
City attorney	696,504	685,009	720,188	657,712	750,710	610,290	703,733	682,034	726,866	3.29%
City hall	279,448	324,900	334,972	402,990	368,150	416,377	387,169	404,215	409,110	5.67%
Planning and zoning	849,137	835,525	845,915	889,851	896,989	927,802	963,857	943,844	774,811	-19.61%
Information systems	3,539,015	3,429,332	3,516,780	3,467,664	3,750,169	3,717,274	3,698,231	3,806,511	3,931,541	6.31%
Property, liability and worker's comp insurance	1,157,821	1,245,340	1,170,604	1,161,404	1,214,000	1,291,293	1,259,700	1,415,772	1,498,600	18.96%
Bad debts, refunds and contingency	835,000	(53,745)	695,000	32,122	45,000	232,580	1,620,000	70,000	2,990,000	84.57%
Other general government	132,519	514,164	132,519	607,329	520,000	696,703	520,000	520,000	520,000	0.00%
Total	\$ 12,158,535	\$ 11,566,713	\$ 12,567,658	\$ 12,007,983	\$ 12,938,782	\$ 12,927,212	\$ 14,404,224	\$ 13,202,640	\$ 16,621,359	15.39%

	<i>2022 Adopted</i>		<i>2023 Adopted</i>		<i>2024 Adopted</i>		<i>2025 Adopted</i>	<i>2025 Projected</i>	<i>2026 Executive</i>	<i>2025 Adopted vs</i>
Public Safety Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Police department	\$ 19,843,469	\$ 20,318,532	\$ 20,921,802	\$ 21,237,497	\$ 21,825,309	\$ 21,757,869	\$ 22,471,588	\$ 21,904,861	\$ 23,181,559	3.16%
Emergency government	24,797	11,796	37,797	28,167	62,297	62,784	60,297	60,400	66,304	9.96%
Fire department	15,019,091	15,182,695	15,755,727	15,603,572	16,530,251	16,642,031	17,199,281	17,822,698	17,840,802	3.73%
Police and fire commission	27,276	120,146	32,276	385,287	337,600	422,473	52,600	52,600	52,600	0.00%
Building inspections	1,073,805	1,052,419	1,136,753	1,037,657	1,152,921	1,154,708	1,120,624	1,126,309	1,337,086	19.32%
Other public safety	220,723	204,829	219,162	206,722	222,334	235,007	251,665	253,034	260,194	3.39%
Total	\$ 36,209,161	\$ 36,890,417	\$ 38,103,517	\$ 38,498,902	\$ 40,130,712	\$ 40,274,872	\$ 41,156,055	\$ 41,219,902	\$ 42,738,545	3.85%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs
Public Works Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Roadway and streets maintenance	\$ 468,800	\$ 436,605	\$ 471,800	\$ 431,597	\$ 473,156	\$ 447,074	\$ 473,614	\$ 469,130	\$ 485,245	2.46%
Engineering Division	2,917,699	2,570,744	2,977,957	2,605,895	3,026,317	2,566,486	2,940,470	2,722,557	3,027,029	2.94%
General public works	4,050,028	4,359,200	4,244,338	3,970,391	4,240,161	4,124,464	4,212,935	4,174,429	4,418,998	4.89%
Storm sewers	60,000	58,563	60,000	57,383	60,000	62,136	77,000	73,000	77,000	0.00%
Snow and ice removal	645,500	628,567	648,500	631,169	651,500	618,200	651,500	642,300	642,500	-1.38%
Fleet maintenance	931,671	888,911	943,330	877,360	990,059	976,930	1,025,886	1,028,915	1,253,964	22.23%
Street lighting	593,000	512,655	635,000	578,816	557,240	556,074	583,352	560,000	610,770	4.70%
Weed and tall grass cutting	14,066	11,380	13,416	17,403	13,681	20,173	17,804	17,804	18,213	2.30%
Total	\$ 9,680,764	\$ 9,466,625	\$ 9,994,341	\$ 9,170,014	\$ 10,012,114	\$ 9,371,537	\$ 9,982,561	\$ 9,688,135	\$ 10,533,719	5.52%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs
Sanitation Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Garbage collecting	\$ 2,476,097	\$ 2,399,008	\$ 2,442,000	\$ 2,408,742	\$ 2,488,000	\$ 2,474,297	\$ 2,412,000	\$ 2,386,213	\$ 220,009	-90.88%
Composting	25,653	15,865	25,712	20,699	30,924	16,662	31,136	39,795	31,828	2.22%
West ave landfill	85,900	86,486	89,000	78,311	89,220	78,986	92,281	93,500	95,870	3.89%
Recycling	794,078	783,694	820,622	816,419	843,854	832,036	985,083	934,274	55,645	-94.35%
Total	\$ 3,381,728	\$ 3,285,053	\$ 3,377,334	\$ 3,324,171	\$ 3,451,998	\$ 3,401,981	\$ 3,520,500	\$ 3,453,782	\$ 403,352	-88.54%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs
Culture and Recreation Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Public library	\$ 4,225,534	\$ 4,074,006	\$ 4,348,141	\$ 4,385,593	\$ 4,484,137	\$ 4,425,390	\$ 4,596,255	\$ 4,763,902	\$ 4,816,612	4.79%
Pools	505,273	563,887	671,898	670,417	672,431	662,906	720,185	741,345	761,772	5.77%
Recreation programs	1,098,102	1,152,311	1,187,241	1,267,669	1,251,028	1,340,363	1,325,320	1,357,474	1,355,162	2.25%
Parks administration	713,039	706,666	738,161	687,550	763,041	699,085	780,824	778,201	785,263	0.57%
Parks maintenance	2,994,792	2,936,620	3,174,329	3,160,862	3,226,907	3,057,341	3,276,874	3,376,650	3,130,913	-4.45%
Festivals	44,442	51,638	44,442	57,318	49,392	55,494	55,892	55,892	61,082	9.29%
Total	\$ 9,581,182	\$ 9,485,128	\$ 10,164,212	\$ 10,229,409	\$ 10,446,936	\$ 10,240,579	\$ 10,755,350	\$ 11,073,464	\$ 10,910,804	1.45%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs
Conservation and Development Expenditures	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Forestry	\$ 1,166,902	\$ 1,159,722	\$ 1,254,377	\$ 1,169,840	\$ 1,285,346	\$ 1,284,403	\$ 1,253,004	\$ 1,262,882	\$ 1,268,038	1.20%
Redevelopment authority	23,455	8,817	8,520	9,404	3,800	3,608	5,376	3,876	3,970	-26.15%
Total	\$ 1,190,357	\$ 1,168,539	\$ 1,262,897	\$ 1,179,244	\$ 1,289,146	\$ 1,288,011	\$ 1,258,380	\$ 1,266,758	\$ 1,272,008	1.08%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs
Other Financing Uses	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	2026 Executive Budgets
Transfer to sick leave trust	\$ 240,000	\$ 207,931	\$ 145,047	\$ 195,996	\$ 150,000	\$ 230,397	\$ 190,000	\$ 300,000	\$ 293,000	54.21%
Transfer to special revenue	15,000	15,000	15,000	15,000	-	20,808	-	-	-	#DIV/0!
Transfer to cap proj - fleet (Fund 0430)	661,000	661,000	501,000	401,000	473,000	473,000	-	-	-	#DIV/0!
Transfer to enterprise - cemetery (Fund 0604)	88,661	88,661	88,661	88,661	88,661	88,661	88,661	88,661	88,661	0.00%
Transfer to enterprise - transit (Fund 0607)	1,405,999	1,095,185	1,405,999	1,258,234	1,406,000	1,060,515	1,358,437	1,358,437	1,266,000	-6.80%
Total	\$ 2,410,660	\$ 2,067,777	\$ 2,155,707	\$ 1,958,891	\$ 2,117,661	\$ 1,873,381	\$ 1,637,098	\$ 1,747,098	\$ 1,647,661	0.65%
Total Expenditures	\$ 74,612,387	\$ 73,930,252	\$ 77,625,666	\$ 76,368,614	\$ 80,387,349	\$ 79,377,573	\$ 82,714,168	\$ 81,651,779	\$ 84,127,448	1.71%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs 2026 Executive
Debt Service - Fund 300	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	Budgets
Levy	\$ 22,003,509	\$ 22,003,509	\$ 24,501,900	\$ 24,501,900	\$ 25,546,830	\$ 25,546,830	\$ 26,698,329	\$ 26,698,329	\$ 28,761,839	7.73%
Non-Levy Revenues	100,000	118,873	88,000	489,059	100,000	519,742	200,000	465,000	200,000	0.00%
Expenditures	(41,082,758)	(41,484,052)	(25,980,573)	(26,434,339)	(27,096,809)	(27,407,634)	(27,364,260)	(27,542,845)	(27,541,511)	0.65%
Other Financing Sources (Uses)	19,334,212	20,475,856	1,829,887	1,392,581	1,878,870	515,112	1,004,363	576,628	693,678	-30.93%
Transfers In (Out)	(354,963)	(354,963)	(439,214)	(439,214)	(428,891)	(428,891)	(538,432)	(538,432)	(2,114,006)	292.62%
Total Increase (Decrease) in Fund Balance	\$ -	\$ 759,223	\$ -	\$ (490,013)	\$ -	\$ (1,254,841)	\$ -	\$ (341,320)	\$ -	#DIV/0!

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs 2026 Executive
Equipment Replacement Fund	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	Budgets
Debt Service Transfer/Abated Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,291,729	\$ 1,291,729	\$ 1,544,000	19.53%
Other Revenues	\$ 25,356,721	\$ 27,351,551	\$ 27,071,215	\$ 28,852,091	\$ 20,922,984	\$ 22,013,784	\$ 21,431,250	\$ 21,431,250	\$ 24,033,262	12.14%
Expenditures	\$ (25,356,721)	\$ (36,497,998)	\$ (27,071,215)	\$ (29,291,387)	\$ (20,922,984)	\$ (17,656,265)	\$ (22,722,979)	\$ (22,722,979)	\$ (25,577,262)	12.56%
Total Increase (Decrease) in Fund Balance	\$ -	\$ (9,146,447)	\$ -	\$ (439,296)	\$ -	\$ 4,357,519	\$ -	\$ -	\$ -	0.00%

*combines all capital funds

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs 2026 Executive
Cemetery - Fund 604	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	Budgets
General Fund Transfer (Levy)	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	\$ 88,661	0.00%
Non-Levy Revenues	739,107	669,759	785,126	830,764	774,688	808,966	820,074	969,632	950,983	15.96%
Expenditures	(940,193)	(779,601)	(969,020)	(965,573)	(969,992)	(954,294)	(993,719)	(996,575)	(1,008,314)	1.47%
Total Increase (Decrease) in Net Position	\$ (112,425)	\$ (21,181)	\$ (95,233)	\$ (46,148)	\$ (106,643)	\$ (56,667)	\$ (84,984)	\$ 61,718	\$ 31,330	-136.87%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs 2026 Executive
Transit - Fund 607	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	Budgets
General Fund Transfer (Levy)	\$ 1,405,999	\$ 830,185	\$ 1,406,000	\$ 1,258,234	\$ 1,406,000	\$ 1,060,515	\$ 1,358,437	\$ 1,358,437	\$ 1,266,000	-6.80%
Non-Levy Revenues	7,853,238	-	8,702,117	-	9,770,872	-	9,632,960	-	8,162,010	-15.27%
Expenditures	(10,379,237)	-	(11,228,117)	-	(12,296,872)	-	(12,111,397)	-	(10,548,010)	-12.91%
Total (budget=depreciation)	\$ (1,120,000)	\$ 830,185	\$ (1,120,000)	\$ 1,258,234	\$ (1,120,000)	\$ 1,060,515	\$ (1,120,000)	\$ 1,358,437	\$ (1,120,000)	0.00%

	2022 Adopted		2023 Adopted		2024 Adopted		2025 Adopted	2025 Projected	2026 Executive	2025 Adopted vs 2026 Executive
Levy Summary	Budget	2022 Actual	Budget	2023 Actual	Budget	2024 Actual	Budget	Actual	Budget	Budgets
General - Fund 100	\$ 50,945,481	\$ 51,461,323	\$ 51,914,504	\$ 52,357,089	\$ 53,531,646	\$ 53,716,722	\$ 53,079,819	\$ 53,107,379	\$ 52,135,231	-1.78%
Less: Other Taxes	(823,071)	(1,338,913)	(914,504)	(1,357,089)	(1,231,646)	(1,416,722)	(1,232,146)	(1,259,706)	(1,251,706)	1.59%
General - Fund 100 - Levy only	50,122,410	50,122,410	51,000,000	51,000,000	52,300,000	52,300,000	51,847,673	51,847,673	50,883,525	-1.86%
Debt Service Fund/Abated Levy	22,003,509	22,003,509	24,501,900	24,501,900	25,546,830	25,546,830	27,990,058	27,990,058	28,761,839	2.76%
Total Levy	\$ 72,125,919	\$ 72,125,919	\$ 75,501,900	\$ 75,501,900	\$ 77,846,830	\$ 77,846,830	\$ 79,837,731	\$ 79,837,731	\$ 79,645,364	-0.24%

as of 10.10.2025

City of Waukesha Outstanding Debt as of 12/31/25

Outstanding General Obligation Debt		
Description	Issue Date	Amount Outstanding
General Obligation Debt	2017	\$ 3,895,000
General Obligation Debt	2018	5,110,000
General Obligation Debt	2019	11,970,000
General Obligation Debt	2020	19,235,000
General Obligation Debt	2021	36,810,000
General Obligation Debt	2022	35,755,000
General Obligation Debt	2023	18,972,451
General Obligation Debt	2024	17,342,000
General Obligation Debt	2025	10,900,000
	Subtotal	159,989,451
General Obligation Debt - Clean Water Utility	2014	2,197,660
	Subtotal	2,197,660
General Obligation Debt - Water Utility	2015	3,440,000
General Obligation Debt - Water Utility	2016	4,555,000
General Obligation Debt - Water Utility	2020	6,130,000
General Obligation Debt - Water Utility	2021	7,820,000
General Obligation Debt - Water Utility	2022	16,745,000
	Subtotal	38,690,000
Total General Obligation Debt (1) (2)		\$ 200,877,111
Equalized Value of the City		\$ 10,941,341,200
Statutory Limitation Percentage		X 5%
General Obligation Debt Limitations (per Wisconsin Statute 67.03)		547,067,060
Less: Total Outstanding Debt		(200,877,111)
Legal Debt Margin		\$ 346,189,949
Revenue Debt (Clean Water Utility)		
Description	Issue Date	Amount Outstanding
Revenue Debt	2014	\$ 4,140,000
Revenue Debt	2016	2,330,000
Revenue Debt	2017	4,410,000
Revenue Debt	2018	4,050,000
Revenue Debt	2019	2,295,000
Revenue Debt	2020	3,845,000
Revenue Debt	2021	3,690,000
Revenue Debt	2022	5,455,000
Revenue Debt	2023	3,565,000
Revenue Debt	2024	4,735,000
Total Revenue Debt (3)		\$ 38,515,000
Clean Water Fund Loan		
Description	Issue Date	Amount Outstanding
Clean Water Fund Loan Phase I	2014	\$ 14,885,747
Clean Water Fund Loan Phase II	2015	8,347,912
Clean Water Fund Loan	2019	13,863,904
Clean Water Fund Loan - Phosphorus	2020	8,781,952
Clean Water Fund Loan - Return Flow #1	2020	49,592,294
Clean Water Fund Loan - Return Flow #2	2021	56,613,175
Clean Water Fund Loan	2022	4,714,432
Clean Water Fund Loan - Return Flow #3	2022	1,893,157
Clean Water Fund Loan	2023	12,584,491
Total Clean Water Fund Loan (3)		\$ 171,277,064

(1) The Waukesha Water Utility's budget is presented in a separate document along with the total debt for the Waukesha Water Utility. Only the GO portion of the Waukesha Water Utility's outstanding debt is shown above for the purpose of showing the legal debt margin.

(2) The Clean Water Utility has outstanding GO debt. This debt is required to be included in the City's legal debt calculation, even though it is paid by revenues of the Clean Water Utility.

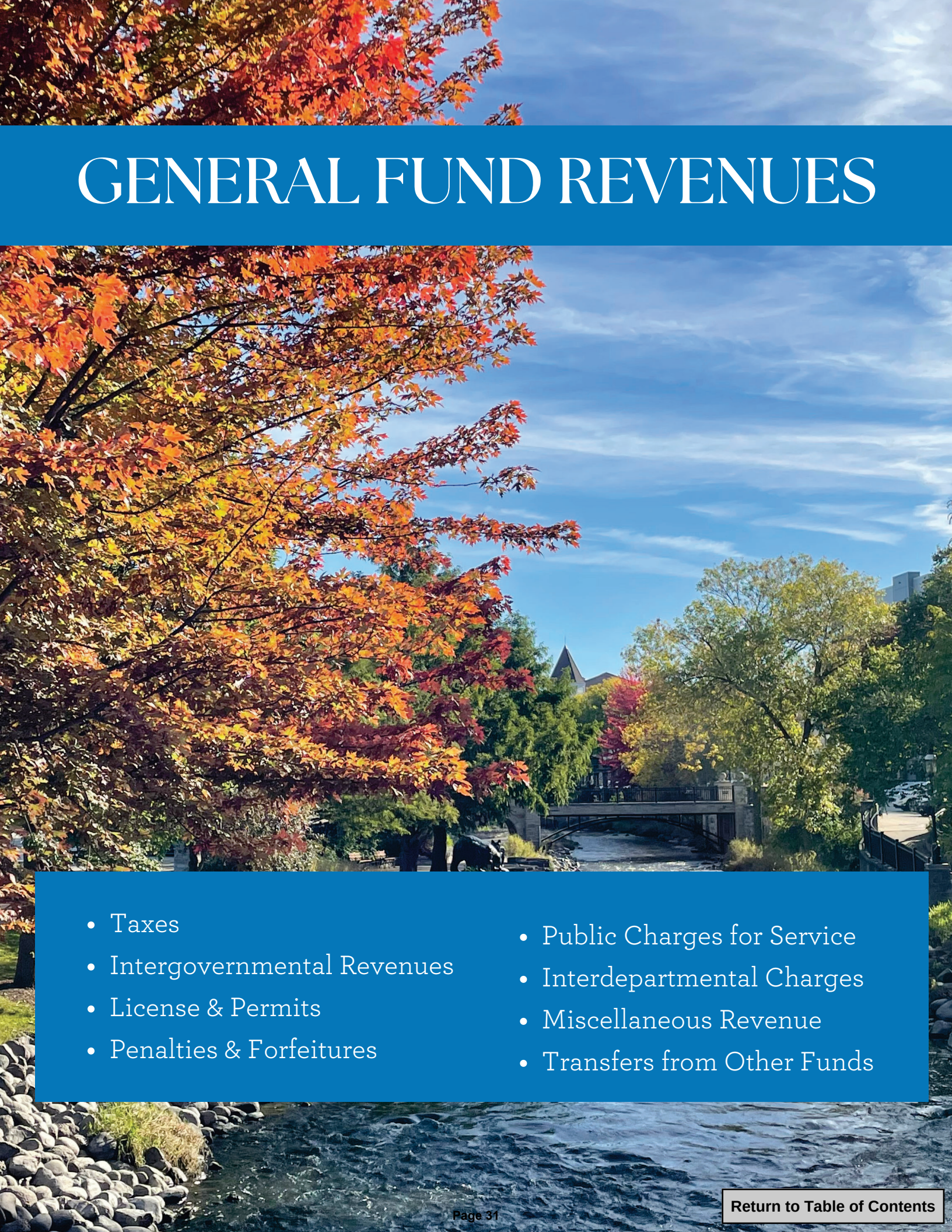
(3) Revenue Debt and Clean Water Fund Loans are paid with the revenues derived from the operations of the Clean Water Utility. This debt does not constitute an indebtedness of the City within the meaning of any constitutional or statutory debt limitation or provision. Note Anticipation Notes are expected to be refinanced to revenue debt.

(4) All information presented is an estimate and subject to change.



GENERAL FUND

The General Fund is the primary operating fund of a governmental unit. This fund is used to account for general operations and activities not requiring the use of other funds. Many of the usual, day-to-day activities of a municipality are supported by the General Fund.

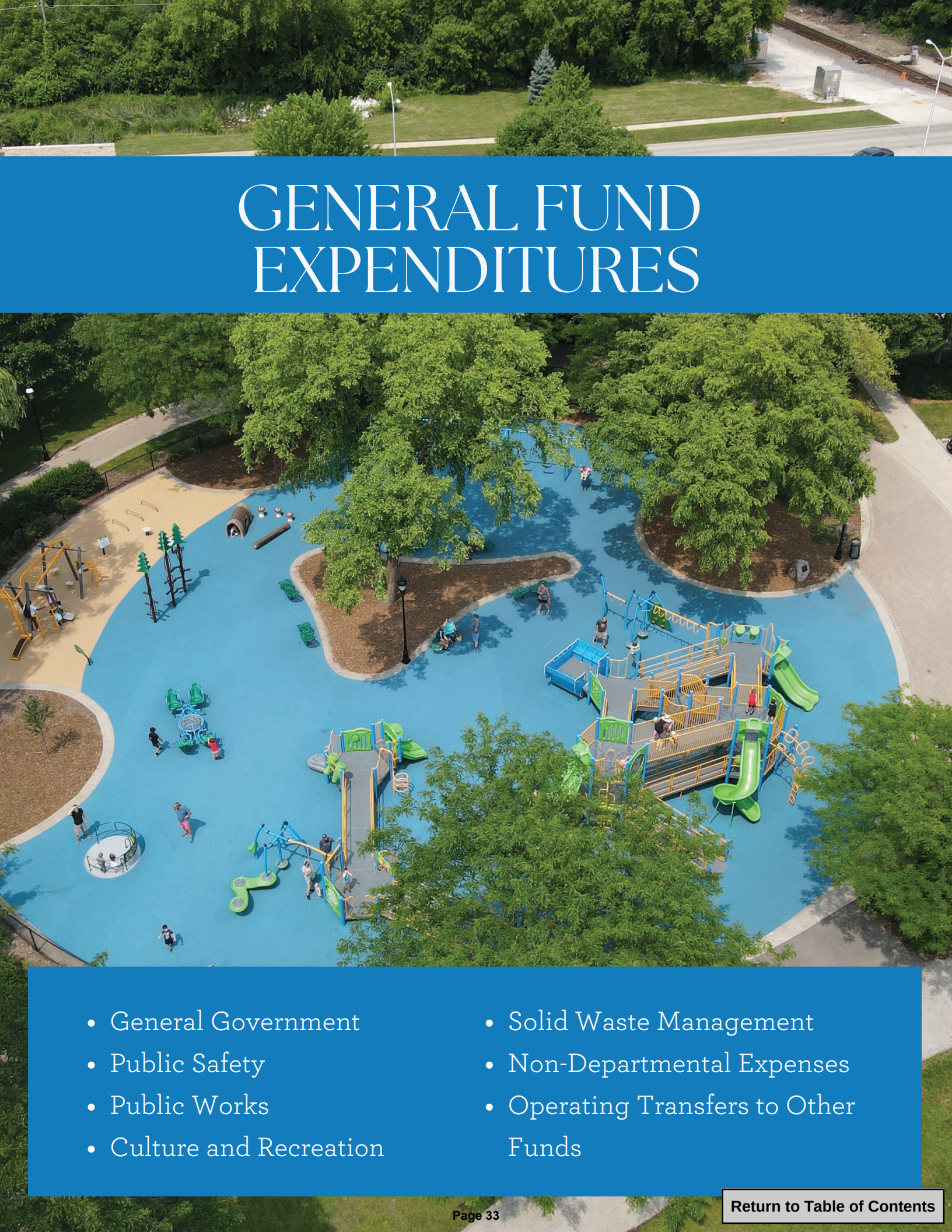


GENERAL FUND REVENUES

- Taxes
- Intergovernmental Revenues
- License & Permits
- Penalties & Forfeitures
- Public Charges for Service
- Interdepartmental Charges
- Miscellaneous Revenue
- Transfers from Other Funds

General Fund - Revenue Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
General Fund						
Property Taxes	52,300,000	51,847,673	51,847,673	50,883,525	(964,148)	-1.9%
Other Taxes	1,416,722	1,232,146	1,259,706	1,251,706	19,560	1.6%
State Shared Revenues	7,126,236	7,834,238	8,026,472	8,151,736	317,498	4.1%
Other State Funding	2,910,884	4,161,380	4,021,142	4,206,481	45,101	1.1%
State Aid - Exp Restraint	2,586,993	2,626,578	2,800,339	3,219,181	592,603	22.6%
Federal Funding	216,651	8,000	21,905	20,000	12,000	150.0%
Public Charges for Services	5,012,730	5,039,685	5,169,513	5,235,261	195,576	3.9%
Other Local Funding	1,122,701	767,629	803,022	810,612	42,983	5.6%
Licensing	197,551	201,900	188,450	190,300	(11,600)	-5.7%
Permits	1,575,887	1,248,400	1,457,660	1,456,000	207,600	16.6%
Fines & Forfeitures	716,015	715,500	843,600	783,800	68,300	9.5%
Special Assessments	22,695	7,000	19,056	7,000	-	0.0%
Interdepartmental Charges	1,722,397	1,703,538	1,716,643	1,763,749	60,211	3.5%
Investment Income	4,205,974	1,954,910	2,968,104	2,009,410	54,500	2.8%
Miscellaneous Revenue	686,462	341,174	490,635	364,811	23,637	6.9%
Transfers from Other Funds	2,427,505	3,024,417	2,415,248	3,773,876	749,459	24.8%
General Fund - Total Revenues	84,247,405	82,714,168	84,049,168	84,127,448	1,413,280	1.7%

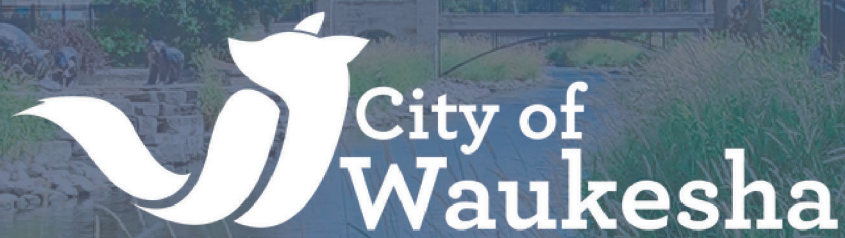


GENERAL FUND EXPENDITURES

- General Government
- Public Safety
- Public Works
- Culture and Recreation

- Solid Waste Management
- Non-Departmental Expenses
- Operating Transfers to Other Funds

GENERAL GOVERNMENT



Administration
Municipal Court
Human Resources
Assessor
Finance
Clerk / Treasurer
Attorney
Community Development
City Hall
Information Technology

ADMINISTRATION

City Administrator

Mayor

City Council

CITY ADMINISTRATOR

2025 ACCOMPLISHMENTS



Financial Stability

Updated the City Financial Management Plan to better prepare for the City's financial future.



Engaged Community

Completed refresh of the City's website to make sure that information is updated, engaging, and easy to find.



Service in Excellence

Quarterly reporting on the City's five-year City Strategic Plan.

2026 GOALS



Engaged Community

Complete the National Citizen Survey to learn more about recent perceptions of City services and our Community.



Service in Excellence

Complete 2026 objectives in the City's Strategic Plan.



Financial Stability

Based on approved 2026 Budget, adjust the five-year financial forecast model for the General Fund. Then, develop and present initiatives to produce a balanced budget in the forecast model for the next two years (2027-2028).

DEPARTMENT FUNCTION

Responsible for overseeing the day-to-day operations of the City and the overall coordination of Departments, services, activities, programs and operations.

2026 EXECUTIVE BUDGET

\$900,339

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$287,451	\$428,471	\$579,189	\$661,620	\$661,262
Operating	\$191,117	\$163,163	\$265,552	\$124,118	\$239,077
Total	\$478,568	\$591,634	\$844,741	\$785,738	\$900,339

Note: 4 positions were relocated from IT in 2023

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
City Administrator	1	1
Communications & Engagement Manager	1	1
User Interface Designer	1	1
Video Production Coordinator	1	1
Administrative Assistant (shared with Mayor)	0.5	0.5
A/V Tech	0.45	0.45
Total	4.95	4.95

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# Email Newsletter contacts	5,130	5,363	6,723	7,441	11,812
# of City Facebook Followers	18,090	19,304	23,212	25,736	29,075
# of City Instagram Followers	2,891	3,015	5,208	5,595	5,805
# of City Twitter Followers	4,980	5,063	5,860	6,058	6,136
# of Leading Waukesha Graduates	12	24	12	12	12

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	74,708	75,444	76,000	98,000	22,556	29.9%
<i>Personnel</i>	<i>579,189</i>	<i>594,325</i>	<i>661,620</i>	<i>661,262</i>	<i>66,937</i>	<i>11.3%</i>
<i>Operating</i>	<i>265,552</i>	<i>125,427</i>	<i>124,118</i>	<i>239,077</i>	<i>113,650</i>	<i>90.6%</i>
Total Expenses	844,741	719,752	785,738	900,339	180,587	25.1%
General Fund/Levy Support	(770,033)	(644,308)	(709,738)	(802,339)	(158,031)	-24.5%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1330 - City Administrator						
Interdepartmental Charges	74,708	75,444	75,500	80,000	4,556	6.0%
Miscellaneous Revenue	-	-	500	18,000	18,000	100.0%
1330 - City Administrator - Total Revenues	74,708	75,444	76,000	98,000	22,556	29.9%
Salaries & Wages	424,948	445,455	477,378	485,631	40,176	9.0%
Wages - Seasonal/Temp.	5,744	-	150	-	-	0.0%
Overtime	249	500	200	500	-	0.0%
Retirement	29,065	29,545	32,464	33,643	4,098	13.9%
Health Insurance	84,382	82,674	111,034	102,348	19,674	23.8%
Other Benefits	34,801	36,151	40,394	39,140	2,989	8.3%
<i>1330 - City Administrator - Personnel</i>	<i>579,189</i>	<i>594,325</i>	<i>661,620</i>	<i>661,262</i>	<i>66,937</i>	<i>11.3%</i>
Professional Services	212,672	67,500	63,000	158,300	90,800	134.5%
Utilities	3,466	1,500	1,932	1,500	-	0.0%
Office Supplies	23,912	24,740	24,152	24,790	50	0.2%
Operating Supplies/Exp.	14,989	15,700	15,700	17,500	1,800	11.5%
Memberships & Training	10,513	15,987	19,334	18,987	3,000	18.8%
Miscellaneous Expenditures	-	-	-	18,000	18,000	100.0%
<i>1330 - City Administrator - Operating</i>	<i>265,552</i>	<i>125,427</i>	<i>124,118</i>	<i>239,077</i>	<i>113,650</i>	<i>90.6%</i>
1330 - City Administrator - Total Expenses	844,741	719,752	785,738	900,339	180,587	25.1%
1330 - City Administrator - GF Contribution	(770,033)	(644,308)	(709,738)	(802,339)	(158,031)	-24.5%

MAYOR'S OFFICE

2025 ACCOMPLISHMENTS



Engaged Community

Completion and Dedication of final sculpture at the Parade Memorial at Grede Park.



Financial Stability

Worked with City Administrator and Finance Director to share the City's Financial Management Plan with Council and other communities with the goal of raising awareness at the State Level and modifying how municipalities are funded.



Service in Excellence

Worked with the Council, Human Resources and City Administrator to hire a new City Clerk.

DEPARTMENT FUNCTION

Serves as Chief Elected Official and spokesperson for the City.

2026 EXECUTIVE BUDGET

\$227,026

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$187,752	\$194,581	\$188,911	\$179,008	178,955
Operating	\$38,689	\$42,302	\$37,247	\$40,882	\$48,071
Total	\$226,411	\$236,883	\$226,158	\$219,890	\$227,026

2026 GOALS



Service in Excellence

Continue to recognize employee milestones, accomplishments and achievements.



Financial Stability

Continue to advocate for legislation that changes the model for how municipalities are funded by the State.



Engaged Community

Successful transition to a new Mayor with the April election.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Mayor	1	1
Administrative Assistant	0.5	.5
Total	1.5	1.5

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Celebrate Waukesha Breakfast Events	2	3	3	3	1
# of City Honors and Awards (Received from Outside Organizations)	4	12	10	11	13
Mayoral Public Appearances (Ex: Ribbon Cuttings, Etc.)	33	61	59	43	22

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	8,495	8,825	9,615	9,178	353	4.0%
<i>Personnel</i>	<i>188,911</i>	<i>209,965</i>	<i>179,008</i>	<i>178,955</i>	<i>(31,010)</i>	<i>-14.8%</i>
<i>Operating</i>	<i>37,247</i>	<i>42,061</i>	<i>40,882</i>	<i>48,071</i>	<i>6,010</i>	<i>14.3%</i>
Total Expenses	226,158	252,026	219,890	227,026	(25,000)	-9.9%
General Fund/Levy Support	(217,663)	(243,201)	(210,275)	(217,848)	25,353	10.4%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1310 - Mayor's Office						
Interdepartmental Charges	8,405	8,825	8,825	9,178	353	4.0%
Miscellaneous Revenue	90	-	790	-	-	0.0%
1310 - Mayor's Office - Total Revenues	8,495	8,825	9,615	9,178	353	4.0%
Salaries & Wages	130,126	142,705	122,696	124,345	(18,360)	-12.9%
Wages - Seasonal/Temp.	195	-	-	-	-	0.0%
Retirement	9,017	9,918	8,528	8,953	(965)	-9.7%
Health Insurance	38,013	44,116	36,778	34,116	(10,000)	-22.7%
Other Benefits	11,560	13,226	11,006	11,541	(1,685)	-12.7%
<i>1310 - Mayor's Office - Personnel</i>	<i>188,911</i>	<i>209,965</i>	<i>179,008</i>	<i>178,955</i>	<i>(31,010)</i>	<i>-14.8%</i>
Utilities	1,514	1,491	1,755	2,355	864	57.9%
Office Supplies	2,492	2,550	2,625	2,750	200	7.8%
Operating Supplies/Exp.	4,943	5,550	4,200	8,950	3,400	61.3%
Memberships & Training	22,319	25,520	25,402	27,066	1,546	6.1%
Miscellaneous Expenditures	5,979	6,950	6,900	6,950	-	0.0%
<i>1310 - Mayor's Office - Operating</i>	<i>37,247</i>	<i>42,061</i>	<i>40,882</i>	<i>48,071</i>	<i>6,010</i>	<i>14.3%</i>
1310 - Mayor's Office - Total Expenses	226,158	252,026	219,890	227,026	(25,000)	-9.9%
1310 - Mayor's Office - GF/Levy Support	(217,663)	(243,201)	(210,275)	(217,848)	25,353	10.4%

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	-	-	-	-	-	0.0%
<i>Personnel</i>	105,763	106,530	106,530	106,530	-	0.0%
<i>Operating</i>	1,916	4,000	3,330	4,300	300	7.5%
Total Expenses	107,679	110,530	109,860	110,830	300	0.3%
General Fund/Levy Support	(107,679)	(110,530)	(109,860)	(110,830)	(300)	-0.3%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1110 - City Council						
1110 - City Council - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	104,252	105,000	105,000	105,000	-	0.0%
Other Benefits	1,512	1,530	1,530	1,530	-	0.0%
<i>1110 - City Council - Personnel</i>	105,763	106,530	106,530	106,530	-	0.0%
Office Supplies	331	1,050	810	1,350	300	28.6%
Operating Supplies/Exp.	733	1,000	1,800	1,000	-	0.0%
Memberships & Training	852	1,950	720	1,950	-	0.0%
<i>1110 - City Council - Operating</i>	1,916	4,000	3,330	4,300	300	7.5%
1110 - City Council - Total Expenses	107,679	110,530	109,860	110,830	300	0.3%
1110 - City Council - GF/Levy Support	(107,679)	(110,530)	(109,860)	(110,830)	(300)	-0.3%

MUNICIPAL COURT

2025 ACCOMPLISHMENTS

-  **Service in Excellence**
Completed audit report from Phoenix to TiPSS.
-  **Service in Excellence**
Completed purging of old files
-  **Service in Excellence**
Started doing transcript of judgment.

2026 GOALS

-  **Service in Excellence**
Continue with cross-training and doing SOP for each task.
-  **Service in Excellence**
Review cases if quality for transcript of judgment.
-  **Service in Excellence**
Review and update statutes in TiPPS.

DEPARTMENT FUNCTION

Conducts all municipal trials, maintains court records and collects payments of municipal fines and forfeitures.

