



CITY OF GLENDALE

2019 ADOPTED BUDGET

November 12, 2018

CITY OF GLENDALE
Milwaukee County, Wisconsin

2019 Adopted Budget

November 12, 2018



November 13, 2018

To the Honorable Mayor Bryan Kennedy, and Common Council:

Transmitted herein is the City of Glendale's 2019 Annual Program Budget.

The Annual Program Budget establishes an operational and financial plan for delivery of the City services and implementation of the City's capital improvement program. It is more than just revenues, expenses, appropriations, and projects. It is a policy document that is defined by the City Council that defines funds to be collected and services, programs, and activities citizens can expect to be provided. It is also the operational guide for departments.

With the Governor and State Legislature continuing to make significant changes to the way the State distributes tax revenue to cities, schools and counties and the subsequent reactions from the citizenry, particularly in terms of taxes, has presented a major challenge to Glendale and all communities in preparing a budget that strives to maintain essential city services but at no additional costs. Residential property values have slightly inclined, and there are some minor inflationary increases that affect all consumers, including the City. Having to meet these challenges, and yet be able to find the necessary resources to meet these challenges and responsibilities with less revenue, continues to be the story of the 2019 City budget.

Addressing the Challenge

The 2019 Annual Program Budget is affected by limited local economic growth which results in limited property tax levy increase to fund the 2019 budget. These factors are a result of a continued sluggish state and county economy.

As of January 1, 2018, the value of net new construction during the previous 12 months was \$19,416,000 – approximately 0.89 percent of the City's valuation. Consequently, the City (by State law) is allowed to increase the property tax levy to fund the 2019 operations and capital expenditures. Additionally, the City is able to increase property tax levy by the amount of the North Shore Fire Department expenditure increase - \$66,606.

Another change from the Wisconsin Department of Revenue is the withdrawal of personal property taxes from the tax levy. This lowers the base amount of tax levy in the General Fund by \$194,168. However, this will be reimbursed to the City by the State of Wisconsin. There is an additional revenue line in the amount of \$194,168 for 2019.

Property taxes are the city's primary revenue source. For the 2019 Budget, the total increase in property tax levy has been allocated to the General Fund and Special Revenue Fund.

The City participates in the State's voluntary expenditure restraint program. This restrictive expenditure program enables the City, if it chooses to participate, to receive an annual incentive payment as a reward for holding expenditures in the General Fund at or below the levels from the previous year adjusted by inflation. The Wisconsin Department of Revenue had changed the formula for calculating the program. The program now will include General Fund expenditures as well as property tax supported expenditures in other funds to calculate the allowable increase in expenditures. The City will continue to participate in this program in 2019 allowing for a 2020 State payment. The City anticipates receiving approximately \$304,000 from the State in 2019, approximately \$39,000 less than 2018.

1. Budget Limitations and Constraints

- The 2019 City budget was prepared with the understanding that non-property tax revenue in 2019 will most likely be more than the 2018 budget. Also, the property taxes can be increased by the total net new construction of 0.89%. With these restrictions, however, the budget does continue to fund all essential services and operations.

2. Alternate Sources of Revenue - Fees

- The 2019 General Fund Budget does not propose or contain any new user fees, or fees for services. In addition, a new State law requires that any new fee or an increase in an existing fee for specific service, that new revenue must be used to reduce the tax levy limit. However, existing utility fees for the water utility will increase, primarily due to State mandated maintenance programs.
- The 2019 General Fund Budget does include \$25,108 to be used from Fund Balance. This represents 0.16% use of fund balance which is below the 5% allowable per the policy adopted by the Council in 2018. The City budgets conservatively. For example, the 2017 Annual Program Budget projected a use of \$224,798 of fund balance; however, the year end results added \$139,046 to fund balance.

3. Budget Formulation

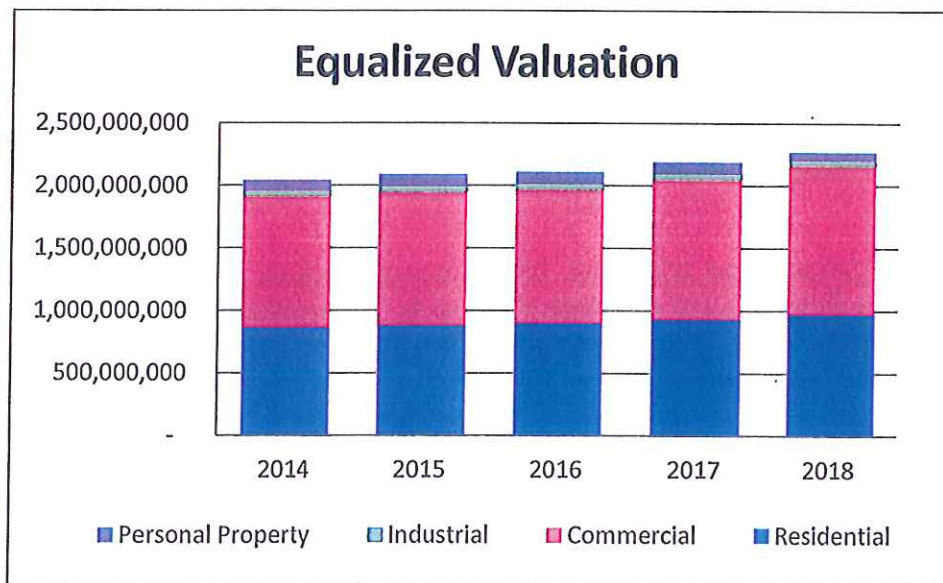
- Other than the settled Labor Association contract with the Police Officers, no employee wage increases are budgeted in specific program areas. The funds allocated for employee wage increases are in the wage reserve account. The allocation of these funds will be redistributed after employee evaluations are complete.
- The operations and maintenance budget of the City is primarily composed of three service areas: General Government, Public Safety and Public Works. The

2019 budget for General Government is \$1,525,204. This is an increase of \$67,766 from the current year primarily due to the addition of an accountant position in preparation for the retirement of the City Treasurer in June 2019.

- The Public Safety budget for 2019 is \$10,496,993, an increase of \$314,928. The North Shore Fire Department operating budget (Glendale's share) is \$3,522,364, an increase of \$66,606.
- The Public Works budget for 2019 is \$2,215,288, an increase of \$14,964. The Public Works budget includes the costs for gasoline for all City vehicles, including the Police Department, which consumes 61%. It also includes the costs related to street lighting, traffic signals, and snow plowing and ice removal.

4. Tax Base/Valuation Changes

- The Wisconsin Department of Revenue has determined that Glendale's equalized value (estimated market value of all taxable properties within the City) has increased by 3.16%. Specifically, residential property values are up by 3.1%; Commercial are up 4.8% and Industrial increased 1.1%. The chart below shows the breakout of equalized property valuation over the past 5 years. At the time of printing the 2019 Annual Program Budget, the final assessed valuations had not been released.



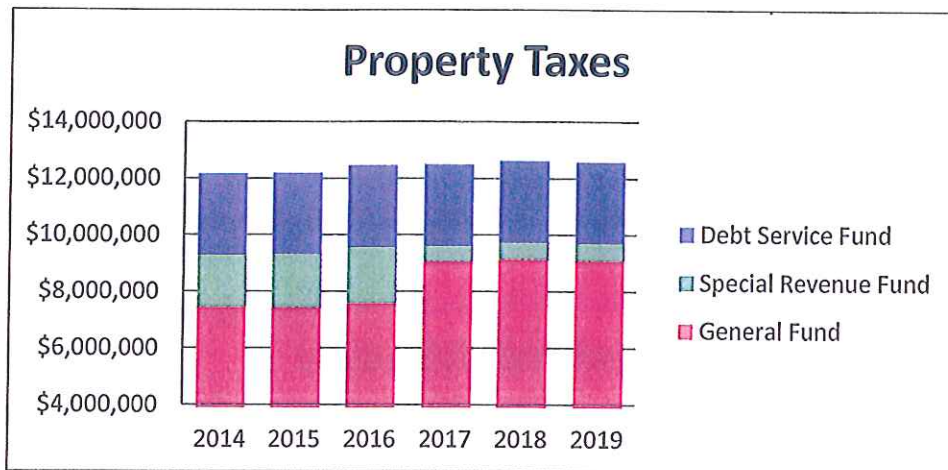
5. Budget Summary and Tax Levy

- The 2019 General Fund Budget, as recommended, for operations and maintenance totals \$15,106,474, an increase of \$427,042, or 2.91% from the 2018 budget. The Special Revenue Fund budget for 2019 is \$2,226,098, an increase of 0.41% from the current year.
- The Debt Service Fund budget is \$25,462,672, a decrease of \$152,586. Debt

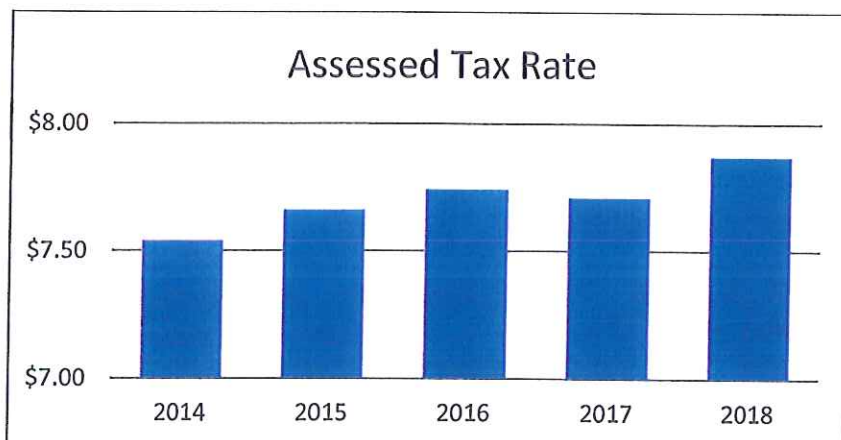
Service tax levies have a limited exemption from the State levy limitations.

- The total City budget, including all Capital Projects Funds, Debt Service, Special Revenue Funds and Proprietary Funds, is \$81,257,432 an increase of 0.90% over 2018.
- The tax levy will be \$12,578,049, a decrease of \$33.853 or 0.27%. Below is a chart showing the tax levy distributions over the past 5 years.

The Chart on the following page shows the minimal increase in overall property taxes since 2014. You will notice the increase in General Fund Taxes and decrease in Special Revenue taxes from 2016 to 2017. This is due to a change in the State law that did not allow for several Special Revenue funds to continue as Special Revenue Funds. This City in 2016 determined to move those funds back into the General Fund thereby increasing the need for property taxes in the General Fund.



- With the additional tax levy from net new construction and the increased amount for the Fire Department, and the change in assessment ratio, the assessed tax rate increased to \$7.87 per \$1,000. The chart below shows the assessed tax rate over the past 5 years.



The 2019 Annual Program Budget is committed to the City's effort of preserving a solid financial position.

Sincerely,

CITY OF GLENDALE



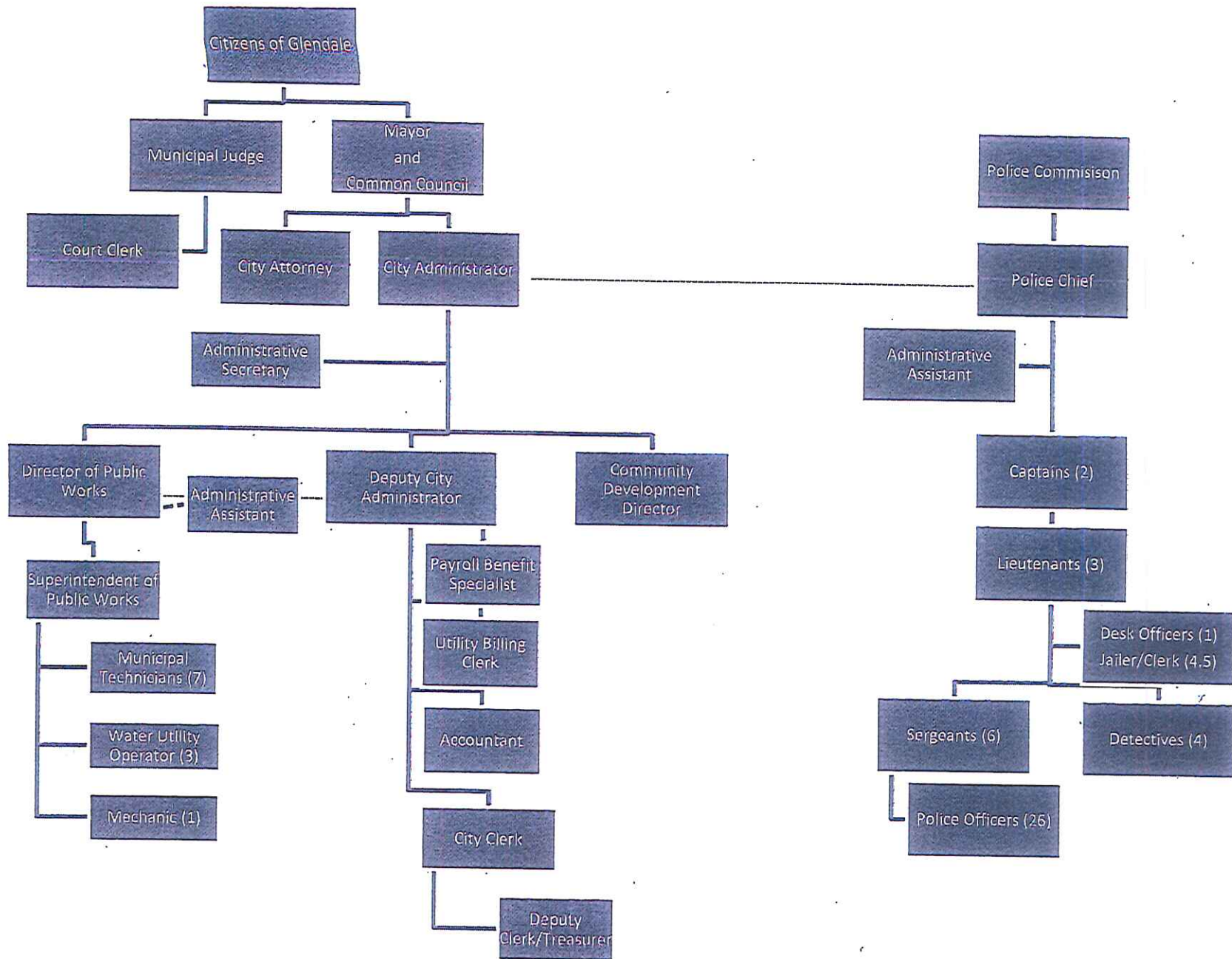
Rachel A. Safstrom
City Administrator

CITY OF GLENDALE



Shawn Lanser
Deputy City Administrator

City of Glendale Organizational Chart



Shared Services: North Shore Health, North Shore Library, North Shore Fire/Emergency Medical Services, North Shore Water, Emergency Government, North Shore Central Dispatch, MADACC

Contracted Services: Property Assessments, Health Inspection, Building Inspection



2019 Budget Summary

| Budgeted Funds | Adopted | Executive | Change | |
|------------------------------------|-------------------|-------------------|-----------------|---------------|
| | 2018 | 2019 | \$ | % |
| Governmental Funds Expenses | | | | |
| General Fund Expenses | 14,679,432 | 15,106,474 | 427,042 | 2.91% |
| Levy Required | 9,128,937 | 9,087,822 | (41,115) | -0.45% |
| Special Revenue Funds Expenses | 2,216,912 | 2,226,098 | 9,186 | 0.41% |
| Levy Required | 613,000 | 620,262 | 7,262 | 1.18% |
| Debt Service Funds Expenses | 25,615,258 | 25,462,672 | (152,586) | -0.60% |
| Levy Required | 2,869,965 | 2,869,965 | - | 0.00% |
| Capital Projects Funds Expenses | 31,890,832 | 32,229,638 | 338,806 | 1.06% |
| Levy Required | - | - | - | 0.00% |
| Enterprise Funds Expenses | 6,132,893 | 6,232,550 | 99,657 | 1.62% |
| Levy Required | - | - | - | 0.00% |
| Total Expenses | 80,535,327 | 81,257,432 | 722,105 | 0.90% |
| Total Tax Levy | 12,611,902 | 12,578,049 | (33,853) | -0.27% |
| Non-TID Property Tax Base | | | | |
| Equalized | 1,766,644,800 | 1,822,551,800 | 55,907,000 | 3.16% |
| Equalized Tax Rate* | 7.182 | 6.885 | | -4.13% |
| Equalized/Assessed Ratio | 93.18% | 87.49% | | |
| Assessed Tax Rate* | 7.708 | 7.870 | | 2.11% |

*per \$1,000 property Valuation

CITY OF GLENDALE
General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and Proprietary Funds

BUDGET SUMMARY
REVENUE, OTHER FINANCING SOURCES AND APPROPRIATIONS OF FUND BALANCE
2019 Proposed

| | General Fund | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Proprietary | Total |
|--|---------------|-----------------------|-------------------|------------------------|---------------|---------------|
| 2019 Revenues: | | | | | | |
| Taxes | \$ 9,828,078 | \$ 1,470,262 | \$ 2,869,965 | \$ 12,082,000 | \$ - | \$ 26,250,305 |
| Intergovernmental | 2,215,825 | 61,000 | - | 892,000 | - | 3,168,825 |
| Licenses and permits | 693,380 | - | - | - | - | 693,380 |
| Fines, forfeitures and penalties | 501,000 | - | - | - | - | 501,000 |
| Public charges for services | 544,178 | 660,625 | - | - | 6,613,100 | 7,817,903 |
| Special assessments | - | - | - | 1,304,497 | - | 1,304,497 |
| Investment Income | 190,000 | - | - | 553,438 | 31,500 | 774,938 |
| Miscellaneous revenues | 68,905 | 53,000 | - | 156,854 | - | 278,759 |
| Total revenues | 14,041,366 | 2,244,887 | 2,869,965 | 14,988,789 | 6,644,600 | 40,789,607 |
| Other financing sources: | | | | | | |
| Proceeds from Long Term Debt | - | - | - | 9,410,000 | - | 9,410,000 |
| Debt premium | - | - | - | 60,000 | - | 60,000 |
| Transfers from other funds | 1,040,000 | - | 22,592,707 | - | - | 23,632,707 |
| Total other financing sources | 1,040,000 | - | 22,592,707 | 9,470,000 | - | 33,102,707 |
| Appropriations of fund balance | 25,108 | 84,561 | - | 7,852,349 | - | 7,962,018 |
| Total revenues, other financing sources and appropriations of fund balances | \$ 15,106,474 | \$ 2,329,448 | \$ 25,462,672 | \$ 32,311,138 | \$ 6,644,600 | \$ 81,854,332 |
| 2019 Expenditures: | | | | | | |
| General government | \$ 1,525,204 | \$ - | \$ - | \$ - | \$ - | \$ 1,525,204 |
| Public safety | 10,496,993 | 40,000 | - | - | - | 10,536,993 |
| Public works | 2,215,288 | - | - | - | 5,543,550 | 7,758,838 |
| Health and human services | 95,240 | 746,823 | - | - | - | 842,063 |
| Culture, recreation and education | 466,896 | 78,827 | - | - | - | 545,723 |
| Conservation and development | 131,753 | 206,900 | - | - | - | 338,653 |
| Contingency | 175,100 | - | - | - | - | 175,100 |
| Total current | 15,106,474 | 1,072,550 | - | - | 5,543,550 | 21,722,574 |
| Capital outlay | - | 25,000 | - | 10,339,600 | - | 10,364,600 |
| Debt service | - | - | 25,462,672 | - | 239,000 | 25,701,672 |
| Total expenditures | 15,106,474 | 1,097,550 | 25,462,672 | 10,339,600 | 5,782,550 | 57,788,846 |
| Other financing uses: | | | | | | |
| Transfers to other funds | - | 1,050,000 | - | 22,592,707 | 450,000 | 24,092,707 |
| Debt Issuance costs | - | - | - | 130,000 | - | 130,000 |
| Appropriations to fund balance | - | 181,898 | - | (751,169) | - | (569,271) |
| Total expenditures, other financing uses and appropriations of fund balances | \$ 15,106,474 | \$ 2,329,448 | \$ 25,462,672 | \$ 32,311,138 | \$ 6,232,550 | \$ 81,442,282 |
| Fund Balance - January 1 | 4,776,171 | 1,693,613 | 110,453 | 29,153,257 | | 35,733,494 |
| Fund Balance - December 31 | \$ 4,751,063 | \$ 1,790,950 | \$ 110,453 | \$ 20,549,739 | | \$ 27,202,205 |
| Net Assets - January 1 | | | | | 20,444,818 | 20,444,818 |
| Net Assets - December 31 | | | | | \$ 20,856,868 | \$ 20,856,868 |

CITY OF GLENDALE
 General Fund, Special Revenue Funds and Debt Service Funds

GENERAL PROPERTY TAX LEVIES
 2018 Final and 2019 Proposed

Note - Assessed valuation includes the valuation of the Tax Incremental Financing Districts

| | 2018 Adopted | | | |
|--|-----------------|-----------------------------|--------------------------|-------------------------|
| | General Fund | Special Revenue Funds | Debt Service Funds | Total |
| <u>General property tax levy</u> | \$ 9,128,937 | \$ 613,000 | \$ 2,869,965 | \$ 12,611,902 |
| <u>Assessed valuation</u> | | | | <u>\$ 2,027,025,619</u> |
| <u>Equalized valuation</u> | | | | |
| Total | | | | <u>\$ 2,188,482,600</u> |
| Without TIF increments | | | | <u>\$ 1,766,644,800</u> |
| <u>Tax rate per \$1,000 assessed valuation</u> | \$ 5.58 | \$ 0.38 | \$ 1.75 | \$ 7.71 |

| | 2019 Proposed | | | |
|--|-----------------|-----------------------------|--------------------------|-------------------------|
| | General Fund | Special Revenue Funds | Debt Service Funds | Total |
| <u>General property tax levy</u> | \$ 9,087,822 | \$ 620,262 | \$ 2,869,965 | \$ 12,578,049 |
| <u>Assessed valuation</u> | | | | <u>\$ 1,989,049,019</u> |
| <u>Equalized valuation</u> | | | | |
| Total | | | | <u>\$ 2,268,180,000</u> |
| Without TIF increments | | | | <u>\$ 1,822,551,800</u> |
| <u>Tax rate per \$1,000 assessed valuation</u> | \$ 5.68 | \$ 0.39 | \$ 1.80 | \$ 7.87 |

CITY OF GLENDALE
General Fund Summary

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Executive |
|--|----------------------|-----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | |
| Taxes | \$ 9,537,898 | \$ 4,603,750 | \$ 9,589,193 | \$ 9,592,735 | \$ 9,828,078 |
| Intergovernmental Revenues | 2,038,058 | 287,556 | 2,065,696 | 2,059,375 | 2,215,825 |
| Licenses and Permits | 727,427 | 394,413 | 687,245 | 670,150 | 693,380 |
| Fines and Forfeitures | 479,794 | 310,068 | 508,150 | 436,000 | 501,000 |
| Charges for Services | 416,010 | 88,313 | 508,432 | 497,126 | 544,178 |
| Intergovernmental Charges | 169,741 | 67,382 | 190,000 | 190,000 | 190,000 |
| Miscellaneous | 66,488 | 49,517 | 67,167 | 94,340 | 68,905 |
| Other Financing Sources | 938,314 | - | 910,000 | 1,075,000 | 1,040,000 |
| Total Revenues & Other Financing Sources | \$ 14,373,730 | \$ 5,800,999 | \$ 14,525,883 | \$ 14,614,726 | \$ 15,081,366 |
| Expenditures | | | | | |
| General Government | \$ 1,339,704 | \$ 743,438 | \$ 1,463,257 | \$ 1,469,820 | \$ 1,525,204 |
| Public Safety | 10,196,799 | 6,067,183 | 10,070,439 | 10,132,993 | 10,496,993 |
| Public Works | 2,026,972 | 1,238,655 | 2,280,563 | 2,332,812 | 2,215,288 |
| Health & Human Services | 91,529 | 43,285 | 91,584 | 92,294 | 95,240 |
| Community Enrichment Services | 450,977 | 241,027 | 459,996 | 460,900 | 466,896 |
| Conservation & Development | 128,703 | 65,716 | 130,938 | 130,401 | 131,753 |
| Contingency | - | - | - | 60,212 | 175,100 |
| Total Expenditure & Other Financing Uses | \$ 14,234,684 | \$ 8,399,304 | \$ 14,496,777 | \$ 14,679,432 | \$ 15,106,474 |
| Excess of revenues and other financing sources over (under) expenditures and other uses | \$ 139,046 | \$ (2,598,305) | \$ 29,106 | \$ (64,706) | \$ (25,108) |
| Fund Balance - Beginning Year | \$ 4,608,019 | 4,747,065 | \$ 4,747,065 | \$ 4,678,790 | \$ 4,776,171 |
| Fund Balance - Ending Year | \$ 4,747,065 | 2,148,760 | \$ 4,776,171 | \$ 4,614,084 | \$ 4,751,063 |

