

BUDGET & ACTION PLAN

As recommended by Mayor Dan Devine

Oct. 13, 2026

CITY OF West Allis EST. 1906

2027

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Mayor's 2027 Budget Message

To the Honorable Members of the Common Council and the residents of the City of West Allis,

For your review is the 2027 Recommended Budget and Action Plan. As we entered another budget season, West Allis continued to face some of the strictest limits on local government revenue in the country. At the same time, the cost of providing the services our residents rely on continues to rise. Balancing these two realities requires us to look beyond a single budget year and find creative ways to strengthen our financial position.

Fiscal Responsibility and TIF Closures

While these challenges remain, the 2027 Budget also shows how decisions made years ago are now benefiting our community. One of the most significant accomplishments is the closure of four successful Tax Incremental Financing (TIF) districts. Together, these districts represent approximately 86 acres of redevelopment, created more than 3,100 jobs, and $102 million in new taxable property value returning to the tax rolls.

For years West Allis had to deal with aging industrial properties that were either vacant or well beyond their useful life. They were often contaminated, resulting in a massive clean-up cost for any private redeveloper. TIF helped close that financial gap. As redevelopment occurred and property values increased, the additional taxes generated within each district helped pay for eligible redevelopment costs. Now we are seeing the payoff:

- **Summit Place –** transformed the former Allis-Chalmers complex into a major office center and supported thousands of jobs.
- **Juneau Highlands –** turned a former quarry and contaminated property into a successful business park.
- **116th and Rogers –** redeveloped a long-vacant former trucking terminal into modern industrial space.
- **Former Home Juice site on South 113th Street –** addressed significant environmental contamination and returned the property to productive use.

The impact goes beyond new development. Closing these TIF districts generated more than $300,000 in new annual levy capacity, an increase of about 0.75%. The closures are also expected to return approximately $700,000 in annual tax revenue to the tax rolls.

This is especially important for a land-locked, fully built-out community like West Allis. We have limited open land available for new construction, yet the cost of police, fire, public works, library, and other municipal services continues to rise. State limits restrict how much the City can increase its property tax levy each year. The TIF closures help provide greater financial stability by adding substantial value back to the tax base and creating additional levy capacity.

A simple way to think about it is a restaurant bill. If the bill is $100 and 10 people split it, each person pays $10. If only five people split it, each pays $20. The City's tax levy works in a similar way. Growing the tax base means more property value is helping to share the cost of City services.

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Public Safety

West Allis was the first community in the state to enact the new towing law, embracing another new tool to combat reckless driving. Under the City's ordinance, a vehicle involved in reckless driving can be towed and held. In many cases, drivers may have outstanding delinquent obligations that are not even owed to West Allis. Rather than allowing the vehicle to immediately return to the road, the towing process creates a meaningful consequence and requires those obligations to be addressed before the vehicle is released. The goal is not to generate revenue for the city. The goal is to reduce the chance that the same vehicle will be used to drive recklessly in West Allis again.

The merger of the West Allis and Wauwatosa fire departments is another example of looking beyond traditional ways of providing services. The partnership protects high-quality emergency services while planning for long-term sustainability. It also resulted in West Allis receiving approximately $23 million through Wisconsin's Innovation Grant Program to support capital needs associated with the combined fire service, reducing the amount that would otherwise need to be supported by local taxpayers.

Strategic Alignment, Transparency and Accountability

In 2027, the city will begin implementing its next five-year Strategic Plan for 2027–2031. The plan will set clear priorities and measurable goals for the organization and will guide how City resources are used over the next five years. As part of implementation, the city will launch a public-facing platform where residents can follow progress on strategic goals, measures, and major initiatives. This will make it easier for the community to see what the city has committed to do, how progress is being measured, and where additional work is needed. The goal is greater transparency and accountability—not simply creating a plan but regularly showing the public the results.

These accomplishments may seem different, but they share a common theme: they require us to look beyond the next year. TIF redevelopment can take decades before the full benefit is realized. Regional partnerships require communities to rethink how services have traditionally been provided. Public safety challenges require new tools, and our next Strategic Plan will give residents a clearer way to see whether we are meeting the goals we set. The 2027 Budget continues that approach: protect the services our residents depend upon, invest responsibly, find creative solutions, and make decisions today that will strengthen West Allis for years to come.

Acknowledgements

I want to thank the Common Council for their leadership, our dedicated city staff for their service, and the residents and businesses of West Allis for their partnership. I also want to thank the Finance Department, City Administrator Erin Hirn, and all departments for their work preparing this budget and continuing to move these priorities forward.

Thank you for your consideration.



Mayor Dan Devine

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CITY OF WEST ALLIS
SUMMARY OF POSITIONS
2027 BUDGET

<< ---------- overall ---------- >> << ---------- breakdown ---------- >>

Department or Division	2026	2027			2026			2027		
	Total FTE's	Misc Adjust	Position Change	Total FTE's	General Fund	Other ** Funding	Non-Bene-fited	General Fund	Other ** Funding	Non-Bene-fited
Alderpersons	10.00			10.00	10.00		-	10.00		
Mayor	1.00			1.00	1.00		-	1.00		
City Attorney	7.20	(0.70)	-	6.50	6.20		1.00	5.50		1.00
Municipal Court	3.40			3.40	2.90		0.50	2.90		0.50
City Assessor	4.33			4.33	4.00		0.33	4.00		0.33
City Admin & Gen Govt	1.00		-	1.00	1.00		-	1.00		
Information Technology	9.10			9.10	9.00		0.10	9.00		0.10
Finance	8.00	1.00	-	9.00	7.25	0.75	-	8.25	0.75	
Treasurer / CSC	7.00			7.00	6.10	0.90	-	6.10	0.90	
Human Resources	6.00		-	6.00	6.00		-	6.00		
Clerk	52.30	0.70		53.00	2.30		50.00	3.00		50.00
Police Department	181.55			181.55	159.55		22.00	159.55		22.00
Fire Department	102.20			102.20	101.10	1.00	0.10	101.10	1.00	0.10
Economic Development	3.75			3.75	1.75	2.00	-	1.75	2.00	
Planning, Zoning, Housing	9.00			9.00	3.85	5.15	-	3.85	5.15	-
(PZ & Hsg continued)										
Code Enforcement	14.00			14.00	10.35	1.65	2.00	10.35	1.65	2.00
Health * & Sr Ctr	43.88		(0.30)	43.58	19.40	* 23.00	1.48	19.10	* 23.00	1.48
Public Library	23.80			23.80	16.00		7.80	16.00		7.80
Public Works										
Administration	4.00			4.00	4.00		-	4.00		
Building, Elect, Inventory	28.00			28.00	24.00		4.00	24.00		4.00
Street & Sanitation	54.00			54.00	49.00		5.00	49.00		5.00
Forestry	28.00			28.00	12.00		16.00	12.00		16.00
Fleet Services	9.00			9.00	9.00		-	9.00		
Engineering	17.00		1.00	18.00	16.00		1.00	17.00		1.00
Water Utility	18.00	(1.00)		17.00		18.00	-		17.00	
Marketing & Events	8.00			8.00	7.50	0.50	-	7.50	0.50	
TOTALS	**653.51**	**-**	**0.70**	**654.21**	**489.25**	**52.95**	**111.31**	**490.95**	**51.95**	**111.31**

Total 2026 Benefit Positions	**542.20**	**Change**	**0.70**	**Total 2027 Benefit Positions**	**542.90**	

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* Health figure includes joint health dept (SWSHD) employees.

** Other Funding reflects grant funded positions + an est. for the portion of FTE's funded by Greenfield's contribution to SWSHD.

CITY OF WEST ALLIS
TAX LEVY SUMMARY
2027 BUDGET

	2022 Levy 2023 Budget	2023 Levy 2024 Budget	2024 Levy 2025 Budget	2025 Levy 2026 Budget	2026 Levy 2027 Budget	$ Change	% Change
Operating Budget							
General Fund	$ 40,702,574	$ 41,085,935	$ 40,218,613	$ 40,333,985	$ 40,727,245	$ 393,260	1.0%
Debt Service	4,451,831	4,234,412	5,100,000	5,571,000	6,030,000	459,000	8.2%
Total operating budget	**45,154,405**	**45,320,347**	**45,318,613**	**45,904,985**	**46,757,245**	**852,260**	**1.9%**
Tax Increment							
TID 05 - Six Points (closed)	980,719	-	-	-	-	-	-
TID 06 - Lime Pit (closed)	196,211	189,093	181,638	209,330	-	(209,330)	(100.0%)
TID 07 - Whitnall Summit Place (closed)	1,964,718	2,012,605	1,096,366	1,583,898	-	(1,583,898)	(100.0%)
TID 10 - Yellow Freight (closed)	317,709	329,169	222,188	326,143	-	(326,143)	(100.0%)
TID 11 - 84th & Greenfield	1,082,336	1,105,343	828,911	1,174,106	764,373	(409,733)	(34.9%)
TID 13 - Home Juice (closed)	12,655	13,716	14,385	22,937	-	(22,937)	(100.0%)
TID 14 - Milwaukee Ductile	591,963	625,432	449,421	630,083	441,429	(188,654)	(29.9%)
TID 15 - The Market	1,027,587	1,421,359	1,176,423	1,672,009	1,199,736	(472,273)	(28.2%)
TID 16 - 70th & Washington Corridor	318,291	531,236	452,569	653,553	1,319,820	666,267	101.9%
TID 17 - Lincoln West Corridor	444,254	455,672	227,713	394,828	137,459	(257,369)	(65.2%)
TID 18 - CHR Hansen	54,824	82,814	45,905	60,083	171,521	111,438	185.5%
TID 19 - 86th & National	-	-	-	708,444	1,121,240	412,796	58.3%
TID 20 - 6400 W Greenfield	-	-	-	-	97,920	97,920	100.0%
TID 21 - 92nd & Greenfield	-	-	-	-	-	-	-
TID 22 - SoNa Lofts Phase II	-	-	-	-	-	-	-
Total tax increment	**6,991,267**	**6,766,438**	**4,695,519**	**7,435,414**	**5,253,498**	**(2,181,916)**	**(29.3%)**
					estimated		
Total City taxes	**$ 52,145,672**	**$ 52,086,785**	**$ 50,014,132**	**$ 53,340,399**	**$ 52,010,743**	**$ (1,329,656)**	**(2.5%)**

	2022 Levy 2023 Budget	2023 Levy 2024 Budget	2024 Levy 2025 Budget	2025 Levy 2026 Budget	*estimated* 2026 Levy 2027 Budget	$ Change	% Change
City Tax Rates							
General Fund	$ 11.00	$ 11.00	$ 7.45	$ 7.59	$ 6.38	$ (1.21)	(15.9%)
Debt Service	1.12	1.07	0.91	0.98	0.90	(0.08)	(8.2%)
	$ 12.12	**$ 12.07**	**$ 8.36**	**$ 8.57**	**$ 7.28**	**$ (1.29)**	**(15.1%)**
					estimated		
Assessed value	3,959,340,300	3,980,009,500	5,637,919,300	5,673,522,900	6,686,243,440	1,012,720,540	17.8%
Most prominent home value	$ 125,000	$ 125,000	$ (a) 200,000	$ 200,000	$ (b) 235,000	$ 35,000	17.5%
Est. tax based on prominent value	**$ 1,515**	**$ 1,509**	**$ (a) 1,672**	**$ 1,714**	**$ (b) 1,711**	**$ (3)**	**(0.2%)**

(a) A city-wide revaluation was completed in 2024. The estimated tax increase shown is a result of a higher concentration of value in residential properties.

(b) A city-wide revaluation was completed in 2026.

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Budget & Action Plan
As recommended by Mayor Dan Devine

General Fund

Revenues & Expenditures

CITY OF West Allis EST. 1906

2027

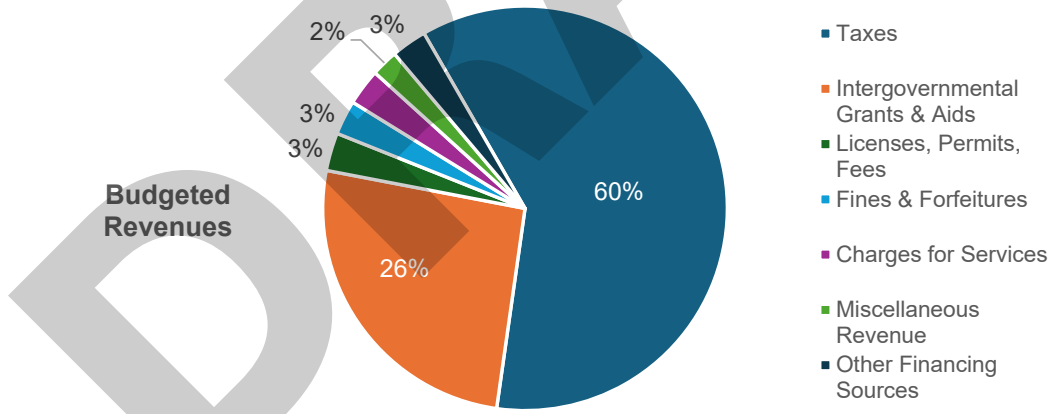
CITY OF WEST ALLIS GENERAL FUND
SUMMARY 2027 BUDGET

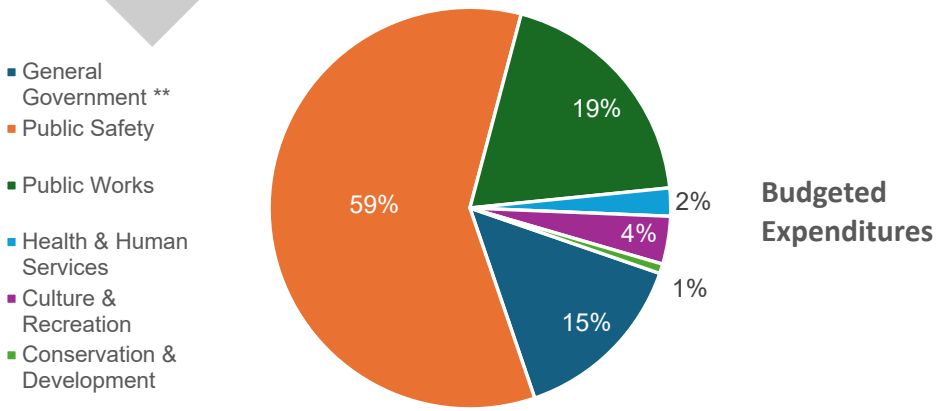
	2025 Actual	2026 YTD*	2026 Estimate	2026 Budget	2027 Budget	$ Change	% Change
Revenues							
Taxes	$ 42,004,430	$ 41,640,967	$ 42,115,000	$ 42,018,000	$ 42,436,000	$ 418,000	1.0%
Intergovernmental Grants & Aids	16,936,977	7,754,637	16,694,271	17,101,000	18,047,000	946,000	5.5%
Licenses, Permits, Fees	2,726,018	1,761,666	2,247,384	2,035,000	2,131,000	96,000	4.7%
Fines & Forfeitures	1,961,594	1,604,839	1,917,000	1,975,000	1,920,000	(55,000)	(2.8%)
Charges for Services	5,601,393	3,705,796	3,078,017	5,358,000	2,038,000	(3,320,000)	(62.0%)
Miscellaneous Revenue	6,321,301	4,091,473	5,282,000	1,577,000	1,499,000	(78,000)	(4.9%)
Other Financing Sources	1,666,560	1,537,379	2,026,000	1,711,000	1,983,000	272,000	15.9%
Total Revenues	**77,218,273**	**62,096,757**	**73,359,672**	**71,775,000**	**70,054,000**	**(1,721,000)**	**(2.4%)**
Expenditures							
General Government **	19,488,695	7,040,672	15,789,077	10,166,979	10,150,885	(16,094)	(0.2%)
Public Safety	41,427,075	25,833,321	39,862,069	43,778,951	41,574,194	(2,204,757)	(5.0%)
Public Works	11,760,292	7,957,595	11,614,951	13,168,825	13,505,643	336,818	2.6%
Health & Human Services	1,520,617	1,546,786	1,546,772	1,546,772	1,585,874	39,102	2.5%
Culture & Recreation	2,413,303	1,792,153	2,454,818	2,588,621	2,695,065	106,444	4.1%
Conservation & Development	578,600	367,816	501,700	524,852	542,339	17,487	3.3%
Total Expenditures	**77,188,582**	**44,538,343**	**71,769,387**	**71,775,000**	**70,054,000**	**(1,721,000)**	**(2.4%)**
Net revenue surplus / (deficit) * **	**29,691**	**17,558,414**	**1,590,285**	**-**	**-**		
Beginning fund balance	24,549,523	24,579,214	24,579,214	24,579,214	26,169,499		
Ending Fund balance	**$ 24,579,214**	**$ 42,137,628**	**$ 26,169,499**	**$ 24,579,214**	**$ 26,169,499**		

* Year-to-date (YTD) through September

** The General Government category holds the city's transfers to capital funds. This money directly reduces the taxpayer debt burden.

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CITY OF WEST ALLIS GENERAL FUND
EXPENDITURES BY DEPARTMENT
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
GENERAL GOVERNMENT									
Common Council	$ 144,530	$ 120,890	$ 132,445	$ 132,445	$ 84,329	$ 128,479	$ 130,101	$ (2,344)	(1.8%)
Mayor	128,040	132,838	140,176	140,176	95,518	137,684	143,251	3,075	2.2%
Municipal Court	324,252	330,520	328,783	328,783	230,822	327,694	335,727	6,944	2.1%
City Administration & General Government	669,621	880,861	872,091	872,091	763,400	867,091	859,569	(12,522)	(1.4%)
City Assessor	392,021	410,358	560,481	560,481	375,639	512,699	560,857	376	0.1%
City Attorney	820,289	856,103	865,856	865,856	862,201	859,392	794,785	(71,071)	(8.2%)
Information Technology	1,483,184	1,546,807	1,644,696	1,644,696	1,249,110	1,641,886	1,901,369	256,673	15.6%
Human Resources	855,911	674,421	906,845	906,845	611,523	868,557	925,655	18,810	2.1%
Finance	1,030,744	1,057,346	1,204,287	1,204,287	721,300	1,089,350	1,219,464	15,177	1.3%
City Clerk	581,887	509,814	639,516	639,516	397,519	627,499	616,850	(22,666)	(3.5%)
Treasurer	546,006	579,561	719,707	719,707	792,324	689,321	740,916	21,209	2.9%
Marketing & Engagement	920,960	812,208	1,001,022	1,001,022	662,746	888,125	1,058,797	57,775	5.8%
General Fringe Benefits *	401,121	372,161	676,074	676,074	194,241	651,300	698,544	22,470	3.3%
Other General Government	11,095,490	11,204,807	475,000	475,000	-	6,500,000	165,000	(310,000)	(65.3%)
TOTAL GENERAL GOVERNMENT	19,394,056	19,488,695	10,166,979	10,166,979	7,040,672	15,789,077	10,150,885	(16,094)	(0.2%)
PUBLIC SAFETY									
Police & Fire Commission	130,034	148,939	47,797	47,797	26,300	39,023	47,893	96	0.2%
Police	23,786,488	23,933,404	25,299,195	25,299,195	16,332,144	24,407,676	25,852,974	553,779	2.2%
Fire & EMS Services	15,871,542	16,146,661	16,613,257	16,613,257	8,382,713	13,710,535	14,054,512	(2,558,745)	(15.4%)
Code Enforcement	1,353,432	1,198,071	1,402,152	1,402,152	860,700	1,286,535	1,456,265	54,113	3.9%
Other Public Safety			416,550	416,550	231,464	418,300	162,550	(254,000)	(61.0%)
TOTAL PUBLIC SAFETY	41,141,496	41,427,075	43,778,951	43,778,951	25,833,321	39,862,069	41,574,194	(2,204,757)	(5.0%)
PUBLIC WORKS									
Public Works	10,752,902	10,761,018	12,046,806	12,046,806	7,282,773	10,648,862	12,212,437	165,631	1.4%
Engineering	995,186	999,274	1,122,019	1,122,019	674,822	966,089	1,293,206	171,187	15.3%
TOTAL PUBLIC WORKS	11,748,088	11,760,292	13,168,825	13,168,825	7,957,595	11,614,951	13,505,643	336,818	2.6%
HEALTH & HUMAN SERVICES									
Health Services	2,239,516	1,520,617	1,546,772	1,546,772	1,546,786	1,546,772	1,585,874	39,102	2.5%
TOTAL HEALTH & HUMAN SERVICES	2,239,516	1,520,617	1,546,772	1,546,772	1,546,786	1,546,772	1,585,874	39,102	2.5%
CULTURE & RECREATION									
Senior Center	217,655	226,077	283,023	283,023	157,230	200,648	283,651	628	0.2%
Library	2,043,281	2,187,226	2,305,598	2,305,598	1,634,923	2,254,170	2,411,414	105,816	4.6%
TOTAL CULTURE & RECREATION	2,260,936	2,413,303	2,588,621	2,588,621	1,792,153	2,454,818	2,695,065	106,444	4.1%
CONSERVATION & DEVELOPMENT									
Planning & Zoning	389,355	428,954	352,029	352,029	236,903	333,421	358,627	6,598	1.9%
Economic Development	152,741	149,646	172,823	172,823	130,913	168,279	183,712	10,889	6.3%
TOTAL CONSERVATION & DEVELOPMENT	542,096	578,600	524,852	524,852	367,816	501,700	542,339	17,487	3.3%
TOTAL EXPENDITURES	**$ 77,326,188**	**$ 77,188,582**	**$ 71,775,000**	**$ 71,775,000**	**$ 44,538,343**	**$ 71,769,387**	**$ 70,054,000**	**$ (1,721,000)**	**(2.4%)**

** City paid fringe benefit expenses for most benefits such as FICA, pension, health, dental, and life insurance are included in departmental budgets.*
General fringe benefits includes cost of miscellaneous benefit programs not specifically attributable to individual departments

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CITY OF WEST ALLIS GENERAL FUND
EXPENDITURES BY TYPE
2027 BUDGET

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget	2025 Adj Budget	2025 Year-to-Date	2025 Estimate	2026 Budget	Change	% Change
Salaries - Full-Time	$ 34,717,750	$ 34,454,250	$ 37,757,686	$ 37,757,686	$ 22,354,443	$ 29,569,151	$ 28,669,223	$ (9,088,463)	(24.1%)
Salaries - Part-Time	842,898	907,565	941,706	941,706	659,952	640,091	951,833	10,127	1.1%
Overtime	1,861,761	2,175,894	1,415,079	1,415,079	1,080,481	1,583,748	978,079	(437,000)	(30.9%)
Other Pay	535,199	556,734	813,989	813,989	350,073	634,421	511,330	(302,659)	(37.2%)
Health Insurance	6,778,796	6,788,616	7,638,448	7,638,448	4,659,232	6,040,870	6,139,535	(1,498,913)	(19.6%)
Dental Insurance	413,950	399,757	462,859	462,859	262,089	351,005	343,570	(119,289)	(25.8%)
Other Benefits	752,508	743,841	799,278	799,278	432,139	535,402	694,417	(104,861)	(13.1%)
Payroll Taxes	2,217,571	2,208,425	2,454,390	2,454,390	1,489,947	2,074,716	2,356,652	(97,738)	(4.0%)
Pension	4,730,395	4,827,555	5,118,584	5,118,584	2,941,617	3,448,895	3,220,214	(1,898,370)	(37.1%)
PERSONNEL	**52,850,828**	**53,062,637**	**57,402,019**	**57,402,019**	**34,229,973**	**44,878,299**	**43,864,853**	**(13,537,166)**	**(23.6%)**
Other Professional Services	2,912,440	2,758,354	2,600,071	2,600,071	2,203,889	11,017,575	16,463,741	13,863,670	533.2%
Maintenance Contracts	1,486,421	1,566,924	1,858,547	1,858,547	1,413,570	1,729,320	1,908,920	50,373	2.7%
PROFESSIONAL SERVICES	**4,398,861**	**4,325,278**	**4,458,618**	**4,458,618**	**3,617,459**	**12,746,895**	**18,372,661**	**13,914,043**	**312.1%**
Utilities	1,223,329	1,229,801	1,380,530	1,380,530	880,986	1,289,655	1,312,328	(68,202)	(4.9%)
Rentals	1,400	7,780	5,700	5,700	3,783	1,202	2,500	(3,200)	(56.1%)
Repair & Maintenance	1,124,911	1,081,847	1,121,050	1,121,050	613,089	1,051,768	1,006,050	(115,000)	(10.3%)
Supplies	643,557	415,548	490,545	490,545	367,598	467,882	410,085	(80,460)	(16.4%)
Books & Subscriptions	267,543	304,284	344,285	344,285	248,390	342,269	348,410	4,125	1.2%
Other Maint & Supplies	1,378,017	1,420,482	1,571,128	1,571,128	833,915	1,380,569	1,249,128	(322,000)	(20.5%)
Advertising	28,509	61,744	82,150	82,150	32,725	79,671	68,450	(13,700)	(16.7%)
Printing	34,224	11,515	11,600	11,600	-	6,600	11,700	100	0.9%
MAINTENANCE & SUPPLIES	**4,701,490**	**4,533,001**	**5,006,988**	**5,006,988**	**2,980,486**	**4,619,616**	**4,408,651**	**(598,337)**	**(12.0%)**
Training & Travel	167,695	188,849	266,721	266,721	127,713	229,930	236,680	(30,041)	(11.3%)
Regulatory & Safety	405,548	438,957	368,270	368,270	253,239	332,339	304,350	(63,920)	(17.4%)
Insurance & Claims	582,971	580,442	628,984	628,984	1,102,587	619,984	598,135	(30,849)	(4.9%)
Retiree Benefits	3,010,005	2,770,944	2,763,000	2,763,000	1,739,477	1,327,068	1,700,470	(1,062,530)	(38.5%)
Other Miscellaneous	149,366	144,510	50,200	50,200	47,550	60,232	50,200	-	-
MISCELLANEOUS	**4,315,585**	**4,123,702**	**4,077,175**	**4,077,175**	**3,270,566**	**2,569,553**	**2,889,835**	**(1,187,340)**	**(29.1%)**
Capital Items	346,377	346,544	347,200	347,200	431,859	447,024	345,000	(2,200)	(0.6%)
Transfers-Out	10,713,047	10,797,420	483,000	483,000	8,000	6,508,000	173,000	(310,000)	(64.2%)
OTHER USES	**11,059,424**	**11,143,964**	**830,200**	**830,200**	**439,859**	**6,955,024**	**518,000**	**(312,200)**	**(37.6%)**
TOTAL EXPENDITURES	**$ 77,326,188**	**$ 77,188,582**	**$ 71,775,000**	**$ 71,775,000**	**$ 44,538,343**	**$ 71,769,387**	**$ 70,054,000**	**$ (1,721,000)**	**(2.4%)**

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CITY OF West Allis EST. 1906

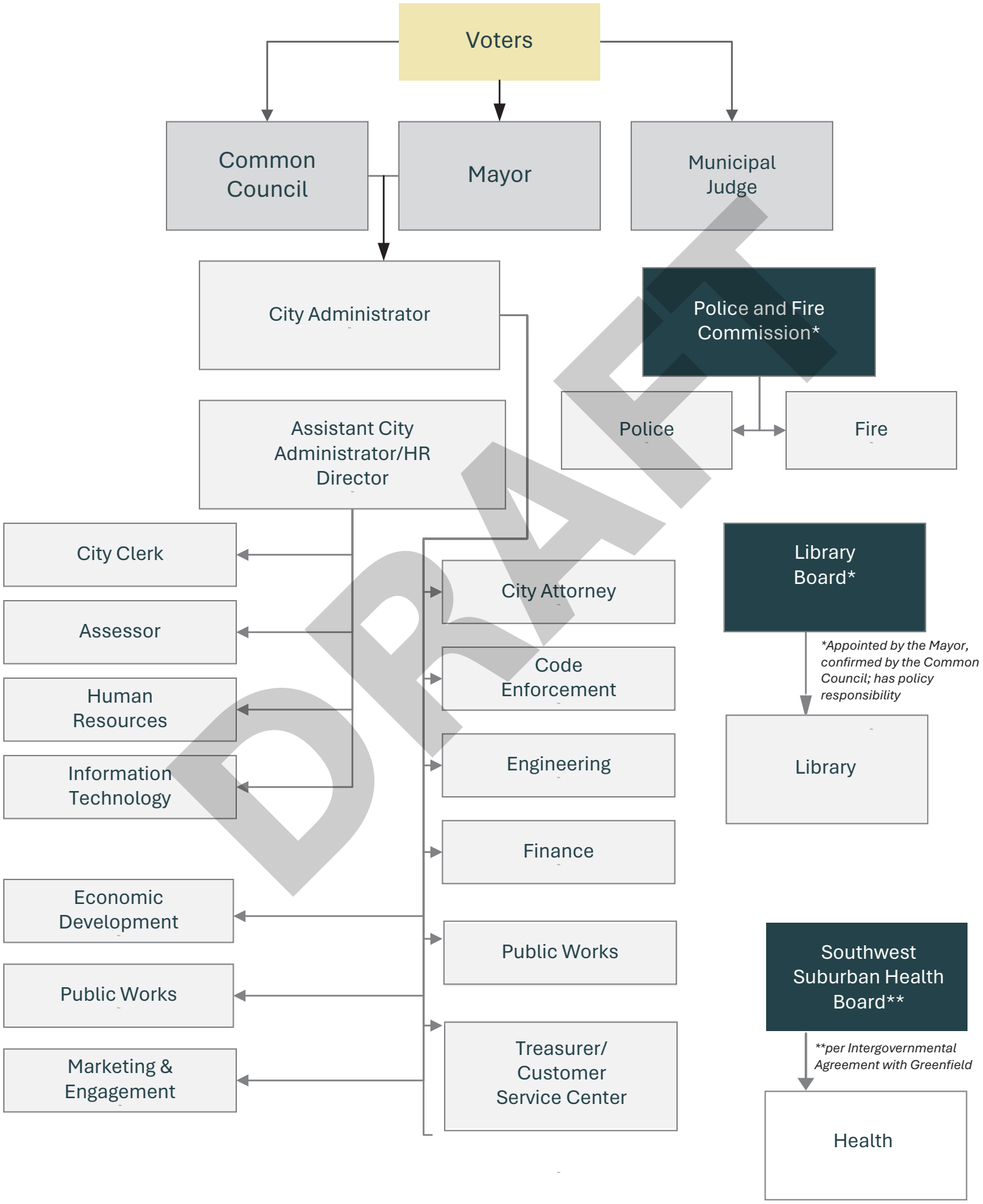
Budget & Action Plan

As recommended by Mayor Dan Devine

General Government

2027

2027 Organizational Chart – City of West Allis



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CITY OF WEST ALLIS
COMMON COUNCIL
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 105,658	$ 110,401	$ 112,008	$ 112,008	$ 77,001	$ 108,676	$ 110,000	$ (2,008)	(1.8%)
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	1,351	-	-	-	-	-	-	-	-
Dental Insurance	491	-	-	-	-	-	-	-	-
Other Benefits	490	509	444	444	321	25	436	(8)	(1.8%)
Payroll Taxes	7,918	8,444	8,568	8,568	5,898	8,338	8,415	(153)	(1.8%)
Pension	1,945	1,536	1,550	1,550	1,109	1,565	1,550	-	-
PERSONNEL	**117,853**	**120,890**	**122,570**	**122,570**	**84,329**	**118,604**	**120,401**	**(2,169)**	**(1.8%)**
Other Professional Services	-	-	-	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Utilities	101	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	100	-	125	125	-	125	100	(25)	(20.0%)
Books & Subscriptions	-	-	250	250	-	250	100	(150)	(60.0%)
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**201**	**-**	**375**	**375**	**-**	**375**	**200**	**(175)**	**(46.7%)**
Training & Travel	26,476	-	9,500	9,500	-	9,500	9,500	-	-
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**26,476**	**-**	**9,500**	**9,500**	**-**	**9,500**	**9,500**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 144,530**	**$ 120,890**	**$ 132,445**	**$ 132,445**	**$ 84,329**	**$ 128,479**	**$ 130,101**	**$ (2,344)**	**(1.8%)**

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2027 BUDGET NOTES:

Salary decrease reflects a correction. Alderperson salaries have remained flat since 2025. Budget for 2027 reflects the salary rate in accordance with municipal code. Declining health, dental and pension expenses reflect council member turnover. New members are not eligible for these benefits.

Mayor

Mission:

To provide cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders); provide for the health, safety, and welfare of the community; work towards a quality living and working environment; and oversee a positive, progressive, and creative approach to the budget, management, and operations of the City.



Services Provided

- Oversee the operations of City Departments.
- Ensure compliance with City Ordinances.
- Chief spokesperson for the City.
- Intergovernmental Relations.
- Present Recommended Budget to Council.
- Appointments to City Boards, Commissions, Committees, and Authorities.

By the Numbers

+$3,075
$ Change in Budget

+2.2%
% Change in Budget

Proposed 2027 Budget
$143,251

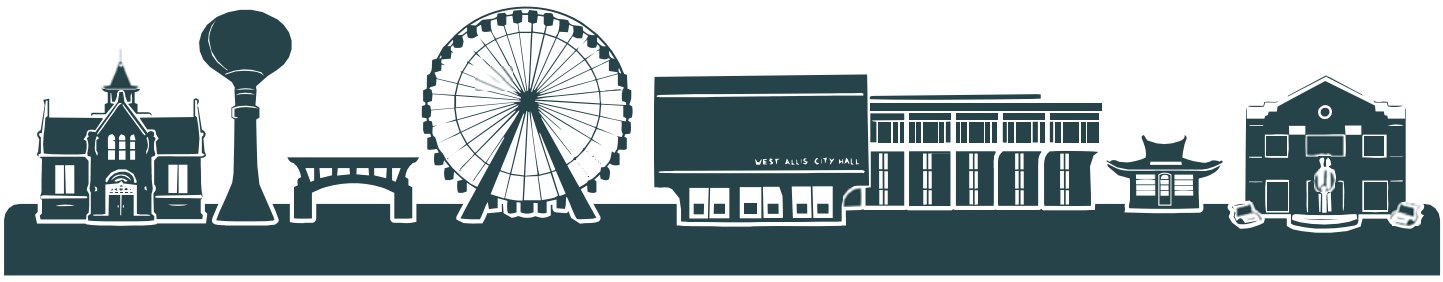
Salary and Benefit Budget:
$135,611

Number of FTEs with Requested 2027 Changes
1

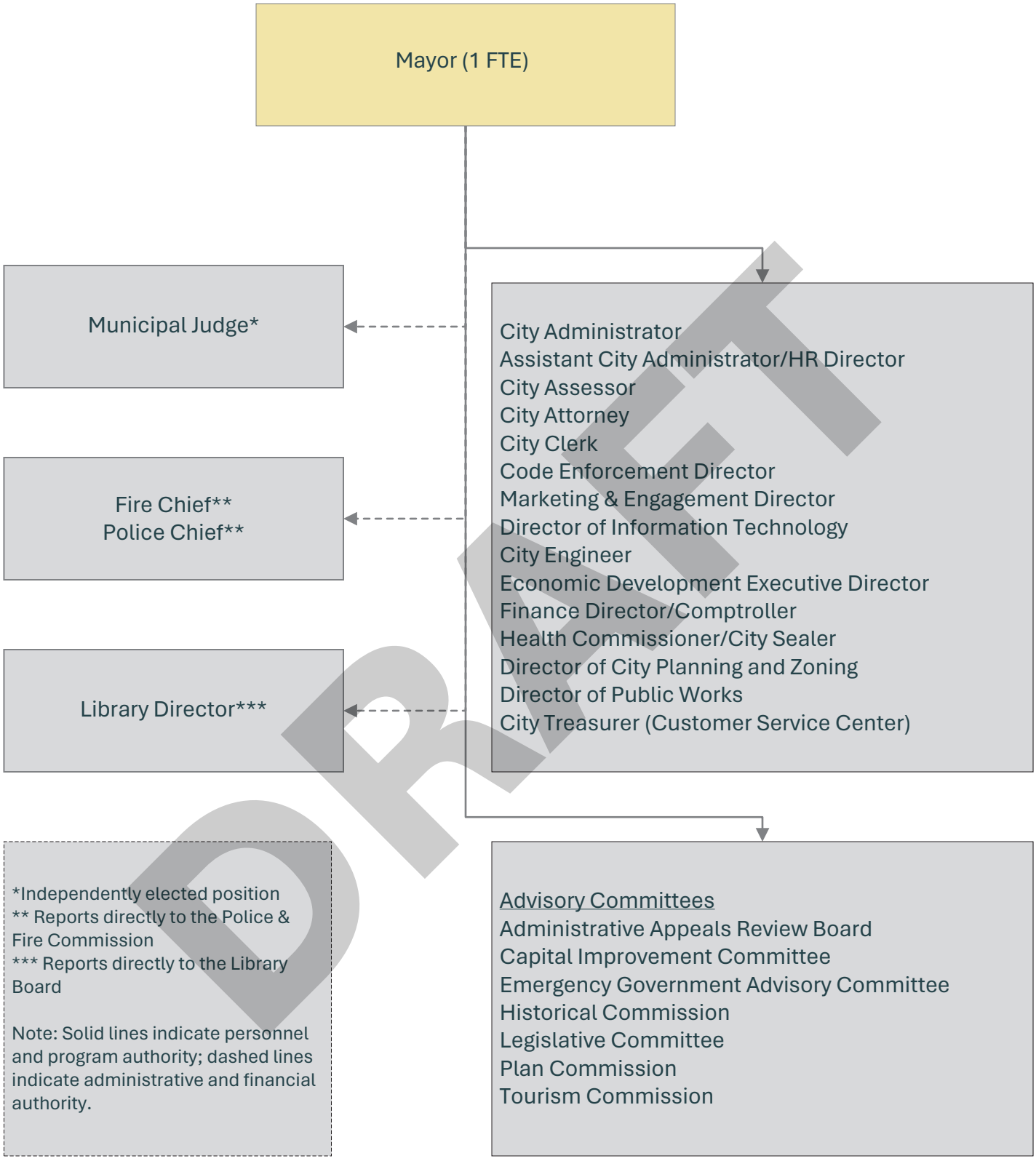
Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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Mayor



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Changes from 2026:

None

CITY FUNDED FTES: 1.0

CITY OF WEST ALLIS
MAYOR
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 82,742	$ 85,603	$ 87,861	$ 87,861	$ 61,484	$ 86,743	$ 90,501	$ 2,640	3.0%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	25,334	26,255	27,820	27,820	19,434	28,802	29,742	1,922	6.9%
Dental Insurance	1,397	1,413	1,459	1,459	1,008	1,506	1,525	66	4.5%
Other Benefits	828	780	349	349	522	442	359	10	2.9%
Payroll Taxes	6,134	6,223	6,721	6,721	4,465	6,306	6,923	202	3.0%
Pension	5,723	5,956	6,326	6,326	4,427	6,245	6,561	235	3.7%
PERSONNEL	**122,158**	**126,230**	**130,536**	**130,536**	**91,340**	**130,044**	**135,611**	**5,075**	**3.9%**
Other Professional Services	-	-	150	150	-	150	150	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**-**	**-**	**150**	**150**	**-**	**150**	**150**	**-**	**-**
Utilities	327	321	400	400	160	400	400	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	90	1	60	60	1	60	60	-	-
Books & Subscriptions	-	-	30	30	-	30	30	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**417**	**322**	**490**	**490**	**161**	**490**	**490**	**-**	**-**
Training & Travel	5,465	6,286	9,000	9,000	4,017	7,000	7,000	(2,000)	(22.2%)
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**5,465**	**6,286**	**9,000**	**9,000**	**4,017**	**7,000**	**7,000**	**(2,000)**	**(22.2%)**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 128,040**	**$ 132,838**	**$ 140,176**	**$ 140,176**	**$ 95,518**	**$ 137,684**	**$ 143,251**	**$ 3,075**	**2.2%**

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2027 BUDGET NOTES:

Increase in the personnel category reflects a salary increase in accordance with municipal code and inflationary increases to benefit rates.

