



Department of Public Works  
Infrastructure Services Division  
Streets, Alleys, Sidewalks

**Jerrel Kruschke, PE**  
Commissioner of Public Works

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City Engineer

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Engineer in Charge

November 7, 2025

Subject: File Number 251149  
2026 Special Assessment Rates

Dear Honorable Council Members:

On September 2, 2008, the Common Council adopted File Number 080034 setting forth minimum recovery ratios for special assessments. In addition, File Number 000974 directed that the assessment rates be adjusted yearly as necessary to conform with the ratios.

Enclosed are the proposed 2026 rates for sidewalk, driveway and alley replacement as well as speed hump installations. Based on increases in the bid prices, the rates for sidewalk and driveway have increased about 6% over the 2025 rates. Alley replacement has decreased due to recent favorable bids and grant funding for green infrastructure through the Milwaukee Metropolitan Sewerage District (MMSD). All alley reconstructions are designed with green infrastructure, unless technically infeasible, to reduce impact on the City's storm and combined sewers during large rainfall events. Speed hump costs have remained consistent. In compliance with the council directives, we will implement the 2026 special assessment rates upon acceptance of this file. Attached are the following three exhibits.

Exhibit "A" - Chart listing major assessable construction items, 2022 - 2025 bid costs including engineering and overhead, current and proposed special assessment rates.

Exhibit "B" - A chart indicating the affects of the proposed rates for a typical lot for several types of improvements.

Exhibit "C" - Chart listing a 30+year history for various types of improvements, the rates and the proposed special assessment rates for 2026.

There is no new construction history for City sponsored new street construction since 2007, so no changes are available for reporting.

Please contact me with any questions concerning the rates.

Sincerely,

Kevin J. Muhs PE, AICP  
City Engineer

HJR  
Enclosure



2025 ANALYSIS - EXHIBIT A FOR 2026 RATES  
IMPROVEMENT COSTS AND ASSESSMENT RATES  
RESURFACE/RECONSTRUCTION PROGRAM

11/3/2025

| Type of Improvement  | Rate \$/Unit | 2023 Bid Cost Per Unit | 2024 Bid Cost Per Unit | 2025 Bid Cost Per Unit | Average Bid Cost (2023-25) | Engineering | Recovery Rate | Average Cost Recovery | 2023 Assessment Rate | 2024 Assessment Rate | 2025 Assessment Rate | Recommended Assessment Rate 2026 | Percent Change |
|----------------------|--------------|------------------------|------------------------|------------------------|----------------------------|-------------|---------------|-----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------|
| Sidewalk Replacement | \$/square ft | 8.17                   | 9.06                   | 9.51                   | 8.91                       | 11.14       | 0.50          | 5.57                  | \$ 4.50              | \$ 4.75              | \$ 5.25              | \$ 5.60                          | 6%             |
| 7" Driveway          | \$/square ft | 8.86                   | 9.88                   | 10.12                  | 9.62                       | 12.03       | 0.90          | 10.82                 | \$ 9.00              | \$ 9.50              | \$ 10.25             | \$ 10.90                         | 6%             |
| 8" Driveway          | \$/square ft | 10.27                  | 10.57                  | 10.41                  | 10.42                      | 13.02       | 0.90          | 11.72                 | \$ 10.00             | \$ 10.50             | \$ 11.75             | \$ 11.75                         | 0%             |
| Conc. Alley 20'      | \$/ft        | 66.76                  | 66.34                  | 50.70                  | 61.27                      | 82.71       | 0.50          | 41.36                 | \$ 54.00             | \$ 54.00             | \$ 54.00             | \$ 49.00                         | -10%           |
| Speed Humps          | \$/ft        | 7.42                   | 7.23                   | 6.99                   | 7.21                       | 7.93        | 0.33          | 2.62                  | \$ 2.00              | \$ 2.00              | \$ 2.75              | \$ 2.75                          | 0%             |
| Speed Tables         | \$/ft        | 4.92                   | 2.86                   | 5.72                   | 4.50                       | 6.08        | 0.33          | 2.00                  | \$ 4.00              | \$ 4.00              | 33%                  | 33%                              |                |
| Traffic Circles      | \$/ft        | 5.81                   |                        |                        | 5.81                       | 7.84        | 0.33          | 2.59                  | \$ 4.50              | \$ 4.50              | 33%                  | 33%                              |                |
| Pinned-On Island     | \$/ft        | 1.34                   | 1.21                   | 1.24                   | 1.26                       | 1.58        | 0.33          | 0.52                  | \$ -                 |                      | 33%                  | 33%                              |                |