CITY OF GLENDALE
General Fund

**REVENUES, OTHER FINANCING SOURCES
AND APPROPRIATION OF FUND BALANCE**

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes: | | | | | | |
| 41110 | General property taxes | \$ 9,040,282 | \$ 4,564,469 | \$ 9,128,937 | \$ 9,128,937 | \$ 9,087,822 |
| 41111 | Omitted property taxes - prior years | 1,410 | - | - | - | - |
| 41310 | Water Utility tax equivalent - current | 458,084 | - | 420,000 | 420,000 | 450,000 |
| 41321 | Village of Whitefish Bay tax equivalent | 1,033 | - | 975 | 975 | 975 |
| 41322 | Torah Academy tax equivalent | 10,019 | 9,981 | 9,981 | 10,019 | 9,981 |
| 41323 | State Property tax equivalent | 23,517 | 21,728 | 21,728 | 23,517 | 21,728 |
| 41324 | Ohr Ha Torah tax equivalent | 3,553 | 3,788 | 3,788 | 3,801 | 3,788 |
| 41325 | PILOT Payment | - | - | - | - | 250,000 |
| | Lubavitch tax equivalent | - | 3,784 | 3,784 | 5,486 | 3,784 |
| | Total Taxes | \$ 9,537,898 | \$ 4,603,750 | \$ 9,589,193 | \$ 9,592,735 | \$ 9,828,078 |
| Intergovernmental: | | | | | | |
| State shared revenues: | | | | | | |
| 43410 | Per capita | \$ 205,467 | \$ - | \$ 205,465 | \$ 205,465 | \$ 205,465 |
| 43411 | Special Utility tax | 85,967 | - | 84,585 | 84,585 | 80,310 |
| 43413 | Expenditure restraint payment | 343,683 | - | 343,683 | 343,683 | 304,000 |
| 43414 | Computer exemption payment | 303,275 | - | 307,733 | 307,733 | 307,733 |
| | Personal property aid | - | - | - | - | 194,168 |
| State and Federal grants: | | | | | | |
| 43531 | Transportation aids -regular | 1,008,458 | 263,079 | 1,053,121 | 1,053,121 | 1,053,121 |
| 43537 | Transportation - connecting streets | 57,591 | 14,477 | 57,908 | 57,908 | 57,908 |
| 43416 | Other grant | - | - | 6,880 | 6,880 | 6,880 |
| 43523 | Public Safety Grant | 33,617 | 10,000 | 6,321 | - | 6,240 |
| | Total Intergovernmental revenues | \$ 2,038,058 | \$ 287,556 | \$ 2,065,696 | \$ 2,059,375 | \$ 2,215,825 |
| Licenses and permits: | | | | | | |
| Licenses: | | | | | | |
| 44101 | Beverage | \$ 16,335 | \$ 15,255 | \$ 15,955 | \$ 16,000 | \$ 16,000 |
| 44102 | Food | 100 | - | - | - | - |
| 44103 | Cigarette | 915 | 900 | 900 | 1,000 | 900 |
| 44104 | Tavern operators | 2,640 | 6,195 | 8,500 | 14,900 | 4,500 |
| 44107 | Dance hall | 300 | 150 | 150 | 300 | 150 |
| 44108 | Sale of Christmas trees | 300 | - | 200 | 300 | 200 |
| 44109 | Used car dealers | 6,500 | 5,500 | 6,000 | 6,000 | 6,000 |
| 44110 | Coin operated machines | 3,025 | 2,935 | 2,935 | 3,100 | 2,935 |
| 44111 | Transient merchant permits | 2,000 | 1,000 | 1,500 | 1,500 | 1,500 |
| 44112 | Cable television | 193,465 | 97,267 | 195,000 | 210,000 | 195,000 |
| 44114 | Coins/Metals | 600 | 1,000 | 1,000 | 400 | 500 |
| 44115 | Arcade | 960 | 1,460 | 1,710 | 1,250 | 1,400 |
| 44201 | Special gatherings | 240 | 195 | 220 | 200 | 200 |
| 44202 | Bicycle | 160 | 215 | 245 | 150 | 150 |
| 44203 | Publication fees | 530 | 420 | 435 | 500 | 400 |
| 44204 | Dog and Cat Licenses | 3,933 | 2,228 | 4,000 | 4,300 | 4,000 |
| Permits: | | | | | | |
| 44301 | Building | 270,542 | 78,151 | 240,000 | 260,000 | 275,000 |
| 44302 | Electrical | 73,958 | 87,920 | 95,000 | 80,000 | 90,000 |
| 44303 | Plumbing | 75,173 | 68,950 | 75,000 | 42,000 | 60,000 |
| 44306 | Occupancy | 4,110 | 3,240 | 4,800 | 4,800 | 4,800 |
| 44307 | HVAC | 51,223 | 12,444 | 15,000 | 12,000 | 12,000 |
| 44308 | Sign Permits | 625 | 3,050 | 4,600 | - | 4,000 |
| 44309 | Erosion Control Permit | 4,095 | - | 400 | 450 | 400 |
| 44320 | Grease Trap Permits | - | 1,540 | 2,695 | - | - |
| 44321 | Well Permits | 2,345 | - | - | - | 2,345 |
| 44901 | Utility | 9,695 | 1,815 | 7,000 | 7,000 | 7,000 |
| 45103 | Parking Permits | 3,658 | 2,583 | 4,000 | 4,000 | 4,000 |
| | Total Licenses and permits | \$ 727,427 | \$ 394,413 | \$ 687,245 | \$ 670,150 | \$ 693,380 |

CITY OF GLENDALE
General Fund

**REVENUES, OTHER FINANCING SOURCES
AND APPROPRIATION OF FUND BALANCE**

| | | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|--------------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| Revenues (continued) | | | | | | |
| Fines and forfeitures: | | | | | | |
| 45101 | Court fines and costs | \$ 380,680 | \$ 253,853 | \$ 410,000 | \$ 350,000 | \$ 410,000 |
| 45104 | Parking fines | 42,616 | 24,113 | 40,000 | 35,000 | 40,000 |
| 45102 | False alarms | 50,378 | 26,800 | 50,650 | 45,000 | 45,000 |
| 46213 | Bail Processing Fee | 6,120 | 5,302 | 7,500 | 6,000 | 6,000 |
| Total Fines and forfeitures | | \$ 479,794 | \$ 310,068 | \$ 508,150 | \$ 436,000 | \$ 501,000 |
| Public charges for services: | | | | | | |
| General government: | | | | | | |
| Space rental and/or administrative charges | | | | | | |
| 48901 | Water Utility | \$ 103,812 | \$ - | \$ 125,000 | \$ 125,000 | \$ 150,000 |
| 48902 | Sewer Utility | 76,791 | - | 100,000 | 100,000 | 110,000 |
| 48913 | Stormwater Utility | 47,240 | - | 67,000 | 67,000 | 77,000 |
| 48904 | Water Utility insurance | 19,083 | - | 22,000 | 22,000 | 22,000 |
| 46108 | Photocopy reimbursements | 2,557 | 2,002 | 2,800 | 1,500 | 2,000 |
| 46107 | Special assessment letters | 9,855 | 5,670 | 11,000 | 12,000 | 12,000 |
| 46109 | Tax Exempt Letter Filing Fee | - | 400 | 400 | 375 | 375 |
| 49013 | TIF reimbursements | 13,505 | - | 70,000 | 70,000 | 70,000 |
| Protection of persons and property: | | | | | | |
| 47341 | School liaison officer | 97,882 | 52,421 | 74,251 | 74,251 | 78,703 |
| 46124 | Background checks (CIB) | 1,180 | 1,189 | 2,000 | 1,500 | 1,500 |
| 46212 | Towing | 822 | 135 | 135 | - | 100 |
| 47351 | Overtime reimbursements | 12,350 | 12,514 | 12,514 | 6,000 | 6,000 |
| Health and sanitation: | | | | | | |
| Highway and transportation: | | | | | | |
| 46311 | Sale of materials and services | 24,258 | 11,782 | 16,832 | 10,000 | 10,000 |
| 46318 | Recycling revenues | - | - | - | - | - |
| Planning: | | | | | | |
| | Planned unit development fees | 425 | - | - | - | - |
| 46103 | Rezoning fees | 750 | 750 | 1,000 | 1,000 | 1,000 |
| 46104 | Board of Appeals fees | 5,500 | 1,450 | 3,500 | 6,500 | 3,500 |
| | State plans approved | - | - | - | - | - |
| Total Public charges for services | | \$ 416,010 | \$ 88,313 | \$ 508,432 | \$ 497,126 | \$ 544,178 |
| Investment income: | | | | | | |
| 48111 | Investments | \$ 123,555 | \$ 67,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| 48112 | Delinquent property taxes | 46,186 | 382 | 40,000 | 40,000 | 40,000 |
| Total Investment income | | \$ 169,741 | \$ 67,382 | \$ 190,000 | \$ 190,000 | \$ 190,000 |

CITY OF GLENDALE
General Fund

REVENUES, OTHER FINANCING SOURCES
AND APPROPRIATION OF FUND BALANCE

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|----------------------|---------------------|----------------------|----------------------|----------------------|
| <u>Revenues (concluded)</u> | | | | | |
| <u>Miscellaneous revenues:</u> | | | | | |
| 48903 Insurance reimbursement | \$ 21,230 | \$ 15,679 | \$ 15,679 | \$ 20,000 | \$ 20,000 |
| 48300 Sale of equipment/land | - | 1,000 | 11,300 | 30,000 | 15,000 |
| 48201 Rental of land | 1,901 | 600 | 1,200 | 1,200 | 1,200 |
| 48907 Miscellaneous | 13,815 | 6,750 | 8,500 | 14,000 | 14,000 |
| Refund prior year expense | - | 654 | 654 | - | - |
| CVMIC work place safety revenue | 5,000 | - | 5,000 | 5,000 | 5,000 |
| 48940 CVMIC Dividend | 24,542 | 24,834 | 24,834 | 24,140 | 13,705 |
| | <u>\$ 66,488</u> | <u>\$ 49,517</u> | <u>\$ 67,167</u> | <u>\$ 94,340</u> | <u>\$ 68,905</u> |
| Total Miscellaneous revenues | | | | | |
| | <u>\$ 66,488</u> | <u>\$ 49,517</u> | <u>\$ 67,167</u> | <u>\$ 94,340</u> | <u>\$ 68,905</u> |
| Total revenues | <u>\$ 13,435,416</u> | <u>\$ 5,800,999</u> | <u>\$ 13,615,883</u> | <u>\$ 13,539,726</u> | <u>\$ 14,041,366</u> |
| <u>Other financing sources</u> | | | | | |
| <u>Transfers from other funds:</u> | | | | | |
| 49017 Hotel room tax fund | \$ 475,623 | \$ - | \$ 475,000 | \$ 600,000 | \$ 600,000 |
| 49050 Transfer In from other funds | 20,979 | - | - | - | - |
| 49041 Environmental fund | 441,712 | - | 435,000 | 475,000 | 440,000 |
| | <u>\$ 938,314</u> | <u>\$ -</u> | <u>\$ 910,000</u> | <u>\$ 1,075,000</u> | <u>\$ 1,040,000</u> |
| Total other financing sources | | | | | |
| | <u>\$ 938,314</u> | <u>\$ -</u> | <u>\$ 910,000</u> | <u>\$ 1,075,000</u> | <u>\$ 1,040,000</u> |
| <u>Appropriation of fund balance</u> | | | | | |
| Amount of fund balance appropriation | - | - | - | 64,706 | 25,108 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>64,706</u> | <u>25,108</u> |
| Total revenues, other financing sources and appropriation of fund balance | <u>\$ 14,373,730</u> | <u>\$ 5,800,999</u> | <u>\$ 14,525,883</u> | <u>\$ 14,679,432</u> | <u>\$ 15,106,474</u> |

CITY OF GLENDALE
General Fund

EXPENDITURES AND OTHER FINANCING USES

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|---------------|--------------------|------------------|-----------------|-----------------|
| <u>Expenditures - current</u> | | | | | |
| General government: | | | | | |
| 501 Mayor and Common Council (501) | \$ 37,443 | \$ 22,949 | \$ 40,699 | \$ 39,216 | \$ 40,319 |
| 502 City Administrator (502) | 212,914 | 113,317 | 212,492 | 214,695 | 165,987 |
| 503 Finance (503) | 113,731 | 59,726 | 132,515 | 130,031 | 210,758 |
| 504 City Clerk (504) | 115,932 | 57,582 | 143,817 | 131,831 | 147,157 |
| 505 City Treasurer (505) | 119,130 | 45,908 | 116,717 | 110,209 | 136,021 |
| 506 Human Resources (506) | 106,626 | 45,760 | 95,455 | 96,547 | 117,940 |
| 507 City Assessor (507) | 49,487 | 42,814 | 49,614 | 49,850 | 49,850 |
| 508 Law - City Attorney (508) | 142,804 | 72,059 | 160,000 | 160,000 | 160,000 |
| 509 Special accounting and auditing (509) | 32,039 | 8,031 | 33,000 | 33,000 | 33,000 |
| 510 Municipal Court (510) | 148,647 | 81,246 | 180,102 | 192,296 | 154,717 |
| 512 Building and Grounds (512) | 111,807 | 62,696 | 120,509 | 126,250 | 124,450 |
| 513 Property and liability insurance (513) | 107,618 | 108,127 | 133,477 | 138,295 | 137,305 |
| 516 Unclassified (516) | 41,526 | 23,223 | 44,860 | 47,600 | 47,700 |
| Total general government | \$ 1,339,704 | \$ 743,438 | \$ 1,463,257 | \$ 1,469,820 | \$ 1,525,204 |
| Public safety: | | | | | |
| 519 Police Administration (519) | \$ 224,922 | \$ 111,224 | \$ 213,802 | \$ 211,992 | \$ 272,182 |
| 520 Field Services (520) | 4,521,338 | 2,383,023 | 4,620,345 | 4,694,652 | 4,798,808 |
| 521 Support services (521) | 1,241,486 | 493,855 | 1,001,446 | 1,039,096 | 1,126,370 |
| 522 Central dispatch (522) | 362,851 | 192,690 | 385,380 | 385,380 | 422,541 |
| 523 Fire department (523) | 3,435,056 | 2,625,015 | 3,500,020 | 3,500,017 | 3,567,476 |
| 527 Inspection department (527) | 405,546 | 255,776 | 343,846 | 296,256 | 304,016 |
| 529 Sealer of weights and measures (529) | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 |
| Total public safety | \$ 10,196,799 | \$ 6,067,183 | \$ 10,070,439 | \$ 10,132,993 | \$ 10,496,993 |
| Public works: | | | | | |
| 551 Engineering, administration and supervision (551) | \$ 253,549 | \$ 202,701 | \$ 329,507 | \$ 334,098 | \$ 283,659 |
| 552 Machinery and Equipment - maintenance - Highway Division (552) | 223,050 | 192,690 | 375,288 | 372,514 | 276,228 |
| 553 Public Works Facility (553) | 48,306 | 32,523 | 58,800 | 57,500 | 60,800 |
| 555 Street and alley maintenance - Highway Division (555) | 231,978 | 112,282 | 233,495 | 234,184 | 247,885 |
| 556 Street signs and guide boards - Highway Division (556) | 54,491 | 16,527 | 37,754 | 43,335 | 44,133 |
| 558 Snow removal and ice control - Highway Division (558) | 225,715 | 251,630 | 293,505 | 300,853 | 328,372 |
| 559 Street Lighting - Highway Division (559) | 257,780 | 92,460 | 223,055 | 228,077 | 230,960 |
| 560 Weed cutting and control - Forestry Division (560) | 203 | 143 | 200 | 212 | 500 |
| 561 Roadside maintenance - Forestry Division (561) | 175,628 | 57,083 | 162,165 | 178,250 | 156,586 |
| 562 Solid waste collection - Highway Division (562) | 441,712 | 222,219 | 450,000 | 465,000 | 465,000 |
| 564 Yard waste (564) | 114,560 | 58,397 | 116,794 | 118,789 | 121,165 |
| Total public works | \$ 2,026,972 | \$ 1,238,655 | \$ 2,280,563 | \$ 2,332,812 | \$ 2,215,288 |
| Health and human services: | | | | | |
| 530 Humane society (530) | \$ 24,379 | \$ 9,206 | \$ 23,427 | \$ 23,801 | \$ 21,328 |
| 541 Health department (541) | 67,150 | 34,079 | 68,157 | 68,493 | 73,912 |
| Total health and human services | \$ 91,529 | \$ 43,285 | \$ 91,584 | \$ 92,294 | \$ 95,240 |
| Culture, recreation and education: | | | | | |
| 571 Library (571) | \$ 450,977 | \$ 241,027 | \$ 459,996 | \$ 460,900 | \$ 466,896 |
| Conservation and development: | | | | | |
| 515 Community development (515) | \$ 128,703 | \$ 65,716 | \$ 130,938 | \$ 130,401 | \$ 131,753 |
| Total expenditures - current | 14,234,684 | 8,399,304 | 14,496,777 | 14,619,220 | 14,931,374 |
| 591 Contingency (591) | \$ - | \$ - | \$ - | \$ 60,212 | \$ 175,100 |
| Total expenditures and other financing uses | \$ 14,234,684 | \$ 8,399,304 | \$ 14,496,777 | \$ 14,679,432 | \$ 15,106,474 |

Purpose:

To represent the constituents of the City of Glendale in implementing the community's vision.

Department Descriptions:

The Common council is comprised of six part-time Alderpersons and one part-time Mayor. The Alderpersons are elected by district and the Mayor is elected at-large. The Mayor and Common Council have the responsibility to establish policy by legislation, to adopt a spending plan, and to carry out the duties as defined by the State Statutes and City Ordinance.

2019 Budget Highlights:

- Increase in Notices & publications due to increased costs.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Mayor and Common Council (01)

| Account number | Account description | 2017 | 06/30/17 Actual | 2017 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 22,200 | \$ 11,100 | \$ 22,000 | \$ 22,000 | \$ 22,000 |
| 1330 | Social Security & Medicare | 1,767 | 884 | 1,769 | 1,769 | 1,769 |
| 1365 | Workers compensation | 52 | 26 | 53 | 53 | 60 |
| | Total personnel services | 24,019 | 12,010 | 23,822 | 23,822 | 23,829 |
| Non-personnel services: | | | | | | |
| 1400 | Allowances | 2,887 | 1,008 | 4,500 | 4,500 | 4,500 |
| 4050 | Notices & publications | 4,334 | 3,054 | 5,500 | 4,000 | 5,000 |
| 4110 | Municipal league dues | 6,203 | 6,877 | 6,877 | 6,894 | 6,990 |
| | Total non-personnel services | 13,424 | 10,939 | 16,877 | 15,394 | 16,490 |
| Total Mayor and Common Council | | \$ 37,443 | \$ 22,949 | \$ 40,699 | \$ 39,216 | \$ 40,319 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|------------------------|---------------------------------------|------------------|
| 1400 | Allowances | Mayor | \$ 900 |
| | | Alderman (6) | 3,600 |
| | | | <u>4,500</u> |
| 4050 | Notices & publications | Public notices/meeting minutes | 5,000 |
| 4110 | Municipal league dues | Wisconsin League of Municipalities | 6,990 |
| | | Intergovernmental Cooperation Council | |
| | | Urban Alliance | |
| | | | <u>6,990</u> |
| Total | | | \$ 16,490 |

Purpose:

To professionally implement all Common Council policy decisions, efficiently direct the City operations, and creates an organizational culture that results in the delivery of excellent municipal services to constituents of Glendale.

Department Descriptions:

Working with the Common Council, the community and City staff, the City Administrator's Office's responsibility is to professionally implement all Common Council policy decisions and efficiently direct the City operation and activities in accordance with sound management principals. In addition, the City Administrator prepares, reviews, and monitors the annual operating budget for the City. The City Administrator also serves as the Executive Director of the City's Community Development Authority, a city agency which is responsible for the continual economic development of Glendale.

2019 Budget Highlights:

- Promotion and reallocation of the Administrative Secretary position to Deputy Clerk/Treasurer. The Administrative Secretary position will remain vacant to allow for an Accountant to be hired and train with the current City Treasurer prior to retirement. It is anticipated the Administrative Secretary position will be filled in 2020 to assist the Administrator and the Community Development Director.
- Continue to focus on the long-term fiscal health of the City while working to achieve the goals and objectives set forth by the Common Council.

2018 Accomplishments:

- Continue to improve on budget narratives to offer more detailed information to readers.
- Worked with staff to develop and present a General Fund Fund Balance Policy to the Council.
- Worked with staff to update and present and receive approval for the 2019-2023 Capital Improvement Program.
- Continued weekly updates to the Mayor and Council on city activities.
- Developed monthly electronic newsletter to residents and businesses to keep them informed of ongoing events.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: City Administrator (02)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 163,610 | \$ 84,209 | \$ 157,301 | \$ 157,301 | \$ 122,100 |
| 1310 | Health insurance | 20,956 | 14,435 | 27,451 | 28,996 | 20,821 |
| 1330 | Social Security & Medicare | 12,197 | 6,241 | 12,034 | 12,034 | 9,341 |
| 1340 | Wisconsin retirement | 10,927 | 5,542 | 10,539 | 10,539 | 7,998 |
| 1350 | Life insurance | 135 | 78 | 180 | 180 | 180 |
| 1360 | Long term disability | 158 | 79 | 158 | 158 | 158 |
| 1365 | Workers compensation | 313 | 159 | 389 | 387 | 389 |
| 1400 | Allowances | - | - | - | - | - |
| | Total personnel services | 208,296 | 110,743 | 208,052 | 209,595 | 160,987 |
| Non-personnel services: | | | | | | |
| 2110 | Auto allowance and expense | 3,967 | - | 300 | 600 | - |
| 2150 | Dues & subscriptions | 180 | 1,140 | 1,140 | 1,500 | 1,500 |
| 2160 | Meetings/conferences | 471 | 1,434 | 3,000 | 3,000 | 3,500 |
| | Total non-personnel services | 4,618 | 2,574 | 4,440 | 5,100 | 5,000 |
| Total City Administrator | | \$ 212,914 | \$ 113,317 | \$ 212,492 | \$ 214,695 | \$ 165,987 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|---|-----------------|
| 2150 | Dues & subscriptions | International City Management Association WCMA | \$ 1,500 |
| 2160 | Meetings/conferences | League Meetings, ICMA Conference North Shore and Regional ASPA meetings CVMIC and Rotary meetings | 3,500 |
| Total | | | \$ 5,000 |

Purpose:

To provide administration of the accounting system, payroll, investment, cash management, cash receipting, accounts payable, debt management, and related information technology. Maintains fixed asset inventory and property insurance replacement value.

Department Description:

The Finance Department is responsible for the accounting and financial reporting of all City operations. The Finance Department oversees the collecting, depositing and investing of all City funds. The Finance Department is also responsible for the collection of property taxes for the City and other overlying taxing jurisdictions, coordinating the annual operating and capital budget process for all City operations, accounts payable and assisting the Human Resources Department with the administration of the City's payroll and benefits administration.

