



# 2024

## City of West Allis

### Budget and Action Plan

Recommended by Mayor Devine  
Administration Committee Presentation  
October 17, 2023





# Mayor's Remarks





# 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.



# Demographics

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- Population Estimate - 59,714\*
- Owner Occupied Housing Units - 51.9%
- Median Value of Owner-Occupied Housing - \$155,700
- Median Household Income (2022) - \$58,738
- Persons in Poverty - 10.4%
- Persons over 65 - 15.8%



*\*Per Wisconsin Dept of Revenue*

Source -

<https://www.census.gov/quickfacts/fact/table/westalliscitywisconsin,US/PST045222>



# 2022-2026 STRATEGIC PLAN FOCUS AREAS

- Community – A community that is healthy, accessible, attractive, and open to all.
- Destination – A community that attracts business, engages in partnerships, and is considered a safe and attractive place to live, work, and visit.
- Financial – An organization that is fiscally responsible and aligns organizational resources with the needs of the community.
- Infrastructure – A long-term approach to investing in, managing, and maintaining, the City's physical assets.
- Organizational Excellence – An organization that makes investments in employees and is accountable and transparent in its practices.



# 2024 Recommended Budget Priorities

## Public Safety

- Maintain Funding for Police and Fire Services
- Add 5 more Flock Cameras

## Pedestrian, Motorist and Cyclist Safety

- Public Evidence Submission Process Improved
- More than \$225,000 allocated for Traffic Calming and Pedestrian Improvements

## Parks

- Change in PW operations
- Parks Subcommittee Meetings
- Formalized recommendation process to Capital Improvement Committee for park improvements



480  
Calls for  
Service



70  
Arrests



PENALTY

125  
Citations



# Challenges

- **State Funding Structure for Wisconsin Municipalities**
  - Overreliance on Property Taxes
  - State Aids\*
  - Expenditure Restraint Program
  - Levy Limits
- **Public Safety Budget Growth**
- **Aging Infrastructure**
  - Street Light Conversion Project
  - Facility Repairs and Maintenance
- **Recruiting and Retention of High-Quality Employees**
- **Taxpayer Financial Limitations**

\*2023 Wisconsin Act 12 – Shared Revenue Increase – allows maintenance of services for 2024 – but unlikely to mitigate cost increases in future budgets





# 2023 Wisconsin Act 12

## Provisions

- Dedicated fund for shared revenue – 20% of sales tax
- New supplemental aid for police, fire/EMS, pw, courts, transportation
- Personal Property Tax for businesses eliminated (2024)
- Innovation Grants – Additional funds given to consolidated or transferred services which results in reduced costs of 10% in first 2 years, and 25% within 3 years
- Changes levy benefits for TIDS created on and after 1/1/2025
  - annual adj. 90% of new construction (previously 100% of *net* new construction)
  - one time adj. at closure is 10% (previously 50%)
  - Creates an incentive for early closure, 10% is raised to 25%





# Expenditure Restraint Incentive Program

The Expenditure Restraint Incentive Program (ERIP) is an initiative aimed at limiting the growth of local government expenditures. It provides financial incentives to municipalities that restrain their spending.



**1990 – EST. BECAUSE STATE AID WAS ALLOCATED BASED ON SPENDING; INCREASES IN SPENDING WERE ENCOURAGED SO MORE AID WAS RECEIVED**

**1994 - QUALIFIED TAX RATE WAS CHANGED TO 5 MILLS AND LIMIT WAS CHANGED TO GENERAL FUND**

**FUNDING SET AT \$42 MILLION FOR PROGRAM WITH 240 TOWNS, VILLAGES, AND CITIES PARTICIPATING**

**2003 - FUNDING WAS CHANGED TO \$58,145,700 FOR 319 TOWNS, VILLAGES AND CITIES WHO PARTICIPATE**

**2023- FUNDING HAS REMAINED AT 2003 LEVELS; MORE THAN 300 PARTICIPANTS ( IN 2020) ESTIMATED REDUCTION FOR WEST ALLIS IN 2024 IS (155,000)**