Municipal Court

Mission:

It is the mission of the West Allis Municipal Court to administer justice and endure accountability while providing justice to the people in a prompt, professional manner while being dedicated to the principals of impartiality, fairness, and integrity.



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Services Provided

- Provide a specific set of services tied to enforcing local ordinances and handling violations.
- Adjudicate both traffic and non-traffic violations issued by the West Allis Police Department and other City departments for alleged violations of the West Allis Municipal Code.
- Administer justice with dignity, integrity, and fairness while holding individuals accountable if found guilty of ordinance violations.

By the Numbers

$6,944
$ Change in Budget

2.1%
% Change in Budget

Proposed 2027 Budget
$335,727

Salary and Benefit Budget:
$315,108

Number of FTEs with Requested 2027 Changes
2.9

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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Software

Name	Description
Titan Public Safety Solutions, LLC	Court system that interacts with the police, state, including department of transportation and department of revenue

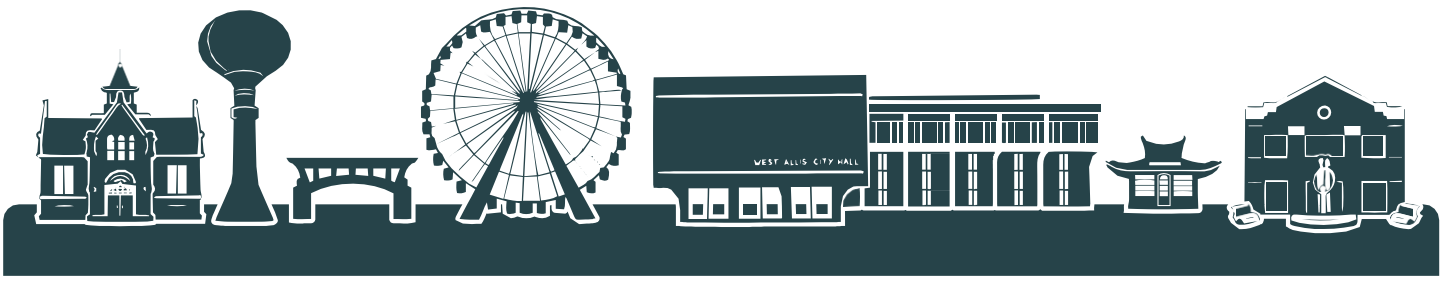
Contracted Services

Company	Description
Time System	Enables court to receive license numbers and social security numbers for collection of fines
Zoom	Court may be done on-line for reasons judge feels necessary

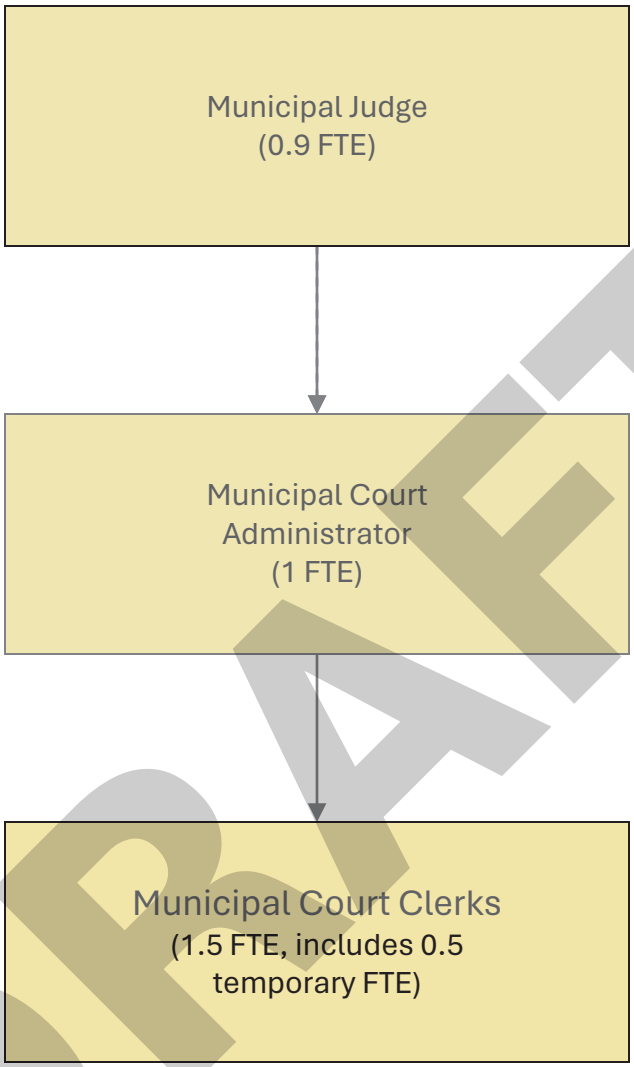
2026 Accomplishments

- **Expanded Remote Plea Options:**
  Expanded access to Municipal Court services by allowing defendants to enter pleas by phone, email, or mail.
- **Improved Access Through Virtual Services:**
  Implemented virtual hearings and electronic payment options, improving customer service and reducing the need for defendants to visit the Municipal Court in person.
- **Fully Integrated Online Court Services:**
  Enabled defendants to resolve ordinance violations, establish payment plans, submit required pleas, and make payments remotely.
- **Updated Court Administrative Fee:**
  Updated the Municipal Judge section of the City Code and increased the allowable court administrative fee from $38 to $48, helping offset the City's cost of administering court services.
- **Strengthened Citation Collections:**
  Enhanced citation collection efforts to improve compliance and increase the recovery of outstanding balances.

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Municipal Court



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Changes from 2026:

None

CITY FUNDED FTE: 2.9 + 0.5 temporary

CITY OF WEST ALLIS
MUNICIPAL COURT
2027 BUDGET

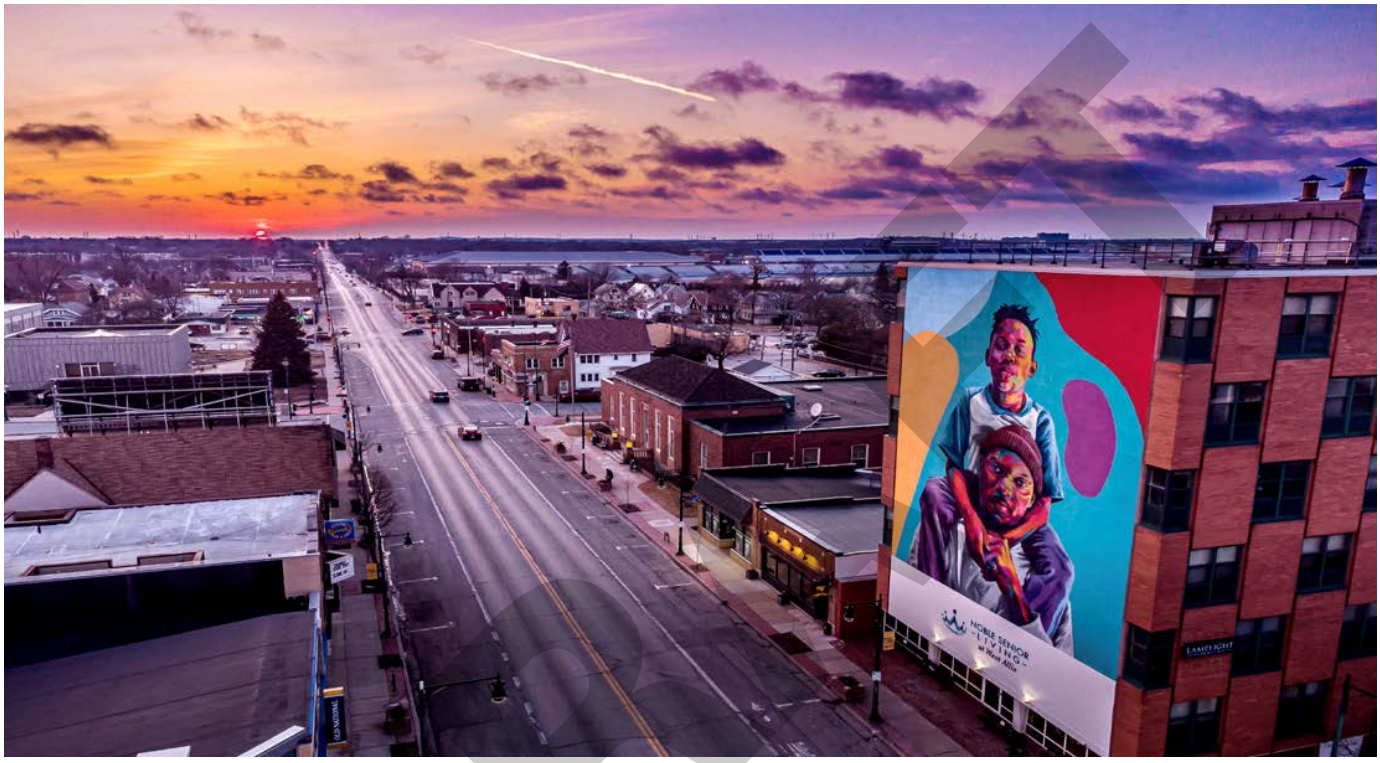
EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 227,567	$ 237,599	$ 231,345	$ 231,345	$ 160,578	$ 226,592	$ 234,578	$ 3,233	1.4%
Salaries - Part-Time	16,199	11,686	10,905	10,905	9,027	14,157	11,121	216	2.0%
Overtime	335	52	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	27,237	27,519	27,558	27,558	20,439	30,292	29,462	1,904	6.9%
Dental Insurance	1,483	1,365	1,362	1,362	974	1,455	1,423	61	4.5%
Other Benefits	2,381	2,192	1,883	1,883	1,425	1,190	1,915	32	1.7%
Payroll Taxes	18,246	18,517	18,533	18,533	12,688	17,938	18,796	263	1.4%
Pension	16,297	16,499	17,442	17,442	11,562	16,315	17,813	371	2.1%
PERSONNEL	**309,745**	**315,429**	**309,028**	**309,028**	**216,693**	**307,939**	**315,108**	**6,080**	**2.0%**
Other Professional Services	399	21	1,750	1,750	39	1,750	1,500	(250)	(14.3%)
Maintenance Contracts	8,061	9,714	9,400	9,400	10,052	9,400	10,304	904	9.6%
PROFESSIONAL SERVICES	**8,460**	**9,735**	**11,150**	**11,150**	**10,091**	**11,150**	**11,804**	**654**	**5.9%**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	239	-	2,000	2,000	-	2,000	2,000	-	-
Supplies	4,118	3,636	4,000	4,000	2,978	4,000	4,000	-	-
Books & Subscriptions	800	800	800	800	-	800	800	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**5,157**	**4,436**	**6,800**	**6,800**	**2,978**	**6,800**	**6,800**	**-**	**-**
Training & Travel	890	761	1,805	1,805	1,060	1,805	2,015	210	11.6%
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	159	-	-	-	-	-	-	-
MISCELLANEOUS	**890**	**920**	**1,805**	**1,805**	**1,060**	**1,805**	**2,015**	**210**	**11.6%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 324,252**	**$ 330,520**	**$ 328,783**	**$ 328,783**	**$ 230,822**	**$ 327,694**	**$ 335,727**	**$ 6,944**	**2.1%**

2027 BUDGET NOTES:
No substantial changes

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Administration and General Government

Mission



Exists to oversee City operations, implement Common Council policies and directives, and to ensure that the City of West Allis fulfills its vision of "West Allis will become the preferred city for visitors, residents, and businesses."

Services Provided

- Daily Direction and Operation of the City.
- Organizational Development, Leadership, and Team Building.
- Innovation, Continuous Improvement/Change Management.
- Strategic Planning, Mission, Vision, and Purpose.
- Legislative and Intergovernmental Relation Activities and Elected Officials Support.
- Emergency Government Support.
- Risk Management.
- Collective Bargaining.
- Crisis Management – Prevention and Mitigation.

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By the Numbers

-$12,522
$ Change in Budget

-1.4%
% Change in Budget

Proposed 2027 Budget
$859,569

Salary and Benefit Budget:
$219,434

Number of FTEs with Requested 2027 Changes
1

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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Contracted Services

Company	Description
CVMIC	Liability Insurance Company
OpenGov	Licenses, Permits, Public Facing and Internal Processes

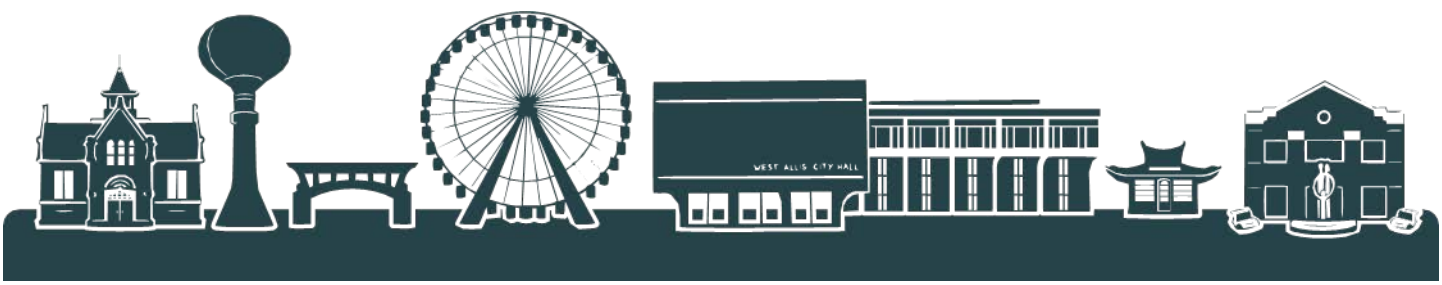
Software

Company	Description
Clear Point Strategy	software solution designed to simplify and automate strategic planning and reporting.

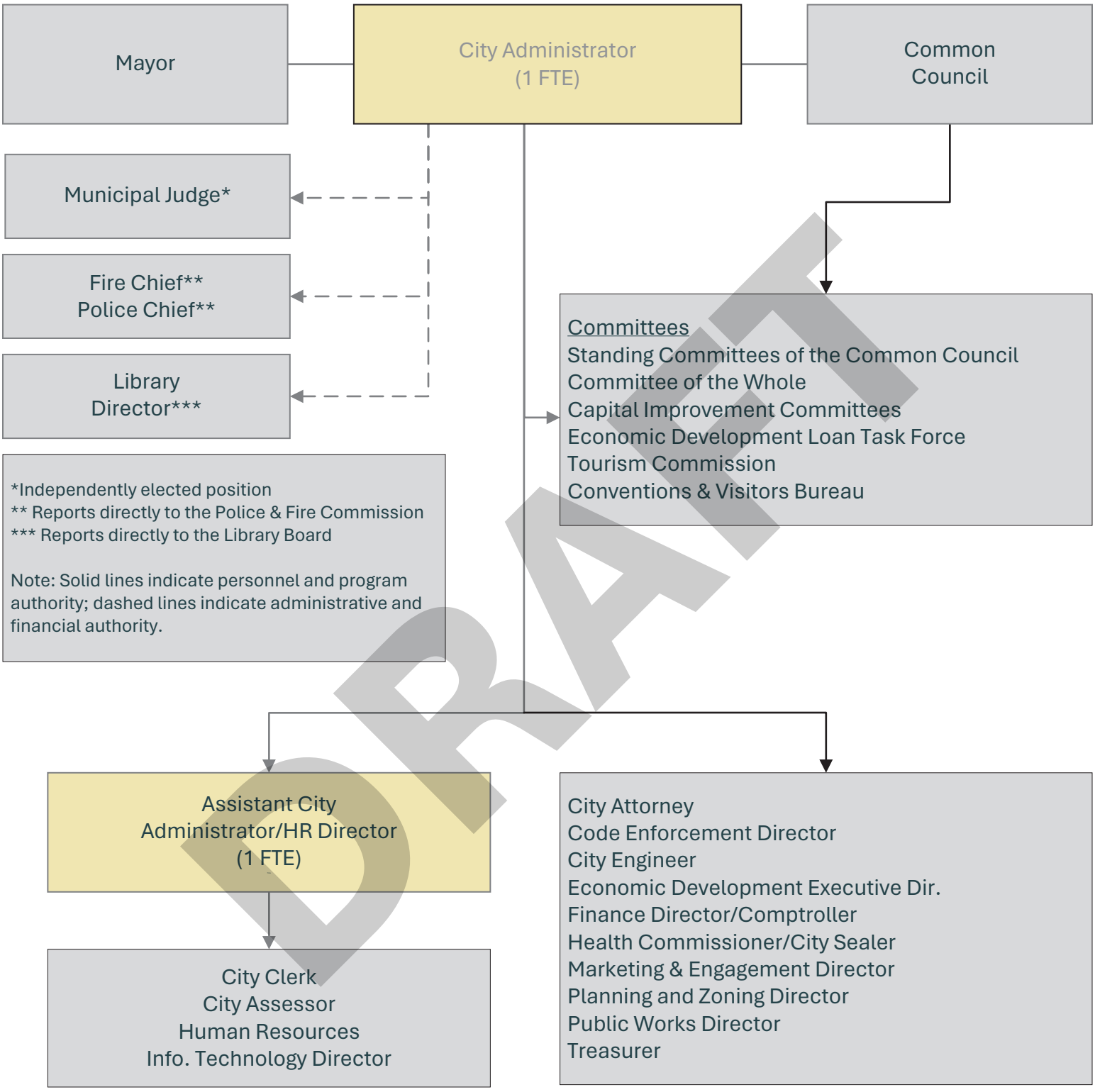
Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Strategic Planning	Reviewed and reorganized strategic goals in preparation for creating a new strategic plan	Implemented 1 survey, 1 community engagement session, and 3 strategic planning sessions to create the 2027-2031 Strategic Plan.	Implement strategic priorities.
Innovation/ Continuous Improvement	Assisted in solidifying the Budget Process and promoting to departments.	Coordinated the Design process for the new Health and Senior Facility.	Complete a City Hall Space study, work to reactivate City parks, as well as help put vacant City lots back on the tax roll.
Policy, Procedure, Ordinance and Contract Updates	Implement contract management software, complete employee handbook.	Continue conversion of policies to new format and creation of employee handbook.	Work on creating administrative rules for internal processes.
Organizational Development	1 Engage event, multiple town hall meetings	Emphasis on mental health training, 1 Engage Event, and Quarterly town hall meetings.	10 executive leadership meetings, 24 employee newsletters, and 8 town hall meetings. Work further with HR to have clear succession plans
Collaborations, Community Relations, Legislative Support	Fire Department Study completed and IGA prepared and discussed for further consideration of a Joint Fire Department with Wauwatosa.	Approval of Intergovernmental Agreement with Wauwatosa, awarding of the $23 million Innovation Grant, creation of new Corporation and hiring of new Fire Chief for the merged departments while working on union negotiations.	Brand creation and deployment as well as merger of staff while working with the new Fire Chief to align vision and priorities for the new department.
Risk Management	Complete installation of vehicle cameras.	Quarterly Meetings to create 1-2 priority of each of our risk sub-teams.	Work on 1 to 2 priorities from each sub-team annually to reduce areas of risk internally and externally.

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City Administration



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Changes from 2026:

None

CITY FUNDED FTES: 1.0

CITY OF WEST ALLIS
CITY ADMINISTRATION & GENERAL GOVERNMENT
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 128,043	$ 242,168	$ 149,573	$ 149,573	$ 109,883	$ 149,573	$ 153,816	$ 4,243	2.8%
Salaries - Part-Time	-	-	15,000	15,000	3,424	10,000	10,000	(5,000)	(33.3%)
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	17,208	41,585	27,820	27,820	20,777	27,820	29,742	1,922	6.9%
Dental Insurance	932	2,149	1,459	1,459	1,049	1,459	1,525	66	4.5%
Other Benefits	1,200	2,158	1,393	1,393	788	1,393	1,432	39	2.8%
Payroll Taxes	8,959	18,088	11,443	11,443	8,454	11,443	11,767	324	2.8%
Pension	8,856	15,847	10,769	10,769	7,653	10,769	11,152	383	3.6%
PERSONNEL	**165,198**	**321,995**	**217,457**	**217,457**	**152,028**	**212,457**	**219,434**	**1,977**	**0.9%**
Other Professional Services	28,114	62,915	118,500	118,500	85,261	118,500	126,700	8,200	6.9%
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**28,114**	**62,915**	**118,500**	**118,500**	**85,261**	**118,500**	**126,700**	**8,200**	**6.9%**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	1,484	7,144	12,000	12,000	2,957	12,000	10,000	(2,000)	(16.7%)
Books & Subscriptions	143	540	650	650	426	650	400	(250)	(38.5%)
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**1,627**	**7,684**	**12,650**	**12,650**	**3,383**	**12,650**	**10,400**	**(2,250)**	**(17.8%)**
Training & Travel	2,992	7,860	12,500	12,500	3,992	12,500	12,400	(100)	(0.8%)
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	471,690	480,407	510,984	510,984	518,736	510,984	490,635	(20,349)	(4.0%)
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**474,682**	**488,267**	**523,484**	**523,484**	**522,728**	**523,484**	**503,035**	**(20,449)**	**(3.9%)**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 669,621**	**$ 880,861**	**$ 872,091**	**$ 872,091**	**$ 763,400**	**$ 867,091**	**$ 859,569**	**$ (12,522)**	**(1.4%)**

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2027 BUDGET NOTES:

Prior year actual personnel costs reflect a different structure in place at that time (shared City Administrator-City Clerk & Asst City Administrator-HR Director)
Restructuring occurred in 2026 and continues in place for 2027 to reflect a full City Administrator position.
The overall budget decrease in 2027 is mostly driven by the shift in insurance costs resulting from the formation of a joint fire department. The transition to Milwaukee Metro Fire Rescue (MMFR) has some insurance being purchased directly by MMFR in 2027, so it reduces the city-wide insurance costs here.

Assessor

Mission:

The Assessor's Office strives to ensure uniformity of assessments and a fair and equitable distribution of the tax burden to the taxpayers of West Allis.



Services Provided

- Annual Assessor services including the discovery, listing, and valuing of properties. Field inspection and review of properties - inspection of properties, photographing, sketching of structures. Review of property records, sales transactions, financial information, permits, and real estate market data.
- Review local tax appeals, educate, and assist public in tax appeal rights, and defend values during open book, Board of Review and Circuit Court. Review property tax exemption requests.
- Revaluation of all taxable property in compliance with State law.

By the Numbers

$376
$ Change in Budget

0.1%
% Change in Budget

Proposed 2027 Budget
$560,857

Salary and Benefit Budget:
$501,377

Number of FTEs with Requested 2027 Changes
4

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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Software

Name	Description
Computer Assisted Mass Appraisal (CAMA)	Software used to store property information and to value real property. Current system is Market Drive. The Department will transition to a new CAMA system in 2027 with 2028 values generated with the new system.
Rapid Sketch	Software used for sketching buildings.

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Maintain level of assessment within statutory requirements through market-based adjustments or revaluations.	85.87% Assessment Level	95% DOR Estimated Assessment Level	90-100% Assessment Level
Improve uniformity of assessments.	Non-compliant according to DOR	Compliance after citywide revaluation	Maintenance Year
Defend all assessed values.	Tax appeal cases defended: Open Book – 67 BOR – 32 Circuit Court – 24	Tax appeal cases defended: Open Book – 486 BOR – 114 Circuit Court – 16	Tax appeal cases defended: Open Book – 70 BOR – 30 Circuit Court – 20-25

2026 Accomplishments

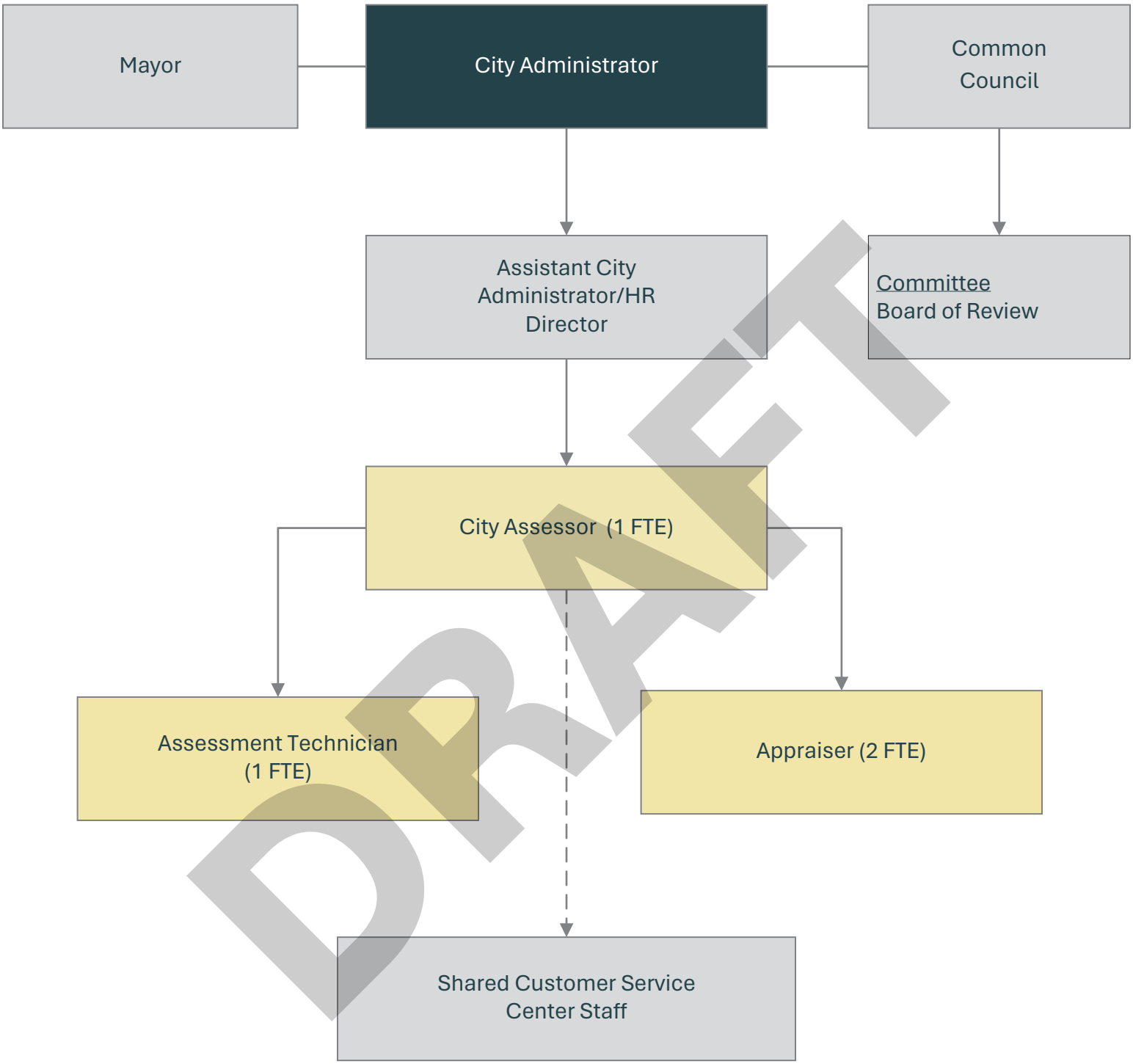
- **Successful 2026 Citywide Revaluation:**
  In 2026, the City of West Allis completed a citywide revaluation in accordance with State law, establishing a reported assessment base at 100% of estimated fair market value. Following the revaluation, the Wisconsin Department of Revenue (DOR) initially determined the City's assessment level to be 95%, suggesting that property values should have been higher to meet the State's estimate of fair market value.

    - **2027 Maintenance Year:**
      The 2027 assessment cycle will be a maintenance year, during which value changes are limited to new construction, building permits, and tax classification adjustments.

- **Citywide Property Inspection Program:**
  The next phase of the City's comprehensive assessment initiative involves a multi-year property inspection program to verify and update property records. This effort is essential to maintaining fair and equitable assessments across all property types and will require additional staffing to ensure timely and accurate completion.

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Assessor's Office



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Changes from 2026:

None

CITY FUNDED FTES: 4 FTE

CITY OF WEST ALLIS
ASSESSOR
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 256,021	$ 278,237	$ 338,286	$ 338,286	$ 233,966	$ 330,878	$ 345,378	$ 7,092	2.1%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	2,112	44	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	51,451	48,915	98,059	98,059	49,995	61,416	97,777	(282)	(0.3%)
Dental Insurance	3,212	3,852	4,852	4,852	2,550	4,146	3,546	(1,306)	(26.9%)
Other Benefits	2,461	2,411	3,148	3,148	2,098	1,831	3,215	67	2.1%
Payroll Taxes	19,031	20,779	25,879	25,879	17,374	24,705	26,421	542	2.1%
Pension	17,818	19,361	24,357	24,357	16,846	23,823	25,040	683	2.8%
PERSONNEL	**352,106**	**373,599**	**494,581**	**494,581**	**322,829**	**446,799**	**501,377**	**6,796**	**1.4%**
Other Professional Services	4,547	11,000	15,000	15,000	6,763	15,000	13,500	(1,500)	(10.0%)
Maintenance Contracts	11,515	11,511	18,500	18,500	11,858	18,500	15,000	(3,500)	(18.9%)
PROFESSIONAL SERVICES	**16,062**	**22,511**	**33,500**	**33,500**	**18,621**	**33,500**	**28,500**	**(5,000)**	**(14.9%)**
Utilities	321	1,135	2,000	2,000	628	2,000	1,500	(500)	(25.0%)
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	228	500	500	-	500	500	-	-
Supplies	13,648	2,005	15,500	15,500	27,532	15,500	12,500	(3,000)	(19.4%)
Books & Subscriptions	7,244	8,337	9,500	9,500	5,367	9,500	9,100	(400)	(4.2%)
Other Maint & Supplies	-	-	-	-	221	-	500	500	999.0%
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**21,213**	**11,705**	**27,500**	**27,500**	**33,748**	**27,500**	**24,100**	**(3,400)**	**(12.4%)**
Training & Travel	2,640	2,445	4,700	4,700	441	4,700	6,600	1,900	40.4%
Regulatory & Safety	-	98	200	200	-	200	280	80	40.0%
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**2,640**	**2,543**	**4,900**	**4,900**	**441**	**4,900**	**6,880**	**1,980**	**40.4%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 392,021**	**$ 410,358**	**$ 560,481**	**$ 560,481**	**$ 375,639**	**$ 512,699**	**$ 560,857**	**$ 376**	**0.1%**

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2027 BUDGET NOTES:

The 2026 & 2027 budgets reflect current staffing levels and routine movement through pay ranges.
Costs prior to 2026 reflect a different staffing structure as well as position vacancies.

City Attorney

Mission:

To provide exceptional legal counsel to employees and officials while safeguarding the interests of the city and fostering a safe, prosperous, and inclusive community.



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Services Provided

- Legal counsel and opinions
- Representation in litigation and administrative proceedings
- Drafting and reviewing legal documents
- Prosecution of municipal ordinance violations
- Debt collection
- Nuisance abatement

By the Numbers

-$71,071
$ Change in Budget

-8.2%
% Change in Budget

Proposed 2027 Budget
$794,785

Salary and Benefit Budget:
$721,012

Number of FTEs with Requested 2027 Changes
5.5

Proposed Change in FTE:
-0.7

Vacancies as of Sept. 2026:
None

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
Transition to utilizing outside counsel for litigation	(savings)	Ongoing

Software

Name	Description
Legal Files	Office file management system
Lexis+	National legal research database and search engine
Books Unbound	Wisconsin-focused database of legal topics and templates

Performance Indicators

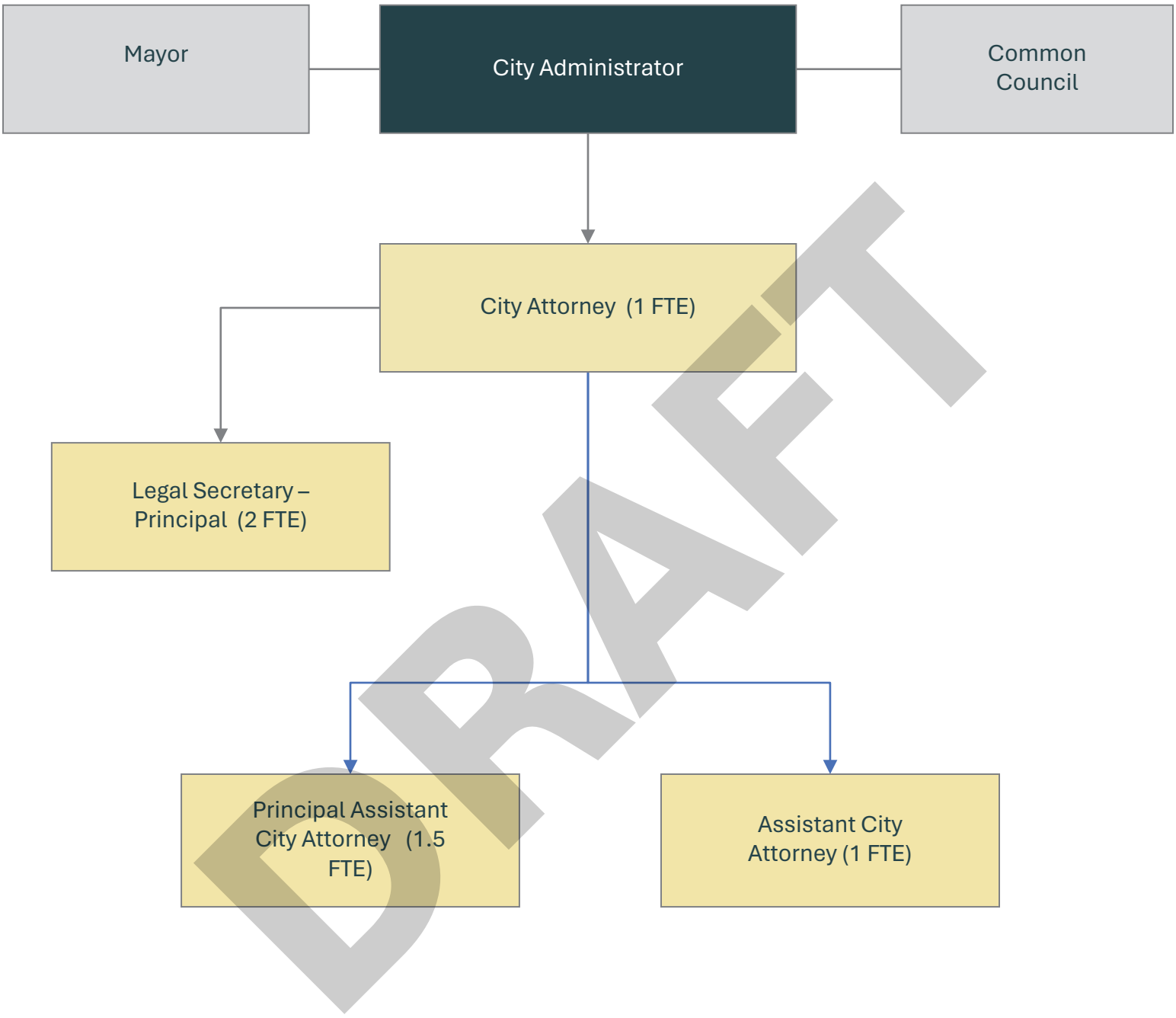
Description	2025 Actual	2026 Projected	2027 Planned
Amount paid out in claims	$43,495	$200,000	Moved to Departments
Total claims filed	60	94	75
Outside counsel expenditure	$17,234	$100,000	$70,000

2026 Accomplishments

- Handling 23 open lawsuits in state court
- Used special legal procedure to qualify for and receive an innovation grant of $4.6 million
- Processed 1,834 municipal court citations as of Sept. 2026

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City Attorney's Office



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Changes from 2026:
Eliminated 0.30 FTE Principal Assistant City Attorney due to transfer of position to the City Clerk's Office.

CITY FUNDED FTES: 5.5

CITY OF WEST ALLIS
CITY ATTORNEY
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 537,484	$ 571,846	$ 600,287	$ 600,287	$ 423,144	$ 602,947	$ 544,693	$ (55,594)	(9.3%)
Salaries - Part-Time	22,431	19,359	22,016	22,016	15,453	12,994	22,016	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	81,229	73,002	69,355	69,355	50,517	75,358	60,219	(9,136)	(13.2%)
Dental Insurance	4,874	4,701	5,293	5,293	3,713	5,633	4,495	(798)	(15.1%)
Other Benefits	4,854	4,651	5,784	5,784	3,283	2,495	5,269	(515)	(8.9%)
Payroll Taxes	41,485	43,955	47,545	47,545	32,594	45,725	43,292	(4,253)	(8.9%)
Pension	37,169	39,031	44,748	44,748	30,466	43,412	41,028	(3,720)	(8.3%)
PERSONNEL	**729,526**	**756,545**	**795,028**	**795,028**	**559,170**	**788,564**	**721,012**	**(74,016)**	**(9.3%)**
Other Professional Services	6,384	25,067	13,500	13,500	95,344	13,500	56,000	42,500	314.8%
Maintenance Contracts	2,628	2,759	2,898	2,898	2,897	2,898	3,043	145	5.0%
PROFESSIONAL SERVICES	**9,012**	**27,826**	**16,398**	**16,398**	**98,241**	**16,398**	**59,043**	**42,645**	**260.1%**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	1,094	1,379	1,800	1,800	801	1,800	1,600	(200)	(11.1%)
Books & Subscriptions	625	6,791	5,280	5,280	4,429	5,280	5,280	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**1,719**	**8,170**	**7,080**	**7,080**	**5,230**	**7,080**	**6,880**	**(200)**	**(2.8%)**
Training & Travel	5,050	7,818	7,350	7,350	8,130	7,350	7,850	500	6.8%
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	74,982	55,744	40,000	40,000	191,430	40,000	-	(40,000)	(100.0%)
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**80,032**	**63,562**	**47,350**	**47,350**	**199,560**	**47,350**	**7,850**	**(39,500)**	**(83.4%)**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 820,289**	**$ 856,103**	**$ 865,856**	**$ 865,856**	**$ 862,201**	**$ 859,392**	**$ 794,785**	**$ (71,071)**	**(8.2%)**

2027 BUDGET NOTES:

Personnel decrease reflects the move of an attorney to the Clerk's Office as the Deputy City Clerk (had been a shared Attorney/Clerk position in 2026).
Professional Services has been incresed with the ongoing need of outside council.
Claims decrease reflects a budgetary change to put claims expenses in departmental budgets based on historical claims experience, rather than centrally budgeted here.