2026 EXECUTIVE BUDGET

\$437,399

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$341,717	\$349,933	\$359,673	\$379,636	\$395,434
Operating	\$33,092	\$28,743	\$27,181	\$41,963	\$41,965
Total	\$374,809	\$378,676	\$386,854	\$421,599	\$437,399

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Judge	0.63	0.63
Office Manager	1	1
Court Clerk	1	1
Clerical Assistant	0.5	0.5
Administrative Assistant	1	1.0
Court Bailiff	0.1	0.1
Interpreter	0.05	0.05
Total	4.3	4.3

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Cases Processed	6,647	7,002	5,435	9,220	6,376
# of Ordinance Cases - Adults	801	657	555	749	603
# of Ordinance Cases - Juvenile	289	426	395	404	261
# of Traffic Cases	4,972	5,309	4,317	7,796	5,307
# of Contested Parking Cases	443	365	82	70	26
# of Building Code Cases	142	245	86	201	72

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	704,222	715,500	832,100	783,300	67,800	9.5%
<i>Personnel</i>	<i>359,673</i>	<i>379,636</i>	<i>379,636</i>	<i>395,434</i>	<i>15,798</i>	<i>4.2%</i>
<i>Operating</i>	<i>27,181</i>	<i>41,950</i>	<i>41,963</i>	<i>41,965</i>	<i>15</i>	<i>0.0%</i>
Total Expenses	386,854	421,586	421,599	437,399	15,813	3.8%
General Fund Contribution	317,367	293,914	410,501	345,901	51,987	17.7%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1210 - Municipal Court						
Fines & Forfeitures	704,222	715,500	832,100	783,300	67,800	9.5%
1210 - Municipal Court - Total Revenues	704,222	715,500	832,100	783,300	67,800	9.5%
Salaries & Wages	249,860	260,055	260,055	273,422	13,367	5.1%
Wages - Seasonal/Temp.	3,007	4,300	4,300	4,400	100	2.3%
Retirement	13,054	13,702	13,702	15,017	1,315	9.6%
Health Insurance	72,000	77,760	77,760	77,632	(128)	-0.2%
Other Benefits	21,752	23,819	23,819	24,963	1,144	4.8%
<i>1210 - Municipal Court - Personnel</i>	<i>359,673</i>	<i>379,636</i>	<i>379,636</i>	<i>395,434</i>	<i>15,798</i>	<i>4.2%</i>
Professional Services	6,840	20,500	20,500	20,500	-	0.0%
Utilities	1,202	1,100	1,100	1,100	-	0.0%
Office Supplies	14,409	15,200	15,200	15,200	-	0.0%
Memberships & Training	4,731	5,150	5,163	5,165	15	0.3%
<i>1210 - Municipal Court - Operating</i>	<i>27,181</i>	<i>41,950</i>	<i>41,963</i>	<i>41,965</i>	<i>15</i>	<i>0.0%</i>
1210 - Municipal Court - Total Expenses	386,854	421,586	421,599	437,399	15,813	3.8%
1210 - Municipal Court - GF/Levy Support	317,367	293,914	410,501	345,901	51,987	17.7%

HUMAN RESOURCES

2025 ACCOMPLISHMENTS

-  **Service Excellence**
Completed the 2025 Employee Engagement Survey.
-  **Service Excellence**
Completed the first half of the internal JDQ review process. Started on the 2026 title reviews early.
-  **Service Excellence**
Worked with the Strategic Plan Subcommittee to create 30-60-90 day check-in tools to improve the onboarding process.

2026 GOALS

-  **Service Excellence**
Work with leaders and the City Administrator to create and implement action plans by end of Q2 based on the 2025 Employee Engagement Survey results.
-  **Service Excellence**
Work with eligible employees to achieve 100% open enrollment participation so they can positively elect their coverage under Centivo (effective January 1, 2026).
-  **Service Excellence**
Launch the "Leadership Academy Program" for new Supervisors, Managers, and Directors through Soulful Leadership, LLC. Up to two offerings per year (Q1 & Q3 or as needed).

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of W-2s Processed	1,053	1,111	1,119	1,172	N/A
# of New Employee Orientations	23	24	25	25	14
% of Eligible Employees Using the Employee Health Center	41%	49%	46%	55%	Data not yet available
City-wide overdue tasks by department in NeoGov performance management program	69	324	0	24	202
Employee Litigation Cases Lost	0	0	1	2	0

DEPARTMENT FUNCTION

Supports employees through the administration of payroll, employee benefit programs, employee performance evaluations, employee training programs, and many other initiatives.

2026 EXECUTIVE BUDGET

\$764,814

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$454,503	\$480,980	\$492,042	\$531,127	\$580,976
Operating	\$64,679	\$78,916	\$71,799	\$120,420	\$183,838
Total	\$519,182	\$559,896	\$563,841	\$651,547	\$764,814

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Assistant HR Director	1	1
Generalist	1	1
Payroll Specialist	1	1
Total	4	4

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	35,375	37,065	37,065	38,547	1,482	4.0%
<i>Personnel</i>	<i>492,042</i>	<i>532,753</i>	<i>531,127</i>	<i>580,976</i>	<i>48,223</i>	<i>9.1%</i>
<i>Operating</i>	<i>71,799</i>	<i>94,597</i>	<i>120,420</i>	<i>183,838</i>	<i>89,241</i>	<i>94.3%</i>
Total Expenses	563,841	627,350	651,547	764,814	137,464	21.9%
General Fund/Levy Support	(528,466)	(590,285)	(614,482)	(726,267)	(135,982)	-23.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1430 - Human Resources						
Public Charges for Services	75	-	-	-	-	0.0%
Interdepartmental Charges	30,888	32,432	32,432	33,729	1,297	4.0%
1430 - Human Resources - Total Revenues	30,963	32,432	32,432	33,729	1,297	4.0%
Salaries & Wages	282,517	303,004	303,000	319,936	16,932	5.6%
Overtime	8	-	-	-	-	0.0%
Retirement	19,490	21,058	21,000	23,035	1,977	9.4%
Health Insurance	63,843	68,301	68,000	88,248	19,947	29.2%
Other Benefits	23,160	26,319	26,087	28,800	2,481	9.4%
<i>1430 - Human Resources - Personnel</i>	<i>389,018</i>	<i>418,682</i>	<i>418,087</i>	<i>460,019</i>	<i>41,337</i>	<i>9.9%</i>
Professional Services	2,682	11,000	10,000	34,500	23,500	213.6%
Utilities	1,746	2,000	2,000	2,000	-	0.0%
Office Supplies	5,964	5,350	5,350	5,350	-	0.0%
Operating Supplies/Exp.	9,303	13,368	13,700	13,609	241	1.8%
Memberships & Training	3,441	5,450	8,450	5,950	500	9.2%
Miscellaneous Expenditures	11,025	15,550	15,550	15,550	-	0.0%
<i>1430 - Human Resources - Operating</i>	<i>34,160</i>	<i>52,718</i>	<i>55,050</i>	<i>76,959</i>	<i>24,241</i>	<i>46.0%</i>
1430 - Human Resources - Total Expenses	423,179	471,400	473,137	536,978	65,578	13.9%
1430 - Human Resources - GF/Levy Support	(392,216)	(438,968)	(440,705)	(503,249)	(64,281)	-14.6%
1431 - Labor Relations						
1431 - Labor Relations - Total Revenues	-	-	-	-	-	0.0%
Professional Services	31,967	35,000	60,000	100,000	65,000	185.7%
<i>1431 - Labor Relations - Operating</i>	<i>31,967</i>	<i>35,000</i>	<i>60,000</i>	<i>100,000</i>	<i>65,000</i>	<i>185.7%</i>
1431 - Labor Relations - Total Expenses	31,967	35,000	60,000	100,000	65,000	185.7%
1431 - Labor Relations - GF/Levy Support	(31,967)	(35,000)	(60,000)	(100,000)	(65,000)	-185.7%
1433 - Payroll						
Interdepartmental Charges	4,413	4,633	4,633	4,818	185	4.0%
1433 - Payroll - Total Revenues	4,413	4,633	4,633	4,818	185	4.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Salaries & Wages	64,749	70,472	70,000	76,197	5,725	8.1%
Overtime	450	2,000	2,000	2,100	100	5.0%
Retirement	4,510	5,037	5,000	5,637	600	11.9%
Health Insurance	27,282	29,464	29,000	29,416	(48)	-0.2%
Other Benefits	6,034	7,098	7,040	7,607	509	7.2%
<i>1433 - Payroll - Personnel</i>	<i>103,024</i>	<i>114,071</i>	<i>113,040</i>	<i>120,957</i>	<i>6,886</i>	<i>6.0%</i>
Office Supplies	5,432	4,600	4,500	4,600	-	0.0%
Operating Supplies/Exp.	-	-	30	-	-	0.0%
Memberships & Training	239	2,279	840	2,279	-	0.0%
<i>1433 - Payroll - Operating</i>	<i>5,671</i>	<i>6,879</i>	<i>5,370</i>	<i>6,879</i>	<i>-</i>	<i>0.0%</i>
1433 - Payroll - Total Expenses	108,696	120,950	118,410	127,836	6,886	5.7%
1433 - Payroll - GF/Levy Support	(104,283)	(116,317)	(113,777)	(123,018)	(6,701)	-5.8%

ASSESSOR

2025 ACCOMPLISHMENTS



Service in Excellence

Conducted a citywide interim-market update revaluation on all parcels in the City.



Engaged Community

Conducted a public relations campaign regarding the revaluation for property owners.



Financial Stability

Defended revaluation assessments throughout Open Book and Board of Review.

DEPARTMENT FUNCTION

The Assessor discovers, lists and values all taxable property in the City as required by law.

2026 EXECUTIVE BUDGET

\$575,085

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$489,443	\$534,123	\$454,284	\$475,331	\$464,315
Operating	\$37,560	\$58,866	\$72,643	\$125,420	\$110,770
Total	\$527,003	\$592,989	\$526,927	\$600,751	\$575,085

2026 GOALS



Service in Excellence

Complete the 2026 assessment roll during a maintenance year.



Financial Stability

Defend updated 2026 values throughout Open Book and Board of Review.



Service in Excellence

Begin preliminary land study in advance of potential 2027 interim-market update revaluation.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Assessor	1	1
Real Property Lister	.5	0.5
Appraiser	2	2
Sales Analyst	1	1
Total	4.5	4.5

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Real Estate Parcels	22,679	22,865	22,926	23,023	23,043
# of Personal Property Accounts	1,957	2,050	1,846	0	0
Total Assessed Value	\$6,787,387,300	\$6,823,729,300	\$9,160,607,100	\$9,065,247,800	\$10,313,746,200 (Pre-BOR, Non MFG)
Median Single Family Assessed Value	\$215,000	\$215,700	\$306,600	\$307,200	\$348,700
Median Single Family Sale Price	\$270,000	\$309,200	\$332,000	\$345,000	\$343,000
# of Board of Review Cases	8	13	96	27	111
Net New Construction	\$57,718,800	\$83,996,900	\$192,040,000	\$129,473,700	N/A

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	37,565	25,100	23,525	26,250	1,150	4.6%
<i>Personnel</i>	<i>454,284</i>	<i>473,331</i>	<i>475,331</i>	<i>464,315</i>	<i>(9,016)</i>	<i>-1.9%</i>
<i>Operating</i>	<i>72,643</i>	<i>131,425</i>	<i>125,420</i>	<i>110,770</i>	<i>(20,655)</i>	<i>-15.7%</i>
Total Expenses	526,927	604,756	600,751	575,085	(29,671)	-4.9%
General Fund/Levy Support	(489,362)	(579,656)	(577,226)	(548,835)	30,821	5.3%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1540 - Assessor						
Other State Funding	1,175	100	25	1,250	1,150	1150.0%
Public Charges for Services	36,390	25,000	23,500	25,000	-	0.0%
1540 - Assessor - Total Revenues	37,565	25,100	23,525	26,250	1,150	4.6%
Salaries & Wages	331,816	325,689	325,689	337,134	11,445	3.5%
Overtime	320	-	2,000	-	-	0.0%
Retirement	20,893	20,460	20,460	21,957	1,497	7.3%
Health Insurance	73,002	97,765	97,765	77,632	(20,133)	-20.6%
Other Benefits	28,254	29,417	29,417	27,592	(1,825)	-6.2%
<i>1540 - Assessor - Personnel</i>	<i>454,284</i>	<i>473,331</i>	<i>475,331</i>	<i>464,315</i>	<i>(9,016)</i>	<i>-1.9%</i>
Professional Services	32,400	64,800	64,800	66,420	1,620	2.5%
Utilities	2,656	2,500	2,600	2,750	250	10.0%
Contracted Services	20,016	22,500	22,500	22,500	-	0.0%
Office Supplies	6,229	25,000	26,500	7,250	(17,750)	-71.0%
Operating Supplies/Exp.	3,790	4,500	3,170	3,500	(1,000)	-22.2%
Memberships & Training	7,552	12,125	5,850	8,350	(3,775)	-31.1%
<i>1540 - Assessor - Operating</i>	<i>72,643</i>	<i>131,425</i>	<i>125,420</i>	<i>110,770</i>	<i>(20,655)</i>	<i>-15.7%</i>
1540 - Assessor - Total Expenses	526,927	604,756	600,751	575,085	(29,671)	-4.9%
1540 - Assessor - GF/Levy Support	(489,362)	(579,656)	(577,226)	(548,835)	30,821	5.3%

FINANCE

2025 ACCOMPLISHMENTS

 **Financial Stability**
Developed a monthly financial report that is sent out to the City's Senior Executive team and a quarterly financial report that is distributed to the City's Finance Committee and City Council.

 **Financial Stability**
Completed the 2024 year-end process with a unqualified (i.e. clean) audit opinion and an auditor acknowledgement that the City is free of any significant deficiencies or material weaknesses in its internal controls.

 **Financial Stability**
In coordination with City Administration and City Attorney, City's purchasing policy was reviewed and revised for the first time in many years. The revised policy was approved by the City's Finance Committee in September 2025 and Council in October 2025

2026 GOALS

 **Financial Stability**
Submit the City of Waukesha Operating Budget and/or the Annual Comprehensive Financial Report for the respective Government Finance Officers Association (GFOA) award.

 **Financial Stability**
Review and update the remaining City Finance policies by the end of 2026.

 **Financial Stability**
Develop a booklet template that provides a summary of the complete Operating Budget or compile a Popular Annual Financial Report (PAFR) template for an easier read of the City's budget and financial statements.

DEPARTMENT FUNCTION

Responsible for all budget and finance related functions including but not limited to: accounts payable, insurance claim processing, budget coordination, and financial reporting.

2026 EXECUTIVE BUDGET

\$981,695

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$752,843	\$797,415	\$830,040	\$878,514	\$902,770
Operating	\$68,593	\$61,993	\$59,476	\$75,139	\$78,925
Total	\$821,436	\$859,408	\$889,516	\$953,653	\$981,695

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Financial Projects Manager	1	1
Sr. Accountant	1	1
Accountant	2	2
Procurement Control Analyst	1	1
Finance Analyst	1	1
Total	7	7

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Accounts Payable (A/P) Invoices Approved	15,202	19,588	20,433	23,077	10,117
# of Accounts Payable (A/P) Checks Cut	7,901	7,876	9,239	8,419	5,809
# of Purchase Orders (PO) Requisitions Approved	584	567	676	577	412
# of Invoices Paid with OneCard	2,579	2,267	2,409	2,475	1,021
Rebate Revenue Recieved from OneCard	\$170,912	\$199,469	\$205,952	\$218,766	\$108,978

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	8,062,552	10,578,393	9,988,323	11,973,288	1,394,895	13.2%
<i>Personnel</i>	<i>830,040</i>	<i>858,586</i>	<i>878,514</i>	<i>902,770</i>	<i>44,184</i>	<i>5.1%</i>
<i>Operating</i>	<i>59,476</i>	<i>75,825</i>	<i>75,139</i>	<i>78,925</i>	<i>3,100</i>	<i>4.1%</i>
Total Expenses	889,516	934,411	953,653	981,695	47,284	5.1%
General Fund Contribution	7,173,036	9,643,982	9,034,670	10,991,593	1,347,611	14.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1510 - Finance/Admin.						
Other Taxes	157,843	133,500	150,060	150,060	16,560	12.4%
State Shared Revenues	1,844,825	2,553,555	2,553,555	2,647,097	93,542	3.7%
Other State Funding	679,927	1,915,168	1,915,167	2,032,224	117,056	6.1%
State Aid - Exp Restraint	2,576,578	2,576,578	2,576,579	2,985,421	408,843	15.9%
Public Charges for Services	645	650	650	650	-	0.0%
Special Assessments	1,045	-	-	-	-	0.0%
Interdepartmental Charges	169,768	176,289	177,464	184,860	8,571	4.9%
Miscellaneous Revenue	219,362	198,636	200,500	200,000	1,364	0.7%
Transfers from Other Funds	2,412,560	3,023,017	2,413,848	3,772,476	749,459	24.8%
1510 - Finance/Admin. - Total Revenues	8,062,552	10,577,393	9,987,823	11,972,788	1,395,395	13.2%
1510 - Finance/Admin. - Total Expenses	-	-	-	-	-	0.0%
1510 - Finance/Admin. - GF Contrib.	8,062,552	10,577,393	9,987,823	11,972,788	1,395,395	13.2%
1570 - Finance						
Miscellaneous Revenue	-	1,000	500	500	(500)	-50.0%
1570 - Finance - Total Revenues	-	1,000	500	500	(500)	-50.0%
Salaries & Wages	588,074	612,334	612,442	633,205	20,871	3.4%
Overtime	26	500	250	500	-	0.0%
Retirement	40,545	42,348	42,582	45,628	3,280	7.7%
Health Insurance	149,078	146,998	167,720	165,880	18,882	12.8%
Other Benefits	52,318	56,406	55,520	57,557	1,151	2.0%
<i>1570 - Finance - Personnel</i>	<i>830,040</i>	<i>858,586</i>	<i>878,514</i>	<i>902,770</i>	<i>44,184</i>	<i>5.1%</i>
Professional Services	42,143	53,875	53,875	56,775	2,900	5.4%
Utilities	2,166	2,200	2,963	2,200	-	0.0%
Office Supplies	9,548	10,050	9,601	10,250	200	2.0%
Memberships & Training	5,503	9,500	8,500	9,500	-	0.0%
Miscellaneous Expenditures	116	200	200	200	-	0.0%
<i>1570 - Finance - Operating</i>	<i>59,476</i>	<i>75,825</i>	<i>75,139</i>	<i>78,925</i>	<i>3,100</i>	<i>4.1%</i>
1570 - Finance - Total Expenses	889,516	934,411	953,653	981,695	47,284	5.1%
1570 - Finance - GF/Levy Support	(889,516)	(933,411)	(953,153)	(981,195)	(47,784)	-5.1%

CLERK/TREASURER

2025 ACCOMPLISHMENTS



Engaged Community

Introduced Electronic Poll Books (Badger Books) to reduce the usage of paper poll books for District 1 voters during the April 2025 Spring Election with successful and positive feedback from the community and poll workers.



Financial Sustainability

Completed Tax Collection. Waukesha State Bank assisted in collections and issuing up to \$500 in refunds for taxpayers.



Financial Sustainability

Developed a more efficient process for Past Due Collections for invoices.

DEPARTMENT FUNCTION

Serves functions of election administration, permit and license issuance, tax billing and collection, payment collections and preparation and recording of records.

2026 EXECUTIVE BUDGET

\$965,243

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$687,848	\$605,557	\$619,857	\$674,694	\$723,320
Operating	\$161,563	\$131,997	\$139,301	\$119,532	\$241,923
Total	\$849,411	\$737,554	\$759,158	\$794,226	\$965,243

2026 GOALS



Engaged Community

Research online payment options for customer convenience for various licensing applications.



Engaged Community

Consolidate polling locations with implementation of Electronic Poll Books (Badger Books) throughout the City.



Engaged Community

Complete voter outreach efforts to encourage online voter registration.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Clerk	1	1
Treasurer	1	1
Clerical Assistant	0.5	0.5
Account Clerk	1	1
Finance Analyst	1	1
Administrative Assitant	2	2
Total	6.5	6.5

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Elections	2	4	2	3	2
Total Votes Cast (All Elections)	13,209	67,305	34,366	69,667	33070
% Absentee Ballots Cast	Feb - 22% Apr - 6.6%	Feb - 32% Apr - 29% Aug - 30% Nov - 31.3%	Feb- 26.1% Apr- 29.7%	Apr - 33.16% August - 33.48% Nov - 49.56%	Feb - 41.01% April - 37.73%
# of Alcohol-Related Licenses Issued	658	836	905	1,060	517
# of Animal Licenses Issued	2,190	1,894	2,424	2,135	2,108
# of Street Closings/Parade/Special Event Permits Issued	37	41	62	10	34
Total Taxes Collected at City Hall	\$9,115,922	\$16,461,914	\$17,805,538	\$25,602,114	\$18,108,284

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	56,708,986	54,063,843	55,051,273	53,129,125	(934,718)	-1.7%
<i>Personnel</i>	<i>619,857</i>	<i>644,096</i>	<i>674,694</i>	<i>723,320</i>	<i>79,224</i>	<i>12.3%</i>
<i>Operating</i>	<i>139,301</i>	<i>115,027</i>	<i>119,532</i>	<i>241,923</i>	<i>126,896</i>	<i>110.3%</i>
Total Expenses	759,158	759,123	794,225	965,243	206,120	27.2%
General Fund Contribution	55,949,829	53,304,720	54,257,048	52,163,882	(1,140,838)	-2.1%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1420 - Elections						
1420 - Elections - Total Revenues	-	-	-	-	-	0.0%
Wages - Seasonal/Temp.	110,893	57,000	57,000	116,400	59,400	104.2%
Retirement	9	-	3	-	-	0.0%
Health Insurance	636	-	22	-	-	0.0%
Other Benefits	1,178	827	828	1,688	861	104.1%
<i>1420 - Elections - Personnel</i>	<i>112,716</i>	<i>57,827</i>	<i>57,853</i>	<i>118,088</i>	<i>60,261</i>	<i>104.2%</i>
Vehicle & Equip. Maint.	9,606	9,000	9,322	11,691	2,691	29.9%
Office Supplies	25,127	12,000	13,243	82,700	70,700	589.2%
Operating Supplies/Exp.	1,841	6,900	6,925	8,500	1,600	23.2%
<i>1420 - Elections - Operating</i>	<i>36,574</i>	<i>27,900</i>	<i>29,489</i>	<i>102,891</i>	<i>74,991</i>	<i>268.8%</i>
1420 - Elections - Total Expenses	149,290	85,727	87,342	220,979	135,252	157.8%
1420 - Elections - GF/Levy Support	(149,290)	(85,727)	(87,342)	(220,979)	(135,252)	-157.8%
1560 - Treasurer						
Property Taxes	52,300,000	51,847,673	51,847,673	50,883,525	(964,148)	-1.9%
Other Taxes	158,303	175,000	186,000	178,000	3,000	1.7%
Public Charges for Services	39,877	54,200	31,600	31,600	(22,600)	-41.7%
Licensing	16,889	36,970	36,000	36,000	(970)	-2.6%
Investment Income	4,193,918	1,950,000	2,950,000	2,000,000	50,000	2.6%
1560 - Treasurer - Total Revenues	56,708,986	54,063,843	55,051,273	53,129,125	(934,718)	-1.7%
Salaries & Wages	330,812	395,927	396,000	421,864	25,937	6.6%
Wages - Seasonal/Temp.	46,824	10,800	40,000	9,600	(1,200)	-11.1%
Overtime	13,096	11,400	11,400	11,700	300	2.6%
Retirement	20,428	26,568	26,600	29,450	2,882	10.8%
Health Insurance	66,131	106,902	106,900	96,432	(10,470)	-9.8%
Other Benefits	29,851	34,672	35,941	36,186	1,514	4.4%
<i>1560 - Treasurer - Personnel</i>	<i>507,141</i>	<i>586,269</i>	<i>616,841</i>	<i>605,232</i>	<i>18,963</i>	<i>3.2%</i>
Professional Services	14,609	19,000	19,100	18,500	(500)	-2.6%
Utilities	2,886	2,500	2,500	2,500	-	0.0%
Vehicle & Equip. Maint.	6,283	5,232	5,232	5,232	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Office Supplies	76,340	55,700	57,300	105,900	50,200	90.1%
Operating Supplies/Exp.	1,086	1,500	1,866	2,000	500	33.3%
Memberships & Training	1,523	3,195	4,045	4,900	1,705	53.4%
<i>1560 - Treasurer - Operating</i>	<i>102,726</i>	<i>87,127</i>	<i>90,043</i>	<i>139,032</i>	<i>51,905</i>	<i>59.6%</i>
1560 - Treasurer - Total Expenses	609,868	673,396	706,884	744,264	70,868	10.5%
1560 - Treasurer - GF Contrib.	56,099,119	53,390,447	54,344,389	52,384,861	(1,005,586)	-1.9%

ATTORNEY

2025 ACCOMPLISHMENTS

-  **Service in Excellence**
Efficiently handled 2,447 initial appearances and 1,045 pre-trial conferences in Municipal Court in 2025 to date. This includes over 200 property-maintenance cases (going back to August 2024) focusing on properties with rat problems.
-  **Service in Excellence**
Provided continued, prompt, high-quality legal services to the City and its officers, officials, and employees.
-  **Financial Sustainability**
Significantly reduced the cost of our legal research services.

DEPARTMENT FUNCTION

Responsible for the City's legal affairs, primarily ensuring that all actions taken by the City are legal. Prosecutes all municipal citations, drafts all ordinances, represents the City in litigation, provides general counsel for all City departments, officials, and Common Council.

2026 EXECUTIVE BUDGET

\$726,866

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$634,179	\$621,739	\$564,826	\$634,573	\$662,666
Operating	\$50,830	\$35,974	\$45,464	\$47,461	\$64,200
Total	\$685,009	\$657,712	\$610,290	\$682,034	\$726,866

2026 GOALS

-  **Service in Excellence**
Maintain high level of service to City officers, officials, and employees.
-  **Service in Excellence**
Continue to improve response and turnaround times.
-  **Financial Sustainability**
Maintain efficiency of operations and reduce costs wherever possible.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
City Attorney	1	1
Assistant City Attorney	2.6	2.6
Administrative Assistant	1	1
Total	4.6	4.6

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
Response time to City Department, Officials, and Common Council	Satisfactory	Satisfactory	Satisfactory	Satisfactory	Satisfactory
Turnaround time for legal services from initial request to completion	Satisfactory	Satisfactory	Satisfactory	Satisfactory	Satisfactory

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	10,506	11,031	11,031	11,473	442	4.0%
<i>Personnel</i>	<i>564,826</i>	<i>634,573</i>	<i>634,573</i>	<i>662,666</i>	<i>28,093</i>	<i>4.4%</i>
<i>Operating</i>	<i>45,464</i>	<i>69,160</i>	<i>47,461</i>	<i>64,200</i>	<i>(4,960)</i>	<i>-7.2%</i>
Total Expenses	610,290	703,733	682,034	726,866	23,133	3.3%
General Fund/Levy Support	(599,784)	(692,702)	(671,003)	(715,393)	(22,691)	-3.3%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1610 - Attorney's Office						
Interdepartmental Charges	10,506	11,031	11,031	11,473	442	4.0%
1610 - Attorney's Office - Total Revenues	10,506	11,031	11,031	11,473	442	4.0%
Salaries & Wages	409,529	468,049	468,049	486,792	18,743	4.0%
Retirement	28,178	32,529	32,529	35,049	2,520	7.7%
Health Insurance	91,376	92,409	92,409	97,648	5,239	5.7%
Other Benefits	35,744	41,586	41,586	43,177	1,591	3.8%
<i>1610 - Attorney's Office - Personnel</i>	<i>564,826</i>	<i>634,573</i>	<i>634,573</i>	<i>662,666</i>	<i>28,093</i>	<i>4.4%</i>
Professional Services	16,406	36,200	16,350	36,200	-	0.0%
Utilities	2,934	2,900	2,700	3,000	100	3.4%
Office Supplies	2,705	3,000	2,750	2,750	(250)	-8.3%
Operating Supplies/Exp.	1,537	2,850	1,800	2,850	-	0.0%
Memberships & Training	21,883	24,210	23,861	19,400	(4,810)	-19.9%
<i>1610 - Attorney's Office - Operating</i>	<i>45,464</i>	<i>69,160</i>	<i>47,461</i>	<i>64,200</i>	<i>(4,960)</i>	<i>-7.2%</i>
1610 - Attorney's Office - Total Expenses	610,290	703,733	682,034	726,866	23,133	3.3%
1610 - Attorney's Office - GF/Levy Support	(599,784)	(692,702)	(671,003)	(715,393)	(22,691)	-3.3%

COMMUNITY DEVELOPMENT

2025 ACCOMPLISHMENTS

People-Centered Development
Completed the place making plan for Williams Street

People-Centered Development
Collaborated with Waukesha County to select a developer for the UWW site

People-Centered Development
Updated all Planning related fees

DEPARTMENT FUNCTION

Includes activities related to planning, zoning, development review, economic development, and neighborhood/business relationship building.

2026 EXECUTIVE BUDGET

\$1,316,994

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$578,892	\$838,212	\$877,614	\$910,955	\$721,385
Operating	\$790,994	\$685,775	\$770,854	\$574,569	\$595,609
Total	\$1,369,886	\$1,523,987	\$1,648,468	\$1,485,524	\$1,316,994

2026 GOALS

People-Centered Development
Complete Artscape plan for Riverfront Street

People-Centered Development
Complete Implementation of Friedman Alley place making plan

People-Centered Development
Collaborate with Waukesha County on the sale of their land along Grandview Blvd. and Northview Rd.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	.35
Deputy Director	1	.35
Principal Planner	1	1
Economic Development Projects Manager	1	1
Senior Planner	1	1
Associate Planner	1	1
Administrative Assistant	1	1
Planning Intern	.25	0.25
Total	7.25	5.95

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
Number of Plan Commission reviews completed	129	113	108	98	53
# of Loans and grants awarded	NA	NA	45	37	9
Total \$ amount of loans and grants awarded	NA	NA	\$1,292,669	\$1,632,684	\$393,000
Code Modernization # of Code Sections Updated	2	9	12	2	1
# of Households/Businesses Served with CDBG Programs	51	15	17	18	0
Net new construction	.81%	1.08%	2.21%	1.36%	1.60%
Number of Project/Items Reviewed For Boards & Commissions Staffed by Community Dev.	243	240	156	176	73

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,484,137	1,132,361	1,156,270	1,140,216	7,855	0.7%
<i>Personnel</i>	<i>877,614</i>	<i>911,155</i>	<i>910,955</i>	<i>721,385</i>	<i>(189,770)</i>	<i>-20.8%</i>
<i>Operating</i>	<i>770,854</i>	<i>595,882</i>	<i>574,569</i>	<i>595,609</i>	<i>(273)</i>	<i>0.0%</i>
Total Expenses	1,648,468	1,507,037	1,485,524	1,316,994	(190,043)	-12.6%
General Fund/Levy Support	(164,331)	(374,676)	(329,254)	(176,778)	197,898	-52.8%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1720 - Planning Department						
Public Charges for Services	57,804	78,700	66,000	76,000	(2,700)	-3.4%
Interdepartmental Charges	110,700	115,700	116,725	121,800	6,100	5.3%
Miscellaneous Revenue	198,677	-	28,849	-	-	0.0%
1720 - Planning Department - Total Revenues	367,181	194,400	211,574	197,800	3,400	1.7%
Salaries & Wages	645,298	666,248	666,248	517,516	(148,732)	-22.3%
Wages - Seasonal/Temp.	4,587	7,200	7,000	12,400	5,200	72.2%
Retirement	44,484	46,060	46,060	37,009	(9,051)	-19.7%
Health Insurance	121,467	126,746	126,746	101,834	(24,912)	-19.7%
Other Benefits	56,285	59,097	59,097	46,663	(12,434)	-21.0%
<i>1720 - Planning Department - Personnel</i>	<i>872,121</i>	<i>905,351</i>	<i>905,151</i>	<i>715,422</i>	<i>(189,929)</i>	<i>-21.0%</i>
Professional Services	17,900	18,360	2,500	18,800	440	2.4%
Utilities	2,405	3,100	3,175	3,175	75	2.4%
Vehicle & Equip. Maint.	38	1,000	500	1,000	-	0.0%
Office Supplies	10,489	9,650	9,500	9,320	(330)	-3.4%
Operating Supplies/Exp.	11,591	11,000	8,000	11,275	275	2.5%
Memberships & Training	11,271	13,382	13,380	13,725	343	2.6%
Gasoline/Fuel/Oil	88	515	250	528	13	2.5%
Miscellaneous Expenditures	420	-	90	30	30	100.0%
Capital Outlay	899	-	-	-	-	0.0%
<i>1720 - Planning Department - Operating</i>	<i>55,100</i>	<i>57,007</i>	<i>37,395</i>	<i>57,853</i>	<i>846</i>	<i>1.5%</i>
1720 - Planning Department - Total Expenses	927,221	962,358	942,546	773,275	(189,083)	-19.6%
1720 - Planning Department - GF/Levy Support	(560,041)	(767,958)	(730,972)	(575,475)	192,483	25.1%
1722 - Redevelop. Auth.						
Public Charges for Services	-	2,520	1,500	2,520	-	0.0%
Investment Income	-	4,000	8,500	8,500	4,500	112.5%
1722 - Redevelop. Auth. - Total Revenues	-	6,520	10,000	11,020	4,500	69.0%
Memberships & Training	3,608	3,876	3,876	3,970	94	2.4%
Miscellaneous Expenditures	-	1,500	-	-	(1,500)	-100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
<i>1722 - Redevelop. Auth. - Operating</i>	3,608	5,376	3,876	3,970	(1,406)	-26.2%
1722 - Redevelop. Auth. - Total Expenses	3,608	5,376	3,876	3,970	(1,406)	-26.2%
1722 - Redevelop. Auth. - GF/Levy Support	(3,608)	1,144	6,124	7,050	5,906	516.3%
1730 - Landmarks Comm.						
Public Charges for Services	315	1,605	1,200	1,600	(5)	-0.3%
Miscellaneous Revenue	-	50	50	50	-	0.0%
1730 - Landmarks Comm. - Total Revenues	315	1,655	1,250	1,650	(5)	-0.3%
Utilities	219	315	250	331	16	5.1%
Office Supplies	-	204	248	225	21	10.3%
Operating Supplies/Exp.	-	310	130	310	-	0.0%
Memberships & Training	362	670	670	670	-	0.0%
<i>1730 - Landmarks Comm. - Operating</i>	<i>581</i>	<i>1,499</i>	<i>1,298</i>	<i>1,536</i>	<i>37</i>	<i>2.5%</i>
1730 - Landmarks Comm. - Total Expenses	581	1,499	1,298	1,536	37	2.5%
1730 - Landmarks Comm. - GF/Levy Support	(266)	156	(48)	114	(42)	-26.9%
1790 Tourism						
Other Taxes	1,100,577	923,646	923,646	923,646	-	0.0%
Public Charges for Services	20	-	-	-	-	0.0%
1790 Tourism - Total Revenues	1,100,597	923,646	923,646	923,646	-	0.0%
Miscellaneous Expenditures	696,884	520,000	520,000	520,000	-	0.0%
<i>1790 Tourism - Operating</i>	<i>696,884</i>	<i>520,000</i>	<i>520,000</i>	<i>520,000</i>	<i>-</i>	<i>0.0%</i>
1790 Tourism - Total Expenses	696,884	520,000	520,000	520,000	-	0.0%
1790 Tourism - GF/Levy Support	403,712	403,646	403,646	403,646	-	0.0%
5630 - Weed Control						
Public Charges for Services	15,669	6,140	9,800	6,100	(40)	-0.7%
Investment Income	376	-	-	-	-	0.0%
5630 - Weed Control - Total Revenues	16,045	6,140	9,800	6,100	(40)	-0.7%
Salaries & Wages	3,564	3,715	3,715	3,845	130	3.5%
Retirement	245	258	258	277	19	7.4%
Health Insurance	1,364	1,473	1,473	1,471	(2)	-0.1%
Other Benefits	319	358	358	370	12	3.4%
<i>5630 - Weed Control - Personnel</i>	<i>5,492</i>	<i>5,804</i>	<i>5,804</i>	<i>5,963</i>	<i>159</i>	<i>2.7%</i>
Professional Services	14,680	12,000	12,000	12,250	250	2.1%
<i>5630 - Weed Control - Operating</i>	<i>14,680</i>	<i>12,000</i>	<i>12,000</i>	<i>12,250</i>	<i>250</i>	<i>2.1%</i>
5630 - Weed Control - Total Expenses	20,173	17,804	17,804	18,213	409	2.3%
5630 - Weed Control - GF/Levy Support	(4,128)	(11,664)	(8,004)	(12,113)	(449)	-3.8%

CITY HALL

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	35,787	35,788	36,861	36,861	1,073	3.0%
<i>Personnel</i>	<i>109,972</i>	<i>113,673</i>	<i>111,950</i>	<i>116,891</i>	<i>3,218</i>	<i>2.8%</i>
<i>Operating</i>	<i>306,405</i>	<i>273,496</i>	<i>292,265</i>	<i>292,219</i>	<i>18,723</i>	<i>6.8%</i>
Total Expenses	416,377	387,169	404,215	409,110	21,941	5.7%
General Fund/Levy Support	(380,589)	(351,381)	(367,354)	(372,249)	(20,868)	5.9%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1810 - City Hall						
1810 - City Hall - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	70,645	71,599	71,600	74,105	2,506	3.5%
Overtime	-	600	130	600	-	0.0%
Retirement	4,824	5,018	4,850	5,379	361	7.2%
Health Insurance	27,732	29,303	29,000	29,416	113	0.4%
Other Benefits	6,772	7,153	6,370	7,391	238	3.3%
<i>1810 - City Hall - Personnel</i>	<i>109,972</i>	<i>113,673</i>	<i>111,950</i>	<i>116,891</i>	<i>3,218</i>	<i>2.8%</i>
Professional Services	27,068	30,000	29,500	30,000	-	0.0%
Utilities	153,891	156,996	165,315	165,219	8,223	5.2%
Vehicle & Equip. Maint.	77,491	50,000	78,000	60,000	10,000	20.0%
Bldg & Grounds Maint.	14,074	27,500	10,700	28,000	500	1.8%
Operating Supplies/Exp.	9,139	9,000	8,750	9,000	-	0.0%
<i>1810 - City Hall - Operating</i>	<i>281,662</i>	<i>273,496</i>	<i>292,265</i>	<i>292,219</i>	<i>18,723</i>	<i>6.8%</i>
1810 - City Hall - Total Expenses	391,634	387,169	404,215	409,110	21,941	5.7%
1810 - City Hall - GF/Levy Support	(391,634)	(387,169)	(404,215)	(409,110)	(21,941)	-5.7%
1890 - Rental Properties						
Miscellaneous Revenue	35,787	35,788	36,861	36,861	1,073	3.0%
1890 - Rental Properties - Total Revenues	35,787	35,788	36,861	36,861	1,073	3.0%
Utilities	24,742	-	-	-	-	0.0%
<i>1890 - Rental Properties - Operating</i>	<i>24,742</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
1890 - Rental Properties - Total Expenses	24,742	-	-	-	-	0.0%
1890 - Rental Properties - GF/Levy Support	11,045	35,788	36,861	36,861	1,073	3.0%

INFORMATION TECHNOLOGY

2025 ACCOMPLISHMENTS

 **Financial Stability**
The Asset Management system was updated to include cost tracking, expiration dates, and depreciation data, enabling data-driven decision-making for hardware lifecycle management.