2019 Highlights:

- Continue to provide finance related services during the City Hall remodeling project.
- Continue to consolidate processes to reduce manual journal entries.

2018 Accomplishments:

- Improved streamlined financial reporting processes while increasing data tracking for future benchmarking.
- Developed an alternate office transition plan during the City Hall remodeling project.
- Continued to implement an extensive capital improvement program plan document.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|-------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Rate of return on investments | 0.85% | 0.85% | 0.70% | 1.20% | 1.40% |
| Journal Entries Posted | 306 | 295 | 230 | 230 | 200 |
| Staff (FTE) | 6.0 | 5.5 | 5.0 | 5.2 | 6.0 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Finance (03)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------|------------------------------|------------|-----------------|---------------|--------------|--------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 92,176 | \$ 46,827 | \$ 103,654 | \$ 103,654 | \$ 156,194 |
| 1310 | Health insurance | 7,174 | 3,751 | 10,940 | 8,362 | 28,969 |
| 1330 | Social Security & Medicare | 6,854 | 3,479 | 7,930 | 7,930 | 11,949 |
| 1340 | Wisconsin retirement | 6,250 | 3,137 | 6,945 | 6,945 | 10,231 |
| 1350 | Life insurance | 114 | 69 | 114 | 114 | 175 |
| 1360 | Long term disability | 158 | 158 | 158 | 158 | 158 |
| 1365 | Workers compensation | 234 | 119 | 234 | 218 | 345 |
| | Total personnel services | 112,960 | 57,540 | 129,975 | 127,381 | 208,021 |
| Non-personnel services: | | | | | | |
| 2150 | Dues & subscriptions | 535 | 540 | 540 | 550 | 637 |
| 2160 | Meetings/conferences | 112 | 1,558 | 1,900 | 2,000 | 2,000 |
| 3010 | Office supplies | 124 | 88 | 100 | 100 | 100 |
| | Total non-personnel services | 771 | 2,186 | 2,540 | 2,650 | 2,737 |
| Total Finance | | \$ 113,731 | \$ 59,726 | \$ 132,515 | \$ 130,031 | \$ 210,758 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|---|--------------|
| 2150 | Dues & subscriptions | GFOA (Government Finance Officers) \$200 WICPA (Wisconsin Institute of CPA's) \$305 Wisconsin CPA License (odd years) \$82 Wisconsin City/County Managers \$50 | \$ 637 |
| 2160 | Meetings/conferences | Changes in accounting rules/regulations Includes GFOA conference May 19-22 Los Angeles CA | 2,000 |
| 3010 | Office supplies | | 100 |
| Total | | | \$ 2,737 |

Purpose:

To serve as the official records keeper, provide the Council, staff and public with information pertaining to official City business. Maintain and issue licenses and permits, and conduct all elections required to be held by State Statutes and City Ordinance.

Department Descriptions:

The City Clerk oversees the City's records and maintains and updates the City's Code of Ordinances. The Clerk is responsible for preparation of agendas, packets and minutes for Council and Committee meetings, publishing all legally-required notice; and administers oaths of office to elected officials and city staff. The Clerk administers all election activities, receiving and managing campaign statements of candidates provide in-person absentee voting at City Hall and at the City's nursing home facilities.

2019 Budget Highlights

- Successfully and effectively administer two municipal elections.
- Continue to manage WISVOTE system, keeping all voter records up to date.
- Continue to update new license and permits database to increase efficiency in the process.
- Continue to provide excellent customer service.
- Purchase of additional voting privacy booths to replace failing units.

2018 Accomplishments:

- Four elections have been successfully conducted, properly handled and maintained absentee ballots for each election.
- Worked with City Administrator to consolidate voting locations from six to three locations to remove the election presence from the schools.
- Successfully completed annual issuance of licensing including Alcohol, Operator's, (ongoing), Used Cars, Secondhand Dealers, Transient Merchant, Arcade, Dance Hall and Christmas Trees.
- Provide meeting and agenda support for Common Council and Plan Commission, attend all Common Council and Plan Commission meetings, taking and preparing minutes.
- Efficiently completed 2018 City Board of Review.
- Purchased additional voting privacy booths to replace failing units.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Number of Elections | 4 | 2 | 4 | 4 | 2 |
| Total voter participation | 19,931 | 4,287 | 18,000 | 18,000 | 4,287 |
| Percent of vote cast | 53.22% | 21.73% | 45.00% | 45.00% | 25.00% |
| Percent of votes cast by absentee ballot | 36.92% | 13.80% | 30.00% | 35.00% | 13.80% |
| New registrations | 1,377 | 52 | 700 | 700 | 52 |
| Cost per vote | \$1.28 | \$2.31 | \$1.75 | \$1.75 | \$2.00 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: City Clerk (04)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------|-----------------------------------|------------|-----------------|---------------|--------------|--------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 73,823 | \$ 33,149 | \$ 80,137 | \$ 80,137 | \$ 77,910 |
| 1100 | Salaries and wages - DPW ** | 3,189 | 1,860 | 3,924 | 3,000 | 3,500 |
| 1110 | Part time wages ** | 5,525 | 6,448 | 19,000 | 19,000 | 10,000 |
| 1310 | Health insurance | 15,700 | 4,432 | 15,452 | 8,362 | 29,500 |
| 1330 | Social Security & Medicare | 5,597 | 2,397 | 6,130 | 6,239 | 6,992 |
| 1340 | Wisconsin retirement | 5,197 | 2,152 | 5,369 | 5,368 | 5,332 |
| 1350 | Life insurance | 222 | 125 | 175 | 210 | 175 |
| 1360 | Long term disability | 195 | 92 | 225 | 225 | 318 |
| 1365 | Workers compensation | 337 | 167 | 380 | 540 | 380 |
| | Total personnel services | 109,785 | 50,822 | 130,792 | 123,081 | 134,107 |
| Non-personnel services: | | | | | | |
| 2160 | Meetings/conferences | 974 | 292 | 900 | 1,150 | 2,500 |
| 3010 | Office Supplies | 41 | 17 | 200 | - | 750 |
| 3200 | Election materials ** | 1,190 | 3,227 | 4,500 | 3,000 | 2,200 |
| 4130 | Rental of equipment | 1,117 | 399 | 1,600 | 1,600 | 1,600 |
| 5020 | Other equipment | 2,825 | 2,825 | 2,825 | 3,000 | 3,000 |
| 9000 | Outlay | - | - | 3,000 | - | 3,000 |
| | Total non-personnel services | 6,147 | 6,760 | 13,025 | 8,750 | 13,050 |
| | ** 4 elections scheduled for 2018 | | | | | |
| Total City Clerk | | \$ 115,932 | \$ 57,582 | \$ 143,817 | \$ 131,831 | \$ 147,157 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|---|------------------|
| 2160 | Meetings/conferences | Clerk and Deputy Clerk continuing education | \$ 2,500 |
| 3200 | Election materials | 2 elections scheduled for 2019 | 2,200 |
| 5020 | Other equipment | Maintenance on election equipment | 3,000 |
| 4130 | Equipment rental | Lease General Office Copier, maintenance (and supplies), folding/insert equipment | 1,600 |
| 9000 | Outlay | Privacy Booths | 3,000 |
| Total | | | <u>\$ 12,300</u> |

Purpose:

The mission of the City Treasurer's Office is to provide efficient, courteous service while upholding the fiduciary and statutory responsibilities required of the office.

Department Descriptions:

The Treasurer acts as the City's banker by receiving and disbursing funds, and providing for daily cash requirements. The Treasurer also works with the Finance Director to invest public funds, and to maintain an accurate accounting and reporting system.

The Treasurer's Office oversees the entire property tax process, beginning as liaison with The City's contracted assessment firm, and entering and balancing the annual assessment roll. The Treasurer is then responsible for calculating the tax roll, issuing and collecting all tax bills, and timely settlements with the other taxing jurisdictions.

2019 Budget Highlights:

- Continue to research ways to minimize banking costs.
- Look into using more electronic payments to pay vendors

2018 Accomplishments:

- Continued to scan various permit and sundry files for easy retention and retrieval.
- Continued to house clean and prepare for the anticipated remodeling and temporary relocation of City Hall offices.
- Reviewed and updated a mailing list of Glendale businesses.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Vendor e-checks issued | 277 | 326 | 400 | 361 | 420 |
| Vendor paper checks issued | <u>2,139</u> | <u>2,211</u> | <u>2200</u> | <u>2,195</u> | <u>2,180</u> |
| Total Vendor checks issued | 2,416 | 2,537 | 2600 | 2,556 | 2,600 |
| Receipts processed | 20,488 | 20,091 | 20,600 | 18,467 | 18,500 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: City Treasurer (05)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--------------------------------|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 73,748 | \$ 30,011 | \$ 71,737 | \$ 71,373 | \$ 83,797 |
| 1310 | Health insurance | 27,073 | 10,317 | 24,078 | 20,634 | 29,500 |
| 1330 | Social Security & Medicare | 5,118 | 2,214 | 5,488 | 5,488 | 6,410 |
| 1340 | Wisconsin retirement | 5,042 | 2,078 | 4,806 | 4,806 | 5,489 |
| 1350 | Life insurance | 397 | 197 | 420 | 420 | 420 |
| 1360 | Long term disability | 195 | 79 | 158 | 158 | 75 |
| 1365 | Workers compensation | 190 | 79 | 230 | 230 | 230 |
| | Total personnel services | 111,763 | 44,975 | 106,917 | 103,109 | 125,921 |
| Non-personnel services: | | | | | | |
| 2160 | Meetings/conferences | - | - | - | 300 | 300 |
| 3010 | Office supplies | 130 | 319 | 800 | 800 | 800 |
| 3190 | Other supplies and expense | 7,237 | 614 | 8,000 | 5,000 | 8,000 |
| 4030 | Computer services/expenses | - | - | 1,000 | 1,000 | 1,000 |
| | Total non-personnel services | 7,367 | 933 | 9,800 | 7,100 | 10,100 |
| Total City Treasurer | | \$ 119,130 | \$ 45,908 | \$ 116,717 | \$ 110,209 | \$ 136,021 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|---|------------------|
| 2160 | Meetings/conferences | Monthly treas. meetings, Continued education Courses, Annual State Conference | \$ 300 |
| 3010 | Office supplies | Office supplies and new endorsement stamp Tax bill perforated paper and envelopes Includes treasurer's office copier costs: | 800 |
| 3190 | Other supplies and expense | Banking fees | 8,000 |
| 4030 | Computer services/expenses | G.C.S. Software support and maintenance | 1,000 |
| Total | | | \$ 10,100 |

Purpose:

The City of Glendale Human Resources Department is responsible for carrying out all the activities essential to the effective administration of the personnel and risk management functions.

Department Descriptions:

Human Resources assists in the resolution of problems when conflicts arise, assures compliance with applicable employment laws, promotes safety awareness in the workplace and protects the City’s monetary resources through effective risk management techniques.

2019 Budget Highlights:

- Continue with the State offered healing insurance which includes two different plans for the 2019 year. Rates for active employees have increased 0.9% for 2019.
- Review of Employee Safety Manual to be completed in 2019.

2018 Accomplishments:

- Safety Training
 - Worked with the City’s insurance company, Cities and Village’s Mutual Insurance, and offered annual mandatory audiometric testing for the DPW, and seasonal summer help safety training orientation.
- Staffing
 - Successfully staffed positions in City Hall, and City Services Departments. Administered the seasonal staff hiring process at the Richard E. Maslowski Community Park and Department of Public Works.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Number of new employees hired | 29 | 24 | 12 | 16 | 17 |
| Full-time employees hired | 7 | 9 | 1 | 7 | 6 |
| Part-time employees hired | 22 | 15 | 11 | 9 | 11 |
| Number of workers compensation claims filed | 13 | 23 | N/A | 11 | N/A |
| Total number of lost days due to workers compensation claims | 16 | 3 | 0 | 56 | 0 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Human Resources (06)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--------------------------------|-------------------------------------|-------------------|------------------|------------------|------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 46,724 | \$ 28,484 | \$ 56,968 | \$ 56,968 | \$ 58,680 |
| 1310 | Health insurance | 13,540 | 10,317 | 20,634 | 20,634 | 20,821 |
| 1330 | Social Security & Medicare | 3,399 | 2,037 | 4,358 | 4,358 | 4,489 |
| 1340 | Wisconsin retirement | 3,018 | 1,908 | 3,816 | 3,816 | 3,844 |
| 1350 | Life insurance | 37 | 29 | 59 | 59 | 62 |
| 1360 | Long term disability | 90 | 59 | 162 | 235 | 162 |
| 1365 | Workers compensation | - | - | 132 | 132 | 132 |
| | Total personnel services | 66,808 | 42,834 | 86,129 | 86,202 | 88,190 |
| Non-personnel services: | | | | | | |
| 2150 | Dues & subscriptions | 540 | 529 | 529 | 350 | 600 |
| 2160 | Meetings/conferences | 72 | 140 | 500 | 800 | 800 |
| 3190 | Other supplies and expense | 523 | 171 | 750 | 750 | 750 |
| 4020 | Other fees | 36,189 | 2,086 | 5,000 | 5,845 | 25,000 |
| 4080 | Information Technology | 2,494 | - | 2,547 | 2,600 | 2,600 |
| | Total non-personnel services | 39,818 | 2,926 | 9,326 | 10,345 | 29,750 |
| Total Human Resources | | \$ 106,626 | \$ 45,760 | \$ 95,455 | \$ 96,547 | \$ 117,940 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|--|------------------|
| 2150 | Dues & subscriptions | SHRM, MM-SHRM | \$ 600 |
| 2160 | Meetings/conferences | Continued education courses, Annual State Conference, CVMIC, Beulow Vetter | 800 |
| 3190 | Other supplies and expense | | 750 |
| 4020 | Other fees | Attorney, EAP | 25,000 |
| 4080 | Information Technology | BS&A Payroll Software | 2,600 |
| Total | | | \$ 29,750 |

Purpose:

To maintain equitable, market value property assessments in a cost effective manner.

Department Descriptions:

The City Assessor is a contracted position for the service of performing assessment-related valuation of all personal and real property. The current contract is Accurate Appraisal.

2019 Budget Highlights:

- There are no notable changes for 2019.

2018 Accomplishments:

- Improved the accuracy and quality of permit information provided to Accurate Appraisal for assessment purposes.
- Provided digital images of all assessment files to Accurate Appraisal to aid in their compliance with new Department of Revenue records requirements.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|-------------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Contract cost per assessed property | \$8.83 | \$8.83 | \$8.83 | \$8.83 | \$8.83 |
| Assessment Ratio | 95.3% | 94.5% | 92.61% | 93.18% | 93.18% |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: City Assessor (07)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Non-personnel services: | | | | | | |
| 3190 | Other supplies and expense | \$ 85 | \$ 50 | \$ 100 | \$ 100 | \$ 100 |
| 4020 | Other fees | 45,000 | 38,250 | 45,000 | 45,000 | 45,000 |
| 4200 | State Manufacturing Assessment Fee | 4,402 | 4,514 | 4,514 | 4,750 | 4,750 |
| | Total non-personnel services | <u>49,487</u> | <u>42,814</u> | <u>49,614</u> | <u>49,850</u> | <u>49,850</u> |
| Total City Assessor | | <u>\$ 49,487</u> | <u>\$ 42,814</u> | <u>\$ 49,614</u> | <u>\$ 49,850</u> | <u>\$ 49,850</u> |

Purpose:

To facilitate the City's vision and operations through superior legal services while minimize claims against the City.

Department Descriptions:

The City Attorney, appointed by the Common Council, is the legal advisor and attorney for the City on a contract basis. Activities include presentation and defense of the City's legal interests and rights and prosecution for civil forfeiture. The City Attorney is responsible for attending Common Council meetings and serving as legal counsel during such meetings. Services are as follows: (1) support the legislative and administrative processes (ordinances, opinions, litigation, contracts, personnel arbitration, legal research, liens); (2) present and defend the City's legal interests and rights before all courts, legislative and administrative tribunals; and (3) prosecute complaints (civil forfeiture).

2019 Budget Highlights:

- The current attorney contract expires May 1, 2019.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Law - City Attorney (08)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------|------------------------------|------------|-----------------|---------------|--------------|--------------|
| Non-personnel services: | | | | | | |
| 4020 | Other fees | \$ 142,804 | \$ 72,059 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| | Total non-personnel services | 142,804 | 72,059 | 160,000 | 160,000 | 160,000 |
| Total Law - City Attorney | | \$ 142,804 | \$ 72,059 | \$ 160,000 | \$ 160,000 | \$ 160,000 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Accounting and auditing (09)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------------|---------------------|-----------|-----------------|---------------|--------------|--------------|
| Non-personnel services: | | | | | | |
| 4020 | Other fees | \$ 32,039 | \$ 8,031 | \$ 33,000 | \$ 33,000 | \$ 33,000 |
| Total Accounting and Auditing | | \$ 32,039 | \$ 8,031 | \$ 33,000 | \$ 33,000 | \$ 33,000 |

Purpose:

To uphold the laws of the City of Glendale as the Judicial Branch of the City.

Department Description:

The North Shore Municipal Court was established in 2013. The Court hears cases for traffic, ordinance violations, code violations and OWI first offenses among others. Court is in session five times per month in the Kenehan Civic Center.

2019 Budget Highlights:

- Decrease in prisoners subsistence due to the implementation of the State Debt Collection System.
- The Municipal Court is working toward being paperless by June 1, 2019, to increase efficiency in the processes.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Cases Resolved | 2,405 | 3,394 | 2,500 | 2,500 | 2,500 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Municipal Court (10)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--------------------------------|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 60,782 | \$ 30,756 | \$ 61,748 | \$ 61,748 | \$ 61,748 |
| 1200 | Overtime | 4,220 | 4,273 | 7,000 | 7,000 | 7,000 |
| 1330 | Social Security & Medicare | 4,973 | 2,680 | 5,259 | 5,259 | 5,259 |
| 1340 | Wisconsin retirement | 3,341 | 1,811 | 3,534 | 4,541 | 3,455 |
| 1350 | Life insurance | 177 | 89 | 180 | 177 | 180 |
| 1365 | Workers compensation | 162 | 85 | 170 | 160 | 175 |
| | Total personnel services | 73,655 | 39,694 | 77,891 | 78,885 | 77,817 |
| Non-personnel services: | | | | | | |
| 2160 | Meetings/conferences | 1,628 | 940 | 1,800 | 1,800 | 2,000 |
| 3010 | Office supplies | 949 | 1,046 | 1,450 | 1,750 | 1,800 |
| 3190 | Other supplies and expense | 1,301 | 540 | 1,500 | 1,500 | 1,550 |
| 4020 | Other fees | 1,431 | 810 | 1,500 | 1,500 | 1,550 |
| 4080 | Software Support | 6,426 | 6,618 | 10,961 | 6,861 | 10,000 |
| 4120 | Prisoners subsistence | 63,257 | 31,598 | 85,000 | 100,000 | 60,000 |
| | Total non-personnel services | 74,992 | 41,552 | 102,211 | 113,411 | 76,900 |
| Total Municipal Court | | \$ 148,647 | \$ 81,246 | \$ 180,102 | \$ 192,296 | \$ 154,717 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|---------------------------------|------------------|
| 2160 | Meetings/conferences | Judges and Clerks | \$ 2,000 |
| 3010 | Office supplies | | 1,800 |
| 3190 | Other supplies and expense | Copier lease and maintenance | 1,550 |
| 4020 | Other fees | | 1,550 |
| 4080 | Software Support | TiPSS & TraCS - Addition of SDC | 10,000 |
| 4120 | Prisoners subsistence | | 60,000 |
| Total | | | \$ 76,900 |

Program Descriptions:

To maintain the City's municipal facilities in an efficient and safe manner. This budget administers the cleaning, utilities, and general maintenance of the City Hall and Police Station buildings.

2019 Budget Highlights:

- It is anticipated for the utility costs to be decreased after the City Hall renovation is completed.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Building and Grounds (12)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------------|-------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Non-personnel services: | | | | | | |
| 3050 | Housekeeping and janitorial | \$ 724 | \$ 214 | \$ 750 | \$ 750 | \$ 750 |
| 4060 | Utilities | 57,778 | 34,937 | 64,859 | 65,000 | 60,000 |
| 4070 | Telephone | 8,552 | 4,403 | 8,400 | 8,500 | 8,700 |
| 4090 | Janitorial | 39,120 | 22,820 | 42,000 | 42,000 | 45,000 |
| 5060 | Buildings | 5,633 | 322 | 4,500 | 10,000 | 10,000 |
| | Total non-personnel services: | <u>111,807</u> | <u>62,696</u> | <u>120,509</u> | <u>126,250</u> | <u>124,450</u> |
| Total Buildings and Grounds | | <u>\$ 111,807</u> | <u>\$ 62,696</u> | <u>\$ 120,509</u> | <u>\$ 126,250</u> | <u>\$ 124,450</u> |

Program Descriptions:

To ensure the financial and liability protections of the City through property and various liability insurance policies. The City's insurance company is Cities and Village's Mutual Insurance Company (CVMIC). Unlike many other companies, CVMIC is owned by the municipalities.

2019 Budget Highlights:

There are no notable changes for 2019.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Number of Liability Claims | 6 | 2 | 5 | 5 | 5 |

Program Descriptions:

The Unclassified program is for general office supplies and computer services for the City.

2019 Budget Highlights:

- There are no notable changes for 2019.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Unclassified (516)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| Non-personnel services: | | | | | | |
| 3010 | Office supplies | \$ 4,877 | \$ 2,589 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| 3040 | Postage | 18,049 | 8,788 | 22,000 | 25,000 | 25,000 |
| 3190 | Other supplies and expense | 2,125 | 2,838 | 3,200 | 3,000 | 3,000 |
| 4030 | Computer services/expenses | 16,315 | 8,958 | 15,000 | 15,000 | 15,000 |
| 5191 | Uncollectable Taxes | - | - | - | - | - |
| 8030 | Court witness fees | 160 | 50 | 160 | 100 | 200 |
| | Total non-personnel services: | <u>41,526</u> | <u>23,223</u> | <u>44,860</u> | <u>47,600</u> | <u>47,700</u> |
| Total Unclassified | | <u>\$ 41,526</u> | <u>\$ 23,223</u> | <u>\$ 44,860</u> | <u>\$ 47,600</u> | <u>\$ 47,700</u> |

Purpose:

To promote and maintain a safe, harmonious community through crime prevention measures, community partnerships, and enforcement of state and local laws.

Department Descriptions:

The Police Department’s priority is to provide public safety for the citizens of Glendale. They are committed to providing cost effective, state-of-the-art police services within the City and cooperatively in the metropolitan area. The Police Department also continues to be the development of innovative technological systems and mutual aid agreements, and the analysis of department needs for training, staffing and equipment.

2019 Budget Highlights:

- Maintain staffing levels; recruit, hire and train six officers and one desk clerk as replacements due to anticipated retirements. Includes maintaining supervisory staffing levels.
- Evaluate / maintain current requirements, policies and practices associated with building renovations to Municipal Lockup facility, evidence storage and garage to comply with professionally accepted standards.
- Update security camera systems associated with the City Hall/Police station renovations.