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Information Technology

Mission:

The Information Technology Department provides City departments with secure, reliable technology solutions and support, while safeguarding the systems and data residents and staff depend on. We are committed to industry security standards, timely service delivery, and modernizing the City's technology environment to meet the operational needs of every department we serve.



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Services Provided

- Technology Training
- End User Support (Service Desk)
- Cybersecurity & Compliance
- Geographical Information Systems
- Application Support & Data Management
- IT Infrastructure Management & Project Delivery

By the Numbers

$256,673
$ Change in Budget

15.6%
% Change in Budget

Proposed 2027 Budget:
$1,901,369

Salary and Benefit Budget:
$1,078,319

Number of FTEs with Requested 2027 Changes
9.2

Proposed Change in FTE:
0.2

Vacancies as of Aug. 2026:
0

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
CJIS/CIB Cybersecurity Compliance Remediation	$174,500	Ongoing
End-of-Life Software & Hardware Remediation	$122,000	One Time

Contracted Services

Company	Description
Rhyme	Managed Print Services
Verizon	Cellular Provider
Spectrum	Voice Services & Leased Fiber Line to WiscNet
WiscNet	Internet Service Provider

Software

Name	Description
Microsoft 365	E-mail, Calendaring, Teams, Word, Excel, PowerPoint, OneDrive, Etc.
Mitel	Telephone System
Palo Alto	Firewalls
ExacqVision	Camera Video Management System
ESRI	GIS Platform
Acronis	Data Back-up Solution
Barracuda	Total E-mail Protection (Archiving, Filters, Phishing Simulation & Training)
Keri	Electronic Door Lock System & Access Control
Field Effect	MDR Cybersecurity Provider
Adobe	PDF Viewing & Editing
HaloITSM	IT Service Management & Delivery Platform
MDM Platform	Mobile Device Management, Transitioning From Meraki

Performance Indicators

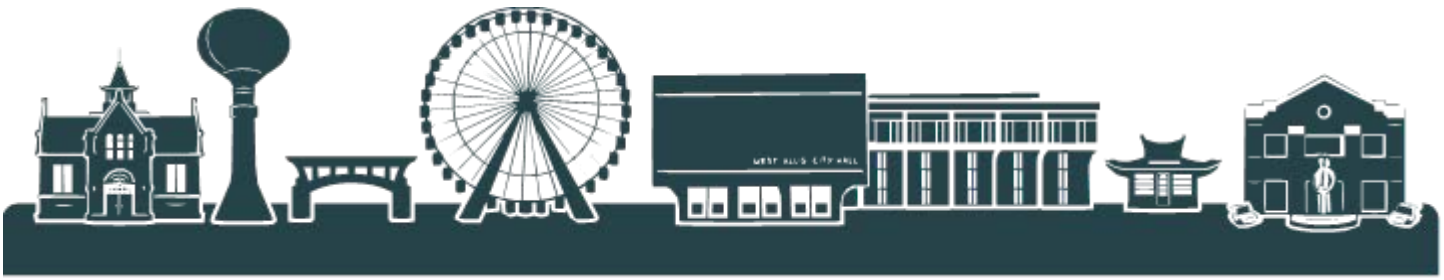
Description	2025 Actual	2026 Projected	2027 Planned
CJIS Priority 1 Findings Closed	Audit completed 0% remediation (no dedicated funding in place)	0% (no dedicated funding in place)	80% of IT-actionable findings, contingent on funding approval
Ticket Volume	1779	1568	3000+ (reflects full HaloITSM tracking and expanded user base from MMFR integration)
Critical Incidents	Not Tracked	Not Tracked	Baseline Year (first period with structured incident classification via HaloITSM)

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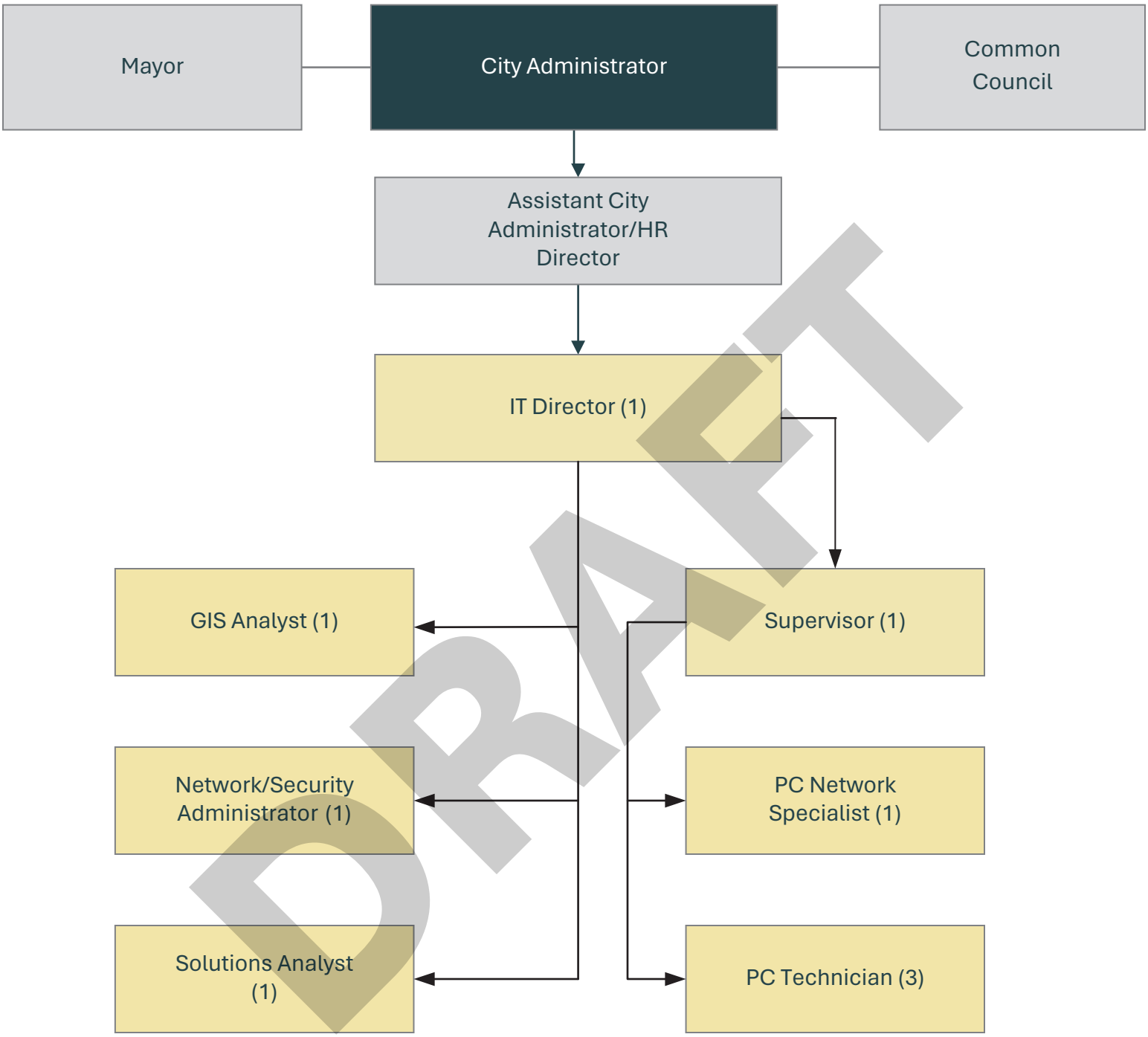
2026 Accomplishments

- **GIS Systems Upgrade**
  Completed a major upgrade to the City's GIS application, servers, and systems, enabling new mapping and spatial data capabilities.
- **Implemented HaloITSM**
  Implemented Halo's IT Service Management (ITSM) platform, giving the department structured ticket tracking, audit trails, and reporting that were not previously possible, ultimately improving service delivery and accountability.
- **Milwaukee Metro Fire Rescue Architecture and Design Efforts**
  Working with Wauwatosa to make meaningful progress on the integration and merging of technology platforms of both departments.
- **Police Department Dispatch Center Improvements**
  Improved the performance and functionality of dispatch center technology. Also completed a redesign of the mobile dispatch cart to support rapid response and Emergency Operations Center functions.
- **Police Department Training Room Improvements**
  Assisted with technology improvements to the Police Department's training room.
- **Police Department Performance Improvements**
  Implemented technology improvements that reduced officer wait times and sped up digital forensics processing.
- **New Public Works Facility Buildout**
  Completed IT design and initial deployment efforts to build out the new Public Works facility.
- **Health Department / Senior Center Facility Planning**
  Began IT design and planning efforts for the combined Health Department and Senior Center's move into its new facility.

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Information Technology



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Changes from 2026:

None

CITY FUNDED FTES: 9 (+0.2 intern)

CITY OF WEST ALLIS
INFORMATION TECHNOLOGY
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 694,680	$ 681,630	$ 727,692	$ 727,692	$ 528,755	$ 711,646	$ 734,237	$ 6,545	0.9%
Salaries - Part-Time	-	-	-	-	2,180	-	8,450	8,450	999.0%
Overtime	2,223	2,548	2,000	2,000	116	-	2,000	-	-
Other Pay	5,888	8,277	5,605	5,605	7,809	11,120	5,605	-	-
Health Insurance	153,131	158,427	169,033	169,033	132,463	184,831	200,291	31,258	18.5%
Dental Insurance	8,696	8,441	9,029	9,029	6,901	9,851	10,522	1,493	16.5%
Other Benefits	6,409	5,683	6,777	6,777	3,845	3,120	6,868	91	1.3%
Payroll Taxes	51,903	51,082	55,822	55,822	39,515	53,079	56,969	1,147	2.1%
Pension	48,535	47,581	52,538	52,538	37,266	52,039	53,377	839	1.6%
PERSONNEL	**971,465**	**963,669**	**1,028,496**	**1,028,496**	**758,850**	**1,025,686**	**1,078,319**	**49,823**	**4.8%**
Other Professional Services	113,407	91,444	73,200	73,200	24,323	73,200	80,300	7,100	9.7%
Maintenance Contracts	266,971	340,226	379,750	379,750	332,765	379,750	561,500	181,750	47.9%
PROFESSIONAL SERVICES	**380,378**	**431,670**	**452,950**	**452,950**	**357,088**	**452,950**	**641,800**	**188,850**	**41.7%**
Utilities	44,869	44,261	42,000	42,000	30,039	42,000	55,000	13,000	31.0%
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	1,605	1,425	13,000	13,000	2,172	13,000	10,000	(3,000)	(23.1%)
Supplies	81,378	99,241	99,550	99,550	98,051	99,550	100,050	500	0.5%
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**127,852**	**144,927**	**154,550**	**154,550**	**130,262**	**154,550**	**165,050**	**10,500**	**6.8%**
Training & Travel	3,489	6,541	8,700	8,700	2,910	8,700	15,700	7,000	80.5%
Regulatory & Safety	-	-	-	-	-	-	500	500	999.0%
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**3,489**	**6,541**	**8,700**	**8,700**	**2,910**	**8,700**	**16,200**	**7,500**	**86.2%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,483,184**	**$ 1,546,807**	**$ 1,644,696**	**$ 1,644,696**	**$ 1,249,110**	**$ 1,641,886**	**$ 1,901,369**	**$ 256,673**	**15.6%**

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2027 BUDGET NOTES:

Personnel increase reflects routine staff movement through pay ranges, not a change in staffing.

Overall budget increase reflects funding for mandatory compliance upgrades and to address end-of-life hardware and software needs.

Human Resources

Mission:

The HR Department is committed to continuous process improvement and innovation in its strategic alignment with City departments to attract, develop, empower, and retain an inclusive and engaged workforce.



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Services Provided

- Developing existing workforce to meet organizational and employee needs and goals.
- Cultivating an empowered workforce.
- Recruiting and retaining top talent.
- Creating and maintaining an inclusive and welcoming workplace.

By the Numbers

$18,810
$ Change in Budget

2.1%
% Change in Budget

Proposed 2027 Budget
$925,655

Salary and Benefit Budget:
$789,055

Number of FTEs with Requested 2027 Changes
5

Proposed Change in FTE:
0

Vacancies as of Aug. 2026:
None

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
Transition to new wellness rewards app and health risk assessment administration platform	$15,000	One Time

Software

Name	Description
TRI-AD Navia	Online system for benefits enrollment and administration.
NEOGOV	Performance and learning management, onboarding and recruitment tools.
Personify	Wellness rewards app and Health Risk Assessment administration.

Contracted Services

Company	Description
Anthem	PPO and HD health plan administration.
Aurora EAP	Employee Assistance Program administrator.
EBC	Health Care and Dependent Care Flexible Spending Account administrator.
Network Health	Administers Family Savings Plan.
QuadMed Health	Provides no- and low-cost healthcare services at near-site health clinics.
Reliance Standard	Long-term disability benefit administrator.
Serve You Rx	Retail and mail order pharmacy network.
SuperiorVision	Administers materials-only vision insurance plan.
Tri City National Bank	Health Savings Account administrator.
USI	Independent consulting firm for health benefits strategy.

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Employee Voluntary Turnover Rate	11.3%	11%	<10%
Worker's Compensation Severity Rate	17	25	25
Employee Development and Legally Required Training Topics Offered	17	25	25
Employee 5+ Year Tenure Rate	64.8%	67%	>67%
Average Employee Tenure	10.6 years	11 years	>11 years
Average Applications per Job Posting	42	+45	>45
Average Time to Hire	61 days	60 days	<45 days

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2026 Accomplishments

- **Workplace Safety and Workers' Compensation Modernization**. Modernized the workplace injury and workers' compensation reporting process by transitioning to a paperless reporting system and implementing nurse triage for workplace injuries. The new process provides employees with timely clinical guidance following an injury while improving reporting, documentation, and claims administration.

- **Performance Management Program Redesign**. Undertook a comprehensive review and redesign of the City's employee performance evaluation program. The ongoing initiative includes reviewing performance goals and competencies, probationary evaluations, employee feedback, regular performance check-ins, system administration, and supervisor training to create a more meaningful and consistent approach to employee performance management.

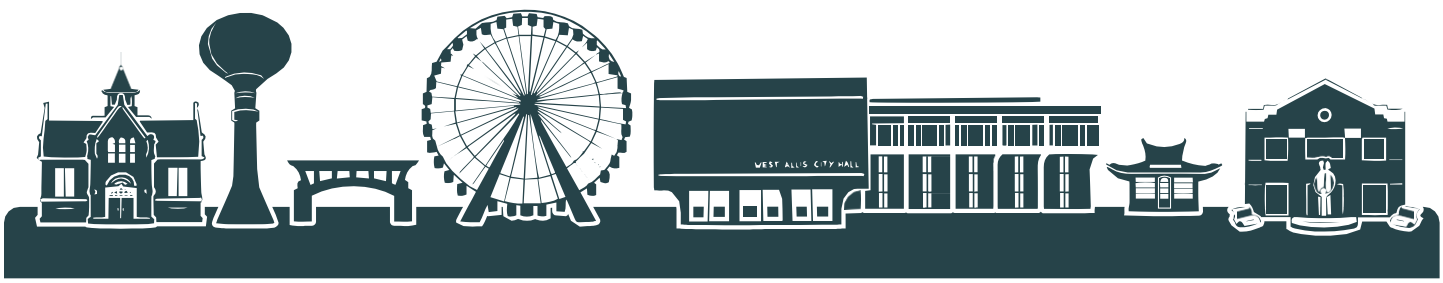
- **Employee Mental Health and EAP Awareness**. Expanded efforts to support employee mental health and well-being through increased awareness of available resources and improved access to the City's Employee Assistance Program. Placed a greater emphasis on mental health education and ensuring employees understand how and where to access confidential support when needed.

- **Wellness Program Modernization**. Modernized the City's employee wellness program by transitioning to a new wellness platform through QuadMed, the City's near-site health clinic partner. The new platform streamlines the health risk assessment process and provides greater flexibility to incentivize employee participation in health and wellness services available through QuadMed, creating a more integrated approach to employee wellness and preventive care.

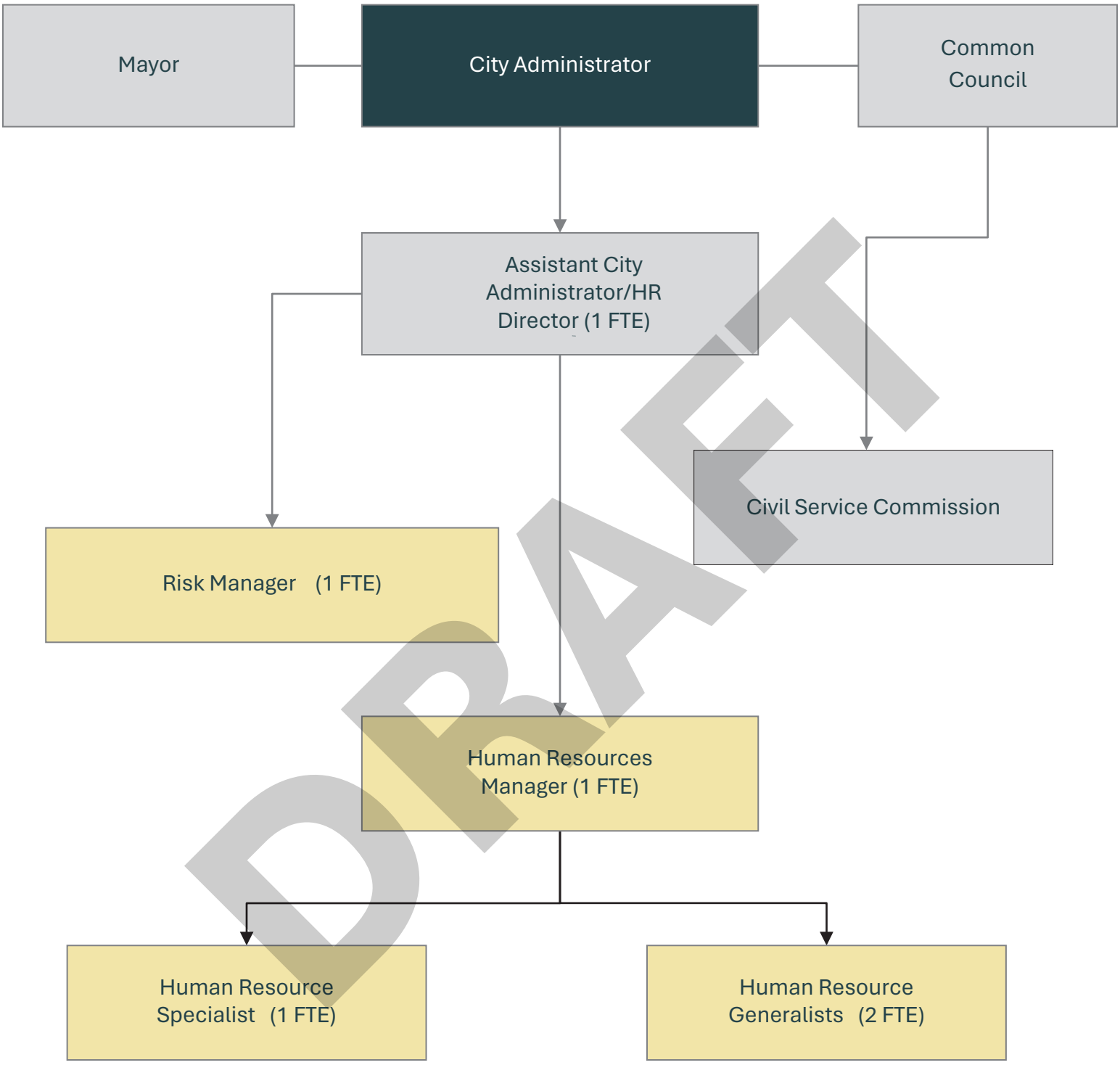
- **FMLA and Leave Administration Improvements**. Standardized and strengthened the administration of federal and Wisconsin FMLA and other employee leave programs. Developed comprehensive procedures and guidance to improve consistency in eligibility determinations, leave calculations, documentation, benefit continuation, paid and unpaid leave coordination, and the administration of complex and intermittent leave situations.

- **Risk Management Program Development**. Advanced the City's approach to organizational risk management by establishing a more coordinated process for identifying, prioritizing, and addressing significant risks across the organization. Worked collaboratively across departments to identify key risk priorities and develop strategies focused on prevention, mitigation, and organizational preparedness.

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Human Resources



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Changes from 2026:

None

CITY FUNDED FTES: 6 FTE

CITY OF WEST ALLIS
HUMAN RESOURCES
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 459,477	$ 383,889	$ 536,465	$ 536,465	$ 377,009	$ 528,623	$ 561,323	$ 24,858	4.6%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	278	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	95,945	81,917	123,711	123,711	65,712	97,395	97,938	(25,773)	(20.8%)
Dental Insurance	5,071	4,224	6,661	6,661	3,914	5,830	5,932	(729)	(10.9%)
Other Benefits	27,431	27,316	43,493	43,493	26,386	42,731	40,225	(3,268)	(7.5%)
Payroll Taxes	33,753	28,238	41,040	41,040	28,130	39,270	42,941	1,901	4.6%
Pension	31,738	26,732	38,625	38,625	27,080	37,858	40,696	2,071	5.4%
PERSONNEL	**653,415**	**552,594**	**789,995**	**789,995**	**528,231**	**751,707**	**789,055**	**(940)**	**(0.1%)**
Other Professional Services	149,283	56,072	48,000	48,000	33,611	48,000	60,000	12,000	25.0%
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**149,283**	**56,072**	**48,000**	**48,000**	**33,611**	**48,000**	**60,000**	**12,000**	**25.0%**
Utilities	1,932	2,168	1,650	1,650	1,039	1,650	1,750	100	6.1%
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	2,804	2,479	3,200	3,200	1,303	3,200	3,350	150	4.7%
Books & Subscriptions	24,645	26,381	29,000	29,000	28,000	29,000	36,000	7,000	24.1%
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	12,821	16,025	17,000	17,000	4,609	17,000	15,000	(2,000)	(11.8%)
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**42,202**	**47,053**	**50,850**	**50,850**	**34,951**	**50,850**	**56,100**	**5,250**	**10.3%**
Training & Travel	2,992	5,427	7,000	7,000	2,198	7,000	4,500	(2,500)	(35.7%)
Regulatory & Safety	8,019	13,275	11,000	11,000	12,532	11,000	16,000	5,000	45.5%
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**11,011**	**18,702**	**18,000**	**18,000**	**14,730**	**18,000**	**20,500**	**2,500**	**13.9%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 855,911**	**$ 674,421**	**$ 906,845**	**$ 906,845**	**$ 611,523**	**$ 868,557**	**$ 925,655**	**$ 18,810**	**2.1%**

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2027 BUDGET NOTES:

Personnel figure reflects routine staff movement through pay ranges, offset by savings from benefits based on actual employee benefit elections that occurred in 2026

Overall budget increase reflects rise in administrative costs for benefit programs, and higher software costs.

Finance

Mission:

Maintain the financial integrity of the City, and provide accurate and timely accounting, financial analysis, and reporting to City leadership and other stakeholders.



Services Provided

- Purchasing - departmental assistance, cost savings, and compliance
- Accounts Payable
- Payroll
- Budgeting - analysis and compliance
- Financial analysis and reporting
- Fiscal grant management
- Debt management

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By the Numbers

$15,177
$ Change in Budget

1.3%
% Change in Budget

Proposed 2027 Budget
$1,219,464

Salary and Benefit Budget:
$940,189

Number of FTEs with Requested 2027 Changes
9

Proposed Change in FTE:
0

Vacancies as of Sep. 2026:
None

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
Senior Accountant - Utilities - Moved from Public Works to Finance for better collaboration - Cost still allocated to the utilities	No change	Ongoing

Software

Name	Description
EUNA Procurement	Online bidding and contracts management
NaviLine (HTE)	Accounting system - supports all services in our mission
Dayforce	Employee management, timekeeping, and payroll (2027 implementation)
Timekeeper	Timekeeping system (will be discontinued after Dayforce go-live)

Contracted Services

Company	Description
CliftonLarsonAllen	Audit services

Performance Indicators

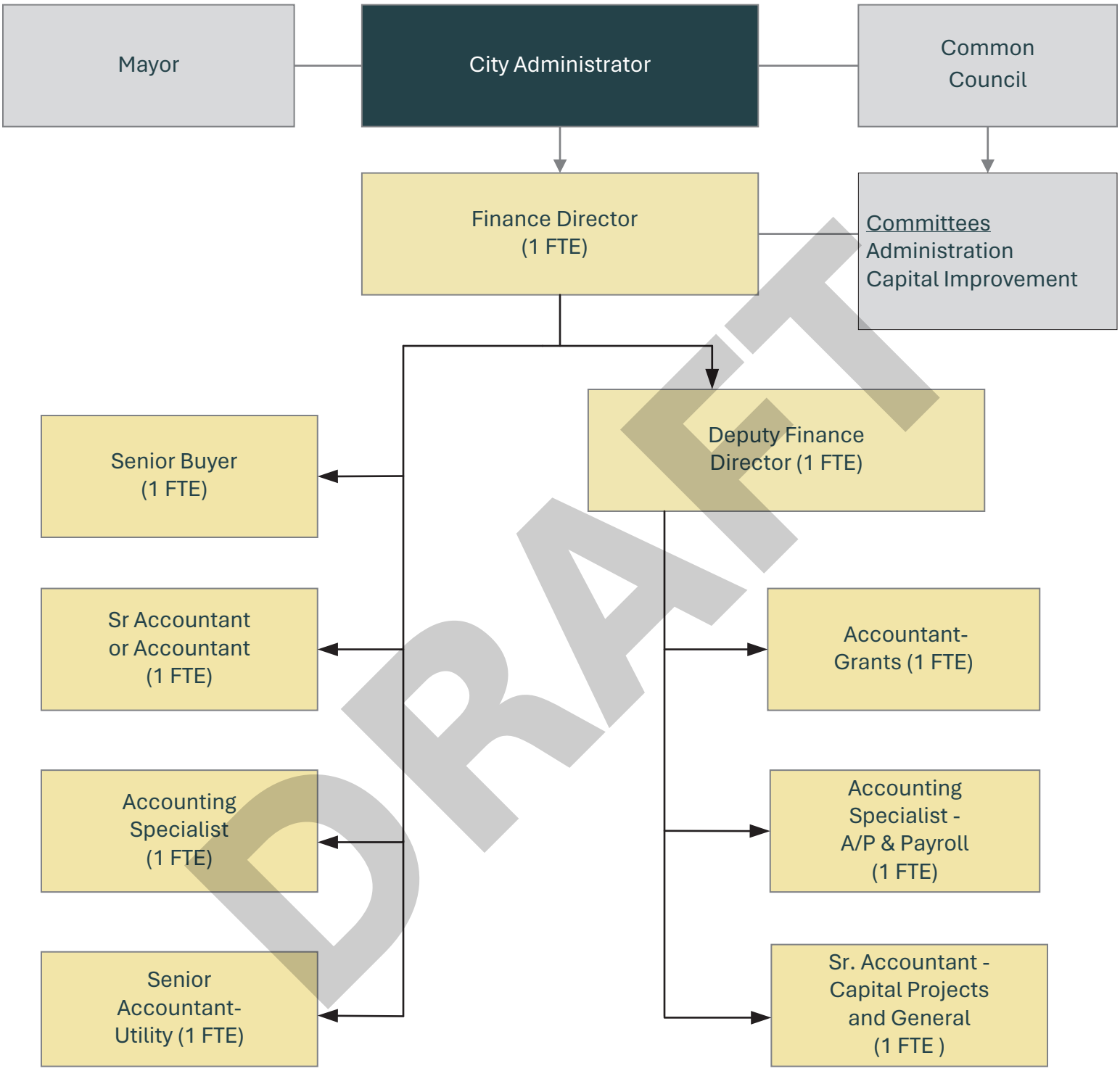
Description	2025 Actual	2026 Projected	2027 Planned
Payrolls processed on time.	100%	100%	100%
Regulatory reporting completed timely.	100%	100%	100%
Budget deliverables completed timely.	100%	100%	100%
Budget reports delivered timely (# months).	10	12	12
Annual Report issued by June 30th.	No	Yes	Yes

2026 Accomplishments

- Completed filling our last open position - We are now fully staffed!
- Completed the vendor selection process for a new payroll system and begin implementation
- Supported the City's efforts in securing a substantial grant award for the new joint fire department
- Navigated all new and complex overtime calculations for tax reporting
- Worked with the Development team and partners to design a new loan servicing structure that is better for customers
- Delivered new reports to Human Resources to enhance data sharing
- Worked closely with auditors on a plan that resulted in getting the annual Financial Statements a month earlier than normal.
- Supported multiple accounting system module migrations
- Designed enhanced budget reports that now include projected amounts to better help department heads in budget compliance and decision making

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Finance/Comptroller



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Changes from 2026:

Transfer of Utility Accountant from DPW to Finance

CITY FUNDED FTES: 9.0
(8.25 City; 0.75 Other/Grants)

CITY OF WEST ALLIS
FINANCE
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 580,122	$ 551,165	$ 657,699	$ 657,699	$ 418,967	$ 616,000	$ 666,585	$ 8,886	1.4%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	9,508	14,802	5,000	5,000	-	10,000	5,000	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	113,491	102,248	155,851	155,851	84,261	150,000	154,961	(890)	(0.6%)
Dental Insurance	6,950	5,582	8,555	8,555	4,139	7,000	7,415	(1,140)	(13.3%)
Other Benefits	5,587	4,954	6,122	6,122	3,514	5,400	6,203	81	1.3%
Payroll Taxes	43,445	41,748	50,696	50,696	30,770	48,000	51,355	659	1.3%
Pension	40,462	37,919	47,714	47,714	29,791	45,000	48,670	956	2.0%
PERSONNEL	**799,565**	**758,418**	**931,637**	**931,637**	**571,442**	**881,400**	**940,189**	**8,552**	**0.9%**
Other Professional Services	96,173	198,338	55,450	55,450	98,016	55,450	57,675	2,225	4.0%
Maintenance Contracts	124,723	91,345	198,025	198,025	34,243	143,000	206,400	8,375	4.2%
PROFESSIONAL SERVICES	**220,896**	**289,683**	**253,475**	**253,475**	**132,259**	**198,450**	**264,075**	**10,600**	**4.2%**
Utilities	-	-	-	-	11,514	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	5,585	5,424	6,000	6,000	3,732	5,000	6,000	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	302	-	200	200	-	-	200	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**5,887**	**5,424**	**6,200**	**6,200**	**15,246**	**5,000**	**6,200**	**-**	**-**
Training & Travel	4,396	3,707	12,875	12,875	2,353	4,500	8,900	(3,975)	(30.9%)
Regulatory & Safety	-	114	100	100	-	-	100	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**4,396**	**3,821**	**12,975**	**12,975**	**2,353**	**4,500**	**9,000**	**(3,975)**	**(30.6%)**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,030,744**	**$ 1,057,346**	**$ 1,204,287**	**$ 1,204,287**	**$ 721,300**	**$ 1,089,350**	**$ 1,219,464**	**$ 15,177**	**1.3%**

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2027 BUDGET NOTES:

The Utility Accountant was transferred from Public Works to Finance for operational efficiency, but the position remains entirely utility funded.

City Clerk

Mission:

To carry out the duties and responsibilities of the City Clerk as outlined by Wisconsin State Statutes, City Ordinances, and Resolutions in a manner that is ethical, efficient, fair, courteous, and transparent.



Services Provided

- Legislative Support for the Common Council, and other boards, committees, and commissions
- Ordinance and Resolutions Processing and Maintenance
- Publication of Legal Notices
- License Administration
- Election and Voter Management
- Public Records Management
- Support Ethics Board and Statement of Economic Interest Processing
- Oath Administration
- Customer Service

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By the Numbers

-$22,666
$ Change in Budget

-3.5%
% Change in Budget

Proposed 2027 Budget
$616,850

Salary and Benefit Budget:
$501,305

Number of FTEs with Requested 2027 Changes
3.0

Proposed Change in FTE:
+ 0.7

Vacancies as of Aug. 2026:
None

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Software

Name	Description
Legistar/Granicus	Agenda, Minutes, Meeting and Boards, Committees and Commission Management
Modus	Election Management

Contracted Services

Company	Description
ES&S	Maintenance of the City's voting equipment

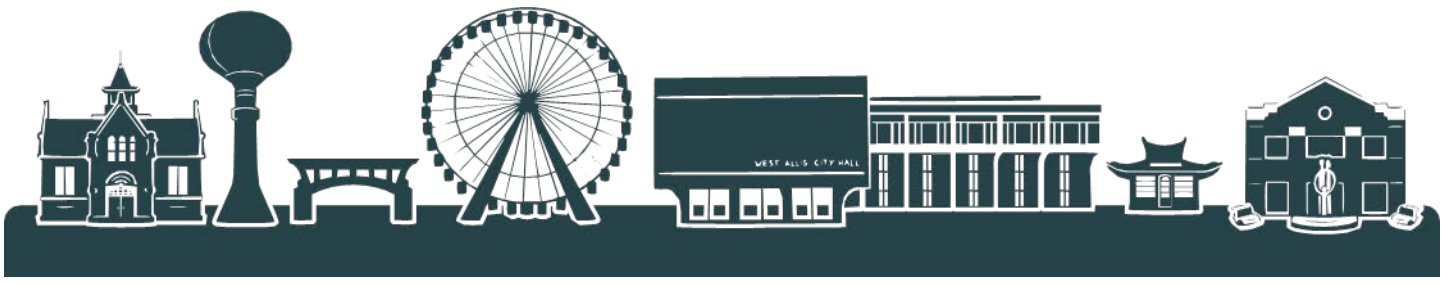
Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Common Council Actions (ordinances and resolutions) processed within 2 days of the council meeting.	95%	100%	100%
Distribution of Council packets by 4pm Friday before the meeting.	75%	95%	100%
Percentage of Minutes prepared within 7 days of meeting.	80%	95%	100%
Initial processing of licenses within 1 business day.	90%	90%	95%
Accuracy of Agendas and related information (packets, attachments, etc.)	80%	95%	95%
Process improvements to existing online applications to better serve the staff & community	NA	80%	85%

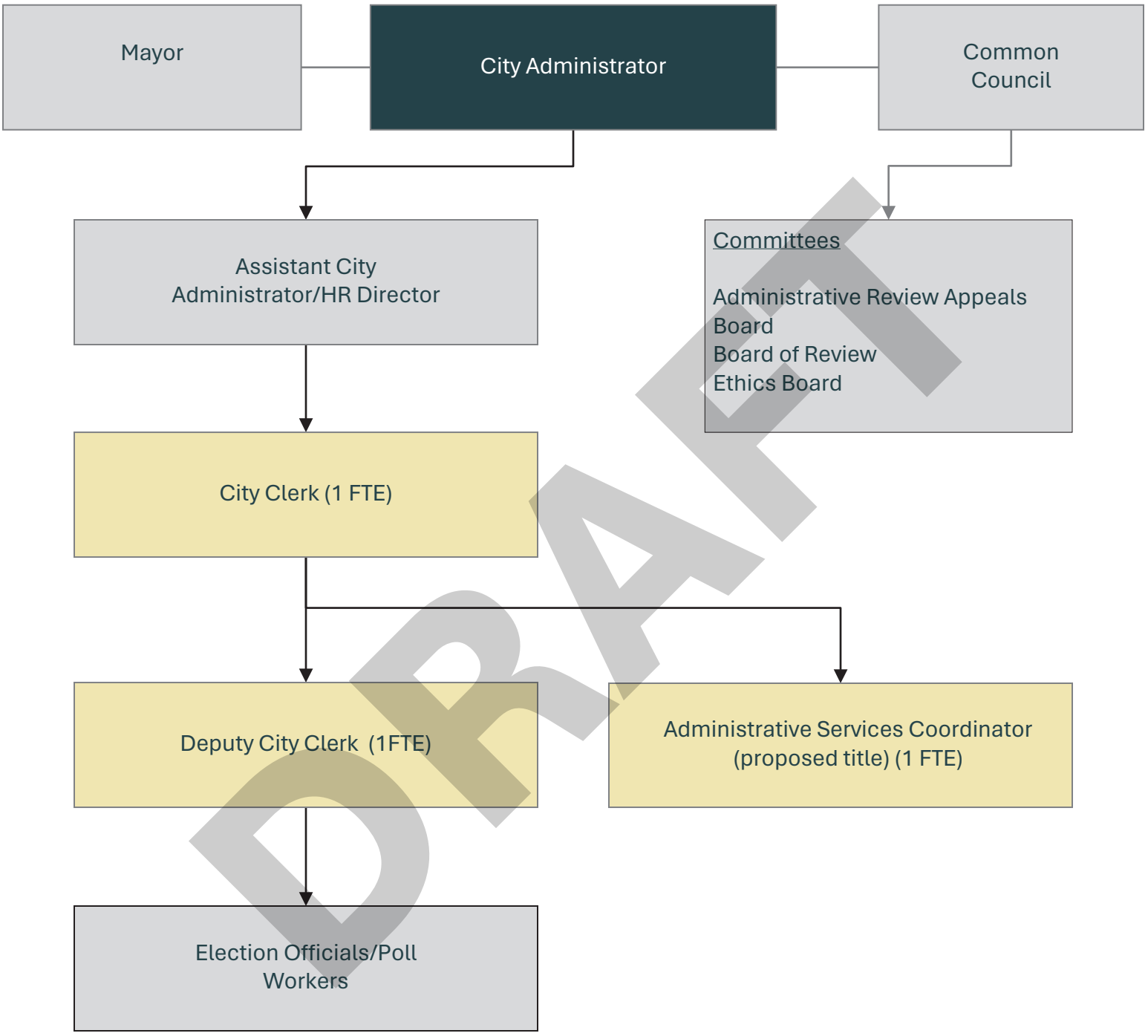
2026 Accomplishments

- **Enhanced Election Administration Efficiency** — Successfully coordinated a local and state election with improved voter communication, streamlined polling operations, and accurate, timely reporting of results.
- **Voter Assistance -** Successfully assisted 21,564 voters at the polls, and processed 6,695 absentee ballots for the April and August elections. (*November election has not taken place at the time this was drafted.)*
- **Modernized Licensing and Records Management** — Through our licensing portal, we were able to issue 181 liquor licenses, 39 tobacco licenses, 253 operator licenses, as well as other various licenses offered through the City.
- **Strengthened Public Transparency and Engagement** — Continued expansion of access to meeting agendas, minutes, and recordings through improved website integration and proactive public communication.

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City Clerk's Office



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Changes from 2026:
Deputy City Clerk of Elections retitled Deputy City Clerk and increased from 0.70 to 1.00 FTE; existing Deputy City Clerk retitled Administrative Services Coordinator.