# Levy Limits

\$445,000

2023 Levy Limit

(2024 Budget)

\$265,000

2022 Levy Limit

(2023 Budget)

\$395,000

2021 Levy Limit

(2022 Budget)

## What are levy limits?

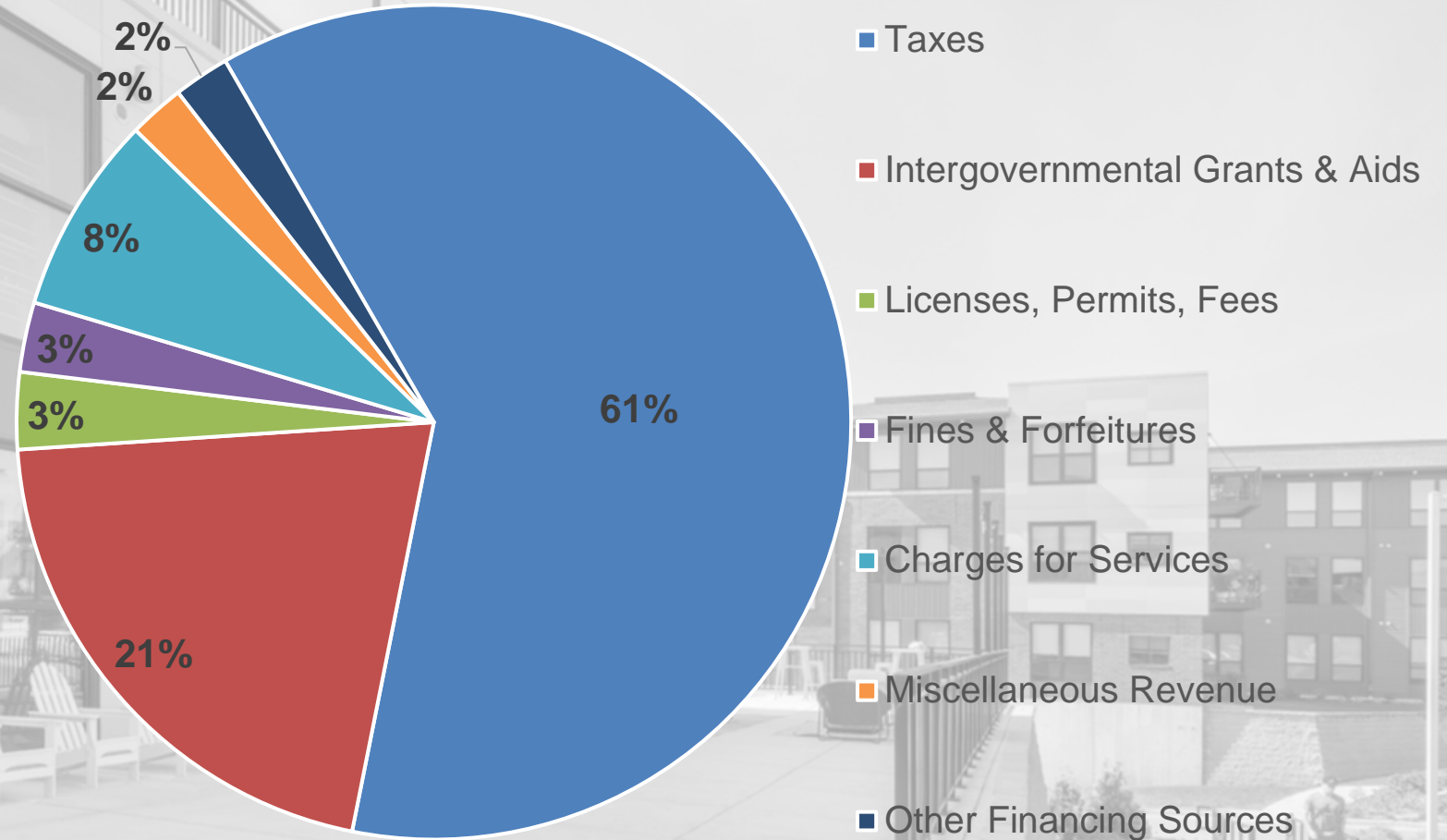
- Levy Limits prevent counties, cities, towns, and villages from raising their basic levy (which is a kind of tax) by more than the increase in net new construction from last year to this year. This ensures that tax increases are tied to the net growth in new construction.
  - Includes Tax Increment District (TID) activity
  - Value is compared to total equalized value to calculate a percentage change