 **Service in Excellence**
Led vendor selection, contract negotiations, and project kickoff meetings for the implementation of new Computer-Aided Dispatch (CAD) and Law Records Management (LRMS) systems, setting the foundation for successful deployment.

 **Service in Excellence**
Replaced all Windows 10 devices prior to end-of-life to maintain security compliance, reduce system downtime, and ensure compatibility with supported software platforms.

2026 GOALS

 **Service in Excellence**
Conduct a comprehensive audit and review of existing IT policies and procedures to ensure alignment with CIS Controls Implementation Group 1.

 **Service in Excellence**
Implement new online permitting and service request platforms to expand digital services for residents by 2027.

 **Financial Sustainability**
Review all current software contracts, identify opportunities to consolidate vendors, and negotiate multi-year agreements to reduce annual cost increases and improve budget predictability.

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
% of Major Systems Uptime	>99%	>99%	>99%	>99%	>99%
% of Network Uptime	>99%	>99%	>99%	>99%	>99%
# of Annual Help Desk Tickets	2,942	2,978	2,566	2,349	1,411
% of Help Desk Ticket Reduction Rate from Previous Year	8%	1%	14%	9%	9%
Microsoft Secure Score*	N/A	N/A	53%	66%	68%

*Microsoft Secure Score is a measurement of an organization's security posture. The higher the percentage the more actions the organization has taken to ensure systems are secure and reduce the likelihood of cyberattack or account infiltration.

DEPARTMENT FUNCTION

Provides the technical infrastructure including evaluation, implementation, and support of emerging technologies to conduct the business of the City.

2026 EXECUTIVE BUDGET

\$3,931,541

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$2,184,364	\$1,043,286	\$1,145,844	\$1,206,211	\$1,402,341
Operating	\$1,244,968	\$2,424,378	\$2,571,430	\$2,600,300	\$2,529,200
Total	\$3,429,332	\$3,467,664	\$3,717,274	\$3,806,511	\$3,931,541

Note: 4 positions were relocated out of IT in 2023

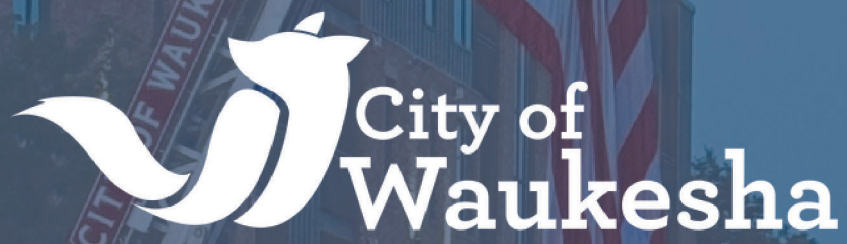
STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Technical Operations Manager	1	1
Systems Engineers (Sr. Engineer; System Engineer)	2	2
Applications (ERP & Database Administration, Public Safety, Business Solutions)	4	4
Administrative Assistant	0.5	0.5
PC Technician	1	1
Network Administrator	1	1
Network Administrator Intern	.35	0.35
Total	10.85	10.85

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,074,879	1,075,498	1,076,003	1,084,206	8,708	0.8%
<i>Personnel</i>	<i>1,145,844</i>	<i>1,362,031</i>	<i>1,206,211</i>	<i>1,402,341</i>	<i>40,310</i>	<i>3.0%</i>
<i>Operating</i>	<i>2,571,430</i>	<i>2,336,200</i>	<i>2,600,300</i>	<i>2,529,200</i>	<i>193,000</i>	<i>8.3%</i>
Total Expenses	3,717,274	3,698,231	3,806,511	3,931,541	233,310	6.3%
General Fund/Levy Support	(2,642,395)	(2,622,733)	(2,730,508)	(2,847,335)	(224,602)	-8.6%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1915 - Information Tech.						
Other State Funding	694,395	694,814	670,815	664,815	(29,999)	-4.3%
Interdepartmental Charges	140,787	138,806	136,101	123,914	(14,892)	-10.7%
Miscellaneous Revenue	2,200	-	500	-	-	0.0%
1915 - Information Tech. - Total Revenues	837,382	833,620	807,416	788,729	(44,891)	-5.4%
Salaries & Wages	828,921	966,545	836,438	997,104	30,559	3.2%
Wages - Seasonal/Temp.	-	14,700	-	15,000	300	2.0%
Retirement	54,160	65,300	58,154	69,803	4,503	6.9%
Health Insurance	195,259	231,657	237,610	234,112	2,455	1.1%
Other Benefits	67,505	83,829	74,009	86,322	2,493	3.0%
<i>1915 - Information Tech. - Personnel</i>	<i>1,145,844</i>	<i>1,362,031</i>	<i>1,206,211</i>	<i>1,402,341</i>	<i>40,310</i>	<i>3.0%</i>
Professional Services	282,922	95,000	95,000	42,000	(53,000)	-55.8%
Utilities	14,367	8,000	15,000	15,000	7,000	87.5%
Office Supplies	3,591	2,700	2,200	2,200	(500)	-18.5%
Memberships & Training	26,749	30,000	30,000	30,000	-	0.0%
<i>1915 - Information Tech. - Operating</i>	<i>327,628</i>	<i>135,700</i>	<i>142,200</i>	<i>89,200</i>	<i>(46,500)</i>	<i>-34.3%</i>
1915 - Information Tech. - Total Expenses	1,473,472	1,497,731	1,348,411	1,491,541	(6,190)	-0.4%
1915 - Information Tech. - GF/Levy Support	(636,090)	(664,111)	(540,995)	(702,812)	(38,701)	-5.8%
1916 - Citywide I.S. Services						
Interdepartmental Charges	237,497	241,878	268,587	295,477	53,599	22.2%
1916 - Citywide I.S. Services - Total Revenues	237,497	241,878	268,587	295,477	53,599	22.2%
Professional Services	2,588	25,000	24,500	30,000	5,000	20.0%
Utilities	915	-	-	-	-	0.0%
Contracted Services	2,238,725	2,170,500	2,429,000	2,405,000	234,500	10.8%
Office Supplies	1,574	5,000	4,600	5,000	-	0.0%
<i>1916 - Citywide I.S. Services - Operating</i>	<i>2,243,802</i>	<i>2,200,500</i>	<i>2,458,100</i>	<i>2,440,000</i>	<i>239,500</i>	<i>10.9%</i>
1916 - Citywide I.S. Services - Total Expenses	2,243,802	2,200,500	2,458,100	2,440,000	239,500	10.9%
1916 - Citywide I.S. Services - GF/Levy Support	(2,006,305)	(1,958,622)	(2,189,513)	(2,144,523)	(185,901)	-9.5%

PUBLIC SAFETY



Police
Fire
Building Inspection
Other Public Safety Services

POLICE

2025 ACCOMPLISHMENTS



Service in Excellence

Selected new vendors for the CAD/RMS Project. Both new systems will significantly enhance our ability to analyze information collected into actionable intelligence helping us to achieve our vision of: Integrating intelligence to reduce crime in our community while forming positive, respectful, and trustworthy relationships through neighborhood focused engagements.



Service in Excellence

With an increased focus on increased traffic enforcement, we are on track to reduce fatal crashes by 10% in 2025. We have only had one fatal accident since this goal was established.



Engaged Community

The Crisis Response Unit is on pace to reduce emergency detentions by 10% in 2025 and has effectively increased voluntary treatment through resource education and advocacy. We are currently on track to meet this goal in 2025.

2026 GOALS



Service in Excellence

In collaboration with city leadership, ensure all department funded positions are fully staffed and consistently maintained at authorized levels.



Engaged Community

Continue the great work of our Crisis Response Unit in 2026 and continue to reduce emergency detentions and increased voluntary treatment through resource education and advocacy. We aim to reduce emergency detentions by another 10% in 2026.



Service in Excellence

Continue our efforts of increased traffic enforcement to reduce traffic accidents in our community. Our goal is to reduce total traffic accidents in 2026 by 10% through enforcement and addressing root causes of crashes at key intersections through collaboration with our city partners.

DEPARTMENT FUNCTION

Responsible for the prevention and detection of criminal activity with three service divisions of Patrol, Special Services, and Investigation.

2026 EXECUTIVE BUDGET

\$23,181,559

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$19,218,694	\$19,840,034	\$20,443,446	\$20,710,337	\$21,967,789
Operating	\$1,111,633	\$1,425,630	\$1,335,231	\$1,194,524	\$1,213,770
Total	\$20,330,327	\$21,265,664	\$21,778,677	\$21,904,861	\$23,181,559

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Chief	1	1
Assistant Chiefs	2	2
Management Staff (Captains, Lieutenants, Sergeants)	19	19
Detectives (Acting Detective; Detective)	18	18
Police Specialist	20	20
Police Specialist- CMV Grant Funded	-	2
Patrol Officer	64	64
Emergency Communication Center (Manager, Supervisors, Dispatchers)	18	18
Building Maintenance Coordinator	1	1
Administrative Staff (Office Manager; Clerical Assistant)	12	12
Community Service Officer	3	3
Total	158	160

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Calls for Service	26,591	22,470	22,521	21,300	9,771
# of Self-Initiated Calls	25,603	24,487	24,283	25,899	14,526
# of Accident Reports	1,449	1,386	1,371	1,509	650
# of Non-Traffic Citations	1,226	1,108	974	1,186	991
# of Traffic Citations	6,527	6,255	5,470	9,267	6,409
# of Arrests - Adult	2,726	2,816	2,959	2,950	1,702
# of Arrests - Juvenile	234	326	312	338	231
# of Alarms	761	757	593	595	336

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Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,099,167	886,163	855,048	852,033	(34,130)	-3.9%
<i>Personnel</i>	<i>20,443,446</i>	<i>21,282,304</i>	<i>20,710,337</i>	<i>21,967,789</i>	<i>685,485</i>	<i>3.2%</i>
<i>Operating</i>	<i>1,335,231</i>	<i>1,189,284</i>	<i>1,194,524</i>	<i>1,213,770</i>	<i>24,486</i>	<i>2.1%</i>
Total Expenses	21,778,677	22,471,588	21,904,861	23,181,559	709,971	3.2%
General Fund/Levy Support	(20,679,510)	(21,585,425)	(21,049,813)	(22,329,526)	(744,101)	-3.4%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2110 - Police Admin.						
Other State Funding	178,912	178,913	92,750	129,000	(49,913)	-27.9%
Public Charges for Services	79,991	80,000	80,000	80,000	-	0.0%
Licensing	105	100	100	100	-	0.0%
Permits	3,885	3,000	4,500	3,000	-	0.0%
Investment Income	153	300	3,000	300	-	0.0%
Miscellaneous Revenue	480	700	2,200	700	-	0.0%
2110 - Police Admin. - Total Revenues	263,526	263,013	182,550	213,100	(49,913)	-19.0%
Salaries & Wages	984,261	931,569	1,000,000	956,533	24,964	2.7%
Wages - Seasonal/Temp.	-	200	-	200	-	0.0%
Retirement	123,776	132,368	132,368	135,646	3,278	2.5%
Health Insurance	143,657	147,159	147,159	176,496	29,337	19.9%
Other Benefits	81,702	86,467	86,467	87,947	1,480	1.7%
<i>2110 - Police Admin. - Personnel</i>	<i>1,333,396</i>	<i>1,297,763</i>	<i>1,365,994</i>	<i>1,356,822</i>	<i>59,059</i>	<i>4.6%</i>
Professional Services	531	750	750	750	-	0.0%
Operating Supplies/Exp.	2,825	3,600	3,600	4,500	900	25.0%
Memberships & Training	7,337	9,400	9,400	9,400	-	0.0%
Miscellaneous Expenditures	695	800	1,300	800	-	0.0%
<i>2110 - Police Admin. - Operating</i>	<i>11,389</i>	<i>14,550</i>	<i>15,050</i>	<i>15,450</i>	<i>900</i>	<i>6.2%</i>
2110 - Police Admin. - Total Expenses	1,344,785	1,312,313	1,381,044	1,372,272	59,959	4.6%
2110 - Police Admin. - GF/Levy Support	(1,081,259)	(1,049,300)	(1,198,494)	(1,159,172)	(109,872)	-10.5%
2111 - Police Training						
Other State Funding	27,360	38,400	38,400	-	(38,400)	-100.0%
Federal Funding	358	-	-	-	-	0.0%
Miscellaneous Revenue	2,007	3,500	4,500	3,500	-	0.0%
2111 - Police Training - Total Revenues	29,725	41,900	42,900	3,500	(38,400)	-91.6%
Operating Supplies/Exp.	107,257	117,300	117,300	117,300	-	0.0%
Memberships & Training	78,229	81,000	81,000	81,000	-	0.0%
Capital Outlay	1,350	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
<i>2111 - Police Training - Operating</i>	186,836	198,300	198,300	198,300	-	0.0%
2111 - Police Training - Total Expenses	186,836	198,300	198,300	198,300	-	0.0%
2111 - Police Training - GF/Levy Support	(157,111)	(156,400)	(155,400)	(194,800)	(38,400)	-24.6%
2112 - Police Clerical						
2112 - Police Clerical - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	548,178	595,522	595,522	631,449	35,927	6.0%
Overtime	13,577	5,000	8,000	10,000	5,000	100.0%
Retirement	37,088	40,062	40,062	44,354	4,292	10.7%
Health Insurance	209,490	224,350	224,350	234,112	9,762	4.4%
Other Benefits	48,983	53,963	53,963	57,676	3,713	6.9%
<i>2112 - Police Clerical - Personnel</i>	<i>857,315</i>	<i>918,897</i>	<i>921,897</i>	<i>977,591</i>	<i>58,694</i>	<i>6.4%</i>
Professional Services	1,598	2,000	2,000	2,000	-	0.0%
Vehicle & Equip. Maint.	905	1,500	1,500	1,500	-	0.0%
Office Supplies	31,742	34,000	34,000	34,000	-	0.0%
<i>2112 - Police Clerical - Operating</i>	<i>34,245</i>	<i>37,500</i>	<i>37,500</i>	<i>37,500</i>	<i>-</i>	<i>0.0%</i>
2112 - Police Clerical - Total Expenses	891,561	956,397	959,397	1,015,091	58,694	6.1%
2112 - Police Clerical - GF/Levy Support	(891,561)	(956,397)	(959,397)	(1,015,091)	(58,694)	-6.1%
2120 - PD Comm. Relations						
2120 - PD Comm. Relations - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	92,140	94,908	94,908	98,008	3,100	3.3%
Retirement	13,228	14,189	14,189	14,603	414	2.9%
Health Insurance	27,732	29,303	29,303	29,416	113	0.4%
Other Benefits	8,882	9,187	9,187	9,457	270	2.9%
<i>2120 - PD Comm. Relations - Personnel</i>	<i>141,983</i>	<i>147,587</i>	<i>147,587</i>	<i>151,484</i>	<i>3,897</i>	<i>2.6%</i>
Contracted Services	8,940	9,000	9,119	11,000	2,000	22.2%
Office Supplies	9,957	10,000	10,000	10,000	-	0.0%
Operating Supplies/Exp.	979	1,400	1,400	1,400	-	0.0%
Miscellaneous Expenditures	2,865	3,000	3,000	3,000	-	0.0%
<i>2120 - PD Comm. Relations - Operating</i>	<i>22,742</i>	<i>23,400</i>	<i>23,519</i>	<i>25,400</i>	<i>2,000</i>	<i>8.5%</i>
2120 - PD Comm. Relations - Total Expenses	164,724	170,987	171,106	176,884	5,897	3.4%
2120 - PD Comm. Relations - GF/Levy Support	(164,724)	(170,987)	(171,106)	(176,884)	(5,897)	-3.4%
2121 - PD Traffic Grant						
Federal Funding	155,707	-	-	-	-	0.0%
2121 - PD Traffic Grant - Total Revenues	155,707	-	-	-	-	0.0%
Salaries & Wages	1,255	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Retirement	189	-	-	-	-	0.0%
Other Benefits	95	-	-	-	-	0.0%
<i>2121 - PD Traffic Grant - Personnel</i>	<i>1,539</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
Capital Outlay	155,707	-	-	-	-	0.0%
<i>2121 - PD Traffic Grant - Operating</i>	<i>155,707</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
2121 - PD Traffic Grant - Total Expenses	157,246	-	-	-	-	0.0%
2121 - PD Traffic Grant - GF/Levy Support	(1,539)	-	-	-	-	0.0%
2130 Police Patrol						
Federal Funding	15,295	8,000	16,000	10,000	2,000	25.0%
Other Local Funding	497,250	559,650	559,650	587,633	27,983	5.0%
Miscellaneous Revenue	1,241	1,600	419	200	(1,400)	-87.5%
2130 Police Patrol - Total Revenues	513,786	569,250	576,069	597,833	28,583	5.0%
Salaries & Wages	7,948,247	8,385,263	7,800,000	8,429,691	44,428	0.5%
Wages - Seasonal/Temp.	14,949	-	-	-	-	0.0%
Overtime	488,954	330,000	600,000	330,000	-	0.0%
Retirement	1,207,271	1,281,923	1,281,923	1,287,606	5,683	0.4%
Health Insurance	1,589,783	1,687,178	1,500,000	1,763,416	76,238	4.5%
Other Benefits	762,761	790,261	725,818	790,641	380	0.0%
<i>2130 Police Patrol - Personnel</i>	<i>12,011,965</i>	<i>12,474,625</i>	<i>11,907,741</i>	<i>12,601,354</i>	<i>126,729</i>	<i>1.0%</i>
Office Supplies	10,112	10,000	10,000	10,000	-	0.0%
Operating Supplies/Exp.	39,090	50,085	50,485	65,085	15,000	29.9%
Miscellaneous Expenditures	2,260	1,000	-	-	(1,000)	-100.0%
<i>2130 Police Patrol - Operating</i>	<i>51,463</i>	<i>61,085</i>	<i>60,485</i>	<i>75,085</i>	<i>14,000</i>	<i>22.9%</i>
2130 Police Patrol - Total Expenses	12,063,428	12,535,710	11,968,226	12,676,439	140,729	1.1%
2130 Police Patrol - GF/Levy Support	(11,549,642)	(11,966,460)	(11,392,157)	(12,078,606)	(112,146)	-0.9%
2140 - Police Investigations						
Federal Funding	45,292	-	5,905	10,000	10,000	100.0%
Other Local Funding	14,837	-	14,000	14,000	14,000	100.0%
Fines & Forfeitures	11,794	-	11,500	500	500	100.0%
Miscellaneous Revenue	-	-	389	100	100	100.0%
2140 - Police Investigations - Total Revenues	71,922	-	31,794	24,600	24,600	100.0%
Salaries & Wages	2,315,764	2,309,579	2,350,000	2,510,381	200,802	8.7%
Overtime	126,421	90,000	90,000	90,000	-	0.0%
Retirement	342,523	358,741	358,741	387,457	28,716	8.0%
Health Insurance	569,043	606,985	606,985	665,952	58,967	9.7%
Other Benefits	221,093	225,163	224,513	244,226	19,063	8.5%
<i>2140 - Police Investigations - Personnel</i>	<i>3,574,845</i>	<i>3,590,468</i>	<i>3,630,239</i>	<i>3,898,016</i>	<i>307,548</i>	<i>8.6%</i>

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Supplies/Exp.	20,085	36,500	36,500	36,500	-	0.0%
Miscellaneous Expenditures	8,632	6,000	7,500	7,500	1,500	25.0%
Transfer to Other Funds	20,809	-	-	-	-	0.0%
<i>2140 - Police Investigations - Operating</i>	<i>49,526</i>	<i>42,500</i>	<i>44,000</i>	<i>44,000</i>	<i>1,500</i>	<i>3.5%</i>
2140 - Police Investigations - Total Expenses	3,624,371	3,632,968	3,674,239	3,942,016	309,048	8.5%
2140 - Police Investigations - GF/Levy Support	(3,552,449)	(3,632,968)	(3,642,445)	(3,917,416)	(284,448)	-7.8%
2150 - Police Support Serv.						
2150 - Police Support Serv. - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	460,419	474,540	474,540	490,040	15,500	3.3%
Overtime	41,567	25,000	30,000	25,000	-	0.0%
Retirement	73,109	74,683	74,683	76,740	2,057	2.8%
Health Insurance	117,807	127,229	127,229	127,064	(165)	-0.1%
Other Benefits	45,776	46,821	46,821	48,527	1,706	3.6%
<i>2150 - Police Support Serv. - Personnel</i>	<i>738,677</i>	<i>748,273</i>	<i>753,273</i>	<i>767,371</i>	<i>19,098</i>	<i>2.6%</i>
Vehicle & Equip. Maint.	8,046	10,000	10,000	10,000	-	0.0%
Office Supplies	3,050	3,000	1,000	1,000	(2,000)	-66.7%
Operating Supplies/Exp.	9,537	9,500	9,500	12,000	2,500	26.3%
Capital Outlay	-	7,000	-	-	(7,000)	-100.0%
<i>2150 - Police Support Serv. - Operating</i>	<i>20,633</i>	<i>29,500</i>	<i>20,500</i>	<i>23,000</i>	<i>(6,500)</i>	<i>-22.0%</i>
2150 - Police Support Serv. - Total Expenses	759,311	777,773	773,773	790,371	12,598	1.6%
2150 - Police Support Serv. - GF/Levy Support	(759,311)	(777,773)	(773,773)	(790,371)	(12,598)	-1.6%
2151 - PD Support Dispatch						
2151 - PD Support Dispatch - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	1,021,667	1,280,941	1,100,000	1,341,572	60,631	4.7%
Overtime	201,888	125,000	200,000	125,000	-	0.0%
Retirement	83,536	97,528	97,528	105,340	7,812	8.0%
Health Insurance	265,171	359,897	359,897	390,592	30,695	8.5%
Other Benefits	109,839	130,558	115,414	137,277	6,719	5.1%
<i>2151 - PD Support Dispatch - Personnel</i>	<i>1,682,101</i>	<i>1,993,924</i>	<i>1,872,839</i>	<i>2,099,781</i>	<i>105,857</i>	<i>5.3%</i>
Utilities	92,103	105,158	103,315	105,158	-	0.0%
Contracted Services	30,401	30,500	30,500	30,500	-	0.0%
Vehicle & Equip. Maint.	68,576	73,850	73,850	73,850	-	0.0%
Office Supplies	2,469	2,300	2,300	2,300	-	0.0%
<i>2151 - PD Support Dispatch - Operating</i>	<i>193,549</i>	<i>211,808</i>	<i>209,965</i>	<i>211,808</i>	<i>-</i>	<i>0.0%</i>
2151 - PD Support Dispatch - Total Expenses	1,875,650	2,205,732	2,082,804	2,311,589	105,857	4.8%
2151 - PD Support Dispatch - GF/Levy Support	(1,875,650)	(2,205,732)	(2,082,804)	(2,311,589)	(105,857)	-4.8%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2152 - Police Support Maint.						
Transfers from Other Funds	13,423	-	-	-	-	0.0%
2152 - Police Support Maint. - Total Revenue:	13,423	-	-	-	-	0.0%
Salaries & Wages	63,563	65,433	65,433	69,240	3,807	5.8%
Overtime	719	4,250	4,250	4,300	50	1.2%
Retirement	4,436	4,843	4,843	5,295	452	9.3%
Health Insurance	26,996	29,464	29,464	29,416	(48)	-0.2%
Other Benefits	5,909	6,777	6,777	7,119	342	5.0%
<i>2152 - Police Support Maint. - Personnel</i>	<i>101,623</i>	<i>110,767</i>	<i>110,767</i>	<i>115,370</i>	<i>4,603</i>	<i>4.2%</i>
Professional Services	21,783	24,000	22,000	24,000	-	0.0%
Utilities	193,961	226,685	212,000	234,494	7,809	3.4%
Contracted Services	2,776	2,000	2,000	2,000	-	0.0%
Vehicle & Equip. Maint.	14,296	10,000	10,000	10,000	-	0.0%
Bldg & Grounds Maint.	57,636	25,000	57,000	25,000	-	0.0%
Operating Supplies/Exp.	12,496	12,150	12,505	12,650	500	4.1%
<i>2152 - Police Support Maint. - Operating</i>	<i>302,948</i>	<i>299,835</i>	<i>315,505</i>	<i>308,144</i>	<i>8,309</i>	<i>2.8%</i>
2152 - Police Support Maint. - Total Expenses	404,571	410,602	426,272	423,514	12,912	3.1%
2152 - Police Support Maint. - GF/Levy Suppo	(391,148)	(410,602)	(426,272)	(423,514)	(12,912)	-3.1%
2153 - Police - Pistol Range						
2153 - Police - Pistol Range - Total Revenues	-	-	-	-	-	0.0%
Utilities	6,722	9,806	8,700	10,333	527	5.4%
Vehicle & Equip. Maint.	35,371	21,000	21,000	21,000	-	0.0%
<i>2153 - Police - Pistol Range - Operating</i>	<i>42,093</i>	<i>30,806</i>	<i>29,700</i>	<i>31,333</i>	<i>527</i>	<i>1.7%</i>
2153 - Police - Pistol Range - Total Expenses	42,093	30,806	29,700	31,333	527	1.7%
2153 - Police - Pistol Range - GF/Levy Support	(42,093)	(30,806)	(29,700)	(31,333)	(527)	-1.7%
2155 - Police Vehicle Maint.						
Other Local Funding	5,986	-	998	1,000	1,000	100.0%
Miscellaneous Revenue	45,092	12,000	20,737	12,000	-	0.0%
2155 - Police Vehicle Maint. - Total Revenues	51,078	12,000	21,735	13,000	1,000	8.3%
Vehicle & Equip. Maint.	103,100	80,000	80,000	80,000	-	0.0%
Operating Supplies/Exp.	10,442	10,000	10,000	10,000	-	0.0%
Gasoline/Fuel/Oil	150,559	150,000	150,000	153,750	3,750	2.5%
<i>2155 - Police Vehicle Maint. - Operating</i>	<i>264,101</i>	<i>240,000</i>	<i>240,000</i>	<i>243,750</i>	<i>3,750</i>	<i>1.6%</i>
2155 - Police Vehicle Maint. - Total Expenses	264,101	240,000	240,000	243,750	3,750	1.6%
2155 - Police Vehicle Maint. - GF/Levy Suppor	(213,023)	(228,000)	(218,265)	(230,750)	(2,750)	-1.2%

FIRE DEPARTMENT

2025 ACCOMPLISHMENTS



Engaged Community

Mobile Integrated Health Caseworker position expanded its reach. Position has contact with over 70 individuals as of August 27, 2025 and is currently working more than 14 open cases within our community.



Financial Sustainability

The apparatus specification committee successfully evaluated apparatus configurations and adjusted specifications for future purchases, resulting in a decrease of \$25,000 in purchase costs and anticipated shortened delivery times.



Financial Sustainability

Secured a four year labor contract that provides financial predictability over the term of the contract and improves employee recruitment and retention.

2026 GOALS



Service in Excellence

Review all department policies and procedures and make necessary updates for operational and administrative efficiency by the end of 2026.



Service in Excellence

Evaluate incident response plans to optimize resource utilization and availability for medical responses, high life hazard alarms, and extrication responses, so that changes in response plans are implemented by the end of Q1 2026.



Service in Excellence

Enhance data collection and analytic capabilities within the department, so that data is readily available in a usable format by the end of 2026.

DEPARTMENT FUNCTION

Responsible for all budget and finance related functions including but not limited to: accounts payable, insurance claim processing, budget coordination, and financial reporting.

2026 EXECUTIVE BUDGET

\$17,840,802

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Projected	2025 Adopted	2026 Executive
Personnel	\$14,089,465	\$14,463,892	\$15,422,818	\$16,620,234	\$16,603,782
Operating	\$1,093,230	\$1,139,680	\$1,219,212	\$1,202,464	\$1,237,020
Total	\$15,182,695	\$15,603,572	\$16,642,030	\$17,822,698	\$17,840,802

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Fire Chief	1	1
Assistant Chief	1	1
Battalion Chief	3	3
Lieutenant	15	15
Equipment Operator	15	15
Firefighter (Paramedic/EMT)	63	63
Fire Prevention & Community Risk Reduction Bureau (Fire Marshall, Inspectors)	3	3
Fire/Incident Safety Operations and Training Division (Division Chief)	1	1
EMS Division (Division Chief, EMS Educator, Quality Assurance Coordinator, EMS Shift Coordinator)	4.51	4.51
Administrative Staff (Office Manager, Financial Analyst, Administrative Assistant)	3	3
Case Manager (Grant Funded)	1	1
Total	110.5	110.5

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
Incident Call Volume	8,361	9,108	9,234	9,432	4,498
Total Fire Call Volume	1,085	1,467	1,296	1,376	621
Total Medical Call Volume	7,031	7,641	7,780	7,893	3,877
# of Patients Transported via Ambulance	5,011	5,475	5,667	5,790	2,552
Mutual Aid Provided/Recieved	93 / 20	80 / 6	77 / 11	111/7	46/4
Avg. Emergency Call Response Time in City	5 min 56 sec	5 min 28 sec	5 min 26 sec	4 min 47 sec	4 min 21 sec
% of Emergency Calls Meeting 7-Minute Response Time Goal	76.10%	77.14%	86.21%	94.08%	94.93%

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	3,491,000	3,491,596	3,748,181	3,868,956	377,360	10.8%
<i>Personnel</i>	<i>15,422,818</i>	<i>16,014,755</i>	<i>16,620,234</i>	<i>16,603,782</i>	<i>589,027</i>	<i>3.7%</i>
<i>Operating</i>	<i>1,219,212</i>	<i>1,184,526</i>	<i>1,202,464</i>	<i>1,237,020</i>	<i>52,494</i>	<i>4.4%</i>
Total Expenses	16,642,031	17,199,281	17,822,698	17,840,802	641,521	3.7%
General Fund/Levy Support	(13,151,031)	(13,707,685)	(14,074,517)	(13,971,846)	(264,161)	-1.9%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2210 - Fire Admin.						
State Shared Revenues	348,430	348,430	378,360	378,360	29,930	8.6%
Other State Funding	82,655	99,845	69,845	97,000	(2,845)	-2.8%
Public Charges for Services	111	-	120	-	-	0.0%
Miscellaneous Revenue	-	-	100	-	-	0.0%
2210 - Fire Admin. - Total Revenues	431,196	448,275	448,425	475,360	27,085	6.0%
Salaries & Wages	748,761	780,887	780,887	779,413	(1,474)	-0.2%
Overtime	154	-	-	-	-	0.0%
Retirement	119,280	125,862	125,862	124,646	(1,216)	-1.0%
Health Insurance	156,330	173,484	173,484	202,970	29,486	17.0%
Other Benefits	33,398	35,258	35,258	35,512	254	0.7%
<i>2210 - Fire Admin. - Personnel</i>	<i>1,057,924</i>	<i>1,115,491</i>	<i>1,115,491</i>	<i>1,142,541</i>	<i>27,050</i>	<i>2.4%</i>
Professional Services	38,032	57,400	57,400	57,400	-	0.0%
Utilities	185,392	216,179	216,582	226,178	9,999	4.6%
Vehicle & Equip. Maint.	26,864	34,140	34,140	34,792	652	1.9%
Bldg & Grounds Maint.	61,113	58,080	58,080	59,241	1,161	2.0%
Office Supplies	7,245	9,698	9,698	9,698	-	0.0%
Operating Supplies/Exp.	19,865	24,500	24,500	24,500	-	0.0%
Memberships & Training	33,700	40,008	40,008	40,957	949	2.4%
Gasoline/Fuel/Oil	4,627	7,540	7,540	7,729	189	2.5%
<i>2210 - Fire Admin. - Operating</i>	<i>376,838</i>	<i>447,545</i>	<i>447,948</i>	<i>460,495</i>	<i>12,950</i>	<i>2.9%</i>
2210 - Fire Admin. - Total Expenses	1,434,762	1,563,036	1,563,439	1,603,036	40,000	2.6%
2210 - Fire Admin. - GF/Levy Support	(1,003,566)	(1,114,761)	(1,115,014)	(1,127,676)	(12,915)	-1.2%
2211 - Fire Suppression						
Public Charges for Services	44,112	39,221	39,221	39,211	(10)	0.0%
Other Local Funding	102,724	102,625	102,625	102,625	-	0.0%
Miscellaneous Revenue	1,152	-	100	-	-	0.0%
2211 - Fire Suppression - Total Revenues	147,988	141,846	141,946	141,836	(10)	0.0%
Salaries & Wages	7,225,993	7,580,197	7,807,603	7,944,399	364,202	4.8%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Overtime	423,807	249,900	457,552	264,400	14,500	5.8%
Retirement	1,446,873	1,482,582	1,527,060	1,534,215	51,633	3.5%
Health Insurance	1,801,653	1,924,481	1,924,481	1,921,258	(3,223)	-0.2%
Other Benefits	240,985	264,149	267,880	272,874	8,725	3.3%
<i>2211 - Fire Suppression - Personnel</i>	<i>11,139,310</i>	<i>11,501,309</i>	<i>11,984,576</i>	<i>11,937,146</i>	<i>435,837</i>	<i>3.8%</i>
Professional Services	25,311	25,000	25,000	25,000	-	0.0%
Vehicle & Equip. Maint.	248,196	165,087	165,087	169,388	4,301	2.6%
Operating Supplies/Exp.	85,737	68,403	68,403	74,671	6,268	9.2%
Gasoline/Fuel/Oil	59,209	66,359	66,359	68,018	1,659	2.5%
<i>2211 - Fire Suppression - Operating</i>	<i>418,453</i>	<i>324,849</i>	<i>324,849</i>	<i>337,077</i>	<i>12,228</i>	<i>3.8%</i>
2211 - Fire Suppression - Total Expenses	11,557,763	11,826,158	12,309,425	12,274,223	448,065	3.8%
2211 - Fire Suppression - GF/Levy Support	(11,409,776)	(11,684,312)	(12,167,479)	(12,132,387)	(448,075)	-3.8%
2212 - Fire Prevention						
Public Charges for Services	219,529	218,000	218,000	218,000	-	0.0%
Permits	-	-	250	-	-	0.0%
Investment Income	1,317	-	800	-	-	0.0%
Miscellaneous Revenue	1,825	-	-	-	-	0.0%
2212 - Fire Prevention - Total Revenues	222,670	218,000	219,050	218,000	-	0.0%
Salaries & Wages	304,449	321,925	321,925	332,050	10,125	3.1%
Overtime	-	603	603	600	(3)	-0.5%
Retirement	32,372	34,678	34,678	36,092	1,414	4.1%
Health Insurance	95,937	102,963	102,963	102,956	(7)	0.0%
Other Benefits	23,283	24,982	24,982	24,941	(41)	-0.2%
<i>2212 - Fire Prevention - Personnel</i>	<i>456,042</i>	<i>485,151</i>	<i>485,151</i>	<i>496,639</i>	<i>11,488</i>	<i>2.4%</i>
Vehicle & Equip. Maint.	4,046	2,040	2,040	2,080	40	2.0%
Operating Supplies/Exp.	3,845	2,346	2,346	2,392	46	2.0%
Gasoline/Fuel/Oil	1,708	6,640	6,640	6,806	166	2.5%
<i>2212 - Fire Prevention - Operating</i>	<i>9,599</i>	<i>11,026</i>	<i>11,026</i>	<i>11,278</i>	<i>252</i>	<i>2.3%</i>
2212 - Fire Prevention - Total Expenses	465,640	496,177	496,177	507,917	11,740	2.4%
2212 - Fire Prevention - GF/Levy Support	(242,970)	(278,177)	(277,127)	(289,917)	(11,740)	-4.2%
2213 - Fire EMS						
State Aid - Exp Restraint	10,415	50,000	223,760	233,760	183,760	367.5%
Public Charges for Services	2,664,617	2,633,475	2,700,000	2,800,000	166,525	6.3%
Miscellaneous Revenue	4,725	-	5,000	-	-	0.0%
2213 - Fire EMS - Total Revenues	2,679,757	2,683,475	2,928,760	3,033,760	350,285	13.1%
Salaries & Wages	1,813,721	1,945,800	2,004,174	2,042,580	96,780	5.0%
Overtime	102,704	62,500	114,388	65,800	3,300	5.3%
Retirement	349,042	360,973	371,802	374,478	13,505	3.7%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Health Insurance	441,050	471,456	471,456	470,576	(880)	-0.2%
Other Benefits	63,025	72,075	73,196	74,022	1,947	2.7%
<i>2213 - Fire EMS - Personnel</i>	<i>2,769,542</i>	<i>2,912,804</i>	<i>3,035,016</i>	<i>3,027,456</i>	<i>114,652</i>	<i>3.9%</i>
Professional Services	138,648	141,045	158,580	163,180	22,135	15.7%
Vehicle & Equip. Maint.	91,081	48,945	48,945	49,923	978	2.0%
Operating Supplies/Exp.	92,594	109,180	109,180	111,363	2,183	2.0%
Memberships & Training	26,588	28,219	28,219	28,783	564	2.0%
Gasoline/Fuel/Oil	34,923	38,256	38,256	39,212	956	2.5%
<i>2213 - Fire EMS - Operating</i>	<i>383,834</i>	<i>365,645</i>	<i>383,180</i>	<i>392,461</i>	<i>26,816</i>	<i>7.3%</i>
2213 - Fire EMS - Total Expenses	3,153,377	3,278,449	3,418,196	3,419,917	141,468	4.3%
2213 - Fire EMS - GF/Levy Support	(473,620)	(594,974)	(489,436)	(386,157)	208,817	35.1%
2215 - County Hazmat Serv.						
Public Charges for Services	9,388	-	10,000	-	-	0.0%
2215 - County Hazmat Serv. - Total Revenues	9,388	-	10,000	-	-	0.0%
Professional Services	-	4,000	4,000	4,000	-	0.0%
Vehicle & Equip. Maint.	274	1,445	1,445	1,473	28	1.9%
Operating Supplies/Exp.	9,876	12,000	12,000	12,000	-	0.0%
Memberships & Training	12,454	11,016	11,016	11,236	220	2.0%
Capital Outlay	7,883	7,000	7,000	7,000	-	0.0%
<i>2215 - County Hazmat Serv. - Operating</i>	<i>30,488</i>	<i>35,461</i>	<i>35,461</i>	<i>35,709</i>	<i>248</i>	<i>0.7%</i>
2215 - County Hazmat Serv. - Total Expenses	30,488	35,461	35,461	35,709	248	0.7%
2215 - County Hazmat Serv. - GF/Levy Support	(21,100)	(35,461)	(25,461)	(35,709)	(248)	-0.7%

BUILDING INSPECTION

2025 ACCOMPLISHMENTS

-  **People-Centered Development**
Updated the rooming housing licensing ordinance.
-  **Financial Stability**
Executed a contract with the City of Brookfield to share inspections services on an as needed/as available basis.
-  **Service in Excellence**
Worked with Fire Inspection to gain business registration or verify approved certificate of occupancy for all business properties in the City.