CITY FUNDED FTES: 3.0

CITY OF WEST ALLIS
CITY CLERK
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 217,412	$ 230,417	$ 218,832	$ 218,832	$ 153,347	$ 217,300	$ 298,382	$ 79,550	36.4%
Salaries - Part-Time	70,255	39,935	75,000	75,000	40,926	67,997	78,000	3,000	4.0%
Overtime	4,337	699	2,500	2,500	-	-	2,500	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	36,950	39,327	42,906	42,906	31,272	46,711	59,796	16,890	39.4%
Dental Insurance	2,455	2,294	2,358	2,358	1,643	2,473	3,546	1,188	50.4%
Other Benefits	2,211	1,902	2,118	2,118	1,217	727	3,075	957	45.2%
Payroll Taxes	16,524	17,600	18,462	18,462	11,986	16,682	28,755	10,293	55.8%
Pension	15,219	14,745	17,376	17,376	11,061	15,645	27,251	9,875	56.8%
PERSONNEL	**365,363**	**346,919**	**379,552**	**379,552**	**251,452**	**367,535**	**501,305**	**121,753**	**32.1%**
Other Professional Services	17,469	173	17,469	17,469	-	17,469	-	(17,469)	(100.0%)
Maintenance Contracts	126,260	127,655	151,875	151,875	126,923	151,875	64,000	(87,875)	(57.9%)
PROFESSIONAL SERVICES	**143,729**	**127,828**	**169,344**	**169,344**	**126,923**	**169,344**	**64,000**	**(105,344)**	**(62.2%)**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	2,500	2,500	999.0%
Supplies	61,097	29,718	64,250	64,250	15,531	64,250	27,950	(36,300)	(56.5%)
Books & Subscriptions	165	-	350	350	-	350	350	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	4,301	4,087	12,000	12,000	2,767	12,000	7,000	(5,000)	(41.7%)
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**65,563**	**33,805**	**76,600**	**76,600**	**18,298**	**76,600**	**37,800**	**(38,800)**	**(50.7%)**
Training & Travel	6,963	1,262	14,000	14,000	836	14,000	13,725	(275)	(2.0%)
Regulatory & Safety	10	-	20	20	10	20	20	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**6,973**	**1,262**	**14,020**	**14,020**	**846**	**14,020**	**13,745**	**(275)**	**(2.0%)**
Capital Items	259	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 581,887**	**$ 509,814**	**$ 639,516**	**$ 639,516**	**$ 397,519**	**$ 627,499**	**$ 616,850**	**$ (22,666)**	**(3.5%)**

2027 BUDGET NOTES:

Personnel increase reflects the move of an attorney to the Clerk's Office as the Deputy City Clerk (had been a shared Attorney/Clerk position in 2026).
Maintenance Contracts decrease reflects a budgetary change to allocate a portion of shared workflow software to the police department.
Decreases in Professional Services, Supplies, and Advertising are based on actual experience in recent years and normal election activity in 2027.

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Treasurer/CSC

Mission:

To receive, invest and safeguard the monies of the City. As part of the Treasurer's department, the Customer Service Center (CSC) strives to provide excellent customer service to the residents of West Allis.



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Services Provided

- Tax billing, collections, and settlement disbursement.
- Accounts receivable billing, collection, and reconciliation.
- Bank account reconciliation.
- Provide customer service for residents and business via in-person or over the phone.

By the Numbers

$21,209
$ Change in Budget

2.9%
% Change in Budget

Proposed 2027 Budget
$740,916

Salary and Benefit Budget:
$601,576

Number of FTEs with Requested 2027 Changes
7

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
1

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Software

Name	Description
LandNav	Property tax calculation and collection software
Naviline	Accounts receivable billing, cash receipting and reconciliations

Contracted Services

Company	Description
LandNav	Property tax software contract with Milwaukee County

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Let Us Help tickets started by CSC	66	100	120
Customer satisfaction survey results	NA	NA	75% satisfied
Bank reconciliation completed within two months of period ending	Average 4 months	Average 3 months	Average 2 months
SOP's created or updated for CSC	6	6	8

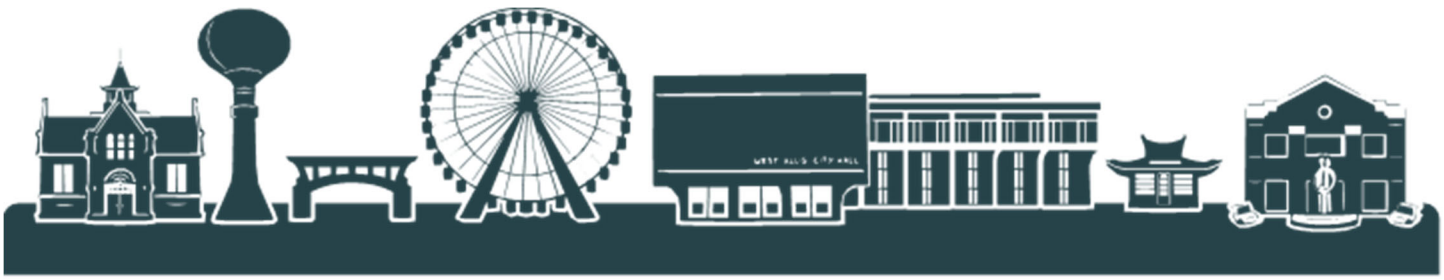
2026 Accomplishments

- **Improved Communication Regarding Delinquent Property Taxes**
  Enhanced the delinquent tax notification process by sending notices following each tax installment rather than waiting to send a single notice in June. This provides property owners with earlier notification of outstanding balances, gives residents additional time to address potential issues, and improves transparency and communication regarding their tax obligations.

- **Supported Resident Engagement and Strategic Planning**
  Entered and compiled responses received through paper submissions of the City's resident survey, ensuring that residents who chose or needed to participate through a non-digital option were included in the results. This helped provide a more complete picture of community feedback and supported the City's strategic planning process.

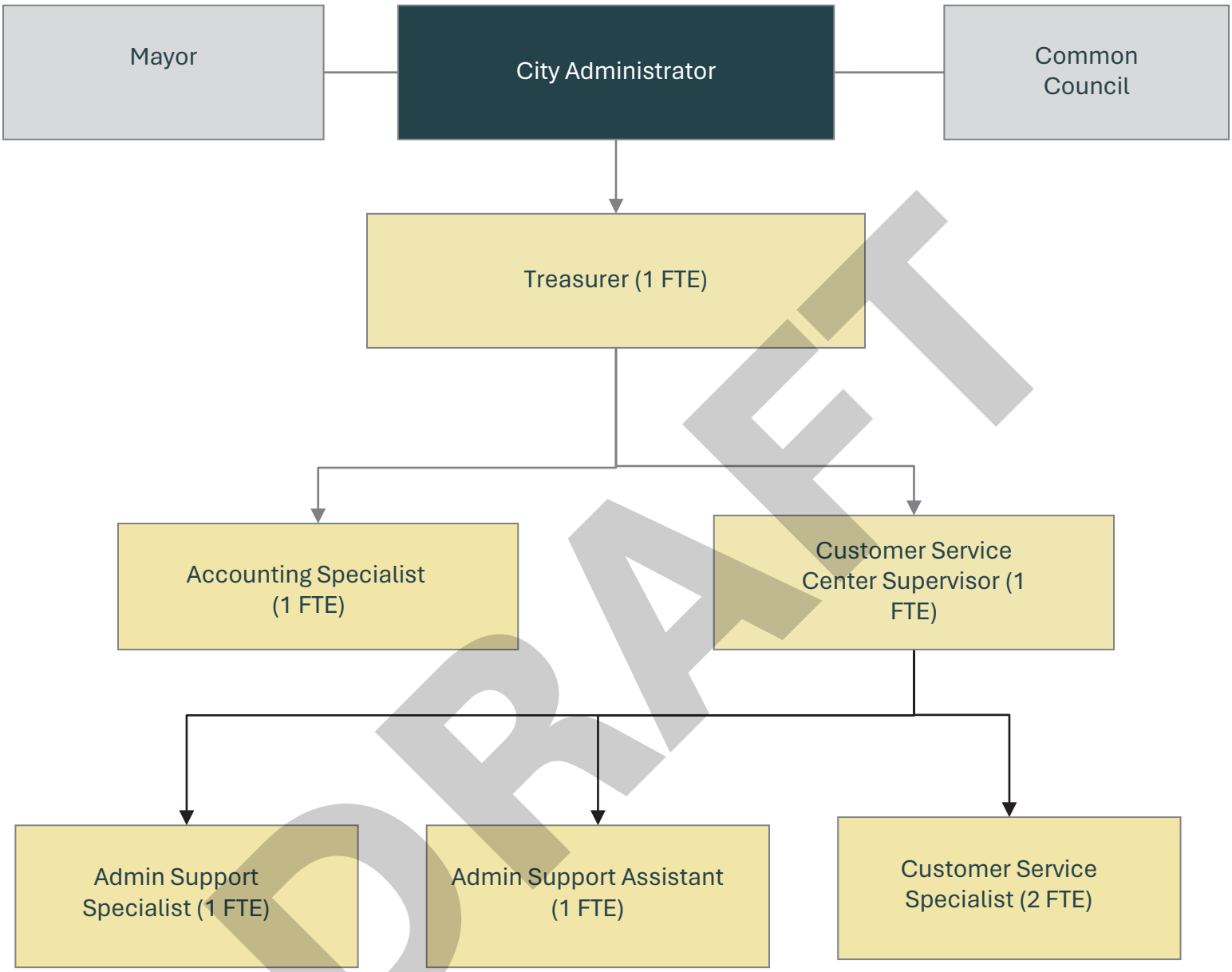
- **Expanded Digital Records and Interdepartmental Support**
  Assisted City departments with scanning, organizing, and archiving historical records. This work helps preserve important City documents, reduces reliance on physical storage, improves the accessibility and retrieval of records, and supports the City's ongoing transition toward more efficient digital recordkeeping.

- **Maximized Investment Earnings on City Funds**
  Improved the management and investment of available City funds to increase interest earnings while maintaining appropriate levels of safety, liquidity, and compliance with the City's investment policies. By actively monitoring cash balances, investment opportunities, and market conditions, the City was able to generate additional revenue from funds that were not immediately needed for operations, helping maximize the value of taxpayer dollars.



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Treasurer/Customer Service Center



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Changes from 2026:

None

CITY FUNDED FTES: 7 FTE (0.90 Utility)

CITY OF WEST ALLIS
CITY TREASURER
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 359,199	$ 359,182	$ 440,131	$ 440,131	$ 272,243	$ 410,671	$ 422,792	$ (17,339)	(3.9%)
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	1,347	339	500	500	-	-	500	-	-
Other Pay	1,305	1,305	1,300	1,300	910	1,284	1,300	-	-
Health Insurance	49,345	59,837	79,604	79,604	54,882	86,910	104,685	25,081	31.5%
Dental Insurance	3,094	3,505	4,541	4,541	3,010	4,764	5,293	752	16.6%
Other Benefits	3,479	3,317	4,098	4,098	2,340	2,156	3,935	(163)	(4.0%)
Payroll Taxes	26,621	26,310	33,708	33,708	19,789	29,868	32,382	(1,326)	(3.9%)
Pension	24,818	24,820	31,725	31,725	19,537	29,568	30,689	(1,036)	(3.3%)
PERSONNEL	**469,208**	**478,615**	**595,607**	**595,607**	**372,711**	**565,221**	**601,576**	**5,969**	**1.0%**
Other Professional Services	19,610	21,019	22,200	22,200	13,963	22,200	22,200	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**19,610**	**21,019**	**22,200**	**22,200**	**13,963**	**22,200**	**22,200**	**-**	**-**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	500	500	-	500	500	-	-
Supplies	15,217	14,465	18,250	18,250	2,566	18,250	18,500	250	1.4%
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	5,363	6,600	6,600	6,600	-	6,600	6,700	100	1.5%
MAINTENANCE & SUPPLIES	**20,580**	**21,065**	**25,350**	**25,350**	**2,566**	**25,350**	**25,700**	**350**	**1.4%**
Training & Travel	309	258	1,550	1,550	674	1,550	1,440	(110)	(7.1%)
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	36,299	44,291	65,000	65,000	392,421	65,000	80,000	15,000	23.1%
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	14,313	10,000	10,000	9,989	10,000	10,000	-	-
MISCELLANEOUS	**36,608**	**58,862**	**76,550**	**76,550**	**403,084**	**76,550**	**91,440**	**14,890**	**19.5%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 546,006**	**$ 579,561**	**$ 719,707**	**$ 719,707**	**$ 792,324**	**$ 689,321**	**$ 740,916**	**$ 21,209**	**2.9%**

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2027 BUDGET NOTES:

Changes within the Personnel category reflect recurring staffing turnover. Amounts for 2027 are based on current payroll experience and related benefit elections.
Claims expense reflects an estimate based on recent tax assessment claims experience

Marketing & Engagement

Mission:

Position West Allis as the destination municipality in the region through data-driven, best practice marketing, event and creative strategies that empower resident, visitor, employee, and community engagement.



Services Provided

- Brand Management
- Marketing & Tourism
- Event & Sponsorship Management
- Resident Education & Outreach
- Content & Media Creation
- Employee Engagement
- Production Services
- Social Media & Website Management
- Surveys & Analytics
- Media & Public Relations
- Crisis Communications

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By the Numbers

$57,775
$ Change in Budget

5.8%
% Change in Budget

Proposed 2027 Budget
$1,058,797

Salary and Benefit Budget:
$823,487

Number of FTEs with Requested 2027 Changes
8.0

Proposed Change in FTE:
0

Vacancies as of Aug. 2026:
0

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Software

Name	Description
Apptegy	Website and app hosting and development
PageFreezer	Social media archiving compliance
Adobe CC / Canva	Graphic design / video / animation programs
Sprout Social	Social media automation and analytics
Mailchimp	Email marketing
SurveyMonkey	Electronic survey creation
Shutterstock	Licensed stock media for design support
Fiery	Print services software

Contracted Services

Company	Description
Apptegy	Website hosting and support
Visit Milwaukee	Website Traffic via Visit Milwaukee (9.4 million visitors annually) to Visit Stallis

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Digital newsletter subscribers	1,050	1,200	1,600
Farmers Market Visits	119.7 K	113k	115K
App downloads	300	4,000	1,223
Combined social media impressions	8,775,601	16,000,000	27,000,000
Received sponsorship funds	50,050	52,000	49,500
Residents engaged in community leadership, education and dialogue	370	275	250
Community organizations collaborated on City initiatives	58	55	55
Community event and initiatives supported	23	13	15
Amount invested in resident-led neighborhood projects	$11,000	$10,000	$13,000

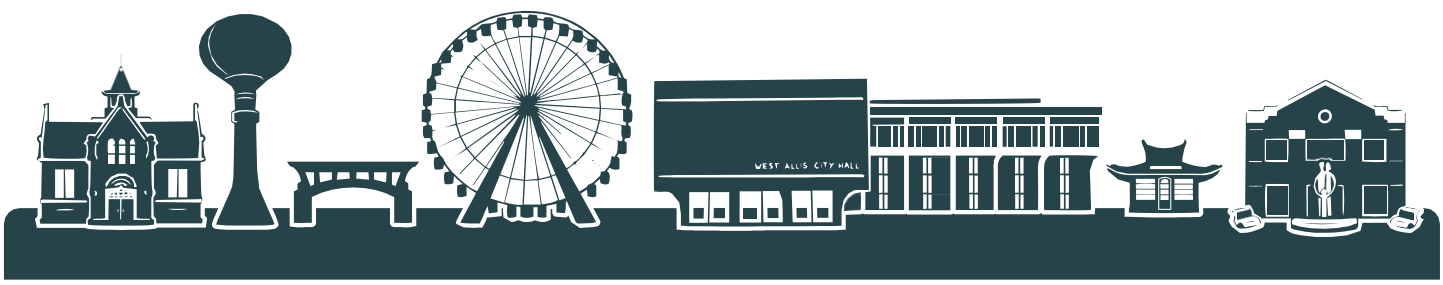
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2026 Accomplishments

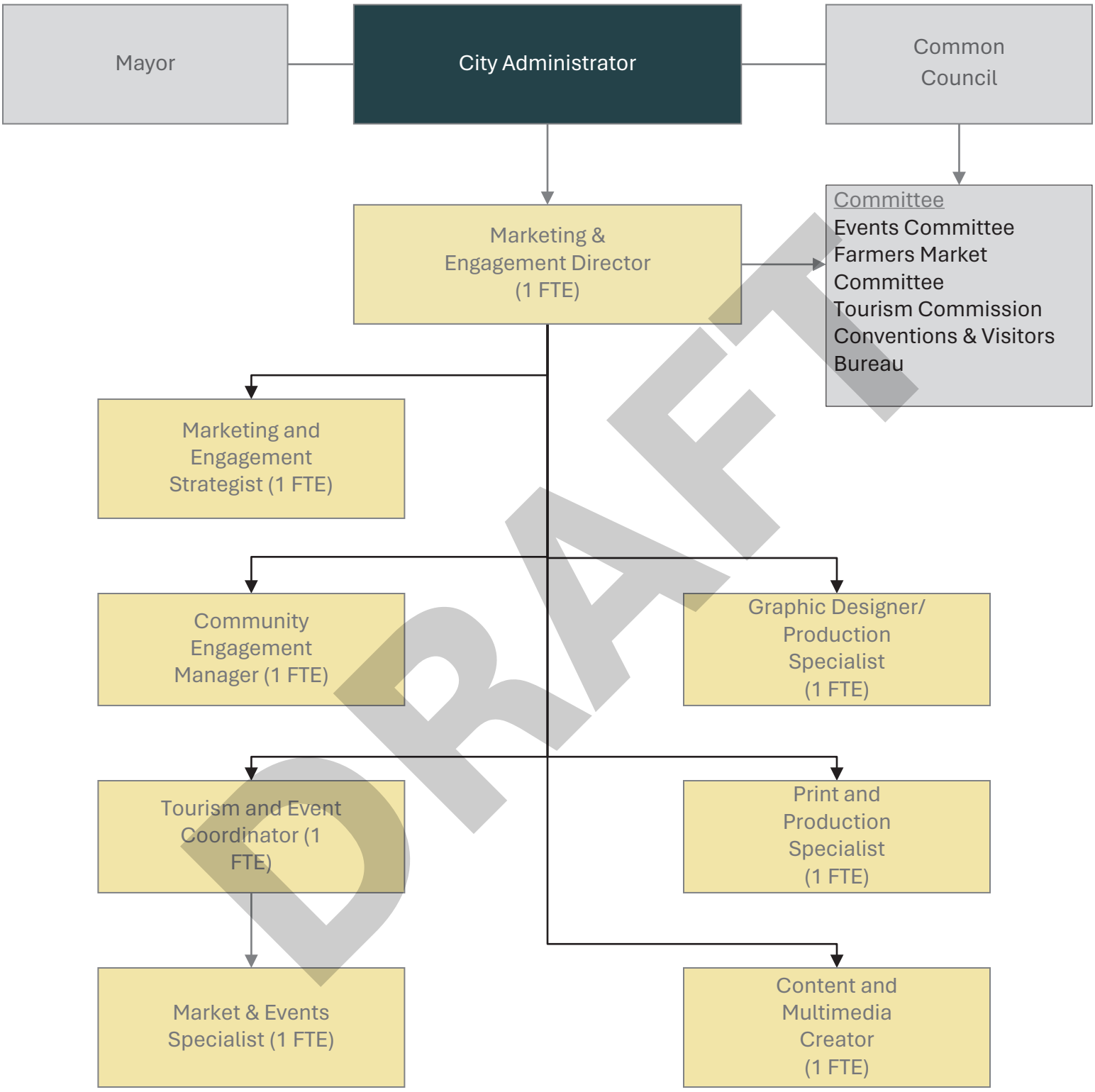
- **Coordinated Fire Department Merger Communications and Branding** — Developed and executed an integrated communications strategy to inform and engage stakeholders throughout the merger process. Marketing Department directed Branding of Milwaukee Metro Fire Rescue (MMFR) through Listening Sessions, station visits, brand agency RFP process and selection, branding strategy, and the implementation and execution of all branding efforts.
- **Rebranded West Allis Senior Center –** Launched a new marketing campaign on May 11, 2026, including new logo and brand elements, signage, social media, new website and other branded materials. Ongoing campaign messaging creation on social media, news feeds, newsletters, and website throughout 2026 and into 2027.
- **Elevated "Stallis" Tourism Campaign** — Ongoing strategic promotion of the City's tourism brand, strengthening community identity and regional awareness. Adding partnerships with Travel Wisconsin and Visit Milwaukee to the campaign to drive website traffic and awareness, as well as a "Taste of Stallis" event component for 2026. In 2026, met with West Allis hotels for the first time to initiate a regular cadence of tourism collaboration.

- **Expanded Community Leadership & Partnerships** — Grew the ENGAGE Community Leadership Program and Alumni Network and supported the launch and development of new community partnerships, including the Interfaith Service Alliance and WA-RISE Coalition. Continued community engagement through Community Conversations, ENGAGE Presents, and the Neighborhood Leadership Alliance while creating additional opportunities for residents to connect and take action through neighborhood grants, Block Party Incentives, the community-wide Food Drive, and America 250 storytelling.

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Marketing and Engagement



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Changes from 2026:

None

CITY FUNDED FTES: 8.0 FTE
(incl Tourism/CVB funds 0.50 FTE)

CITY OF WEST ALLIS
MARKETING & ENGAGEMENT
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 419,465	$ 396,503	$ 566,017	$ 566,017	$ 372,266	$ 509,417	$ 637,161	$ 71,144	12.6%
Salaries - Part-Time	36,851	32,270	-	-	-	-	-	-	-
Overtime	3,917	4,345	4,000	4,000	20	27	4,000	-	-
Other Pay	-	-	-	-	500	684	-	-	-
Health Insurance	77,233	72,213	112,204	112,204	53,442	73,131	80,114	(32,090)	(28.6%)
Dental Insurance	5,153	4,017	5,463	5,463	3,348	4,581	5,486	23	0.4%
Other Benefits	3,963	3,286	4,902	4,902	2,915	3,786	5,931	1,029	21.0%
Payroll Taxes	34,350	32,272	46,311	46,311	27,860	38,124	49,049	2,738	5.9%
Pension	28,926	27,954	42,675	42,675	26,365	36,079	41,746	(929)	(2.2%)
PERSONNEL	**609,858**	**572,860**	**781,572**	**781,572**	**486,716**	**665,829**	**823,487**	***41,915***	**5.4%**
Other Professional Services	24,600	43,297	37,000	37,000	31,890	37,000	37,000	-	-
Maintenance Contracts	56,326	28,351	49,000	49,000	40,330	51,114	51,000	2,000	4.1%
PROFESSIONAL SERVICES	**80,926**	**71,648**	**86,000**	**86,000**	**72,220**	**88,114**	**88,000**	***2,000***	**2.3%**
Utilities	9,430	11,399	8,150	8,150	8,238	8,150	11,800	3,650	44.8%
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	2,821	-	-	-	-	-	9,700	9,700	999.0%
Supplies	86,419	37,222	64,300	64,300	66,981	64,300	64,000	(300)	(0.5%)
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	5,125	34,495	42,000	42,000	17,992	42,000	42,000	-	-
Printing	18,631	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**122,426**	**83,116**	**114,450**	**114,450**	**93,211**	**114,450**	**127,500**	***13,050***	**11.4%**
Training & Travel	3,061	580	11,000	11,000	1,867	11,000	11,810	810	7.4%
Regulatory & Safety	1,750	2,632	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	102,939	81,372	-	-	732	732	-	-	-
MISCELLANEOUS	**107,750**	**84,584**	**11,000**	**11,000**	**2,599**	**11,732**	**11,810**	***810***	**7.4%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	8,000	8,000	8,000	8,000	8,000	-	-
OTHER USES	**-**	**-**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**	**-**	**-**
TOTAL EXPENDITURES	**$ 920,960**	**$ 812,208**	**$ 1,001,022**	**$ 1,001,022**	**$ 662,746**	**$ 888,125**	**$ 1,058,797**	**$ 57,775**	**5.8%**

2027 BUDGET NOTES:

Personnel increase reflects a staffing change in 2026 from part-time Farmers Market attendants to a full-time position, offset by by changes to related benefit elections.
Farmers Market grant program expenses (Other Miscellaneous) and related revenues were moved to a separate fund in 2026.
Transfers-Out represents contributions to the Neighborhood Associations fund.

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CITY OF WEST ALLIS
GENERAL FRINGE BENEFITS
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	275,000	275,000	-	275,000	275,000	-	-
Health Insurance	-	-	-	-	-	-	-	-	-
Dental Insurance	530	-	-	-	-	-	-	-	-
Other Benefits	153,649	156,581	181,074	181,074	46,615	176,300	176,074	(5,000)	(2.8%)
Payroll Taxes	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
PERSONNEL	**154,179**	**156,581**	**456,074**	**456,074**	**46,615**	**451,300**	**451,074**	**(5,000)**	**(1.1%)**
Other Professional Services	6,729	-	-	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**6,729**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Training & Travel	-	-	-	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	240,213	215,580	220,000	220,000	147,626	200,000	247,470	27,470	12.5%
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**240,213**	**215,580**	**220,000**	**220,000**	**147,626**	**200,000**	**247,470**	**27,470**	**12.5%**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 401,121**	**$ 372,161**	**$ 676,074**	**$ 676,074**	**$ 194,241**	**$ 651,300**	**$ 698,544**	**$ 22,470**	**3.3%**

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2027 BUDGET NOTES:

Funding for the Performance Program remains unchanged for 2027.

Other Benefits reflects the amount due for benefits under the 2020 Workforce Reduction initiative. This amount will decrease in subsequent budgets according to program terms.

Retiree Benefits reflects the city-funded portion of health insurance premiums for retirees of general city departments. Non-general costs have been allocated to other depts.



Budget & Action Plan
As recommended by Mayor Dan Devine

Public Safety

2027

Police & Fire Commission

Mission:

Ensure the residents of West Allis have a safe environment to live and work.



Services Provided

- Appoint the Police and Fire Chiefs and approve all appointments made by the Chiefs.
- Approve lists of eligible individuals for appointment.
- Disciplinary action as per Wis. Stats. 62.13.
- Organize and supervise the Police and Fire Departments.
- Prescribe the rules and regulations for management and control of the departments.
- Contract for and purchase all necessary apparatus and supplies for the use of the departments under their supervision, exclusive of the erection and control of buildings.

By the Numbers

$96
$ Change in Budget

0.2%
% Change in Budget

Proposed 2027 Budget
$47,893

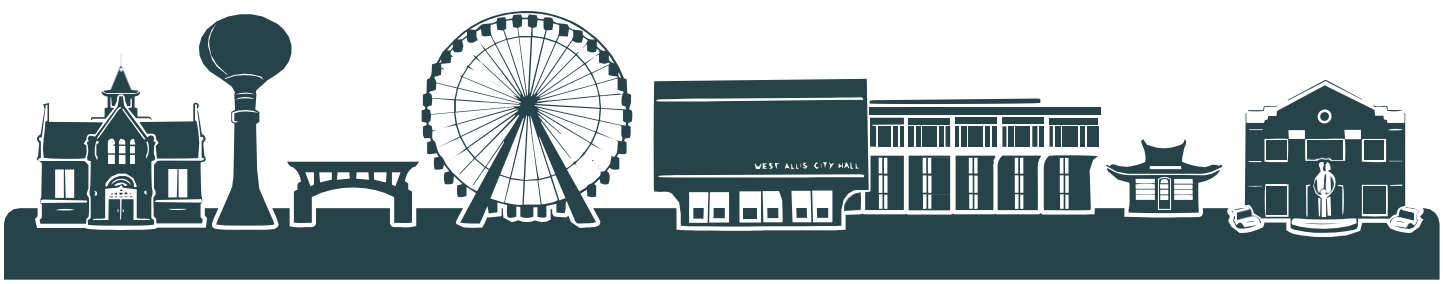
Salary and Benefit Budget:
$29,593

Number of FTEs with Requested 2027 Changes
Part-time provisional employees only

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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CITY OF WEST ALLIS
POLICE & FIRE COMMISSION
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part-Time	28,965	29,168	28,000	28,000	11,177	15,295	28,000	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-	-	-	-
Other Benefits	115	116	74	74	44	58	79	5	6.8%
Payroll Taxes	2,216	2,231	1,423	1,423	855	1,170	1,514	91	6.4%
Pension	-	-	-	-	-	-	-	-	-
PERSONNEL	**31,296**	**31,515**	**29,497**	**29,497**	**12,076**	**16,523**	**29,593**	**96**	**0.3%**
Other Professional Services	73,425	87,338	-	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**73,425**	**87,338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	1,384	366	825	825	52	825	825	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**1,384**	**366**	**825**	**825**	**52**	**825**	**825**	**-**	**-**
Training & Travel	1,071	1,169	675	675	181	675	675	-	-
Regulatory & Safety	22,858	28,551	16,800	16,800	13,991	21,000	16,800	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**23,929**	**29,720**	**17,475**	**17,475**	**14,172**	**21,675**	**17,475**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 130,034**	**$ 148,939**	**$ 47,797**	**$ 47,797**	**$ 26,300**	**$ 39,023**	**$ 47,893**	**$ 96**	**0.2%**

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2027 BUDGET NOTES:

No substantial changes for 2027.

Police Department

Mission:

The Mission of the West Allis Police Department is to enhance the quality of life in our community through the protection of life and property, fair and unbiased law enforcement, and community partnerships.



Services Provided

- Respond to citizen calls for police service.
- Proactive law enforcement activities (Traffic stops/field interview stops).
- Community outreach (Educational classes/community meetings).
- Investigative activities.
- Administrative Functions.

By the Numbers

$553,779
$ Change in Budget

2.2%
% Change in Budget

Proposed 2027 Budget
$25,852,974

Salary and Benefit Budget:
$24,087,491

Number of FTEs with Requested 2027 Changes
159.55

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
11 Police Officers
1 Public Safety Communications Supervisor
1 Full Time Dispatcher/5 Part Time Dispatchers
1 Neighborhood Partnership

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Contracted Services

Company	Description
Milwaukee County OASIS Radio	Provides radio communication between dispatch and officers in the field.

Software

Name	Description
Axon Products	Various products that support safety and investigations conducted by detectives and officers.
Flock ALPR Cameras and Software	Supports crime prevention and investigations.
ProPhoenix RMS/CAD	Crime prevention and investigation.
TIPSS Cash Register and Parking Software	Supports enforcement and collection of monies from citations.
Cellebrite One Touch & UFED Physical Analyzer Software	Criminal investigations.
ProQA EMD Software	Supports Dispatch Center use of Emergency Medical Dispatching.
Virtual Academy Training Software	Supports required annual training of law enforcement officers.

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Crime Prevention and Reduction	22% Decrease	15% decrease	Goal: 3% Reduction
Citizen Education Programs	18	18	10
Specialized Enforcement Techniques	12	20	12
Specialized Investigative Techniques	4	6	4
Traffic Enforcement	8.889	8,500	8,000

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2026 Accomplishments

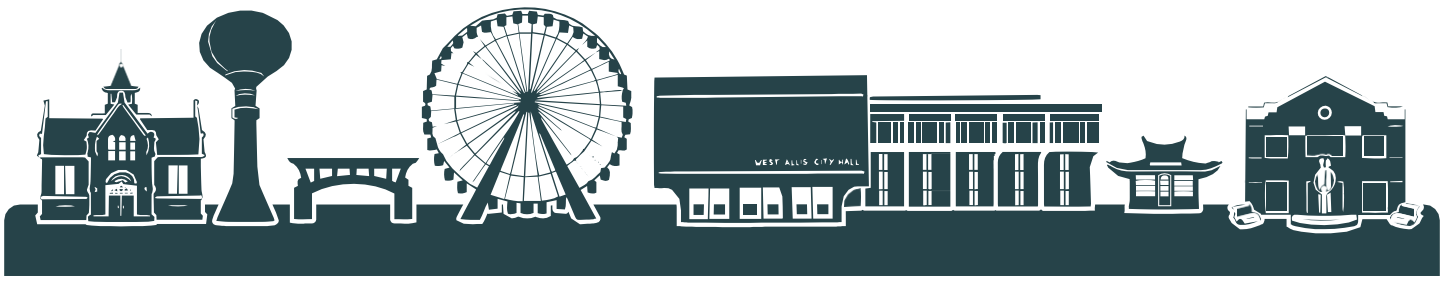
- **Ongoing Commitment to Professional Development and Equity:**
  Continued delivery of quarterly Racial Intelligence Training and Engagement (RITE) and Fair and Impartial Policing sessions, reinforcing the department's commitment to equitable policing practices and community trust.

- **Expanded Reckless Driving Deterrence Initiatives:**
  Enhanced the Reckless Driving Deterrence Campaign through directed enforcement operations, targeting high-violation areas and improving roadway safety for residents and visitors.

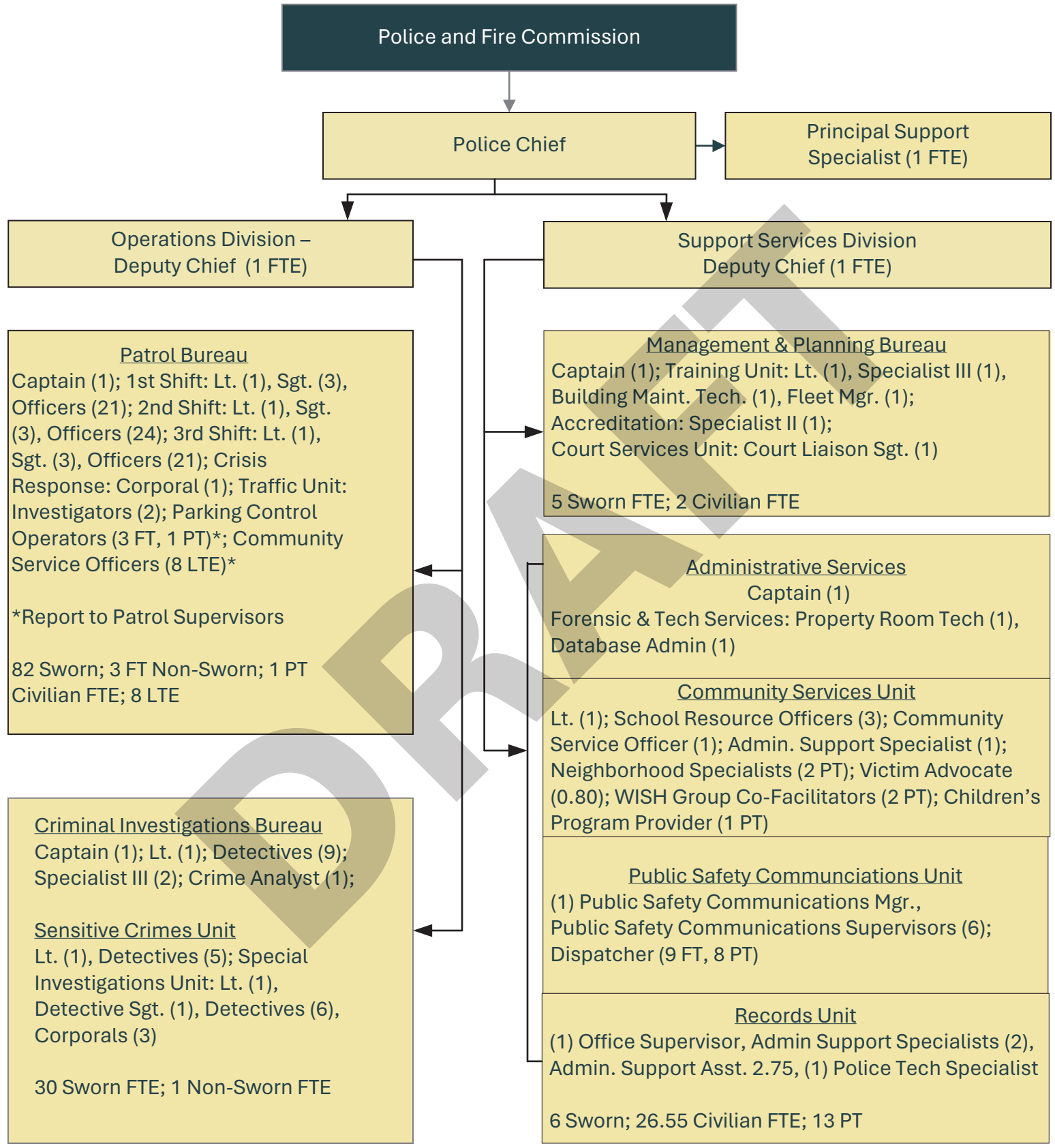
- **Partnerships with Local, State and Federal Law Enforcement Agencies to Combat Drug Trafficking**
  Detectives worked with State and Federal law enforcement on a drug trafficking case initiated by the West Allis Police Department. The months long investigation resulted in the federal indictment of 18 defendants with offenses related to drug trafficking organizations.

- **Homeless Outreach Initiative**
  West Allis Community Service officer, CART officer and identified patrol officers on each shift assigned to proactively contact homeless individuals to offer services and address issues in the community.

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Police Department



Changes from 2026:

None

Sworn Positions: 123, Non-Sworn Positions: 36.55
TOTAL: 159.55
(Part-time Non-Sworn Positions: 22 PT Civilian)

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CITY OF WEST ALLIS
POLICE
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 13,587,869	$ 13,590,163	$ 14,799,437	$ 14,799,437	$ 9,078,470	$ 14,304,233	$ 15,127,544	$ 328,107	2.2%
Salaries - Part-Time	199,278	266,002	277,136	277,136	173,074	222,000	263,919	(13,217)	(4.8%)
Overtime	966,135	969,825	747,239	747,239	409,720	952,612	747,239	-	-
Other Pay	87,895	95,205	85,416	85,416	85,218	101,001	106,576	21,160	24.8%
Health Insurance	2,567,843	2,671,106	2,953,457	2,953,457	1,920,374	2,686,003	3,053,115	99,658	3.4%
Dental Insurance	153,084	152,063	172,272	172,272	104,046	155,738	169,322	(2,950)	(1.7%)
Other Benefits	205,017	203,684	207,091	207,091	133,163	189,454	211,809	4,718	2.3%
Payroll Taxes	1,101,852	1,105,572	1,216,655	1,216,655	724,100	1,052,892	1,243,168	26,513	2.2%
Pension	1,976,314	2,055,382	2,186,949	2,186,949	1,325,712	1,924,069	2,214,799	27,850	1.3%
PERSONNEL	**20,845,287**	**21,109,002**	**22,645,652**	**22,645,652**	**13,953,877**	**21,588,002**	**23,137,491**	**491,839**	**2.2%**
Other Professional Services	89,077	91,592	74,360	74,360	42,669	83,500	74,360	-	-
Maintenance Contracts	631,331	635,443	639,333	639,333	605,237	639,333	688,773	49,440	7.7%
PROFESSIONAL SERVICES	**720,408**	**727,035**	**713,693**	**713,693**	**647,906**	**722,833**	**763,133**	**49,440**	**6.9%**
Utilities	159,653	164,868	171,410	171,410	125,087	177,610	171,410	-	-
Rentals	-	-	2,500	2,500	-	-	2,500	-	-
Repair & Maintenance	129,092	110,884	90,900	90,900	76,069	103,345	90,900	-	-
Supplies	263,435	120,001	106,500	106,500	87,324	119,786	106,500	-	-
Books & Subscriptions	-	-	1,500	1,500	558	558	1,500	-	-
Other Maint & Supplies	180,930	156,928	165,500	165,500	141,526	183,250	165,500	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	5,852	4,915	5,000	5,000	-	-	5,000	-	-
MAINTENANCE & SUPPLIES	**738,962**	**557,596**	**543,310**	**543,310**	**430,564**	**584,549**	**543,310**	**-**	**-**
Training & Travel	38,635	75,888	46,540	46,540	41,701	44,840	46,540	-	-
Regulatory & Safety	75,422	94,864	69,500	69,500	62,651	84,928	69,500	-	-
Insurance & Claims	-	-	-	-	-	-	12,500	12,500	999.0%
Retiree Benefits	1,051,340	1,031,289	950,000	950,000	765,525	950,000	950,000	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**1,165,397**	**1,202,041**	**1,066,040**	**1,066,040**	**869,877**	**1,079,768**	**1,078,540**	**12,500**	**1.2%**
Capital Items	316,434	337,730	330,500	330,500	429,920	432,524	330,500	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**316,434**	**337,730**	**330,500**	**330,500**	**429,920**	**432,524**	**330,500**	**-**	**-**
TOTAL EXPENDITURES	**$ 23,786,488**	**$ 23,933,404**	**$ 25,299,195**	**$ 25,299,195**	**$ 16,332,144**	**$ 24,407,676**	**$ 25,852,974**	**$ 553,779**	**2.2%**

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2027 BUDGET NOTES:

Maintenance Contracts increase reflects a budgetary change to allocate a portion of shared workflow software to the police department, previously funded in the Clerk budget

Claims increase reflects a budgetary change to put claims expenses in departmental budgets based on historical claims experience, rather than centrally in the Attorney budget.