## What is net new construction?

- The net change in the quantity and value of constructed buildings and land enhancements over a specific period. It includes both newly constructed structures and those that have been demolished.



# Budgeted Revenues



# Personnel

## BENEFITTED POSITIONS

531.55

DOWN FROM

533.63

(Reduction of 2.08 positions for 2024)



GENERAL FUND  
POSITIONS

481.35

FUNDED BY OTHER  
SOURCES

50.20



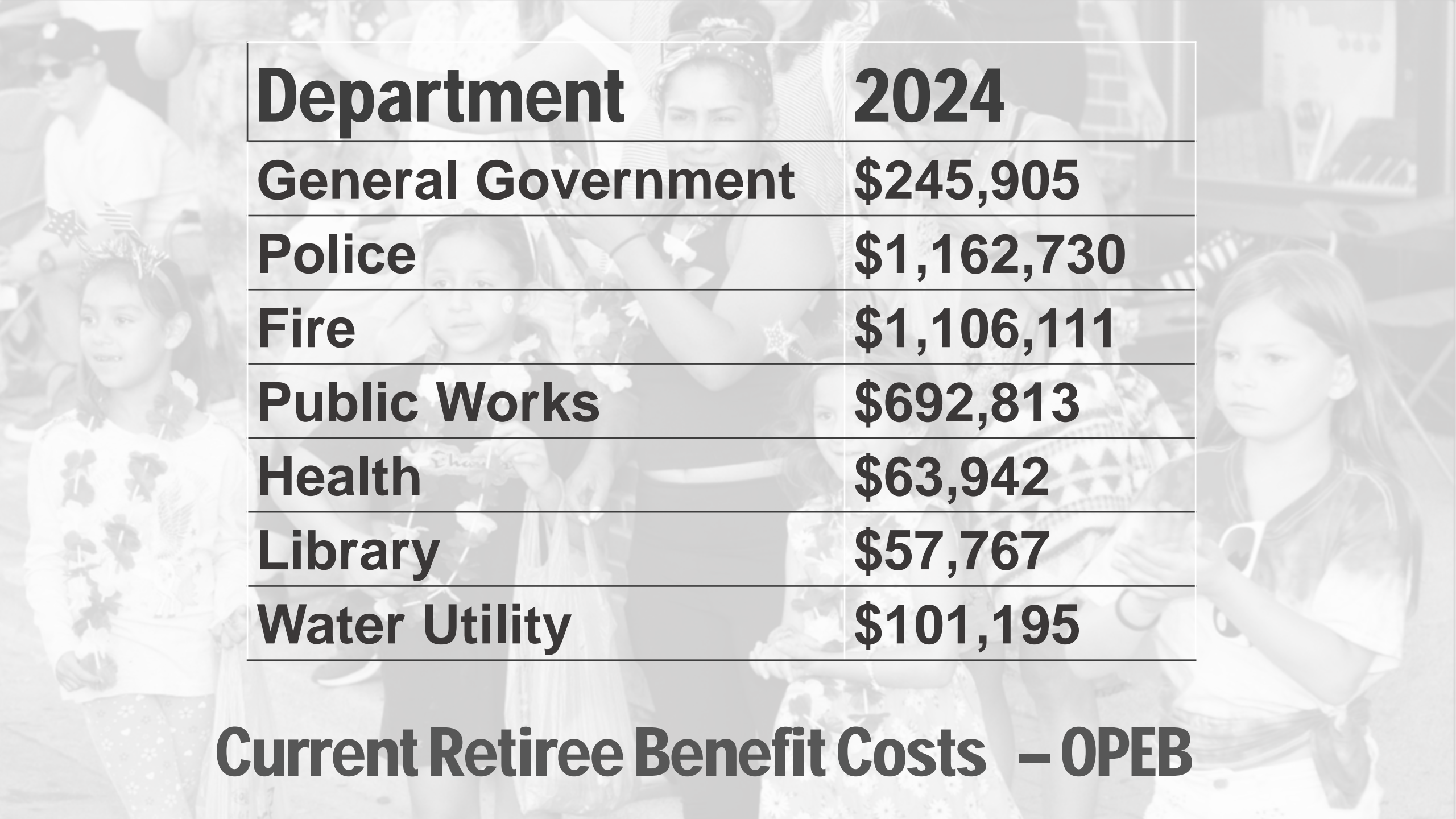
# Personnel 2017 v 2024

Department	2017	2024*	Change
<b>Benefitted Positions – City Wide</b>	<b>580.15</b>	<b>531.55</b>	<b>(48.6)</b>
<b>Police</b>	<b>160.55</b>	<b>159.55</b>	<b>(1)</b>
<b>Fire</b>	<b>106.00</b>	<b>102.10</b>	<b>(3.9)</b>
<b>Public Works</b>	<b>144.5</b>	<b>115</b>	<b>(29.5)</b>
<b>Health</b>	<b>39.55</b>	<b>35.80</b>	<b>(3.75)</b>

Personnel Costs **81%** of General Fund Budget







<b>Department</b>	<b>2024</b>
<b>General Government</b>	<b>\$245,905</b>
<b>Police</b>	<b>\$1,162,730</b>
<b>Fire</b>	<b>\$1,106,111</b>
<b>Public Works</b>	<b>\$692,813</b>
<b>Health</b>	<b>\$63,942</b>
<b>Library</b>	<b>\$57,767</b>
<b>Water Utility</b>	<b>\$101,195</b>