DEPARTMENT FUNCTION

Provides inspections for new and existing buildings and completes code enforcement to protect the health, safety, and welfare of the public.

2026 EXECUTIVE BUDGET

\$1,337,086

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$944,683	\$947,852	\$974,825	\$1,047,628	\$1,239,198
Operating	\$57,736	\$89,805	\$179,883	\$78,681	\$97,888
Total	\$1,052,419	\$1,037,657	\$1,154,708	\$1,126,309	\$1,337,086

2026 GOALS

-  **Service in Excellence**
Implement new permitting software.
-  **People-Centered Development**
Allow a majority of permit payments to be made online.
-  **Financial Sustainability**
Work with a group of municipalities to share an additional trades inspector.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	-	.65
Deputy Director	-	.65
Chief Building Inspector	1	1
Construction Inspector	2	2
Plumbing Inspector	1	1
Electrical Inspector	1	1
Property Maintenance Inspector	3	3
Permit Review Technician	1	1
Clerical Assistant	1	1
Total	10	11.3

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Code Enforcement Cases	867	903	980	1135	582
# of Code Enforcement Inspections	2,371	2,446	2,127	2,123	1,495
# of Tall Grass/Weed Inspections	890	916	317	296	186
# of New Buildings (All Types)	60	58	63	82	40
# of Residential Building Permits (Existing Buildings)	453	382	384	387	151
# of Non-Residential Building Permits (Existing Buildings)	136	247	138	149	176
Residential Permit Valuations	\$26,039,685	\$32,532,937	\$26,873,541	\$31,446,180	\$20,745,429
Non-Residential Permit Valuations	\$131,445,535	\$69,650,925	\$161,811,693	\$87,366,385	\$88,806,932
Total Trades Inspections	8,933	8,948	7,813	7,237	3,897
Total Trades Permits Issued	3,313	3,375	4,082	4,702	2,523

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,474,957	1,160,730	1,369,365	1,368,800	208,070	17.9%
<i>Personnel</i>	<i>974,825</i>	<i>1,047,628</i>	<i>1,047,628</i>	<i>1,239,198</i>	<i>191,570</i>	<i>18.3%</i>
<i>Operating</i>	<i>179,883</i>	<i>72,996</i>	<i>78,681</i>	<i>97,888</i>	<i>24,892</i>	<i>34.1%</i>
Total Expenses	1,154,708	1,120,624	1,126,309	1,337,086	216,462	19.3%
General Fund Contribution	320,249	40,106	243,056	31,714	(8,392)	-20.9%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2310 - Building Inspections						
Public Charges for Services	52,768	80,500	83,000	83,500	3,000	3.7%
Licensing	1,230	330	300	300	(30)	-9.1%
Permits	1,418,547	1,079,900	1,285,865	1,285,000	205,100	19.0%
Investment Income	2,413	-	200	-	-	0.0%
2310 - Building Inspections - Total Revenues	1,474,957	1,160,730	1,369,365	1,368,800	208,070	17.9%
Salaries & Wages	699,258	741,644	741,644	945,763	204,119	27.5%
Retirement	44,662	47,952	47,952	64,189	16,237	33.9%
Health Insurance	171,003	193,295	193,295	149,607	(43,688)	-22.6%
Other Benefits	59,902	64,737	64,737	79,639	14,902	23.0%
<i>2310 - Building Inspections - Personnel</i>	<i>974,825</i>	<i>1,047,628</i>	<i>1,047,628</i>	<i>1,239,198</i>	<i>191,570</i>	<i>18.3%</i>
Professional Services	142,599	33,000	48,000	55,000	22,000	66.7%
Utilities	9,457	9,690	9,690	9,932	242	2.5%
Vehicle & Equip. Maint.	3,142	3,500	3,500	3,600	100	2.9%
Office Supplies	7,412	6,591	7,191	6,711	120	1.8%
Operating Supplies/Exp.	7,539	200	300	1,950	1,750	875.0%
Memberships & Training	5,506	13,835	5,500	14,360	525	3.8%
Gasoline/Fuel/Oil	4,229	6,180	4,500	6,335	155	2.5%
<i>2310 - Building Inspections - Operating</i>	<i>179,883</i>	<i>72,996</i>	<i>78,681</i>	<i>97,888</i>	<i>24,892</i>	<i>34.1%</i>
2310 - Building Inspections - Total Expenses	1,154,708	1,120,624	1,126,309	1,337,086	216,462	19.3%
2310 - Building Inspections - GF Contrib.	320,249	40,106	243,056	31,714	(8,392)	-20.9%

OTHER PUBLIC SAFETY SERVICES

Emergency Government

Police & Fire Commission

Animal Shelter

Police Reserve

School Crossing Guards

Weights & Measures

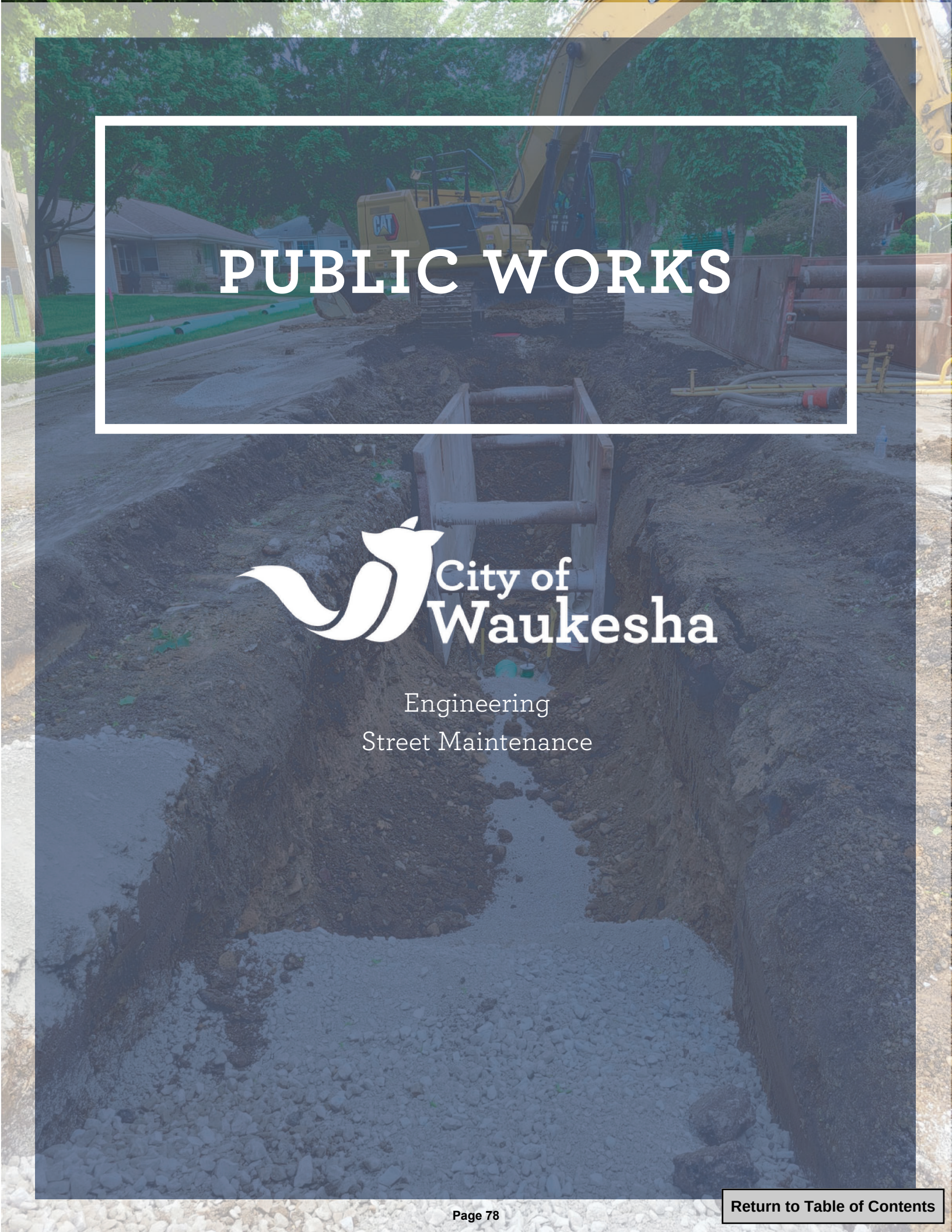
Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	428,079	18,000	18,800	18,000	-	0.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	720,264	364,562	366,034	379,098	14,536	4.0%
Total Expenses	720,264	364,562	366,034	379,098	14,536	4.0%
General Fund/Levy Support	(292,185)	(346,562)	(347,234)	(361,098)	(14,536)	-4.2%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2410 - Emergency Gov't						
2410 - Emergency Gov't - Total Revenues	-	-	-	-	-	0.0%
Utilities	456	500	500	500	-	0.0%
Vehicle & Equip. Maint.	7,661	51,000	51,000	51,000	-	0.0%
Operating Supplies/Exp.	8,000	8,500	8,500	14,500	6,000	70.6%
Gasoline/Fuel/Oil	432	297	400	304	7	2.4%
Capital Outlay	46,235	-	-	-	-	0.0%
<i>2410 - Emergency Gov't - Operating</i>	<i>62,784</i>	<i>60,297</i>	<i>60,400</i>	<i>66,304</i>	<i>6,007</i>	<i>10.0%</i>
2410 - Emergency Gov't - Total Expenses	62,784	60,297	60,400	66,304	6,007	10.0%
2410 - Emergency Gov't - GF/Levy Support	(62,784)	(60,297)	(60,400)	(66,304)	(6,007)	-10.0%
2910 Police & Fire Comm.						
Other Local Funding	410,025	-	-	-	-	0.0%
2910 Police & Fire Comm. - Total Revenues	410,025	-	-	-	-	0.0%
Professional Services	421,251	51,000	51,000	51,000	-	0.0%
Office Supplies	18	300	300	300	-	0.0%
Memberships & Training	1,205	1,300	1,300	1,300	-	0.0%
<i>2910 Police & Fire Comm. - Operating</i>	<i>422,473</i>	<i>52,600</i>	<i>52,600</i>	<i>52,600</i>	<i>-</i>	<i>0.0%</i>
2910 Police & Fire Comm. - Total Expenses	422,473	52,600	52,600	52,600	-	0.0%
2910 Police & Fire Comm. - GF/Levy Support	(12,448)	(52,600)	(52,600)	(52,600)	-	0.0%
2920 - Animal Shelter						
2920 - Animal Shelter - Total Revenues	-	-	-	-	-	0.0%
Contracted Services	45,623	45,623	46,992	46,992	1,369	3.0%
<i>2920 - Animal Shelter - Operating</i>	<i>45,623</i>	<i>45,623</i>	<i>46,992</i>	<i>46,992</i>	<i>1,369</i>	<i>3.0%</i>
2920 - Animal Shelter - Total Expenses	45,623	45,623	46,992	46,992	1,369	3.0%
2920 - Animal Shelter - GF/Levy Support	(45,623)	(45,623)	(46,992)	(46,992)	(1,369)	-3.0%

2930 - Police Reserve

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2930 - Police Reserve - Total Revenues	-	-	-	-	-	0.0%
Operating Supplies/Exp.	4,332	4,700	4,700	4,700	-	0.0%
Memberships & Training	1,700	1,700	1,700	1,700	-	0.0%
<i>2930 - Police Reserve - Operating</i>	<i>6,032</i>	<i>6,400</i>	<i>6,400</i>	<i>6,400</i>	<i>-</i>	<i>0.0%</i>
2930 - Police Reserve - Total Expenses	6,032	6,400	6,400	6,400	-	0.0%
2930 - Police Reserve - GF/Levy Support	(6,032)	(6,400)	(6,400)	(6,400)	-	0.0%
2940 - School Crossing Guard						
2940 - School Crossing Guard - Total Revenues	-	-	-	-	-	0.0%
Professional Services	165,352	181,642	181,642	188,802	7,160	3.9%
<i>2940 - School Crossing Guard - Operating</i>	<i>165,352</i>	<i>181,642</i>	<i>181,642</i>	<i>188,802</i>	<i>7,160</i>	<i>3.9%</i>
2940 - School Crossing Guard - Total Expenses	165,352	181,642	181,642	188,802	7,160	3.9%
2940 - School Crossing Guard - GF/Levy Support	(165,352)	(181,642)	(181,642)	(188,802)	(7,160)	-3.9%
2950 - Weights & Measures						
Public Charges for Services	17,834	18,000	18,000	18,000	-	0.0%
Investment Income	219	-	800	-	-	0.0%
2950 - Weights & Measures - Total Revenues	18,053	18,000	18,800	18,000	-	0.0%
Contracted Services	18,000	18,000	18,000	18,000	-	0.0%
<i>2950 - Weights & Measures - Operating</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>	<i>-</i>	<i>0.0%</i>
2950 - Weights & Measures - Total Expenses	18,000	18,000	18,000	18,000	-	0.0%
2950 - Weights & Measures - GF/Levy Support	53	-	800	-	-	0.0%



PUBLIC WORKS



Engineering
Street Maintenance

ENGINEERING

2025 ACCOMPLISHMENTS

👤 People-Centered Development

Design and delivery of Area 7 Flood Mitigation Project.

💰 Financial Sustainability

Completed the transition of the Recycling and Solid Waste hauler contract to John's Disposal with favorable terms including the delivery of new carts.

🤝 Service in Excellence

Launched a centralized GIS Resource Hub and Request Management System to streamline staff support, improve service tracking, and enhance deployment efficiency.

2026 GOALS

👤 People-Centered Development

Deliver the 2026 Public Works Program with at least 95% of projects bid on original schedule.

💰 Financial Sustainability

Deliver at least 90% of 2026 CIP projects utilizing in-house staff.

🤝 Service in Excellence

Transition staff and public-facing GIS web mapping applications to updated platforms, improving performance, accessibility, and overall user satisfaction.

DEPARTMENT FUNCTION

Responsible for maintaining the City infrastructure systems and providing GIS services.

2026 EXECUTIVE BUDGET

\$3,027,029

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$2,475,318	\$2,518,663	\$2,389,353	\$2,472,000	\$2,992,062
Operating	\$95,426	\$87,232	\$177,136	\$250,557	\$104,967
Total	\$2,570,744	\$2,605,895	\$2,566,489	\$2,722,557	\$3,027,029

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	0.85	0.85
City Engineer/Deputy Director	1	1
Engineers (I, II, & III)	9	9
Project Engineer	0.8	0.8
Engineering Technicians	6	6
Solid Waste Coordinator	1	1
GIS (Coordinator & Analyst)	2	2
Administrative Staff (Office Manager, Account Clerk, Clerical Assistant)	3	3
Total	22.85	22.85

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
Average Road PCI (Pavement Condition Index) Rating	67.5	67.5	68.2	68.2	68.2
Miles of Roads Reconstructed/Resurfaced	6.57	5.16	5.27	3.88	3.95
Miles of Sanitary Sewer Replaced/Rehabilitated	2.27	2.7	4.7	4.75	2.42
Miles of Storm Sewer Added/Replaced/Rehabilitated	0.5	1.74	1.01	.34	1.05
# of Storm Water Permits Issued	36	23	21	26	19

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	817,232	880,010	850,145	866,510	(13,500)	-1.5%
<i>Personnel</i>	<i>2,389,353</i>	<i>2,836,530</i>	<i>2,472,000</i>	<i>2,922,062</i>	<i>85,532</i>	<i>3.0%</i>
<i>Operating</i>	<i>177,136</i>	<i>103,940</i>	<i>250,557</i>	<i>104,967</i>	<i>1,027</i>	<i>1.0%</i>
Total Expenses	2,566,489	2,940,470	2,722,557	3,027,029	86,559	2.9%
General Fund/Levy Support	(1,749,257)	(2,060,460)	(1,872,412)	(2,160,519)	(100,059)	-4.9%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
3290 - Engineering Division						
Public Charges for Services	42,668	61,000	50,000	45,000	(16,000)	-26.2%
Permits	17,181	15,500	21,700	18,000	2,500	16.1%
Interdepartmental Charges	757,384	803,500	778,345	803,500	-	0.0%
Investment Income	-	10	100	10	-	0.0%
3290 - Engineering Division - Total Revenues	817,232	880,010	850,145	866,510	(13,500)	-1.5%
Salaries & Wages	1,706,374	2,009,818	1,805,000	2,075,417	65,599	3.3%
Wages - Seasonal/Temp.	41,571	36,000	28,000	39,514	3,514	9.8%
Overtime	1,693	10,000	1,500	10,300	300	3.0%
Retirement	117,739	140,715	120,000	150,549	9,834	7.0%
Health Insurance	374,888	461,845	375,000	462,596	751	0.2%
Other Benefits	147,089	178,152	142,500	183,686	5,534	3.1%
<i>3290 - Engineering Division - Personnel</i>	<i>2,389,353</i>	<i>2,836,530</i>	<i>2,472,000</i>	<i>2,922,062</i>	<i>85,532</i>	<i>3.0%</i>
Professional Services	71,596	1,000	161,800	1,000	-	0.0%
Utilities	13,892	15,901	12,893	16,928	1,027	6.5%
Contracted Services	6,310	8,500	7,800	8,500	-	0.0%
Vehicle & Equip. Maint.	22,030	8,000	6,500	8,000	-	0.0%
Office Supplies	17,958	20,314	20,014	20,314	-	0.0%
Operating Supplies/Exp.	28,618	30,500	26,500	30,500	-	0.0%
Memberships & Training	8,567	11,125	7,300	11,125	-	0.0%
Gasoline/Fuel/Oil	8,166	8,600	7,750	8,600	-	0.0%
<i>3290 - Engineering Division - Operating</i>	<i>177,136</i>	<i>103,940</i>	<i>250,557</i>	<i>104,967</i>	<i>1,027</i>	<i>1.0%</i>
3290 - Engineering Division - Total Expenses	2,566,489	2,940,470	2,722,557	3,027,029	86,559	2.9%
3290 - Engineering Division - GF/Levy Support	(1,749,257)	(2,060,460)	(1,872,412)	(2,160,519)	(100,059)	-4.9%

STREETS MAINTENANCE

2025 ACCOMPLISHMENTS



Financial Stability

Completed fall leaf pick-up on schedule with \$134,258 in savings.



Service in Excellence

Reorganization to City-wide fleet management and maintenance.



Service in Excellence

Completed 2025/2026 Winter Weather Season meeting City-wide winter weather operations guidelines.

DEPARTMENT FUNCTION

Responsible for maintaining the City's street surface year around, maintaining street lights, conducting residential brush/leaf pickup, sewer system maintenance and other services.

2026 EXECUTIVE BUDGET

\$7,488,477

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Adopted
Personnel	\$4,426,886	\$4,079,671	\$4,316,710	\$4,383,788	\$4,852,482
Operating	\$2,457,615	\$2,467,044	\$2,468,168	\$2,563,986	\$2,635,995
Total	\$6,884,501	\$6,546,715	\$6,784,878	\$6,947,774	\$7,488,477

2026 GOALS



Financial Stability

Complete fall leaf pick-up on schedule and within the reduced budget level as specified in the Financial Management Plan.



Service in Excellence

Flush and maintain 1,000,000 lineal feet of sanitary sewer main.



Service in Excellence

Complete 2025/2026 winter weather season and meet City-wide Winter Weather Operations Guidelines.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Fleet Manager	-	1
Streets Supervisor	2.25	1.25
Streets Crew Leader	3	5
Mechanic (Mechanic/Welder; Mechanic Helper)	9	8
Equipment Operator	21.25	21.25
Heavy Equipment Operator	6	6
Stock Room Attendant	1	1
Account Clerk	.75	.75
Total	43.25	45.25

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Tons of Leaves Collected	4,384	5,274	5,518	5,434	0
# of Tons of Branches Collected	563	601	521	581	844
Branch Collection Rate (Tons/Hour)	14.81	15.81	13.78	15.28	22.21
# of Potholes Repaired	1,841	1,528	1,476	1,429	648
# of Working Days to Repair a Non-Emergency Pothole once Reported	3	3	3	3	3
# of Feet of Sanitary Sewer System Jetted	1,159,643	957,359	860,986	439,394	428,698

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	5,201,873	5,071,353	5,272,657	5,265,379	194,026	3.8%
<i>Personnel</i>	<i>4,316,710</i>	<i>4,464,491</i>	<i>4,383,788</i>	<i>4,852,482</i>	<i>387,991</i>	<i>8.7%</i>
<i>Operating</i>	<i>2,468,168</i>	<i>2,559,796</i>	<i>2,563,986</i>	<i>2,635,995</i>	<i>76,199</i>	<i>3.0%</i>
Total Expenses	6,784,878	7,024,287	6,947,774	7,488,477	464,190	6.6%
General Fund/Levy Support	(1,583,005)	(1,952,934)	(1,675,117)	(2,223,098)	(270,164)	-13.8%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
3310 - Street Maint. Division						
State Shared Revenues	4,932,982	4,932,253	5,094,557	5,126,279	194,026	3.9%
Public Charges for Services	564	1,000	8,000	1,000	-	0.0%
Investment Income	23	-	500	-	-	0.0%
3310 - Street Maint. Division - Total Revenues	4,933,569	4,933,253	5,103,057	5,127,279	194,026	3.9%
Utilities	61,785	72,614	65,000	76,245	3,631	5.0%
Contracted Services	43,908	45,000	44,000	45,000	-	0.0%
Vehicle & Equip. Maint.	-	-	2,130	-	-	0.0%
Operating Supplies/Exp.	341,382	356,000	358,000	364,000	8,000	2.2%
<i>3310 - Street Maint. Division - Operating</i>	<i>447,074</i>	<i>473,614</i>	<i>469,130</i>	<i>485,245</i>	<i>11,631</i>	<i>2.5%</i>
3310 - Street Maint. Division - Total Expenses	447,074	473,614	469,130	485,245	11,631	2.5%
3310 - Street Maint. Division - GF/Levy Support	4,486,495	4,459,639	4,633,927	4,642,034	182,395	4.1%
3320 - Snow & Ice Removal						
Public Charges for Services	5,523	7,500	4,500	7,500	-	0.0%
Investment Income	412	-	100	-	-	0.0%
3320 - Snow & Ice Removal - Total Revenues	5,935	7,500	4,600	7,500	-	0.0%
Contracted Services	6,234	10,500	7,300	10,500	-	0.0%
Vehicle & Equip. Maint.	14,445	21,000	15,000	12,000	(9,000)	-42.9%
Salt	597,521	620,000	620,000	620,000	-	0.0%
<i>3320 - Snow & Ice Removal - Operating</i>	<i>618,200</i>	<i>651,500</i>	<i>642,300</i>	<i>642,500</i>	<i>(9,000)</i>	<i>-1.4%</i>
3320 - Snow & Ice Removal - Total Expenses	618,200	651,500	642,300	642,500	(9,000)	-1.4%
3320 - Snow & Ice Removal - GF/Levy Support	(612,266)	(644,000)	(637,700)	(635,000)	9,000	1.4%
3330 - Fleet Maintenance						
Interdepartmental Charges	33,694	20,000	35,000	20,000	-	0.0%
3330 - Fleet Maintenance - Total Revenues	33,694	20,000	35,000	20,000	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Salaries & Wages	626,032	623,283	596,500	778,580	155,297	24.9%
Overtime	8,452	10,000	10,000	10,300	300	3.0%
Retirement	43,652	44,014	42,500	56,799	12,785	29.0%
Health Insurance	212,533	232,873	234,000	263,528	30,655	13.2%
Other Benefits	56,498	59,316	67,715	73,257	13,941	23.5%
<i>3330 - Fleet Maintenance - Personnel</i>	<i>947,166</i>	<i>969,486</i>	<i>950,715</i>	<i>1,182,464</i>	<i>212,978</i>	<i>22.0%</i>
Utilities	3,033	2,400	3,200	3,000	600	25.0%
Contracted Services	-	5,000	4,000	4,000	(1,000)	-20.0%
Vehicle & Equip. Maint.	1,384	2,000	2,000	2,000	-	0.0%
Operating Supplies/Exp.	18,146	40,000	60,000	54,000	14,000	35.0%
Memberships & Training	7,201	7,000	9,000	8,500	1,500	21.4%
<i>3330 - Fleet Maintenance - Operating</i>	<i>29,764</i>	<i>56,400</i>	<i>78,200</i>	<i>71,500</i>	<i>15,100</i>	<i>26.8%</i>
3330 - Fleet Maintenance - Total Expenses	976,930	1,025,886	1,028,915	1,253,964	228,078	22.2%
3330 - Fleet Maintenance - GF/Levy Support	(943,236)	(1,005,886)	(993,915)	(1,233,964)	(228,078)	-22.7%
3390 - Gen. Public Works						
Interdepartmental Charges	106,442	60,000	60,000	60,000	-	0.0%
Investment Income	5,915	600	4,000	600	-	0.0%
Miscellaneous Revenue	116,318	50,000	66,000	50,000	-	0.0%
3390 - Gen. Public Works - Total Revenues	228,675	110,600	130,000	110,600	-	0.0%
Salaries & Wages	2,341,250	2,374,241	2,324,578	2,458,342	84,101	3.5%
Wages - Seasonal/Temp.	17,861	-	-	-	-	0.0%
Overtime	74,296	115,400	92,300	118,900	3,500	3.0%
Retirement	165,449	172,065	159,112	184,681	12,616	7.3%
Health Insurance	559,161	607,445	643,067	672,616	65,171	10.7%
Other Benefits	211,528	225,854	214,016	235,479	9,625	4.3%
<i>3390 - Gen. Public Works - Personnel</i>	<i>3,369,544</i>	<i>3,495,005</i>	<i>3,433,073</i>	<i>3,670,018</i>	<i>175,013</i>	<i>5.0%</i>
Utilities	84,266	102,510	103,225	108,060	5,550	5.4%
Vehicle & Equip. Maint.	357,553	291,000	316,000	301,000	10,000	3.4%
Bldg & Grounds Maint.	33,114	40,000	40,000	40,000	-	0.0%
Office Supplies	11,980	12,720	12,721	12,720	-	0.0%
Operating Supplies/Exp.	32,665	27,500	30,800	31,000	3,500	12.7%
Memberships & Training	3,582	4,200	3,610	10,200	6,000	142.9%
Gasoline/Fuel/Oil	231,760	240,000	235,000	246,000	6,000	2.5%
<i>3390 - Gen. Public Works - Operating</i>	<i>754,920</i>	<i>717,930</i>	<i>741,356</i>	<i>748,980</i>	<i>31,050</i>	<i>4.3%</i>
3390 - Gen. Public Works - Total Expenses	4,124,464	4,212,935	4,174,429	4,418,998	206,063	4.9%
3390 - Gen. Public Works - GF/Levy Support	(3,895,789)	(4,102,335)	(4,044,429)	(4,308,398)	(206,063)	-5.0%
3420 - Streetlight Maint.						
3420 - Streetlight Maint. - Total Revenues	-	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Utilities	523,427	548,352	545,000	575,770	27,418	5.0%
Operating Supplies/Exp.	32,647	35,000	15,000	35,000	-	0.0%
<i>3420 - Streetlight Maint. - Operating</i>	<i>556,074</i>	<i>583,352</i>	<i>560,000</i>	<i>610,770</i>	<i>27,418</i>	<i>4.7%</i>
3420 - Streetlight Maint. - Total Expenses	556,074	583,352	560,000	610,770	27,418	4.7%
3420 - Streetlight Maint. - GF/Levy Support	(556,074)	(583,352)	(560,000)	(610,770)	(27,418)	-4.7%
3440 - Storm Sewer Maint.						
3440 - Storm Sewer Maint. - Total Revenues	-	-	-	-	-	0.0%
Professional Services	-	27,000	23,000	27,000	-	0.0%
Operating Supplies/Exp.	62,136	50,000	50,000	50,000	-	0.0%
<i>3440 - Storm Sewer Maint. - Operating</i>	<i>62,136</i>	<i>77,000</i>	<i>73,000</i>	<i>77,000</i>	<i>-</i>	<i>0.0%</i>
3440 - Storm Sewer Maint. - Total Expenses	62,136	77,000	73,000	77,000	-	0.0%
3440 - Storm Sewer Maint. - GF/Levy Support	(62,136)	(77,000)	(73,000)	(77,000)	-	0.0%

CULTURE & RECREATION



City of
Waukesha

Library

Parks, Recreation & Forestry
Community Special Events

LIBRARY

2025 ACCOMPLISHMENTS



Financial Sustainability

Continued efforts to build the endowment to prepare the library for unexpected financial difficulties and provide extra services when needed.



Engaged Community

Implemented several new services designed to champion reading in the community, including support for book clubs, a year-round reading program, and an always available "Lucky Day" collection.



Service in Excellence

Implemented weekly staff training program on a variety of topics with an emphasis in 2025 on customer service.

2026 GOALS



Financial Stability

Complete a successful 130-year celebration of the library along with an endowment campaign to raise \$130,000.



Engaged Community

Increase number of cardholders by 1,000 using GIS tools, targeted outreach, and marketing of library services.



Engaged Community

Increase attendance at library programs to over 50,000.

DEPARTMENT FUNCTION

Serves the intellectual, cultural, and artistic needs of all residents by providing print materials, e-media, and cultural and education opportunities for all ages.