2018 Accomplishments:

- Maintain staffing levels; recruit, hire and train four officers as replacements due to recent retirements and resignations.
- Implemented traffic calming program by aldermanic district (See Capital Projects)
- Evaluated and updated community outreach programs.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|-----------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Number of Arrests | 1,569 | 1,782 | 2,000 | 1,600 | 1,600 |
| Number of Traffic Citations | 1,279 | 1,860 | 2,200 | 3,500 | 3,500 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Police Department (19 - 21)

| Department number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 19 | Police Administration (19) | \$ 224,922 | \$ 111,224 | \$ 213,802 | \$ 211,992 | \$ 272,182 |
| 20 | Police Field Services (20) | 4,521,338 | 2,383,023 | 4,620,345 | 4,694,652 | 4,798,808 |
| 21 | Police Support services (21) | 1,241,486 | 493,855 | 1,001,446 | 1,039,096 | 1,126,370 |
| | | <u>\$ 5,987,746</u> | <u>\$ 2,988,102</u> | <u>\$ 5,835,593</u> | <u>\$ 5,945,740</u> | <u>\$ 6,197,360</u> |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Police Administration (19)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------------|--------------------------------------|------------|-----------------|---------------|--------------|--------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 111,874 | \$ 55,255 | \$ 95,737 | \$ 113,770 | \$ 107,956 |
| 1310 | Health insurance | - | - | 8,598 | - | 20,821 |
| 1330 | Social Security & Medicare | 8,155 | 4,641 | 7,324 | 8,703 | 8,259 |
| 1340 | Wisconsin retirement | - | - | 5,821 | - | 14,283 |
| 1350 | Life insurance | - | - | 273 | - | 656 |
| 1360 | Long term disability | - | - | 66 | - | 158 |
| 1365 | Workers compensation | 4,151 | 2,181 | 3,658 | 4,044 | 4,044 |
| | Total personnel services | 124,180 | 62,077 | 121,477 | 126,517 | 156,177 |
| Non-personnel services: | | | | | | |
| 2120 | Uniform allowance | 31,214 | 15,112 | 33,550 | 33,050 | 40,830 |
| 2140 | Training and education | 31,875 | 19,740 | 27,880 | 27,880 | 34,440 |
| 2150 | Dues, subscriptions, manuals | 1,529 | 1,180 | 1,180 | 1,245 | 1,350 |
| 3010 | Office supplies | 3,098 | 1,954 | 2,850 | 3,100 | 3,175 |
| 3050 | Housekeeping and janitorial | 749 | 410 | 1,000 | 1,000 | 1,000 |
| 3055 | Office machine maintenance contracts | 5,358 | 3,619 | 5,250 | 4,400 | 6,750 |
| 3190 | Other supplies and expense | 2,300 | 1,462 | 3,100 | 3,500 | 3,660 |
| 4020 | Other Fees | 2,284 | 407 | 800 | 1,200 | 1,200 |
| 4070 | Cellular Phone | 3,885 | 785 | 2,000 | 2,500 | 2,500 |
| 5010 | Office Equipment | - | - | - | - | - |
| 5060 | Buildings | 18,450 | 4,478 | 14,715 | 7,600 | 21,100 |
| | Total non-personnel services | 100,742 | 49,147 | 92,325 | 85,475 | 116,005 |
| Total Police Administration | | \$ 224,922 | \$ 111,224 | \$ 213,802 | \$ 211,992 | \$ 272,182 |

CITY OF GLENDALE

2018 BUDGET

BUDGET JUSTIFICATION

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Police Administration (19)

| Account Number | Description | Justification | 2019 Adopted |
|----------------|---|---|--|
| 2120 | Uniform allowance | Officers Uniform damage Initial Equipment (4 new officers) | \$ 23,500 500 16,830 <u>40,830</u> |
| 2140 | Training and education | In-service Special training Cellbrite Forensic Training Taser Training Cartridges Training Ammunition | 20,240 6,000 3,000 <u>5,200</u> 34,440 |
| 2150 | Dues, subscriptions, manuals | Milwaukee County Chiefs' Association Wisconsin Chiefs of Police Association Wileag Accreditation fees FBI NA MOCIC | 135 250 650 315 <u>1,350</u> |
| 3010 | Office supplies | Stationary and office supplies | 3,175 |
| 3050 | Housekeeping and janitorial | Rug service & pest control | 1,000 |
| 3055 | Rental/maintenance contracts | Copy & Fax Machine Lease Copy & Fax Machine Maintenance | 3,250 3,500 <u>6,750</u> |
| 3190 | Other supplies and expense Shredding | | 1,500 <u>2,160</u> 3,660 |
| 4020 | Other fees | Accurint | 1,200 |
| 4070 | Cellular Phone Services | | 2,500 |
| 5060 | Buildings | Elevator Generator Building Mechanicals Additional Floor Care Garage Door Maintenance Miscellaneous Fire Protection Systems | 1,200 700 16,500 - 1,000 1,700 <u>21,100</u> |
| Total | | | <u>\$ 116,005</u> |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Police Field Services (20)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|------------------------------------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$2,851,352 | \$1,464,351 | \$2,906,092 | \$3,003,549 | \$3,022,434 |
| 1200 | Full time overtime | 192,311 | 88,432 | 180,000 | 169,000 | 206,000 |
| 1310 | Health insurance | 567,263 | 344,239 | 628,829 | 619,848 | 615,093 |
| | Health insurance Opt Out | 2,400 | 1,600 | 5,800 | 2,400 | 14,400 |
| 1330 | Social Security & Medicare | 225,185 | 114,693 | 236,086 | 242,700 | 246,975 |
| 1340 | Wisconsin retirement | 410,326 | 213,848 | 443,780 | 456,213 | 399,868 |
| 1350 | Life insurance | 5,014 | 3,255 | 5,954 | 4,923 | 5,280 |
| 1360 | Long term disability | 3,786 | 1,725 | 3,450 | 4,458 | 4,458 |
| 1365 | Workers compensation | 98,825 | 48,277 | 96,554 | 113,211 | 113,000 |
| | Total personnel services | 4,356,462 | 2,280,420 | 4,506,545 | 4,616,302 | 4,627,508 |
| Non-personnel services: | | | | | | |
| 3190 | Other supplies and expense | - | - | 250 | 300 | 300 |
| 5020 | Other equipment | 6,187 | 2,076 | 9,100 | 10,400 | 10,400 |
| 5070 | Vehicle Maintenance | 45,733 | 59,510 | 35,000 | 26,000 | 35,000 |
| 8150 | Lab supplies | 3,246 | 1,367 | 2,800 | 2,000 | 2,000 |
| 9000 | Outlay | 109,710 | 39,650 | 66,650 | 39,650 | 123,600 |
| | Total non-personnel services | 164,876 | 102,603 | 113,800 | 78,350 | 171,300 |
| Total Police Field Services | | \$4,521,338 | \$2,383,023 | \$4,620,345 | \$4,694,652 | \$4,798,808 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|--|-------------------|
| 3190 | Other supplies and expense | | \$ 300 |
| 5020 | Other equipment | Maintenance - equipment | 7,200 |
| | | Taser Cartridges | 3,200 |
| | | | <u>10,400</u> |
| 5070 | Vehicle Maintenance | | 35,000 |
| 8150 | Lab supplies | Image Processing | 1,000 |
| | | Scientific | 1,000 |
| | | | <u>2,000</u> |
| 9000 | Capital Outlay | 3 squads (@29,000) & equip set-up (@8,200) | 111,600 |
| | | Equipment Trailer | 12,000 |
| | | Radar Units (See Capital Project Fund) | - |
| | | Bicycle Patrol Units (See Capital Projects Fund) | - |
| | | | <u>123,600</u> |
| Total | | | \$ 171,300 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Police Support services (21)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--------------------------------------|-------------------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 816,376 | \$ 330,224 | \$ 654,643 | \$ 677,389 | \$ 723,681 |
| | Full time overtime | 34,852 | 766 | 25,000 | 27,000 | 30,000 |
| | Part time wages | 1,205 | - | 10,000 | 18,500 | 18,500 |
| 1310 | Health insurance | 156,367 | 73,796 | 135,969 | 128,606 | 142,021 |
| | Health insurance Opt Out | 10,200 | 6,600 | 11,400 | 4,800 | 9,600 |
| 1330 | Social Security & Medicare | 61,495 | 24,554 | 52,758 | 53,886 | 59,072 |
| 1340 | Wisconsin retirement | 84,854 | 34,003 | 66,832 | 79,319 | 91,917 |
| 1350 | Life insurance | 1,822 | 778 | 1,410 | 1,953 | 1,520 |
| 1360 | Long term disability | 1,193 | 522 | 1,004 | 1,107 | 1,264 |
| 1365 | Workers compensation | 15,429 | 5,400 | 10,800 | 8,906 | 12,000 |
| | Total personnel services | 1,183,793 | 476,643 | 969,816 | 1,001,466 | 1,089,575 |
| Non-personnel services: | | | | | | |
| 3010 | Office supplies | 2,839 | 315 | 1,500 | 2,500 | 2,500 |
| 3190 | Other supplies and expense | 5,566 | - | 7,900 | 9,900 | 11,700 |
| 4080 | Police Information Services | 49,288 | 16,897 | 22,230 | 25,230 | 22,595 |
| | Total non-personnel services | 57,693 | 17,212 | 31,630 | 37,630 | 36,795 |
| Total Police Support Services | | \$1,241,486 | \$ 493,855 | \$ 1,001,446 | \$ 1,039,096 | \$ 1,126,370 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-----------------------------|------------------------------------|------------------|
| 3010 | Office supplies | | \$ 2,500 |
| 3190 | Other supplies and expense | Milwaukee County Radio Fees | 9,600 |
| | | 50 Replacement Narcan Doses | 2,100 |
| | | | <u>11,700</u> |
| 4080 | Police Information Services | Time System (State Access Fee) | 2,670 |
| | | Time System (BadgerNet Fee) | - |
| | | ALPR Dues | 100 |
| | | Mobile Data | 5,135 |
| | | Livescan Fingerprint Support | 4,850 |
| | | Tipss Register & Parking | 2,400 |
| | | FastID Support | 160 |
| | | Miscellaneous Support & Assistance | 2,000 |
| | | Cellbrite Link Analysis | 1,000 |
| | | Cellbrite Software Contract | 4,100 |
| | | ERAD Data Sniffer | 180 |
| | | | <u>22,595</u> |
| Total | | | \$ 48,495 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Health and human services (520)
 DEPARTMENT: Central dispatch (22)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|------------------------|---------------------|------------|-----------------|---------------|--------------|--------------|
| 4020 | Other fees | \$ 362,851 | \$ 192,690 | \$ 385,380 | \$ 385,380 | \$ 422,541 |
| Total Central dispatch | | \$ 362,851 | \$ 192,690 | \$ 385,380 | \$ 385,380 | \$ 422,541 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (522)
 DEPARTMENT: Fire department (23)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4160 | North Shore Fire Services | \$ 3,391,616 | \$ 2,591,820 | \$ 3,455,760 | \$ 3,455,758 | \$ 3,522,364 |
| 9000 | North Shore Fire - Capital Outlay | 43,440 | 33,195 | 44,260 | 44,259 | 45,112 |
| Total Fire Department | | <u>\$ 3,435,056</u> | <u>\$ 2,625,015</u> | <u>\$ 3,500,020</u> | <u>\$ 3,500,017</u> | <u>\$ 3,567,476</u> |

NOTE:

| | | |
|---------------------------------|---------------------|--|
| NS Capital Service: | \$ 45,112 | |
| NS Capital Debt Service: | 148,319 | Debt Service Fund |
| NS Fire Operating Cost Share: | 3,522,364 | |
| NS Capital Bonding: | 126,315 | General Capital Projects Fund |
| Firefighters Retirement Payout: | 5,056 | Special Revenue Fund-Health & Human Services |
| | <u>\$ 3,847,166</u> | |

Purpose:

To provide necessary inspection and enforcement services in the areas of Building, Plumbing, Electrical, HVAC, Property Maintenance and Floodplain Administration to ensure and protect the continued health, safety and general welfare of the citizens.

Department Descriptions:

The Inspection Division oversees the public and private building construction activities within the City. Services provided consist of inspection and enforcement services in the areas of Building, Plumbing, Electrical, HVAC, Property Maintenance and Floodplain Administration. The Departments overall objective is to continually protect the safety, health, and welfare of residents, transients, and the general public through issuance of building permits and inspections while maintaining quality neighborhood aesthetics.

The Inspection Division also encompasses property maintenance as administered by the Public Works Director.

2019 Budget Highlights:

- Contract the Floodplain Management program.

2018 Accomplishments:

- Successful in securing federal, state and local grant funding to assist in completion of long-term flood mitigation projects.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---------------------------------|-------------|-------------|-------------|----------------|-------------|
| Property Maintenance Complaints | 125 | 150 | 50 | 150 | 50 |
| Building Permits Issued | 455 | 454 | 400 | 400 | 400 |
| Plumbing Permits Issued | 360 | 264 | 350 | 350 | 350 |
| Electric Permits Issued | 475 | 415 | 450 | 450 | 450 |
| HVAC Permits Issued | 233 | 181 | 200 | 200 | 200 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Safety (520)
 DEPARTMENT: Inspection department (27)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------------|------------------------------|------------|-----------------|---------------|--------------|--------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 73,310 | \$ 37,425 | \$ 51,424 | \$ 31,424 | \$ 18,000 |
| 1310 | Health insurance | 8,226 | 3,484 | 4,412 | 4,412 | 5,000 |
| 1330 | Social Security & Medicare | 5,510 | 2,812 | 3,934 | 3,934 | 1,377 |
| 1340 | Wisconsin retirement | 4,987 | 2,508 | 3,445 | 3,445 | 1,179 |
| 1350 | Life insurance | 120 | 61 | 61 | 124 | 40 |
| 1360 | Long term disability | 158 | 66 | 66 | 158 | 40 |
| 1365 | Workers compensation | 2,860 | 1,460 | 1,460 | 3,509 | 880 |
| | Total personnel services | 95,171 | 47,816 | 64,802 | 47,006 | 26,516 |
| Non-personnel services: | | | | | | |
| 2150 | Dues & subscriptions | 436 | 386 | 386 | 500 | 500 |
| 2160 | Meetings/conferences | 999 | 1,250 | 1,250 | 2,750 | 1,000 |
| 3010 | Office supplies | 265 | 8 | 8 | 500 | 500 |
| 3190 | Other supplies and expense | 90 | 2,400 | 2,400 | 500 | 500 |
| 4150 | Contractual services | 308,585 | 203,916 | 275,000 | 245,000 | 275,000 |
| | Total non-personnel services | 310,375 | 207,960 | 279,044 | 249,250 | 277,500 |
| Total Inspection department | | \$ 405,546 | \$ 255,776 | \$ 343,846 | \$ 296,256 | \$ 304,016 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|---|-------------------|
| 2150 | Dues & subscriptions | | \$ 500 |
| 2160 | Meetings/conferences | | 1,000 |
| 3010 | Office supplies | | 500 |
| 3190 | Other supplies and expense | | 500 |
| 4150 | Contractual services | Plumbing/Electrical/Building Floodplain Management | 250,000 25,000 |
| | | Total | <u>\$ 277,500</u> |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (520)
 DEPARTMENT: Sealer of weights and measures (29)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--------------------------------------|---------------------|----------|-----------------|---------------|--------------|--------------|
| 4020 | Other fees | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 |
| Total Sealer of weights and measures | | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 |

Purpose:

The Department of Public Works is responsible for the construction, operation, and maintenance of all public infrastructure, including city streets, the water distribution system, storm sewer and sanitary sewer systems, stormwater ponds, municipal street trees, traffic signal control devices, street lighting, public buildings, Richard E. Maslowski Community Park, Wingate Park, street regulatory signs, concrete curbs and gutters, sidewalks, boulevard landscape maintenance, and all public works equipment. Additionally, the Department of Public Works is responsible for providing high quality, essential community services including snow plowing and salting, alley snow plowing, fall leaf collection, solid waste, recycling, brush/yard waste collection, street sweeping, water main repairs, sanitary sewer cleaning and repairs, storm sewer inlet cleaning, and pavement marking. The department manages environmental and education programs including Tree City USA, emerald ash borer suppression, Bird City Wisconsin, and urban forestry.

2019 Highlights:

- Reduction in Salaries and Wages due to retirement of prior Public Works Director in 2018.

2018 Accomplishments:

- Oversaw the Community Development Block Grant (CDBG) sidewalk project as part of connecting spur to Oak Leaf Trail.
- Continued with the PP/II reduction project.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---|-------------|-------------|-------------|----------------|-------------|
| DNR Capacity Maintenance Annual Report (CMAR) grade | A | A | A | A | A |
| MMSD annual CMOM submittal | Yes | Yes | Yes | Yes | Yes |
| Coordinates removal of compost annually (cubic yards) | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| Daily cleaning, refuse removal & mowing of REM Community Park | N/A | N/A | Yes | Yes | Yes |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Engineering, administration and supervision (51)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 174,392 | \$ 148,078 | \$ 238,600 | \$ 238,600 | \$ 186,227 |
| 1200 | Overtime | 196 | 395 | 700 | - | 1,000 |
| 1310 | Health insurance | 44,519 | 31,112 | 46,428 | 46,428 | 57,463 |
| 1330 | Social Security & Medicare | 12,731 | 10,887 | 18,306 | 18,306 | 14,323 |
| 1340 | Wisconsin retirement | 11,707 | 7,128 | 16,033 | 16,033 | 12,263 |
| 1350 | Life insurance | 1,005 | 374 | 450 | 750 | 225 |
| 1360 | Long term disability | 224 | 256 | 345 | 232 | 158 |
| 1365 | Workers compensation | 4,413 | 3,052 | 4,845 | 8,549 | 5,000 |
| | Total personnel services | 249,187 | 201,282 | 325,707 | 328,898 | 276,659 |
| Non-personnel services: | | | | | | |
| 2160 | Meetings/conferences | 180 | 415 | 800 | 1,500 | 2,000 |
| 3010 | Office supplies | 2,005 | 820 | 2,000 | 2,700 | 2,500 |
| 4010 | Consultant fees | 2,177 | 184 | 1,000 | 1,000 | 2,500 |
| | Total non-personnel services | 4,362 | 1,419 | 3,800 | 5,200 | 7,000 |
| Total Engineering, administration | | \$ 253,549 | \$ 202,701 | \$ 329,507 | \$ 334,098 | \$ 283,659 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|---|-----------------|
| 2160 | Meetings/conferences | Milwaukee Area Public Works and Engineers WAA, WPRA, MAPWA, MASPA | \$ 2,000 |
| 3010 | Office supplies | | 2,500 |
| 4010 | Consultant fees | Field survey services & general consulting (does not include water/sewer survey) | 2,500 |
| Total | | | \$ 7,000 |

Program Descriptions:

Perform routine maintenance of all public works and police vehicles. Repairs that require specialized diagnostic equipment will be performed at private automotive service centers.

2019 Budget Highlights:

- Purchase of equipment (see Capital Projects Fund) to replace failing equipment.
- Reduction in gas, oil, lubricants due to trending costs.

2018 Accomplishments:

- Purchased 2 pick-up trucks to replace trucks that were 25 years old.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|-------------|-------------|-------------|----------------|-------------|
| Piece of Public Works Equipment Maintained | N/A | N/A | N/A | 126 | 126 |
| Average age of equipment | N/A | N/A | N/A | 14 Years | 15 Years |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Machinery/Equipment maintenance - Hwy Division (52)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 52,469 | \$ 28,678 | \$ 57,356 | \$ 57,356 | \$ 56,618 |
| 1200 | Overtime | 40 | 44 | 44 | - | 500 |
| 1310 | Health insurance | 16,992 | 10,082 | 20,164 | 25,658 | 20,821 |
| 1330 | Social Security & Medicare | 3,802 | 2,084 | 4,391 | 4,391 | 4,370 |
| 1340 | Wisconsin retirement | 3,574 | 1,924 | 3,846 | 3,846 | 3,741 |
| 1350 | Life insurance | 108 | 64 | 128 | 88 | 128 |
| 1365 | Workers compensation | 2,046 | 1,117 | 2,234 | 2,648 | 2,350 |
| | Total personnel services | 79,031 | 43,993 | 88,163 | 93,987 | 88,528 |
| Non-personnel services: | | | | | | |
| 2180 | Clothing allowance | 45 | - | 125 | 125 | 200 |
| 3170 | Gas, oil, lubricants, tires | 77,497 | 58,247 | 105,000 | 105,000 | 115,000 |
| 3190 | Other supplies and expense | 1,899 | - | 2,000 | 4,000 | 4,000 |
| 4150 | Contractual Services | 20,798 | 6,589 | 15,000 | 15,402 | 12,500 |
| 5020 | Other equipment | 43,780 | 43,780 | 67,000 | 56,000 | 56,000 |
| 9000 | Outlay | - | - | 98,000 | 98,000 | - |
| | Total non-personnel services | 144,019 | 108,616 | 287,125 | 278,527 | 187,700 |
| Total Machinery/Equipment maintenance | | \$ 223,050 | \$ 152,609 | \$ 375,288 | \$ 372,514 | \$ 276,228 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-----------------------------|--|-------------------|
| 2180 | Clothing allowance | | \$ 200 |
| 3170 | Gas, oil, lubricants, tires | Public Works (40%) and Police Department (60%) | 115,000 |
| 3190 | Other supplies/expense | Shop towels, rags, oil-dry, sprays, additives, chemicals, fees, tests, car wash soap | 4,000 |
| 4150 | Contractual services | Contracted vehicle maintenance & repairs | 12,500 |
| 5020 | Other equipment | Maintenance parts due to advancing age of equipment. | 56,000 |
| 9000 | Outlay | | - |
| Total | | | \$ 187,700 |

Program Descriptions:

To maintain the City Services Building in an efficient and safe manner. This budget administers the cleaning, utilities, and general maintenance of the City Services building.

2019 Budget Highlights:

- There are no notable changes in this budget.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Public Works Facility (53)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------------|------------------------------|-----------|-----------------|---------------|--------------|--------------|
| Non-personnel services: | | | | | | |
| 3050 | Housekeeping and janitorial | \$ 1,395 | \$ 592 | \$ 1,300 | \$ 2,000 | \$ 2,000 |
| 3190 | Other supplies and expense | 6,316 | 1,915 | 4,000 | 3,000 | 4,000 |
| 4060 | Utilities | 16,946 | 5,180 | 17,000 | 24,000 | 20,000 |
| 4070 | Telephone | 690 | (134) | 500 | 500 | 800 |
| 4180 | Heat - Fuel | 13,066 | 9,051 | 19,000 | 19,000 | 19,000 |
| 5060 | Buildings | 9,893 | 15,919 | 17,000 | 9,000 | 15,000 |
| | Total non-personnel services | 48,306 | 32,523 | 58,800 | 57,500 | 60,800 |
| Total Public Works Facility | | \$ 48,306 | \$ 32,523 | \$ 58,800 | \$ 57,500 | \$ 60,800 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-----------------------------|--|------------------|
| 3050 | Housekeeping and janitorial | Contracted building maintenance | \$ 2,000 |
| 3190 | Other supplies and expense | Light bulbs, soap, paper products, eye wash, safety box, garage doors & roof | 4,000 |
| 4060 | Utilities | | 20,000 |
| 4070 | Telephone | | 800 |
| 4180 | Heat - Fuel | Price increase | 19,000 |
| 5060 | Buildings | Garage doors, roof, plumbing, heating | 15,000 |
| Total | | | <u>\$ 60,800</u> |

Program Descriptions:

To maintain the City's public roads, sidewalks, and street lights in a manner that provides safe travel. The City maintains 63 miles of paved streets by means of crack sealing, patching of asphalt and concrete streets.

2019 Budget Highlights:

- The Department of Public Works will continue to inspect all public sidewalks every 3-4 years and schedules repairs for all defective sidewalks.
- The Department of Public Works will continue to perform street sweeping in compliance with the City's MS4 storm water discharge permit with the Wisconsin Department of Natural Resources.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Crack sealing (square feet) | 32,000 | 33,600 | N/A | 33,000 | 33,600 |
| Average street condition rating | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 |
| Percentage of streets rated fair or higher | 90% | 90% | N/A | 90% | 90% |
| Local road improvement grant application (LRIP) funding | N/A | N/A | Yes | Yes | N/A |
| Miles of streets reconstructed | .33 | .40 | .40 | .35 | .24 |
| Square footage of sidewalk replaced | N/A | 7,500 | N/A | N/A | 3,500 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Street and alley maintenance - Hwy Division (55)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 121,041 | \$ 69,720 | \$ 130,304 | \$ 130,304 | \$ 130,304 |
| 1200 | Overtime | - | - | - | 500 | 500 |
| 1310 | Health insurance | 36,378 | 18,906 | 37,812 | 37,812 | 38,128 |
| 1330 | Social Security & Medicare | 8,728 | 5,049 | 9,968 | 9,968 | 10,007 |
| 1340 | Wisconsin retirement | 8,005 | 4,671 | 8,730 | 8,730 | 8,568 |
| 1350 | Life insurance | 319 | 89 | 178 | 240 | 178 |
| 1365 | Workers compensation | 4,683 | 2,714 | 5,428 | 4,542 | 5,500 |
| | Total personnel services | 179,154 | 101,149 | 192,420 | 192,096 | 193,185 |
| Non-personnel services: | | | | | | |
| 2180 | Clothing allowance | 910 | 286 | 875 | 875 | 1,400 |
| 3110 | Sand and gravel | - | - | 200 | 500 | 500 |
| 3130 | Other road material | 22,871 | 10,847 | 15,000 | 15,300 | 15,300 |
| 4150 | Contractual services | 29,043 | - | 25,000 | 25,413 | 37,500 |
| | Total non-personnel services | 52,824 | 11,133 | 41,075 | 42,088 | 54,700 |
| Total Street and Alley maintenance | | \$ 231,978 | \$ 112,282 | \$ 233,495 | \$ 234,184 | \$ 247,885 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|--|------------------|
| 2180 | Clothing allowance | | \$ 1,400 |
| 3110 | Sand and gravel | | 500 |
| 3130 | Other road material | | 15,300 |
| 4150 | Contractual services | Contract asphaltting - road patches Sidewalk-replace broken sections Crack sealing | 37,500 |
| Total | | | \$ 54,700 |

Program Descriptions:

To maintain and install the appropriate traffic control devices to provide a safe and efficient transportation system throughout the City in compliance with the National and State uniform control standards.