Fire & EMS Services

All new partnership!

The City of West Allis and the City of Wauwatosa partnered together in April 2026 to form a joint fire department called **Milwaukee Metro Fire Rescue (MMFR)**. We believe this partnership is critical in maintaining our top-level fire and EMS services. Expected outcomes include greater government efficiency and long-term sustainability.



Highlights

- The new Fire Chief, Tim Sendelbach was hired in September 2026
- Operational consolidation is ongoing and will continue throughout 2027
- Budget updated to reflect a payment for fire and EMS services to MMFR
- For more information, please visit our website

CITY OF WEST ALLIS
FIRE & EMS SERVICES
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 9,013,762	$ 9,050,905	$ 9,871,139	$ 9,871,139	$ 4,659,186	$ 2,947,581	$ -	$ (9,871,139)	(100.0%)
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	661,520	909,475	443,000	443,000	530,018	324,582	-	(443,000)	(100.0%)
Other Pay	338,897	338,223	328,594	328,594	176,831	106,466	-	(328,594)	(100.0%)
Health Insurance	1,683,441	1,665,321	1,754,800	1,754,800	860,891	557,689	-	(1,754,800)	(100.0%)
Dental Insurance	104,216	103,698	118,954	118,954	53,415	37,805	-	(118,954)	(100.0%)
Other Benefits	123,099	124,149	126,089	126,089	64,619	40,786	-	(126,089)	(100.0%)
Payroll Taxes	149,921	153,340	163,056	163,056	79,515	51,821	-	(163,056)	(100.0%)
Pension	1,904,761	1,933,169	1,964,788	1,964,788	993,523	624,425	-	(1,964,788)	(100.0%)
PERSONNEL	**13,979,617**	**14,278,280**	**14,770,420**	**14,770,420**	**7,417,998**	**4,691,155**	**-**	**(14,770,420)**	**(100.0%)**
Other Professional Services	60,991	66,495	28,350	28,350	2,100	8,439,714	14,054,512	14,026,162	49475.0%
Maintenance Contracts	56,094	69,201	109,866	109,866	70,696	33,550	-	(109,866)	(100.0%)
PROFESSIONAL SERVICES	**117,085**	**135,696**	**138,216**	**138,216**	**72,796**	**8,473,264**	**14,054,512**	**13,916,296**	**10068.5%**
Utilities	128,685	137,561	149,420	149,420	68,946	52,345	-	(149,420)	(100.0%)
Rentals	1,400	7,780	3,200	3,200	3,783	1,202	-	(3,200)	(100.0%)
Repair & Maintenance	149,439	128,933	124,200	124,200	79,777	42,473	-	(124,200)	(100.0%)
Supplies	34,534	28,476	40,300	40,300	19,182	10,901	-	(40,300)	(100.0%)
Books & Subscriptions	1,079	1,419	1,575	1,575	307	501	-	(1,575)	(100.0%)
Other Maint & Supplies	258,346	259,415	317,000	317,000	144,959	108,691	-	(317,000)	(100.0%)
Advertising	4,139	4,057	7,500	7,500	702	2,384	-	(7,500)	(100.0%)
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**577,622**	**567,641**	**643,195**	**643,195**	**317,656**	**218,497**	**-**	**(643,195)**	**(100.0%)**
Training & Travel	18,311	18,233	25,476	25,476	28,144	6,210	-	(25,476)	(100.0%)
Regulatory & Safety	119,340	130,097	72,950	72,950	20,390	19,491	-	(72,950)	(100.0%)
Insurance & Claims	-	-	13,000	13,000	-	-	-	(13,000)	(100.0%)
Retiree Benefits	1,043,929	1,016,714	950,000	950,000	525,729	301,918	-	(950,000)	(100.0%)
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**1,181,580**	**1,165,044**	**1,061,426**	**1,061,426**	**574,263**	**327,619**	**-**	**(1,061,426)**	**(100.0%)**
Capital Items	15,638	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**15,638**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 15,871,542**	**$ 16,146,661**	**$ 16,613,257**	**$ 16,613,257**	**$ 8,382,713**	**$ 13,710,535**	**$ 14,054,512**	**$ (2,558,745)**	**(15.4%)**

2027 BUDGET NOTES:

The 2026 Estimate and 2027 Budget figures above reflect changes resulting from the formation of a joint fire department as of April 27, 2026.
The new structure results in a Fire & EMS budget that consists solely of a payment to Milwaukee Metro Fire Rescue (MMFR).
The 15% budget decrease is net of about $3.8 million in City revenues that were moved to MMFR, which reduced the amount of required general funding.

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Code Enforcement

Mission:

Through customer focused collaborative enforcement and inspection practices, our team strives to protect the health, safety, and welfare of the citizens of West Allis.



Services Provided

- Perform inspections of residential and commercial properties to ensure compliance with approved plans, municipal ordinances, state codes, adopted national codes and standards, and state statues relating to construction.
- Investigate complaints and referrals by inspection of public and private properties for compliance with building and property maintenance codes and land or building use.
- Review construction plans for compliance with state and adopted national codes and standards and local ordinances as an official delegated agent of the State of Wisconsin.
- Inspect snow and ice removal on city sidewalks in winter, tall grass and weeds in summer, and garbage complaints for commercial properties; inspect vacant properties regularly for compliance.

By the Numbers

$54,113
$ Change in Budget

3.9%
% Change in Budget

Proposed 2027 Budget
$1,456,265

Salary and Benefit Budget:
$1,284,315

Number of FTEs with Requested 2027 Changes
12

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
1 Code Enforcement Officer

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New Budget Requests/Initiatives

Description	One Time/Ongoing
Proposed Code Enforcement fee increases (1-3% target).	Annual

Software

Name	Description
Bluebeam	Electronic plan review software used by multiple city departments.

Contracted Services

Name	Description
Sidello	Grass cutting, snow removal, property cleanup/nuisance abatement work.

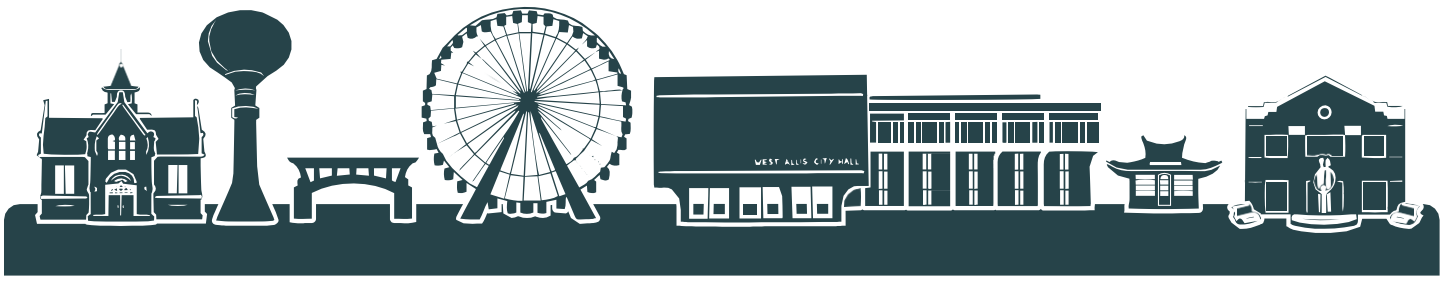
Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Property Maintenance Records Average Days Open.	44	35	30
Plan Review Records Average Days Open.	21	20	19
Properties added to the Nuisance Abandoned Property list.	16	15	14
Business Occupancy Permits Average Time to Issuance.	73	35	25

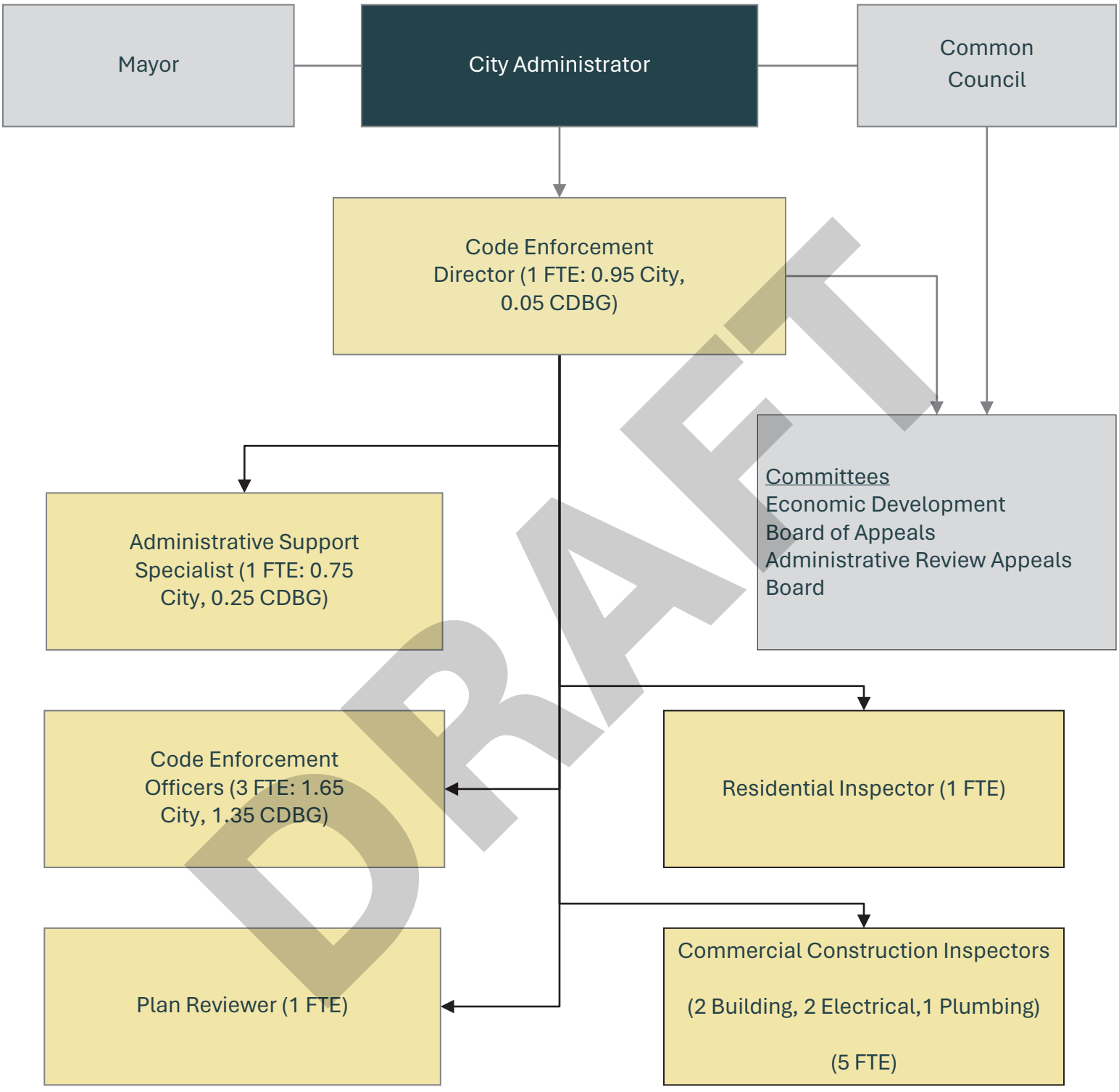
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2026 Accomplishments

- **Improved Efficiency in Property Maintenance and Plan Review:**
  The average timelines for completing plan review records decreased by 5%, and the timelines for completing property maintenance records decreased by 20% compared to 2025. These improvements demonstrate enhanced operational efficiency and a strengthened commitment to providing high-quality customer service.
- **Significant Reduction in Grass and Weed Abatements:**
  The number of grass and weed abatement work orders issued to contractors decreased by 44% compared to 2025, demonstrating the success of proactive code enforcement and increased property owner compliance.
- **Expanded Proactive Inspections:**
  Code Enforcement Officers conducted 2,818 proactive exterior property maintenance inspections through July 15, 2026, helping to maintain neighborhood quality and ensure timely identification of issues before they escalate.
- **Reduced Business Occupancy Permit Issuance Timelines:**
  Decreased the average time to issue Business Occupancy Permits from 73 days to 35 days, substantially improving customer experience and supporting timely business openings.



Code Enforcement



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Changes from 2026 -
None

CITY FUNDED FTES: 12
(1.65 CDBG grant funded)

CITY OF WEST ALLIS
CODE ENFORCEMENT
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 871,147	$ 796,292	$ 875,251	$ 875,251	$ 573,562	$ 812,958	$ 912,683	$ 37,432	4.3%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	470	-	-	3,225	7,064	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	177,678	167,457	205,787	205,787	118,019	165,089	214,579	8,792	4.3%
Dental Insurance	10,215	9,022	11,042	11,042	6,627	8,933	12,569	1,527	13.8%
Other Benefits	8,981	7,917	8,147	8,147	5,342	4,515	8,494	347	4.3%
Payroll Taxes	64,573	59,059	66,957	66,957	42,866	61,129	69,821	2,864	4.3%
Pension	60,261	55,288	63,018	63,018	40,205	54,897	66,169	3,151	5.0%
PERSONNEL	**1,192,855**	**1,095,505**	**1,230,202**	**1,230,202**	**789,846**	**1,114,585**	**1,284,315**	**54,113**	**4.4%**
Other Professional Services	117,737	68,346	115,000	115,000	40,397	115,000	115,000	-	-
Maintenance Contracts	8,040	3,960	9,000	9,000	9,892	9,000	9,000	-	-
PROFESSIONAL SERVICES	**125,777**	**72,306**	**124,000**	**124,000**	**50,289**	**124,000**	**124,000**	**-**	**-**
Utilities	5,765	5,758	5,100	5,100	2,698	5,100	5,100	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	4,392	4,381	5,000	5,000	3,351	5,000	5,000	-	-
Supplies	2,549	5,008	2,500	2,500	1,542	2,500	2,500	-	-
Books & Subscriptions	450	1,778	2,000	2,000	1,319	2,000	2,000	-	-
Other Maint & Supplies	4,636	4,070	5,000	5,000	3,342	5,000	5,000	-	-
Advertising	-	694	250	250	147	250	250	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**17,792**	**21,689**	**19,850**	**19,850**	**12,399**	**19,850**	**19,850**	**-**	**-**
Training & Travel	15,660	8,124	27,600	27,600	7,687	27,600	27,600	-	-
Regulatory & Safety	1,348	447	500	500	479	500	500	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**17,008**	**8,571**	**28,100**	**28,100**	**8,166**	**28,100**	**28,100**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 1,353,432**	**$ 1,198,071**	**$ 1,402,152**	**$ 1,402,152**	**$ 860,700**	**$ 1,286,535**	**$ 1,456,265**	**$ 54,113**	**3.9%**

2027 BUDGET NOTES:

Personnel increase reflects routine staff movement through pay ranges, not a change in staffing.

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CITY OF WEST ALLIS
OTHER PUBLIC SAFETY
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
PERSONNEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Professional Services	208,371	249,191	254,000	254,000	122,456	251,000	-	(254,000)	(100.0%)
Maintenance Contracts	-	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**208,371**	**249,191**	**254,000**	**254,000**	**122,456**	**251,000**	**-**	**(254,000)**	**(100.0%)**
Utilities	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	-	-	5,550	5,550	-	-	5,550	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**-**	**-**	**5,550**	**5,550**	**-**	**-**	**5,550**	**-**	**-**
Training & Travel	-	-	-	-	-	-	-	-	-
Regulatory & Safety	165,417	158,196	157,000	157,000	109,008	158,000	157,000	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	8,655	-	-	-	-	9,300	-	-	-
MISCELLANEOUS	**174,072**	**158,196**	**157,000**	**157,000**	**109,008**	**167,300**	**157,000**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 382,443**	**$ 407,387**	**$ 416,550**	**$ 416,550**	**$ 231,464**	**$ 418,300**	**$ 162,550**	**$ (254,000)**	**(61.0%)**

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2027 BUDGET NOTES:

Other Professional Services for Ambulance Billing service have been moved to Milwaukee Metro Fire Rescue (MMFR) for 2027.

Regulatory & Safety expenses reflect the City's portion of operating and capital expenditures at Milwaukee Area Domestic Animal Control Commission (MADACC)



Budget & Action Plan
As recommended by Mayor Dan Devine

Engineering & Public Works

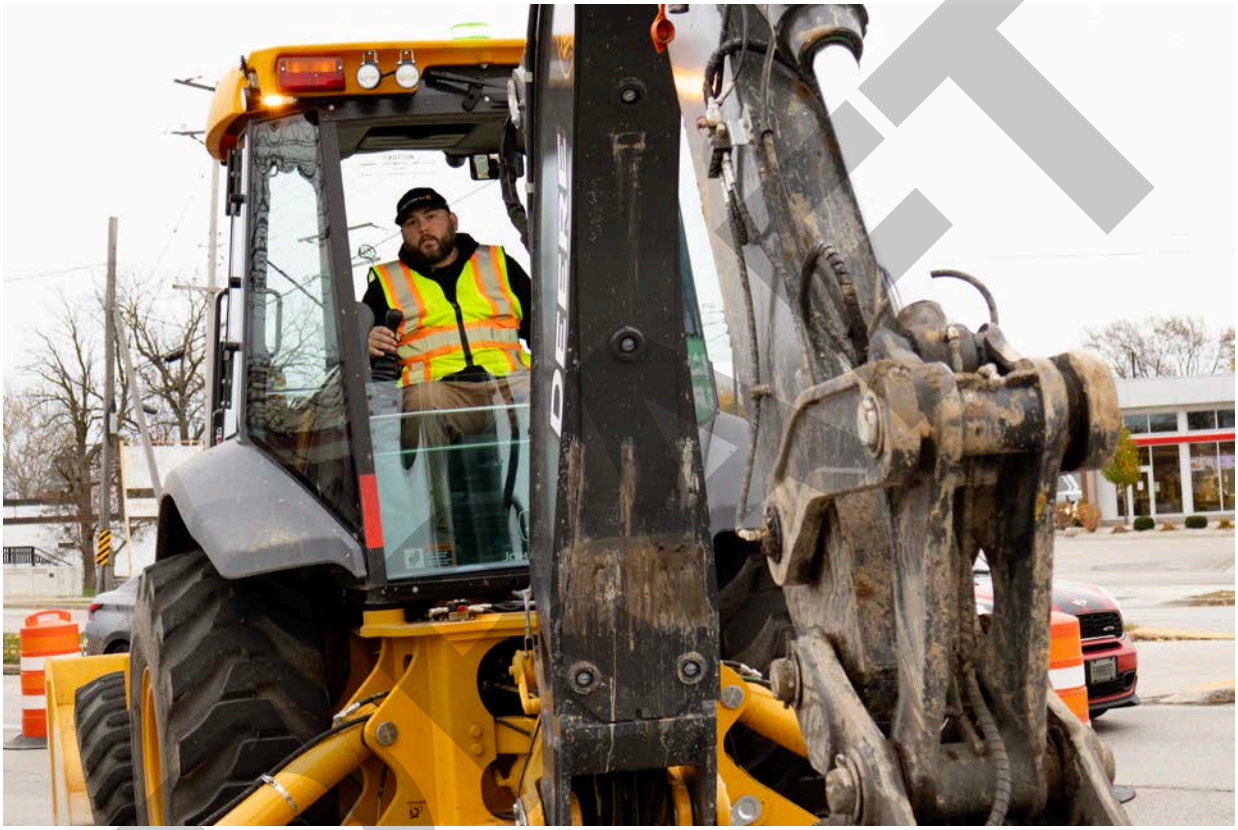
CITY OF West Allis EST. 1906

2027

Department of Public Works

Mission:

The Department of Public Works strives to maintain the City's infrastructure and provide high-quality public works services to the public and other City departments in a reasonable, efficient, cost-effective manner.



Services Provided

- Administer and coordinate operations to maintain city's infrastructure.
- Provide general maintenance and repair to all city facilities, maintain regulatory signage, provide traffic control; procure and receive materials and supplies for all public works operations.
- Maintenance of city street lighting, traffic control signals, facility projects.
- Preventative maintenance and repair of various equipment and vehicles.
- Maintenance of city street trees and public grounds and open spaces.
- Garbage and recyclable collection and disposal; maintenance of City streets, alleys, sidewalks, and sewer systems.
- Provide safe drinking water and sufficient water for fire protection services.

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By the Numbers

$165,631
$ Change in Budget

+1.4%
% Change in Budget

Proposed 2027 Budget
$12,212,437

Salary and Benefit Budget:
$8,400,319

Number of FTEs with Requested 2027 Changes

116

98 General Fund DPW+ 18 Water Utility

Proposed Change in FTE:

0

Vacancies as of Sept. 2026:

10

1 - Lead Electrical Mechanic
1 - Electrical Mechanic
1 - Electrical Worker
1 - Equipment Mechanic 1
1 - Inventory Services Specialist
3 - Sanitation and Street Maintenance Repairer
1 - Water System Manager
1 - Water Administrative Support Assistant

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Software

Name	Description
AssetWorks	Department Wide – work order system
Samsara	Department Wide – video and equipment location software
TAPCO	Electrical Division – traffic control parts
Honeywell	Facility and Sign Division – HVAC operations at multiple buildings
Convergint/ Virtual Keypad	Facility and Sign Division – City Hall and Liberty Heights Pavilion door locks
FlexiSign	Facility and Sign Division – software for designing signs

CatET, Cat SISWEB, ECat, ProDemand, QuickServe, Insite, Snap-On Zeus, AutoAuth, Allison DOC Premium, Diesel Laptops	Fleet Services Division – diagnostic software
Diggers Hotline	Department wide – underground utility marking
DX Fleet	Inventory Services Division – fuel management
VelocityEHS	Inventory Services Division – product identification/MSDS needs
TraCS	Sanitation Division – issuing citations
IT Pipes	Street and Sanitary Sewer Division – street and sewer maintenance software
SCADA	Water Utility Division – operational and security software
Beacon	Water Utility Division – meter reading software

Contracted Services

Company	Description
Mead and Hunt	Department Wide – GIS
UniFirst	Department Wide – uniforms, shop towels, floor mats
TAPCO	Electrical Services Division – cabinet inspections
Cintas	Facility and Sign Division – fire inspection
Express Elevator	Facility and Sign Division – monthly elevator inspection in multiple buildings
National Elevator Inspection Services (NEIS)	Facility and Sign Division – elevator inspection in multiple buildings for renewal of licenses (State of WI-PTO) as required
Arnolds	Facility and Sign Division – port-a-potty at parks
Safeway	Facility and Sign Division – rodent control
Butters Fetting	Facility and Sign Division – HVAC
Multiple Contractors/ Vendors	Facility and Sign Division – masonry, garage doors, window washing, painting, road markings, signage
Horizon Pool	Facility and Sign Division – ready the pool at Liberty Heights Park for opening, provides services for repairs, and parts and supplies.

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Crane 1	Fleet Services Division – annual overhead crane inspection
Kaeser Inc.	Fleets Services Division – building compressor services
Sefac Inc.	Fleet Services Division – truck lift inspection and service
Caterpillar	Fleet Services Division – generator load bank test, equipment oil tests, aerial lift annual inspections
Utility Sales & Service	Fleet Services Division – annual bucket truck and digger derrick inspections
Protanic Inc. / Stenstrom Petroleum Services Group	Inventory Services Division – fuel station repairs and annual inspection for state license
Ayres Consulting	Sanitation Division – landfill testing
Waste Management Inc.	Sanitation Division – refuse processing
Johns Disposal	Sanitation Division – recycling processing
Waukesha Recycling	Sanitation Division – scrap metal recycling
Blue Ribbon Organics Inc.	Sanitation Division – yard waste and brush processing
OSI Inc.	Sanitation Division – oil and antifreeze disposal
Compass Minerals	Street and Sewer Division – salt delivery
Mid-American Covering Systems	Street and Sewer Division – tarping the salt pile
IT Pipes	Street and Sewer Division – sewer televising
Multiple Contractors	Street and Sewer Division – catch basin replacement
Frost Solutions	Street and Sewer Division – weather forecasting/monitor equipment
Diggers Hotline	Water Utility Division – utility marking
Ehlers	Water Utility Division – financial consulting
Donohue	Water Utility Division – engineering consulting for generator
Baxter Woodman	Water Utility Division – hydrant hydraulic modeling
Badger Meter	Water Utility Division – Beacon-meter reading
Multiple Contractors	Water Utility Division – lead service line inventory and replacement
Horsley Group	Water Utility Division – EPA consultants
AB Data	Water Utility Division – print and mail utility bills
Dixon Engineering	Water Utility Division – storage tank maintenance

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SEH	Water Utility Division – telecommunications equipment inspection review
Westrum	Water Utility Division – leak detection
Energenecs	Water Utility Division – SCADA software, hardware, maintenance
Northern Lake Service	Water Utility Division – water quality testing
Time Tap	Water Utility Division – scheduling meter exchanges, cross connections, Lead Service Line Inspections
120 Water	Water Utility Division – LSL Inventory and communications associated with the LCRi (Lead and Copper Rule Improvement) requirements

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Circuit Conversion (high voltage to low voltage)	N/A	130 light poles	100 light poles
Add signs to GIS Inventory that were installed after 2021 Sign Inventory	N/A	177 signs	250 signs
Review and update existing preventative maintenance parts list for all rolling stock equipment	N/A	98 pieces of equipment	102 pieces of equipment
Reduce overall percentage of Maple trees to improve biodiversity of urban forest	N/A	.5%	1 %
Review obsolete parts in Inventory, and auction parts deemed no longer necessary	N/A	1060 parts	~500 parts
Improve delivery time for garbage and recycling carts from 3 weeks to 1 week	N/A	N/A	75%
Revitalize concrete areas in parks to include stained and stamped features	N/A	2 parks	3 parks

2026 Accomplishments

Department Wide:

- Increased number of Samsara Dashcams in Public Works vehicles.
- 60% of design for Orchard Hills Canal Restoration Project completed.

Electrical Services Division:

- Completed high voltage streetlight conversion of Circuit C3 (41 lights), projected to finish conversion of G1 (83 lights) by end of year.
- Assisted with new electrical service and event lights at Farmers Market.
- Provided and installed fiber from existing DPW facility to the new facility.

Facility and Sign Division:

- Supported 17 public events, 29 city-wide block parties, and 44 public park reservations.
- Supported 3 elections with set up and take down of traffic and parking control, signage, stanchions, equipment and coordination with outside agencies to establish schedule.

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Fleet Services Division:

- Continue to fabricate and rebuild plows to extend the life of plows.
- Created and fabricated a leaf rake. A quote provided by vendor was $10,000. Staff were able to fabricate using better materials for less money.
- Re-worked equipment to meet goal of using more liquid brine and less road salt: added additional liquid tanks to reduce number of trips to refill, added lights to shine into tanks to help operators see fluid levels, added additional amber/green warning lights to the top rear corners of spreaders for safety.

Forestry and Parks Division:

- Redesigned and installed new landscaping at Library and Seneca Station; refreshed landscaping and hardscape at the 76th St entrance boulevard beds.
- Installed bioswales on 64th and Mineral Street.
- Implemented Quick Capture tool in GIS for brush collection.
- Installed benches and planted 200 saplings in the dog park.

Inventory Services Division:

- Changed vendors on PM filters and hydraulic fittings, resulting in faster lead times and reduction in costs of approximately 25%.
- Adjust reorder points as necessary to reduce the number of parts to be moved to new facility.

Sanitation Division:

- Implemented digital system for pre/post trip inspections for vehicles, eliminating paper form; creating more accountability for drivers.
- Implemented collecting data Quick Capture for refuse concerns.
- Evaluated all 33 garbage/recycling routes and adjust/balance routes accordingly.

Street and Sewer Division:

- Transitioned all sidewalk grinding in leu of being contracted out by Engineering Department.
- Redesigned, poured, stamped and stained new concrete at the Orchard St. entrance on north side of Liberty Heights Park.

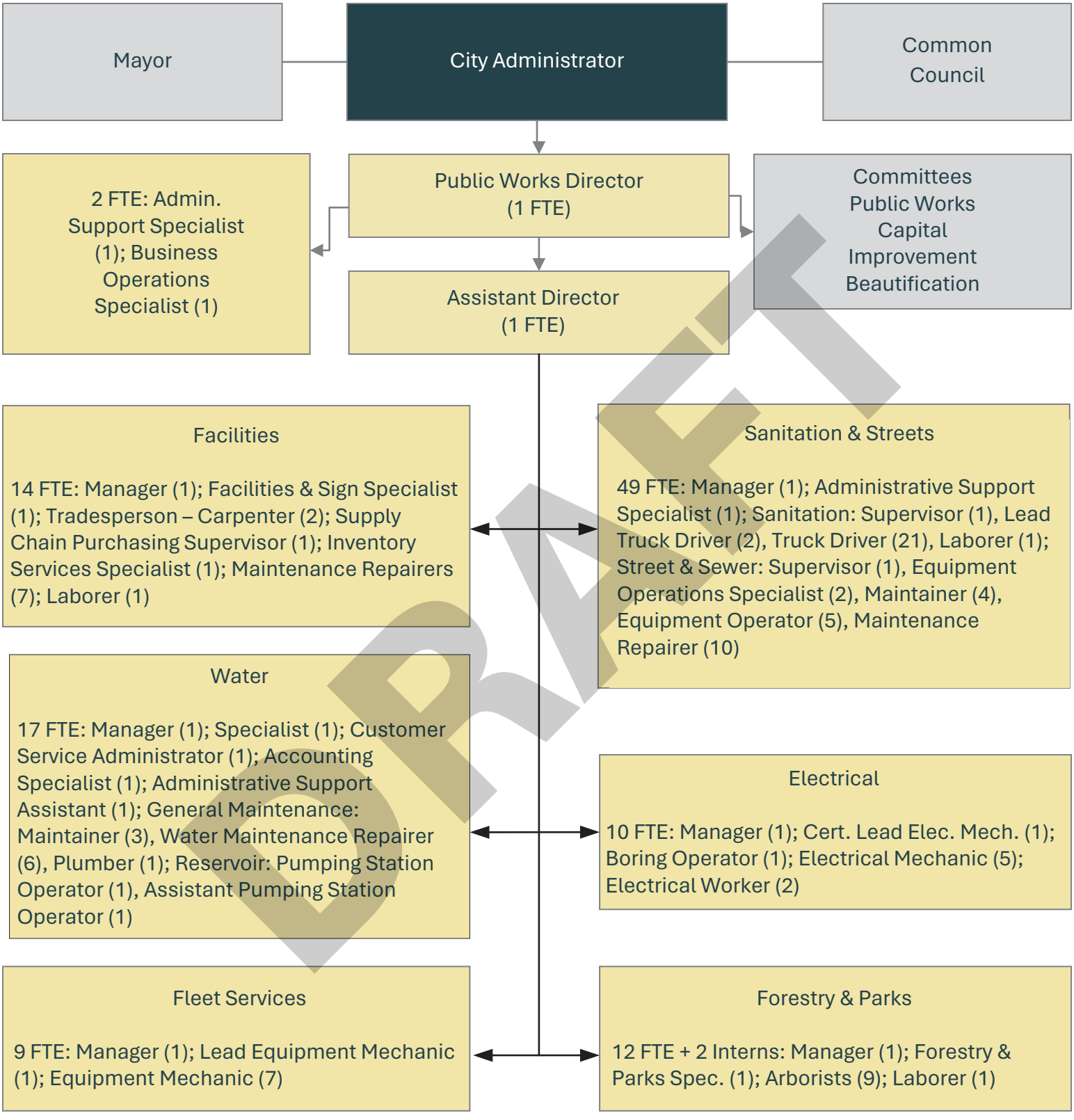
Water Utility Division:

- Processed and marked 3,325 Diggers Hotlines identifying water, sewer and electrical utilities (through 8/3/2026).
- Painted 592 Hydrant (out of 2,500 hydrants city wide) (as of August 4th, 2026).

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Public Works



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Changes from 2026:
-Eliminated Maintenance Repair position in the Electrical Division;
-Increased Electrical Worker staffing from 1.00 to 2.00 FTE
-Utility Accountant transferred from Water to the Finance Dept.

CITY-FUNDED FTEs: 98; WATER FTEs: 17; TOTAL FTEs: 115; SEASONAL: 24; INTERNS: 2

CITY OF WEST ALLIS
PUBLIC WORKS
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 4,664,013	$ 4,667,143	$ 5,161,569	$ 5,161,569	$ 3,321,277	$ 4,848,428	$ 5,272,084	$ 110,515	2.1%
Salaries - Part-Time	218,826	222,522	290,957	290,957	187,626	7,172	277,450	(13,507)	(4.6%)
Overtime	177,312	240,217	185,690	185,690	116,473	266,481	191,690	6,000	3.2%
Other Pay	98,962	111,882	117,624	117,624	78,299	137,692	122,624	5,000	4.3%
Health Insurance	1,154,494	1,148,541	1,323,757	1,323,757	876,515	1,337,919	1,425,750	101,993	7.7%
Dental Insurance	71,081	67,157	79,786	79,786	47,858	73,219	79,882	96	0.1%
Other Benefits	158,407	155,770	172,478	172,478	108,603	45,523	175,567	3,089	1.8%
Payroll Taxes	382,007	386,032	442,023	442,023	272,566	386,460	449,445	7,422	1.7%
Pension	340,347	348,347	395,072	395,072	250,498	376,968	405,827	10,755	2.7%
PERSONNEL	**7,265,449**	**7,347,611**	**8,168,956**	**8,168,956**	**5,259,715**	**7,479,862**	**8,400,319**	**231,363**	**2.8%**
Other Professional Services	195,772	129,697	130,000	130,000	37,543	130,000	130,000	-	-
Maintenance Contracts	99,644	148,584	182,500	182,500	98,222	182,500	189,500	7,000	3.8%
PROFESSIONAL SERVICES	**295,416**	**278,281**	**312,500**	**312,500**	**135,765**	**312,500**	**319,500**	**7,000**	**2.2%**
Utilities	769,467	760,343	894,000	894,000	555,218	894,000	958,568	64,568	7.2%
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	824,873	834,244	874,500	874,500	450,592	874,500	874,500	-	-
Supplies	457	6,692	6,000	6,000	143	6,000	6,000	-	-
Books & Subscriptions	13,202	13,616	14,500	14,500	7,753	14,500	14,500	-	-
Other Maint & Supplies	927,560	997,345	1,079,750	1,079,750	541,490	1,079,750	1,074,250	(5,500)	(0.5%)
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**2,535,559**	**2,612,240**	**2,868,750**	**2,868,750**	**1,555,196**	**2,868,750**	**2,927,818**	**59,068**	**2.1%**
Training & Travel	18,434	32,008	33,900	33,900	7,206	33,900	28,400	(5,500)	(16.2%)
Regulatory & Safety	11,165	10,662	37,500	37,500	34,107	34,500	41,200	3,700	9.9%
Insurance & Claims	-	-	-	-	-	4,000	10,000	10,000	999.0%
Retiree Benefits	598,333	441,177	585,000	585,000	253,955	(124,850)	445,000	(140,000)	(23.9%)
Other Miscellaneous	28,546	39,039	40,200	40,200	36,829	40,200	40,200	-	-
MISCELLANEOUS	**656,478**	**522,886**	**696,600**	**696,600**	**332,097**	**(12,250)**	**564,800**	**(131,800)**	**(18.9%)**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 10,752,902**	**$ 10,761,018**	**$ 12,046,806**	**$ 12,046,806**	**$ 7,282,773**	**$ 10,648,862**	**$ 12,212,437**	**$ 165,631**	**1.4%**

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2027 BUDGET NOTES:

The change in health insurance reflects benefit elections of current staff and an estimate for vacant positions.
The Maintenance Contract increase reflects inflationary increases to software contracts and the expansion of in-vehicle cameras to more city fleet vehicles.
Utility expenses reflect costs related to the new DPW facility.
Claims increase reflects a budgetary change to put claims expenses in departmental budgets based on historical claims experience, previously budgeted in the Attorney budget.
Retiree Benefits change depending on the number of members enrolled and the type of health plan coverage. The downward trend reflects current enrollment data.

Engineering

Mission:

The Engineering Department provides professional, well-organized, and cost- effective municipal engineering services to the citizens and businesses of West Allis, as well as other City Departments. Our efforts are focused on providing a high level of expertise in the designing, planning, advising, administering, and overseeing of all public works improvements to facilitate upgrades of aging City infrastructure. Our goal is to provide these services within the project budget and timeframe required while striving to improve the health, safety, and overall quality of life for the residents and businesses of West Allis.



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Services Provided

- Planning and design of maintenance and/or replacement of roadway pavements, curbs/gutters, sidewalks, bridges, sanitary and storm sewers, watermains, streetlights, signs, traffic calming, and pavement markings based upon infrastructure condition evaluations.
- Planning and design of infrastructure improvements for City owned parks, parking lots and 22 buildings including electrical, HVAC, roofing systems, emergency generators, and façade repairs based upon facilities condition assessments.
- Oversight and permitting of third-party utilities such as natural gas, electric, telecommunication cable, and fiber optic cable.
- Assist property owners with funding options for lead water service line replacements, sump pump installations, storm sewer lateral installations/repairs, sanitary sewer lateral repairs.
- Issue and administer permits for commuter impacted, accessibility, and State Fair parking; oversize/overweight trucking loads; occupying street right-of-way and dumpster permits; and loading zone permits.

By the Numbers

$171,187
$ Change in Budget

15.3%
% Change in Budget

Proposed 2027 Budget
$1,293,206

Salary and Benefit Budget:
$1,183,306

Number of FTEs with Requested 2027 Changes
16
(plus PT provisional staff)

Proposed Change in FTE:
1.0

Vacancies as of Aug. 2026:
2
(FTE Principal Engineer and Engineering Technician)

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
Assist DPW with Lead Service Lateral Replacement Program development	$5,600,000	On-going
Assist DPW with Pavement Striping Program development	$450,000	On-going
Bridge Maintenance Annual Program	$200,000	On-going
Refine traffic calming location rating system	$0	On-going
Special Assessment Program Creation	$50,000	One Time

Software

Name	Description
Geo Pak	Survey data collection software supporting infrastructure design.
MicroStation	Computer Aided Design (CAD) software supports infrastructure drafting and design.
Pipe Tech	Sanitary and storm sewer televising and logging software.
PASER	Pavement rating software. Data collection application by West Allis. Data entry software from WisDOT.
No Traffic	Software transforming signalized intersections into a connected digital transportation network that enhances efficiency and safety.
RRFB	Rectangular Rapid Flashing Beacon (RRFB) software offered by TAPCO to warn drivers in real time to yield to pedestrians in marked crosswalks.