2026 EXECUTIVE BUDGET

\$4,816,612

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$3,084,901	\$3,316,381	\$3,367,460	\$3,641,484	\$3,747,989
Operating	\$989,105	\$1,069,212	\$1,057,960	\$1,122,418	\$1,068,623
Total	\$4,074,006	\$4,385,593	\$4,425,390	\$4,763,902	\$4,816,612

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Department Managers	6	6
Markerspace Coordinator	1	1
Librarian 1	8	8
Building Maintenance (Coordinator; Custodian)	3.5	3.5
Administrative (Special Projects Coordinator; Finance Analyst)	2	2
Library Associates, Assistants and Graphic Designer	15.38	15.38
I.T. Techs	1	1
Pager/Shelvers	6	6
Patron Relations Specialist/Security Guard	1	1.75
Bridges ILS Manager	1	1
Total	45.9	46.63

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Visitors	207,980	295,495	294,490	306,624	159,145
# of Items Circulated	745,701	798,208	829,643	829,356	414,957
# of People with a Library Card	39,038	36,480	34,321	35,511	34,819
# of People Involved in Library Programming	13,897	31,037	38,699	40,812	30,332
# of Hours of Library Computer Use	12,952	26,476	34,511	23,326	11,760

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,361,883	1,425,099	1,420,638	1,465,046	39,947	2.8%
<i>Personnel</i>	<i>3,367,430</i>	<i>3,524,805</i>	<i>3,641,484</i>	<i>3,747,989</i>	<i>223,184</i>	<i>6.3%</i>
<i>Operating</i>	<i>1,057,960</i>	<i>1,071,450</i>	<i>1,122,418</i>	<i>1,068,623</i>	<i>(2,827)</i>	<i>-0.3%</i>
Total Expenses	4,425,390	4,596,255	4,763,902	4,816,612	220,357	4.8%
General Fund/Levy Support	(3,063,508)	(3,171,156)	(3,343,264)	(3,351,566)	(180,410)	-5.7%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5110 - Library Admin.						
Other State Funding	1,198,701	1,234,140	1,234,140	1,282,192	48,052	3.9%
Public Charges for Services	72,671	83,105	75,000	75,000	(8,105)	-9.8%
Other Local Funding	3,011	13,229	13,299	13,229	-	0.0%
5110 - Library Admin. - Total Revenues	1,274,383	1,330,474	1,322,439	1,370,421	39,947	3.0%
Salaries & Wages	264,018	274,145	273,503	287,314	13,169	4.8%
Overtime	223	-	41	-	-	0.0%
Retirement	18,076	18,873	19,011	20,500	1,627	8.6%
Health Insurance	57,614	58,767	61,967	58,832	65	0.1%
Other Benefits	23,120	24,358	24,166	25,478	1,120	4.6%
<i>5110 - Library Admin. - Personnel</i>	<i>363,051</i>	<i>376,143</i>	<i>378,688</i>	<i>392,124</i>	<i>15,981</i>	<i>4.2%</i>
Professional Services	604	-	-	-	-	0.0%
Utilities	11,818	11,511	10,895	11,211	(300)	-2.6%
Office Supplies	16,640	15,857	15,357	15,357	(500)	-3.2%
Operating Supplies/Exp.	2,275	3,000	1,800	3,300	300	10.0%
Memberships & Training	25,815	13,300	16,100	14,100	800	6.0%
Insurance	27,605	26,800	31,707	33,300	6,500	24.3%
Capital Outlay	-	500	-	-	(500)	-100.0%
<i>5110 - Library Admin. - Operating</i>	<i>84,756</i>	<i>70,968</i>	<i>75,859</i>	<i>77,268</i>	<i>6,300</i>	<i>8.9%</i>
5110 - Library Admin. - Total Expenses	447,807	447,111	454,547	469,392	22,281	5.0%
5110 - Library Admin. - GF/Levy Support	826,576	883,363	867,892	901,029	17,666	2.0%
5111 - Library Technology						
5111 - Library Technology - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	200,628	210,159	212,369	220,018	9,859	4.7%
Overtime	62	-	-	-	-	0.0%
Retirement	13,850	14,606	14,763	15,842	1,236	8.5%
Health Insurance	63,282	68,344	68,345	68,232	(112)	-0.2%
Other Benefits	17,573	19,038	18,421	20,108	1,070	5.6%
<i>5111 - Library Technology - Personnel</i>	<i>295,396</i>	<i>312,147</i>	<i>313,898</i>	<i>324,200</i>	<i>12,053</i>	<i>3.9%</i>

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Professional Services	56,021	75,000	78,867	85,000	10,000	13.3%
Contracted Services	75,550	79,267	79,267	78,913	(354)	-0.4%
Operating Supplies/Exp.	-	5,000	5,000	6,000	1,000	20.0%
<i>5111 - Library Technology - Operating</i>	<i>131,571</i>	<i>159,267</i>	<i>163,134</i>	<i>169,913</i>	<i>10,646</i>	<i>6.7%</i>
5111 - Library Technology - Total Expenses	426,967	471,414	477,032	494,113	22,699	4.8%
5111 - Library Technology - GF/Levy Support	(426,967)	(471,414)	(477,032)	(494,113)	(22,699)	-4.8%
5120 - Library Building						
5120 - Library Building - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	252,836	279,536	279,801	291,603	12,067	4.3%
Overtime	3,914	-	1,000	-	-	0.0%
Retirement	17,104	17,719	18,036	19,225	1,506	8.5%
Health Insurance	47,309	48,296	50,896	48,216	(80)	-0.2%
Other Benefits	21,184	22,661	22,141	23,677	1,016	4.5%
<i>5120 - Library Building - Personnel</i>	<i>342,347</i>	<i>368,212</i>	<i>371,874</i>	<i>382,721</i>	<i>14,509</i>	<i>3.9%</i>
Professional Services	51,054	35,000	38,280	700	(34,300)	-98.0%
Utilities	143,683	123,265	153,169	130,242	6,977	5.7%
Bldg & Grounds Maint.	120,734	100,000	100,000	100,000	-	0.0%
Insurance	16,370	16,700	16,663	17,300	600	3.6%
<i>5120 - Library Building - Operating</i>	<i>331,841</i>	<i>274,965</i>	<i>308,112</i>	<i>248,242</i>	<i>(26,723)</i>	<i>-9.7%</i>
5120 - Library Building - Total Expenses	674,188	643,177	679,986	630,963	(12,214)	-1.9%
5120 - Library Building - GF/Levy Support	(674,188)	(643,177)	(679,986)	(630,963)	12,214	1.9%
5130 - Public Service						
5130 - Public Service - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	493,465	588,615	550,024	622,326	33,711	5.7%
Wages - Seasonal/Temp.	57,370	-	50,872	4,469	4,469	100.0%
Overtime	281	-	100	-	-	0.0%
Retirement	27,144	28,535	30,042	30,669	2,134	7.5%
Health Insurance	85,001	107,063	109,663	107,048	(15)	0.0%
Other Benefits	35,538	38,906	39,732	40,302	1,396	3.6%
<i>5130 - Public Service - Personnel</i>	<i>698,798</i>	<i>763,119</i>	<i>780,433</i>	<i>804,814</i>	<i>41,695</i>	<i>5.5%</i>
Professional Services	4,773	3,400	4,938	3,700	300	8.8%
Office Supplies	5,358	5,000	5,000	5,000	-	0.0%
<i>5130 - Public Service - Operating</i>	<i>10,131</i>	<i>8,400</i>	<i>9,938</i>	<i>8,700</i>	<i>300</i>	<i>3.6%</i>
5130 - Public Service - Total Expenses	708,929	771,519	790,371	813,514	41,995	5.4%
5130 - Public Service - GF/Levy Support	(708,929)	(771,519)	(790,371)	(813,514)	(41,995)	-5.4%
5132 - Big Read Grant						

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Other Local Funding	-	10,000	10,000	10,000	-	0.0%
Miscellaneous Revenue	12,000	2,500	5,749	2,500	-	0.0%
5132 - Big Read Grant - Total Revenues	12,000	12,500	15,749	12,500	-	0.0%
Professional Services	-	4,500	-	4,500	-	0.0%
Office Supplies	-	750	150	750	-	0.0%
Operating Supplies/Exp.	-	250	250	250	-	0.0%
Library Books/Materials	12,549	7,000	15,746	7,000	-	0.0%
<i>5132 - Big Read Grant - Operating</i>	<i>12,549</i>	<i>12,500</i>	<i>16,146</i>	<i>12,500</i>	<i>-</i>	<i>0.0%</i>
5132 - Big Read Grant - Total Expenses	12,549	12,500	16,146	12,500	-	0.0%
5132 - Big Read Grant - GF/Levy Support	(549)	-	(397)	-	-	0.0%
5140 - Children's Services						
Other Local Funding	55,000	61,125	61,125	61,125	-	0.0%
5140 - Children's Services - Total Revenues	55,000	61,125	61,125	61,125	-	0.0%
Salaries & Wages	5,347	-	7,765	-	-	0.0%
Retirement	369	-	201	-	-	0.0%
Other Benefits	473	-	444	-	-	0.0%
<i>5140 - Children's Services - Personnel</i>	<i>6,189</i>	<i>-</i>	<i>8,410</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
5140 - Children's Services - Total Expenses	6,189	-	8,410	-	-	0.0%
5140 - Children's Services - GF/Levy Support	48,811	61,125	52,715	61,125	-	0.0%
5141 - Children's Serv. Grant						
Other Local Funding	500	1,000	1,325	1,000	-	0.0%
5141 - Children's Serv. Grant - Total Revenues	500	1,000	1,325	1,000	-	0.0%
Operating Supplies/Exp.	-	500	-	500	-	0.0%
Library Books/Materials	-	500	2,000	500	-	0.0%
<i>5141 - Children's Serv. Grant - Operating</i>	<i>-</i>	<i>1,000</i>	<i>2,000</i>	<i>1,000</i>	<i>-</i>	<i>0.0%</i>
5141 - Children's Serv. Grant - Total Expenses	-	1,000	2,000	1,000	-	0.0%
5141 - Children's Serv. Grant - GF/Levy Support	500	-	(675)	-	-	0.0%
5145 - Marketing & Comm.						
5145 - Marketing & Comm. - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	150,018	154,392	157,693	162,475	8,083	5.2%
Retirement	10,353	10,730	10,960	11,698	968	9.0%
Health Insurance	8,718	9,416	9,415	9,400	(16)	-0.2%
Other Benefits	11,849	12,436	12,433	13,077	641	5.2%
<i>5145 - Marketing & Comm. - Personnel</i>	<i>180,938</i>	<i>186,974</i>	<i>190,501</i>	<i>196,650</i>	<i>9,676</i>	<i>5.2%</i>
Office Supplies	11,263	10,000	9,335	10,000	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Supplies/Exp.	5,955	4,000	5,156	4,000	-	0.0%
5145 - Marketing & Comm. - Operating	17,219	14,000	14,491	14,000	-	0.0%
5145 - Marketing & Comm. - Total Expenses	198,157	200,974	204,992	210,650	9,676	4.8%
5145 - Marketing & Comm. - GF/Levy Support	(198,157)	(200,974)	(204,992)	(210,650)	(9,676)	-4.8%
5150 - Comm. Engagement						
5150 - Comm. Engagement - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	620,734	642,067	644,161	672,769	30,702	4.8%
Overtime	41	-	-	-	-	0.0%
Retirement	39,636	41,574	41,834	44,845	3,271	7.9%
Health Insurance	109,836	97,765	132,313	127,064	29,299	30.0%
Other Benefits	50,096	52,701	52,931	55,889	3,188	6.0%
5150 - Comm. Engagement - Personnel	820,342	834,107	871,239	900,567	66,460	8.0%
Office Supplies	4,857	4,000	4,000	4,000	-	0.0%
Operating Supplies/Exp.	28,685	23,500	23,500	25,000	1,500	6.4%
5150 - Comm. Engagement - Operating	33,542	27,500	27,500	29,000	1,500	5.5%
5150 - Comm. Engagement - Total Expenses	853,884	861,607	898,739	929,567	67,960	7.9%
5150 - Comm. Engagement - GF/Levy Support	(853,884)	(861,607)	(898,739)	(929,567)	(67,960)	-7.9%
5151 - Info & Adult Serv. Gr.						
Other Local Funding	20,000	20,000	20,000	20,000	-	0.0%
5151 - Info & Adult Serv. Gr. - Total Revenues	20,000	20,000	20,000	20,000	-	0.0%
Library Books/Materials	1,923	4,000	6,312	4,000	-	0.0%
5151 - Info & Adult Serv. Gr. - Operating	1,923	4,000	6,312	4,000	-	0.0%
5151 - Info & Adult Serv. Gr. - Total Expenses	1,923	4,000	6,312	4,000	-	0.0%
5151 - Info & Adult Serv. Gr. - GF/Levy Support	18,077	16,000	13,688	16,000	-	0.0%
5170 - Materials Collections						
5170 - Materials Collections - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	522,832	539,254	560,881	576,632	37,378	6.9%
Retirement	32,280	34,550	35,029	37,245	2,695	7.8%
Health Insurance	64,729	67,128	87,176	87,032	19,904	29.7%
Other Benefits	40,528	43,171	43,355	46,004	2,833	6.6%
5170 - Materials Collections - Personnel	660,369	684,103	726,441	746,913	62,810	9.2%
Professional Services	2,841	2,850	2,926	3,000	150	5.3%
Office Supplies	19,672	26,000	26,000	26,000	-	0.0%
Library Books/Materials	411,916	470,000	470,000	475,000	5,000	1.1%
5170 - Materials Collections - Operating	434,429	498,850	498,926	504,000	5,150	1.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5170 - Materials Collections - Total Expenses	1,094,797	1,182,953	1,225,367	1,250,913	67,960	5.7%
5170 - Materials Collections - GF/Levy Support	(1,094,797)	(1,182,953)	(1,225,367)	(1,250,913)	(67,960)	-5.7%

PARKS, RECREATION, & FORESTRY

2025 ACCOMPLISHMENTS

-  **People-Centered Development**
Contract approved for professional services to develop a comprehensive city-wide wayfinding and signage system for "on & off" road bicycle and pedestrian traffic.
-  **Service in Excellence**
Completed successful recruitment and hiring of the Customer & Administrative Services Manager and Recreation Services Manager positions.
-  **Financial Stability**
Realized a record number of building, park shelter, and athletic field/court rentals and associated revenues.

2026 GOALS

-  **Engaged Community**
Realize full-time status (from part-time) of the Volunteer Coordinator position.
-  **People-Centered Development**
Complete update to the City Park & Recreation System Master Plan.
-  **People-Centered Development**
Achieve substantial completion of the Mindiola Park-Complex Pavilion CIP Project.

DEPARTMENT FUNCTION

Responsible for the management and care of the City park and trail system, urban forest, numerous recreational facilities, and comprehensive community recreation program of activities and special events for persons of all ages/abilities.

2026 EXECUTIVE BUDGET

\$7,362,230

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$1,877,778	\$4,963,927	\$4,805,275	\$5,063,073	\$5,387,507
Operating	\$4,693,066	\$2,049,729	\$2,294,317	\$2,509,371	\$1,974,723
Total	\$6,570,844	\$7,013,565	\$7,099,592	\$7,572,444	\$7,362,230

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Manager (Park & Forestry; Recreation; Customer & Admin Services)	3	3
Grounds (Supervisor; Asst. Supervisor; Maintenance)	12	12
Buildings (Supervisor; Asst. Supervisor; Specialist; Maintenance)	6.7	7
Forestry (Asst. Supervisor; Supervisor Asst.; Arborist)	9.5	9.5
Recreation (Supervisors; Programmer; Coordinators; Special Events; Facilities; CLC; Sports; Volunteers)	7.13	7.13
S.P.A.R.S.	1	1
Mechanic (Mechanic; Stockroom Attendant)	2	-
Admin (Supervisor; Admin Asst.; Customer Service; Account Clerk; Marketing Coordinator)	4.89	4.89
Custodian	0.63	.73
Total	47.8	46.2

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 (Year End Projection)
# of Park Acres Managed	1,196	1,196	1,196	1,196	1,196
# of Trees Planted	646	581	528	529	411
# of Facility Rentals	4,134	5,303	5,982	6,311	6,420
# of Recreation Program Enrollments	22,671	29,370	31,883	33,613	34,285
# of Community Special Events Conducted	42	38	40	40	43
# of Pool Attendees (Both Pools Combined)	56,181	66,201	58,343	68,661	69,333

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Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,721,638	1,680,369	1,817,017	1,756,840	76,471	4.6%
<i>Personnel</i>	<i>4,805,275</i>	<i>5,539,539</i>	<i>5,063,073</i>	<i>5,387,507</i>	<i>(152,032)</i>	<i>-2.7%</i>
<i>Operating</i>	<i>2,294,317</i>	<i>1,872,560</i>	<i>2,509,371</i>	<i>1,974,723</i>	<i>102,163</i>	<i>5.5%</i>
Total Expenses	7,099,592	7,412,099	7,572,444	7,362,230	(49,869)	-0.7%
General Fund/Levy Support	(5,377,954)	(5,731,730)	(5,755,427)	(5,605,390)	126,340	-2.2%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5310 - Recreation Programs						
Public Charges for Services	1,071,742	1,054,626	1,073,372	1,086,040	31,414	3.0%
Other Local Funding	13,368	-	20,000	-	-	0.0%
Transfers from Other Funds	1,522	1,400	1,400	1,400	-	0.0%
5310 - Recreation Programs - Total Revenues	1,086,631	1,056,026	1,094,772	1,087,440	31,414	3.0%
Salaries & Wages	479,878	498,816	512,709	506,713	7,897	1.6%
Wages - Seasonal/Temp.	283,071	280,600	280,600	284,400	3,800	1.4%
Overtime	86	-	75	-	-	0.0%
Retirement	32,362	31,676	31,676	33,281	1,605	5.1%
Health Insurance	122,080	128,843	128,843	128,842	(1)	0.0%
Other Benefits	45,101	46,094	46,130	46,485	391	0.8%
<i>5310 - Recreation Programs - Personnel</i>	<i>962,578</i>	<i>986,029</i>	<i>1,000,033</i>	<i>999,721</i>	<i>13,692</i>	<i>1.4%</i>
Professional Services	202,926	184,475	192,475	192,475	8,000	4.3%
Utilities	11,374	9,000	9,000	9,000	-	0.0%
Bldg & Grounds Maint.	42,485	28,000	36,000	36,000	8,000	28.6%
Office Supplies	83,012	81,100	80,600	80,600	(500)	-0.6%
Operating Supplies/Exp.	33,937	31,466	34,116	32,116	650	2.1%
Memberships & Training	4,051	5,250	5,250	5,250	-	0.0%
<i>5310 - Recreation Programs - Operating</i>	<i>377,785</i>	<i>339,291</i>	<i>357,441</i>	<i>355,441</i>	<i>16,150</i>	<i>4.8%</i>
5310 - Recreation Programs - Total Expenses	1,340,363	1,325,320	1,357,474	1,355,162	29,842	2.3%
5310 - Recreation Programs - GF/Levy Support	(253,732)	(269,294)	(262,702)	(267,722)	1,572	0.6%
5320 - Horeb Pool						
Public Charges for Services	242,111	244,943	250,000	264,000	19,057	7.8%
5320 - Horeb Pool - Total Revenues	242,111	244,943	250,000	264,000	19,057	7.8%
Wages - Seasonal/Temp.	178,546	190,700	188,000	192,100	1,400	0.7%
Overtime	80	-	-	-	-	0.0%
Other Benefits	2,589	2,765	2,740	2,785	20	0.7%
<i>5320 - Horeb Pool - Personnel</i>	<i>181,215</i>	<i>193,465</i>	<i>190,740</i>	<i>194,885</i>	<i>1,420</i>	<i>0.7%</i>
Professional Services	16,600	16,600	16,600	18,000	1,400	8.4%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Utilities	43,285	49,488	48,683	52,755	3,267	6.6%
Vehicle & Equip. Maint.	2,106	6,000	6,000	6,000	-	0.0%
Bldg & Grounds Maint.	1,022	7,000	7,594	7,000	-	0.0%
Office Supplies	1,758	2,675	1,000	1,000	(1,675)	-62.6%
Operating Supplies/Exp.	35,974	32,600	32,600	33,300	700	2.1%
Memberships & Training	7,273	4,000	4,437	5,000	1,000	25.0%
Capital Outlay	-	20,000	17,085	20,000	-	0.0%
<i>5320 - Horeb Pool - Operating</i>	<i>108,018</i>	<i>138,363</i>	<i>133,999</i>	<i>143,055</i>	<i>4,692</i>	<i>3.4%</i>
5320 - Horeb Pool - Total Expenses	289,233	331,828	324,739	337,940	6,112	1.8%
5320 - Horeb Pool - GF/Levy Support	(47,122)	(86,885)	(74,739)	(73,940)	12,945	14.9%
5325 - Buchner Pool						
Public Charges for Services	331,965	345,000	345,000	366,000	21,000	6.1%
5325 - Buchner Pool - Total Revenues	331,965	345,000	345,000	366,000	21,000	6.1%
Wages - Seasonal/Temp.	232,500	243,200	235,000	248,100	4,900	2.0%
Overtime	81	-	-	-	-	0.0%
Retirement	1,011	-	-	-	-	0.0%
Other Benefits	4,287	3,526	3,400	3,597	71	2.0%
<i>5325 - Buchner Pool - Personnel</i>	<i>237,879</i>	<i>246,726</i>	<i>238,400</i>	<i>251,697</i>	<i>4,971</i>	<i>2.0%</i>
Professional Services	20,450	20,000	20,200	22,000	2,000	10.0%
Utilities	56,624	65,131	84,650	62,135	(2,996)	-4.6%
Vehicle & Equip. Maint.	4,707	3,000	13,261	3,000	-	0.0%
Bldg & Grounds Maint.	4,206	5,000	11,125	5,000	-	0.0%
Office Supplies	856	2,000	1,500	2,000	-	0.0%
Operating Supplies/Exp.	44,458	43,000	43,840	43,500	500	1.2%
Memberships & Training	4,494	3,500	3,630	4,500	1,000	28.6%
Capital Outlay	-	-	-	30,000	30,000	100.0%
<i>5325 - Buchner Pool - Operating</i>	<i>135,794</i>	<i>141,631</i>	<i>178,206</i>	<i>172,135</i>	<i>30,504</i>	<i>21.5%</i>
5325 - Buchner Pool - Total Expenses	373,673	388,357	416,606	423,832	35,475	9.1%
5325 - Buchner Pool - GF/Levy Support	(41,707)	(43,357)	(71,606)	(57,832)	(14,475)	-33.4%
5510 - Park & Rec Admin.						
5510 - Park & Rec Admin. - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	462,891	524,023	520,000	517,002	(7,021)	-1.3%
Wages - Seasonal/Temp.	1,733	7,700	7,500	7,600	(100)	-1.3%
Overtime	201	-	78	-	-	0.0%
Retirement	32,176	36,420	36,500	37,224	804	2.2%
Health Insurance	116,500	117,695	118,000	127,064	9,369	8.0%
Other Benefits	41,104	47,972	46,800	46,230	(1,742)	-3.6%
<i>5510 - Park & Rec Admin. - Personnel</i>	<i>654,604</i>	<i>733,810</i>	<i>728,878</i>	<i>735,120</i>	<i>1,310</i>	<i>0.2%</i>

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Professional Services	5,322	4,720	6,683	4,200	(520)	-11.0%
Utilities	7,147	8,439	11,663	11,819	3,380	40.1%
Vehicle & Equip. Maint.	3,862	4,016	4,462	4,462	446	11.1%
Office Supplies	18,779	14,817	14,797	15,014	197	1.3%
Operating Supplies/Exp.	2,852	2,565	2,400	2,616	51	2.0%
Memberships & Training	6,520	12,457	9,318	12,032	(425)	-3.4%
<i>5510 - Park & Rec Admin. - Operating</i>	<i>44,481</i>	<i>47,014</i>	<i>49,323</i>	<i>50,143</i>	<i>3,129</i>	<i>6.7%</i>
5510 - Park & Rec Admin. - Total Expenses	699,085	780,824	778,201	785,263	4,439	0.6%
5510 - Park & Rec Admin. - GF/Levy Support	(699,085)	(780,824)	(778,201)	(785,263)	(4,439)	-0.6%
5520 - Park Maintenance						
Miscellaneous Revenue	7,227	4,900	70,093	4,900	-	0.0%
5520 - Park Maintenance - Total Revenues	7,227	4,900	70,093	4,900	-	0.0%
Salaries & Wages	1,044,312	1,384,302	1,100,000	1,307,793	(76,509)	-5.5%
Wages - Seasonal/Temp.	108,269	137,000	140,000	148,500	11,500	8.4%
Overtime	43,945	20,600	30,000	30,000	9,400	45.6%
Retirement	72,549	97,215	85,000	96,494	(721)	-0.7%
Health Insurance	352,754	488,882	380,000	379,976	(108,906)	-22.3%
Other Benefits	100,752	133,912	112,000	123,879	(10,033)	-7.5%
<i>5520 - Park Maintenance - Personnel</i>	<i>1,722,580</i>	<i>2,261,911</i>	<i>1,847,000</i>	<i>2,086,642</i>	<i>(175,269)</i>	<i>-7.7%</i>
Professional Services	180,289	124,650	230,000	139,150	14,500	11.6%
Utilities	253,990	264,299	241,200	264,822	523	0.2%
Vehicle & Equip. Maint.	221,397	107,200	310,000	107,200	-	0.0%
Bldg & Grounds Maint.	212,887	134,600	302,000	134,600	-	0.0%
Office Supplies	18,379	8,200	15,000	8,200	-	0.0%
Operating Supplies/Exp.	185,742	128,600	135,250	128,600	-	0.0%
Memberships & Training	33,244	9,160	26,100	9,160	-	0.0%
Gasoline/Fuel/Oil	85,889	89,760	85,000	92,004	2,244	2.5%
<i>5520 - Park Maintenance - Operating</i>	<i>1,191,817</i>	<i>866,469</i>	<i>1,344,550</i>	<i>883,736</i>	<i>17,267</i>	<i>2.0%</i>
5520 - Park Maintenance - Total Expenses	2,914,398	3,128,380	3,191,550	2,970,378	(158,002)	-5.1%
5520 - Park Maintenance - GF/Levy Support	(2,907,171)	(3,123,480)	(3,121,457)	(2,965,478)	158,002	5.1%
5530 - Riverwalk						
5530 - Riverwalk - Total Revenues	-	-	-	-	-	0.0%
Wages - Seasonal/Temp.	29,913	37,600	37,000	38,600	1,000	2.7%
Other Benefits	-	545	500	560	15	2.8%
<i>5530 - Riverwalk - Personnel</i>	<i>29,913</i>	<i>38,145</i>	<i>37,500</i>	<i>39,160</i>	<i>1,015</i>	<i>2.7%</i>
Utilities	8,962	13,394	13,800	14,250	856	6.4%
Bldg & Grounds Maint.	15,537	11,000	13,000	11,000	-	0.0%
<i>5530 - Riverwalk - Operating</i>	<i>24,499</i>	<i>24,394</i>	<i>26,800</i>	<i>25,250</i>	<i>856</i>	<i>3.5%</i>

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5530 - Riverwalk - Total Expenses	54,412	62,539	64,300	64,410	1,871	3.0%
5530 - Riverwalk - GF/Levy Support	(54,412)	(62,539)	(64,300)	(64,410)	(1,871)	-3.0%
5532 - Maint. - Frame Park						
5532 - Maint. - Frame Park - Total Revenues	-	-	-	-	-	0.0%
Wages - Seasonal/Temp.	27,747	26,000	25,000	26,800	800	3.1%
Other Benefits	-	377	300	389	12	3.2%
<i>5532 - Maint. - Frame Park - Personnel</i>	<i>27,747</i>	<i>26,377</i>	<i>25,300</i>	<i>27,189</i>	<i>812</i>	<i>3.1%</i>
Utilities	30,942	38,078	74,500	47,436	9,358	24.6%
Bldg & Grounds Maint.	29,842	21,500	21,000	21,500	-	0.0%
<i>5532 - Maint. - Frame Park - Operating</i>	<i>60,784</i>	<i>59,578</i>	<i>95,500</i>	<i>68,936</i>	<i>9,358</i>	<i>15.7%</i>
5532 - Maint. - Frame Park - Total Expenses	88,532	85,955	120,800	96,125	10,170	11.8%
5532 - Maint. - Frame Park - GF/Levy Support	(88,532)	(85,955)	(120,800)	(96,125)	(10,170)	-11.8%
5610 - Forestry						
Special Assessments	21,650	7,000	19,056	7,000	-	0.0%
Investment Income	1,229	-	104	-	-	0.0%
Miscellaneous Revenue	740	-	3,992	-	-	0.0%
5610 - Forestry - Total Revenues	23,619	7,000	23,152	7,000	-	0.0%
Salaries & Wages	660,671	703,924	675,000	735,771	31,847	4.5%
Wages - Seasonal/Temp.	8,459	11,600	13,000	11,900	300	2.6%
Overtime	9,819	3,100	6,200	6,000	2,900	93.5%
Retirement	44,639	47,226	42,000	50,893	3,667	7.8%
Health Insurance	206,720	224,071	200,000	184,680	(39,391)	-17.6%
Other Benefits	58,451	62,333	58,200	63,037	704	1.1%
<i>5610 - Forestry - Personnel</i>	<i>988,758</i>	<i>1,052,254</i>	<i>994,400</i>	<i>1,052,281</i>	<i>27</i>	<i>0.0%</i>
Professional Services	97,805	60,000	80,000	75,007	15,007	25.0%
Utilities	4,882	4,600	4,700	4,600	-	0.0%
Operating Supplies/Exp.	174,723	125,450	166,102	125,450	-	0.0%
Memberships & Training	18,235	10,700	17,680	10,700	-	0.0%
<i>5610 - Forestry - Operating</i>	<i>295,645</i>	<i>200,750</i>	<i>268,482</i>	<i>215,757</i>	<i>15,007</i>	<i>7.5%</i>
5610 - Forestry - Total Expenses	1,284,403	1,253,004	1,262,882	1,268,038	15,034	1.2%
5610 - Forestry - GF/Levy Support	(1,260,784)	(1,246,004)	(1,239,730)	(1,261,038)	(15,034)	-1.2%
5940 - Special Events						
Miscellaneous Revenue	30,084	22,500	34,000	27,500	5,000	22.2%
5940 - Special Events - Total Revenues	30,084	22,500	34,000	27,500	5,000	22.2%
Wages - Seasonal/Temp.	-	810	810	800	(10)	-1.2%
Other Benefits	-	12	12	12	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
<i>5940 - Special Events - Personnel</i>	-	822	822	812	(10)	-1.2%
Office Supplies	441	450	450	450	-	0.0%
Miscellaneous Expenditures	55,053	54,620	54,620	59,820	5,200	9.5%
<i>5940 - Special Events - Operating</i>	<i>55,494</i>	<i>55,070</i>	<i>55,070</i>	<i>60,270</i>	<i>5,200</i>	<i>9.4%</i>
5940 - Special Events - Total Expenses	55,494	55,892	55,892	61,082	5,190	9.3%
5940 - Special Events - GF/Levy Support	(25,410)	(33,392)	(21,892)	(33,582)	(190)	-0.6%

SOLID WASTE MANAGEMENT



City of
Waukesha

Garbage Collection
Composting
West Avenue Landfill
Recycling

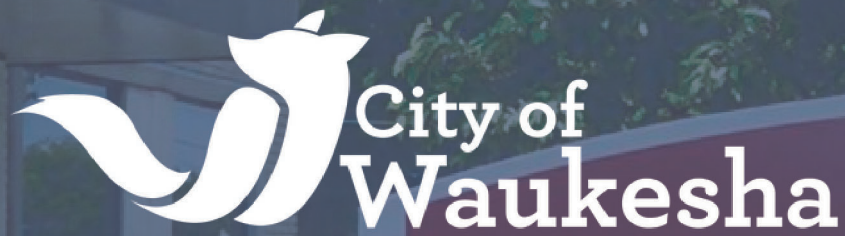
Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	228,695	173,000	239,151	173,540	540	0.3%
<i>Personnel</i>	<i>52,382</i>	<i>61,349</i>	<i>67,029</i>	<i>63,157</i>	<i>1,808</i>	<i>2.9%</i>
<i>Operating</i>	<i>3,349,599</i>	<i>3,459,151</i>	<i>3,386,753</i>	<i>340,195</i>	<i>(3,118,956)</i>	<i>-90.2%</i>
Total Expenses	3,401,980	3,520,500	3,453,782	403,352	(3,117,148)	-88.5%
General Fund/Levy Support	(3,173,286)	(3,347,500)	(3,214,631)	(229,812)	3,117,688	93.1%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7100 - Garbage Collect.						
Public Charges for Services	-	-	73,000	540	540	100.0%
Permits	136,274	150,000	145,345	150,000	-	0.0%
7100 - Garbage Collect. - Total Revenues	136,274	150,000	218,345	150,540	540	0.4%
Professional Services	-	-	2,713	5,000	5,000	100.0%
Contracted Services	2,468,699	2,404,000	2,377,000	207,009	(2,196,991)	-91.4%
Office Supplies	2,438	3,000	2,500	3,000	-	0.0%
Operating Supplies/Exp.	3,159	5,000	4,000	5,000	-	0.0%
<i>7100 - Garbage Collect. - Operating</i>	<i>2,474,297</i>	<i>2,412,000</i>	<i>2,386,213</i>	<i>220,009</i>	<i>(2,191,991)</i>	<i>-90.9%</i>
7100 - Garbage Collect. - Total Expenses	2,474,297	2,412,000	2,386,213	220,009	(2,191,991)	-90.9%
7100 - Garbage Collect. - GF/Levy Support	(2,338,023)	(2,262,000)	(2,167,868)	(69,469)	2,192,531	96.9%
7110 - Composting						
Interdepartmental Charges	37,206	15,000	12,000	15,000	-	0.0%
7110 - Composting - Total Revenues	37,206	15,000	12,000	15,000	-	0.0%
Salaries & Wages	10,765	22,195	32,195	22,750	555	2.5%
Retirement	18	1,543	1,500	1,638	95	6.2%
Other Benefits	21	1,698	1,500	1,740	42	2.5%
<i>7110 - Composting - Personnel</i>	<i>10,804</i>	<i>25,436</i>	<i>35,195</i>	<i>26,128</i>	<i>692</i>	<i>2.7%</i>
Professional Services	2,858	1,700	1,600	1,700	-	0.0%
Operating Supplies/Exp.	3,000	4,000	3,000	4,000	-	0.0%
<i>7110 - Composting - Operating</i>	<i>5,858</i>	<i>5,700</i>	<i>4,600</i>	<i>5,700</i>	<i>-</i>	<i>0.0%</i>
7110 - Composting - Total Expenses	16,662	31,136	39,795	31,828	692	2.2%
7110 - Composting - GF/Levy Support	20,544	(16,136)	(27,795)	(16,828)	(692)	-4.3%
7120 - West Ave Landfill						
7120 - West Ave Landfill - Total Revenues	-	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Professional Services	59,279	73,000	73,000	76,000	3,000	4.1%
Utilities	11,980	11,781	13,000	12,370	589	5.0%
Operating Supplies/Exp.	7,727	7,500	7,500	7,500	-	0.0%
<i>7120 - West Ave Landfill - Operating</i>	<i>78,986</i>	<i>92,281</i>	<i>93,500</i>	<i>95,870</i>	<i>3,589</i>	<i>3.9%</i>
7120 - West Ave Landfill - Total Expenses	78,986	92,281	93,500	95,870	3,589	3.9%
7120 - West Ave Landfill - GF/Levy Support	(78,986)	(92,281)	(93,500)	(95,870)	(3,589)	-3.9%
7150 - Recycling						
Other State Funding	47,759	-	-	-	-	0.0%
Miscellaneous Revenue	7,456	8,000	8,806	8,000	-	0.0%
7150 - Recycling - Total Revenues	55,215	8,000	8,806	8,000	-	0.0%
Salaries & Wages	41,577	-	-	-	-	0.0%
Wages - Seasonal/Temp.	-	35,400	31,321	36,500	1,100	3.1%
Other Benefits	-	513	513	529	16	3.1%
<i>7150 - Recycling - Personnel</i>	<i>41,577</i>	<i>35,913</i>	<i>31,834</i>	<i>37,029</i>	<i>1,116</i>	<i>3.1%</i>
Professional Services	6,179	7,000	6,200	7,000	-	0.0%
Contracted Services	778,335	934,000	890,000	3,446	(930,554)	-99.6%
Office Supplies	3,196	3,000	2,170	3,000	-	0.0%
Operating Supplies/Exp.	2,579	5,000	3,900	5,000	-	0.0%
Memberships & Training	170	170	170	170	-	0.0%
<i>7150 - Recycling - Operating</i>	<i>790,458</i>	<i>949,170</i>	<i>902,440</i>	<i>18,616</i>	<i>(930,554)</i>	<i>-98.0%</i>
7150 - Recycling - Total Expenses	832,036	985,083	934,274	55,645	(929,438)	-94.4%
7150 - Recycling - GF/Levy Support	(776,821)	(977,083)	(925,468)	(47,645)	929,438	95.1%

NON- DEPARTMENTAL



Tax Assessment Refunds
Property & Liability Insurance
Unallocated Employee Benefits
Contingency

Waukesha Employee
Health & Wellness Center
SERVING THE CITY, COUNTY & SCHOOL DISTRICT
615 W. Moreland Blvd.

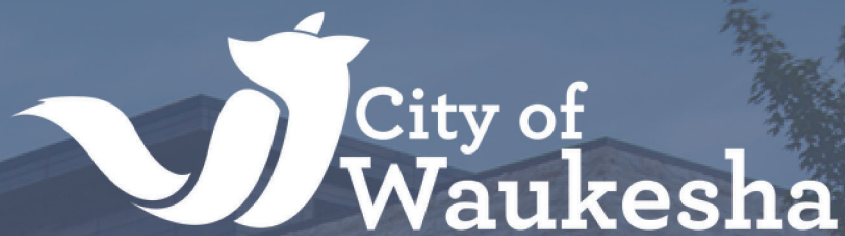
Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	-	-	-	-	-	0.0%
<i>Personnel</i>	(281)	-	-	-	-	0.0%
<i>Operating</i>	2,484,568	3,891,700	2,608,772	5,589,600	#####	43.6%
Total Expenses	2,484,288	3,891,700	2,608,772	5,589,600	1,697,900	43.6%
General Fund/Levy Support	(2,484,288)	(3,891,700)	(2,608,772)	(5,589,600)	#####	-43.6%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
9456 - Tax Assess. Refunds						
9456 - Tax Assess. Refunds - Total Revenues	-	-	-	-	-	0.0%
Miscellaneous Expenditures	232,580	45,000	70,000	45,000	-	0.0%
<i>9456 - Tax Assess. Refunds - Operating</i>	<i>232,580</i>	<i>45,000</i>	<i>70,000</i>	<i>45,000</i>	-	0.0%
9456 - Tax Assess. Refunds - Total Expenses	232,580	45,000	70,000	45,000	-	0.0%
9456 - Tax Assess. Refunds - GF/Levy Support	(232,580)	(45,000)	(70,000)	(45,000)	-	0.0%
9525 - Prop. & Liability Ins.						
9525 - Prop. & Liability Ins. - Total Revenues	-	-	-	-	-	0.0%
Insurance Costs	1,291,293	1,259,700	1,415,772	1,498,600	238,900	19.0%
<i>9525 - Prop. & Liability Ins. - Operating</i>	<i>1,291,293</i>	<i>1,259,700</i>	<i>1,415,772</i>	<i>1,498,600</i>	<i>238,900</i>	19.0%
9525 - Prop. & Liability Ins. - Total Expenses	1,291,293	1,259,700	1,415,772	1,498,600	238,900	19.0%
9525 - Prop. & Liability Ins. - GF/Levy Support	(1,291,293)	(1,259,700)	(1,415,772)	(1,498,600)	(238,900)	-19.0%
9640 - Unallocated Emp. Ben.						
9640 - Unallocated Emp. Ben. - Total Revenues	-	-	-	-	-	0.0%
Retirement	(281)	-	-	-	-	0.0%
<i>9640 - Unallocated Emp. Ben. - Personnel</i>	<i>(281)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	0.0%
Professional Services	6,986	7,000	8,000	8,000	1,000	14.3%
Retiree Costs	723,314	815,000	815,000	800,000	(15,000)	-1.8%
Transfer to Other Funds	230,397	190,000	300,000	293,000	103,000	54.2%
<i>9640 - Unallocated Emp. Ben. - Operating</i>	<i>960,696</i>	<i>1,012,000</i>	<i>1,123,000</i>	<i>1,101,000</i>	<i>89,000</i>	8.8%
9640 - Unallocated Emp. Ben. - Total Expenses	960,415	1,012,000	1,123,000	1,101,000	89,000	8.8%
9640 - Unallocated Emp. Ben. - GF/Levy Support	(960,415)	(1,012,000)	(1,123,000)	(1,101,000)	(89,000)	-8.8%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
9710 - Reserve for Conting.						
9710 - Reserve for Conting. - Total Revenues	-	-	-	-	-	0.0%
Contingency	-	1,575,000	-	2,945,000	1,370,000	87.0%
<i>9710 - Reserve for Conting. - Operating</i>	-	<i>1,575,000</i>	-	<i>2,945,000</i>	<i>#####</i>	<i>87.0%</i>
9710 - Reserve for Conting. - Total Expenses	-	1,575,000	-	2,945,000	1,370,000	87.0%
9710 - Reserve for Conting. - GF/Levy Support	-	(1,575,000)	-	(2,945,000)	#####	-87.0%

GENERAL FUND OPERATING TRANSFERS



Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	-	-	-	-	-	0.0%
<i>Personnel</i>	-	-	-	-	-	<i>0.0%</i>
<i>Operating</i>	1,622,176	1,447,098	1,447,098	1,354,661	(92,437)	-6.4%
Total Expenses	1,622,176	1,447,098	1,447,098	1,354,661	(92,437)	-6.4%
General Fund/Levy Support	(1,622,176)	(1,447,098)	(1,447,098)	(1,354,661)	92,437	-6.4%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
9920 - Transfer to Jan-Boree						
9920 - Transfer to Jan-Boree - Total Revenues	-	-	-	-	-	0.0%
9920 - Transfer to Jan-Boree - Total Expenses	-	-	-	-	-	0.0%
9920 - Transfer to Jan-Boree - GF/Levy Support	-	-	-	-	-	0.0%
9924 - Transf. To Capital Proj.						
9924 - Transf. To Capital Proj. - Total Revenues	-	-	-	-	-	0.0%
Transfer to Other Funds	473,000	-	-	-	-	0.0%
<i>9924 - Transf. To Capital Proj. - Operating</i>	<i>473,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
9924 - Transf. To Capital Proj. - Total Expenses	473,000	-	-	-	-	0.0%
9924 - Transf. To Capital Proj. - GF/Levy Support	(473,000)	-	-	-	-	0.0%
9925 Transfer to Ent. Funds						
9925 Transfer to Ent. Funds - Total Revenues	-	-	-	-	-	0.0%
Transfer to Other Funds	88,661	88,661	88,661	88,661	-	0.0%
<i>9925 Transfer to Ent. Funds - Operating</i>	<i>88,661</i>	<i>88,661</i>	<i>88,661</i>	<i>88,661</i>	<i>-</i>	<i>0.0%</i>
9925 Transfer to Ent. Funds - Total Expenses	88,661	88,661	88,661	88,661	-	0.0%
9925 Transfer to Ent. Funds - GF/Levy Support	(88,661)	(88,661)	(88,661)	(88,661)	-	0.0%
9935 - Transfer to Mass Transit						
9935 - Transfer to Mass Transit - Total Revenues	-	-	-	-	-	0.0%
Transfer to Other Funds	1,060,515	1,358,437	1,358,437	1,266,000	(92,437)	-6.8%
<i>9935 - Transfer to Mass Transit - Operating</i>	<i>1,060,515</i>	<i>1,358,437</i>	<i>1,358,437</i>	<i>1,266,000</i>	<i>(92,437)</i>	<i>-6.8%</i>
9935 - Transfer to Mass Transit - Total Expenses	1,060,515	1,358,437	1,358,437	1,266,000	(92,437)	-6.8%
9935 - Transfer to Mass Transit - GF/Levy Support	(1,060,515)	(1,358,437)	(1,358,437)	(1,266,000)	92,437	6.8%



SPECIAL REVENUE FUNDS

The special revenue fund is an account established by a government to collect money that must be used for a specific project. Special Revenue Funds have an identified specific or “special” revenue source that is used to fund programs or capital projects. Listed below are special revenue funds at the City of Waukesha:

- Fire Historical Preservation
- Citywide Fiber Maintenance
- Park & Recreation Special Revenue Funds
- Oktoberfest
- Sponsorship (General) Events
- Frame Park Baseball Field Maintenance
- Public Works Impact Fees
- Parkland Dedication
- Library Impact Fees
- Police Department Impact Fees
- Civic Band
- Community Development Programs
- Budget Stabilization Fund
- Library Café
- ARPA Fund
- Winter JanBoree

FIRE HISTORICAL PRESERVATION

This fund is utilized as an account for the operation, maintenance, and continued restoration of the Fire Department's two donated Pirsch fire engines (1931 Engine 4 and 1934 Engine 3) and associated historical equipment. Private donations make up 100% of the total funds available.