The Department of Public Works will continue the maintenance of 19 LED traffic signals and controllers at the following intersections:

- N. Port Washington Road at W. River Woods Parkway
- N. Port Washington Road at W. Lexington Boulevard
- N. Port Washington Road at W. Town Center Way
- N. Port Washington Road at W. Corrigan Drive
- N. Port Washington Road at W. Bender Road
- N. Port Washington Road at W. Henry Clay Street
- N. Green Bay Avenue at W. Silver Spring ramps (north)
- N. Green Bay Avenue at W. Civic Drive
- N. Green Bay Avenue at W. Marne Avenue
- N. Green Bay Avenue at W. Florist Avenue
- N. Green Bay Avenue at W. Bender Road
- N. Green Bay Avenue at W. Mill Road
- N. Green Bay Avenue at W. Green Tree Road
- W. Silver Spring Drive at N. Bethmaur Lane
- W. Silver Spring Drive at N. Crestwood Boulevard
- W. Silver Spring Drive at Pick 'n Save
- W. Silver Spring Drive at N. Bridgewood Lane
- W. Silver Spring Drive at N. Milwaukee River Parkway
- W. Silver Spring Drive at N. Mohawk Avenue

2019 Budget Highlights:

- Installation of I-43/Glendale Avenue Pedestrian Lights.
- Installation of audible pedestrian equipment at W. Silver Spring Drive/N. Bethmaur Lane.
- Many of the City's regulatory signs are faded and difficult to read at night. The Department of Public Works continues with a five-year regulatory sign replacement program that complies with Federal Highway Administration guidelines for sign retro reflectivity.

2018 Accomplishments:

- Installation of left turn signal at N. Port Washington Road at W. Bender Road.
- Repair of sensor for at N. Port Washington Road at W. River Woods Parkway.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---|-------------|-------------|-------------|----------------|-------------|
| Maintenance of traffic signals at 19 Glendale intersections | Yes | Yes | N/A | Yes | Yes |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Street signs - Hwy Division (56)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 31,211 | \$ 9,991 | \$ 19,982 | \$ 20,000 | \$ 20,000 |
| 1310 | Health insurance | 7,736 | 2,794 | 5,588 | 5,379 | 5,853 |
| 1330 | Social Security & Medicare | 2,275 | | 1,529 | 1,530 | 1,530 |
| 1340 | Wisconsin retirement | 2,075 | 740 | 1,339 | 1,340 | 1,310 |
| 1350 | Life insurance | 47 | 19 | 38 | 50 | 40 |
| 1365 | Workers compensation | 1,190 | 389 | 778 | 956 | 900 |
| | Total personnel services | 44,534 | 13,933 | 29,254 | 29,255 | 29,633 |
| Non-personnel services: | | | | | | |
| 3150 | Signs, barricades, and cones | 9,957 | 2,594 | 8,500 | 14,000 | 12,000 |
| 4150 | Contractual services | - | - | - | 80 | 2,500 |
| | Total non-personnel services | 9,957 | 2,594 | 8,500 | 14,080 | 14,500 |
| Total Street signs - Hwy Division | | \$ 54,491 | \$ 16,527 | \$ 37,754 | \$ 43,335 | \$ 44,133 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-------------------------------------|---|------------------|
| 3150 | Signs, boards, barricades and cones | Stop signs, street signs, advisory signs | \$ 12,000 |
| 4150 | Contractual services | Centerline painting Street crosswalks, arrows, stop bars | 2,500 |
| Total | | | \$ 14,500 |

Program Descriptions:

To provide safe passage on City roads, sidewalks, and parking lots during snow and ice events.

2019 Budget Highlights:

- The Department of Public Works will continue to plow all arterial and residential streets. In an effort to reduce road salt, the department will perform plowing operations during smaller snowstorms. In 2019, Lance Wallace Tree Service will provide contractual snow plowing of all alleys.
- Decrease in anticipated purchase of salt due to excess stock from 2018.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Tons of salt ordered from WisDOT | 1,400 | 1,600 | 1,400 | 1,200 | 1,400 |
| Tons of salt used | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Snow removal & ice control - Hwy Division (58)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------------------------|------------------------------|------------|-----------------|---------------|--------------|--------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 76,789 | \$ 95,518 | \$ 102,573 | \$ 102,573 | \$ 110,000 |
| | Overtime | 8,099 | 8,583 | 14,000 | 14,000 | 40,000 |
| 1310 | Health insurance | 21,398 | 23,024 | 46,048 | 46,048 | 32,201 |
| 1330 | Social Security & Medicare | 6,216 | 7,654 | 8,918 | 8,918 | 11,475 |
| 1340 | Wisconsin retirement | 6,315 | 6,975 | 7,810 | 7,810 | 9,825 |
| 1350 | Life insurance | 154 | 134 | 260 | 260 | 260 |
| 1365 | Workers compensation | 3,493 | 3,954 | 4,500 | 4,500 | 4,500 |
| | Total personnel services | 122,464 | 145,842 | 184,109 | 184,109 | 208,261 |
| Non-personnel services: | | | | | | |
| 3120 | Sand and salt | 84,067 | 102,896 | 102,896 | 93,744 | 98,611 |
| 3160 | Other materials | 3,845 | 601 | 2,500 | 5,000 | 4,500 |
| 4150 | Contractual services | 15,339 | 2,291 | 4,000 | 18,000 | 17,000 |
| | Total non-personnel services | 103,251 | 105,788 | 109,396 | 116,744 | 120,111 |
| Total Snow removal & ice control | | \$ 225,715 | \$ 251,630 | \$ 293,505 | \$ 300,853 | \$ 328,372 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------|---|-------------------|
| 3120 | Sand and salt | 2017 \$60.09/Ton 2018 \$68.48/Ton | \$ 98,611 |
| 3160 | Other materials | Plow blades | 4,500 |
| 4150 | Contractual services | Street plowing/Alley plowing Equipment rental - Loader | 17,000 |
| Total | | | <u>\$ 120,111</u> |

Program Descriptions:

To maintain the City’s street lights in a manner that provides for safe travel.

The Department of Public Works will continue to perform maintenance of the City’s street lighting along the following:

- N. Port Washington Road
- W. Olive Street to W. Hampton Avenue
- W. Marne Avenue to W. Bender Road
- W. Daphne Road to W. Good Hope Road (median)
- N. Green Bay Avenue
- W. Marne Avenue to W. Good Hope Road
- N. Lydell Avenue
- W. Estabrook Boulevard to South City Limit
- W. River Woods Parkway
- N. Port Washington Road
- W. Estabrook Boulevard
- N. Port Washington Road to N. Lydell Ave.
- W. Olive Street
- N. Port Washington Road to N. Hubbard St.
- W. Mill Road
- N. Green Bay Avenue to West City Limit
- W. Silver Spring Drive
- N 27th Street to Milwaukee River Parkway
- W. Silver Spring Drive
- N. Port Washington Road to N. Lydell Ave.
- Bender Road Bridge
- Coventry Court

2019 Budget Highlights:

- Will address street lighting as dictated by the Intersection Safety Screening Study.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------------|-------------|-------------|-------------|----------------|-------------|
| Number of street lights maintained | 485 | 485 | 485 | 485 | 485 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Street Lighting - Hwy Division (59)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 1,880 | \$ 433 | \$ 1,900 | \$ 1,900 | \$ 2,000 |
| 1310 | Health insurance | 466 | 121 | 800 | 800 | 587 |
| 1330 | Social Security & Medicare | 138 | 32 | 145 | 155 | 153 |
| 1340 | Wisconsin retirement | 121 | 29 | 129 | 135 | 134 |
| 1350 | Life insurance | 2 | 1 | 6 | 12 | 6 |
| 1365 | Workers compensation | 73 | 17 | 75 | 75 | 80 |
| | Total personnel services | 2,680 | 633 | 3,055 | 3,077 | 2,960 |
| Non-personnel services: | | | | | | |
| 4060 | Utilities | 179,950 | 74,009 | 182,000 | 187,000 | 187,000 |
| 4150 | Contractual services | 75,150 | 17,818 | 38,000 | 38,000 | 38,000 |
| 5020 | Other equipment | - | - | - | - | 3,000 |
| | Total non-personnel services | 255,100 | 91,827 | 220,000 | 225,000 | 228,000 |
| Total Street Lighting - Hwy Division | | \$ 257,780 | \$ 92,460 | \$ 223,055 | \$ 228,077 | \$ 230,960 |

Budget Justification

| Account Number | Description | 2019 Adopted |
|----------------|----------------------|-------------------|
| 4060 | Utilities | \$ 187,000 |
| 4150 | Contractual services | 38,000 |
| 5020 | Other equipment | 3,000 |
| Total | | \$ 228,000 |

Program Descriptions:

To manage the City’s forestry program by trimming street trees to promote good visibility, clearance, and develop healthy tree growth in accordance with the Forestry Plan.

2019 Budget Highlights:

- The Department of Public Works will continue to perform annual planting, pruning, removal and care of all municipal street trees.
- The Department of Public Works will continue with public education and community services regarding forestry, including our annual Arbor Day Proclamation and Tree City USA membership.
- Tree City USA: The Department of Public Works will continue to promote Arbor Day and maintain Glendale’s status as a Tree City USA with the National Arbor Day Foundation.
- The Department of Public Works will coordinate an Arbor Day tree planting ceremony at City Hall with students from Parkway School and a Department of Natural Resources representative.
- Continue to implement Emerald Ash Borer suppression programs.
- Work with the WDNR to monitor for any infestations of emerald ash borer and provide public information on the program.
- The Department of Public Works will continue to perform boulevard maintenance, including mowing, weed control, and landscape bed maintenance, along the following:
 - N. Green Bay Avenue
 - W. Mill Road
 - W. Good Hope Road
 - N. Port Washington Road
 - N. Lydell Avenue
 - W. Olive Street
 - All municipal cul-de-sacs
 - City Hall
 - All other City-owned land
- Submit an application to Bird City Wisconsin to maintain Glendale’s status as a Bird City.

2018 Accomplishments:

- 20th consecutive year as Tree City USA member
- 4th consecutive year as Bird City Wisconsin member

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Actual | 2018 Estimated | 2019 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Annual application for continued status as a Tree City USA | Yes | Yes | Yes | Yes | Yes |
| Submits annual application for continued status as a Bird City USA | 11-16 | 11-17 | 11-18 | 11-18 | 11-19 |
| Number of Ash Trees Treated | N/A | 200 | N/A | N/A | 100 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Weed cutting and control - Forestry Division (60)

| Account number | Account description | 2017 | 06/30/17 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|------------------------------|---------------|-----------------|---------------|---------------|---------------|
| Non-personnel services: | | | | | | |
| 3180 | Chemicals | \$ 203 | \$ 143 | \$ 200 | \$ 212 | \$ 500 |
| | Total non-personnel services | <u>203</u> | <u>143</u> | <u>200</u> | <u>212</u> | <u>500</u> |
| Total Weed cutting and control - Forestry | | <u>\$ 203</u> | <u>\$ 143</u> | <u>\$ 200</u> | <u>\$ 212</u> | <u>\$ 500</u> |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Roadside maintenance - Forestry Division (61)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-----------------------------------|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 45,931 | \$ 16,153 | \$ 50,000 | \$ 50,000 | \$ 45,000 |
| | Part Time wages | 8,120 | 4,370 | 20,800 | 20,800 | 20,000 |
| 1200 | Overtime | 7,309 | 92 | 1,000 | - | 1,000 |
| 1310 | Health insurance | 13,610 | 2,059 | 15,470 | 15,470 | 13,174 |
| 1330 | Social Security & Medicare | 4,509 | 1,553 | 5,493 | 4,590 | 5,049 |
| 1340 | Wisconsin retirement | 3,260 | 1,088 | 3,417 | 3,350 | 3,013 |
| 1350 | Life insurance | 62 | 23 | 50 | 50 | 50 |
| 1365 | Workers compensation | 2,206 | 749 | 2,300 | 2,391 | 2,300 |
| | Total personnel services | 85,007 | 26,087 | 98,530 | 96,651 | 89,586 |
| Non-personnel services: | | | | | | |
| 3130 | Other road material | 4,317 | 2,131 | 5,500 | 5,599 | 5,500 |
| 3190 | Other supplies and expense | 8 | 1,135 | 1,135 | 1,000 | 1,500 |
| 4150 | Contractual services | 86,296 | 27,730 | 57,000 | 75,000 | 60,000 |
| | Total non-personnel services | 90,621 | 30,996 | 63,635 | 81,599 | 67,000 |
| Total Roadside maintenance | | \$ 175,628 | \$ 57,083 | \$ 162,165 | \$ 178,250 | \$ 156,586 |

Budget Justification

| Account Number | Description | 2019 Adopted |
|----------------|----------------------------|------------------|
| 3130 | Other road material | \$ 5,500 |
| 3190 | Other supplies and expense | 1,500 |
| 4150 | Contractual services | 60,000 |
| Total | | \$ 67,000 |

Program Descriptions:

To serve the public through the collection and disposal of refuse in a safe, cost effective and environmentally responsible manner.

The City will continue to contract with Advanced Disposal Service for refuse collection services. This is the 4th year of a 10 year contract.

2019 Budget Highlights:

There are no notable changes for 2019.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--------------------------|----------------|----------------|----------------|-------------------|----------------|
| Tons of refuse collected | 2,577 | 2,650 | 2,500 | 2,600 | 2,600 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Solid waste collection - Hwy Division (62).

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 4020 | Other fees | \$ 441,712 | \$ 222,219 | \$ 450,000 | \$ 465,000 | \$ 465,000 |
| | | <u>\$ 441,712</u> | <u>\$ 222,219</u> | <u>\$ 450,000</u> | <u>\$ 465,000</u> | <u>\$ 465,000</u> |

Note: Refer to Environmental Fund for funding details.

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-------------|--------------------|-------------------|
| 4020 | Other fees | Contract 2015-2024 | \$ 465,000 |
| | | Total | <u>\$ 465,000</u> |

Program Descriptions:

The City will continue to contract with Advanced Disposal Service for brush and yard waste collection services. In 2019, the residential brush and yard waste program will begin in early April and end in mid-November.

2019 Budget Highlights:

There are no notable changes for 2019.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Yard Waste (64)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| 4020 | Other fees | \$ 114,560 | \$ 58,397 | \$ 116,794 | \$ 118,789 | \$ 121,165 |
| | | <u>\$ 114,560</u> | <u>\$ 58,397</u> | <u>\$ 116,794</u> | <u>\$ 118,789</u> | <u>\$ 121,165</u> |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|-------------|--------------------|-------------------|
| 4020 | Other fees | Contract 2015-2024 | \$ 121,165 |
| | | Total | <u>\$ 121,165</u> |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Health and human services (524)
 DEPARTMENT: Humane society (30)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------------|---------------------|-----------|-----------------|---------------|--------------|--------------|
| 4020 | Other fees | \$ 24,379 | \$ 9,206 | \$ 23,427 | \$ 23,801 | \$ 21,328 |
| Total Humane society | | \$ 24,379 | \$ 9,206 | \$ 23,427 | \$ 23,801 | \$ 21,328 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Health and human services (524)
 DEPARTMENT: Health department (41)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------------|---------------------|-----------|-----------------|---------------|--------------|--------------|
| 4020 | Other fees | \$ 67,150 | \$ 34,079 | \$ 68,157 | \$ 68,493 | \$ 73,912 |
| Total Humane society | | \$ 67,150 | \$ 34,079 | \$ 68,157 | \$ 68,493 | \$ 73,912 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Culture, recreation and education (526)
 DEPARTMENT: Library (71)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|----------------|---------------------|------------|-----------------|---------------|--------------|--------------|
| 4020 | Other fees | \$ 450,977 | \$ 241,027 | \$ 459,996 | \$ 460,900 | \$ 466,896 |
| Total Library | | \$ 450,977 | \$ 241,027 | \$ 459,996 | \$ 460,900 | \$ 466,896 |

Purpose:

Development of the Comprehensive Plan and implement same by facilitating high quality development of residential, commercial, industrial, institutional, and conservancy properties, as well as preservation of natural resource features.

Department Descriptions:

Community Development facilitates City development, City planning, economic development, and zoning administration and enforcement, and is actively involved in matters that appear before the Common Council, Community Development Authority, City Plan Commission, Board of Appeals, and Architectural Review Board.

2019 Budget Highlights:

- Community Development will continue to facilitate high quality development projects and administer all of the various related projects and requests that are submitted to the City.
- Work with consultant to begin review and potential amendments to City’s Master Plan (see Capital Projects Fund).

2018 Accomplishments:

- The City’s Vision Plan was completed and will provide a guide for the future that will be helpful toward identifying future priorities and work with the Comprehensive Plan.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|-------------|-------------|-------------|----------------|-------------|
| Number of Plans submitted for Plan Commission | 51 | 44 | 48 | 38 | 40 |
| Number of Plans submitted for Architectural Review Board | 30 | 25 | 30 | 20 | 30 |

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (528)
 DEPARTMENT: Community development (15)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|------------------------------------|-------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Personnel services: | | | | | | |
| 1100 | Salaries and wages | \$ 87,534 | \$ 44,469 | \$ 88,938 | \$ 87,534 | \$ 88,938 |
| 1310 | Health insurance | 20,310 | 12,037 | 20,634 | 20,634 | 20,821 |
| 1330 | Social Security & Medicare | 6,356 | 3,294 | 6,804 | 6,804 | 6,804 |
| 1340 | Wisconsin retirement | 5,946 | 2,979 | 5,959 | 5,959 | 5,825 |
| 1350 | Life insurance | 576 | 336 | 577 | 577 | 577 |
| 1360 | Long term disability | 158 | 92 | 158 | 158 | 158 |
| 1365 | Workers compensation | 3,417 | 1,731 | 3,468 | 4,185 | 3,580 |
| | Total personnel services | 124,297 | 64,938 | 126,538 | 125,851 | 126,703 |
| Non-personnel services: | | | | | | |
| 2150 | Dues & subscriptions | 265 | - | 300 | 1,000 | 500 |
| 2160 | Meetings/conferences | - | - | 1,000 | 1,000 | 1,000 |
| 3010 | Office supplies | 51 | 38 | 400 | 500 | 500 |
| 3190 | Other supplies and expense | 1,477 | 740 | 1,500 | 1,550 | 1,550 |
| 4010 | Consultant fees | 2,613 | - | 1,200 | 500 | 1,500 |
| | Total non-personnel services | 4,406 | 778 | 4,400 | 4,550 | 5,050 |
| Total Community Development | | \$ 128,703 | \$ 65,716 | \$ 130,938 | \$ 130,401 | \$ 131,753 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|---|-----------------|
| 2150 | Dues & subscriptions | Professional Registration, Certifications, and materials | \$ 500 |
| 2160 | Meetings/conferences | Association of Commerce meetings and conferences | 1,000 |
| 3010 | Office supplies | General office supplies and presentation exhibits | 500 |
| 3190 | Other supplies and expense | Copy machine and maintenance | 1,550 |
| 4010 | Consultant fees | Engineering, Landscape, Neighborhood Infrastructure Reviews | 1,500 |
| Total | | | \$ 5,050 |

Program Descriptions:

To provide for contingency funds for unanticipated 2019 potential increases in costs. The program also contains funds for wage and associated benefit increases not yet determined for non-represented employees.

2019 Budget Highlights:

- The Proposed Budget includes the following changes:
 - The \$67,000 amount of the 2019 Wage Reserve Adjustment includes funds associated with pay and merit increases for all regular non-union full-time employees.
 - Amount of \$33,300 is set aside for potential unanticipated increases. In the past years, no transfers were necessary and the original Reserve for Contingency amount went unspent.

CITY OF GLENDALE

2019 BUDGET

FUND: General Fund (101)
 FUNCTION: Contingency (534)
 DEPARTMENT: Contingency (91)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|-------------------------|------------------------------|------|-----------------|---------------|--------------|--------------|
| Non-personnel services: | | | | | | |
| 8530 | Contingency | \$ - | \$ - | \$ - | \$ 60,212 | \$ 108,100 |
| | Wage Reserve Account | - | - | - | - | 67,000 |
| | Total non-personnel services | - | - | - | 60,212 | 175,100 |
| Total Contingency | | \$ - | \$ - | \$ - | \$ 60,212 | \$ 175,100 |

CITY OF GLENDALE
Special Revenue Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2018 Budget

| | Police Acquisition | DARE | Grants | Environmental | Hotel Room Tax | Glendale Days Celebration | Health and Human Services | Park | Total |
|---|-----------------------|-----------|------------|---------------|-------------------|------------------------------|------------------------------|----------|--------------|
| <u>Revenues</u> | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ 50,000 | \$ - | \$ 800,000 | \$ 23,000 | \$ 540,000 | \$ - | \$ 1,413,000 |
| Intergovernmental | - | - | 61,000 | - | - | - | - | - | 61,000 |
| Public charges for services | - | - | 7,000 | 600,000 | - | - | - | 64,625 | 671,625 |
| Investment income | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 40,000 | - | - | - | 10,000 | - | - | 50,000 |
| Total revenues | - | 40,000 | 118,000 | 600,000 | 800,000 | 33,000 | 540,000 | 64,625 | 2,195,625 |
| <u>Expenditures</u> | | | | | | | | | |
| Current: | | | | | | | | | |
| Public safety | - | 40,000 | - | - | - | - | - | - | 40,000 |
| Health and sanitation | - | - | 138,987 | - | - | - | 538,893 | - | 677,880 |
| Culture, recreation and education | - | - | - | - | - | 33,000 | - | 61,361 | 94,361 |
| Convention and tourism | - | - | - | - | 200,000 | - | - | - | 200,000 |
| Total current | - | 40,000 | 138,987 | - | 200,000 | 33,000 | 538,893 | 61,361 | 1,012,241 |
| Capital outlay | - | - | - | 25,000 | - | - | - | - | 25,000 |
| Total expenditures | - | 40,000 | 138,987 | 25,000 | 200,000 | 33,000 | 538,893 | 61,361 | 1,037,241 |
| Excess of revenues over (under) expenditures | - | - | (20,987) | 575,000 | 600,000 | - | 1,107 | 3,264 | 1,158,384 |
| <u>Other financing sources (uses)</u> | | | | | | | | | |
| Transfers (to) from other funds | - | - | - | (475,000) | (600,000) | - | - | - | (1,075,000) |
| Excess of revenues and other financing sources over (under) expenditures and other uses | - | - | (20,987) | 100,000 | - | - | 1,107 | 3,264 | 83,384 |
| <u>Fund balances</u> | | | | | | | | | |
| Beginning of year | 20,985 | 69,100 | 143,450 | 135,126 | - | 10,847 | 963,135 | 79 | 1,342,722 |
| End of year | \$ 20,985 | \$ 69,100 | \$ 122,463 | \$ 235,126 | \$ - | \$ 10,847 | \$ 964,242 | \$ 3,343 | \$ 1,426,106 |

CITY OF GLENDALE
Special Revenue Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2019 Adopted Budget

| | Police Acquisition | DARE | Grants | Environmental | Hotel Room Tax | Glendale Days Celebration | Health and Human Services | Park | Total |
|---|-----------------------|-----------|-----------|---------------|-------------------|------------------------------|------------------------------|----------|--------------|
| <u>Revenues</u> | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ 55,456 | \$ - | \$ 850,000 | \$ 20,000 | \$ 544,806 | \$ - | \$ 1,470,262 |
| Intergovernmental | - | - | 61,000 | - | - | - | - | - | 61,000 |
| Public charges for services | - | - | 1,000 | 600,000 | - | - | - | 59,625 | 660,625 |
| Investment income | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 40,000 | - | - | - | 13,000 | - | - | 53,000 |
| Total revenues | - | 40,000 | 117,456 | 600,000 | 850,000 | 33,000 | 544,806 | 59,625 | 2,244,887 |
| <u>Expenditures</u> | | | | | | | | | |
| Current: | | | | | | | | | |
| Public safety | - | 40,000 | - | - | - | - | - | - | 40,000 |
| Health and sanitation | - | - | 141,767 | - | - | - | 605,056 | - | 746,823 |
| Culture, recreation and education | - | - | - | - | - | 33,000 | - | 45,827 | 78,827 |
| Convention and tourism | - | - | - | - | 206,900 | - | - | - | 206,900 |
| Total current | - | 40,000 | 141,767 | - | 206,900 | 33,000 | 605,056 | 45,827 | 1,072,550 |
| Capital outlay | - | - | - | 25,000 | - | - | - | - | 25,000 |
| Total expenditures | - | 40,000 | 141,767 | 25,000 | 206,900 | 33,000 | 605,056 | 45,827 | 1,097,550 |
| Excess of revenues over (under) expenditures | - | - | (24,311) | 575,000 | 643,100 | - | (60,250) | 13,798 | 1,147,337 |
| <u>Other financing sources (uses)</u> | | | | | | | | | |
| Transfers (to) from other funds | - | - | - | (450,000) | (600,000) | - | - | - | (1,050,000) |
| Excess of revenues and other financing sources over (under) expenditures and other uses | - | - | (24,311) | 125,000 | 43,100 | - | (60,250) | 13,798 | 97,337 |
| <u>Fund balances</u> | | | | | | | | | |
| Beginning of year | 24,685 | 71,597 | 111,133 | 503,356 | 150,657 | 23,321 | 823,004 | (14,140) | 1,693,613 |
| End of year | \$ 24,685 | \$ 71,597 | \$ 86,822 | \$ 628,356 | \$ 193,757 | \$ 23,321 | \$ 762,754 | \$ (342) | \$ 1,790,950 |

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

In 2019, several funds are no longer utilized. They are included in the 2019 proposed budget for historical purposes. They are described below:

Special Assessment Fund: In 2007, there was a special assessment for sewer work on Sunny Point properties. The final payment was received in 2017 and the fund will be closed at the end of the fiscal year.