Contracted Services

Company	Description
Engineering Consultants	Support the Engineering Department for design that is outside the scope of the knowledge or time available.
Construction Contractors	Support the construction of the roads, traffic calming, sewers, watermains, and other infrastructure.

Performance Indicators

Description	2025 Projected	2025 Actual	2026 Projected	2027 Planned
Pavement Replacement	1.42 miles	1.23 miles	2.11 miles	2.95 miles
Sanitary Sewer Replacement	0.77 miles	0.94 miles	0.92 miles	0.91 miles
Storm Sewer Replacement	0.81 miles	0.94 miles	1.80 miles	1.15 miles
Watermain Replacement	1.15 miles	1.07 miles	1.47 miles	1.29 miles
Streetlighting Circuit Replacement	225 lights	295 lights	245 lights	300 lights
Private Lead Service Removal	75 services	113 services	288 services	900 services

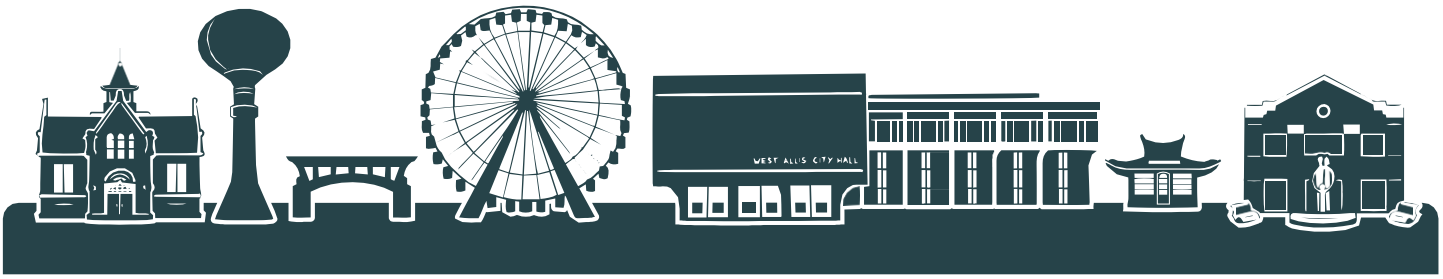
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2026 Accomplishments

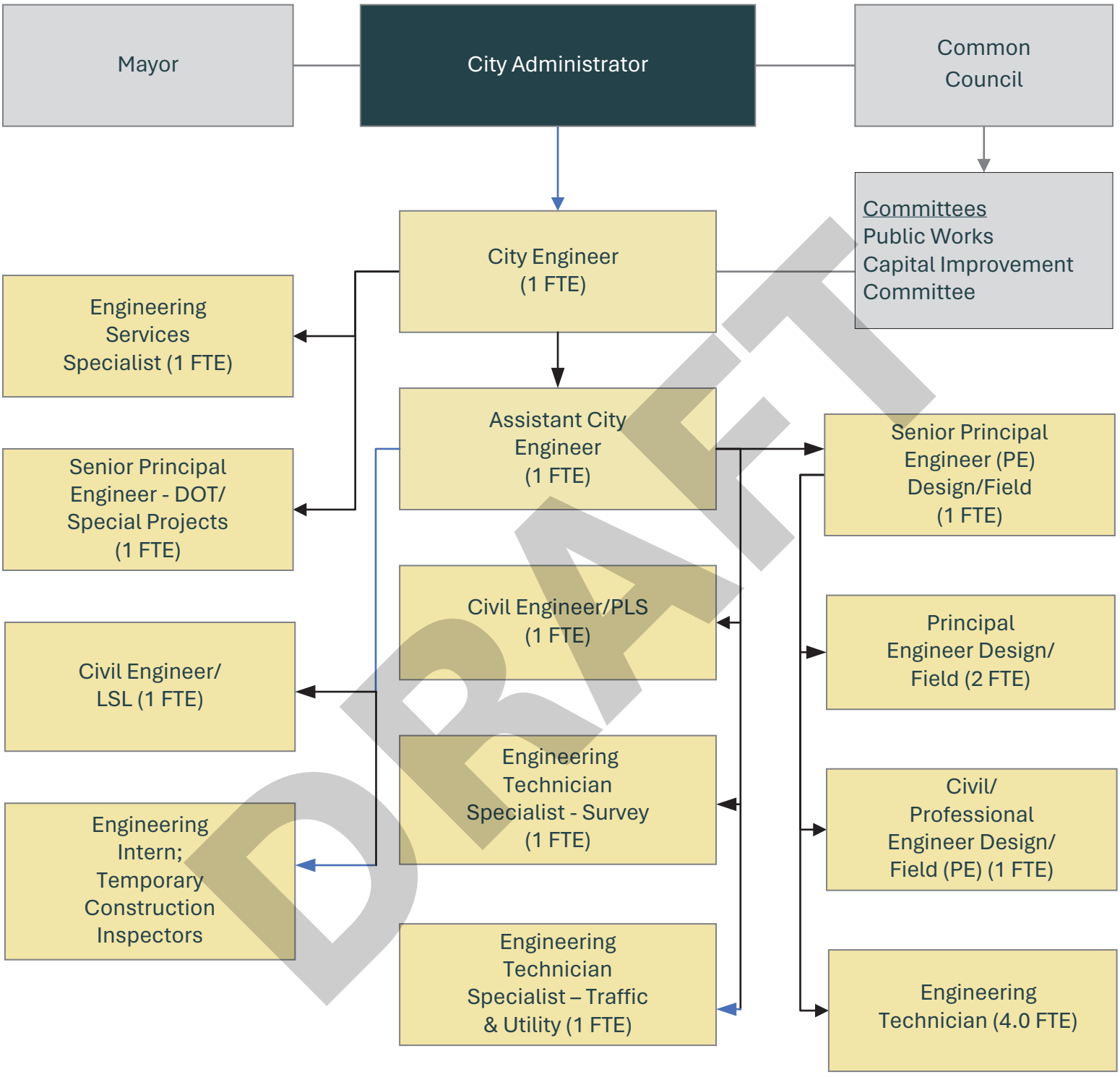
- Installed traffic calming near the West Allis Farmer's Market, creating a safer pedestrian crossing in an area with increasing pedestrian traffic.
- Installed a new traffic pattern and traffic calming near Wilson Elementary School, making traffic patterns safer for pedestrians and vehicles.
- Installed a traffic beacon at South 75th Street and West Greenfield Avenue, creating a safer crossing for pedestrians and calming vehicular traffic.
- Secured approximately $15,000 AARP grant to install a pedestrian crossing on West Beloit Road, near the Village at Manor Park.
- Installed 68" by 106" storm sewer in West Mitchell Street, between South 56th Street and South 60th Street, to help control flooding.
- Installed 108" diameter storm sewer in West National Avenue near West Cleveland Avenue to help control flooding.
- Permits Issued and Fees Collected.

Permit Title	Number Issued	Fees Collected As of 8-1-2026
Street Excavations and Maintenance (Right-of-Way)	255	$131,585.73
Oversize/Overweight Trucks	654	$164,445.00
Commercial Loading Zone	27	$3,756.00
Temporary Occupancy (Dumpster)	137	$21,044.20
Residential Handicap Zone	24	$0.00
Driveway Construction Permit	5	$6,195.00

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Engineering



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Changes from 2026:
Retitled Engineering Technician Specialists; added 1.00 FTE Civil Engineer for the mandated Lead Service Lateral Replacement Initiative.

CITY FUNDED FTES: 16 + PT provisional staff (approx. 9 FTE general fund; 7 FTE water, sewer, and storm water)

CITY OF WEST ALLIS
ENGINEERING
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 634,391	$ 633,709	$ 702,217	$ 702,217	$ 431,577	$ 612,061	$ 798,501	$ 96,284	13.7%
Salaries - Part-Time	-	7,906	20,000	20,000	13,266	6,320	20,000	-	-
Overtime	26,031	27,161	25,000	25,000	16,417	12,201	25,000	-	-
Other Pay	1,931	1,836	-	-	425	724	-	-	-
Health Insurance	137,192	129,064	148,598	148,598	91,748	131,762	178,840	30,242	20.4%
Dental Insurance	9,257	8,553	10,365	10,365	5,546	8,186	11,563	1,198	11.6%
Other Benefits	21,028	20,741	6,595	6,595	13,955	3,023	25,436	18,841	285.7%
Payroll Taxes	48,824	49,583	55,377	55,377	34,105	46,627	63,647	8,270	14.9%
Pension	44,396	44,732	51,817	51,817	31,398	43,135	60,319	8,502	16.4%
PERSONNEL	**923,050**	**923,285**	**1,019,969**	**1,019,969**	**638,437**	**864,039**	**1,183,306**	**163,337**	**16.0%**
Other Professional Services	19,812	20,824	35,000	35,000	9,676	35,000	35,000	-	-
Maintenance Contracts	24,596	26,727	25,000	25,000	9,516	25,000	27,000	2,000	8.0%
PROFESSIONAL SERVICES	**44,408**	**47,551**	**60,000**	**60,000**	**19,192**	**60,000**	**62,000**	**2,000**	**3.3%**
Utilities	7,995	8,668	9,600	9,600	3,995	9,600	10,000	400	4.2%
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	6,567	909	5,500	5,500	688	5,500	5,500	-	-
Supplies	6,296	12,188	8,000	8,000	6,274	8,000	9,200	1,200	15.0%
Books & Subscriptions	457	-	500	500	279	500	-	(500)	(100.0%)
Other Maint & Supplies	2,836	2,646	3,200	3,200	2,285	3,200	3,200	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**24,151**	**24,411**	**26,800**	**26,800**	**13,521**	**26,800**	**27,900**	**1,100**	**4.1%**
Training & Travel	3,408	3,714	12,600	12,600	3,601	12,600	12,600	-	-
Regulatory & Safety	169	21	2,650	2,650	71	2,650	2,400	(250)	(9.4%)
Insurance & Claims	-	-	-	-	-	-	5,000	5,000	999.0%
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**3,577**	**3,735**	**15,250**	**15,250**	**3,672**	**15,250**	**20,000**	**4,750**	**31.1%**
Capital Items	-	292	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**292**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 995,186**	**$ 999,274**	**$ 1,122,019**	**$ 1,122,019**	**$ 674,822**	**$ 966,089**	**$ 1,293,206**	**$ 171,187**	**15.3%**

2027 BUDGET NOTES:

A portion of Engineering staff is allocated to Water, Sanitary Sewer, and Storm Water utility funds for design and construction management of utility construction projects.
The increase in the Personnel category reflects the addition of one position related to the lead service line replacement program in response to the federal mandate.
Claims increase reflects a budgetary change to put claims expenses in departmental budgets based on historical claims experience, previously budgeted in the Attorney budget.

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Budget & Action Plan
As recommended by Mayor Dan Devine

Health, Culture & Recreation

CITY OF West Allis EST. 1906

2027

Health Services

Successful partnership!

The City of West Allis and the City of Greenfield partnered together in April 2024 to form a joint health department called **Southwest Suburban Health Department (SWSHD)**. This partnership has allowed the City to maintain critically needed health services for our residents. In addition, year over year cost savings continues to accrue due to increased governmental efficiency.



SWSHD continues to provide full-scale public health services (nursing, vital records, environmental health, WIC, health education) in West Allis, Greenfield, and West Milwaukee while also providing environmental support to Greendale and WIC programming in Cudahy. These programs/services will continue in 2027

Service Highlights

- Inspect and license food service, tattoo and body piercing, hotels, motels, and tourist rooming houses, public swimming pools, and weights and measures.
- Disease investigation, vaccinations, blood pressure screening, STI testing, pregnancy testing, hearing and vision screenings for kids, lead testing
- Community outreach and engagement

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CITY OF WEST ALLIS
HEALTH SERVICES
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 365,243	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	316	-	-	-	-	-	-	-	-
Health Insurance	90,618	-	-	-	-	-	-	-	-
Dental Insurance	5,091	-	-	-	-	-	-	-	-
Other Benefits	4,843	-	-	-	-	-	-	-	-
Payroll Taxes	26,962	-	-	-	-	-	-	-	-
Pension	24,671	-	-	-	-	-	-	-	-
PERSONNEL	**517,744**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Professional Services	1,670,890	1,520,617	1,546,772	1,546,772	1,546,772	1,546,772	1,585,874	39,102	2.5%
Maintenance Contracts	100	-	-	-	-	-	-	-	-
PROFESSIONAL SERVICES	**1,670,990**	**1,520,617**	**1,546,772**	**1,546,772**	**1,546,772**	**1,546,772**	**1,585,874**	**39,102**	**2.5%**
Utilities	8,676	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	5,837	-	-	-	14	-	-	-	-
Supplies	5,583	-	-	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	3,667	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	4,378	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**28,141**	**-**	**-**	**-**	**14**	**-**	**-**	**-**	**-**
Training & Travel	1,447	-	-	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	21,194	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**22,641**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 2,239,516**	**$ 1,520,617**	**$ 1,546,772**	**$ 1,546,772**	**$ 1,546,786**	**$ 1,546,772**	**$ 1,585,874**	**$ 39,102**	**2.5%**

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2027 BUDGET NOTES:

The City formed a joint health department with the City of Greenfield in April 2024. The Southwest Suburban Health Department (SWSHD) is a separate legal entity. The City provides an annual contribution to SWSHD which is budgeted above in the professional services category.

Senior Center

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Mission:

Empowering seniors to thrive through vibrant programs, meaningful connections, and a supportive community that celebrates life and learning together.



Services Provided

- Arts, Crafts and Music programming including Fiber Arts, Painting, Stained glass, Jewelry Creations, Rag Rugs, Karaoke, Harmonica, and others.
- Fitness and Wellness programming includes our fitness center, arthritis class, cardio drumming, line dancing, dart ball and evidence-based programming such as Stepping on and Walk with Ease.
- Games and Recreation programming including Chess, Sheepshead, Rummikub, Pinochle, Bingo, Billiards, Wii Bowling and more fun activities.
- Technology offerings such as MySeniorPlanet classes, AARP tax support, tablet training, tech help and access to a computer lab.
- Social programs such as book club, senior breakfast group, grief support group and Centered in Sobriety.
- Host for the Milwaukee County Senior Dining program.

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By the Numbers

$628
$ Change in Budget

0.2%
% Change in Budget

Proposed 2027 Budget
$283,651

Salary and Benefit Budget:
$253,951

Number of FTEs with Requested 2027 Changes
2

Proposed Change in FTE:
0

Vacancies as of Aug. 2026:
0

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Software

Name	Description
MySeniorCenter	Software for program sign in and membership processing.

Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Number of programs and classes offered through the Senior Center to members.	3,996	3,500	3,500
Number of internal and external partnerships that refer clients, support programs and teach classes.	49	40	40
Number of Senior Center members.	809	575	600

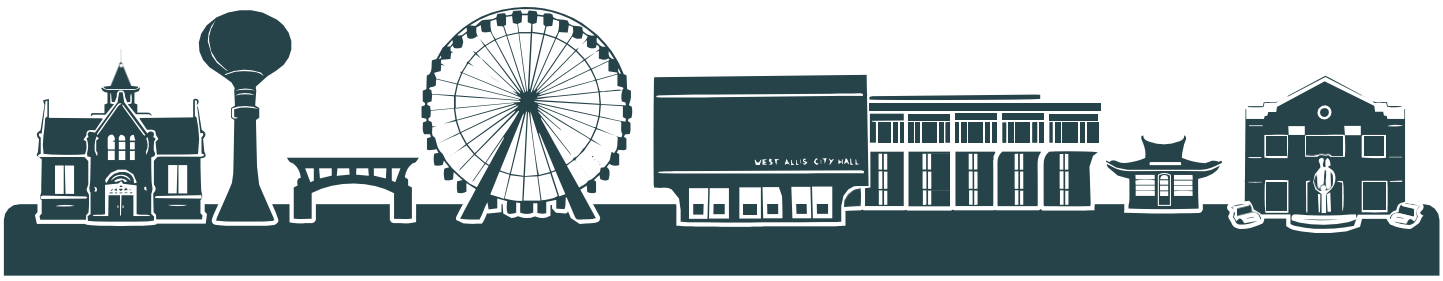
Number of newly registered members.	257	200	200
Number of members who actively participate in programming (not including senior dining).	527	500	500
Number of volunteer hours supporting senior center services.	14,668	14,000	12,000
Number of meals distributed through the Senior Dining program.	12,369	12,000	12,000

2026 Accomplishments

- The Senior Center continued strong growth in participation, engagement, and member satisfaction, with weekly attendance frequently reaching 175–220+ individuals and several months serving more than 300 unduplicated individuals—among the Center's highest service levels in recent years.
- Member feedback reflected very high satisfaction with the Center, its welcoming environment, staff support, and diverse offerings, including fitness, creative arts, social events, dining, technology, and special presentations. In partnership with the City's Marketing and Engagement Department, the Center launched new branding, signage, apparel, and its first Facebook page; more than 100 T-shirts were sold, the Facebook page gained 200+ followers in four months, and an increasing number of new members cited the Center's online presence as a reason for joining.
- More than 50 members also participated in learning and visioning sessions to help shape the upcoming merger with the Southwest Suburban Health Department at the new location, fostering a positive relationship with architects and City administration.

  Overall, 2026 was marked by significant growth, strong member satisfaction, expanded community visibility, and deeper engagement, reinforcing the Senior Center's role as a welcoming and active hub for older adults.

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CITY OF WEST ALLIS
SENIOR CENTER
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 136,332	$ 137,206	$ 171,631	$ 171,631	$ 88,805	$ 121,523	$ 178,189	$ 6,558	3.8%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	31,623	34,316	51,128	51,128	21,093	28,865	44,925	(6,203)	(12.1%)
Dental Insurance	2,545	2,747	3,586	3,586	1,508	2,064	2,740	(846)	(23.6%)
Other Benefits	1,369	1,266	1,491	1,491	683	870	1,546	55	3.7%
Payroll Taxes	10,064	9,913	13,130	13,130	6,535	8,943	13,632	502	3.8%
Pension	8,628	9,546	12,357	12,357	6,345	8,683	12,919	562	4.5%
PERSONNEL	**190,561**	**194,994**	**253,323**	**253,323**	**124,969**	**170,948**	**253,951**	**628**	**0.2%**
Other Professional Services	-	5,250	5,000	5,000	5,872	5,000	5,000	-	-
Maintenance Contracts	2,221	869	1,400	1,400	276	1,400	1,400	-	-
PROFESSIONAL SERVICES	**2,221**	**6,119**	**6,400**	**6,400**	**6,148**	**6,400**	**6,400**	**-**	**-**
Utilities	14,953	20,670	18,400	18,400	17,985	18,400	18,400	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	500	500	-	500	500	-	-
Supplies	9,710	4,294	3,750	3,750	3,287	3,750	3,750	-	-
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**24,663**	**24,964**	**22,650**	**22,650**	**21,272**	**22,650**	**22,650**	**-**	**-**
Training & Travel	210	-	650	650	-	650	650	-	-
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	4,841	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**210**	**-**	**650**	**650**	**4,841**	**650**	**650**	**-**	**-**
Capital Items	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**$ 217,655**	**$ 226,077**	**$ 283,023**	**$ 283,023**	**$ 157,230**	**$ 200,648**	**$ 283,651**	**$ 628**	**0.2%**

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2027 BUDGET NOTES:

No substantial changes.

Library

Mission:

The City of West Allis's Library strives to provide a welcoming environment for all, offer equal access to Library services, and promote personal and professional growth. We also strive to build and maintain community partnerships, inspire lifelong learning, and engage through strong community outreach.



Services Provided

- Quality Library Service to City and County Residents.
- Onsite Library Programming to Community.
- Community Outreach and Programming.
- Community Gathering Space.
- Partner with Community Stakeholders, Schools and other City Departments.
- Database, E-Book and Virtual Resources as well as traditional formats.

By the Numbers

$105,816
$ Change in Budget

4.6%
% Change in Budget

Proposed 2027 Budget
$2,411,414

Salary and Benefit Budget:
$1,922,246

Number of FTEs with Requested 2027 Changes
23.8

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
A single library team shared cell phone and plan	$500.00	Ongoing

Software

Name	Description
Innovative Interfaces	Platform provides a uniform database for public libraries in Milwaukee County

Contracted Services

Company	Description
MCFLS	Shared resources with the Milwaukee County Federated Library System

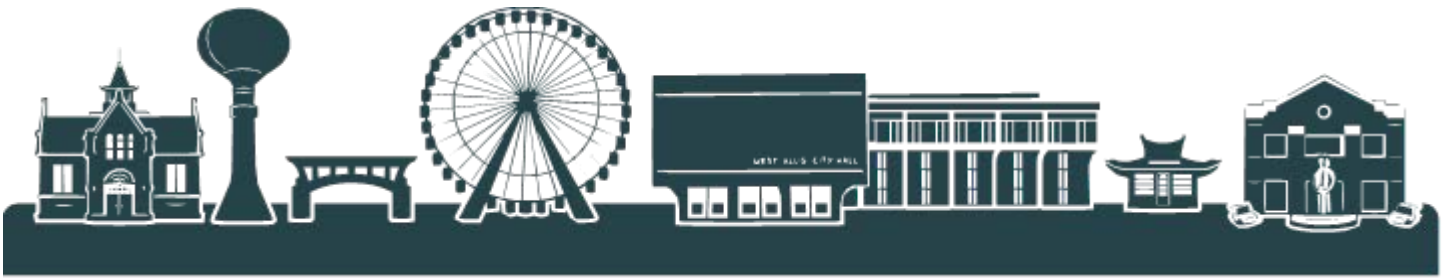
Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Circulation of materials	370,965	375,000	378,000
Total use of electronic materials	72,685	75,000	80,000
Library visits	326,510	330,000	335,000

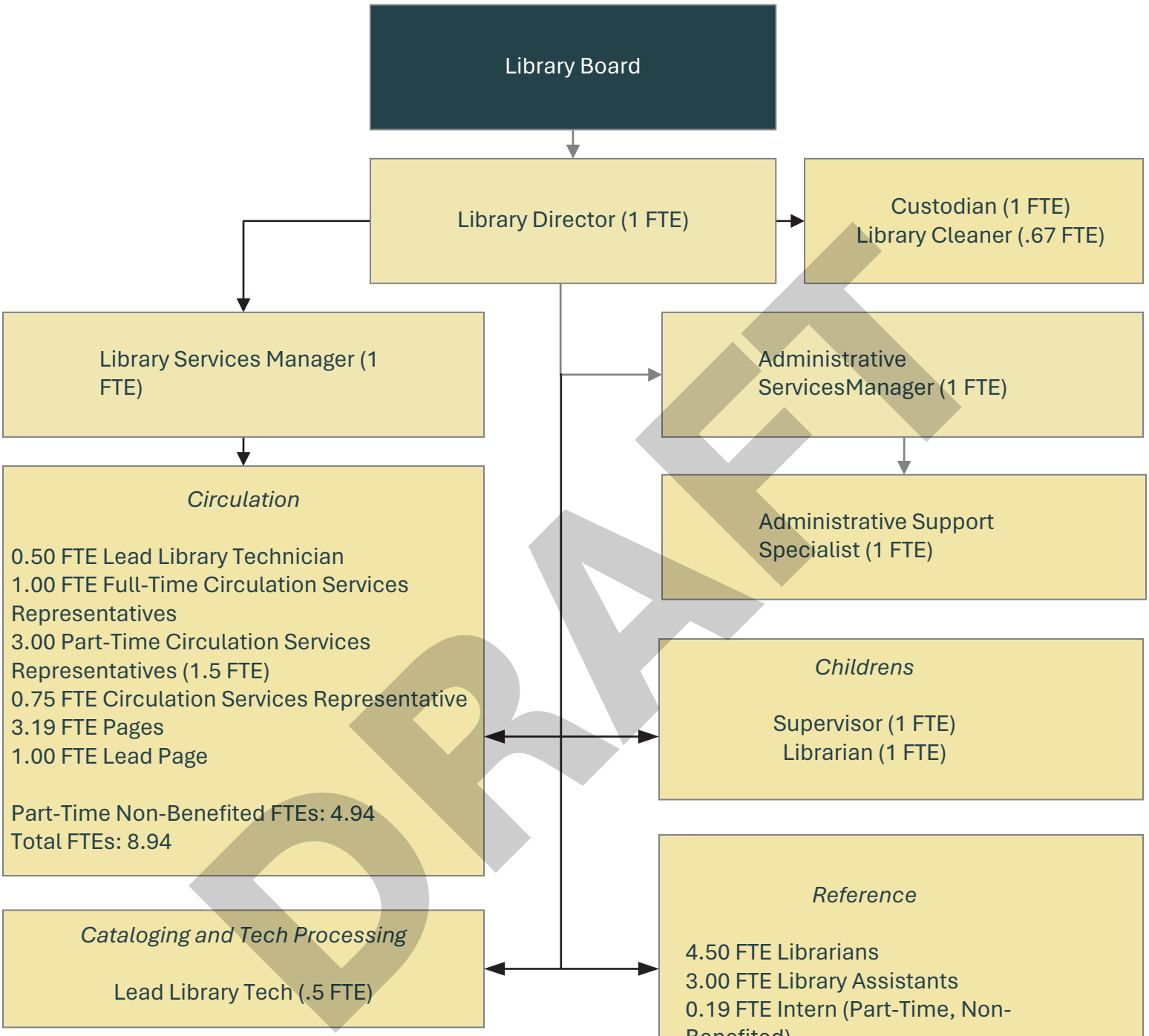
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2026 Accomplishments

- Library staff engaged with over 10,100 participants with onsite and offsite programming
- Continued to expand young adult programming and reinvigorate program opportunities for tweens
- Began work on achieving goals from the 2026-2030 Library Strategic Plan
- Serves as the busiest suburban library in the Milwaukee County Federated Library System
- Installed six digital screens throughout the library to better promote services and programming
- Worked with the Forestry Division to update landscaping around the building
- Began offering board games for checkout, continued the heirloom seed program, and expanded free attraction passes to the Milwaukee County Zoo, Betty Brinn Children's Museum, the Mitchell Park Domes, and so much more



Library



Changes from 2026:
-Adult Services & Circulation Supervisor increased from 0.50 to 1.00 FTE and retitled Library Services Manager
-Converted 1.00 FTE full-time Circulation Services Representative to 0.50 FTE part-time
-Eliminated 0.50 FTE Reference Supervisor and increased Librarian staffing from 4.00 to 4.50 FTE
-Library Manager retitled Administrative Services Manager

CITY-FUNDED FTEs: 16.00
NON-BENEFITED (PART-TIME) FTEs: 7.80
TOTAL FTEs: 23.80

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CITY OF WEST ALLIS
LIBRARY
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 972,050	$ 1,019,986	$ 1,143,772	$ 1,143,772	$ 749,464	$ 1,056,827	$ 1,197,978	$ 54,206	4.7%
Salaries - Part-Time	250,093	278,717	202,692	202,692	203,799	284,156	227,877	25,185	12.4%
Overtime	6,984	5,617	-	-	4,492	10,743	-	-	-
Other Pay	-	-	-	-	-	-	-	-	-
Health Insurance	165,802	189,853	202,568	202,568	148,666	223,479	216,970	14,402	7.1%
Dental Insurance	10,865	11,124	11,726	11,726	8,285	12,404	12,504	778	6.6%
Other Benefits	11,096	10,562	12,315	12,315	7,337	5,969	12,985	670	5.4%
Payroll Taxes	91,678	96,623	103,005	103,005	70,093	98,874	109,077	6,072	5.9%
Pension	65,663	73,232	82,352	82,352	51,804	72,550	86,855	4,503	5.5%
PERSONNEL	**1,574,231**	**1,685,714**	**1,758,430**	**1,758,430**	**1,243,940**	**1,765,002**	**1,864,246**	**105,816**	**6.0%**
Other Professional Services	6,045	7,032	4,490	4,490	5,385	4,490	4,490	-	-
Maintenance Contracts	64,521	68,634	82,000	82,000	59,256	82,000	82,000	-	-
PROFESSIONAL SERVICES	**70,566**	**75,666**	**86,490**	**86,490**	**64,641**	**86,490**	**86,490**	**-**	**-**
Utilities	70,289	72,163	77,800	77,800	55,201	77,800	77,800	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	46	843	4,450	4,450	426	4,450	4,450	-	-
Supplies	39,912	33,179	25,500	25,500	26,676	25,500	25,500	-	-
Books & Subscriptions	218,683	244,622	278,000	278,000	199,952	278,000	278,000	-	-
Other Maint & Supplies	42	78	678	678	92	678	678	-	-
Advertising	-	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**328,972**	**350,885**	**386,428**	**386,428**	**282,347**	**386,428**	**386,428**	**-**	**-**
Training & Travel	420	255	2,700	2,700	255	2,700	2,700	-	-
Regulatory & Safety	50	-	50	50	-	50	50	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	54,996	66,184	58,000	58,000	41,801	-	58,000	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**55,466**	**66,439**	**60,750**	**60,750**	**42,056**	**2,750**	**60,750**	**-**	**-**
Capital Items	14,046	8,522	13,500	13,500	1,939	13,500	13,500	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**14,046**	**8,522**	**13,500**	**13,500**	**1,939**	**13,500**	**13,500**	**-**	**-**
TOTAL EXPENDITURES	**$ 2,043,281**	**$ 2,187,226**	**$ 2,305,598**	**$ 2,305,598**	**$ 1,634,923**	**$ 2,254,170**	**$ 2,411,414**	**$ 105,816**	**4.6%**

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2027 BUDGET NOTES:

Personnel increase reflects an increase in Librarian staffing, partially offset by decreases in other staffing as noted on the org chart.



Budget & Action Plan
As recommended by Mayor Dan Devine

Conservation & Development

CITY OF West Allis EST. 1906

2027

Planning & Zoning

Mission:

Provide professional planning assistance to the City of West Allis, the public, developers, and other governmental bodies and implement the City's strategic vision through effective long and short-range planning that creates an enhanced living and work environment for the residents and business of the City of West Allis.



Services Provided

- Guide city growth in alignment with the Comprehensive Plan.
- Support development while administering zoning regulations.
- Promote City Image by overseeing sites, landscapes, architecture, and signage.
- Enhance public spaces.
- Invest in community development to improve quality of life, safety, and housing for low-to moderate income and elderly residents.
- Placemaking Efforts Including Art, Parks and Pedestrian Planning

By the Numbers

$6,598
$ Change in Budget

1.9%
% Change in Budget

Proposed 2027 Budget
$358,627

Salary and Benefit Budget:
$342,952

Number of FTEs with Requested 2027 Changes
9.0

Proposed Change in FTE:
0

Vacancies as of Aug. 2026:
NONE

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
1 FTE Housing Navigator to replace existing contracted Family Self-Sufficiency case worker (replaces a contracted position)	$69,800	Ongoing
Adopt a Parks & Open Space Plan	Staff time	Ongoing

Software

Name	Description
MRI	Housing rent assistance software for section 8 and VASH programs
DynaTouch	Self-service kiosk maintenance
Simplifile	e-recording service

Contracted Services

Company	Description
McCright	Section 8 Housing Quality Inspections

Performance Indicators

Description	2025 Actual	2026 Projected	2027Planned
Comprehensive Plan – **Housing and Land Use**			
Number of New housing units approved	226	172	100
Zoning updates to support higher density	2	1	2
Comprehensive Plan – **Transportation, Streets, and Mobility**			
Miles of bike lanes added	1	0	1
Number of Complete Streets subcommittee meetings attended	1	1	1
Comprehensive Plan – **Economic Development and Redevelopment**			
Plan approvals incorporating sustainable energy features (ex. Solar, charging stations)	21	12	12
Major redevelopment initiatives approved	3	3	3
Comprehensive Plan – **Community and Intergovernmental Collaboration**			
Number of Intergovernmental and interagency planning initiatives engaged annually.	40	45	45
Zoning and Ordinance Updates			
Number of zoning amendments	5	3	5
Average number of business days to process occupancy permits	2	2	2
Maintain HUD standard “High Performing” HUD rating assessment of all programs	High Performing	High Performing	High Performing
Sec 8 Housing rent assistance utilization rate (benchmark @ or > 75%)	80%	85%	90%
Percentage of Family Self Sufficiency enrollees earning escrow (benchmark @ or > 50%)	35%	35%	45%
Number of Annual Landlord and Tenant engagements events	2	2	2
Housing Rehab loans (% of total budget committed - =/>70%)	80%	80%	80%

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2026 Accomplishments

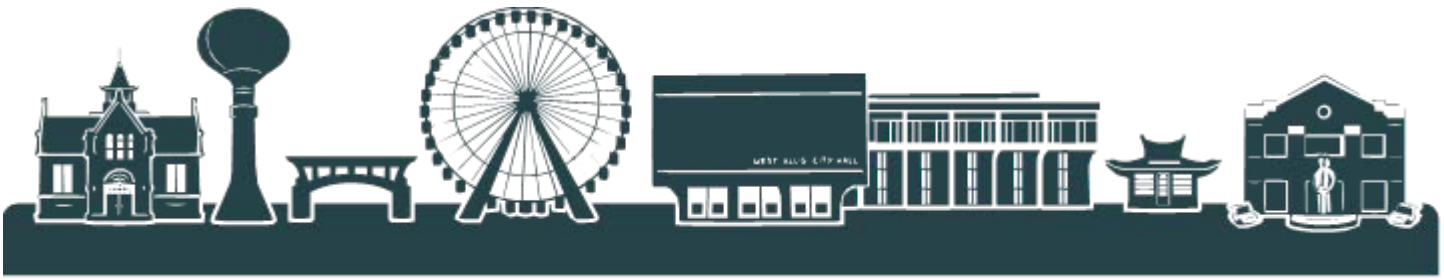
Planning Department

Housing Growth: Construction began on 277 new apartment homes at 92 and Greenfield Ave. and west of the Farmers Market. Another 494 homes were completed or nearing completion at The Revv, Union Green, and The Apiary.
Bicycle and Mobility Plan: Completed the City's Bicycle, Pedestrian, and Mobility Plan.
Pedestrian Safety: Grant funds used (National Ave) to add pedestrian safety improvements near the Farmers Market.
Powerline Trail: Collaboration with Milwaukee and Greenfield toward extending the Powerline Trail into West Allis.
Lime Scooters: Lime scooters provided about 33,000 trips in 2025, with similar use expected in 2026.
National Recognition: 1st place in the Strongest Town Competition, bringing national attention to the city. City planners also presented at the national conference in Arkansas.
Professional Development: Staff attended national and state planning conferences and earned CDBG certifications.
Intern Program: Mentored three interns assisting with parks planning, public art mapping, Design Review Guidelines.
Park and Recreation Plan: Began a major update of the Comprehensive Park and Outdoor Recreation Plan.
Park Improvements: Completed three major projects: pavilion at Liberty Heights Park, accessibility improvements at Rogers Park, and development of a new park (Union Green).
Community Engagement: Workshops on importance of community gathering spaces and the 2045 Comprehensive Plan.
Health and Community Events: Partnered toward bringing back the Mayor's Challenge event.
Regional Planning: Wisconsin Policy Forum study on development and permitting in the Milwaukee region.

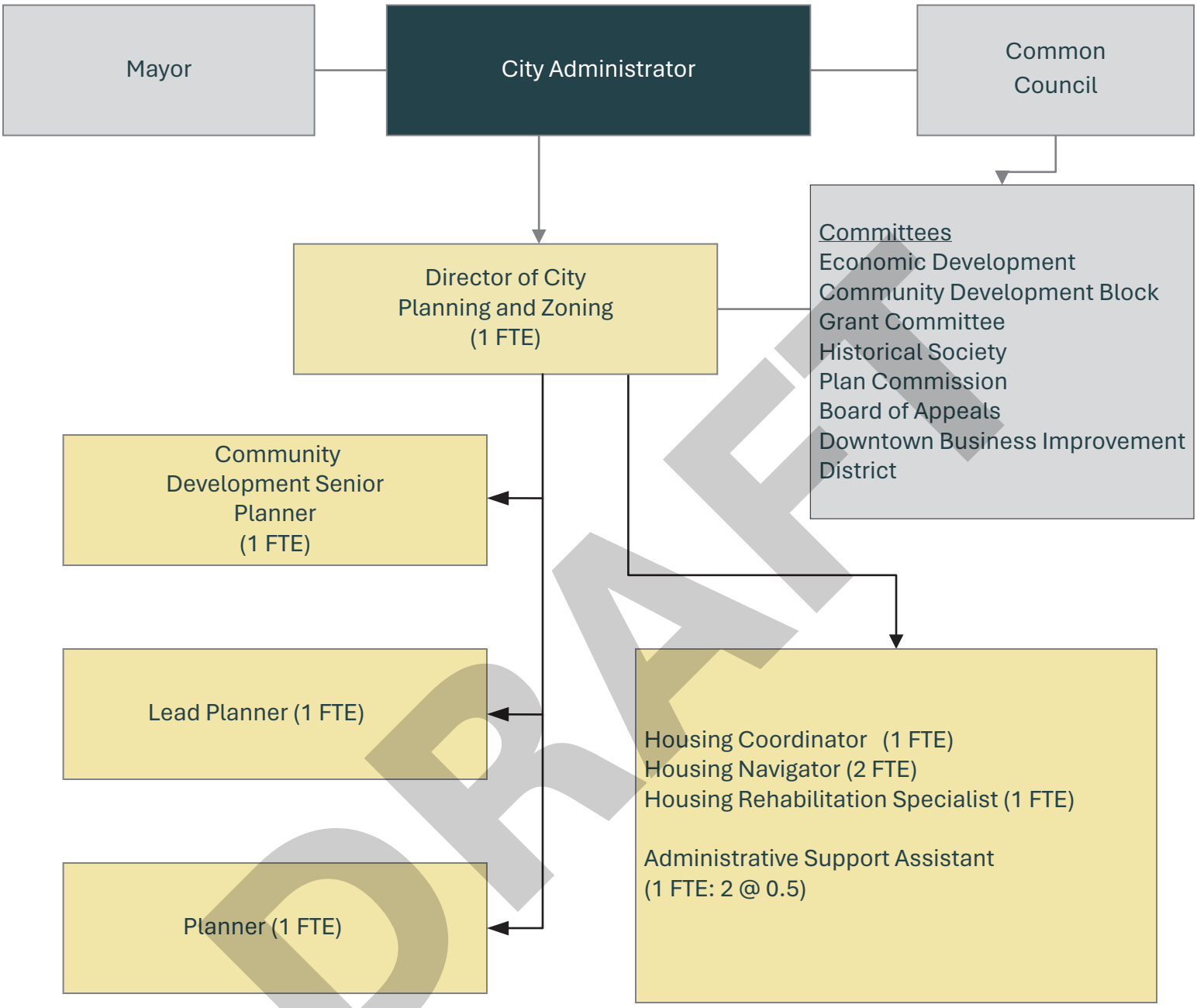
Housing Division

Housing Assistance: Served more than 500 households through the Voucher Program and worked with 162 landlords.
Beloit Road Senior Housing: 104 residents served, including 32 residents with disabilities.
Housing Choice Voucher Program: 229 residents served, includes (elderly, families with children, and residents with disabilities).
VASH Program: Served 155 veteran residents.
Family Self-Sufficiency: Leveraged grant funds to serve 28 active participants, and three graduates in 2026.
FSS Outreach: Held three events focused on workforce development, homeownership, and landlord participation.
Healthy and Age-Friendly Communities: Continued work with the Health Department and Senior Center on Health in All Policies and AARP Age-Friendly Communities.
Housing Outreach: Shared information about affordable housing, homelessness, homebuyer programs, and home repair programs at community events and a Senior Center resource fair.
Fair Housing: Partnered with the Metro Milwaukee Fair Housing Council to promote fair housing education and landlord programs, including Opportunity MKE and LIFT.
Affordable Homeownership: Approved an agreement with Habitat for Humanity to build two affordable homes near 69th and Beloit Road, with construction expected to begin in fall 2026.