The department utilizes these historical fire engines for community outreach and engagement activities. Additionally, the Fire Department displays historical equipment at Fire Station 1 in the lobby/ waiting area that is on loan from the Waukesha County Historical Society.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,237	100	350	100	-	0.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	781	868	868	-	(868)	-100.0%
Total Expenses	781	868	868	-	(868)	-100.0%
Fund Net (Income) / Loss	456	(768)	(518)	100	868	113.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2286 - Fire Hist. Preserv.						
Investment Income	237	-	250	-	-	0.0%
Miscellaneous Revenue	1,000	100	100	100	-	0.0%
2286 - Fire Hist. Preserv. - Total Revenues	1,237	100	350	100	-	0.0%
 Vehicle & Equip. Maint.	781	868	868	-	(868)	-100.0%
<i>2286 - Fire Hist. Preserv. - Operating</i>	781	868	868	-	(868)	-100.0%
2286 - Fire Hist. Preserv. - Total Expenses	781	868	868	-	(868)	-100.0%
2286 - Fire Hist. Preserv. - Fund Net Income	456	(768)	(518)	100	868	113.0%

CITYWIDE FIBER MAINTENANCE

This fund is used for maintaining the City's fiber optic network. Maintenance includes break/fix needs, trouble shooting, replacing core equipment, and tree trimming. The annual fees collected from outside entities are used to fund the maintenance. This an escrow fund, and contractually the City is required to roll all remaining funds over from year to year.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	116,727	102,998	116,603	98,000	(4,998)	-4.9%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	133,268	102,998	100,000	98,000	(4,998)	-4.9%
Total Expenses	133,268	102,998	100,000	98,000	(4,998)	-4.9%
Fund Net (Income) / Loss	(16,541)	-	16,603	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1918 - Citywide Fiber Maint.						
State Shared Revenues	15,000	15,000	15,000	15,000	-	0.0%
Interdepartmental Charges	88,352	87,998	91,603	83,000	(4,998)	-5.7%
Investment Income	13,375	-	10,000	-	-	0.0%
1918 - Citywide Fiber Maint. - Total Revenues	116,727	102,998	116,603	98,000	(4,998)	-4.9%
Contracted Services	133,268	102,998	100,000	98,000	(4,998)	-4.9%
<i>1918 - Citywide Fiber Maint. - Operating</i>	<i>133,268</i>	<i>102,998</i>	<i>100,000</i>	<i>98,000</i>	<i>(4,998)</i>	<i>-4.9%</i>
1918 - Citywide Fiber Maint. - Total Expenses	133,268	102,998	100,000	98,000	(4,998)	-4.9%
1918 - Citywide Fiber Maint. - Fund Net Income	(16,541)	-	16,603	-	-	0.0%

PARKS & RECREATION SPECIAL REVENUE FUND

This fund is used to provide recreational programming, special events, special programs and support the volunteer program. Programs and initiatives in this fund include: Senior and Family Day Trips, “Cool School/Explorer” playgrounds, Before/Afterschool, Homeschool Activities, WPRF Theme Park Ticket Program, WI DNR Trail Pass program, Work Permits, volunteer awards and recognition, vending supplies, park related sponsorships and part-time and full time position support. The fund is comprised of program fees, sponsorships, donations, and other receipts related to the operations of activities, programs, facilities, and capital outlays.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,501,415	1,500,112	1,568,720	1,634,389	134,277	9.0%
<i>Personnel</i>	<i>1,217,151</i>	<i>1,049,231</i>	<i>1,161,953</i>	<i>1,124,812</i>	<i>75,581</i>	<i>7.2%</i>
<i>Operating</i>	<i>293,481</i>	<i>317,016</i>	<i>326,256</i>	<i>296,599</i>	<i>(20,417)</i>	<i>-6.4%</i>
Total Expenses	1,510,632	1,366,247	1,488,209	1,421,411	55,164	4.0%
Fund Net (Income) / Loss	(9,217)	133,865	80,511	212,978	79,113	59.1%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5990 - P&R Special Rev.						
Public Charges for Services	1,253,108	1,243,312	1,290,889	1,364,889	121,577	9.8%
Investment Income	3,568	1,800	3,812	2,500	700	38.9%
Miscellaneous Revenue	69,115	75,000	94,019	87,000	12,000	16.0%
5990 - P&R Special Rev. - Total Revenues	1,325,791	1,320,112	1,388,720	1,454,389	134,277	10.2%
Salaries & Wages	188,345	196,514	196,000	194,758	(1,756)	-0.9%
Wages - Seasonal/Temp.	762,255	753,400	750,000	818,600	65,200	8.7%
Overtime	134	-	-	-	-	0.0%
Retirement	20,469	23,296	23,300	24,686	1,390	6.0%
Health Insurance	45,422	47,619	47,000	57,054	9,435	19.8%
Other Benefits	34,386	28,402	28,443	29,714	1,312	4.6%
<i>5990 - P&R Special Rev. - Personnel</i>	<i>1,051,011</i>	<i>1,049,231</i>	<i>1,044,743</i>	<i>1,124,812</i>	<i>75,581</i>	<i>7.2%</i>
Professional Services	60,326	52,000	58,000	58,000	6,000	11.5%
Utilities	483	500	500	500	-	0.0%
Office Supplies	9,653	9,653	9,653	9,653	-	0.0%
Operating Supplies/Exp.	26,904	25,330	25,330	25,330	-	0.0%
Miscellaneous Expenditures	165,073	161,033	165,216	174,016	12,983	8.1%
Insurance	21,558	18,500	20,557	22,100	3,600	19.5%
Capital Outlay	-	40,000	40,000	-	(40,000)	-100.0%
<i>5990 - P&R Special Rev. - Operating</i>	<i>283,997</i>	<i>307,016</i>	<i>319,256</i>	<i>289,599</i>	<i>(17,417)</i>	<i>-5.7%</i>
5990 - P&R Special Rev. - Total Expenses	1,335,008	1,356,247	1,363,999	1,414,411	58,164	4.3%
5990 - P&R Special Rev. - Fund Net Income	(9,217)	(36,135)	24,721	39,978	76,113	210.6%
5991 - Hawthorne CLC						
Federal Funding	89,557	100,000	100,000	100,000	-	0.0%
5991 - Hawthorne CLC - Total Revenues	89,557	100,000	100,000	100,000	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Salaries & Wages	32,100	-	41,600	-	-	0.0%
Wages - Seasonal/Temp.	46,811	-	-	-	-	0.0%
Retirement	2,332	-	-	-	-	0.0%
Other Benefits	3,489	-	-	-	-	0.0%
<i>5991 - Hawthorne CLC - Personnel</i>	<i>84,732</i>	<i>-</i>	<i>41,600</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
Miscellaneous Expenditures	4,825	-	4,000	4,000	4,000	100.0%
<i>5991 - Hawthorne CLC - Operating</i>	<i>4,825</i>	<i>-</i>	<i>4,000</i>	<i>4,000</i>	<i>4,000</i>	<i>100.0%</i>
5991 - Hawthorne CLC - Total Expenses	89,557	-	45,600	4,000	4,000	100.0%
5991 - Hawthorne CLC - Fund Net Income	-	100,000	54,400	96,000	(4,000)	-4.0%
5992 - Hadfield CLC						
Federal Funding	86,067	80,000	80,000	80,000	-	0.0%
5992 - Hadfield CLC - Total Revenues	86,067	80,000	80,000	80,000	-	0.0%
Salaries & Wages	4,786	-	-	-	-	0.0%
Wages - Seasonal/Temp.	73,029	-	73,000	-	-	0.0%
Retirement	1,296	-	200	-	-	0.0%
Other Benefits	2,298	-	2,410	-	-	0.0%
<i>5992 - Hadfield CLC - Personnel</i>	<i>81,408</i>	<i>-</i>	<i>75,610</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
Miscellaneous Expenditures	4,659	10,000	3,000	3,000	(7,000)	-70.0%
<i>5992 - Hadfield CLC - Operating</i>	<i>4,659</i>	<i>10,000</i>	<i>3,000</i>	<i>3,000</i>	<i>(7,000)</i>	<i>-70.0%</i>
5992 - Hadfield CLC - Total Expenses	86,067	10,000	78,610	3,000	(7,000)	-70.0%
5992 - Hadfield CLC - Fund Net Income	-	70,000	1,390	77,000	7,000	10.0%

OKTOBERFEST

Oktoberfest encourages greater local pride, enhances the quality of life for the entire community and supports local non-profit organizations through event partnerships. Oktoberfest funds are comprised of sponsorships, concessions, and opportunity/activity fees. Direct expenses are balanced with funds generated.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	188,793	104,000	104,000	110,250	6,250	6.0%
<i>Personnel</i>	<i>13,325</i>	<i>12,174</i>	<i>12,174</i>	<i>12,986</i>	<i>812</i>	<i>6.7%</i>
<i>Operating</i>	<i>157,657</i>	<i>92,435</i>	<i>92,435</i>	<i>96,435</i>	<i>4,000</i>	<i>4.3%</i>
Total Expenses	170,982	104,609	104,609	109,421	4,812	4.6%
Fund Net (Income) / Loss	17,810	(609)	(609)	829	1,438	236.1%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5994 - Oktoberfest						
Interdepartmental Charges	154,740	85,000	85,000	89,250	4,250	5.0%
Investment Income	3,835	1,000	1,000	1,000	-	0.0%
Miscellaneous Revenue	30,218	18,000	18,000	20,000	2,000	11.1%
5994 - Oktoberfest - Total Revenues	188,793	104,000	104,000	110,250	6,250	6.0%
Salaries & Wages	106	-	-	-	-	0.0%
Wages - Seasonal/Temp.	12,941	12,000	12,000	12,800	800	6.7%
Retirement	28	-	-	-	-	0.0%
Health Insurance	34	-	-	-	-	0.0%
Other Benefits	216	174	174	186	12	6.9%
<i>5994 - Oktoberfest - Personnel</i>	<i>13,325</i>	<i>12,174</i>	<i>12,174</i>	<i>12,986</i>	<i>812</i>	<i>6.7%</i>
Professional Services	4,942	-	-	-	-	0.0%
Miscellaneous Expenditures	152,715	92,435	92,435	96,435	4,000	4.3%
<i>5994 - Oktoberfest - Operating</i>	<i>157,657</i>	<i>92,435</i>	<i>92,435</i>	<i>96,435</i>	<i>4,000</i>	<i>4.3%</i>
5994 - Oktoberfest - Total Expenses	170,982	104,609	104,609	109,421	4,812	4.6%
5994 - Oktoberfest - Fund Net Income	17,810	(609)	(609)	829	1,438	236.1%

SPONSORSHIP (GENERAL) EVENTS

Sponsorship general events include Operation Honor (programs honoring our Veterans), Movies and Music (Tribute Tuesday and other music concerts). General event funds are comprised of sponsorship and concession revenue. Direct expenses are balanced with funds generated. These opportunities are provided free of charge to the community.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	88,764	39,250	76,450	64,250	25,000	63.7%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	75,741	39,250	59,250	59,250	20,000	51.0%
Total Expenses	75,741	39,250	59,250	59,250	20,000	51.0%
Fund Net (Income) / Loss	13,023	-	17,200	5,000	5,000	100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5970 - Operation Honor						
Investment Income	5,214	1,250	1,250	1,250	-	0.0%
Miscellaneous Revenue	6,500	5,000	7,000	7,000	2,000	40.0%
5970 - Operation Honor - Total Revenues	11,714	6,250	8,250	8,250	2,000	32.0%
Miscellaneous Expenditures	5,543	6,250	6,250	6,250	-	0.0%
<i>5970 - Operation Honor - Operating</i>	<i>5,543</i>	<i>6,250</i>	<i>6,250</i>	<i>6,250</i>	<i>-</i>	<i>0.0%</i>
5970 - Operation Honor - Total Expenses	5,543	6,250	6,250	6,250	-	0.0%
5970 - Operation Honor - Fund Net Income	6,171	-	2,000	2,000	2,000	100.0%
5971 - Music in the Park						
Miscellaneous Revenue	27,507	30,000	30,000	33,000	3,000	10.0%
5971 - Music in the Park - Total Revenues	27,507	30,000	30,000	33,000	3,000	10.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Miscellaneous Expenditures	27,812	30,000	30,000	30,000	-	0.0%
<i>5971 - Music in the Park - Operating</i>	<i>27,812</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>-</i>	<i>0.0%</i>
5971 - Music in the Park - Total Expenses	27,812	30,000	30,000	30,000	-	0.0%
5971 - Music in the Park - Fund Net Income	(305)	-	-	3,000	3,000	100.0%
5972 - Monday Nt. Movies						
Miscellaneous Revenue	5,043	3,000	3,200	3,000	-	0.0%
5972 - Monday Nt. Movies - Total Revenues	5,043	3,000	3,200	3,000	-	0.0%
Miscellaneous Expenditures	5,216	3,000	3,000	3,000	-	0.0%
<i>5972 - Monday Nt. Movies - Operating</i>	<i>5,216</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>	<i>-</i>	<i>0.0%</i>
5972 - Monday Nt. Movies - Total Expenses	5,216	3,000	3,000	3,000	-	0.0%
5972 - Monday Nt. Movies - Fund Net Income	(173)	-	200	-	-	0.0%
5975 - Display Lights						
Miscellaneous Revenue	44,500	-	35,000	20,000	20,000	100.0%
5975 - Display Lights - Total Revenues	44,500	-	35,000	20,000	20,000	100.0%
Miscellaneous Expenditures	37,170	-	20,000	20,000	20,000	100.0%
<i>5975 - Display Lights - Operating</i>	<i>37,170</i>	<i>-</i>	<i>20,000</i>	<i>20,000</i>	<i>20,000</i>	<i>100.0%</i>
5975 - Display Lights - Total Expenses	37,170	-	20,000	20,000	20,000	100.0%
5975 - Display Lights - Fund Net Income	7,330	-	15,000	-	-	0.0%

FRAME PARK BASEBALL FIELD MAINTENANCE

This fund pertains to the Frame Park synthetic turf baseball field. Carroll University and the City shall each make a contribution of \$10,000 in each year during the term of the current facility use contract, and any extensions or renewals of the term. The fund is to be administered by the City, with the sole purpose to aid in the eventual replacement/repair of the artificial turf field surface and related expenses.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	23,110	21,500	23,000	22,000	500	2.3%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	-	20,000	10,000	20,000	-	0.0%
Total Expenses	-	20,000	10,000	20,000	-	0.0%
Fund Net (Income) / Loss	23,110	1,500	13,000	2,000	500	33.3%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5995 Frame Park Field						
Interdepartmental Charges	10,000	10,000	10,000	10,000	-	0.0%
Investment Income	3,110	1,500	3,000	2,000	500	33.3%
Miscellaneous Revenue	-	10,000	10,000	10,000	-	0.0%
Transfers from Other Funds	10,000	-	-	-	-	0.0%
5995 Frame Park Field - Total Revenues	23,110	21,500	23,000	22,000	500	2.3%
 Bldg & Grounds Maint.	-	20,000	10,000	20,000	-	0.0%
<i>5995 Frame Park Field - Operating</i>	-	20,000	10,000	20,000	-	0.0%
5995 Frame Park Field - Total Expenses	-	20,000	10,000	20,000	-	0.0%
5995 Frame Park Field - Fund Net Income	23,110	1,500	13,000	2,000	500	33.3%

PUBLIC WORKS IMPACT FEES

Fees are paid by Developers into this fund and accumulated for future installations or upgrades of the sanitary sewer system. Money is transferred to capital accounts as needed and according to law and policy.

Department Summary						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	71,970	5,000	70,000	30,000	25,000	500.0%
Personnel	-	-	-	-	-	0.0%
Operating	-	-	-	-	-	0.0%
Total Expenses	-	-	-	-	-	0.0%
Fund Net (Income) / Loss	71,970	5,000	70,000	30,000	25,000	500.0%

Revenues and Expenditures by Org						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
3311 - Subdivider Fees						
Investment Income	71,970	5,000	70,000	30,000	25,000	500.0%
3311 - Subdivider Fees - Total Revenues	71,970	5,000	70,000	30,000	25,000	500.0%
3311 - Subdivider Fees - Total Expenses	-	-	-	-	-	0.0%
3311 - Subdivider Fees - Fund Net Income	71,970	5,000	70,000	30,000	25,000	500.0%

PRIVATE DEVELOPMENT CONSTRUCTION SERVICES

Development projects require construction inspection to assure the work on future City facilities including sanitary sewer, storm sewer and roadways are completed according to City standards. Developer's pay a deposit in this account for the City to hire and pay a consultant to complete this work. Funds that are unused, are returned to the developer.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	100,000	100,000	500,000	100,000	-	0.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	58,630	100,000	150,000	100,000	-	0.0%
Total Expenses	58,630	100,000	150,000	100,000	-	0.0%
Fund Net (Income) / Loss	41,370	-	350,000	-	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
3291 - Private Devel. Const.						
Public Charges for Services	100,000	100,000	500,000	100,000	-	0.0%
3291 - Private Devel. Const. - Total Revenues	100,000	100,000	500,000	100,000	-	0.0%
Professional Services	58,630	100,000	150,000	100,000	-	0.0%
<i>3291 - Private Devel. Const. - Operating</i>	58,630	100,000	150,000	100,000	-	0.0%
3291 - Private Devel. Const. - Total Expenses	58,630	100,000	150,000	100,000	-	0.0%
3291 - Private Devel. Const. - Fund Net Income	41,370	-	350,000	-	-	0.0%

GARBAGE/RECYCLING FUND

The Garbage/Recycling Fund is made up of charges collected to cover the costs of garbage and recycling services.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	-	-	-	3,220,760	3,220,760	100.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	-	-	-	3,220,760	3,220,760	100.0%
Total Expenses	-	-	-	3,220,760	3,220,760	100.0%
Fund Net (Income) / Loss	-	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7140 - Garbage & Recycling						
Public Charges for Services	-	-	-	3,220,760	3,220,760	100.0%
7140 - Garbage & Recycling - Total Revenues	-	-	-	3,220,760	3,220,760	100.0%
Contracted Services	-	-	-	3,220,760	3,220,760	100.0%
<i>7140 - Garbage & Recycling - Operating</i>	-	-	-	3,220,760	3,220,760	100.0%
7140 - Garbage & Recycling - Total Expenses	-	-	-	3,220,760	3,220,760	100.0%
7140 - Garbage & Recycling - Fund Net Income	-	-	-	-	-	0.0%

PARKLAND DEDICATION

This fund is used to account for money received and accumulated by the City to aid park land acquisition and development associated with new residential development. Money is transferred to the appropriate capital account as needed and permitted by law and policy.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	125,546	25,000	70,000	30,000	5,000	20.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	50,974	-	-	-	-	0.0%
Total Expenses	50,974	-	-	-	-	0.0%
Fund Net (Income) / Loss	74,571	25,000	70,000	30,000	5,000	20.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5540 - Parkland Ded. Fees						
Interdepartmental Charges	50,974	-	-	-	-	0.0%
Investment Income	74,571	25,000	70,000	30,000	5,000	20.0%
5540 - Parkland Ded. Fees - Total Revenues	125,546	25,000	70,000	30,000	5,000	20.0%
Transfer to Other Funds	50,974	-	-	-	-	0.0%
<i>5540 - Parkland Ded. Fees - Operating</i>	50,974	-	-	-	-	0.0%
5540 - Parkland Ded. Fees - Total Expenses	50,974	-	-	-	-	0.0%
5540 - Parkland Ded. Fees - Fund Net Income	74,571	25,000	70,000	30,000	5,000	20.0%

LIBRARY IMPACT FEES

The Library imposes impact fees in order to pay for capital costs to construct, expand or improve library facilities, which are necessary to accommodate the increased demand which is generated by the new development. Library impact fees shall be spent on new or enlarged capital facilities improvements.

Department Summary						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	7,149	3,700	7,000	3,500	(200)	-5.4%
Personnel	-	-	-	-	-	0.0%
Operating	-	-	-	-	-	0.0%
Total Expenses	-	-	-	-	-	0.0%
Fund Net (Income) / Loss	7,149	3,700	7,000	3,500	(200)	-5.4%

Revenues and Expenditures by Org						
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Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5180 - Library Impact Fees						
Investment Income	7,149	3,700	7,000	3,500	(200)	-5.4%
5180 - Library Impact Fees - Total Revenues	7,149	3,700	7,000	3,500	(200)	-5.4%
5180 - Library Impact Fees - Total Expenses	-	-	-	-	-	0.0%
5180 - Library Impact Fees - Fund Net Income	7,149	3,700	7,000	3,500	(200)	-5.4%

POLICE IMPACT FEES

Fees are paid by Developers into this fund and accumulated for future construction or upgrades of the City's Police Department building. Money is transferred to capital accounts as needed and according to law and policy.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	18,884	-	21,000	3,500	3,500	100.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	13,423	-	15,000	-	-	0.0%
Total Expenses	13,423	-	15,000	-	-	0.0%
Fund Net (Income) / Loss	5,461	-	6,000	3,500	3,500	100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2180 - Police Impact Fees						
Interdepartmental Charges	13,423	-	15,000	-	-	0.0%
Investment Income	5,461	-	6,000	3,500	3,500	100.0%
2180 - Police Impact Fees - Total Revenues	18,884	-	21,000	3,500	3,500	100.0%
Transfer to Other Funds	13,423	-	15,000	-	-	0.0%
<i>2180 - Police Impact Fees - Operating</i>	<i>13,423</i>	<i>-</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
2180 - Police Impact Fees - Total Expenses	13,423	-	15,000	-	-	0.0%
2180 - Police Impact Fees - Fund Net Income	5,461	-	6,000	3,500	3,500	100.0%

CIVIC BAND

The City of Waukesha Parks, Recreation and Forestry Department Civic Band has been performing for over 75 years. Concerts are funded using sponsorship dollars and the number of concerts held each year is subject to change based on the amount raised. Band wages make up most of the direct expenses and are balanced with sponsorship dollars.

These concerts average 400+ people per performance.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	17,179	11,060	16,260	11,080	20	0.2%
<i>Personnel</i>	<i>10,738</i>	<i>10,125</i>	<i>10,125</i>	<i>10,145</i>	<i>20</i>	<i>0.2%</i>
<i>Operating</i>	<i>563</i>	<i>935</i>	<i>935</i>	<i>935</i>	<i>-</i>	<i>0.0%</i>
Total Expenses	11,301	11,060	11,060	11,080	20	0.2%
Fund Net (Income) / Loss	5,878	-	5,200	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5580 - Civic Band						
Investment Income	679	182	405	200	18	9.9%
Miscellaneous Revenue	16,500	10,878	15,855	10,880	2	0.0%
5580 - Civic Band - Total Revenues	17,179	11,060	16,260	11,080	20	0.2%
Wages - Seasonal/Temp.	10,585	9,980	9,980	10,000	20	0.2%
Other Benefits	153	145	145	145	-	0.0%
<i>5580 - Civic Band - Personnel</i>	<i>10,738</i>	<i>10,125</i>	<i>10,125</i>	<i>10,145</i>	<i>20</i>	<i>0.2%</i>
Office Supplies	205	535	535	535	-	0.0%
Operating Supplies/Exp.	358	400	400	400	-	0.0%
<i>5580 - Civic Band - Operating</i>	<i>563</i>	<i>935</i>	<i>935</i>	<i>935</i>	<i>-</i>	<i>0.0%</i>
5580 - Civic Band - Total Expenses	11,301	11,060	11,060	11,080	20	0.2%
5580 - Civic Band - Fund Net Income	5,878	-	5,200	-	-	0.0%

COMMUNITY DEVELOPMENT PROGRAMS

This fund is used to track donations and expenses related to Community Development events such as Riverside Rhythms and Wauk-Tober Wine Walk.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	25,559	21,000	22,000	25,000	4,000	19.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	16,382	15,000	15,000	20,000	5,000	33.3%
Total Expenses	16,382	15,000	15,000	20,000	5,000	33.3%
Fund Net (Income) / Loss	9,176	6,000	7,000	5,000	(1,000)	-16.7%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5581 - Com. Dev. Program						
Investment Income	1,096	-	1,000	-	-	0.0%
Miscellaneous Revenue	24,463	21,000	21,000	25,000	4,000	19.0%
5581 - Com. Dev. Program - Total Revenues	25,559	21,000	22,000	25,000	4,000	19.0%
Operating Supplies/Exp.	16,382	15,000	15,000	20,000	5,000	33.3%
<i>5581 - Com. Dev. Program - Operating</i>	16,382	15,000	15,000	20,000	5,000	33.3%
5581 - Com. Dev. Program - Total Expenses	16,382	15,000	15,000	20,000	5,000	33.3%
5581 - Com. Dev. Program - Fund Net Income	9,176	6,000	7,000	5,000	(1,000)	-16.7%

BUDGET STABILIZATION FUND

The Stabilization Fund, created in 2020, is set up to serve two main purposes. First, the fund will be available to help effectively smooth out any cyclical or temporary reduction in revenue in the general fund. It is critical for the general fund revenue to be consistent not increasing or decreasing based off of state aid changes, investment income swings, and contract adjustments. Second, the balance in the fund will help to, effectively, smooth out any temporary deficit fund balances within the Tax Incremental Financing Districts (TIDs). The Stabilization Fund will be funded by a portion of annual savings in the General Fund as well as allocations of the City's portion of excess increment from the closure of TIDs. The strategic use of this fund will assist the City with maintaining a healthy bond rating and remaining in compliance with budgetary statutory requirements.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	197,637	100,000	204,000	150,000	50,000	50.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	-	-	-	1,171,657	1,171,657	100.0%
Total Expenses	-	-	-	1,171,657	1,171,657	100.0%
Fund Net (Income) / Loss	197,637	100,000	204,000	(1,021,657)	(1,121,657)	-1121.7%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5163 - Stabilization Fund						
Investment Income	197,637	100,000	204,000	150,000	50,000	50.0%
5163 - Stabilization Fund - Total Revenues	197,637	100,000	204,000	150,000	50,000	50.0%
5163 - Stabilization Fund - Total Expenses	-	-	-	1,171,657	1,171,657	100.0%
5163 - Stabilization Fund - Fund Net Income	197,637	100,000	204,000	(1,021,657)	(1,121,657)	-1121.7%

LIBRARY CAFÉ

The Waukesha Public Library is a member of CAFÉ (Computer Access for Everyone). The CAFÉ automation system is used by member libraries to offer their catalog to the public. It's a Polaris-based Integrated Library System (ILS) and includes over 2 million items available at the 24 member libraries. It also includes the circulation system and various other modules critical to a modern-day library's operations. CAFÉ was once owned and operated by the Waukesha Public Library, although the Bridges Library System has owned and managed the service since 2011. Member libraries pay for the salary and benefits of this employee.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	111,897	111,159	111,159	119,908	8,749	7.9%
<i>Personnel</i>	<i>111,033</i>	<i>114,904</i>	<i>115,589</i>	<i>118,811</i>	<i>3,907</i>	<i>3.4%</i>
<i>Operating</i>	<i>413</i>	<i>1,097</i>	<i>866</i>	<i>1,097</i>	<i>-</i>	<i>0.0%</i>
Total Expenses	111,447	116,001	116,455	119,908	3,907	3.4%
Fund Net (Income) / Loss	450	(4,842)	(5,296)	-	4,842	100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5165 - Library Café Rev/Exp						
Other Local Funding	111,897	111,159	111,159	119,908	8,749	7.9%
5165 - Library Café Rev/Exp - Total Revenues	111,897	111,159	111,159	119,908	8,749	7.9%
Salaries & Wages	88,708	91,351	92,030	94,548	3,197	3.5%
Retirement	6,122	6,349	6,396	6,807	458	7.2%
Health Insurance	8,718	9,416	9,416	9,400	(16)	-0.2%
Other Benefits	7,485	7,788	7,747	8,056	268	3.4%
<i>5165 - Library Café Rev/Exp - Personnel</i>	<i>111,033</i>	<i>114,904</i>	<i>115,589</i>	<i>118,811</i>	<i>3,907</i>	<i>3.4%</i>
Operating Supplies/Exp.	413	300	300	300	-	0.0%
Memberships & Training	-	797	566	797	-	0.0%
<i>5165 - Library Café Rev/Exp - Operating</i>	<i>413</i>	<i>1,097</i>	<i>866</i>	<i>1,097</i>	<i>-</i>	<i>0.0%</i>
5165 - Library Café Rev/Exp - Total Expenses	111,447	116,001	116,455	119,908	3,907	3.4%
5165 - Library Café Rev/Exp - Fund Net Income	450	(4,842)	(5,296)	-	4,842	100.0%

AMERICAN RESCUE PLAN ACT (ARPA) FUND

The American Rescue Plan Act (ARPA) Fund is set up for the purpose of accounting for and tracking revenues and expenditures related to ARPA. This fund, created in 2021, will allow for better and more timely reporting related to the ARPA funds. Additionally, it will facilitate the compliance of auditing, programming, and required Federal reporting related to ARPA.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	3,415,681	-	2,795,495	20,100	20,100	100.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	3,118,706	-	2,689,495	20,000	20,000	100.0%
Total Expenses	3,118,706	-	2,689,495	20,000	20,000	100.0%
Fund Net (Income) / Loss	296,975	-	106,000	100	100	100.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5260 - ARPA Gen. Gov.						
Federal Funding	3,118,706	-	2,689,495	20,000	20,000	100.0%
Investment Income	296,975	-	106,000	100	100	100.0%
5260 - ARPA Gen. Gov. - Total Revenues	3,415,681	-	2,795,495	20,100	20,100	100.0%
5260 - ARPA Gen. Gov. - Total Expenses	-	-	-	-	-	0.0%
5260 - ARPA Gen. Gov. - Fund Net Income	3,415,681	-	2,795,495	20,100	20,100	100.0%
5262 - ARPA Public Safety						
5262 - ARPA Public Safety - Total Revenues	-	-	-	-	-	0.0%
Professional Services	697	-	-	-	-	0.0%
Capital Outlay	346,014	-	-	-	-	0.0%
Transfer to Other Funds	248,081	-	90,891	20,000	20,000	100.0%
<i>5262 - ARPA Public Safety - Operating</i>	<i>594,792</i>	<i>-</i>	<i>90,891</i>	<i>20,000</i>	<i>20,000</i>	<i>100.0%</i>
5262 - ARPA Public Safety - Total Expenses	594,792	-	90,891	20,000	20,000	100.0%
5262 - ARPA Public Safety - Fund Net Income	(594,792)	-	(90,891)	(20,000)	(20,000)	-100.0%
5264 - ARPA Public Works						
5264 - ARPA Public Works - Total Revenues	-	-	-	-	-	0.0%
Capital Outlay	175,435	-	-	-	-	0.0%
<i>5264 - ARPA Public Works - Operating</i>	<i>175,435</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
5264 - ARPA Public Works - Total Expenses	175,435	-	-	-	-	0.0%
5264 - ARPA Public Works - Fund Net Income	(175,435)	-	-	-	-	0.0%
5265 - ARPA - Sanitation						
5265 - ARPA - Sanitation - Total Revenues	-	-	-	-	-	0.0%
Capital Outlay	-	-	2,144,410	-	-	0.0%
<i>5265 - ARPA - Sanitation - Operating</i>	<i>-</i>	<i>-</i>	<i>2,144,410</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
5265 - ARPA - Sanitation - Total Expenses	-	-	2,144,410	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5265 - ARPA - Sanitation - Fund Net Income	-	-	(2,144,410)	-	-	0.0%
5267 - ARPA - Culture & Rec.						
5267 - ARPA - Culture & Rec. - Total Revenues	-	-	-	-	-	0.0%
Capital Outlay	603,168	-	-	-	-	0.0%
<i>5267 - ARPA - Culture & Rec. - Operating</i>	<i>603,168</i>	-	-	-	-	<i>0.0%</i>
5267 - ARPA - Culture & Rec. - Total Expenses	603,168	-	-	-	-	0.0%
5267 - ARPA - Culture & Rec. - Fund Net Income	(603,168)	-	-	-	-	0.0%
5268 - ARPA Conserv. & Dev.						
5268 - ARPA Conserv. & Dev. - Total Revenues	-	-	-	-	-	0.0%
Professional Services	71,872	-	128,128	-	-	0.0%
Miscellaneous Expenditures	750,000	-	200,000	-	-	0.0%
Loan Costs	923,438	-	126,066	-	-	0.0%
<i>5268 - ARPA Conserv. & Dev. - Operating</i>	<i>1,745,310</i>	-	<i>454,194</i>	-	-	<i>0.0%</i>
5268 - ARPA Conserv. & Dev. - Total Expenses	1,745,310	-	454,194	-	-	0.0%
5268 - ARPA Conserv. & Dev. - Fund Net Income	(1,745,310)	-	(454,194)	-	-	0.0%

JANBOREE SPECIAL REVENUE

For 35+ years, JanBoree has continued to build a strong community by engaging citizens during the winter through impactful opportunities. 30+ community partners work with WPRF to provide unique offerings. JanBoree is funded through appropriated fees from the General Fund, sponsorships, concessions, and opportunity/activity fees. Direct expenses are balanced with the fees generated and the City's General Fund contribution. Children's activities have remained free to ensure there is no barrier to participation.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	28,840	37,139	46,716	40,850	3,711	10.0%
<i>Personnel</i>	<i>4,249</i>	<i>4,058</i>	<i>69</i>	<i>4,362</i>	<i>304</i>	<i>7.5%</i>
<i>Operating</i>	<i>42,899</i>	<i>33,081</i>	<i>32,194</i>	<i>33,200</i>	<i>119</i>	<i>0.4%</i>
Total Expenses	47,148	37,139	32,263	37,562	423	1.1%
Fund Net (Income) / Loss	(18,308)	-	14,453	3,288	3,288	100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5920 - Janboree						
Public Charges for Services	27,176	36,889	46,011	40,500	3,611	9.8%
Investment Income	1,664	250	705	350	100	40.0%
5920 - Janboree - Total Revenues	28,840	37,139	46,716	40,850	3,711	10.0%
 Wages - Seasonal/Temp.	 4,174	 4,000	 -	 4,300	 300	 7.5%
Retirement	8	-	8	-	-	0.0%
Other Benefits	68	58	61	62	4	6.9%
<i>5920 - Janboree - Personnel</i>	<i>4,249</i>	<i>4,058</i>	<i>69</i>	<i>4,362</i>	<i>304</i>	<i>7.5%</i>
Professional Services	12,381	12,000	11,818	12,000	-	0.0%
Office Supplies	3,805	3,881	3,881	4,000	119	3.1%
Operating Supplies/Exp.	26,713	17,200	16,495	17,200	-	0.0%
<i>5920 - Janboree - Operating</i>	<i>42,899</i>	<i>33,081</i>	<i>32,194</i>	<i>33,200</i>	<i>119</i>	<i>0.4%</i>
5920 - Janboree - Total Expenses	47,148	37,139	32,263	37,562	423	1.1%
5920 - Janboree - Fund Net Income	(18,308)	-	14,453	3,288	3,288	100.0%



DEBT SERVICE FUNDS

Debt Service funds are set up to account for the accumulation of resources used for the payment of principal and interest on all "general obligation debt", other than that serviced by Enterprise Funds. Debt Service Funds are typically used for capital projects, equipment and fleet, as described in the City of Waukesha Community Investment Program.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	26,581,685	26,898,329	27,739,957	28,961,839	2,063,510	7.7%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	27,836,525	27,902,692	28,081,277	29,655,517	1,752,825	6.3%
Total Expenses	27,836,525	27,902,692	28,081,277	29,655,517	1,752,825	6.3%
Fund Net (Income) / Loss	(1,254,840)	(1,004,363)	(341,320)	(693,678)	310,685	30.9%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
8100 - Gen. Debt Serv.						
Property Taxes	25,546,830	26,698,329	26,698,329	28,761,839	2,063,510	7.7%
Investment Income	519,742	200,000	465,000	200,000	-	0.0%
Proceeds from LT Debt	515,112	-	576,628	-	-	0.0%
8100 - Gen. Debt Serv. - Total Revenues	26,581,685	26,898,329	27,739,957	28,961,839	2,063,510	7.7%
Debt - Principal Payments	21,514,717	21,791,965	21,791,965	22,272,780	480,815	2.2%
Debt - Interest Expense	5,886,841	5,566,295	5,744,580	5,262,231	(304,064)	-5.5%
Debt Costs	6,076	6,000	6,300	6,500	500	8.3%
Transfer to Other Funds	428,891	538,432	538,432	2,114,006	1,575,574	292.6%
<i>8100 - Gen. Debt Serv. - Operating</i>	<i>27,836,525</i>	<i>27,902,692</i>	<i>28,081,277</i>	<i>29,655,517</i>	<i>1,752,825</i>	<i>6.3%</i>
8100 - Gen. Debt Serv. - Total Expenses	27,836,525	27,902,692	28,081,277	29,655,517	1,752,825	6.3%
8100 - Gen. Debt Serv. - Fund Net Income	(1,254,840)	(1,004,363)	(341,320)	(693,678)	310,685	30.9%



ENTERPRISE FUNDS

An enterprise fund is a fund that is established to account for operations of the City that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or sales. Enterprise Funds at the City of Waukesha are the following:

- Parking Utility
- Clean Water Plant
- Prairie Home Cemetery
- Clean Water - Return Flow
- Waukesha Transit System

PARKING UTILITY

2025 ACCOMPLISHMENTS

 **People- Centered Development**
Completed resurfacing of Municipal Lot #12 including pavement marking upgrades and ADA accessibility.