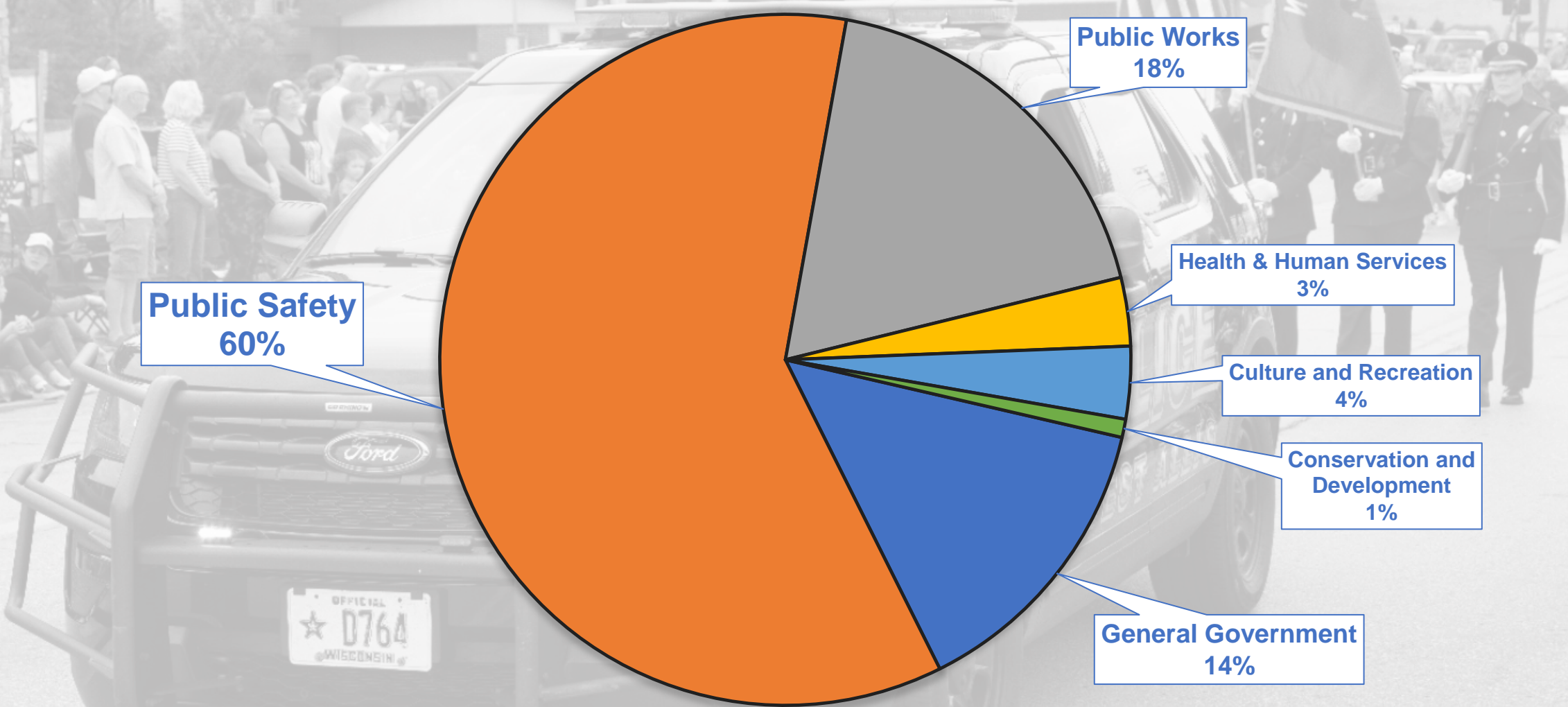
Current Retiree Benefit Costs – OPEB

# General Fund Expenditures

<b>Category</b>	<b>2024 Amount</b>	<b>Change from 2023</b>
<b>General Government</b>	<b>\$9,748,818</b>	<b>-3.00%</b>
<b>Public Safety</b>	<b>\$41,885,868</b>	<b>+4.90%</b>
<b>Public Works</b>	<b>\$12,754,063</b>	<b>+2.40%</b>
<b>Health &amp; Human Services</b>	<b>\$2,226,461</b>	<b>+1.6%</b>
<b>Culture &amp; Recreation</b>	<b>\$2,359,188</b>	<b>-1.80%</b>
<b>Conservation &amp; Development</b>	<b>\$593,602</b>	<b>-8.10%</b>



# Expenditures by Category



# Historical/Background Information

## Equalized Value

- 2023 - \$5,991,356,600
- 2022 - \$5,518,411,300
- 2021 - \$4,780,305,200
- 2020 - \$4,324,118,600

## Overall Tax Rate

- 2023 - \$28.22\*
- 2022 - \$28.23
- 2021 - \$27.72
- 2020 - \$27.90

## Assessed Value

- 2023 - \$3,977,737,286\*
- 2022 - \$3,959,940,300
- 2021 - \$3,953,572,200
- 2020 - \$3,918,312,400

## General Fund Revenue

- 2023 - \$67,686,000
- 2022 - \$65,344,524
- 2021 - \$66,051,114
- 2020 - \$64,643,000

## Local Tax Rate

- 2023 - \$12.07\*
- 2022 - \$12.12
- 2021 - \$12.02
- 2020 - \$11.91

## General Fund Expenditures

- 2023 - \$67,686,000
- 2022 - \$65,344,524
- 2021 - \$66,051,114
- 2020 - \$64,643,000