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Planning and Zoning



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Changes from 2026:
Community Development Senior Planner remains grant-funded and vacant
Housing Navigator, previously contracted, moved in-house as a grant-funded position (+1.00 FTE)

CITY-FUNDED FTEs: 9.00
(3.85 General Fund; 5.15 Other*)
*Grant funding varies slightly each year.

CITY OF WEST ALLIS
PLANNING & ZONING
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 292,980	$ 319,028	$ 250,384	$ 250,384	$ 178,058	$ 250,384	$ 263,181	$ 12,797	5.1%
Salaries - Part-Time	-	-	-	-	-	-	5,000	5,000	999.0%
Overtime	-	22	-	-	-	-	-	-	-
Other Pay	-	-	225	225	81	225	-	(225)	(100.0%)
Health Insurance	24,564	36,460	43,074	43,074	19,659	26,040	30,252	(12,822)	(29.8%)
Dental Insurance	2,482	3,175	2,732	2,732	1,882	2,594	2,856	124	4.5%
Other Benefits	2,622	2,862	2,331	2,331	1,584	2,145	2,449	118	5.1%
Payroll Taxes	22,560	24,295	19,155	19,155	13,527	18,441	20,133	978	5.1%
Pension	20,115	22,141	18,028	18,028	12,820	17,492	19,081	1,053	5.8%
PERSONNEL	**365,323**	**407,983**	**335,929**	**335,929**	**227,611**	**317,321**	**342,952**	**7,023**	**2.1%**
Other Professional Services	1,505	421	1,200	1,200	99	1,200	800	(400)	(33.3%)
Maintenance Contracts	1,263	805	-	-	267	-	-	-	-
PROFESSIONAL SERVICES	**2,768**	**1,226**	**1,200**	**1,200**	**366**	**1,200**	**800**	**(400)**	**(33.3%)**
Utilities	582	486	-	-	238	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	4,929	2,217	1,600	1,600	578	1,600	1,500	(100)	(6.3%)
Books & Subscriptions	50	-	350	350	-	350	350	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	1,161	1,242	1,100	1,100	1,571	1,100	1,000	(100)	(9.1%)
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**6,722**	**3,945**	**3,050**	**3,050**	**2,387**	**3,050**	**2,850**	**(200)**	**(6.6%)**
Training & Travel	5,316	6,173	10,850	10,850	6,539	10,850	11,025	175	1.6%
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	9,226	9,627	-	-	-	-	-	-	-
MISCELLANEOUS	**14,542**	**15,800**	**10,850**	**10,850**	**6,539**	**10,850**	**11,025**	**175**	**1.6%**
Capital Items	-	-	1,000	1,000	-	1,000	1,000	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**1,000**	**1,000**	**-**	**1,000**	**1,000**	**-**	**-**
TOTAL EXPENDITURES	**$ 389,355**	**$ 428,954**	**$ 352,029**	**$ 352,029**	**$ 236,903**	**$ 333,421**	**$ 358,627**	**$ 6,598**	**1.9%**

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2027 BUDGET NOTES:

Salaries increase reflects staff movement through pay ranges and assignments, and a part-time shared intern, not a change in overall staffing level.

Economic Development

Mission:

The mission of the City of West Allis Economic Development Department is to drive redevelopment, attract and leverage private investment, and enhance the City's image by fostering a vibrant, resilient business community. We work collaboratively to strengthen neighborhoods, ensuring access to diverse goods and services, and to align our efforts with the City's strategic vision through effective short- and long-range planning. Our goal is to position West Allis as the premier location to start and grow a business, creating a business-friendly environment where companies can thrive and residents enjoy an exceptional quality of life.



Services Provided

- Implement the City's Economic Development Vision
- Brownfield Redevelopment
- Business Retention & Expansion
- Entrepreneur & Small Business Support
- Business & Investment Attraction
- Tax Increment Financing (TIF) Management
- Manage Federal and State Grants
- Strategic Use of Public Funds
- Housing & Neighborhood Development

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By the Numbers

$10,889
$ Change in Budget

6.3%
% Change in Budget

Proposed 2027 Budget
$183,712

Salary and Benefit Budget:
$170,732

Number of FTEs with Requested 2027 Changes
3.75

Proposed Change in FTE:
None

Vacancies as of Aug. 2026:
None

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New Budget Requests/Initiatives

Description	Cost	One Time/Ongoing
Additional marketing funds were added to organize small business workshops in 2027	$5,000	Ongoing
Real Estate Showcase about development projects and opportunities within the city.	$5,000	Ongoing

Software

Name	Description
Placer AI	Supports data about business locations, events, economic vitality, visitors to the city, etc.
Monday.com	Customer relationship management software
Portfol	Economic development loan portfolio management.

Contracted Services

Company	Description
Ehlers	Reason: to evaluate TIF models, projections, and review development financing or real estate proformas. In many of these cases, the review of projects will transition into the creation of a TIF district in which the consultant costs can be incorporated into the TIF as planning costs.
Baker Tilly	Reason: to evaluate TIF models, projections, and review development financing or real estate proformas. In many of these cases, the review of projects will transition into the creation of a TIF district in which the consultant costs can be incorporated into the TIF as planning costs.
S.B Friedman	Reason: to evaluate TIF models, projections, and review development financing or real estate proformas. In many of these cases, the review of projects will transition into the creation of a TIF district in which the consultant costs can be incorporated into the TIF as planning costs.
Bublr Bike	Economic Development FIRE is utilized to support Bublr Bike stations throughout the city.
Tracy Cross & Assoc	Firm completing the updated housing market study.
Ramboll, Ayres,	Economic Development FIRE funds support environmental consultants' work on various brownfield redevelopment projects. If possible, these services are assigned to a potential TIF and are considered planning costs.

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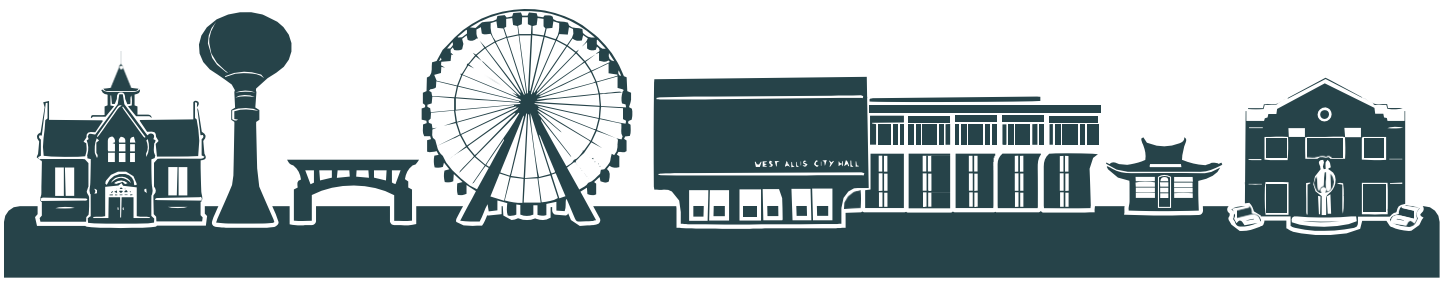
Performance Indicators

Description	2025 Actual	2026 Projected	2027 Planned
Amount of Private Dollars invested or leveraged.	$273 MM	$35 MM	$25 MM
Number of *City owned* parcels sold or revitalized.	4	4	2
Number of new business prospects generated.	70	75	65
Number of new developments or businesses.	3	12	5
Business Satisfaction	94%	90%	85%
Number of methods of outreach to promote and improve business connection.	12	17	15

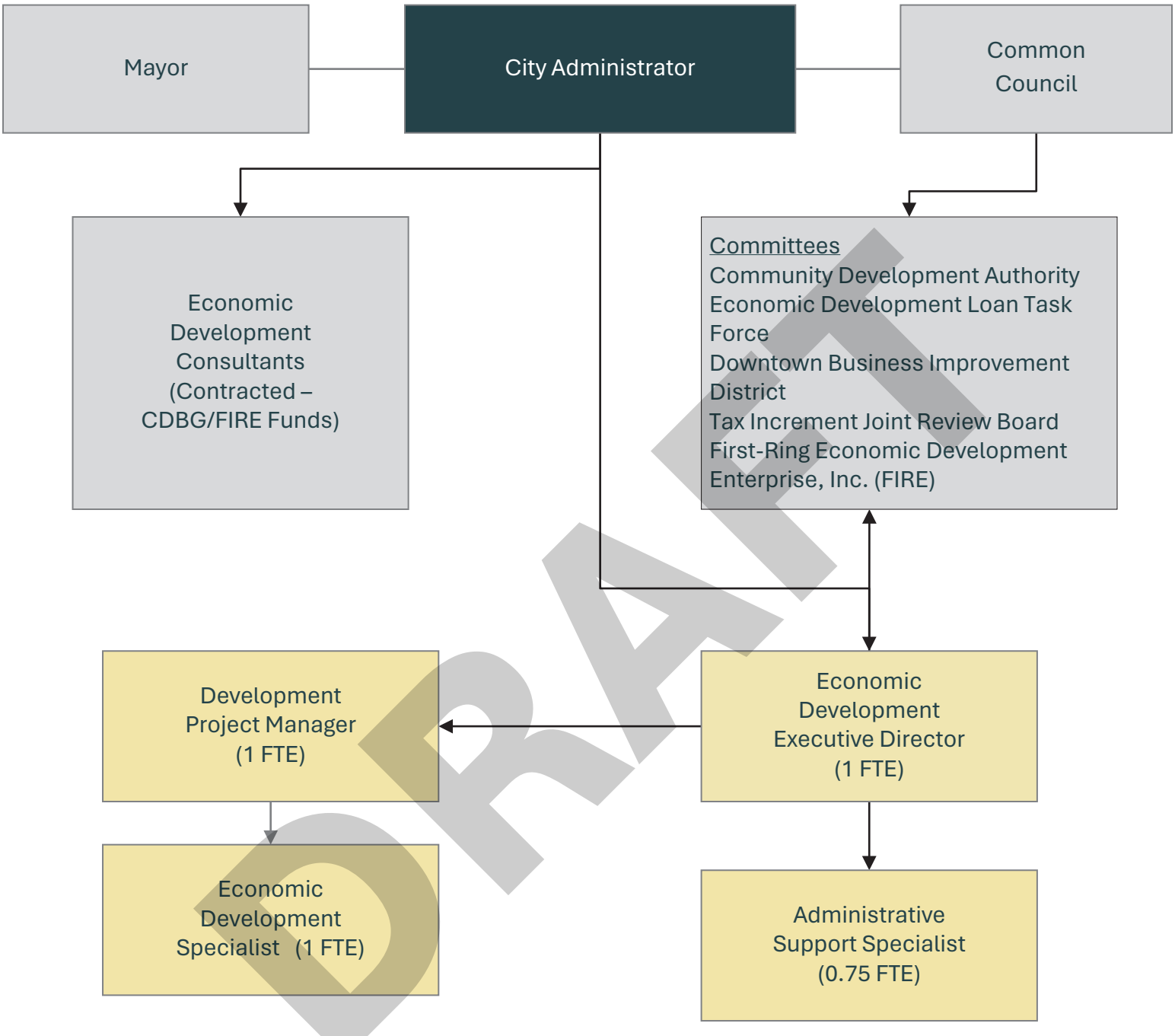
2026 Accomplishments

- Started a big redevelopment project by buying the old Motor Castings Foundry site.
- Created a new financial district to help build SONA II, a mixed-use building with 117 apartments.
- Planned a Small Business Conference to support women who want to start or grow a business.
- Brought unique new businesses to West Allis to fill empty buildings.
- Began working with partners on a new walking and biking trail connected to the Hank Aaron Trail.
- Secured financing for several Makers Row tenants so they could begin improving their spaces.
- Improved marketing for the building at 6771 W. National.
- Helped new housing developments successfully rent nearly 350 units and attract new residents from outside West Allis, faster than expected.
- Completed multiple federal and state grant applications.
- Promoted the City of West Allis by speaking on panels and attending special events.
- Celebrated thirteen ribbon-cuttings for new businesses opening in the city.
- Worked on improving the OpenGov system to make it easier for business owners and applicants to use.
- Secured $32 million in State New Market Tax Credits.
- Provided technical help to more than 75 businesses and business prospects.
- Signed an agreement with Habitat for Humanity to build two affordable homes.
- Collaborated with the West Allis/West Milwaukee School District on redevelopment plans for Longfellow School, which earned WHEDA tax credits.
- Staff members received recognition as WEDA Young Professional and as a Notable Economic Development Team

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Economic Development



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Changes from 2026:

None

CITY FUNDED FTES: 1.75; Other 2.0*; Total: 3.75
*Grant/Other funding varies slightly each year

CITY OF WEST ALLIS
ECONOMIC DEVELOPMENT
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Adj Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
Salaries - Full-Time	$ 112,093	$ 111,178	$ 116,090	$ 116,090	$ 85,401	$ 116,090	$ 119,617	$ 3,527	3.0%
Salaries - Part-Time	-	-	-	-	-	-	-	-	-
Overtime	-	-	150	150	-	38	150	-	-
Other Pay	5	6	225	225	-	225	225	-	-
Health Insurance	15,636	15,253	21,358	21,358	19,073	21,358	30,377	9,019	42.2%
Dental Insurance	776	675	1,364	1,364	673	1,364	1,426	62	4.5%
Other Benefits	988	1,034	1,082	1,082	1,540	1,463	1,115	33	3.0%
Payroll Taxes	8,545	8,521	8,881	8,881	6,262	8,881	9,150	269	3.0%
Pension	7,733	7,737	8,358	8,358	6,149	8,358	8,672	314	3.8%
PERSONNEL	**145,776**	**144,404**	**157,508**	**157,508**	**119,098**	**157,777**	**170,732**	**13,224**	**8.4%**
Other Professional Services	2,100	2,205	3,680	3,680	1,710	3,680	3,680	-	-
Maintenance Contracts	2,127	1,140	-	-	1,140	-	-	-	-
PROFESSIONAL SERVICES	**4,227**	**3,345**	**3,680**	**3,680**	**2,850**	**3,680**	**3,680**	**-**	**-**
Utilities	284	-	600	600	-	600	600	-	-
Rentals	-	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Supplies	1,734	413	985	985	107	985	650	(335)	(34.0%)
Books & Subscriptions	-	-	-	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-	-	-	-
Advertising	660	1,144	2,100	2,100	4,937	4,937	3,000	900	42.9%
Printing	-	-	-	-	-	-	-	-	-
MAINTENANCE & SUPPLIES	**2,678**	**1,557**	**3,685**	**3,685**	**5,044**	**6,522**	**4,250**	**565**	**15.3%**
Training & Travel	60	340	5,750	5,750	3,921	300	5,050	(700)	(12.2%)
Regulatory & Safety	-	-	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	**60**	**340**	**5,750**	**5,750**	**3,921**	**300**	**5,050**	**(700)**	**(12.2%)**
Capital Items	-	-	2,200	2,200	-	-	-	(2,200)	(100.0%)
Transfers-Out	-	-	-	-	-	-	-	-	-
OTHER USES	**-**	**-**	**2,200**	**2,200**	**-**	**-**	**-**	**(2,200)**	**(100.0%)**
TOTAL EXPENDITURES	**$ 152,741**	**$ 149,646**	**$ 172,823**	**$ 172,823**	**$ 130,913**	**$ 168,279**	**$ 183,712**	**$ 10,889**	**6.3%**

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2027 BUDGET NOTES:

Economic Dev. staff are funded via several sources, including CDBG grant funds, TID funds, and support provided by First-Ring Industrial Redevelopment Enterprise. (FIRE). Personnel expenses above reflect the city-funded portion of Economic Development staff. The remaining portion of Economic Development personnel costs are included in the grant, TID, and Economic Development-FIRE budgets.



Budget & Action Plan
As recommended by Mayor Dan Devine

Special Revenue Fund

Revenues & Expenditures

CITY OF West Allis EST. 1906

2027

CITY OF WEST ALLIS
MARKETING SPECIAL REVENUE FUNDS SUMMARY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Sponsorships	50,204	57,249	52,500	45,151	$ 52,500	$ 52,500
Christmas Parade Donations	40,048	32,334	36,000	350	36,000	36,000
Farmers Market SNAP Token Sales		19,483	45,000	23,647	35,300	45,000
Farmers Market Match Revenues		-	26,000	6,781	10,000	10,000
Neighborhood Association Revenues		2,937	8,000	10,701	10,700	8,000
TOTAL REVENUES	$ 90,252	$ 112,002	$ 167,500	$ 86,630	$ 144,500	$ 151,500
EXPENDITURES						
Salaries - Full-Time	$ -	$ -	$ -	$ -	$ -	$ -
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Other Professional Services	72,350	67,301	44,500	29,073	46,550	44,500
Maintenance Contracts	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	6,829	7,240	44,000	2,069	41,500	44,000
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Claims & Judgments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	79,000	29,222	53,000	63,000
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 79,179	$ 74,541	$ 167,500	$ 60,364	$ 141,050	$ 151,500
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ 11,073	$ 37,461	$ -	$ 26,266	$ 3,450	$ -
Fund Balance (beginning)	$ 27,966	$ 39,039	$ 76,500	$ 76,500	$ 76,500	$ 79,950
Fund Balance (ending)	$ 39,039	$ 76,500	$ 76,500	$ 102,766	$ 79,950	$ 79,950
Reserved (by Fund) for:						
Sponsorships	$ 12,736	$ 23,033	$ 23,033		$ 23,483	$ 23,483
Christmas Parade	$ 26,302	$ 31,047	$ 31,047		$ 31,047	$ 31,047
Farmers Market Programs		$ 19,483	$ 19,483		$ 19,783	$ 19,783
Neighborhood Association Grants		$ 2,937	$ 2,937		$ 5,637	$ 5,637
Total Fund Balance (Year End)	$ 39,039	$ 76,500	$ 76,500		$ 79,950	$ 79,950

This summary includes special revenue funds managed by the Marketing Department as listed below:

The Sponsorships Fund accounts for the expenditure of private contributions to support City events and amenities.

The Christmas Parade Fund accounts for the expenditure of donations to fund the City's annual parade, as determined by the Christmas Parade Committee.

The Farmers Market Programs Fund accounts for the SNAP token & Market Match programs.

The Neighborhood Association Grants Fund fosters growth and expansion of neighborhood associations throughout the City.

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CITY OF WEST ALLIS
DEVELOPMENT GRANTS & SPECIAL REVENUE FUNDS SUMMARY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Request	2027 Budget
REVENUES							
Comm Dev Block Grant (CDBG)	$ 2,096,360	$ 1,576,772	$ 1,416,732	$ 710,494	$ 1,416,732	$ 1,631,564	$ 1,631,564
Housing Choice Voucher Grants	4,498,425	4,560,681	4,761,493	3,960,354	4,801,493	4,546,157	4,546,157
HOME Grant	118,259	91,321	36,554	91,298	36,554	885,503	885,503
EPA Revolving Loan Fund	1,122,078	3,244,054	1,315,000	276,947	347,527	211,430	211,430
FIRE (NMTC) Contributions	267,915	270,672	274,528	20,063	291,328	300,068	300,068
Artscape Contributions	-	4,340	-	75,000	-	75,000	75,000
TID Rehab Loan Program	10,746	9,099	15,000	5,523	9,500	9,000	9,000
Rental Rehab Grant	-	-	-	-	-	-	-
Capital Catalyst Revenues	95,799	430,030	35,000	135,658	135,600	35,600	35,600
CDBG-Stimulus	2,900	2,900	$ -	-	-	-	
CDBG-Emergency Assist (COVID)	-	250,926	-	-	-	-	-
Transfers In							
TOTAL REVENUES	$ 8,212,483	$ 10,440,794	$ 7,854,307	$ 5,275,337	$ 7,038,734	$ 7,694,322	$ 7,694,322
EXPENDITURES							
Salaries - Full-Time	$ 630,713	$ 611,737	$ 687,148	$ 407,437	$ 595,344	$ 552,046	$ 552,046
Salaries - Part-Time	18,251	6,448	40,324	4,592	5,698	47,824	47,824
Overtime	346	1,743	1,500	-	-	250	250
Other Pay	-	-	660	-	-	120	120
Health Insurance	165,238	160,504	187,440	115,070	191,144	159,598	159,598
Dental Insurance	9,130	8,530	10,127	6,003	9,382	8,593	8,593
Other Benefits	3,691	4,984	7,790	2,536	2,904	5,684	5,684
Payroll Taxes	47,474	45,545	55,669	29,948	44,057	44,682	44,682
Pension	46,865	45,402	54,079	31,473	46,400	44,727	44,727
Other Professional Services	514,634	384,617	434,550	312,038	373,278	237,963	237,963
Maintenance Contracts	7,807	13,350	81,936	14,954	81,936	94,272	94,272
Utilities	5,419	3,823	3,585	3,353	3,585	3,585	3,585
Rentals	3,972,516	4,008,621	4,260,372	3,617,082	4,260,372	4,023,137	4,023,137
Repair & Maintenance	10,428	9,385	700	-	700	700	700
Supplies	34,461	9,644	9,066	20,752	9,066	9,225	9,225
Books & Subscriptions	40,384	11,458	4,665	34,055	44,665	6,065	6,065
Other Maint & Supplies	13,716	-	-	-	-	-	-
Advertising	2,082	3,310	4,500	1,206	4,500	7,900	7,900
Printing	1,104	144	885	-	885	770	770
Training & Travel	18,239	31,039	43,390	12,221	43,390	42,721	42,721
Regulatory & Safety	-	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	-	500	500
Insurance	-	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-	-
Other Miscellaneous	2,082,228	3,930,754	2,658,816	554,187	1,768,816	2,170,618	2,170,618
Capital Items	752,640	653,166	1,600	542,703	1,600	1,100	1,100
Debt Service	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-		-	-
TOTAL EXPENDITURES	$ 8,377,366	$ 9,944,204	$ 8,548,802	$ 5,709,608	$ 7,487,722	$ 7,462,080	$ 7,462,080
FUND BALANCE							
ANNUAL SURPLUS / (DEFICIT)	$ (164,883)	$ 496,590	$ (694,495)	$ (434,272)	$ (448,988)	$ 232,242	$ 232,242
Fund Balance (beginning)	3,930,097	3,765,215	4,261,804	$ 4,261,804	$ 4,261,804	$ 3,812,816	$ 3,812,816
Fund Balance (ending)	$ 3,765,215	$ 4,261,804	$ 3,567,309	$ 3,827,533	$ 3,812,816	$ 4,045,058	$ 4,045,058
Reserved (by Fund) for:							
Comm Dev Block Grant (CDBG)	-	-	(2)		34,185	34,184	34,184
Housing Choice Voucher Grants	887,204	1,026,079	1,018,582		1,131,424	1,225,756	1,225,756
Rental Rehab Grant	182,867	182,867	182,867		182,867	182,867	182,867
HOME Grant	791,587	811,761	134,765		138,104	162,684	162,684
EPA Revolving Loan Fund	243,566	531,722	531,722		636,811	783,241	783,241
FIRE (NMTC) Econ Dev Fund	397,831	439,901	439,901		434,401	434,402	434,402
Artscape Contributions	146	2,001	2,001		2,001	2,001	2,001
TID Rehab Loan Program	1,113,308	1,102,176	1,057,176		1,066,326	1,015,326	1,015,326
Capital Catalyst Loan Fund	0	13,695	48,695		35,095	52,995	52,995
CDBG-Stimulus	148,588	151,488	151,488		151,488	151,488	151,488
CDBG-Emergency Assist (COVID)	116	116	116		116	116	116
Total Fund Balance (Year End)	$ 3,765,215	$ 4,261,804	$ 3,567,309		$ 3,812,816	$ 4,045,058	$ 4,045,058

This summary includes federal grant programs as well as other economic development special purpose funds as listed above.
One-time, project-specific grant funding is not presented in this budget. Details are available in the City's Annual Financial Report

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CITY OF WEST ALLIS
SPECIAL REVENUE FUNDS: SENIOR CENTER PROGRAMS & OPIOID SETTLEMENT FUND
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Opioid Settlement Proceeds	$ 281,514.37	$ 105,800.72	$ 106,000.00	$ 106,918.88	$ 106,000.00	$ 95,140.00
Interest Revenue	21,048	21,396	-	-	-	-
Transfers In	-	-	-	-	-	-
General Sr Ctr Trust	197	307	500	32,543	32,543	500
Sr Ctr Programs Trust	14,099	13,638	15,000	10,417	10,177	10,000
TOTAL REVENUES	$ 316,858	$ 141,141	$ 121,500	$ 149,879	$ 148,720	$ 105,640
EXPENDITURES						
Salaries - Full-Time	$ 8,040	$ 14,530	$ 47,134	$ 19,081	$ 25,376	$ 57,845
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	1,940	2,811	11,477	3,710	5,344	15,738
Dental Insurance	147	199	698	243	361	869
Other Benefits	76	100	252	69	103	309
Payroll Taxes	580	1,071	3,605	1,420	1,895	4,425
Pension	547	1,006	3,394	1,379	1,842	4,194
Other Professional Services	-	3,173	10,000	3,644	10,000	20,000
Maintenance Contracts	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	1,875	3,852	-	2,464	-	-
Advertising	42,403	48,136	75,000	20,834	75,000	25,000
Printing	87	4,040	-	2,313	-	500
Training & Travel	-	9	-	1,200	-	-
Regulatory & Safety	-	-	-	-	-	-
Claims & Judgments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	10,729	10,629	15,500	5,929	10,500	10,500
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 66,424	$ 89,556	$ 167,060	$ 62,285	$ 130,421	$ 139,380
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ 250,434	$ 51,585	$ (45,560)	$ 87,594	$ 18,299	$ (33,740)
Fund Balance (beginning)	$ 399,906	$ 650,340	$ 701,925		$ 701,925	$ 720,223
Fund Balance (ending)	$ 650,340	$ 701,925	$ 656,365		$ 720,223	$ 686,483
Reserved for:						
Health Grants	$ -	$ -	$ -		$ -	$ -
Opioid Response	$ 480,902	$ 529,171	$ 483,609		$ 515,250	$ 481,509
General Sr Ctr Trust	$ 116,138	$ 116,246	$ 116,246		$ 148,289	$ 148,289
Sr Ctr Programs Trust	$ 53,300	$ 56,507	$ 56,507		$ 56,684	$ 56,684
Fund Balance (ending)	$ 650,340	$ 701,925	$ 656,365		$ 720,223	$ 686,483

This summary includes Opioid Settlement Funds, which were awarded starting in 2022 as a result of several legal settlements.
Funds are restricted for initiatives that address the opioid epidemic in accordance with the legal settlement terms.
This summary also includes special revenue funds restricted for Senior Center programs.
These funds are presented together based on management responsibiltiy which rests with Health management staff.

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CITY OF WEST ALLIS
POLICE SPECIAL REVENUE FUNDS SUMMARY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
DOT Pedestrian Safety Grant	$ 19,913	$ 7,693	$ 12,000	$ 15,261	$ 7,693	$ 19,680
DOT Aggressive Driving Grant	18,981	7,940	24,000	15,697	7,940	10,000
OJA Beat Patrol Grant	121,434	121,434	121,434	93,753	121,434	121,434
Byrne Justice Assistance Grant	21,380	21,501	21,000	21,315	16,322	21,000
DOT Alcohol Enforcement Grant	21,997	14,398	18,000	22,999	15,594	23,000
DOT Seatbelt Enforcement Grant	11,766	5,058	10,000	-	5,058	11,000
DEA Drug Task Force	19,897	20,300	20,000	16,608	23,809	20,000
Organized Crime Drug Enf Task Force	7,215	(16)	1,000	-	1,500	1,000
DOJ-Anti Heroin Task Force	65,536	119,267	1,500	24,254	115,000	1,500
Homeland Security Grant	-	21,295	-	-	-	-
DOJ Relentless Pursuit Grant	-	-	-	-	-	-
FBI-MAVC Task Force	9,698	13,407	5,000	8,813	14,200	5,000
Milw County MEG Unit	46,824	39,020	55,860	7,804	46,477	24,480
Drug Trafficking Response Grant	14,714	-	-	26,456	-	-
Asset Forfeiture Funds	669,239	448,590	50,000	36,003	64,000	50,000
Safer Communities Grant (ARPA)	-	-	-	-	-	-
DOJ Internet Crimes Grant	-	2,893	-	1,221	2,000	-
WISH Program	6,905	3,852	1,000	2,771	2,633,519	1,000
K-9 Program	78,848	73,704	115,653	71,450	77,000	115,653
Crime Prevention Program	16,363	17,440	22,000	16,114	-	22,000
HIDTA (High Intensity Drug Trafficking)	2,267,411	2,105,028	2,633,519	1,212,679	2,633,519	2,633,518
TOTAL REVENUES	$ 3,418,122	$ 3,043,340	$ 3,111,966	$ 1,594,372	$ 5,785,065	$ 3,080,265
EXPENDITURES						
Salaries - Full-Time	$ 105,751	$ 102,290	$ 115,769	$ 101,391	$ 105,197	$ 100,249
Salaries - Part-Time	-	-	-	-	-	$ -
Overtime	167,644	215,092	91,500	198,570	188,156	$ 91,180
Other Pay	-	-	-	-	-	$ -
Health Insurance	33,360	28,525	30,606	19,984	30,643	$ 20,541
Dental Insurance	1,895	1,661	1,791	1,037	1,626	$ 1,090
Other Benefits	99	130	1,599	142	141	$ 1,329
Payroll Taxes	12,193	10,267	9,340	10,776	10,514	$ 7,761
Pension	24,001	21,103	18,191	21,868	20,269	$ 14,944
Other Professional Services	1,205,654	1,108,745	1,423,519	874,537	1,423,519	$ 1,423,519
Maintenance Contracts	-	-	-	-	-	$ -
Utilities	50,109	56,887	-	47,880	-	$ -
Rentals	691,259	732,953	700,000	504,159	700,000	$ 700,000
Repair & Maintenance	-	-	-	-	-	$ -
Supplies	214,189	91,264	201,000	92,605	196,322	$ 201,000
Books & Subscriptions	-	-	-	-	-	$ -
Other Maint & Supplies	-	-	-	-	-	$ -
Advertising	-	-	-	-	-	$ -
Printing	-	-	-	-	-	$ -
Training & Travel	132,294	126,679	130,000	71,159	130,000	$ 130,000
Regulatory & Safety	-	-	-	-	-	$ -
Claims & Judgments	-	-	-	-	-	$ -
Insurance	-	-	-	-	-	$ -
Retiree Benefits	-	-	-	-	-	$ -
Other Miscellaneous	244,287	340,042	343,000	134,247	489,362	$ 343,000
Capital Items	61,175	-	-	6,899	-	$ -
Debt Service	-	-	-	-	-	$ -
Transfers-Out	-	-	-	-	-	$ -
TOTAL EXPENDITURES	$ 2,943,909	$ 2,835,639	$ 3,066,315	$ 2,085,252	$ 3,295,749	$ 3,034,613
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ 474,212	$ 207,701	$ 45,651	$ (490,879)	$ 2,489,316	$ 45,652
Fund Balance (beginning)	$ 1,153,004	$ 1,627,217	$ 1,834,918	$ 1,834,918	$ 1,834,918	$ 4,324,234
Fund Balance (ending)	$ 1,627,217	$ 1,834,918	$ 1,880,569	$ 1,344,038	$ 4,324,234	$ 4,369,886
Reserved (by Fund) for:						
Asset Forfeiture Fund	$ 1,451,582	$ 1,645,622	$ 1,691,273		$ 1,515,917	$ 1,495,917
K-9 Program	$ 94,801	$ 103,553	$ 103,553		$ 110,553	$ 176,206
Police Grants	$ (3)	$ (3)	$ (3)		$ (1)	$ (2)
HIDTA	$ 3,064	$ 3,064	$ 3,064		$ 3,064	$ 3,064
WISH Program	$ 46,804	$ 48,915	$ 48,915		$ 2,678,934	$ 2,678,934
Crime Prevention Program	$ 30,969	$ 33,766	$ 33,766		$ 15,766	$ 15,766
Total Fund Balance (Year End)	$ 1,627,217	$ 1,834,918	$ 1,880,569		$ 4,324,234	$ 4,369,886

This summary includes special purpose funds for Police Department grants and initiatives, including the arrangement to provide fiscal agent services for Milwaukee HIDTA (High Intensity Drug Trafficking Area) joint efforts.

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CITY OF WEST ALLIS
FIRE SPECIAL REVENUE FUNDS SUMMARY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Fire-MIH Services (MCW Contract)	$ -	$ -	$ -	$ -	$ -	$ -
MIH-COSSAP Grant	$ 226,162	$ 447,268	$ 403,141	$ 139,917	$ 403,141	$ 410,930
WI Act 102 EMS Grant	$ 89,789	$ 359,170	$ 185,000	$ -	$ -	$ -
Other Grants	$ -	$ -	$ -	$ -	$ -	$ -
Fire Training Revenue (CPAT)	$ 18,170	$ 16,750	$ 25,000	$ 23,250	$ 25,000	$ -
Misc Contributions	$ 5,694	$ 4,005	$ 4,000	$ 1,432	$ 4,000	$ -
Misc Revenue	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ 339,814	$ 827,194	$ 617,141	$ 164,599	$ 432,141	$ 410,930
EXPENDITURES						
Salaries - Full-Time	$ 91,338	$ 97,331	$ 81,645	$ 50,731	$ 81,645	$ 88,369
Salaries - Part-Time	-	-	-	-	-	-
Overtime	266	-	-	-	-	-
Other Pay	420	21	3,868	-	3,868	3,414
Health Insurance	19,661	22,223	20,154	8,711	20,154	21,546
Dental Insurance	1,269	1,411	1,068	590	1,068	1,144
Other Benefits	158	680	1,090	59	1,090	1,117
Payroll Taxes	1,263	1,353	1,307	695	1,307	1,331
Pension	17,659	18,678	-	9,487	-	-
Other Professional Services	81,887	71,889	232,498	25,101	232,498	232,498
Maintenance Contracts	-	750	1,000	7,600	7,600	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	34,369	35,000	45,753	46,000	-
Supplies	10,152	22,211	28,093	1,374	27,443	27,443
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	700	-	-	2,402	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Training & Travel	2,284	35,148	7,308	21,409	27,308	7,308
Regulatory & Safety	-	3,648	3,800	17,447	20,000	-
Claims & Judgments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	52,336	222,823	51,760	83,331	51,760	26,760
Capital Items	79,985	-	-	-	201,379	-
Debt Service	-	-	-	-	-	-
Transfers-Out	1,454	-	-	-	-	-
TOTAL EXPENDITURES	$ 360,833	$ 532,536	$ 468,591	$ 274,689	$ 723,120	$ 410,930
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ (21,019)	$ 294,658	$ 148,550	$ (110,090)	$ (290,979)	$ -
Fund Balance (beginning)	$ 49,695	$ 28,676	$ 323,334	$ 323,334	$ 323,334	$ 32,355
Fund Balance (ending)	$ 28,676	$ 323,334	$ 471,884	$ 213,244	$ 32,355	$ 32,355
Reserved (by Fund) for:						
Fire Dept Training Fund (CPAT)	$ 7,185	$ 15,791	$ 15,791		$ 15,791	$ 15,791
Fire Equipment Fund	$ 8,559	$ 12,564	$ 16,564		$ 16,564	$ 16,564
FIRE Grants (WI Act 102)	$ 12,932	$ 294,979	$ 439,529		$ 0	$ 0
FIRE-MIH (MCW Contracts)	$ -	$ -	$ -		$ -	$ -
FIRE-MIH COSSAP Grant	$ -	$ -	$ -		$ -	$ -
Total Fund Balance (Year End)	$ 28,676	$ 323,334	$ 471,884		$ 32,355	$ 32,355

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This summary includes special purpose funds for Fire Department initiatives including a contract with the Medical College of Wisconsin, a federal COSSAP grant, CPAT training & testing, and other smaller initiatives.

CITY OF WEST ALLIS
FIRE & EMS SERVICE CONTRACT FUND
(SPECIAL REVENUE FUND)
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Charges for Services-MMFR Reimb	$ -	$ -	$ -	$ -	$ 8,430,700	$ 12,831,363
Charges for Services	$ -	$ -	$ -	$ -	$ 2,272,383	$ 3,520,000
Licenses & Permits	$ -	$ -	$ -	$ -	$ 129,616	$ 190,000
Intergovernmental	$ -	$ -	$ -	$ -	$ 500,729	$ 770,000
Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 11,333,428	$ 17,311,363
EXPENDITURES						
Salaries - Full-Time	$ -	$ -	$ -	$ 1,338,234	$ 6,734,013	$ 9,844,734
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	208,549	302,211	454,142
Other Pay	-	-	-	49,482	224,164	340,611
Health Insurance	-	-	-	267,231	1,197,111	1,808,994
Dental Insurance	-	-	-	16,477	81,149	111,708
Other Benefits	-	-	-	19,470	86,017	125,765
Payroll Taxes	-	-	-	23,623	111,235	162,928
Pension	-	-	-	293,584	1,340,363	2,006,887
Other Professional Services	-	-	-	3,041	19,340	277,541
Maintenance Contracts	-	-	-	3,488	74,949	251,809
Utilities	-	-	-	22,752	101,933	171,220
Rentals	-	-	-	-	2,183	3,200
Repair & Maintenance	-	-	-	24,410	84,728	225,275
Supplies	-	-	-	4,299	27,493	40,300
Books & Subscriptions	-	-	-	161	1,074	1,575
Other Maint & Supplies	-	-	-	47,530	216,254	352,000
Advertising	-	-	-	-	5,116	7,500
Printing	-	-	-	-	-	-
Training & Travel	-	-	-	453	17,379	25,476
Regulatory & Safety	-	-	-	23,822	49,766	72,950
Claims & Judgments	-	-	-	-	-	-
Insurance & Claims	-	-	-	-	8,868	76,748
Retiree Benefits	-	-	-	143,331	648,082	950,000
Other Miscellaneous	-	-	-	-	-	-
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 2,489,938	$ 11,333,428	$ 17,311,363
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ -	$ -	$ -	$ (2,489,938)	$ -	$ -
Fund Balance (beginning)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Fund Balance (ending)	$ 0	$ 0	$ 0	$ (2,489,937)	$ 0	$ 0
Reserved (by Fund) for:						
Fire - MMFR Service Contract	$ 0	$ 0	$ 0		$ 0	$ 0
Total Fund Balance (Year End)	$ 0	$ 0	$ 0		$ 0	$ 0

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This summary reflects the contractual arrangement for the services of the West Allis Fire Department as part of the transition to a joint department with Wauwatosa. Milwaukee Metro Fire Rescue (MMFR) was formed on April 27, 2026.
For 2026 and 2027, MMFR will pay each city for the services of their fire departments under a Service Contract. By 2028, MMFR expects to have completed the administrative transition to fully operate as a joint agency. At that time, this fund will no longer be needed.