 **Financial Stability**
On pace to increase parking permit revenue by 20% compared to 2024 levels.

 **Financial Stability**
Installation of infrastructure for automated license plate reading system in one Municipal Parking Lot.

DEPARTMENT FUNCTION

Responsible for operating and maintaining the City's parking garages and parking lots.

2026 EXECUTIVE BUDGET

\$780,689

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$412,224	\$470,592	\$422,866	\$490,408	\$501,270
Operating	\$317,744	\$238,149	\$239,476	\$268,819	\$279,419
Total	\$729,968	\$708,741	\$662,342	\$759,227	\$780,689

STAFFING - FULL TIME EMPLOYEES (FTE)

	2024	2025
Parking Enforcement Agent Supervisor	1	1
Parking Clerk	0.5	0.5
Parking Supervisor	1	1
Parking Enforcement Agent	2.39	2.39
Security Guard	1.88	2.76
Total	6.8	7.65

2026 GOALS

 **People-Centered Development**
Complete resurfacing of municipal lot #13 and continue structural repairs to the South St. Ramp.

 **Engaged Community**
Fully implement security guard coverage at the South St. parking ramp to improve safety and condition.

 **Engaged Community**
Implement changes to the online permit purchase software for parking to allow a more streamlined checkout process.

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of City Maintained Parking Spaces in Lots or Parking Ramps	1,717	1,717	1,717	1,717	1,717
Amount of Revenue Generated from Parking Fees from Permits	\$208,689	\$197,973	350,060.59	\$333,421	\$233,847.15

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	875,039	610,000	940,005	948,005	338,005	55.4%
<i>Personnel</i>	422,866	486,635	490,408	501,270	14,635	3.0%
<i>Operating</i>	239,476	279,107	268,819	279,419	312	0.1%
Operating Expenses	662,342	765,742	759,227	780,689	14,947	2.0%
Operating Income / (Loss)	212,697	(155,742)	180,778	167,316	323,058	207.4%
<i>Debt Service Transfers In</i>	370,118	447,098	450,000	478,663	31,565	7.1%
<i>Debt Service Payments</i>	(66,334)	(96,000)	(423,259)	(457,734)	(361,734)	-376.8%
<i>Proceeds from LT Debt</i>	-	250,000	267,199	155,000	(95,000)	-38.0%
<i>Capital Outlay</i>	(142,566)	(363,000)	(341,000)	(305,000)	58,000	16.0%
Capital Outlay / Debt Serv. Net Activity	161,217	238,098	(47,060)	(129,071)	(367,169)	-154.2%
Net Cashflow Addition / (Reduction)	373,914	82,356	133,718	38,245	(44,111)	-53.6%
<i>Depreciation</i>	(394,312)	(350,000)	(400,000)	(400,000)	(50,000)	-14.3%
<i>Elimination of Capital Outlay</i>	136,455	-	341,000	305,000	305,000	100.0%
<i>Elimination of Principal Payments</i>	-	-	361,903	401,561	401,561	100.0%
<i>Elimination of New Debt Issuance</i>	-	-	(267,199)	(155,000)	(155,000)	-100.0%
Non-Cash Adjustment Net Activity	(257,858)	(350,000)	35,704	151,561	501,561	143.3%
Fund Net Income / (Loss)	116,057	(267,644)	169,422	189,806	457,450	170.9%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7700 - Parking Admin. & Gen.						
Public Charges for Services	80,343	75,000	405,000	415,000	340,000	453.3%
Interdepartmental Charges	18,502	23,000	18,000	23,000	-	0.0%
Investment Income	16,503	-	16,000	10,000	10,000	100.0%
Miscellaneous Revenue	-	12,000	-	-	(12,000)	-100.0%
7700 - Parking Admin. & Gen. - Total Revenues	115,348	110,000	439,000	448,000	338,000	307.3%
Salaries & Wages	159,590	183,032	160,000	187,876	4,844	2.6%
Retirement	2,833	6,963	7,200	7,466	503	7.2%
Health Insurance	2,600	-	26,600	-	-	0.0%
Other Benefits	9,944	9,392	9,360	9,691	299	3.2%
<i>7700 - Parking Admin. & Gen. - Personnel</i>	<i>174,968</i>	<i>199,387</i>	<i>203,160</i>	<i>205,033</i>	<i>5,646</i>	<i>2.8%</i>
Professional Services	22,237	15,265	13,015	15,636	371	2.4%
Utilities	4,263	3,750	4,250	3,750	-	0.0%
Contracted Services	58,348	65,000	82,300	60,000	(5,000)	-7.7%
Office Supplies	3,505	3,855	3,605	3,855	-	0.0%
Memberships & Training	-	500	100	500	-	0.0%
Insurance	11,925	10,700	12,050	12,900	2,200	20.6%
<i>7700 - Parking Admin. & Gen. - Operating</i>	<i>100,278</i>	<i>99,070</i>	<i>115,320</i>	<i>96,641</i>	<i>(2,429)</i>	<i>-2.5%</i>
7700 - Parking Admin. & Gen. - Total Expenses	275,245	298,457	318,480	301,674	3,217	1.1%
7700 - Parking Admin. & Gen. - Fund Net Income	(159,898)	(188,457)	120,520	146,326	334,783	177.6%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7710 - Parking Enforcement						
Fines & Forfeitures	758,815	500,000	500,000	500,000	-	0.0%
Investment Income	2	-	5	5	5	100.0%
7710 - Parking Enforcement - Total Revenues	758,816	500,000	500,005	500,005	5	0.0%
Salaries & Wages	175,450	206,552	206,552	213,491	6,939	3.4%
Overtime	1,194	-	-	-	-	0.0%
Retirement	8,294	8,773	8,773	9,524	751	8.6%
Health Insurance	51,416	58,928	58,928	58,832	(96)	-0.2%
Other Benefits	11,544	12,995	12,995	14,390	1,395	10.7%
<i>7710 - Parking Enforcement - Personnel</i>	<i>247,898</i>	<i>287,248</i>	<i>287,248</i>	<i>296,237</i>	<i>8,989</i>	<i>3.1%</i>
Professional Services	7,905	8,000	8,000	8,000	-	0.0%
Vehicle & Equip. Maint.	292	1,000	1,000	1,000	-	0.0%
Office Supplies	3,211	3,500	3,500	3,500	-	0.0%
Operating Supplies/Exp.	3,091	3,550	3,550	1,900	(1,650)	-46.5%
Gasoline/Fuel/Oil	5,653	5,499	5,600	5,600	101	1.8%
Transfer to Other Funds	7,496	-	-	9,700	9,700	100.0%
<i>7710 - Parking Enforcement - Operating</i>	<i>27,649</i>	<i>21,549</i>	<i>21,650</i>	<i>29,700</i>	<i>8,151</i>	<i>37.8%</i>
7710 - Parking Enforcement - Total Expenses	275,547	308,797	308,898	325,937	17,140	5.6%
7710 - Parking Enforcement - Fund Net Income	483,269	191,203	191,107	174,068	(17,135)	-9.0%
7720 - Parking Ramp #1						
Miscellaneous Revenue	875	-	1,000	-	-	0.0%
7720 - Parking Ramp #1 - Total Revenues	875	-	1,000	-	-	0.0%
Professional Services	-	12,500	9,700	12,500	-	0.0%
Utilities	20,041	28,745	23,530	30,210	1,465	5.1%
Vehicle & Equip. Maint.	7,421	10,500	6,000	1,500	(9,000)	-85.7%
Bldg & Grounds Maint.	9,646	6,500	11,600	6,500	-	0.0%
Operating Supplies/Exp.	25	200	150	200	-	0.0%
Insurance	11,167	11,500	11,413	11,900	400	3.5%
<i>7720 - Parking Ramp #1 - Operating</i>	<i>48,299</i>	<i>69,945</i>	<i>62,393</i>	<i>62,810</i>	<i>(7,135)</i>	<i>-10.2%</i>
7720 - Parking Ramp #1 - Total Expenses	48,299	69,945	62,393	62,810	(7,135)	-10.2%
7720 - Parking Ramp #1 - Fund Net Income	(47,424)	(69,945)	(61,393)	(62,810)	7,135	10.2%
7730 - Parking Ramp #2						
Debt Service Transfers In	370,118	447,098	450,000	478,663	31,565	7.1%
7730 - Parking Ramp #2 - Total Revenues	370,118	447,098	450,000	478,663	31,565	7.1%
Utilities	14,526	22,493	16,485	23,818	1,325	5.9%
Vehicle & Equip. Maint.	226	5,000	750	5,000	-	0.0%
Bldg & Grounds Maint.	37,765	49,000	41,000	49,000	-	0.0%
Operating Supplies/Exp.	-	1,050	250	1,050	-	0.0%
Insurance	10,733	11,000	10,971	11,400	400	3.6%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Debt - Principal Payments	-	-	361,903	401,561	401,561	100.0%
Debt - Interest Expense	63,246	96,000	57,663	56,083	(39,917)	-41.6%
Debt Costs	3,088	-	3,693	90	90	100.0%
Elimination of Principal Payments	-	-	(361,903)	(401,561)	(401,561)	-100.0%
<i>7730 - Parking Ramp #2 - Operating</i>	<i>129,584</i>	<i>184,543</i>	<i>130,812</i>	<i>146,441</i>	<i>(38,102)</i>	<i>-20.6%</i>
7730 - Parking Ramp #2 - Total Expenses	129,584	184,543	130,812	146,441	(38,102)	-20.6%
7730 - Parking Ramp #2 - Fund Net Income	240,534	262,555	319,188	332,222	69,667	26.5%
7790 - Parking - Capital Imp.						
Proceeds from LT Debt	-	250,000	267,199	155,000	(95,000)	-38.0%
Elimination of New Debt Issuance	-	-	(267,199)	(155,000)	(155,000)	-100.0%
7790 - Parking - Capital Imp. - Total Revenues	-	250,000	-	-	(250,000)	-100.0%
Depreciation	394,312	350,000	400,000	400,000	50,000	14.3%
Capital Outlay	142,566	363,000	341,000	305,000	(58,000)	-16.0%
Elimination of Capital Outlay	(136,455)	-	(341,000)	(305,000)	(305,000)	-100.0%
<i>7790 - Parking - Capital Imp. - Operating</i>	<i>400,424</i>	<i>713,000</i>	<i>400,000</i>	<i>400,000</i>	<i>(313,000)</i>	<i>-43.9%</i>
7790 - Parking - Capital Imp. - Total Expenses	400,424	713,000	400,000	400,000	(313,000)	-43.9%
7790 - Parking - Capital Imp. - Fund Net Income	(400,424)	(463,000)	(400,000)	(400,000)	63,000	13.6%

CLEAN WATER PLANT

2025 ACCOMPLISHMENTS

 **Service in Excellence**
Scored an "A" rating for the 2025 operating year on the DNR Compliance Maintenance Annual Report.

 **Financial Sustainability**
Started construction on Phase 3 facility upgrades including the sludge dryer and electrical enhancements.

 **Service in Excellence**
Further reduced our chloride levels to meet the chloride limit of 400 mg/L for the Root River by November 2026 as required in the WPDES permit.

2026 GOALS

 **Service in Excellence**
Achieve an "A" rating for the 2026 operating year.

 **Financial Stability**
Continue construction of phase 3 facility upgrades including the Sludge Dryer and electric enhancements.

 **Service in Excellence**
Meet our effluent chloride level to achieve chloride permit levels of less than 400 mg/L.

DEPARTMENT FUNCTION

Responsible for operating and maintaining the City's wastewater treatment plant, and collection system which includes all remote pumping stations, in compliance with all permit parameters.

2026 EXECUTIVE BUDGET

\$9,060,776

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$2,917,283	\$3,383,466	\$3,096,743	\$3,240,364	\$3,818,025
Operating	\$4,107,294	\$4,616,812	\$4,419,368	\$5,117,685	\$5,242,751
Total	\$7,024,577	\$8,000,278	\$7,516,111	\$8,358,049	\$9,060,776

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	0.15	0.15
Manager	1	1
Supervisor (Maintenance, Process Control & Street)	2.75	2.75
Pre-Treatment (Coordinator, Lab Tech, Sampling Tech)	4	4
Operator	14	14
Engineer	1	1
Stockroom Attendant	1	1
SCADA Tech	1	1
Equipment Operator	6.8	6.8
Administrative Assistant	1	1
Total	32.7	32.7

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Sewer Pump Stations Maintained	35	35	35	33	33
Feet of Sewer Lined/Replaced	11,197	14,237	24,816	25,075	12,755
# of Manholes Rehabilitated	287	131	111	130	80
# of Gallons of Sewage Treated (in Millions of Gallons - MG)	2,627.61	3,129.9	2,926.56	3,255.98	1,591.83
Average Flow (in Millions of Gallons/Day MGD)	7.11	8.58	8.02	8.9	8.7
Treated Water Quality % Biological Oxygen Demand Removal	99.62%	98.5%	99.15%	>99.4%	>99.3%
Treated Water Quality % Total Suspended Solids Removed	99.9%	99.3%	99.5%	>99%	>99.0%
Treated Water Quality % Total Phosphorus Removal	98.58%	98.15%	98.58%	98.8%	99.1%

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	23,253,199	21,564,168	23,014,450	23,224,000	1,659,832	7.7%
<i>Personnel</i>	<i>3,096,743</i>	<i>3,722,558</i>	<i>3,240,364</i>	<i>3,818,025</i>	<i>95,467</i>	<i>2.6%</i>
<i>Operating</i>	<i>4,419,368</i>	<i>4,951,939</i>	<i>5,117,685</i>	<i>5,242,751</i>	<i>290,812</i>	<i>5.9%</i>
Operating Expenses	7,516,111	8,674,497	8,358,049	9,060,776	386,279	4.5%
Operating Income / (Loss)	15,737,088	12,889,671	14,656,401	14,163,224	1,273,553	9.9%
<i>Debt Service Transfers In</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
<i>Debt Service Payments</i>	<i>(2,824,790)</i>	<i>(2,665,000)</i>	<i>(9,029,090)</i>	<i>(9,455,200)</i>	<i>(6,790,200)</i>	<i>-254.8%</i>
<i>Proceeds from LT Debt</i>	<i>-</i>	<i>5,500,000</i>	<i>-</i>	<i>-</i>	<i>(5,500,000)</i>	<i>-100.0%</i>
<i>Capital Outlay</i>	<i>(12,225,805)</i>	<i>(13,674,000)</i>	<i>(16,972,680)</i>	<i>(13,525,800)</i>	<i>148,200</i>	<i>1.1%</i>
Capital Outlay / Debt Serv. Net Activity	(15,050,595)	(10,839,000)	(26,001,770)	(22,981,000)	(12,142,000)	-112.0%
Net Cashflow Addition / (Reduction)	686,493	2,050,671	(11,345,369)	(8,817,776)	(10,868,447)	-530.0%
<i>Depreciation</i>	<i>(6,635,560)</i>	<i>(6,250,000)</i>	<i>(6,600,000)</i>	<i>(6,600,000)</i>	<i>(350,000)</i>	<i>-5.6%</i>
<i>Elimination of Capital Outlay</i>	<i>12,200,630</i>	<i>-</i>	<i>16,638,542</i>	<i>12,854,000</i>	<i>12,854,000</i>	<i>100.0%</i>
<i>Elimination of Principal Payments</i>	<i>-</i>	<i>-</i>	<i>6,464,313</i>	<i>6,666,200</i>	<i>6,666,200</i>	<i>100.0%</i>
<i>Elimination of New Debt Issuance</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
Non-Cash Adjustment Net Activity	5,565,070	(6,250,000)	16,502,855	12,920,200	19,170,200	306.7%
Fund Net Income / (Loss)	6,251,563	(4,199,329)	5,157,486	4,102,424	8,301,753	197.7%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7380 - Sewer Admin.						
Public Charges for Services	21,163,346	20,482,468	21,178,800	22,134,000	1,651,532	8.1%
Interdepartmental Charges	30,000	-	250	-	-	0.0%
Investment Income	2,001,913	1,000,000	1,718,800	1,000,000	-	0.0%
Miscellaneous Revenue	1,398	-	1,400	-	-	0.0%
7380 - Sewer Admin. - Total Revenues	23,196,657	21,482,468	22,899,250	23,134,000	1,651,532	7.7%
Salaries & Wages	472,249	515,121	441,240	514,500	(621)	-0.1%
Overtime	1,859	3,000	1,700	3,100	100	3.3%
Retirement	36,457	35,829	31,200	37,267	1,438	4.0%
Health Insurance	228,176	260,791	203,012	260,892	101	0.0%
Other Benefits	54,116	82,337	72,500	82,226	(111)	-0.1%
7380 - Sewer Admin. - Personnel	792,857	897,078	749,652	897,985	907	0.1%
Professional Services	1,282,184	1,263,316	1,767,080	1,542,000	278,684	22.1%
Utilities	16,711	20,642	20,220	21,142	500	2.4%
Contracted Services	-	500	10,600	10,600	10,100	2020.0%
Office Supplies	11,145	14,888	10,388	15,025	137	0.9%
Operating Supplies/Exp.	2,000	3,000	2,000	3,000	-	0.0%
Memberships & Training	8,186	19,100	14,982	18,900	(200)	-1.0%
Miscellaneous Expenditures	261,096	284,788	282,988	280,000	(4,788)	-1.7%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Insurance	102,075	115,500	107,373	113,400	(2,100)	-1.8%
Transfer to Other Funds	37,153	30,600	40,000	30,000	(600)	-2.0%
<i>7380 - Sewer Admin. - Operating</i>	<i>1,720,551</i>	<i>1,752,334</i>	<i>2,255,631</i>	<i>2,034,067</i>	<i>281,733</i>	<i>16.1%</i>
7380 - Sewer Admin. - Total Expenses	2,513,408	2,649,412	3,005,283	2,932,052	282,640	10.7%
7380 - Sewer Admin. - Fund Net Income	20,683,249	18,833,056	19,893,967	20,201,948	1,368,892	7.3%
7381 - Pre-Treatment						
Public Charges for Services	56,500	61,200	93,700	90,000	28,800	47.1%
Investment Income	41	-	1,000	-	-	0.0%
7381 - Pre-Treatment - Total Revenues	56,542	61,200	94,700	90,000	28,800	47.1%
Salaries & Wages	167,059	167,734	168,400	148,909	(18,825)	-11.2%
Overtime	916	450	785	500	50	11.1%
Retirement	11,684	11,689	11,700	10,758	(931)	-8.0%
Health Insurance	54,564	58,928	58,900	38,816	(20,112)	-34.1%
Other Benefits	15,494	16,292	15,600	13,958	(2,334)	-14.3%
<i>7381 - Pre-Treatment - Personnel</i>	<i>249,717</i>	<i>255,093</i>	<i>255,385</i>	<i>212,941</i>	<i>(42,152)</i>	<i>-16.5%</i>
Professional Services	13,981	18,000	26,000	26,000	8,000	44.4%
Vehicle & Equip. Maint.	922	1,530	922	1,530	-	0.0%
Office Supplies	-	100	700	700	600	600.0%
Operating Supplies/Exp.	-	50	-	-	(50)	-100.0%
Gasoline/Fuel/Oil	798	1,400	1,000	1,000	(400)	-28.6%
<i>7381 - Pre-Treatment - Operating</i>	<i>15,701</i>	<i>21,080</i>	<i>28,622</i>	<i>29,230</i>	<i>8,150</i>	<i>38.7%</i>
7381 - Pre-Treatment - Total Expenses	265,418	276,173	284,007	242,171	(34,002)	-12.3%
7381 - Pre-Treatment - Fund Net Income	(208,876)	(214,973)	(189,307)	(152,171)	62,802	29.2%
7384 - Sewer Maintenance						
7384 - Sewer Maintenance - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	342,117	500,003	351,000	533,134	33,131	6.6%
Overtime	3,524	21,000	2,400	21,600	600	2.9%
Retirement	24,547	36,212	25,100	39,943	3,731	10.3%
Health Insurance	104,957	160,651	120,400	175,584	14,933	9.3%
Other Benefits	33,802	47,091	30,800	50,873	3,782	8.0%
<i>7384 - Sewer Maintenance - Personnel</i>	<i>508,947</i>	<i>764,957</i>	<i>529,700</i>	<i>821,134</i>	<i>56,177</i>	<i>7.3%</i>
Utilities	178,107	176,015	182,200	191,300	15,285	8.7%
Contracted Services	174,625	245,000	38,800	245,000	-	0.0%
Vehicle & Equip. Maint.	30,779	50,000	59,900	50,000	-	0.0%
Gasoline/Fuel/Oil	16,517	30,000	21,300	30,000	-	0.0%
Miscellaneous Expenditures	126,942	75,000	90,400	75,000	-	0.0%
<i>7384 - Sewer Maintenance - Operating</i>	<i>526,970</i>	<i>576,015</i>	<i>392,600</i>	<i>591,300</i>	<i>15,285</i>	<i>2.7%</i>
7384 - Sewer Maintenance - Total Expenses	1,035,917	1,340,972	922,300	1,412,434	71,462	5.3%
7384 - Sewer Maintenance - Fund Net Income	(1,035,917)	(1,340,972)	(922,300)	(1,412,434)	(71,462)	-5.3%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7388 - Sewer Plant Op.						
7388 - Sewer Plant Op. - Total Revenues	-	-	-	-	-	0.0%
Salaries & Wages	1,010,088	1,151,105	1,063,000	1,176,504	25,399	2.2%
Wages - Seasonal/Temp.	17,719	21,168	18,000	21,800	632	3.0%
Overtime	52,603	80,000	50,000	82,400	2,400	3.0%
Retirement	73,077	85,562	80,600	90,642	5,080	5.9%
Health Insurance	298,823	359,414	390,000	399,992	40,578	11.3%
Other Benefits	92,913	108,181	104,027	114,627	6,446	6.0%
<i>7388 - Sewer Plant Op. - Personnel</i>	<i>1,545,222</i>	<i>1,805,430</i>	<i>1,705,627</i>	<i>1,885,965</i>	<i>80,535</i>	<i>4.5%</i>
Professional Services	26,590	35,190	37,000	40,000	4,810	13.7%
Utilities	986,698	1,245,325	1,029,000	1,101,314	(144,010)	-11.6%
Contracted Services	260,762	275,600	286,110	300,000	24,400	8.9%
Vehicle & Equip. Maint.	30,227	35,000	20,000	30,000	(5,000)	-14.3%
Bldg & Grounds Maint.	67,297	66,000	75,000	75,000	9,000	13.6%
Office Supplies	4,651	5,000	5,000	5,000	-	0.0%
Operating Supplies/Exp.	681,460	839,356	889,400	932,800	93,444	11.1%
Gasoline/Fuel/Oil	16,592	17,340	16,000	17,340	-	0.0%
Insurance	81,869	83,700	83,322	86,700	3,000	3.6%
Debt - Principal Payments	-	-	6,464,313	6,666,200	6,666,200	100.0%
Debt - Interest Expense	2,723,032	2,560,000	2,560,000	2,784,000	224,000	8.8%
Debt Costs	101,758	105,000	4,777	5,000	(100,000)	-95.2%
Capital Outlay	39,778	261,500	334,138	671,800	410,300	156.9%
Elimination of Principal Payments	-	-	(6,464,313)	(6,666,200)	(6,666,200)	-100.0%
<i>7388 - Sewer Plant Op. - Operating</i>	<i>5,020,714</i>	<i>5,529,011</i>	<i>5,339,747</i>	<i>6,048,954</i>	<i>519,944</i>	<i>9.4%</i>
7388 - Sewer Plant Op. - Total Expenses	6,565,936	7,334,441	7,045,374	7,934,919	600,479	8.2%
7388 - Sewer Plant Op. - Fund Net Income	(6,565,936)	(7,334,441)	(7,045,374)	(7,934,919)	(600,479)	-8.2%
7399 - Sewer Construction						
Miscellaneous Revenue	-	20,500	20,500	-	(20,500)	-100.0%
Proceeds from LT Debt	-	5,500,000	-	-	(5,500,000)	-100.0%
7399 - Sewer Construction - Total Revenues	-	5,520,500	20,500	-	(5,520,500)	-100.0%
Depreciation	6,635,560	6,250,000	6,600,000	6,600,000	350,000	5.6%
Capital Outlay	12,186,027	13,412,500	16,638,542	12,854,000	(558,500)	-4.2%
Elimination of Capital Outlay	(12,200,630)	-	(16,638,542)	(12,854,000)	(12,854,000)	-100.0%
<i>7399 - Sewer Construction - Operating</i>	<i>6,620,957</i>	<i>19,662,500</i>	<i>6,600,000</i>	<i>6,600,000</i>	<i>(13,062,500)</i>	<i>-66.4%</i>
7399 - Sewer Construction - Total Expenses	6,620,957	19,662,500	6,600,000	6,600,000	(13,062,500)	-66.4%
7399 - Sewer Construction - Fund Net Income	(6,620,957)	(14,142,000)	(6,579,500)	(6,600,000)	7,542,000	53.3%

CLEAN WATER - RETURN FLOW

This Enterprise Fund, which works closely with the Clean Water Plant, includes the administration, management and maintenance of the City's return flow pipeline which is used to carry treated waste water back to Lake Michigan.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	7,776,772	7,636,782	7,417,700	7,744,000	107,218	1.4%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	503,067	518,363	513,400	522,500	4,137	0.8%
Operating Expenses	503,067	518,363	513,400	522,500	4,137	0.8%
Operating Income / (Loss)	7,273,705	7,118,419	6,904,300	7,221,500	103,081	1.4%
<i>Debt Service Transfers In</i>	-	-	-	-	-	0.0%
<i>Debt Service Payments</i>	(2,011,437)	(2,203,000)	(5,258,897)	(5,365,700)	(3,162,700)	-143.6%
<i>Proceeds from LT Debt</i>	-	-	-	-	-	0.0%
<i>Capital Outlay</i>	(1,777,511)	-	(1,776,900)	-	-	0.0%
Capital Outlay / Debt Serv. Net Activity	(3,788,949)	(2,203,000)	(7,035,797)	(5,365,700)	(3,162,700)	-143.6%
Net Cashflow Addition / (Reduction)	3,484,757	4,915,419	(131,497)	1,855,800	(3,059,619)	-62.2%
<i>Depreciation</i>	(2,977,868)	(1,500,000)	(3,000,000)	(3,000,000)	(1,500,000)	-100.0%
<i>Elimination of Capital Outlay</i>	1,764,412	-	1,776,900	-	-	0.0%
<i>Elimination of Principal Payments</i>	-	-	3,316,397	3,375,700	3,375,700	100.0%
<i>Elimination of New Debt Issuance</i>	-	-	-	-	-	0.0%
Non-Cash Adjustment Net Activity	(1,213,456)	(1,500,000)	2,093,297	375,700	1,875,700	125.0%
Fund Net Income / (Loss)	2,271,301	3,415,419	1,961,800	2,231,500	(1,183,919)	-34.7%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7390 - Return Flow						
Public Charges for Services	7,333,411	7,616,782	7,117,500	7,724,000	107,218	1.4%
Investment Income	443,361	20,000	300,200	20,000	-	0.0%
7390 - Return Flow - Total Revenues	7,776,772	7,636,782	7,417,700	7,744,000	107,218	1.4%
Professional Services	226,112	215,773	235,000	245,000	29,227	13.5%
Utilities	274,587	292,589	274,000	274,500	(18,089)	-6.2%
Contracted Services	2,368	10,000	4,400	3,000	(7,000)	-70.0%
Depreciation	2,977,868	1,500,000	3,000,000	3,000,000	1,500,000	100.0%
Debt - Principal Payments	-	-	3,316,397	3,375,700	3,375,700	100.0%
Debt - Interest Expense	2,011,437	2,203,000	1,942,500	1,990,000	(213,000)	-9.7%
Capital Outlay	1,777,511	-	1,776,900	-	-	0.0%
Elimination of Capital Outlay	(1,764,412)	-	(1,776,900)	-	-	0.0%
Elimination of Principal Payments	-	-	(3,316,397)	(3,375,700)	(3,375,700)	-100.0%
<i>7390 - Return Flow - Operating</i>	<i>5,505,471</i>	<i>4,221,363</i>	<i>5,455,900</i>	<i>5,512,500</i>	<i>1,291,137</i>	<i>30.6%</i>
7390 - Return Flow - Total Expenses	5,505,471	4,221,363	5,455,900	5,512,500	1,291,137	30.6%
7390 - Return Flow - Fund Net Income	2,271,301	3,415,419	1,961,800	2,231,500	(1,183,919)	-34.7%

CEMETERY

2025 ACCOMPLISHMENTS

 **Service in Excellence**
Completion of two major capital projects (Chapel HVAC replacement and mausoleum water feature replacement).

 **Financial Stability**
Identified and resolved water loss issue and updated plumbing concerns on cemetery grounds.

 **Service in Excellence**
By end of year, will have a design for the boulevard area to create a "cremation garden" with additional cremation options to meet increasing demand.

2026 GOALS

 **Service in Excellence**
By May 2026, determine best option and contract for comprehensive cemetery management software platform that will help create streamlined processes, improve records management, and enhance service levels to our customers.

 **Engaged Community**
Continue to increase marketing and educational initiatives to build awareness of the history and offerings at Prairie Home Cemetery. Plan and execute at least one new initiative in 2026.

 **Service in Excellence**
Develop a Comprehensive Master Plan for the Cemetery Department by December 2026.

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Burials	237	207	175	167	106
Cost per Full-Size Burial	\$1,250	\$1,300	\$1,325	\$1,360	\$1,430
# of Completed Work Orders	172	150	141	131	46
# of Natural Burials	14	11	18	14	7
# of Property Sales	216	142	148	170	79

DEPARTMENT FUNCTION

Responsible for complete management and operation of the City-owned Prairie Home Cemetery.

2026 EXECUTIVE BUDGET

\$958,297

TOTAL EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Executive
Personnel	\$473,773	\$647,389	\$613,484	\$647,431	\$670,889
Operating	\$234,219	\$278,382	\$290,020	\$298,018	\$287,408
Total	\$707,792	\$925,771	\$903,505	\$945,449	\$958,297

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Director	1	1
Cemetery Services Specialist	1	1
Administrative Assistant	0.5	0.5
Crew Leader	1	1
Grounds Maintenance	2	2
Cemetery Seasonal Laborer	1.7	1.7
Total	7.2	7.2

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	838,854	817,401	966,959	948,301	130,900	16.0%
<i>Personnel</i>	<i>613,484</i>	<i>654,531</i>	<i>647,431</i>	<i>670,889</i>	<i>16,358</i>	<i>2.5%</i>
<i>Operating</i>	<i>290,020</i>	<i>289,781</i>	<i>298,018</i>	<i>287,408</i>	<i>(2,373)</i>	<i>-0.8%</i>
Operating Expenses	903,505	944,312	945,449	958,297	13,985	1.5%
Operating Income / (Loss)	(64,651)	(126,911)	21,510	(9,996)	116,915	-92.1%
<i>Debt Service Transfers In</i>	<i>58,773</i>	<i>91,334</i>	<i>91,334</i>	<i>91,343</i>	<i>9</i>	<i>0.0%</i>
<i>Debt Service Payments</i>	<i>(14,521)</i>	<i>(17,907)</i>	<i>(90,260)</i>	<i>(88,675)</i>	<i>(70,768)</i>	<i>-395.2%</i>
<i>Proceeds from LT Debt</i>	<i>-</i>	<i>47,200</i>	<i>50,447</i>	<i>314,500</i>	<i>267,300</i>	<i>566.3%</i>
<i>Capital Outlay</i>	<i>(116,865)</i>	<i>(54,700)</i>	<i>(177,975)</i>	<i>(315,000)</i>	<i>(260,300)</i>	<i>-475.9%</i>
Capital Outlay / Debt Serv. Net Activity	(72,613)	65,927	(126,454)	2,168	(63,759)	-96.7%
Net Cashflow Addition / (Reduction)	(137,264)	(60,984)	(104,944)	(7,828)	53,156	87.2%
<i>Depreciation</i>	<i>(36,268)</i>	<i>(31,500)</i>	<i>(37,000)</i>	<i>(37,000)</i>	<i>(5,500)</i>	<i>-17.5%</i>
<i>Elimination of Capital Outlay</i>	<i>116,865</i>	<i>-</i>	<i>177,975</i>	<i>315,000</i>	<i>315,000</i>	<i>100.0%</i>
<i>Elimination of Principal Payments</i>	<i>-</i>	<i>-</i>	<i>76,134</i>	<i>75,658</i>	<i>75,658</i>	<i>100.0%</i>
<i>Elimination of New Debt Issuance</i>	<i>-</i>	<i>-</i>	<i>(50,447)</i>	<i>(314,500)</i>	<i>(314,500)</i>	<i>-100.0%</i>
Non-Cash Adjustment Net Activity	80,597	(31,500)	166,662	39,158	70,658	224.3%
Fund Net Income / (Loss)	(56,667)	(92,484)	61,718	31,330	123,814	133.9%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7800 - Cemetery						
Public Charges for Services	588,873	586,200	598,580	602,600	16,400	2.8%
Investment Income	21,162	7,000	14,200	5,000	(2,000)	-28.6%
Miscellaneous Revenue	11,515	10,540	15,518	5,040	(5,500)	-52.2%
Proceeds from LT Debt	-	47,200	50,447	314,500	267,300	566.3%
Debt Service Transfers In	58,773	91,334	91,334	91,343	9	0.0%
Transfers from Other Funds	217,303	213,661	338,661	335,661	122,000	57.1%
Elimination of New Debt Issuance	-	-	(50,447)	(314,500)	(314,500)	-100.0%
7800 - Cemetery - Total Revenues	897,627	955,935	1,058,293	1,039,644	83,709	8.8%
Salaries & Wages	400,233	418,117	418,117	429,414	11,297	2.7%
Wages - Seasonal/Temp.	45,913	49,000	49,000	50,500	1,500	3.1%
Overtime	6,159	14,600	7,500	15,000	400	2.7%
Retirement	25,118	28,265	28,265	30,009	1,744	6.2%
Health Insurance	99,693	107,020	107,020	107,048	28	0.0%
Other Benefits	36,369	37,529	37,529	38,918	1,389	3.7%
7800 - Cemetery - Personnel	613,484	654,531	647,431	670,889	16,358	2.5%
Professional Services	18,644	18,291	18,291	16,523	(1,768)	-9.7%
Utilities	17,433	20,300	20,050	20,785	485	2.4%
Contracted Services	48,570	59,000	54,200	60,000	1,000	1.7%
Vehicle & Equip. Maint.	12,284	9,000	10,000	9,000	-	0.0%
Bldg & Grounds Maint.	48,136	55,000	55,000	55,000	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Office Supplies	5,267	6,290	5,790	6,350	60	1.0%
Operating Supplies/Exp.	55,299	62,500	63,850	64,300	1,800	2.9%
Memberships & Training	3,983	5,300	2,950	5,150	(150)	-2.8%
Gasoline/Fuel/Oil	6,509	6,000	6,600	7,000	1,000	16.7%
Insurance	16,308	15,600	16,935	17,800	2,200	14.1%
Depreciation	36,268	31,500	37,000	37,000	5,500	17.5%
Debt - Principal Payments	-	-	76,134	75,658	75,658	100.0%
Debt - Interest Expense	11,700	17,887	13,426	12,997	(4,890)	-27.3%
Debt Costs	2,821	20	700	20	-	0.0%
Capital Outlay	116,865	54,700	177,975	315,000	260,300	475.9%
Transfer to Other Funds	57,587	32,500	44,352	25,500	(7,000)	-21.5%
Elimination of Capital Outlay	(116,865)	-	(177,975)	(315,000)	(315,000)	-100.0%
Elimination of Principal Payments	-	-	(76,134)	(75,658)	(75,658)	-100.0%
<i>7800 - Cemetery - Operating</i>	<i>340,809</i>	<i>393,888</i>	<i>349,144</i>	<i>337,425</i>	<i>(56,463)</i>	<i>-14.3%</i>
7800 - Cemetery - Total Expenses	954,294	1,048,419	996,575	1,008,314	(40,105)	-3.8%
7800 - Cemetery - Fund Net Income	(56,667)	(92,484)	61,718	31,330	123,814	133.9%

TRANSIT SYSTEM

2025 ACCOMPLISHMENTS



Financial Stability

Consolidated from 10 to 8 routes and reduced total service hours by 15% while maintaining much of the ridership.