10% eng for speed humps

25% eng for sidewalk, driveway, and pinned-on islands

35% eng for alleys, speed tables, and traffic circles

\*\* \$500,000 ARPA speed hump offset

\*\*\*\$500,000 Capitol traffic calming offset in 2024-2025

@' Proposed budget: \$700,000 Capitol traffic calming offset in 2026

**EXHIBIT B**  
**(2026 PROGRAM)**  
**EFFECTS OF PROPOSED ASSESSMENT RATES**  
(Typical Projects)  
November 3, 2025

I. Reconstruction/Resurfacing Projects/Area wide walk (40' Lot)

| TYPICAL PROJECT                                 | 2025     | 2026     |
|-------------------------------------------------|----------|----------|
| 100% Sidewalk replacement                       | \$ 1,050 | \$ 1,120 |
| 40% Sidewalk replacement                        | \$ 420   | \$ 450   |
| Driveway approach replacement (100 square feet) | \$ 1,025 | \$ 1,100 |
| Concrete Alley Pavement                         | \$ 2,160 | \$ 1,960 |

II. Assessable New Construction (50' Lot)

| TYPICAL PROJECTS                                                                             | 2025     | 2026 |
|----------------------------------------------------------------------------------------------|----------|------|
| 8" Concrete Pavement, Curb and Gutter, and Sidewalk.                                         | \$5,300  | N/A  |
| Storm and Sanitary Sewers.                                                                   | \$4,775  | N/A  |
| Water Main.                                                                                  | \$2,275  | N/A  |
| 8" Concrete Pavement, Curb and Gutter, Sidewalk, Storm Sewer, Sanitary Sewer and Water Main. | \$12,350 | N/A  |

NOTE: no new construction projects bid for many years

11/3/2025

**Exhibit C**  
**Special Assessment Rates Historic Review**

(Reconstruction/Resurfacing)

(Dollars per foot of Assessable Frontage - Residential)

| Year | 7" Conc<br>Pvmt | 4.5Asph/ 6"<br>Base | Overlay no<br>curb/walk<br>(Res.) | Arterial<br>Overlay | Curb &<br>Gutter | Sod     | Walk 5'<br>Wide | 20' Conc<br>Alley (Res) | 20' Asph<br>Alley | Speed<br>hump | Speed<br>Table |
|------|-----------------|---------------------|-----------------------------------|---------------------|------------------|---------|-----------------|-------------------------|-------------------|---------------|----------------|
| 1985 | \$ 13.50        | ---                 | ---                               | ---                 | \$ 4.00          | \$ 1.75 | \$ 5.50         | \$ 17.50                | \$ 6.00           |               |                |
| 1986 | \$ 13.00        | ---                 | \$ 2.75                           | \$ 2.90             | \$ 4.25          | \$ 1.75 | \$ 6.00         | \$ 17.50                | \$ 5.50           |               |                |
| 1987 | \$ 14.50        | ---                 | \$ 2.75                           | \$ 2.90             | \$ 4.50          | \$ 1.75 | \$ 6.50         | \$ 20.00                | \$ 5.25           |               |                |
| 1988 | \$ 15.00        | ---                 | \$ 2.85                           | \$ 3.00             | \$ 4.50          | \$ 2.00 | \$ 6.50         | \$ 18.00                | \$ 5.25           |               |                |
| 1989 | \$ 15.00        | ---                 | \$ 3.10                           | \$ 3.30             | \$ 4.50          | \$ 2.00 | \$ 6.50         | \$ 18.00                | \$ 5.25           |               |                |
| 1990 | \$ 15.00        | ---                 | \$ 4.00                           | \$ 4.50             | \$ 4.50          | \$ 2.50 | \$ 6.50         | \$ 18.00                | \$ 6.00           |               |                |
| 1991 | \$ 15.20        | ---                 | \$ 4.35                           | \$ 5.00             | \$ 4.60          | \$ 2.50 | \$ 6.75         | \$ 22.00                | \$ 6.00           |               |                |
| 1992 | \$ 16.25        | ---                 | \$ 4.35                           | \$ 4.60             | \$ 5.00          | \$ 2.65 | \$ 7.00         | \$ 22.00                | \$ 7.50           |               |                |
| 1993 | \$ 16.25        | ---                 | \$ 4.35                           | \$ 4.00             | \$ 5.00          | \$ 2.65 | \$ 7.00         | \$ 20.00                | \$ 8.65           |               |                |
| 1994 | \$ 16.50        | ---                 | \$ 4.60                           | \$ 4.60             | \$ 5.50          | \$ 2.85 | \$ 7.25         | \$ 21.50                | \$ 8.00           |               |                |
| 1995 | \$ 17.00        | ---                 | \$ 4.60                           | \$ 4.60             | \$ 5.50          | \$ 2.70 | \$ 7.25         | \$ 22.00                | \$ 8.65           |               |                |
| 1996 | \$ 17.00        | ---                 | \$ 5.00                           | \$ 5.00             | \$ 5.50          | \$ 2.70 | \$ 7.25         | \$ 22.50                | \$ 8.65           |               |                |
| 1997 | \$ 18.00        | \$ 13.85            | \$ 5.60                           | \$ 5.60             | \$ 5.80          | \$ 2.70 | \$ 7.75         | \$ 24.75                | \$ 8.65           |               |                |
| 1998 | \$ 18.75        | \$ 14.50            | \$ 5.95                           | \$ 5.95             | \$ 6.00          | \$ 2.80 | \$ 8.00         | \$ 26.00                | \$ 8.65           |               |                |
| 1999 | \$ 19.90        | \$ 14.50            | \$ 6.30                           | \$ 6.30             | \$ 6.40          | \$ 3.00 | \$ 8.25         | \$ 27.50                | \$ 8.00           |               |                |
| 2000 | \$ 21.10        | \$ 15.35            | \$ 6.70                           | \$ 6.70             | \$ 6.40          | \$ 3.20 | \$ 8.75         | \$ 29.15                | \$ 8.00           |               |                |
| 2001 | \$ 42.60        | \$ 34.00            | \$ 12.00                          | \$ 12.00            | \$ 16.50         | \$ 8.00 | \$ 17.50        | \$ 44.00                | \$ 16.00          |               |                |
| 2002 | \$ 47.60        | \$ 39.00            | \$ 17.00                          | \$ 17.00            | \$ 16.50         | \$ 8.00 | \$ 17.50        | \$ 44.00                | \$ 16.00          |               |                |
| 2003 | \$ 41.00        | \$ 33.00            | \$ 16.00                          | \$ 17.00            | \$ 12.50         | \$ 5.50 | \$ 15.00        | \$ 55.00                | \$ 21.00          |               |                |
| 2004 | \$ 41.00        | \$ 33.00            | \$ 16.00                          | \$ 17.00            | \$ 12.00         | \$ 5.50 | \$ 15.00        | \$ 55.00                | \$ 21.00          |               |                |
| 2005 | \$ 41.00        | \$ 33.00            | \$ 16.00                          | \$ 17.00            | \$ 12.00         | \$ 5.50 | \$ 15.00        | \$ 55.00                | \$ 21.00          |               |                |
| 2006 | \$ 41.00        | \$ 33.00            | \$ 12.50                          | \$ 17.00            | \$ 12.00         | \$ 5.50 | \$ 15.00        | \$ 55.00                | \$ 21.00          | --            |                |
| 2007 | \$ 44.00        | \$ 34.00            | \$ 12.50                          | \$ 17.00            | \$ 13.00         | \$ 8.00 | \$ 15.00        | \$ 57.00                | \$ 21.00          | \$ 3.00       |                |
| 2008 | \$ 44.00        | \$ 36.00            | \$ 12.50                          | \$ 18.00            | \$ 13.50         | \$ 8.00 | \$ 15.00        | \$ 57.00                | \$ 21.00          | \$ 3.00       |                |
| 2009 | \$ -            | \$ -                | \$ -                              | \$ -                | \$ -             | \$ -    | \$ 10.75        | \$ 38.00                | \$ 14.00          | \$ 3.00       |                |