CITY OF WEST ALLIS
LIBRARY SPECIAL REVENUE FUNDS SUMMARY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Public Programming Revenues	$ 705	$ 381	$ 500	$ -	$ 500	$ 500
Terchak Contributions	96,123	105,230	50,000	84,979	50,000	50,000
Book Fund Revenues	3,770	3,726	1,000	1,335	1,000	1,000
Interest Revenue	1,649	1,406	1,000	-	1,000	1,000
Interest Revenue (Terchak)	292,344	542,279	-	-	-	-
TOTAL REVENUES	$ 394,591	$ 653,023	$ 52,500	$ 86,314	$ 52,500	$ 52,500
EXPENDITURES						
Salaries - Full-Time	$ -	$ -	$ -	$ -	$ -	$ -
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	-	-	-	-	-	-
Other Professional Services	-	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Claims & Judgments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	178,497	127,204	52,500	19,579	52,500	52,500
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 178,497	$ 127,204	$ 52,500	$ 19,579	$ 52,500	$ 52,500
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ 216,094	$ 525,819	$ -	$ 66,735	$ -	$ -
Fund Balance (beginning)	$ 2,818,595	$ 3,034,689	$ 3,560,508	$ 3,560,508	$ 3,560,508	$ 3,560,508
Fund Balance (ending)	$ 3,034,689	$ 3,560,508	$ 3,560,508	$ 3,627,243	$ 3,560,508	$ 3,560,508
Reserved (by Fund) for:						
Public Programming Trust	$ 12,520	$ 7,848	$ 7,848		$ 7,848	$ 7,848
Terchak Endowment	$ 431,842	$ 524,173	$ 524,173		$ 524,173	$ 524,173
Library Book Fund	$ 46,789	$ 48,661	$ 48,661		$ 48,661	$ 48,661
Heikkinen Fund (Lib Garden)	$ 5,271	$ 5,497	$ 5,497		$ 5,497	$ 5,497
Drake-Breskvar Fund	$ 16,914	$ 16,555	$ 16,555		$ 16,555	$ 16,555
Elaine Strike Memorial Fund	$ 11,027	$ 11,499	$ 11,499		$ 11,499	$ 11,499
Terchak Endowment (Principal)	$ 2,510,327	$ 2,946,274	$ 2,946,274		$ 2,946,274	$ 2,946,274
Total Fund Balance (Year End)	$ 3,034,689	$ 3,560,508	$ 3,560,508		$ 3,560,508	$ 3,560,508

This summary includes special purpose funds for Library initiatives including an endowment fund.

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Budget & Action Plan
As recommended by Mayor Dan Devine

Capital Improvement

Revenues & Expenditures

CITY OF West Allis EST. 1906

2027

CITY OF WEST ALLIS
CAPITAL PROJECTS FUNDS
2027 BUDGET

	Tax Levy	Other Revenues*	MRO Payments**	Other Expend.*	Est. Beg Fund Bal*	Est. End Fund Bal*
TID 06 - Lime Pit	-	-	-	-	-	-
TID 07 - Whitnall Summit Pl	-	-	-	-	-	-
TID 10 - Yellow Freight	-	-	-	-	-	-
TID 11 - 84th & Greenfield	770,634	49,429	45,000	459,906	1,589,920	1,905,077
TID 12 - Teledyne	-	-	-	-	-	-
TID 13 - Home Juice	-	-	-	-	-	-
TID 14 - Milwaukee Ductile	445,045	60,255	-	1,670,184	1,669,774	504,890
TID 15 - The Market	1,209,563	31,002	1,485,900	25,000	893,642	623,307
TID 16 - 70th & Washngtn	1,330,629	35,821	464,626	677,253	(165,340)	59,231
TID 17 - Lincoln West Corr.	138,585	141,219	186,350	20,000	940,043	1,013,497
TID 18 - CHR Hansen	172,926	103,944	164,000	5,000	417,256	525,126
TID 19 - 86th & National	1,130,423	-	901,971	5,000	(3,093)	220,359
TID 20 - 6400 W Greenfield	98,722	-	42,501	12,500	(81,005)	(37,284)
TID 21 - 92nd & Greenfield	-	-	-	25,000	(75,865)	(100,865)
TID 22 - Sona Lofts Phase II	-	-		25,000	(45,000)	(70,000)
General Capital Projects ***	-	29,315,605	-	29,315,605	48,927,167	48,927,167
	$ 5,296,527	**$ 29,737,275**	**$ 3,290,348**	**$ 32,240,448**	**$ 54,067,499**	**$ 53,570,505**

* Shown for informational purposes only
- TID Project Plans are approved upon TID creation and amended as needed

** Amounts are estimated; actual calculations may vary.

*** See separate Capital Budget for detailed information on contemplated projects.

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Budget & Action Plan
As recommended by Mayor Dan Devine

Debt Service Fund

2027

CITY OF WEST ALLIS
DEBT SERVICE FUND
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Taxes	4,234,412	5,100,000	5,571,000	5,571,000	5,571,000	6,030,000
Intergovernmental	-	-	-	-	-	-
Miscellaneous Revenue	1,639,161	462,010	1,000	370,178	371,178	1,000
Other Financing Sources	-	-	-	-	1,098,859	-
TOTAL REVENUES	$ 5,873,573	$ 5,562,010	$ 5,572,000	$ 5,941,178	$ 7,041,037	$ 6,031,000
EXPENDITURES						
Principal	5,679,597	5,324,597	5,165,591	5,380,908	5,398,785	5,484,156
Interest	767,646	1,761,286	1,744,902	1,763,611	1,765,569	1,834,935
Debt Fees	106,486	26,295	6,900	33,667	38,101	7,200
Other Expense	4	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 6,553,733	$ 7,112,178	$ 6,917,393	$ 7,178,187	$ 7,202,455	$ 7,326,291
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ (680,160)	$ (1,550,168)	$ (1,345,393)	$ (1,237,009)	$ (161,418)	$ (1,295,291)
Fund Balance (beginning)	4,821,264	4,141,103	2,590,936	2,590,936	2,590,936	2,429,518
FUND BALANCE (ENDING)	$ 4,141,103	$ 2,590,936	$ 1,245,543	$ 1,353,927	$ 2,429,518	$ 1,134,227

FUND BALANCE BREAKDOWN						
Reserved for TID debt	2,430,274	1,742,179	1,077,823	1,077,823	1,905,746	1,054,448
Reserved for interest payments	1,624,714	849,509	156,717	156,717	495,544	73,510
Unreserved	86,115	(752)	11,003	119,388	28,227	6,269
TOTAL FUND BALANCE	$ 4,141,103	$ 2,590,936	$ 1,245,543	$ 1,353,927	$ 2,429,518	$ 1,134,227

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CITY OF West Allis EST. 1906

Budget & Action Plan

As recommended by Mayor Dan Devine

Enterprise Funds

2027

CITY OF WEST ALLIS
WATER UTILITY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimate	2027 Budget	Change	% Change
REVENUES								
Metered Sales	$ 7,054,521	$ 7,576,274	$ 7,970,000	$ 5,878,776	$ 7,800,000	$ 8,095,000	$ 125,000	1.6%
Fire Protection - Public & Private	1,325,278	1,445,020	1,540,000	1,125,015	1,540,000	1,540,000	-	-
Penalties-Delinquent Accts	84,125	97,772	95,000	80,796	95,000	95,000	-	-
Hydrant Service Charge	17,288	19,869	20,000	11,743	20,000	20,000	-	-
Miscellaneous Meter Charges	9,625	10,050	15,000	6,925	15,000	15,000	-	-
Sewer Utility Meter Cost Allocation	103,591	112,271	105,000	-	105,000	115,000	10,000	9.5%
Revenues from Merch	9,352	40,186	55,000	26,280	55,000	55,000	-	-
Sale of Fixed Assets / Materials / Scrap	38,882	20,963	5,000	-	5,000	5,000	-	-
Space Rental on Water Towers	145,019	137,976	173,000	144,538	139,000	139,000	(34,000)	(19.7%)
Interest on Investments	32,760	118,058	-	49,161	47,000	-	-	-
Contributed Capital**	206,004	17,200	15,000	11,500	15,000	15,000	-	-
Miscellaneous Revenue	386	10,000	40,000	503	503	-	(40,000)	(100.0%)
TOTAL REVENUES	**9,026,833**	**9,605,638**	**10,033,000**	**7,335,236**	**9,836,503**	**10,094,000**	**61,000**	**0.6%**
EXPENDITURES								
Salaries	1,221,009	1,277,932	1,430,663	854,827	1,231,483	1,458,374	27,711	1.9%
Provisionals/Part-Time	347	13,965	47,418	16,589	30,000	30,418	(17,000)	(35.9%)
Misc Other Pay	6,329	9,334	19,028	7,767	13,900	13,958	(5,070)	(26.6%)
Overtime	47,165	79,313	63,500	39,606	65,000	66,000	2,500	3.9%
Payroll Taxes	99,180	105,866	115,069	67,926	101,485	115,661	592	0.5%
Pension	64,402	143,171	108,301	63,995	97,126	109,611	1,310	1.2%
Health Insurance	309,586	302,879	366,722	188,005	293,200	338,679	(28,043)	(7.6%)
Health Ins-Retirees	97,674	89,130	100,000	74,499	100,000	100,000	-	-
Dental Insurance	21,500	20,252	24,810	12,168	19,873	22,541	(2,269)	(9.1%)
Life Insurance	56,600	(46,055)	54,264	24,345	50,241	59,100	4,836	8.9%
Professional Services	79,581	185,289	149,604	136,273	199,804	148,804	(800)	(0.5%)
Maintenance Contracts	33,817	88,839	93,000	75,835	110,000	102,000	9,000	9.7%
Debt Service	163,657	267,662	204,000	257,899	256,000	256,000	52,000	25.5%
Utilities Including Purchased Water	2,940,062	3,133,846	3,312,950	2,575,850	3,313,000	3,468,000	155,050	4.7%
Rentals	209,724	166,642	184,500	144,773	186,500	280,760	96,260	52.2%
Repair & Maintenance	29,037	36,803	41,500	29,042	37,000	31,500	(10,000)	(24.1%)
Supplies	351,742	431,167	594,000	300,751	596,034	596,550	2,550	0.4%
Books & Subscriptions	3,791	1,151	2,500	1,151	2,500	2,500	-	-
Printing	-	-	-	967	2,000	2,000	2,000	999.0%
Training & Travel	13,511	16,675	13,500	1,725	13,500	13,500	-	-
Regulatory & Safety	27,471	26,227	32,500	7,844	28,000	28,000	(4,500)	(13.8%)
Insurance	38,896	36,603	41,040	27,450	41,000	46,000	4,960	12.1%
Miscellaneous Including Depreciation	1,070,529	1,159,318	1,274,400	964,138	1,278,000	1,278,000	3,600	0.3%
Capital Items	-	-	-	2,727,500	-	-	-	-
Transfers Out including Property Taxes	803,029	908,826	900,000	711,000	935,000	925,000	25,000	2.8%
TOTAL EXPENDITURES	**7,688,639**	**8,454,835**	**9,173,269**	**9,311,925**	**9,000,646**	**9,492,956**	**319,687**	**3.5%**
NET OPERATING GAIN (LOSS) - BUDGET BASIS	**1,338,193**	**1,150,803**	**859,731**	**(1,976,690)**	**835,857**	**601,044**	**(258,687)**	**(30.1%)**
Conversion to cash basis								
Add back depreciation	1,049,299	1,147,222	1,250,000	944,595	1,250,000	1,250,000	-	-
Add debt proceeds	2,875,000	4,371,250	4,266,500	4,266,500	4,266,500	4,340,000	73,500	1.7%
Less cash outflow for capital projects	(2,887,000)	(4,881,250)	(4,967,500)	(4,967,500)	(4,967,500)	(4,451,000)	516,500	(10.4%)
Less principal payments	(1,120,000)	(1,265,000)	(1,275,000)	(1,275,000)	(1,275,000)	(1,305,000)	(30,000)	2.4%
Less funds reserved for future assets	-	-	-	-	-	-	-	-
Less non-cash contributed assets	(206,004)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	-	-
NET OPERATING GAIN (LOSS) - CASH BASIS	**1,049,488**	**508,026**	**118,731**	**(3,023,095)**	**94,857**	**420,044**	**301,313**	**253.8%**
FUND BALANCE								
Retained earnings - beginning of year	26,805,333	28,143,526	29,294,330	29,294,330	29,294,330	30,130,187	835,857	2.9%
Retained earnings - end of year	28,143,526	29,294,330	30,154,061	27,317,640	30,130,187	30,731,231	577,170	1.9%
Net Assets (comprising Fund Balance)								
Cash and Investments	874,479	628,950	1,278,022	1,734,194	1,829,051	2,249,095	971,073	76.0%
Net receivables	(10,711,748)	(11,111,560)	(11,104,757)	(12,810,846)	(11,093,156)	(10,912,156)	192,601	(1.7%)
Inventories and Prepaid Items	166,246	226,888	166,246	417,402	417,402	417,402	251,157	151.1%
Land / Nondepreciable / WIP	358,299	493,235	358,299	57,990	57,990	57,990	(300,309)	(83.8%)
Net Buildings	30,908	26,859	30,908	23,709	23,709	23,709	(7,200)	(23.3%)
Infrastructure net of depr. and related debt	36,968,395	38,413,181	38,968,395	37,349,558	38,349,558	38,349,558	(618,836)	(1.6%)
Net Machinery and Equipment	456,948	616,777	456,948	545,632	545,632	545,632	88,684	19.4%
Total Net Assets	**$ 28,143,526**	**$ 29,294,330**	**$ 30,154,061**	**$ 27,317,640**	**$ 30,130,187**	**$ 30,731,231**	**$ 577,170**	**1.9%**

Water Utility rates are set by the Public Service Commission. The 2027 budget figures reflect a rate increase of approximately $2.65 per quarter for the average household.
**Contributed Capital revenue is a non-cash contribution of plant assets funded by ARPA

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CITY OF WEST ALLIS
SANITARY SEWER UTILITY
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget	Change	% Change
REVENUES								
City Sewer Service Charges	$ 4,458,895	$ 4,397,337	$ 5,000,000	$ 3,590,477	$ 5,000,000	$ 5,150,000	$ 150,000	3.0%
Metro Sewer Service Charges	5,930,241	6,307,817	6,450,000	5,206,636	6,650,000	6,930,000	480,000	7.4%
Penalties	91,616	120,140	95,000	81,822	100,000	100,000	5,000	5.3%
MMSD Grant	466,417	46,186	15,000	245,701	245,701	15,000	-	-
Contributed Capital**	616,933	-	-	-	-	-	-	-
Interest	246,223	274,018	200,000	25,269	200,000	200,000	-	-
Other - Miscellaneous Revenues	-	1,971	-	-	-	-	-	-
TOTAL REVENUES	**11,810,326**	**11,147,468**	**11,760,000**	**9,149,905**	**12,195,701**	**12,395,000**	**635,000**	**5.4%**
EXPENDITURES								
Salaries	501,088	525,144	609,983	353,370	550,000	601,584	(8,399)	(1.4%)
Provisionals/Part-Time	555	-	-	-	-	-	-	-
Misc Other Pay	1,486	1,786	563	1,261	1,700	1,663	1,100	195.4%
Overtime	15,546	27,365	10,000	10,569	15,000	11,000	1,000	10.0%
Payroll Taxes	38,291	40,885	43,609	26,831	43,000	42,966	(643)	(1.5%)
Pension	5,862	50,152	41,043	25,864	41,000	40,719	(324)	(0.8%)
Health Insurance	121,870	124,732	155,118	87,042	130,000	159,428	4,310	2.8%
Health Ins-Retirees	6,440	15,373	8,000	28,106	35,000	35,000	27,000	337.5%
Dental Insurance	7,649	7,566	8,721	4,817	7,000	8,277	(444)	(5.1%)
Life Insurance	37,262	24,131	11,729	11,030	16,200	16,376	4,647	39.6%
Professional Services	71,359	134,903	86,425	64,037	87,025	85,700	(725)	(0.8%)
Maintenance Contracts	33,312	50,033	36,450	23,509	50,000	59,000	22,550	61.9%
Debt Service	223,640	276,811	226,000	262,407	309,000	351,000	125,000	55.3%
Utilities including MMSD Charges	6,187,041	6,605,914	6,676,900	3,464,825	6,916,900	7,166,900	490,000	7.3%
Rentals	53,396	54,784	55,500	32,265	55,500	43,762	(11,738)	(21.1%)
Repair & Maintenance	16,087	36,984	20,500	48,169	60,000	40,500	20,000	97.6%
Supplies	46,111	58,270	88,500	30,630	82,500	110,965	22,465	25.4%
Training & Travel	6,662	3,688	6,500	1,323	6,500	6,500	-	-
Insurance	19,121	5,400	5,400	4,050	5,400	5,444	44	0.8%
Miscellaneous including Depreciation	781,106	859,981	890,000	628,288	895,000	944,250	54,250	6.1%
Non-Capital Project Items	599,723	306,324	200,000	2,278,347	200,000	200,000	-	-
Transfers Out	50,000	50,000	50,000	37,500	50,000	50,000	-	-
TOTAL EXPENDITURES	**8,823,607**	**9,260,225**	**9,230,941**	**7,424,239**	**9,556,725**	**9,981,034**	**750,093**	**8.1%**
NET OPERATING GAIN (LOSS) - BUDGET BASIS	**2,986,719**	**1,887,243**	**2,529,059**	**1,725,665**	**2,638,976**	**2,413,966**	**(115,093)**	**(4.6%)**
Conversion to cash basis								
Add back depreciation	669,178	697,259	750,000	534,428	750,000	799,250	49,250	6.6%
Less cash outflow for capital projects	(2,100,000)	(3,827,000)	(2,883,000)	(3,139,000)	(3,139,000)	(3,681,200)	(798,200)	27.7%
Add debt proceeds	1,565,000	1,985,000	1,823,000	2,100,000	2,100,000	3,585,000	1,762,000	96.7%
Less principal payments	(1,567,127)	(1,569,218)	(1,591,359)	(1,635,000)	(1,635,000)	(1,695,885)	(104,526)	6.6%
Outstanding prior year commitments	-	-	-	(600,000)	(600,000)	-	-	-
Less non-cash contributed assets	(616,933)	-	-	-	-	-	-	-
NET OPERATING GAIN (LOSS) - CASH BASIS	**936,838**	**(826,716)**	**627,700**	**(1,013,907)**	**114,976**	**1,421,131**	**793,431**	**126.4%**
FUND BALANCE								
Retained earnings - beginning of year	41,504,114	44,490,833	46,378,076	46,378,076	46,378,076	49,017,052	2,638,976	5.7%
Retained earnings - end of year	**44,490,833**	**46,378,076**	**48,907,135**	**48,103,741**	**49,017,052**	**51,431,018**	2,523,883	5.2%
Net Assets (comprising Fund Balance)								
Cash and Investments	6,213,542	7,519,262	6,216,751	5,689,639	7,634,238	9,055,369	2,838,618	45.7%
Net receivables	(11,545,540)	(12,933,110)	(8,102,447)	(8,843,393)	(11,379,110)	(10,386,274)	(2,283,827)	28.2%
Infrastructure net of depr. and related debt	49,476,144	51,509,806	50,476,144	51,023,806	52,509,806	52,509,806	2,033,662	4.0%
Net Machinery and Equipment	346,687	282,117	316,687	233,689	252,117	252,117	(64,570)	(20.4%)
Total Net Assets	**$ 44,490,833**	**$ 46,378,076**	**$ 48,907,135**	**$ 48,103,741**	**$ 49,017,052**	**$ 51,431,018**	**$ 2,523,883**	**5.2%**

The 2027 budget figures reflect a proposed rate increase of approximately $0.70 per quarter for the average household.

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CITY OF WEST ALLIS
STORM WATER MANGEMENT
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget	Change	% Change
REVENUES								
Storm Water Service Charges	$ 3,979,923	$ 4,211,300	$ 5,400,000	$ 3,590,688	$ 4,635,000	$ 4,913,100	$ (486,900)	(9.0%)
Penalties	28,709	31,011	28,000	28,639	30,000	30,000	2,000	7.1%
Contributed Capital**	248,661	203,634	-	-	-	-	-	-
Assessment Revenues	2,244	-	10,000	6,164	6,164	-	(10,000)	(100.0%)
MMSD Grant Funding	48,480	283,130	350,000	45,973	100,000	100,000	(250,000)	(71.4%)
Interest Revenue	322,875	279,019	325,000	-	300,000	300,000	(25,000)	(7.7%)
Misc.	4,102	9,643	33,000	1,832	3,000	3,000	(30,000)	(90.9%)
TOTAL REVENUES	**4,634,994**	**5,017,737**	**6,146,000**	**3,673,297**	**5,074,164**	**5,346,100**	**(799,900)**	**(13.0%)**
EXPENDITURES								
Salaries	503,658	587,750	734,537	447,753	670,000	735,589	1,052	0.1%
Provisionals/Part-Time	4,329	7,560	12,800	144	6,000	12,800	-	-
Misc Other Pay	2,115	2,731	63	2,722	4,400	4,463	4,400	6984.8%
Overtime	21,414	42,715	-	21,013	22,500	19,500	19,500	999.0%
Payroll Taxes	39,057	47,320	57,176	34,635	49,900	57,257	81	0.1%
Pension	33,288	60,381	52,891	33,561	45,000	53,335	444	0.8%
Health Insurance	122,384	141,623	183,992	113,889	160,000	197,115	13,123	7.1%
Health Ins-Retirees	5,783	31,293	44,000	37,792	50,000	50,000	6,000	13.6%
Dental Insurance	7,491	8,349	11,232	6,301	10,000	11,324	92	0.8%
Life Insurance	12,337	14,392	18,680	14,240	21,535	22,305	3,625	19.4%
Professional Services	196,764	125,584	242,325	120,084	277,000	294,200	51,875	21.4%
Maintenance Contracts	23,598	26,156	27,000	18,208	28,000	34,000	7,000	25.9%
Debt Service	9,433	6,983	12,100	7,681	2,100	2,350	(9,750)	(80.6%)
Utilities	191,276	216,949	152,105	94,704	152,105	152,105	-	-
Rentals	132,824	127,508	126,000	102,643	128,000	320,000	194,000	154.0%
Repair & Maintenance	120,168	91,053	82,000	96,429	102,000	82,000	-	-
Supplies	194,731	265,403	250,500	280,039	291,000	270,025	19,525	7.8%
Insurance	5,000	5,400	5,400	4,050	5,400	10,254	4,854	89.9%
Miscellaneous including Depreciation	902,656	921,286	1,011,460	750,299	1,011,540	1,051,600	40,140	4.0%
Non-Capital Project Items	314,921	164,724	440,000	3,469,187	190,000	100,000	(340,000)	(77.3%)
Transfers Out	300,000	300,000	300,000	225,000	300,000	300,000	-	-
TOTAL EXPENDITURES	**3,143,226**	**3,195,159**	**3,764,262**	**5,880,375**	**3,526,480**	**3,780,222**	**15,961**	**0.4%**
NET OPERATING GAIN (LOSS) - BUDGET BASIS	**1,491,767**	**1,822,578**	**2,381,738**	**(2,207,078)**	**1,547,684**	**1,565,878**	**(815,860)**	**(34.3%)**
Conversion to cash basis								
Add back depreciation	855,246	885,348	950,000	705,307	950,000	990,000	40,000	4.2%
Less cash outflow for capital projects	(2,040,000)	(2,570,000)	(4,621,500)	(5,014,500)	(5,014,500)	(2,134,900)	2,486,600	(53.8%)
Less principal payments	(85,000)	(90,000)	(95,000)	(95,000)	(95,000)	(100,000)	(5,000)	5.3%
Outstanding prior year commitments	-	-	-	(500,000)	(500,000)		-	-
NET OPERATING GAIN (LOSS) - CASH BASIS	**222,014**	**47,926**	**(1,384,762)**	**(7,111,271)**	**(3,111,816)**	**320,978**	**1,705,740**	**(123.2%)**
FUND BALANCE								
Retained earnings - beginning of year	49,475,449	50,967,217	50,967,217	50,967,217	50,967,217	52,514,901	1,547,684	3.0%
Retained earnings - end of year	**50,967,217**	**50,967,217**	**53,348,955**	**48,760,138**	**52,514,901**	**54,080,778**	731,824	1.4%
Net Assets (comprising Fund Balance)								-
Cash and Investments	6,504,458	7,024,889	5,230,211	7,024,889	3,913,073	4,234,050	(996,160)	(19.0%)
Net receivables	(417,526)	(1,715,566)	1,980,850	(3,922,645)	2,463,934	3,708,834	1,727,984	87.2%
Deferred charges	371,538	240,702	240,702	240,702	240,702	240,702	-	-
Infrastructure net of depr. and related debt	43,686,880	44,398,087	44,898,087	44,398,087	44,898,087	44,898,087	-	-
Net Machinery and Equipment	821,867	1,019,106	999,106	1,019,106	999,106	999,106	-	-
Total Net Assets	**$ 50,967,217**	**$ 50,967,217**	**$ 53,348,955**	**$ 48,760,138**	**$ 52,514,901**	**$ 54,080,778**	**$ 731,824**	**1.4%**

The 2027 budget figures reflect a propsed rate increase of approximately $1.53 per quarter for the average household.

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CITY OF WEST ALLIS
SOLID WASTE FUND
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget	Change	% Change
REVENUES								
Recycling	$ 3,156,291	$ 3,318,029	$ 3,586,000	$ 2,706,135	$ 3,625,000	$ 3,733,750	$ 147,750	4.1%
Sale of Recyclables	636	834	1,000	336	1,000	1,000	-	-
Recycling Grant	253,869	253,544	254,000	253,533	253,533	254,000	-	-
Interest Revenue	264,371	242,831	200,000	-	200,000	200,000	-	-
Gain / Loss on Sale of Asset	-	-	-	-	-	-	-	-
Miscellaneous	41,204	41,419	96,000	31,720	96,463	96,000	-	-
Total Revenues	**3,716,371**	**3,856,656**	**4,137,000**	**2,991,724**	**4,175,996**	**4,284,750**	**147,750**	**3.6%**
EXPENDITURES								
Salaries	494,946	588,611	735,779	455,045	650,000	725,379	(10,400)	(1.4%)
Provisionals/Part-Time	1,736	2,932	25,728	15,273	25,728	25,728	-	-
Misc Other Pay	20,025	26,164	228	19,052	27,200	27,428	27,200	11929.8%
Overtime	21,651	30,529	22,000	15,353	22,000	22,000	-	-
Payroll Taxes	39,679	47,530	58,273	36,967	51,000	57,477	(796)	(1.4%)
Pension	33,712	55,554	52,993	35,208	50,000	52,607	(386)	(0.7%)
Health Insurance	120,164	140,460	200,467	117,222	180,000	189,429	(11,038)	(5.5%)
Health Ins-Retirees	16,404	15,295	23,000	37,258	45,656	46,000	23,000	100.0%
Dental Insurance	7,462	8,756	12,651	6,798	10,000	11,058	(1,593)	(12.6%)
Life Insurance	15,334	25,473	22,988	14,476	17,569	22,357	(631)	(2.7%)
Professional Services	33,760	105,813	13,900	3,494	12,500	14,000	100	0.7%
Maintenance Contracts	20,841	23,583	31,000	16,466	31,000	35,000	4,000	12.9%
Utilities including Dumping Fees	1,415,913	1,564,269	1,802,000	1,005,248	1,602,780	1,802,780	780	0.0%
Rentals	98,079	98,528	98,200	73,902	98,600	103,505	5,305	5.4%
Repair & Maintenance	80,800	75,999	120,000	59,437	71,000	76,000	(44,000)	(36.7%)
Supplies	95,237	202,079	165,000	103,062	174,000	173,650	8,650	5.2%
Printing	-	-	2,000	-	-	-	(2,000)	(100.0%)
Training & Travel	1,110	233	2,500	2,124	2,500	2,500	-	-
Regulatory & Safety	-	3,075	3,000	3,600	3,600	3,500	500	16.7%
Insurance	5,000	5,400	5,400	4,050	5,400	10,472	5,072	93.9%
Miscellaneous including Depreciation	92,556	104,969	99,100	88,610	135,200	173,200	74,100	74.8%
Non-Capital Project Items	-	-	-	874,233	-	-	-	-
Transfers Out	100,000	100,000	100,000	75,000	100,000	100,000	-	-
Total Expenditures	**2,714,410**	**3,225,253**	**3,596,207**	**3,061,878**	**3,315,733**	**3,674,070**	**77,863**	**2.2%**
NET OPERATING GAIN (LOSS) - BUDGET BASIS	**1,001,961**	**631,403**	**540,793**	**(70,154)**	**860,263**	**610,680**	**69,887**	**12.9%**
Conversion to cash basis								
Add back depreciation	62,419	72,982	65,000	61,257	99,000	137,000	72,000	110.8%
Less cash outflow for capital projects	(453,000)	(430,000)	(530,000)	(530,000)	(530,000)	(524,200)	5,800	(1.1%)
NET OPERATING GAIN (LOSS) - CASH BASIS	**611,379**	**274,385**	**75,793**	**(538,897)**	**429,263**	**223,480**	**147,687**	**194.9%**
FUND BALANCE								
Retained earnings - beginning of year	6,113,101	7,115,062	7,746,464	7,746,464	7,746,464	8,606,727	860,263	11.1%
Retained earnings - end of year	**7,115,062**	**7,746,464**	**8,287,257**	**7,676,310**	**8,606,727**	**9,217,407**	930,150	11.2%
Net Assets (comprising Fund Balance)								-
Cash and Investments	5,604,599	6,191,238	6,162,785	6,191,238	6,620,501	6,843,981	681,196	11.1%
Net receivables	983,050	752,600	1,341,846	682,446	1,203,600	1,590,800	248,954	18.6%
Net Machinery and Equipment	527,413	802,626	782,626	802,626	782,626	782,626	-	-
Total Net Assets	**$ 7,115,062**	**$ 7,746,464**	**$ 8,287,257**	**$ 7,676,310**	**$ 8,606,727**	**$ 9,217,407**	**$ 930,150**	**11.2%**

The 2027 budget figures reflect a proposed rate increase of approximately $1.26 per quarter for the average household.

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CITY OF WEST ALLIS
BELOIT ROAD SENIOR APARTMENTS FUND
2027 BUDGET

	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Management Fee	10,613	-	-	-	-	-
Interest Revenue	142,425	138,668	150,000	100,610	140,000	140,000
Misc Revenue	-	-	-	-	-	-
TOTAL REVENUES	$ 153,038	$ 138,668	$ 150,000	$ 100,610	$ 140,000	$ 140,000
EXPENDITURES						
Salaries - Full-Time	-	-	-	-	-	-
Salaries - Part-Time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Other Pay	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Pension	295	-	-	-	-	-
Other Professional Services	51	-	-	-	-	-
Maintenance Contracts	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Other Maint & Supplies	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Training & Travel	-	-	-	-	-	-
Regulatory & Safety	-	-	-	-	-	-
Claims & Judgments	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Retiree Benefits	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-
Capital Items	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers-Out	120,000	120,000	120,000	-	120,000	120,000
TOTAL EXPENDITURES	$ 120,346	$ 120,000	$ 120,000	$ -	$ 120,000	$ 120,000
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ 32,692	$ 18,668	$ 30,000	$ 100,610	$ 20,000	$ 20,000
Fund Balance (beginning)	$ 7,377,370	$ 7,410,061	$ 7,428,730	$ 7,428,730	$ 7,428,730	$ 7,448,730
Fund Balance (ending)	$ 7,410,061	$ 7,428,730	$ 7,458,730	$ 7,529,340	$ 7,448,730	$ 7,468,730
Net Assets (comprising Fund Balance):						
Cash and Investments	$ 2,499,070	$ 2,571,608	$ 2,601,608		$ 2,621,608	$ 2,641,608
Net Receivables (Loans)	$ 4,910,991	$ 4,857,122	$ 4,857,122		$ 4,827,122	$ 4,827,122
Total Fund Balance (Year End)	$ 7,410,061	$ 7,428,730	$ 7,458,730		$ 7,448,730	$ 7,468,730

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In December 2011, the Beloit Road Senior Housing Complex was sold to an investor group and is now owned and operated by a separate LLC. The City, through the Community Development Authority, is the Managing Member of the LLC and remains involved with the day-to-day perations of the complex. In Fall 2019, the City contracted with a management company to handle day-to-day maintenance and operation of the facility, but will still remain the Managing Member of the LLC. The 2026 budget reflects this management model with a small provision for administrative expenses, and an annual transfer to the General Fund. The tax credits related to the original 2011 deal expire at the end of 2026 so the City & CDA will consider future options.

CITY OF WEST ALLIS
WEST ALLIS HOSPITAL FUND
2027 BUDGET

	2024 Actual	2025 Actual	* (Restated) * 2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget	Change	% Change
REVENUES								
Lease Revenue	$ -	$ -	$ 402,681	$ 1,082,072	$ 402,681	$ 408,291	$ 5,610	1.4%
Lease Interest	-	-	-	-	-	-	-	-
Contributed Asset Revenue	-	-	18,000,000	-	18,000,000	18,000,000	-	-
Total Revenues	**-**	**-**	**18,402,681**	**1,082,072**	**18,402,681**	**18,408,291**	**5,610**	**0.0%**
EXPENDITURES								
Depreciation	-	-	11,000,000	-	11,000,000	11,000,000	-	-
Transfers Out	-	-	402,681	$ 402,681	402,681	408,291	5,610	1.4%
Total Expenditures	**-**	**-**	**11,402,681**	**402,681**	**11,402,681**	**11,408,291**	**5,610**	**0.0%**
FUND BALANCE								
Retained earnings - beginning of year	-	-	-	-	-	101,931,870	101,931,870	999.0%
Retained earnings - end of year	-	-	101,931,870	94,931,870	7,000,000	108,931,870	7,000,000	6.9%
Net Assets (comprising Fund Balance)								-
Cash and Investments	-	-	-	-	-	-	-	-
Net receivables	-	-	679,391	679,391	679,391	679,391	-	-
Capital assets net of depreciation	-	-	101,252,479	94,252,479	101,252,479	108,252,479	7,000,000	6.9%
Total Net Assets	**$ -**	**$ -**	**$ 101,931,870**	**$ 94,931,870**	**$ 101,931,870**	**$ 108,931,870**	**$ 7,000,000**	**6.9%**

This fund accounts for the long term lease agreement for the Aurora West Allis Hospital and the City's related ownership of hospital assets.
The hospital lease arrangement dates back to 1962, and the current lease term extends to 2063. An accounting change to treat this as an enterprise fund was made in 2026.
This change improves the comparability of the City's financial statements by separating the unique hospital-related net assets from the City's standard governmental net assets.
It also improves transparency regarding the unique relationship between the City and the Hospital.

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Budget & Action Plan
As recommended by Mayor Dan Devine

Internal Service Funds

Revenues & Expenditures

2027

CITY OF WEST ALLIS
INTERNAL SERVICE FUNDS SUMMARY
2027 BUDGET

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2026 Year-to-Date	2026 Estimated	2027 Budget
REVENUES						
Premiums (charged to City Depts)	$ 12,087,389	$ 12,126,598	$ 12,386,000	$ 9,001,266	$ 13,019,000	$ 14,166,000
Premiums (employee/retiree paid)	3,681,927	3,483,044	3,789,500	2,575,352	3,423,300	3,764,500
Other Revenue	1,671,730	876,313	1,050,000	2,745,005	2,858,000	2,635,000
Transfers In	275,952	-	-	-	-	-
Dividends	49,544	49,419	23,000	23,132	23,132	23,000
TOTAL REVENUES	$ 17,766,542	$ 16,535,374	$ 17,248,500	$ 14,344,755	$ 19,323,432	$ 20,588,500
EXPENDITURES						
Administrative	$ 708,367	$ 677,423	$ 708,000	$ 563,047	$ 777,000	$ 823,000
Claims	15,667,117	14,176,816	14,910,000	12,550,989	16,298,000	17,239,000
Stop Loss Insurance	1,271,646	1,357,779	1,545,000	1,183,401	1,553,500	1,983,000
Other Expenses	107,612	(241,015)	269,000	175,835	240,000	257,000
Transfers Out	49,544	49,419	23,000	23,132	23,132	23,000
TOTAL EXPENDITURES	$ 17,804,286	$ 16,020,422	$ 17,455,000	$ 14,496,404	$ 18,891,632	$ 20,325,000
FUND BALANCE						
ANNUAL SURPLUS / (DEFICIT)	$ (37,744)	$ 514,952	$ (206,500)	$ (151,649)	$ 431,800	$ 263,500
Fund Balance (beginning)	$ 11,703,327	$ 12,194,031	$ 13,055,611	$ 13,055,611	$ 13,055,611	$ 13,487,411
Fund Balance (ending)	11,665,583	12,708,983	12,849,111	12,903,962	13,487,411	13,750,911
Reserved (by fund) for:						
Health Insurance	$ 7,972,893	$ 8,612,881	$ 8,395,881	$ 8,754,529	$ 9,256,881	$ 9,490,881
Family Savings Plan (Health)	125,846	111,292	73,292	18,371	53,292	53,292
Dental Insurance	850,993	899,680	928,180	934,137	935,980	960,480
Workers Comp			207,459	(47,374)	(3,041)	1,959
CVMIC Liability	3,244,299	3,244,299	3,244,299	3,244,299	3,244,299	3,244,299
Fund Balance (ending)	$ 11,665,583	$ 12,708,983	$ 12,849,111	$ 12,903,962	$ 13,487,411	$ 13,750,911

This summary includes the City's self-insured funds for Health Insurance, Dental Insurance, and Workers Comp Coverage.
It also includes the City's participation in CVMIC for Liability Insurance

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Vision Statement

West Allis will become the preferred city for visitors, residents, and businesses.

Mission Statement

The City of West Allis exists to provide:

- Cost effective municipal services consistent with the needs and desires of the citizens of the West Allis community (residences and businesses, as well as other community stakeholders)
- For the health, safety, and welfare of the community
- A quality living and working environment
- A positive, progressive, and creative approach to the budget, management, and operations of the City.

Non-Discrimination Statement

The City of West Allis does not discriminate against individuals on the basis of race, color, religion, age, marital or veterans' status, sex, national origin, disability or any other legally protected status in the admission or access to, or treatment or employment in, its services, programs or activities.

Americans With Disabilities Act Notice

Upon reasonable notice the City will furnish appropriate auxiliary aids (including assistive listening devices) and services when necessary to afford individuals with disabilities an equal opportunity to participate in and to enjoy the benefits of a service, program or activity provided by the City.

Limited English Proficiency Statement

It is the policy of the City of West Allis to provide language access services to populations of persons with Limited English Proficiency (LEP) who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services, or benefits.

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