Service in Excellence

Reduced Preventable Accidents by 50% (Through 6/30/25)



People-Centered Development

Implemented WisGo Fare System for Metrolift.

DEPARTMENT FUNCTION

Manages the City's public transit services through coordination of a contract.

2026 EXECUTIVE BUDGET

\$8,849,010

TOTAL EXPENDITURES

	2025 Projected	2026 Executive
Personnel	\$4,766,639	\$5,220,981
Operating	\$5,035,971	\$3,628,029
Total	\$9,802,610	\$8,849,010

Note: Expenditures include all of Waukesha County Transit Expenses

2026 GOALS



Financial Sustainability

Increase Fixed Route Passengers Per Revenue Hour (Rider Efficiency) by 5%.



People-Centered Development

Reduce passenger complaints by 10%.



People-Centered Development

Increase the percentage of Accessible Bus Stops to 94%.

STAFFING - FULL TIME EMPLOYEES (FTE)

	2025	2026
Manager	1	1
Total	1	1

Note: There are Contracted Employees

PERFORMANCE METRICS

	2021	2022	2023	2024	2025 YTD (as of 07/01/2025)
# of Fixed Route Riders	317,605	330,838	426,146	494,915	243,681
# of Metrolift Riders	7,296	7,946	8,874	10,266	6,127
# of Passengers Per Revenue Hour - Fixed Route	6.3	6.4	7.3	7.9	8
# of Passengers Per Revenue Hour - Metrolift	2.5	2.4	2.2	2.3	2
# of Complaints	22	21	26	41	20
# of Preventable Accidents	16	17	20	16	4

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	-	10,991,397	10,147,373	9,428,010	(1,563,387)	-14.2%
<i>Personnel</i>	-	5,349,018	4,766,639	5,220,981	(128,037)	-2.4%
<i>Operating</i>	-	5,469,574	5,035,971	3,628,029	(1,841,545)	-33.7%
Operating Expenses	-	10,818,592	9,802,610	8,849,010	(1,969,582)	-18.2%
Operating Income / (Loss)	-	172,805	344,763	579,000	406,195	235.1%
<i>Capital Outlay</i>	-	(114,812)	(344,764)	(579,000)	(464,188)	-404.3%
Capital Outlay / Debt Serv. Net Activity	-	(114,812)	(344,764)	(579,000)	(464,188)	-404.3%
Net Cashflow Addition / (Reduction)	-	57,993	(1)	-	(57,993)	-100.0%
<i>Depreciation</i>	-	(1,120,000)	(1,506,929)	(1,120,000)	-	0.0%
Non-Cash Adjustment Net Activity	-	(1,120,000)	(1,506,929)	(1,120,000)	-	0.0%
Fund Net Income / (Loss)	-	(1,062,007)	(1,506,930)	(1,120,000)	(57,993)	-5.5%
Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
0350 - City Metro Transit						
Other State Funding	-	2,819,283	1,682,631	2,141,097	(678,186)	-24.1%
Federal Funding	-	878,869	1,858,914	1,366,644	487,775	55.5%
Public Charges for Services	-	520,089	593,840	525,175	5,086	1.0%
Other Local Funding	-	1,824,321	2,374,311	2,291,465	467,144	25.6%
Transfers from Other Funds	-	1,358,437	272,916	1,266,000	(92,437)	-6.8%
0350 - City Metro Transit - Total Revenues	-	7,400,999	6,782,612	7,590,381	189,382	2.6%
Salaries & Wages	-	3,277,382	3,163,470	3,309,126	31,744	1.0%
Other Benefits	-	2,071,636	1,603,169	1,911,855	(159,781)	-7.7%
<i>0350 - City Metro Transit - Personnel</i>	-	5,349,018	4,766,639	5,220,981	(128,037)	-2.4%
Utilities	-	121,431	119,251	112,751	(8,680)	-7.1%
Contracted Services	-	496,307	605,919	537,345	41,038	8.3%
Operating Supplies/Exp.	-	861,109	634,882	786,792	(74,317)	-8.6%
Memberships & Training	-	26,750	14,292	26,750	-	0.0%
Insurance	-	373,579	296,866	326,762	(46,817)	-12.5%
Depreciation	-	1,120,000	1,506,929	1,120,000	-	0.0%
Capital Outlay	-	114,812	344,764	579,000	464,188	404.3%
<i>0350 - City Metro Transit - Operating</i>	-	3,113,988	3,522,903	3,489,400	375,412	12.1%
0350 - City Metro Transit - Total Expenses	-	8,463,006	8,289,542	8,710,381	247,375	2.9%
0350 - City Metro Transit - Fund Net Income	-	(1,062,007)	(1,506,930)	(1,120,000)	(57,993)	-5.5%
0355 - County Transit						
Other State Funding	-	1,573,104	1,277,658	515,290	(1,057,814)	-67.2%
Federal Funding	-	1,046,811	1,788,821	590,739	(456,072)	-43.6%
Public Charges for Services	-	165,428	87,253	43,900	(121,528)	-73.5%
Other Local Funding	-	805,055	211,029	687,700	(117,355)	-14.6%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
0355 - County Transit - Total Revenues	-	3,590,398	3,364,761	1,837,629	(1,752,769)	-48.8%
Contracted Services	-	3,590,398	3,364,761	1,837,629	(1,752,769)	-48.8%
<i>0355 - County Transit - Operating</i>	-	<i>3,590,398</i>	<i>3,364,761</i>	<i>1,837,629</i>	<i>(1,752,769)</i>	<i>-48.8%</i>
0355 - County Transit - Total Expenses	-	3,590,398	3,364,761	1,837,629	(1,752,769)	-48.8%
0355 - County Transit - Fund Net Income	-	-	-	-	-	0.0%



INTERNAL SERVICE FUNDS

The purpose of an Internal Service Fund is to function as a means of accumulating costs related to a given activity on an accrual basis so that the costs can subsequently be allocated to the benefiting funds in the form of fees and charges. Internal Service Funds include the following:

- Printing
- Employee Dental & Life Insurance
- Employee Health Insurance
- Other City Insurances such as:
 - Property & Liability Insurance
 - Workers Compensation Insurance

PRINTING

This Internal Service Fund is used to accumulate printing costs for all City departments and offices. The I.T. Department monitors copier usage and prepares billing data for monthly printing charges to operating departments.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Revenues	151,469	135,685	151,793	145,793	10,108	7.4%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	130,479	81,000	90,000	90,000	9,000	11.1%
Operating Expenses	130,479	81,000	90,000	90,000	9,000	11.1%
Operating Income / (Loss)	20,990	54,685	61,793	55,793	1,108	2.0%
<i>Capital Outlay</i>	(6,310)	(72,000)	(9,510)	(58,000)	14,000	19.4%
Capital Outlay / Debt Serv. Net Activity	(6,310)	(72,000)	(9,510)	(58,000)	14,000	19.4%
Net Cashflow Addition / (Reduction)	14,680	(17,315)	52,283	(2,207)	15,108	87.3%
<i>Depreciation</i>	(25,066)	(40,000)	(30,500)	(30,500)	9,500	23.8%
Non-Cash Adjustment Net Activity	(25,066)	(40,000)	(30,500)	27,500	67,500	168.8%
Fund Net Income / (Loss)	(10,386)	(57,315)	21,783	25,293	82,608	144.1%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1590 - Printshop						
Interdepartmental Charges	135,685	135,685	135,793	135,793	108	0.1%
Investment Income	15,784	-	16,000	10,000	10,000	100.0%
1590 - Printshop - Total Revenues	151,469	135,685	151,793	145,793	10,108	7.4%
Contracted Services	127,090	81,000	90,000	90,000	9,000	11.1%
Vehicle & Equip. Maint.	3,390	-	-	-	-	0.0%
Depreciation	25,066	40,000	30,500	30,500	(9,500)	-23.8%
Capital Outlay	6,310	72,000	9,510	58,000	(14,000)	-19.4%
Elimination of Capital Outlay	-	-	-	(58,000)	(58,000)	-100.0%
<i>1590 - Printshop - Operating</i>	<i>161,855</i>	<i>193,000</i>	<i>130,010</i>	<i>120,500</i>	<i>(72,500)</i>	<i>-37.6%</i>
1590 - Printshop - Total Expenses	161,855	193,000	130,010	120,500	(72,500)	-37.6%
1590 - Printshop - Fund Net Income	(10,386)	(57,315)	21,783	25,293	82,608	144.1%

DENTAL & LIFE INSURANCE

This internal service fund houses the expenses and related revenues associated with providing City employees with a comprehensive dental benefits program.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	739,962	785,000	792,400	798,400	13,400	1.7%
<i>Personnel</i>	<i>763,679</i>	<i>765,000</i>	<i>773,000</i>	<i>778,400</i>	<i>13,400</i>	<i>1.8%</i>
<i>Operating</i>	<i>19,181</i>	<i>20,000</i>	<i>19,400</i>	<i>20,000</i>	<i>-</i>	<i>0.0%</i>
Total Expenses	782,860	785,000	792,400	798,400	13,400	1.7%
Fund Net (Income) / Loss	(42,898)	-	-	-	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1920 - Emp. Dental Ins.						
Public Charges for Services	19,125	13,500	13,100	13,100	(400)	-3.0%
Interdepartmental Charges	634,400	655,000	629,800	629,800	(25,200)	-3.8%
Investment Income	(4,440)	-	-	-	-	0.0%
1920 - Emp. Dental Ins. - Total Revenues	649,085	668,500	642,900	642,900	(25,600)	-3.8%
Other Benefits	608,713	610,000	621,900	621,900	11,900	2.0%
<i>1920 - Emp. Dental Ins. - Personnel</i>	<i>608,713</i>	<i>610,000</i>	<i>621,900</i>	<i>621,900</i>	<i>11,900</i>	<i>2.0%</i>
Professional Services	19,181	20,000	19,400	20,000	-	0.0%
<i>1920 - Emp. Dental Ins. - Operating</i>	<i>19,181</i>	<i>20,000</i>	<i>19,400</i>	<i>20,000</i>	<i>-</i>	<i>0.0%</i>
1920 - Emp. Dental Ins. - Total Expenses	627,895	630,000	641,300	641,900	11,900	1.9%
1920 - Emp. Dental Ins. - Fund Net Income	21,190	38,500	1,600	1,000	(37,500)	-97.4%
1930 - Emp. Life Ins.						
Interdepartmental Charges	90,253	116,000	149,000	155,000	39,000	33.6%
1930 - Emp. Life Ins. - Total Revenues	90,253	116,000	149,000	155,000	39,000	33.6%
Other Benefits	154,966	155,000	151,100	156,500	1,500	1.0%
<i>1930 - Emp. Life Ins. - Personnel</i>	<i>154,966</i>	<i>155,000</i>	<i>151,100</i>	<i>156,500</i>	<i>1,500</i>	<i>1.0%</i>
1930 - Emp. Life Ins. - Total Expenses	154,966	155,000	151,100	156,500	1,500	1.0%
1930 - Emp. Life Ins. - Fund Net Income	(64,713)	(39,000)	(2,100)	(1,500)	37,500	96.2%
1940 - Emp. Vision Ins.						
Public Charges for Services	624	500	500	500	-	0.0%
1940 - Emp. Vision Ins. - Total Revenues	624	500	500	500	-	0.0%
1940 - Emp. Vision Ins. - Total Expenses	-	-	-	-	-	0.0%
1940 - Emp. Vision Ins. - Fund Net Income	624	500	500	500	-	0.0%

HEALTH INSURANCE

This internal service fund provides accounting for the expenses and related revenues associated with providing employees a comprehensive health insurance benefits program.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	17,319,997	17,882,000	17,545,200	18,085,700	203,700	1.1%
<i>Personnel</i>	<i>13,498,438</i>	<i>14,220,000</i>	<i>12,952,200</i>	<i>13,500,000</i>	<i>(720,000)</i>	<i>-5.1%</i>
<i>Operating</i>	<i>4,508,518</i>	<i>4,900,000</i>	<i>4,588,400</i>	<i>5,155,000</i>	<i>255,000</i>	<i>5.2%</i>
Total Expenses	18,006,956	19,120,000	17,540,600	18,655,000	(465,000)	-2.4%
Fund Net (Income) / Loss	(686,959)	(1,238,000)	4,600	(569,300)	668,700	54.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1910 - Emp. Health Ins.						
Public Charges for Services	1,155,766	1,300,000	1,285,200	1,300,000	-	0.0%
Interdepartmental Charges	11,172,847	12,482,000	12,013,300	12,200,000	(282,000)	-2.3%
Investment Income	278,682	150,000	204,200	150,000	-	0.0%
Miscellaneous Revenue	4,435,316	3,700,000	3,700,000	4,100,000	400,000	10.8%
Transfers from Other Funds	277,386	250,000	342,500	335,700	85,700	34.3%
1910 - Emp. Health Ins. - Total Revenues	17,319,997	17,882,000	17,545,200	18,085,700	203,700	1.1%
Health Insurance	13,498,438	14,220,000	12,952,200	13,500,000	(720,000)	-5.1%
<i>1910 - Emp. Health Ins. - Personnel</i>	<i>13,498,438</i>	<i>14,220,000</i>	<i>12,952,200</i>	<i>13,500,000</i>	<i>(720,000)</i>	<i>-5.1%</i>
Professional Services	3,544,704	3,520,000	3,592,900	4,020,000	500,000	14.2%
Health Ins Expenses	215,259	575,000	254,500	300,000	(275,000)	-47.8%
<i>1910 - Emp. Health Ins. - Operating</i>	<i>3,759,963</i>	<i>4,095,000</i>	<i>3,847,400</i>	<i>4,320,000</i>	<i>225,000</i>	<i>5.5%</i>
1910 - Emp. Health Ins. - Total Expenses	17,258,400	18,315,000	16,799,600	17,820,000	(495,000)	-2.7%
1910 - Emp. Health Ins. - Fund Net Income	61,597	(433,000)	745,600	265,700	698,700	161.4%
1911 - Health Clinic						
1911 - Health Clinic - Total Revenues	-	-	-	-	-	0.0%
Professional Services	147,067	170,000	131,000	170,000	-	0.0%
Health Clinic	601,489	635,000	610,000	665,000	30,000	4.7%
<i>1911 - Health Clinic - Operating</i>	<i>748,556</i>	<i>805,000</i>	<i>741,000</i>	<i>835,000</i>	<i>30,000</i>	<i>3.7%</i>
1911 - Health Clinic - Total Expenses	748,556	805,000	741,000	835,000	30,000	3.7%
1911 - Health Clinic - Fund Net Income	(748,556)	(805,000)	(741,000)	(835,000)	(30,000)	-3.7%

OTHER INSURANCE

This internal service fund provides accounting for the expenses and related revenues associated with property insurance for all City owned land, buildings, property in the open as well as personal property. This fund accounts for workers compensation insurance for all City employees, vehicle insurance for all the City fleet, liability insurance for theft, and other general insurances needed for the City operations.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,602,800	1,597,350	1,755,275	1,852,750	255,400	16.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	1,625,022	1,606,250	1,763,275	1,867,250	261,000	16.2%
Total Expenses	1,625,022	1,606,250	1,763,275	1,867,250	261,000	16.2%
Fund Net (Income) / Loss	(22,222)	(8,900)	(8,000)	(14,500)	(5,600)	-62.9%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1520 - Prop. & Liab. Ins.						
Interdepartmental Charges	780,918	807,800	888,719	924,300	116,500	14.4%
Miscellaneous Revenue	2,255	-	-	-	-	0.0%
1520 - Prop. & Liab. Ins. - Total Revenues	783,173	807,800	888,719	924,300	116,500	14.4%
Insurance	783,500	810,700	893,719	934,300	123,600	15.2%
<i>1520 - Prop. & Liab. Ins. - Operating</i>	<i>783,500</i>	<i>810,700</i>	<i>893,719</i>	<i>934,300</i>	<i>123,600</i>	<i>15.2%</i>
1520 - Prop. & Liab. Ins. - Total Expenses	783,500	810,700	893,719	934,300	123,600	15.2%
1520 - Prop. & Liab. Ins. - Fund Net Income	(327)	(2,900)	(5,000)	(10,000)	(7,100)	-244.8%
1521 - Workers Comp. Ins.						
Interdepartmental Charges	815,564	787,050	862,556	925,950	138,900	17.6%
1521 - Workers Comp. Ins. - Total Revenues	815,564	787,050	862,556	925,950	138,900	17.6%
Insurance	815,564	768,000	843,506	906,900	138,900	18.1%
Retiree Costs	19,050	19,050	19,050	19,050	-	0.0%
<i>1521 - Workers Comp. Ins. - Operating</i>	<i>834,614</i>	<i>787,050</i>	<i>862,556</i>	<i>925,950</i>	<i>138,900</i>	<i>17.6%</i>
1521 - Workers Comp. Ins. - Total Expenses	834,614	787,050	862,556	925,950	138,900	17.6%
1521 - Workers Comp. Ins. - Fund Net Income	(19,050)	-	-	-	-	0.0%
1522 - Safety Shoes & Glasses						
Investment Income	4,063	2,500	4,000	2,500	-	0.0%
1522 - Safety Shoes & Glasses - Total Revenues	4,063	2,500	4,000	2,500	-	0.0%
Operating Supplies/Exp.	6,723	8,000	6,500	6,500	(1,500)	-18.8%
<i>1522 - Safety Shoes & Glasses - Operating</i>	<i>6,723</i>	<i>8,000</i>	<i>6,500</i>	<i>6,500</i>	<i>(1,500)</i>	<i>-18.8%</i>
1522 - Safety Shoes & Glasses - Total Expenses	6,723	8,000	6,500	6,500	(1,500)	-18.8%
1522 - Safety Shoes & Glasses - Fund Net Incom	(2,659)	(5,500)	(2,500)	(4,000)	1,500	27.3%
1523 - Drivers Awareness						
1523 - Drivers Awareness - Total Revenues	-	-	-	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Operating Supplies/Exp.	185	500	500	500	-	0.0%
<i>1523 - Drivers Awareness - Operating</i>	<i>185</i>	<i>500</i>	<i>500</i>	<i>500</i>	<i>-</i>	<i>0.0%</i>
1523 - Drivers Awareness - Total Expenses	185	500	500	500	-	0.0%
1523 - Drivers Awareness - Fund Net Income	(185)	(500)	(500)	(500)	-	0.0%



TRUST FUNDS

A Trust Fund is categorized as a Fiduciary Fund, which, by definition, cannot be used to support the government's own programs, but is shown on the basic Fund Financial Statements to ensure fiscal accountability.

The City of Waukesha has the following Trust and Endowment funds:

- Emergency Medical Assistance Trust
- Federal Confiscated Property Trust
- State Confiscated Property Trust
- Sick Leave Conversion
- H.B. Mills Trust
- Cemetery Trusts
- Library Endowments

EMERGENCY MEDICAL ASSISTANCE TRUST

This fund is utilized as an account for the Emergency Medical Assistance Trust. This fund dates back to 1975 when the Department sought community funding for its transition to Paramedic level service. Private donations make up 100% of the total funds available. The department utilizes the donations received through this fund to purchase emergency medical equipment for the Fire Department operations.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,046	500	900	500	-	0.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	6,052	7,500	7,500	-	(7,500)	-100.0%
Total Expenses	6,052	7,500	7,500	-	(7,500)	-100.0%
Fund Net (Income) / Loss	(5,006)	(7,000)	(6,600)	500	7,500	-107.1%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2284 - Emerg. Med. Trust						
Investment Income	595	-	400	-	-	0.0%
Miscellaneous Revenue	451	500	500	500	-	0.0%
2284 - Emerg. Med. Trust - Total Revenues	1,046	500	900	500	-	0.0%
Capital Outlay	6,052	7,500	7,500	-	(7,500)	-100.0%
<i>2284 - Emerg. Med. Trust - Operating</i>	<i>6,052</i>	<i>7,500</i>	<i>7,500</i>	<i>-</i>	<i>(7,500)</i>	<i>-100.0%</i>
2284 - Emerg. Med. Trust - Total Expenses	6,052	7,500	7,500	-	(7,500)	-100.0%
2284 - Emerg. Med. Trust - Fund Net Income	(5,006)	(7,000)	(6,600)	500	7,500	107.1%

FEDERAL CONFISCATED PROPERTY TRUST

This fund is used to account for funds received through the Federal Forfeitures program. This program passes funds seized during drug arrests back to the arresting agency.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	155,172	-	135,000	-	-	0.0%
<i>Personnel</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
<i>Operating</i>	<i>106,831</i>	<i>-</i>	<i>70,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
Total Expenses	106,831	-	70,000	-	-	0.0%
Fund Net (Income) / Loss	48,340	-	65,000	-	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2148 - Fed. Confisc. Property						
Fines & Forfeitures	138,726	-	130,000	-	-	0.0%
Investment Income	5,266	-	5,000	-	-	0.0%
2148 - Fed. Confisc. Property - Total Revenues	143,992	-	135,000	-	-	0.0%
Professional Services	3,596	-	-	-	-	0.0%
Operating Supplies/Exp.	16,238	-	20,000	-	-	0.0%
Memberships & Training	1,295	-	-	-	-	0.0%
Capital Outlay	85,703	-	50,000	-	-	0.0%
<i>2148 - Fed. Confisc. Property - Operating</i>	<i>106,831</i>	<i>-</i>	<i>70,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
2148 - Fed. Confisc. Property - Total Expenses	106,831	-	70,000	-	-	0.0%
2148 - Fed. Confisc. Property - Fund Net Income	37,160	-	65,000	-	-	0.0%
2149 - Police Inv Metro Drug						
Fines & Forfeitures	11,180	-	-	-	-	0.0%
2149 - Police Inv Metro Drug - Total Revenues	11,180	-	-	-	-	0.0%
2149 - Police Inv Metro Drug - Total Expenses	-	-	-	-	-	0.0%
2149 - Police Inv Metro Drug - Fund Net Income	11,180	-	-	-	-	0.0%

STATE CONFISCATED PROPERTY TRUST

This fund is used to account for funds received through the State Forfeitures program. This program passes funds seized during drug arrests back to the arresting agency.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	48,000	-	6,357	4,000	4,000	100.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	40,006	-	6,346	5,000	5,000	100.0%
Total Expenses	40,006	-	6,346	5,000	5,000	100.0%
Fund Net (Income) / Loss	7,994	-	12	(1,000)	(1,000)	-100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
2145 - Wauk. Cty. Buy Money						
Transfers from Other Funds	20,809	-	-	-	-	0.0%
2145 - Wauk. Cty. Buy Money - Total Revenues	20,809	-	-	-	-	0.0%
Operating Supplies/Exp.	28,500	-	-	-	-	0.0%
<i>2145 - Wauk. Cty. Buy Money - Operating</i>	<i>28,500</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>
2145 - Wauk. Cty. Buy Money - Total Expenses	28,500	-	-	-	-	0.0%
2145 - Wauk. Cty. Buy Money - Fund Net Incom	(7,691)	-	-	-	-	0.0%
2146 - State Confiscated P.						
Fines & Forfeitures	22,312	-	3,684	3,000	3,000	100.0%
Investment Income	4,880	-	2,673	1,000	1,000	100.0%
2146 - State Confiscated P. - Total Revenues	27,191	-	6,357	4,000	4,000	100.0%
Miscellaneous Expenditures	11,506	-	6,346	5,000	5,000	100.0%
<i>2146 - State Confiscated P. - Operating</i>	<i>11,506</i>	<i>-</i>	<i>6,346</i>	<i>5,000</i>	<i>5,000</i>	<i>100.0%</i>
2146 - State Confiscated P. - Total Expenses	11,506	-	6,346	5,000	5,000	100.0%
2146 - State Confiscated P. - Fund Net Income	15,685	-	12	(1,000)	(1,000)	-100.0%

SICK LEAVE CONVERSION

This fund is used to account for the accumulated sick leave of employees, which is converted and applied towards their health insurance costs upon retirement.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	277,386	243,000	342,500	335,700	92,700	38.1%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	277,386	243,000	342,500	335,700	92,700	38.1%
Total Expenses	277,386	243,000	342,500	335,700	92,700	38.1%
Fund Net (Income) / Loss	-	-	-	-	-	0.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
1439 - Sick Leave Conv.						
Transfers from Other Funds	277,386	243,000	342,500	335,700	92,700	38.1%
1439 - Sick Leave Conv. - Total Revenues	277,386	243,000	342,500	335,700	92,700	38.1%
Transfer to Other Funds	277,386	243,000	342,500	335,700	92,700	38.1%
<i>1439 - Sick Leave Conv. - Operating</i>	277,386	243,000	342,500	335,700	92,700	38.1%
1439 - Sick Leave Conv. - Total Expenses	277,386	243,000	342,500	335,700	92,700	38.1%
1439 - Sick Leave Conv. - Fund Net Income	-	-	-	-	-	0.0%

H.B. MILLS TRUST

This fund is used to account for a non-expendable trust, which the city received many years ago. The interest earned from this trust is to be used to help offset recreation program expenses.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	1,522	1,400	1,400	1,400	-	0.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	1,522	1,400	-	-	(1,400)	-100.0%
Total Expenses	1,522	1,400	-	-	(1,400)	-100.0%
Fund Net (Income) / Loss	-	-	1,400	1,400	1,400	100.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5318 - H.B. Mills Trust						
Investment Income	1,522	1,400	1,400	1,400	-	0.0%
5318 - H.B. Mills Trust - Total Revenues	1,522	1,400	1,400	1,400	-	0.0%
Transfer to Other Funds	1,522	1,400	-	-	(1,400)	-100.0%
<i>5318 - H.B. Mills Trust - Operating</i>	1,522	1,400	-	-	(1,400)	-100.0%
5318 - H.B. Mills Trust - Total Expenses	1,522	1,400	-	-	(1,400)	-100.0%
5318 - H.B. Mills Trust - Fund Net Income	-	-	1,400	1,400	1,400	100.0%

PERPETUAL CARE TRUST

The Cemetery's Perpetual Care Trust Fund is used to accumulate funds to provide for the care and maintenance of the Cemetery grounds and buildings into perpetuity. A percentage of every property sale is paid into this trust, with the intent to generate enough annual revenue from the fund through interest income and accrued growth to aid the Cemetery Operating Fund in costs related to the maintenance of the grounds and buildings, such as mowing, snow removal, tuckpointing of mausoleums and general upkeep.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	330,892	75,000	221,852	92,500	17,500	23.3%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	65,000	75,000	175,000	175,000	100,000	133.3%
Total Expenses	65,000	75,000	175,000	175,000	100,000	133.3%
Fund Net (Income) / Loss	265,892	-	46,852	(82,500)	(82,500)	-100.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7801 - Trust Fund A						
Investment Income	275,645	52,500	180,000	70,000	17,500	33.3%
Transfers from Other Funds	55,247	22,500	41,852	22,500	-	0.0%
7801 - Trust Fund A - Total Revenues	330,892	75,000	221,852	92,500	17,500	23.3%
Transfer to Other Funds	65,000	75,000	175,000	175,000	100,000	133.3%
<i>7801 - Trust Fund A - Operating</i>	<i>65,000</i>	<i>75,000</i>	<i>175,000</i>	<i>175,000</i>	<i>100,000</i>	<i>133.3%</i>
7801 - Trust Fund A - Total Expenses	65,000	75,000	175,000	175,000	100,000	133.3%
7801 - Trust Fund A - Fund Net Income	265,892	-	46,852	(82,500)	(82,500)	-100.0%

ENDOWMENT CARE TRUST

The Cemetery's Endowment Care Trust Fund is used to accumulate funds to cover the cost of providing the services sold under the Cemetery's endowments. Endowments include wreaths, flower beds and planters, trees, shrubs and a military flag endowment. Any expenses for providing these annual services, including supplies and labor are to come out of the income generated by this fund. 100% of every endowment sale is paid into this trust as principal, with the intent to generate enough annual revenue from the fund through interest income and accrued growth to aid the Cemetery Operating Fund in costs related to providing the endowed services.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	200,648	61,000	100,000	75,000	14,000	23.0%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	50,000	60,000	60,000	60,000	-	0.0%
Total Expenses	50,000	60,000	60,000	60,000	-	0.0%
Fund Net (Income) / Loss	150,648	1,000	40,000	15,000	14,000	1400.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7802 - Trust Fund B						
Investment Income	200,648	61,000	100,000	75,000	14,000	23.0%
7802 - Trust Fund B - Total Revenues	200,648	61,000	100,000	75,000	14,000	23.0%
Transfer to Other Funds	50,000	60,000	60,000	60,000	-	0.0%
<i>7802 - Trust Fund B - Operating</i>	50,000	60,000	60,000	60,000	-	0.0%
7802 - Trust Fund B - Total Expenses	50,000	60,000	60,000	60,000	-	0.0%
7802 - Trust Fund B - Fund Net Income	150,648	1,000	40,000	15,000	14,000	1400.0%

ELFRIEDA KIND TRUST

The Cemetery's Elfrieda Kind Trust Fund is an endowment given to the City of Waukesha in 1999 when Elfrieda Kind passed away. An initial amount was endowed to the City as the initial trust principal, which is held in trust by an outside trustee. Each quarter, the trustee pays out to the City of Waukesha the income only from this trust. From the payments of income from the trust, Prairie Home Cemetery provides annually the largest wreath available for the graves of Elfrieda, her husband Emil and daughter Betty during the wintertime and growing flowers during the summertime. Any left over income may be spent on the overall care and upkeep of the Cemetery grounds.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	73,296	10,500	29,000	17,000	6,500	61.9%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	13,642	10,000	-	-	(10,000)	-100.0%
Total Expenses	13,642	10,000	-	-	(10,000)	-100.0%
Fund Net (Income) / Loss	59,654	500	29,000	17,000	16,500	3300.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7805 - Cemetery Trust K						
Investment Income	73,296	10,500	29,000	17,000	6,500	61.9%
7805 - Cemetery Trust K - Total Revenues	73,296	10,500	29,000	17,000	6,500	61.9%
Transfer to Other Funds	13,642	10,000	-	-	(10,000)	-100.0%
<i>7805 - Cemetery Trust K - Operating</i>	13,642	10,000	-	-	(10,000)	-100.0%
7805 - Cemetery Trust K - Total Expenses	13,642	10,000	-	-	(10,000)	-100.0%
7805 - Cemetery Trust K - Fund Net Income	59,654	500	29,000	17,000	16,500	3300.0%

CEMETERY RESERVE TRUST

The Cemetery's Reserve Trust is intended to assist in leveling out any volatility in the investment market.

Department Summary

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	19	-	25	-	-	0.0%
Personnel	-	-	-	-	-	0.0%
Operating	-	-	-	-	-	0.0%
Total Expenses	-	-	-	-	-	0.0%
Fund Net (Income) / Loss	19	-	25	-	-	0.0%

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
7850 - Reserve C Fund						
Investment Income	19	-	25	-	-	0.0%
7850 - Reserve C Fund - Total Revenues	19	-	25	-	-	0.0%
7850 - Reserve C Fund - Total Expenses	-	-	-	-	-	0.0%
7850 - Reserve C Fund - Fund Net Income	19	-	25	-	-	0.0%

LIBRARY ENDOWMENTS

The Waukesha Public Library depends on the generosity of donors to fund special purchases not included in the annual Library budget. Donations are outright gifts, trusts or memorials. All donations are expended under the direction of the Library Director and Board of Library Trustees. Recent purchases have included architectural services for the study of the 1st floor redesign and public art.

The Waukesha Public Library offers a Rental Collection of the most popular DVDs and books that may be rented for \$1/week. At least one additional copy is available for free at the library. This account was initially funded by the Friends of the Waukesha Public Library and is now a self-sustaining collection. The dollars collected for rentals helps fund the purchase of additional rental materials.

Department Summary						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Total Revenues	52,418	37,000	72,507	47,500	10,500	28.4%
<i>Personnel</i>	-	-	-	-	-	0.0%
<i>Operating</i>	34,312	37,000	53,645	52,500	15,500	41.9%
Total Expenses	34,312	37,000	53,645	52,500	15,500	41.9%
Fund Net (Income) / Loss	18,106	-	18,862	(5,000)	(5,000)	-100.0%

Revenues and Expenditures by Org						
Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
5191 Libr. Restr. Trust						
Investment Income	4,477	-	2,075	2,500	2,500	100.0%
Miscellaneous Revenue	18,156	15,000	17,500	15,000	-	0.0%
5191 Libr. Restr. Trust - Total Revenues	22,633	15,000	19,575	17,500	2,500	16.7%
Library Books/Materials	14,944	15,000	19,000	17,500	2,500	16.7%
<i>5191 Libr. Restr. Trust - Operating</i>	<i>14,944</i>	<i>15,000</i>	<i>19,000</i>	<i>17,500</i>	<i>2,500</i>	<i>16.7%</i>
5191 Libr. Restr. Trust - Total Expenses	14,944	15,000	19,000	17,500	2,500	16.7%
5191 Libr. Restr. Trust - Fund Net Income	7,690	-	575	-	-	0.0%
5192 - Libr. Restr. Gifts						
Miscellaneous Revenue	29,107	-	18,800	5,000	5,000	100.0%
Transfers from Other Funds	-	20,000	20,000	-	(20,000)	-100.0%
5192 - Libr. Restr. Gifts - Total Revenues	29,107	20,000	38,800	5,000	(15,000)	-75.0%
Professional Services	458	5,000	10,000	5,000	-	0.0%
Library Books/Materials	7,209	5,000	1,600	5,000	-	0.0%
Miscellaneous Expenditures	11,183	10,000	8,855	-	(10,000)	-100.0%
<i>5192 - Libr. Restr. Gifts - Operating</i>	<i>18,850</i>	<i>20,000</i>	<i>20,455</i>	<i>10,000</i>	<i>(10,000)</i>	<i>-50.0%</i>
5192 - Libr. Restr. Gifts - Total Expenses	18,850	20,000	20,455	10,000	(10,000)	-50.0%
5192 - Libr. Restr. Gifts - Fund Net Income	10,257	-	18,345	(5,000)	(5,000)	-100.0%
5193 - Libr. Restr. Mem.						
Miscellaneous Revenue	-	500	14,000	25,000	24,500	4900.0%
5193 - Libr. Restr. Mem. - Total Revenues	-	500	14,000	25,000	24,500	4900.0%
Library Books/Materials	337	500	14,000	25,000	24,500	4900.0%
<i>5193 - Libr. Restr. Mem. - Operating</i>	<i>337</i>	<i>500</i>	<i>14,000</i>	<i>25,000</i>	<i>24,500</i>	<i>4900.0%</i>
5193 - Libr. Restr. Mem. - Total Expenses	337	500	14,000	25,000	24,500	4900.0%
5193 - Libr. Restr. Mem. - Fund Net Income	(337)	-	-	-	-	0.0%
5197 -Libr. Restr. Rental						

Revenues and Expenditures by Org

Description	2024 Actuals	2025 Orig Budget	2025 Projected	2026 Executive	\$ Change 2025-2026	% Change 2025-2026
Public Charges for Services	678	1,500	132	-	(1,500)	-100.0%
5197 -Libr. Restr. Rental - Total Revenues	678	1,500	132	-	(1,500)	-100.0%
Library Books/Materials	181	1,500	190	-	(1,500)	-100.0%
<i>5197 -Libr. Restr. Rental - Operating</i>	<i>181</i>	<i>1,500</i>	<i>190</i>	<i>-</i>	<i>(1,500)</i>	<i>-100.0%</i>
5197 -Libr. Restr. Rental - Total Expenses	181	1,500	190	-	(1,500)	-100.0%
5197 -Libr. Restr. Rental - Fund Net Income	497	-	(58)	-	-	0.0%