CITY OF GLENDALE
Special Revenue Fund -Special Assessment Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 239

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|----------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Special assessments collected | \$ - | \$ - | \$ - | \$ - | \$ - |
| Commercial revenue: | | | | | |
| Interest on special assessments | - | - | - | - | - |
| Interest on investments | - | - | - | - | - |
| Total revenues | - | - | - | - | - |
| <u>Expenditures</u> | | | | | |
| Excess of revenues over (under) expenditures | - | - | - | - | - |
| <u>Other financing sources (uses)</u> | | | | | |
| Transfers to Debt Service Fund | (13,600) | | | | |
| Excess of revenues and other financing sources over (under) expenditures and other uses | (13,600) | - | - | - | - |
| <u>Fund balances.</u> | | | | | |
| Beginning of year | 13,600 | - | - | - | - |
| End of year | \$ - | \$ - | \$ - | \$ - | \$ - |

City of Glendale

Special Revenue Fund-Police Acquisition Fund

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

The Police Acquisition Fund is the federal asset forfeiture program established in 1984. The revenue source for the fund is from the Federal Department of Justice or the Department of Treasury. These funds can only be used by the Police Department for specific purposes. The City does not anticipate funds being received or spent from this account unless notification is given from the Federal Government.

CITY OF GLENDALE
Special Revenue Fund - Police Acquisition Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 204

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-----------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous revenue | 5,390 | - | - | - | - |
| Total revenues | 5,390 | - | - | - | - |
| <u>Expenditures</u> | | | | | |
| Current - public safety | - | - | - | - | - |
| Capital outlay | 1,690 | - | - | - | - |
| Total expenditures | 1,690 | - | - | - | - |
| Excess of revenues over (under) expenditures | 3,700 | - | - | - | - |
| <u>Fund balances</u> | | | | | |
| Beginning of year | 20,985 | 24,685 | 24,685 | 20,985 | 24,685 |
| End of year | \$ 24,685 | \$ 24,685 | \$ 24,685 | \$ 20,985 | \$ 24,685 |

City of Glendale Special Revenue Fund-Police DARE Fund

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

The Police DARE Fund is funded by donations and fundraising efforts of the Police Department. The proceeds are to cover the expenses of the DARE, Officer Friendly, Crime Prevention, Mobile Eyes programs as well as the purchase of new body armor for the officers.

CITY OF GLENDALE
Special Revenue Fund - DARE Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 205

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-----------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Miscellaneous revenue | \$ 52,103 | \$ 18,979 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| Total revenues | 52,103 | 18,979 | 40,000 | 40,000 | 40,000 |
| <u>Expenditures</u> | | | | | |
| Current - public safety | 49,606 | 8,728 | 40,000 | 40,000 | 40,000 |
| Excess of revenues over (under) expenditures | 2,497 | 10,251 | - | - | - |
| <u>Fund balances,</u> | | | | | |
| Beginning of year | 69,100 | 71,597 | 71,597 | 69,100 | 71,597 |
| End of year | \$ 71,597 | \$ 81,848 | \$ 71,597 | \$ 69,100 | \$ 71,597 |

Program Descriptions:

To serve the public through the collection and disposal of recyclables in a safe, cost effective and environmentally responsible manner.

2019 Budget Highlights:

- There are no notable changes for 2019.

2018 Accomplishments:

- Continued an Electronic Recycling Program

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Spring Recycling Grant Application submittal | 4-1-16 | 4-1-17 | 4-1-18 | 4-1-18 | 4-1-19 |
| Fall Recycling Grant Application submittal | 9-27-16 | 9-15-17 | 9-15-18 | 9-28-18 | 9-15-18 |
| Tons of recyclables collected | 1,200 | 1,300 | 1,300 | 1,300 | 1,300 |
| Coordinates DNR outreach requirement for recycling in newsletter & website | Yes | Yes | Yes | Yes | Yes |
| Manages electronic recycling drop off center | N/A | Yes | Yes | Yes | Yes |

CITY OF GLENDALE
Special Revenue Fund - Grant Funds

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 221 & 222

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|----------------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Taxes - general property tax | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 55,456 |
| Intergovernmental - grants | 61,445 | 61,419 | 61,419 | 61,000 | 61,000 |
| Public charges for services - recycling | 983 | 410 | 1,000 | 7,000 | 1,000 |
| Total revenues | 62,428 | 111,829 | 112,419 | 118,000 | 117,456 |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| Recycling | 135,994 | 46,908 | 138,987 | 138,987 | 141,767 |
| Total expenditures | 135,994 | 46,908 | 138,987 | 138,987 | 141,767 |
| Excess of revenues over (under) expenditures | (73,566) | 64,921 | (26,568) | (20,987) | (24,311) |
| <u>Fund balances,</u> | | | | | |
| Beginning of year | 211,267 | 137,701 | 137,701 | 143,450 | 111,133 |
| End of year | \$ 137,701 | \$ 202,622 | \$ 111,133 | \$ 122,463 | \$ 86,822 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|-------------------|-------------|--------------------|-------------------|
| 54020 | Outlay | Contract 2015-2024 | \$ 141,767 |
| | | Total | <u>\$ 141,767</u> |

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

The environmental remediation fee is similar to a utility fee in that it charges fees for specific programs or services. These fees collected are used for the environmental remediation or "clean up" of the City's former sanitary landfill site located on West Bender Road and to cover costs associated with refuse collection and disposal. The current fee is \$48 per household. The fee is also charged to non-residential properties based on a residential equivalent calculation.

CITY OF GLENDALE
Special Revenue Fund -Environmental Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 260

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|
| <u>Revenues</u> | | | | | |
| Public charges for services - user fees | \$ 609,630 | \$ 302,966 | \$ 600,000 | \$ 600,000 | \$ 600,000 |
| Penalties | 3,170 | 1,825 | - | - | - |
| Commercial revenue - interest on investments | - | - | - | - | - |
| Total revenues | 612,800 | 304,791 | 600,000 | 600,000 | 600,000 |
| <u>Expenditures</u> | | | | | |
| Capital outlay-Fees, Engineering Services | 14,858 | 12,602 | 25,000 | 25,000 | 25,000 |
| Capital outlay-Transfer to Capital Projects Fund | - | - | - | - | - |
| Total expenditures | 14,858 | 12,602 | 25,000 | 25,000 | 25,000 |
| Excess of revenues over (under) expenditures | 597,942 | 292,189 | 575,000 | 575,000 | 575,000 |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Operating Transfer Out- General Fund | (441,712) | (220,000) | (435,000) | (475,000) | (450,000) |
| Excess of revenues over (under) expenditures and other uses | 156,230 | 72,189 | 140,000 | 100,000 | 125,000 |
| <u>Fund balances,</u> | | | | | |
| Beginning of year | 207,126 | 363,356 | 363,356 | 135,126 | 503,356 |
| End of year | \$ 363,356 | \$ 435,545 | \$ 503,356 | \$ 235,126 | \$ 628,356 |

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

The Hotel/Motel Room Tax Fund collect funds from the hotels and motels in the City. A portion of this fund is required to be spent on tourism promotion. The remainder of the funds collected is transferred to the General Fund.

2019 Budget Highlights:

- Continue to develop key relationships with Glendale businesses.
- Market all Glendale events with the focus of increasing the occupancy rate at Glendale hotels.

2018 Accomplishments:

- Developed marketing plan and rebranding of Welcome to Glendale.
- Met monthly with representatives from each hotel.
- Spearheaded the “Bayshore to Summerfest” bus flyer.
- Assisted Fourth of July and Music in the Glen with fundraising efforts.
- Worked with news outlets to increase the exposure of all Glendale events.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Website users (Google Analytics) | N/A | N/A | N/A | 6,000 | 7,500 |

CITY OF GLENDALE
Special Revenue Fund - Hotel and Motel Room Tax

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 244

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|------------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Taxes - hotel and motel room tax | \$ 739,855 | \$ 340,945 | \$ 750,000 | \$ 800,000 | \$ 850,000 |
| <u>Expenditures</u> | | | | | |
| Current - convention and tourism | 183,575 | 89,126 | 200,000 | 200,000 | 206,900 |
| Excess of revenues over (under) expenditures | 556,280 | 251,819 | 550,000 | 600,000 | 643,100 |
| <u>Other financing sources (uses)</u> | | | | | |
| Transfer to General Fund | (475,623) | (221,614) | (480,000) | (600,000) | (600,000) |
| Excess of revenues and other financing sources over (under) expenditures and other uses | 80,657 | 30,205 | 70,000 | - | 43,100 |
| <u>Fund balances</u> | | | | | |
| Beginning of year | - | 80,657 | 80,657 | - | 150,657 |
| End of year | \$ 80,657 | \$ 110,862 | \$ 150,657 | \$ - | \$ 193,757 |

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

The Glendale Days Fund is for the Fourth of July Celebration as well as the Music in the Glen program. Each year, the City tax levy contributes to these community events.

CITY OF GLENDALE
Special Revenue Fund - Glendale Days

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 247

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|------------------|--------------------|------------------|------------------|------------------|
| <u>Revenues</u> | | | | | |
| Taxes - general property tax | \$ 23,000 | \$ 23,000 | \$ 23,000 | \$ 23,000 | \$ 20,000 |
| Donations - 4th of July | - | 500 | 1,400 | - | - |
| Donations - Music in the Glen | - | 550 | 9,450 | 10,000 | 13,000 |
| Total Revenue | <u>23,000</u> | <u>24,050</u> | <u>33,850</u> | <u>33,000</u> | <u>33,000</u> |
| <u>Expenditures</u> | | | | | |
| July 4th Celebration | 17,026 | 21,304 | 21,370 | 20,000 | 20,000 |
| Music In The Glen | 717 | 6,778 | 8,503 | 13,000 | 13,000 |
| Total Expenditures | <u>17,743</u> | <u>28,082</u> | <u>29,873</u> | <u>33,000</u> | <u>33,000</u> |
| Excess of revenues over (under) expenditures | 5,257 | (5,082) | 3,977 | - | - |
| <u>Fund balances.</u> | | | | | |
| Beginning of year | <u>14,087</u> | <u>19,344</u> | <u>19,344</u> | <u>10,847</u> | <u>23,321</u> |
| End of year | <u>\$ 19,344</u> | <u>\$ 14,262</u> | <u>\$ 23,321</u> | <u>\$ 10,847</u> | <u>\$ 23,321</u> |

City of Glendale

Special Revenue Fund-Health and Human Services

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

In 2019, the Health and Human Services Fund is solely for the payment of retiree health insurance benefits. The fund balance in this account is to cover the cost of the Other Post-Employment Benefits (OPEB) liability.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|----------------|----------------|----------------|-------------------|----------------|
| Number of Retirees on Health Insurance | 56 | 57 | 61 | 60 | 66 |

CITY OF GLENDALE
Special Revenue Fund - Health and Human Services

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 248

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|------------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Taxes - general property tax | \$ 544,145 | \$ 540,000 | \$ 540,000 | \$ 540,000 | \$ 544,806 |
| <u>Expenditures</u> | | | | | |
| Retiree Health Insurance Cost Addition | 574,238 | 286,128 | 594,000 | 525,000 | 600,000 |
| NSFD Retiree Payouts | - | 13,893 | 13,893 | 13,893 | 5,056 |
| Total Expenditures | 574,238 | 300,021 | 607,893 | 538,893 | 605,056 |
| Excess of revenues over (under) expenditures | (30,093) | 239,979 | (67,893) | 1,107 | (60,250) |
| <u>Fund balances</u> | | | | | |
| Beginning of year | 920,990 | 890,897 | 890,897 | 963,135 | 823,004 |
| End of year | \$ 890,897 | \$ 1,130,876 | \$ 823,004 | \$ 964,242 | \$ 762,754 |

City of Glendale

Special Revenue Fund-REM Community Park

Purpose:

These funds account for the proceeds of specific revenue sources that are legally restrict to the expenditures for a specified purpose.

Department Descriptions:

This program funds the Richard E. Maslowski Community Park opened in June 2017. This fund accounts for the revenues and expenditures associated with Sprecher Brewing Outdoor Oasis, David Hobbs Honda for the People Community Room and the Johnson Controls Stage and Amphitheater.

2019 Highlights:

- Increase the use of the David Hobbs Honda for the People Community Room.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|----------------------------------|----------------|----------------|----------------|-------------------|----------------|
| Number of Community Room Rentals | N/A | 5 | 25 | 40 | 40 |

CITY OF GLENDALE
Special Revenue Fund - Richard E. Maslowski Community Park

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 270

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|---------------|--------------------|------------------|-----------------|-----------------|
| <u>Revenues</u> | | | | | |
| Beer | \$ 17,113 | 7,019 | \$ 18,000 | \$ 40,000 | \$ 25,000 |
| Soda / Food | 12,351 | 4,177 | 14,000 | 19,000 | 16,000 |
| Vending Machine | 337 | - | 300 | 625 | 625 |
| Park Rentals | 650 | 4,420 | 10,000 | 5,000 | 10,000 |
| Nicolet Contribution | - | - | 300 | - | 8,000 |
| Total revenues | 30,451 | 15,616 | 42,600 | 64,625 | 59,625 |
| <u>Expenditures</u> | | | | | |
| Part Time Wages | 12,238 | 4,108 | 13,400 | 17,000 | 17,000 |
| Full-time Overtime Wages | 70 | - | - | - | - |
| Health Insurance | 30 | - | - | - | - |
| Social Security & Medicare | 956 | 500 | 918 | 1,377 | 1,377 |
| Wisconsin Retirement | 5 | - | - | - | - |
| Workers Compensation | 3 | - | 75 | 350 | 150 |
| Beer | 9,204 | 3,095 | 5,500 | 17,984 | 8,500 |
| Soda / Food | 8,869 | 2,660 | 5,000 | 16,000 | 5,000 |
| Vending | 434 | - | - | 900 | 400 |
| Office Supplies | 570 | 520 | 650 | 190 | 500 |
| Miscellaneous Fees | 2,407 | 2,708 | 3,600 | 2,560 | 2,500 |
| Utilities | 7,227 | 9,031 | 15,000 | 4,500 | 9,500 |
| Janitorial | 205 | 263 | 391 | 500 | 500 |
| Bank / Processing Fees | 89 | 42 | 350 | - | 400 |
| Total Expenditures | 42,307 | 22,927 | 44,884 | 61,361 | 45,827 |
| Excess of revenues over (under) expenditures | (11,856) | (7,311) | (2,284) | 3,264 | 13,798 |
| <u>Fund balances.</u> | | | | | |
| Beginning of year | - | (11,856) | (11,856) | 79 | (14,140) |
| End of year | \$ (11,856) | \$ (19,167) | \$ (14,140) | \$ 3,343 | \$ (342) |

Purpose:

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. It is the City’s mission to manage debt in order to allow for necessary purchases of capital equipment and capital improvement projects.

Department Description:

The Finance Department is responsible for administration of this fund. The Debt Service Fund serves to administer debt service for three types of expenditures: City capital improvement, redevelopment-related projects, and development related projects.

2019 Highlights:

- Continue to update the long term capital plan and financing options for the City.

2018 Accomplishments:

- Continued to monitor outstanding debt levels.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Outstanding GO Debt at year end* | 33,845,000 | 36,230,000 | 48,115,000 | 39,945,000 | 36,790,000 |
| Percent of Statutory Debt Capacity | 32% | 33% | 44% | 35% | 32% |

*State statutory limit on general obligation debt only.

CITY OF GLENDALE

Debt Service Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|---|--------------|-----------------|---------------|--------------|--------------|
| <u>Revenues</u> | | | | | | |
| 41110 | Taxes - general property tax | \$ 2,869,965 | \$ 2,869,965 | \$ 2,869,965 | \$ 2,869,965 | \$ 2,869,965 |
| | Total revenues | 2,869,965 | 2,869,965 | 2,869,965 | 2,869,965 | 2,869,965 |
| <u>Expenditures</u> | | | | | | |
| Debt service: | | | | | | |
| 58750 | Principal | 30,071,949 | 4,222,594 | 13,943,440 | 22,207,594 | 22,290,429 |
| 58751 | Principal - North Shore Fire Dept. | 130,944 | 112,326 | 133,665 | 133,665 | 134,736 |
| 58760 | Interest | 3,946,868 | 1,755,846 | 3,257,629 | 3,257,629 | 3,023,924 |
| 58761 | Interest - North Shore Fire Dept. | 18,567 | - | 16,370 | 16,370 | 13,583 |
| | Bank fees (moved to Treasurer Dept.) | - | - | - | - | - |
| | Total expenditures | 34,168,328 | 6,090,766 | 17,351,104 | 25,615,258 | 25,462,672 |
| | Excess of revenues over (under) expenditures | (31,298,363) | (3,220,801) | (14,481,139) | (22,745,293) | (22,592,707) |
| <u>Other financing sources (uses)</u> | | | | | | |
| Transfers from other funds: | | | | | | |
| 49042 | Special Revenue-Special Assessments | 13,600 | - | - | - | - |
| 49013 | Capital Projects Fund - Parking | 1,553,815 | 154,159 | 1,548,318 | 1,548,318 | 1,548,438 |
| 49011 | Capital Projects Fund | - | - | 213,298 | 213,298 | 346,395 |
| 49006 | Capital Projects Fund TIF #6 | 2,159,482 | 855,173 | 2,653,408 | 6,583,408 | 4,492,348 |
| 49007 | Capital Projects Fund TIF #7 | 2,282,534 | 246,508 | 3,146,688 | 8,716,686 | 10,559,969 |
| 49008 | Capital Projects Fund TIF #8 | 24,152,362 | 1,573,451 | 5,649,217 | 5,649,217 | 5,645,557 |
| | Total transfers from other funds | 30,161,793 | 2,829,291 | 13,210,929 | 22,710,927 | 22,592,707 |
| 49101 | Proceeds from Long Term Debt (refinance) | 1,125,000 | 555,000 | 1,330,000 | - | - |
| 48921 | Reimburse North Shore Fire Department | 11,570 | - | - | - | - |
| | Debt issuance costs | - | - | (17,402) | - | - |
| | * Debt budgeted in Utility funds (full accrual) | | | | | |
| | Total other financing sources (uses) | 31,298,363 | 3,384,291 | 14,523,527 | 22,710,927 | 22,592,707 |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | - | 163,490 | 42,388 | (34,366) | - |
| <u>Fund Balance</u> | | | | | | |
| | Beginning of year | 68,065 | 68,065 | 68,065 | 73,047 | 110,453 |
| | End of year | \$ 68,065 | \$ 231,555 | \$ 110,453 | \$ 38,681 | \$ 110,453 |