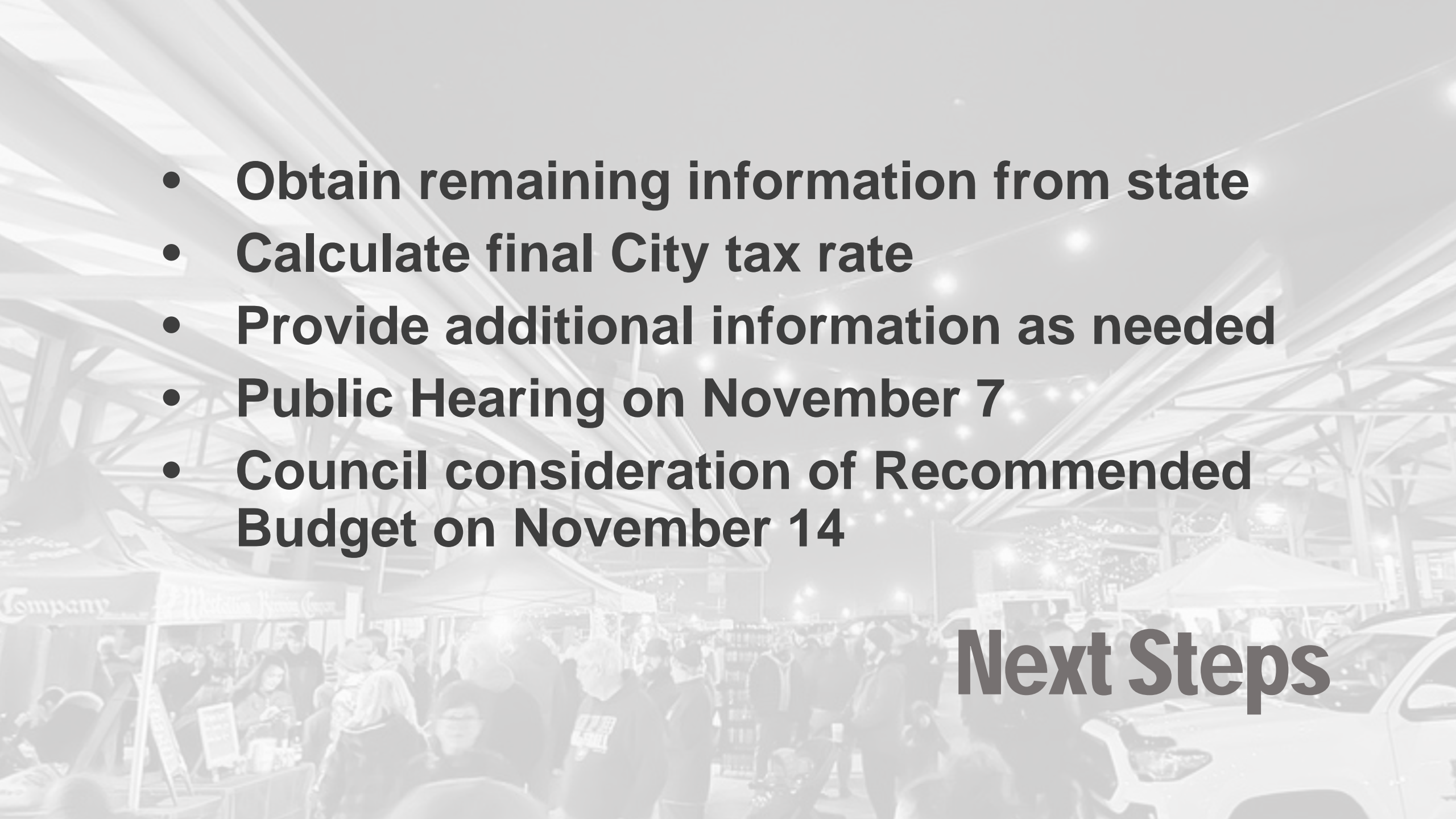




Estimated City Tax based  
on \$150K Home

- \$1,811

- DECREASE OF (\$8)

- 
- **Obtain remaining information from state**
  - **Calculate final City tax rate**
  - **Provide additional information as needed**
  - **Public Hearing on November 7**
  - **Council consideration of Recommended Budget on November 14**

Next Steps



## Marketing

Spending money on marketing activities and gateway signs?

- The Tourism Commission has funding from room tax that must be used on tourism promotion and tourism development; in the past this has been used on marketing activities and city gateway signs, these activities are likely to continue with this funding source

## Artwork

Spending money on murals and utility box artwork?

- The Artscape Fund receives donations from various organizations and individuals that are restricted for artistic purposes in the City.
- The Artscape Leadership Group oversees the project selection process.

Why are you  
—?



Questions?