|       |      |      |      |      |      |      |          |          |          |            |          |
|-------|------|------|------|------|------|------|----------|----------|----------|------------|----------|
| 2010  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 38.00 | \$ 14.00 | \$ 6.00    |          |
| 2011  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 38.00 | \$ 14.00 | \$ 6.00    |          |
| 2012  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 19.00 | \$ 14.00 | \$ 6.00    |          |
| 2013  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 19.00 | \$ 14.00 | \$ 6.00    |          |
| 2015  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 19.00 | \$ 14.00 | \$ 5.30    |          |
| 2016  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.75 | \$ 19.00 | \$ 14.00 | \$ 5.30    |          |
| 2017  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15.00 | \$ 45.00 | \$ 15.00 | \$ 6.50    | --       |
| 2018  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15.00 | \$ 45.00 | \$ 15.00 | \$ 6.50    | \$ 12.00 |
| 2019  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15.75 | \$ 45.00 | \$ 15.00 | \$ 6.50    | \$ 12.00 |
| 2020  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17.00 | \$ 45.00 | \$ 15.00 | \$ 6.50    | \$ 12.00 |
| 2021  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19.00 | \$ 48.00 | \$ 15.00 | \$ 6.50    | \$ 12.00 |
| 2022  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21.25 | \$ 51.00 | \$ 15.00 | \$ 2*      | \$ 12.00 |
| 2023  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22.50 | \$ 54.00 | \$ 15.00 | \$ 2**     | \$ 4**   |
| 2024  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23.75 | \$ 54.00 | N/A      | \$2***     | \$4***   |
| 2025  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26.25 | \$ 54.00 | N/A      | \$ 2.75*** | 33%      |
| 2026# | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 28.00 | \$ 49.00 | N/A      | \$ 2.75@   | 33%      |

\*\$1 million ARPA Funding Offset

\*\*\$500,000 ARPA Funding Offset

\*\*\*\$500,000 Capitol Funding Offset in 2024 and 2025

@' \$700,000 Capitol Funding Offset

#Proposed Rates