CITY OF GLENDALE

SUMMARY OF GENERAL OBLIGATION PROMISSORY NOTES AND CDA LEASE REVENUE BONDS

2019 BUDGET

| Date of Issue | Interest rate | Principal due | Interest due | Original amount of loan | Balance outstanding Dec. 31, 2017 | New loans | Payments | Refunded | Balance outstanding Dec. 31, 2018 | Interest paid 2018 | Scheduled payments for 2019 | | | |
|---|---------------|---------------|--------------|-------------------------|-----------------------------------|---------------|---------------|--------------|-----------------------------------|--------------------|-----------------------------|--------------|--------------|--------------|
| | | | | | | | | | | | Principal | Interest | Total | |
| City purposes | | | | | | | | | | | | | | |
| Promissory notes: | 04/03/08 | 3.25 - 4.0 | 4/1/09 - 18 | 4/1 & 10/1 | \$ 901,800 | \$ 109,480 | \$ - | \$ 109,480 | \$ - | \$ 2,180 | \$ - | \$ - | \$ - | |
| Promissory notes: | 04/12/10 | 1.55 - 4.65 | 4/1/12 - 20 | 4/1 & 10/1 | 2,165,900 | 830,199 | - | 269,354 | 560,845 | - | 21,617 | - | - | |
| Promissory notes: | 05/02/11 | 2.5 - 4.0 | 4/1/16 - 21 | 4/1 & 10/1 | 2,077,000 | 1,429,894 | - | 337,469 | 1,092,425 | 48,759 | 347,906 | 36,739 | 384,645 | |
| Promissory notes: | 04/04/12 | 2.0 - 3.0 | 4/1/15 - 22 | 4/1 & 10/1 | 1,005,093 | 1,559,100 | - | 189,319 | 816,744 | 24,417 | 194,887 | 20,576 | 215,462 | |
| Promissory notes: | 04/22/13 | 2.00 | 4/1/14 - 23 | 4/1 & 10/1 | 3,909,892 | 2,058,267 | - | 382,534 | 1,673,733 | 36,119 | 398,135 | 28,661 | 424,796 | |
| Promissory notes: | 04/21/14 | 2.0 - 3.0 | 4/1/15 - 24 | 4/1 & 10/1 | 1,664,651 | 931,844 | - | 84,439 | 847,405 | 22,406 | 96,501 | 20,597 | 117,098 | |
| Promissory notes: | 04/13/15 | 2.0 - 3.0 | 4/1/16 - 25 | 4/1 & 10/1 | 1,820,000 | 1,485,000 | - | 95,000 | 1,390,000 | 33,875 | 185,000 | 31,075 | 216,075 | |
| Promissory notes: | 04/04/16 | 2.0 - 3.0 | 4/1/17 - 26 | 4/1 & 10/1 | 4,260,000 | 3,935,000 | - | 135,000 | 3,800,000 | 81,850 | 350,000 | 77,000 | 427,000 | |
| Promissory notes: | 04/17/17 | 2.10 - 3.00 | 4/1/18 - 27 | 4/1 & 10/1 | 2,125,000 | 2,125,000 | - | 165,000 | 1,960,000 | 78,887 | 116,000 | 47,835 | 162,835 | |
| Promissory notes: | 04/17/17 | 2.00 - 2.95 | 4/1/18 - 27 | 4/1 & 10/1 | 2,700,000 | 2,700,000 | - | 270,000 | 2,430,000 | 95,354 | 270,000 | 59,285 | 329,285 | |
| Promissory notes: | 06/28/18 | 3.00 | 4/1/20 - 28 | 4/1 & 10/1 | 7,315,000 | - | 7,315,000 | - | 7,315,000 | - | - | 284,823 | 284,823 | |
| GO Refunding notes: | 06/28/18 | 3.00 | 4/1/21 - 22 | 4/1 & 10/1 | 555,000 | - | 555,000 | - | 555,000 | - | - | 20,951 | 20,951 | |
| GO Refunding notes: taxable | 06/28/18 | 2.60 - 2.80 | 4/1/19 - 20 | 4/1 & 10/1 | - | - | 775,000 | - | 775,000 | - | 485,000 | 20,091 | 485,091 | |
| TIF #7 GO refinancing | 06/03/09 | 4.00 | 4/1/19 | 4/1 & 10/1 | 2,380,000 | 2,380,000 | - | - | 2,380,000 | 95,200 | 2,380,000 | 47,600 | 2,427,600 | |
| TIF #7 GO refinancing | 08/30/10 | 3.25 | 4/1/20 | 4/1 & 10/1 | 1,580,000 | 1,580,000 | - | - | 1,580,000 | 51,350 | - | 51,350 | 51,350 | |
| GO Refunding Bonds (WRS) | 04/02/07 | 5.40 | 4/1/18 - 27 | 4/1 & 10/1 | 730,000 | 730,000 | - | 55,000 | 675,000 | - | 37,935 | - | - | |
| GO Refunding Bonds (WRS) | 04/04/12 | 0.6 - 1.85 | 4/1/13 - 18 | 4/1 & 10/1 | 2,265,000 | 390,000 | - | 390,000 | - | - | 3,608 | - | - | |
| GO Refunding Bonds - TIF #8 | 04/04/12 | 0.6 - 2.15 | 4/1/13 - 19 | 4/1 & 10/1 | 2,420,000 | 1,180,000 | - | 750,000 | 430,000 | 16,183 | 430,000 | 4,623 | 434,623 | |
| GO Refunding Bonds - TIF #7 | 04/04/12 | 0.6 - 2.40 | 4/1/13 - 20 | 4/1 & 10/1 | 2,170,000 | 1,055,000 | - | 235,000 | 820,000 | 20,842 | 405,000 | 14,314 | 419,314 | |
| GO Refunding Bonds - TIF #8 | 04/04/12 | 0.6 - 2.90 | 4/1/13 - 22 | 4/1 & 10/1 | 7,515,000 | 3,955,000 | - | 755,000 | 3,200,000 | 98,439 | 770,000 | 73,178 | 843,178 | |
| Total City GO Debt | | | | | \$ 27,877,747 | \$ 8,645,000 | \$ 4,222,595 | \$ 1,235,845 | \$ 31,064,307 | \$ 757,011 | \$ 6,405,429 | \$ 838,677 | \$ 7,244,106 | |
| Utility related GO debt | | | | | | | | | | | | | | |
| Promissory notes: Water | 04/03/08 | 3.25-4.0 | 4/1/09 - 18 | 4/1 & 10/1 | 675,920 | \$ 82,078 | \$ - | \$ 82,078 | \$ - | \$ 1,642 | \$ - | \$ - | \$ - | |
| Promissory notes: Water | 04/12/10 | 1.55 - 4.65 | 4/1/12 - 20 | 4/1 & 10/1 | 202,400 | 77,581 | - | 25,171 | 52,410 | - | 1,928 | - | - | |
| Promissory notes: Water | 05/02/11 | 2.5 - 4.0 | 4/1/16 - 21 | 4/1 & 10/1 | 368,000 | 263,347 | - | 58,792 | 193,555 | 8,939 | 61,842 | 6,509 | 68,151 | |
| Promissory notes: Water | 04/04/12 | 2.0 - 3.0 | 4/1/15 - 22 | 4/1 & 10/1 | 607,500 | 381,621 | - | 73,768 | 317,853 | 9,514 | 75,937 | 8,017 | 83,954 | |
| Promissory notes: Water | 04/22/13 | 2.00 | 4/1/14 - 23 | 4/1 & 10/1 | 744,520 | 303,600 | - | 50,800 | 253,000 | 4,704 | 50,800 | 4,248 | 54,848 | |
| Promissory notes: Water | 04/21/14 | 2.0 - 3.0 | 4/1/15 - 24 | 4/1 & 10/1 | 378,501 | 211,878 | - | 19,199 | 182,679 | 5,095 | 21,942 | 4,683 | 26,625 | |
| Promissory notes: Water | 04/13/15 | 2.0 - 3.0 | 4/1/16 - 25 | 4/1 & 10/1 | 515,000 | 419,308 | - | 26,098 | 393,210 | 9,981 | 53,936 | 8,760 | 62,696 | |
| Promissory notes: Water | 04/04/16 | 2.0 - 3.0 | 4/1/17 - 26 | 4/1 & 10/1 | 1,695,000 | 1,531,200 | - | 154,943 | 1,376,257 | 30,670 | 182,285 | 27,205 | 209,491 | |
| Promissory notes: Water | 04/17/17 | 2.10 - 3.00 | 4/1/18 - 27 | 4/1 & 10/1 | 1,885,000 | 1,885,000 | - | 20,000 | 1,865,000 | 69,561 | 40,000 | 45,575 | 85,575 | |
| Promissory notes: | 06/28/18 | 3.00 | 4/1/20 - 27 | 4/1 & 10/1 | 1,410,000 | - | 1,410,000 | - | 1,410,000 | - | 160,000 | 65,189 | 215,189 | |
| GO Refunding notes: | 06/28/18 | 3.00 | 4/1/21 - 22 | 4/1 & 10/1 | 61,317 | - | 61,317 | - | 61,317 | - | - | 1,937 | 1,937 | |
| Total Water GO Debt | | | | | 5,155,811 | 1,481,317 | 511,647 | 62,410 | 6,052,871 | 141,222 | 846,342 | 183,104 | 809,446 | |
| Promissory notes: Sewer | 04/03/08 | 3.25 - 4.0 | 4/1/09 - 18 | 4/1 & 10/1 | 260,400 | 31,820 | - | 31,820 | - | - | 632 | - | - | |
| Promissory notes: Sewer | 04/12/10 | 1.55 - 4.65 | 4/1/12 - 20 | 4/1 & 10/1 | 44,800 | 17,172 | - | 5,571 | 11,801 | - | 427 | - | - | |
| Promissory notes: Sewer | 05/02/11 | 2.5 - 4.0 | 4/1/16 - 21 | 4/1 & 10/1 | 450,000 | 309,789 | - | 73,116 | 239,883 | 10,684 | 75,377 | 7,460 | 83,337 | |
| Promissory notes: Sewer | 04/04/12 | 2.0 - 3.0 | 4/1/15 - 22 | 4/1 & 10/1 | 501,300 | 323,159 | - | 80,872 | 282,287 | 7,851 | 62,663 | 6,815 | 69,278 | |
| Promissory notes: Sewer | 04/22/13 | 2.00 | 4/1/14 - 23 | 4/1 & 10/1 | 808,028 | 365,133 | - | 81,687 | 273,266 | 8,598 | 93,265 | 5,752 | 99,017 | |
| Promissory notes: Sewer | 04/21/14 | 2.0 - 3.0 | 4/1/15 - 24 | 4/1 & 10/1 | 408,750 | 228,810 | - | 20,734 | 208,076 | 5,602 | 23,588 | 5,057 | 28,753 | |
| Promissory notes: Sewer | 04/13/15 | 2.0 - 3.0 | 4/1/16 - 25 | 4/1 & 10/1 | 600,000 | 488,514 | - | 30,405 | 458,109 | 11,139 | 62,838 | 10,208 | 73,044 | |
| Promissory notes: Sewer | 04/04/16 | 2.0 - 3.0 | 4/1/17 - 26 | 4/1 & 10/1 | 20,000 | 19,200 | - | 1,943 | 17,257 | 383 | 2,286 | 341 | 2,627 | |
| Promissory notes: Sewer | 04/17/17 | 2.10 - 3.00 | 4/1/18 - 27 | 4/1 & 10/1 | 65,000 | 65,000 | - | 6,000 | 60,000 | 2,343 | 5,000 | 1,470 | 6,470 | |
| GO Refunding notes: | 06/28/18 | 3.00 | 4/1/21 - 22 | 4/1 & 10/1 | 11,359 | - | 11,359 | - | 11,359 | - | - | 429 | 429 | |
| Total Sewer GO Debt | | | | | 1,848,407 | 1,135,9 | 321,128 | 11,601 | 1,527,037 | 47,439 | 325,125 | 37,830 | 362,955 | |
| Promissory notes: Storm | 04/03/08 | 3.25 - 4.0 | 4/1/09 - 18 | 4/1 & 10/1 | 962,080 | 116,825 | - | 116,825 | - | - | 2,336 | - | - | |
| Promissory notes: Storm | 04/12/10 | 1.55 - 4.65 | 4/1/12 - 20 | 4/1 & 10/1 | 521,800 | 200,048 | - | 84,904 | 135,144 | - | 4,970 | - | - | |
| Promissory notes: Storm | 05/02/11 | 2.5 - 4.0 | 4/1/16 - 21 | 4/1 & 10/1 | 90,000 | 61,960 | - | 14,623 | 47,337 | 2,113 | 15,075 | 1,592 | 16,667 | |
| Promissory notes: Storm | 04/04/12 | 2.0 - 3.0 | 4/1/15 - 22 | 4/1 & 10/1 | 132,100 | 85,157 | - | 18,041 | 89,118 | 2,069 | 16,513 | 1,743 | 18,256 | |
| Promissory notes: Storm | 04/22/13 | 2.00 | 4/1/14 - 23 | 4/1 & 10/1 | 174,780 | 80,000 | - | 10,000 | 50,000 | 630 | 10,000 | 639 | 10,839 | |
| Promissory notes: Storm | 04/21/14 | 2.0 - 3.0 | 4/1/15 - 24 | 4/1 & 10/1 | 309,098 | 172,467 | - | 15,828 | 158,839 | 4,147 | 17,861 | 3,812 | 21,673 | |
| Promissory notes: Storm | 04/13/15 | 2.0 - 3.0 | 4/1/16 - 25 | 4/1 & 10/1 | 365,000 | 297,178 | - | 18,495 | 279,683 | 8,776 | 38,228 | 6,209 | 44,435 | |
| Promissory notes: Storm | 04/04/16 | 2.0 - 3.0 | 4/1/17 - 26 | 4/1 & 10/1 | 135,000 | 129,800 | - | 13,114 | 116,488 | 2,588 | 16,429 | 2,303 | 17,732 | |
| Promissory notes: Storm | 04/17/17 | 2.10 - 3.00 | 4/1/18 - 27 | 4/1 & 10/1 | 225,000 | 225,000 | - | 25,000 | 200,000 | 8,303 | 25,000 | 5,025 | 30,025 | |
| Promissory notes: | 06/28/18 | 3.00 | 4/1/20 - 27 | 4/1 & 10/1 | 250,000 | - | 250,000 | - | 250,000 | - | - | 9,438 | 9,438 | |
| GO Refunding notes: | 06/28/18 | 3.00 | 4/1/21 - 22 | 4/1 & 10/1 | 132,324 | - | 132,324 | - | 132,324 | - | - | 4,995 | 4,995 | |
| Total Storm GO Debt | | | | | 1,348,235 | 382,324 | 294,830 | 135,144 | 1,300,785 | 34,232 | 138,104 | 35,956 | 174,050 | |
| Total Utility related GO debt | | | | | 8,352,253 | 1,855,000 | 1,127,405 | 199,155 | 8,880,693 | 222,893 | 1,109,571 | 238,890 | 1,348,451 | |
| Total General Obligations debt - City and Utilities | | | | | \$ 36,230,000 | \$ 10,500,000 | \$ 5,350,000 | \$ 1,435,000 | \$ 39,945,000 | \$ 979,904 | \$ 7,515,000 | \$ 1,075,567 | \$ 8,590,587 | |
| CDA Lease Revenue Bonds | | | | | | | | | | | | | | |
| Parking Lease Revenue Bonds | 07/15/14 | .45 - 2.95 | 10/1/15 - 27 | 4/1 & 10/1 | 16,710,000 | \$ 13,436,000 | \$ - | \$ 1,240,000 | \$ - | \$ 12,185,000 | \$ 308,318 | \$ 1,255,000 | \$ 293,438 | \$ 1,548,438 |
| Lease Revenue Bonds - #6 | 08/01/11 | 1.0 - 4.0 | 10/1/12 - 19 | 4/1 & 10/1 | 14,555,000 | 5,630,000 | - | 1,700,000 | 3,930,000 | 187,725 | 3,930,000 | 127,725 | 4,057,725 | |
| Lease Revenue Bonds - #7 | 08/01/11 | 1.0 - 3.85 | 9/1/12 - 21 | 3/1 & 9/1 | 11,135,000 | 7,095,000 | - | 1,525,000 | 5,670,000 | 252,973 | 910,000 | 207,223 | 1,117,223 | |
| Lease Revenue Bonds - #7 | 08/01/12 | 1.0 - 2.75 | 9/1/13 - 22 | 3/1 & 9/1 | 16,545,000 | 12,710,000 | - | 640,000 | 12,070,000 | 326,323 | 680,000 | 314,482 | 974,482 | |
| Lease Revenue Bonds - #8 | 08/03/15 | 2.3 - 2.85 | 10/1/23 - 27 | 4/1 & 10/1 | 11,785,000 | - | - | - | 11,785,000 | 302,033 | - | 302,033 | 302,033 | |
| Lease Revenue Bonds - #8 | 08/03/15 | 1.3 - 3.65 | 10/1/18 - 23 | 4/1 & 10/1 | 19,705,000 | 14,835,000 | - | 2,560,000 | 12,275,000 | 429,543 | 2,810,000 | 375,783 | 2,985,783 | |
| Lease Revenue Bonds - #8 | 07/19/17 | 1.70 - 3.95 | 10/1/18 - 29 | 4/1 & 10/1 | 17,985,000 | 17,985,000 | - | 820,000 | 17,165,000 | 894,563 | 950,000 | 584,563 | 1,514,563 | |
| Total CDA Lease Revenue Debt | | | | | 83,455,000 | - | 8,485,000 | - | 74,970,000 | 2,500,618 | 10,315,000 | 2,185,247 | 12,500,247 | |
| Total debt - City and Utilities and CDA | | | | | \$ 119,685,000 | \$ 10,500,000 | \$ 13,835,000 | | | | | | | |

CITY OF GLENDALE

SUMMARY OF ALL PRINCIPAL AND INTEREST DEBT MATURITIES
2019 - 2029

| Year | Principal | | | | | | Total |
|------|----------------------|-------------------------|---------------------|---------------------|--------------------------|---------------------|-----------------------|
| | G.O. City Purposes | CDA-Lease Revenue Bonds | G.O. Water Utility | G.O. Sewer Utility | G.O. Storm Water Utility | G.O. TIF Districts | |
| 2019 | \$ 2,420,428 | \$ 10,315,000 | \$ 646,342 | \$ 325,125 | \$ 138,105 | \$ 3,985,000 | \$ 17,830,000 |
| 2020 | 2,254,909 | 10,495,000 | 643,421 | 296,407 | 150,263 | 2,785,000 | 16,625,000 |
| 2021 | 2,454,394 | 10,315,000 | 712,042 | 306,231 | 292,333 | 810,000 | 14,890,000 |
| 2022 | 2,351,545 | 10,395,000 | 726,437 | 227,616 | 279,402 | 830,000 | 14,810,000 |
| 2023 | 1,945,181 | 5,350,000 | 707,244 | 155,860 | 201,715 | - | 8,360,000 |
| 2024 | 1,942,848 | 5,415,000 | 716,727 | 114,164 | 106,261 | - | 8,295,000 |
| 2025 | 1,670,001 | 5,515,000 | 719,700 | 79,178 | 76,121 | - | 8,060,000 |
| 2026 | 1,520,001 | 5,670,000 | 680,958 | 12,456 | 36,585 | - | 7,920,000 |
| 2027 | 1,150,000 | 5,855,000 | 500,000 | 10,000 | 20,000 | - | 7,535,000 |
| 2028 | 4,945,000 | 1,305,000 | - | - | - | - | 6,250,000 |
| 2029 | - | 4,340,000 | - | - | - | - | 4,340,000 |
| | <u>\$ 22,654,307</u> | <u>\$ 74,970,000</u> | <u>\$ 6,052,871</u> | <u>\$ 1,527,037</u> | <u>\$ 1,300,785</u> | <u>\$ 8,410,000</u> | <u>\$ 114,915,000</u> |

Margin of Indebtedness

| | |
|--|----------------------|
| Equalized valuation - December 31, 2018 | \$ 2,268,180,000 |
| Debt limitation - 5% | \$ 113,409,000 |
| Deduct general obligation long-term debt | \$ 39,945,000 |
| Margin of indebtedness - December 31, 2018 | <u>\$ 73,464,000</u> |

| Year | Interest | | | | | | Total |
|------|---------------------|-------------------------|--------------------|--------------------|--------------------------|--------------------|----------------------|
| | G.O. City Purposes | CDA-Lease Revenue Bonds | G.O. Water Utility | G.O. Sewer Utility | G.O. Storm Water Utility | G.O. TIF Districts | |
| 2019 | \$ 647,701 | \$ 2,185,246 | \$ 163,104 | \$ 37,743 | \$ 35,956 | \$ 191,064 | \$ 3,260,814 |
| 2020 | 520,962 | 1,912,814 | 135,001 | 28,493 | 29,567 | 86,075 | 2,712,912 |
| 2021 | 457,236 | 1,606,371 | 116,222 | 19,904 | 23,583 | 35,005 | 2,258,321 |
| 2022 | 392,824 | 1,317,132 | 96,165 | 12,806 | 15,600 | 12,035 | 1,846,562 |
| 2023 | 339,053 | 1,013,683 | 77,029 | 8,085 | 8,903 | - | 1,446,753 |
| 2024 | 289,758 | 867,403 | 58,164 | 4,471 | 4,667 | - | 1,224,463 |
| 2025 | 241,583 | 715,960 | 39,153 | 1,655 | 2,257 | - | 1,000,608 |
| 2026 | 199,754 | 569,557 | 21,385 | 380 | 876 | - | 791,952 |
| 2027 | 164,587 | 391,991 | 6,600 | 120 | 240 | - | 563,538 |
| 2028 | 74,175 | 206,042 | - | - | - | - | 280,217 |
| 2029 | - | 158,410 | - | - | - | - | 158,410 |
| | <u>\$ 3,327,633</u> | <u>\$ 10,944,609</u> | <u>\$ 712,823</u> | <u>\$ 113,657</u> | <u>\$ 121,649</u> | <u>\$ 324,179</u> | <u>\$ 15,544,550</u> |

| Total Debt Service |
|-----------------------|
| \$ 21,090,814 |
| 19,337,912 |
| 17,148,321 |
| 16,656,562 |
| 9,806,753 |
| 9,519,463 |
| 9,060,608 |
| 8,711,952 |
| 8,098,538 |
| 6,530,217 |
| 4,498,410 |
| <u>\$ 130,459,550</u> |

CITY OF GLENDALE

SUMMARY OF TIF PRINCIPAL AND INTEREST DEBT MATURITIES
2019 - 2029

| Year | TIF #6 Principal | | | TIF #7 Principal | | | TIF #8 Principal | | |
|------|-------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| | G.O. | CDA Lease Revenue | Total | G.O. | CDA Lease Revenue | Total | G.O. | CDA Lease Revenue | Total |
| 2019 | \$ 430,000 | \$ 3,930,000 | \$ 4,360,000 | \$ 2,785,000 | \$ 1,570,000 | \$ 4,355,000 | \$ 770,000 | \$ 4,815,000 | \$ 5,585,000 |
| 2020 | - | - | - | 1,995,000 | 5,580,000 | 7,575,000 | 790,000 | 4,915,000 | 5,705,000 |
| 2021 | - | - | - | - | 5,275,000 | 5,275,000 | 810,000 | 5,040,000 | 5,850,000 |
| 2022 | - | - | - | - | 5,215,000 | 5,215,000 | 830,000 | 5,180,000 | 6,010,000 |
| 2023 | - | - | - | - | - | - | - | 5,350,000 | 5,350,000 |
| 2024 | - | - | - | - | - | - | - | 5,415,000 | 5,415,000 |
| 2025 | - | - | - | - | - | - | - | 5,515,000 | 5,515,000 |
| 2026 | - | - | - | - | - | - | - | 5,670,000 | 5,670,000 |
| 2027 | - | - | - | - | - | - | - | 5,855,000 | 5,855,000 |
| 2028 | - | - | - | - | - | - | - | 1,305,000 | 1,305,000 |
| 2029 | - | - | - | - | - | - | - | 4,340,000 | 4,340,000 |
| | <u>\$ 430,000</u> | <u>\$ 3,930,000</u> | <u>\$ 4,360,000</u> | <u>\$ 4,780,000</u> | <u>\$ 17,640,000</u> | <u>\$ 22,420,000</u> | <u>\$ 3,200,000</u> | <u>\$ 53,400,000</u> | <u>\$ 56,600,000</u> |

| Year | TIF #6 Interest | | | TIF #7 Interest | | | TIF #8 Interest | | | Total TIF Debt Service |
|------|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|------------------------|
| | G.O. | CDA Lease Revenue | Total | G.O. | CDA Lease Revenue | Total | G.O. | CDA Lease Revenue | Total | |
| 2019 | \$ 4,622 | \$ 127,725 | \$ 132,347 | \$ 113,264 | \$ 521,705 | \$ 634,969 | \$ 73,178 | \$ 1,535,816 | \$ 1,608,994 | \$ 16,676,310 |
| 2020 | - | - | - | 30,655 | 477,940 | 508,595 | 55,420 | 1,434,874 | 1,490,294 | 15,278,889 |
| 2021 | - | - | - | - | 293,487 | 293,487 | 35,005 | 1,312,884 | 1,347,889 | 12,766,376 |
| 2022 | - | - | - | - | 143,412 | 143,412 | 12,035 | 1,173,720 | 1,185,755 | 12,554,167 |
| 2023 | - | - | - | - | - | - | - | 1,013,683 | 1,013,683 | 6,363,683 |
| 2024 | - | - | - | - | - | - | - | 867,403 | 867,403 | 6,282,403 |
| 2025 | - | - | - | - | - | - | - | 715,960 | 715,960 | 6,230,960 |
| 2026 | - | - | - | - | - | - | - | 569,557 | 569,557 | 6,239,557 |
| 2027 | - | - | - | - | - | - | - | 391,991 | 391,991 | 6,246,991 |
| 2028 | - | - | - | - | - | - | - | 206,042 | 206,042 | 1,511,042 |
| 2029 | - | - | - | - | - | - | - | 158,410 | 158,410 | 4,498,410 |
| | <u>\$ 4,622</u> | <u>\$ 127,725</u> | <u>\$ 132,347</u> | <u>\$ 143,919</u> | <u>\$ 1,436,544</u> | <u>\$ 1,580,463</u> | <u>\$ 175,638</u> | <u>\$ 9,380,340</u> | <u>\$ 9,555,978</u> | <u>\$ 94,648,788</u> |

(Includes East Parking Special Assessment debt)

| | | | | | | | |
|------------------|---------------------|------------------|----------------------|------------------|----------------------|---------------------|---------------|
| Total TIF #6 | \$ 4,492,347 | Total TIF #7 | \$ 24,000,463 | Total TIF #8 | \$ 66,155,978 | Total Reserve Funds | (16,200,193) |
| Reserve Fund | (1,455,500) | Reserve Fund | (2,728,000) | Reserve Fund | (12,016,693) | Net Total TIF | \$ 78,448,595 |
| <u>Net Total</u> | <u>\$ 3,036,847</u> | <u>Net Total</u> | <u>\$ 21,272,463</u> | <u>Net Total</u> | <u>\$ 54,139,285</u> | | |

CITY OF GLENDALE
Proprietary Funds

BUDGET SUMMARY
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
2018 and 2019 Budgets

| | 2018 Budget | | | | 2019 Budget | | | |
|-----------------------------------|------------------|---------------------------|------------------|---------------|------------------|---------------------------|------------------|---------------|
| | Sewer Utility | Storm Water Utility | Water Utility | Total | Sewer Utility | Storm Water Utility | Water Utility | Total |
| Revenues | | | | | | | | |
| Public charges for services | \$ 1,950,000 | \$ 1,131,600 | \$ 3,433,000 | \$ 6,514,600 | \$ 1,995,000 | \$ 1,131,600 | \$ 3,433,000 | \$ 6,559,600 |
| Penalties | 12,842 | 5,500 | 35,000 | 53,342 | 13,000 | 5,500 | 35,000 | 53,500 |
| Total revenues | 1,962,842 | 1,137,100 | 3,468,000 | 6,567,942 | 2,008,000 | 1,137,100 | 3,468,000 | 6,613,100 |
| Expenses | | | | | | | | |
| Operations & maintenance | 1,880,900 | 1,018,946 | 1,905,450 | 4,805,296 | 1,896,400 | 989,200 | 1,866,950 | 4,752,550 |
| Depreciation | 57,614 | 79,704 | 560,000 | 697,318 | 60,000 | 106,000 | 625,000 | 791,000 |
| Total operating expenses | 1,938,514 | 1,098,650 | 2,465,450 | 5,502,614 | 1,956,400 | 1,095,200 | 2,491,950 | 5,543,550 |
| Operating Income | 24,328 | 38,450 | 1,002,550 | 1,065,328 | 51,600 | 41,900 | 976,050 | 1,069,550 |
| Non-Operating Income | | | | | | | | |
| Investment income | 30,000 | - | 1,500 | 31,500 | 30,000 | - | 1,500 | 31,500 |
| Interest expense | (47,439) | (34,232) | (141,222) | (222,893) | (45,000) | (34,000) | (160,000) | (239,000) |
| Grant revenue | - | - | - | - | - | - | - | - |
| Total non-operating expenses | (17,439) | (34,232) | (139,722) | (191,393) | (15,000) | (34,000) | (158,500) | (207,500) |
| Income (Loss) Before Transfers | 6,889 | 4,218 | 862,828 | 873,935 | 36,600 | 7,900 | 817,550 | 862,050 |
| Transfers | | | | | | | | |
| Transfer out - tax equivalent | - | - | (420,000) | (420,000) | - | - | (450,000) | (450,000) |
| Change in Net Assets | 6,889 | 4,218 | 442,828 | 453,935 | 36,600 | 7,900 | 367,550 | 412,050 |
| Net Assets | | | | | | | | |
| Beginning of year | 3,206,965 | 2,982,203 | 13,420,087 | 19,609,255 | 3,197,322 | 3,766,226 | 13,481,270 | 20,444,818 |
| End of year | \$ 3,213,854 | \$ 2,986,421 | \$ 13,862,915 | \$ 20,063,190 | \$ 3,233,922 | \$ 3,774,126 | \$ 13,848,820 | \$ 20,856,868 |

Program Descriptions:

This budget is to allocate funds to examine the City's sanitary sewer system to identify sources of infiltration and inflow of clear water and to continue with the four-year sewer cleaning program. Plans and specifications for repairs will be developed in 2019.

The Department of Public Works will continue with a four-year sanitary sewer cleaning program. In 2018, the department will work with the Milwaukee Metropolitan Sewerage District (MMSD) to implement new federal standards for sanitary sewer capacity, management, operations and maintenance (CMOM) and DNR's Compliance Maintenance Annual Report (CMAR).

2019 Budget Highlights:

- N. Lydell Avenue Sanitary Sewer Extension for Bayshore Condominiums.
- Continuation of the Sanitary Sewer Rehabilitation program.
- Work with the Milwaukee Metropolitan Sewerage District (MMSD) to implement new federal standards for sanitary sewer capacity, management, operations and maintenance (CMOM) and DNR's Compliance Maintenance Annual Report (CMAR).

2018 Accomplishments:

- Successfully continued the Sanitary Sewer Rehabilitation Project.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|--|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Linear footage sanitary sewers cleaned | 169,705 | 9,094 | N/A | 11,485 | 150,000 |
| Linear footage sanitary sewers televised | 168,305 | 9,094 | N/A | 11,485 | 150,000 |

CITY OF GLENDALE
Enterprise Fund - Sewer Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 201

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|------------------|--------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Public charges for services-Local Sewer | \$ 974,626 | \$ 460,835 | \$ 975,000 | \$ 950,000 | \$ 975,000 |
| Public charges for services-Metro Sewer | 993,299 | 508,871 | 1,020,000 | 1,000,000 | 1,020,000 |
| Penalties | 12,842 | 7,316 | 14,000 | 13,000 | 13,000 |
| Total revenues | 1,980,767 | 977,022 | 2,009,000 | 1,963,000 | 2,008,000 |
| Expenses | | | | | |
| 4020 Metropolitan Sewerage District charges | 970,561 | 419,992 | 985,000 | 1,000,000 | 1,020,000 |
| Maintenance of sewage collection system: | | | | | |
| Salaries and wages | 122,706 | 65,153 | 130,000 | 130,000 | 130,000 |
| 1310 Health insurance | 8,162 | 5,160 | 12,000 | 12,000 | 12,000 |
| 1330 Social Security & Medicare | 3,415 | 1,870 | 8,000 | 8,000 | 8,000 |
| 1340 Wisconsin retirement | 3,075 | 1,685 | 8,000 | 9,000 | 9,000 |
| WRS GASB 68 | (9,493) | - | (9,500) | - | (9,500) |
| 1350 Life insurance | 243 | 154 | 300 | 300 | 300 |
| 1365 Workers compensation | 996 | 572 | 1,600 | 1,600 | 1,600 |
| Depreciation | 57,614 | - | 59,000 | 60,000 | 60,000 |
| Administration, billing and collection: | | | | | |
| Meter expenses, supervision, billing, computer software with fringe benefits | 100,282 | 50,000 | 100,000 | 100,000 | 100,000 |
| 3190 Other supplies and expenses | - | - | - | - | 5,000 |
| 4151 Engineering services | - | - | - | - | 20,000 |
| 5090 Sewer system repairs | 532,644 | 228,460 | 620,000 | 620,000 | 600,000 |
| Total expenses | 1,790,205 | 773,046 | 1,914,400 | 1,940,900 | 1,956,400 |
| Operating Income | 190,562 | 203,976 | 94,600 | 22,100 | 51,600 |
| Non-Operating Income and Transfers | | | | | |
| Investment Income | 17,405 | 12,000 | 24,000 | 30,000 | 30,000 |
| Interest Expense | (52,333) | (26,076) | (44,768) | (47,439) | (45,000) |
| Gain(Loss) on disposal of assets | 420 | - | - | - | - |
| Change in Net Assets | 156,054 | 189,900 | 73,832 | 4,661 | 36,600 |
| Net Assets - Beginning of year | 2,967,436 | 3,123,490 | 3,123,490 | 3,206,965 | 3,197,322 |
| Net Assets - End of year | \$ 3,123,490 | \$ 3,313,390 | \$ 3,197,322 | \$ 3,211,626 | \$ 3,233,922 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|-------------------|----------------------------|------------------------------|-------------------|
| 3190 | Other supplies and expense | Uniform cleaning | \$ 5,000 |
| 4151 | Engineering services | | 20,000 |
| 5090 | Contracted services | Clean and televise system | 100,000 |
| | | Sewer lining | 310,000 |
| | | I & I grant related expenses | 90,000 |
| | | Other expenses | 100,000 |
| | | | <u>600,000</u> |
| | | | <u>\$ 625,000</u> |

Program Descriptions:

To reduce flooding and improve the water quality of local rivers and creeks consistent with Wisconsin Department of Natural Resources (WDNR) regulations stormwater discharge permit.

2019 Budget Highlights:

- Continue to perform operation and maintenance of the City’s storm sewer system in compliance with the City’s MS4 stormwater discharge
- Implement the Wisconsin Department of Natural Resources’ mandates for an annual storm sewer catch basin cleaning program and an intensive street sweeping program. In addition, the department will perform stormwater pollutant testing, conduct an annual inspection of all storm sewer outfalls, and establish an illicit discharge program. Staff will work with the Department of Natural Resources to update Glendale’s MS4 stormwater discharge permit in 2019.
- Continue to oversee operation and maintenance of the City’s three (3) stormwater detention facilities located at W. Silver Spring Drive & N. Crestwood Boulevard and at W. Olive Street & N. Lydell Avenue.
- Continue to implement operational changes to improve the fall leaf collection program. Weekly progress reports will be submitted to the city administrator and common council. The department will work with the Village of Whitefish Bay and the Wisconsin Department of Natural Resources to identify a cost-effective method to dispose of excess compost material stored at the joint composting site. In 2018, the department coordinated the removal of approximately 9,500 cubic yards of excess compost material.
- Continue to clean storm sewer inlets in compliance with the City’s MS4 storm water discharge permit with the Wisconsin Department of Natural Resources.

2018 Accomplishments:

- Drainage way clearing and cleanup, including STRATTEC concrete channel and storm sewer; as well as, City owned easements along Bender Road and Alberta Lane

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Number of storm inlets cleaned | 1,300 | 1,689 | 1,350 | 740 | 1,700 |
| Number of storm sewer inspections for illicit discharge program | 1 | 1 | 1 | 1 | 1 |
| Fall leaf collection program – cubic yards of leaves collected | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |

CITY OF GLENDALE
Enterprise Fund -Storm Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 250

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| Intergovernmental - storm water grants | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public charges for service-user fees | 1,115,787 | 564,488 | 1,128,976 | 1,131,600 | 1,131,600 |
| Penalty | 5,379 | 2,915 | 5,500 | 5,500 | 5,500 |
| Total revenues | 1,121,166 | 567,403 | 1,134,476 | 1,137,100 | 1,137,100 |
| Expenses | | | | | |
| 1100 Salaries and wages | 117,256 | 6,807 | 145,000 | 145,000 | 145,000 |
| Overtime | 3,730 | 71 | 3,000 | - | 3,000 |
| 1310 Health insurance | 23,152 | 10,892 | 30,000 | 40,000 | 40,000 |
| 1330 Social Security & Medicare | 6,376 | 502 | 13,000 | 9,000 | 13,000 |
| 1340 Wisconsin retirement | 5,953 | 461 | 12,000 | 8,500 | 12,000 |
| WRS GASB 68 | 8,988 | - | 8,988 | - | 9,000 |
| 1350 Life insurance | 146 | 61 | 150 | 150 | 200 |
| 1365 Workers compensation | 3,377 | 267 | 5,000 | 5,000 | 5,000 |
| Fringe Benefits | 13,590 | 5,000 | 12,000 | 10,000 | 12,000 |
| 3190 Other supplies and expense | - | - | - | - | 50,000 |
| 4030 Depreciation | 79,704 | - | 81,000 | 81,000 | 106,000 |
| 4150 Contracted services | 686,375 | 109,411 | 800,000 | 800,000 | 685,000 |
| 4151 Engineering services | - | - | - | - | 15,000 |
| Total expenses | 948,647 | 133,472 | 1,110,138 | 1,098,650 | 1,095,200 |
| Operating Income | 172,519 | 433,931 | 24,338 | 38,450 | 41,900 |
| Non-Operating Income and Transfers | | | | | |
| Investment Income | 690 | - | - | - | - |
| Interest Expense | (38,551) | (20,681) | (33,838) | (34,232) | (34,000) |
| Gain(Loss) on Disposal of Assets | (203) | - | - | - | - |
| Change in Net Assets | 134,455 | 413,250 | (9,500) | 4,218 | 7,900 |
| Net Assets - Beginning of year | 3,228,021 | 3,362,476 | 3,775,726 | 2,982,203 | 3,766,226 |
| Net Assets - End of year | \$ 3,362,476 | \$ 3,775,726 | \$ 3,766,226 | \$ 2,986,421 | \$ 3,774,126 |

Budget Justification

| Account Number | Description | Justification | 2019 Adopted |
|----------------|----------------------------|---------------------------|-------------------|
| 3190 | Other supplies and expense | Shop supplies | \$ 50,000 |
| 4150 | Contracted services | Catch basis repair | 165,000 |
| | | Televising | 42,000 |
| | | Repair | 120,000 |
| | | Wisconsin DNR | 2,000 |
| | | Sweeping | 74,000 |
| | | Maintenance | 32,000 |
| | | Miscellaneous/Emergencies | 250,000 |
| | | | <u>685,000</u> |
| 4151 | Engineering services | | <u>15,000</u> |
| | | | <u>\$ 750,000</u> |

Program Descriptions:

- The department’s licensed water department staff will continue to perform operation and maintenance of the City’s water distribution system:
 - 79.64 miles of water mains
 - 4,504 water service laterals
 - 5,332 meters
 - 826 fire hydrants
 - 2,086 valves
 - Glendale Standpipe (1 million gallon)
 - Pump Station

2019 Budget Highlights:

- 2019 Capital Improvement Plan
 - North Shore Water Commission Capital Improvements
- Water Tower improvements/repairs as outlined in inspection
- Apply to the Wisconsin Public Service Commission for an inflationary rate increase

2018 Accomplishments:

- Water Tower backup generator project
- Water Tower inspection

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|---------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Miles of water main maintenance | 79.6 | 79.6 | 79.6 | 79.6 | 79.6 |
| Number of water main breaks | 34 | 39 | 25 | 30 | 25 |
| Number of hydrants flushed | 240 | 320 | 250 | 300 | 350 |

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 900

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|-----------|--------------------|------------------|-----------------|-----------------|
| <u>Operating Revenues</u> | | | | | |
| Unmetered Sales to General Customers | \$ 6,408 | \$ 5,342 | \$ 7,000 | \$ 7,000 | \$ 7,000 |
| Metered Sales | | | | | |
| Residential | 1,086,524 | 536,362 | 1,072,724 | 1,175,000 | 1,175,000 |
| Commercial | 621,573 | 284,104 | 568,208 | 685,000 | 685,000 |
| Industrial | 352,741 | 148,023 | 296,046 | 370,000 | 370,000 |
| Public Authority | 90,302 | 26,648 | 53,296 | 75,000 | 75,000 |
| Multifamily Residential | 262,012 | 127,540 | 255,080 | 295,000 | 295,000 |
| Private Fire Protection Service | 54,700 | 27,542 | 55,084 | 58,000 | 58,000 |
| Public Fire Protection Service | 663,333 | 340,128 | 680,256 | 680,000 | 680,000 |
| Total Sales of Water | 3,137,593 | 1,495,689 | 2,987,694 | 3,345,000 | 3,345,000 |
| Other Operating Revenues | | | | | |
| Rental Income | 18,245 | 9,184 | 18,368 | 18,000 | 18,000 |
| Forfeited Discounts | 50,997 | 11,081 | 35,000 | 35,000 | 35,000 |
| Other Water Revenues | 116,264 | 3,811 | 70,000 | 70,000 | 70,000 |
| Total Other Operating Total | 185,506 | 24,076 | 123,368 | 123,000 | 123,000 |
| Total operating revenues | 3,323,099 | 1,519,765 | 3,111,062 | 3,468,000 | 3,468,000 |
| <u>Operating Expenses</u> | | | | | |
| Source of Supply Expenses | 593,575 | 294,902 | 619,294 | 620,000 | 620,000 |
| Transmission & Distribution Expenses | | | | | |
| Maintenance of Pumping Equipment | - | - | - | 3,000 | 3,000 |
| Storage Facilities Expense-Labor | 889 | - | 500 | 500 | 500 |
| Storage Expense-Materials | - | 161 | 2,000 | 2,500 | 2,500 |
| Trans & Dist Lines Expense-Labor | 181,542 | 83,008 | 155,000 | 155,000 | 155,000 |
| Trans & Dist Lines Expense-Materials | 7,073 | 5,826 | 8,500 | 8,500 | 8,500 |
| Meter Expense-Labor | 529 | - | 3,000 | 3,000 | 3,000 |
| Meter Expense-Materials | - | - | 1,000 | 1,000 | 1,000 |
| Customer Installation Expense-Labor | 11,228 | 5,117 | 7,500 | 7,500 | 7,500 |
| Customer Installation Expense-Materials | - | - | 500 | 500 | 500 |
| Miscellaneous Expense-Labor | 109 | 271 | 3,000 | 3,000 | 3,000 |
| Miscellaneous Expense-Materials | - | - | 2,000 | 2,000 | 2,000 |
| Rent-Storage Facilities | 11,000 | - | 11,000 | 11,000 | 11,000 |
| Maint Dist Res & Standpipe-Labor | 138 | - | 1,500 | 1,500 | 1,500 |
| Maint Dist Res & Standpipe-Materials | - | 157 | 1,000 | 2,000 | 1,000 |
| Maint Dist Res & Standpipe-Contractor | 1,136 | - | 3,000 | 8,000 | 3,000 |
| Maint Trans Distribution Main-Labor | 88,927 | 48,695 | 115,000 | 115,000 | 115,000 |
| Maint Trans Distribution Main-Materials | 11,577 | 11,121 | 20,000 | 25,000 | 25,000 |
| Maint Trans Distribution Main-Contractor | 555,042 | 224,165 | 600,000 | 650,000 | 600,000 |
| Maint of Services-Labor | 1,007 | 81 | 1,000 | 1,000 | 1,000 |
| Maint of Services-Materials | 2,721 | - | 3,500 | 3,500 | 3,500 |
| Maint of Valves-Contractor | - | - | - | 1,000 | - |
| Maint of Meters-Labor | 2,244 | 1,842 | 2,500 | 1,000 | 1,000 |
| Maint of Meters-Materials | 5,721 | 5,000 | 10,000 | 10,000 | 10,000 |
| Maint of Meter-Contractor | - | 8,012 | 10,000 | 20,000 | 10,000 |
| Maint of Hydrants-Labor | 2,741 | 2,534 | 5,000 | 6,000 | 6,000 |
| Maint of Hydrants-Materials | - | 3,229 | 5,000 | 5,000 | 5,000 |
| Main of Hydrants-Contractor | - | 3,913 | 5,000 | 4,000 | 4,000 |
| Total Transmission & Distribution | 883,624 | 403,132 | 976,500 | 1,050,500 | 983,500 |

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS (Continued)
Fund 900

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Executive |
|--|------------------|--------------------|------------------|------------------|-------------------|
| Customer Accounts Expenses | | | | | |
| Meter Reading-Labor | 6,347 | 3,246 | 6,492 | 10,000 | 10,000 |
| Meter Reading-Materials | 2,215 | 1,002 | 2,004 | 5,500 | 5,500 |
| Cust Records & Collect Exp-Labor | 67,600 | - | 60,000 | 60,000 | 60,000 |
| Cust Records & Collect Exp-Materials | 4,422 | 1,476 | 2,952 | 4,000 | 4,000 |
| Cust Records & Collect-Data Process | 3,018 | 3,098 | 6,196 | 8,000 | 8,000 |
| Cust Records & Collect-Rental & Maint | - | - | - | 15,000 | 15,000 |
| Total Customer Accounted Expense | 83,602 | 8,822 | 77,644 | 102,500 | 102,500 |
| Administrative & General Expenses | | | | | |
| Administrative Salaries | 47,294 | 15,389 | 30,778 | 55,000 | 55,000 |
| Office Supplies & Expense | 2,794 | 466 | 3,000 | 4,000 | 4,000 |
| Outside Services Employed | 7,388 | - | 9,000 | 9,000 | 9,000 |
| Property Insurance | 8,697 | - | 9,000 | 9,000 | 9,000 |
| Injuries & Damages Insurance | 9,097 | - | 12,000 | 12,000 | 12,000 |
| Employee Training-Certification | 4,269 | 1,141 | 2,500 | 1,000 | 1,000 |
| Employee Pens & Benefits-Eye Care/Clothing | 323 | 125 | 450 | 450 | 450 |
| Employee Pens & Benefits-GASB 68 | 33,377 | - | 35,000 | 6,500 | 35,000 |
| Regulator Commission Expense | 3,588 | - | 4,000 | 4,000 | 4,000 |
| Miscellaneous General Expense-Labor | - | - | 500 | 500 | 500 |
| Miscellaneous General Expense-Materials | 4,174 | 2,119 | 6,000 | 15,000 | 15,000 |
| Rents | 7,500 | - | 7,500 | 7,500 | 7,500 |
| Maintenance of General Plant | - | - | 500 | 500 | 500 |
| Transportation Labor Expense | - | - | 1,000 | 1,000 | 1,000 |
| Transportation Material Expense | - | 5,023 | 7,000 | 7,000 | 7,000 |
| Total Administrative & General Expenses | 128,501 | 24,263 | 128,228 | 132,450 | 160,950 |
| Depreciation | 611,489 | - | 625,000 | 560,000 | 625,000 |
| Total operating expenses | 2,300,791 | 731,119 | 2,426,666 | 2,465,450 | 2,491,950 |
| Operating Income | 1,022,308 | 788,646 | 684,396 | 1,002,550 | 976,050 |
| Non-Operating Revenue (Expenses) | | | | | |
| Investment Income | 2,954 | - | 1,500 | 1,500 | 1,500 |
| Interest Expense | (117,641) | (84,905) | (139,341) | (141,222) | (160,000) |
| Total non-operating revenues (expenses) | (114,687) | (84,905) | (137,841) | (139,722) | (158,500) |
| Income (Loss) Before Transfers | 907,621 | 703,741 | 546,555 | 862,828 | 817,550 |
| Transfers | | | | | |
| Transfers out - tax equivalent | (458,084) | (220,000) | (450,000) | (420,000) | (450,000) |
| Change in Net Position | 449,537 | 483,741 | 96,555 | 442,828 | 367,550 |
| Net Position - Beginning of year | 12,935,178 | 13,384,715 | 13,384,715 | 13,420,087 | 13,481,270 |
| Net Position - End of year | \$ 13,384,715 | \$ 13,868,456 | \$ 13,481,270 | \$ 13,862,915 | \$ 13,848,820 |

CITY OF GLENDALE
Capital Projects Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2018 Budget

| | General | Parking | TIF #6 | TIF #7 | TIF #8 | Total |
|---|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Revenues</u> | | | | | | |
| Taxes | \$ - | \$ - | \$ 2,902,000 | \$ 2,262,000 | \$ 6,340,000 | \$ 11,504,000 |
| Intergovernmental | 500,000 | - | 47,000 | 303,000 | 21,000 | 871,000 |
| Public charges for services | - | - | - | - | - | - |
| Special assessments | 49,497 | 386,004 | - | - | - | 435,501 |
| Investment income | 30,000 | 282,933 | 15,000 | 20,000 | 200,000 | 547,933 |
| Miscellaneous | 156,854 | - | - | - | - | 156,854 |
| Total revenues | 736,351 | 668,937 | 2,964,000 | 2,585,000 | 6,561,000 | 13,515,288 |
| <u>Expenditures</u> | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Convention and tourism | - | - | - | - | - | - |
| Total current | - | - | - | - | - | - |
| Capital outlay | 6,736,596 | - | 3,000 | 3,000 | 700,000 | 7,442,596 |
| Total expenditures | 6,736,596 | - | 3,000 | 3,000 | 700,000 | 7,442,596 |
| Excess of revenues over (under) expenditures | (6,000,245) | 668,937 | 2,961,000 | 2,582,000 | 5,861,000 | 6,072,692 |
| <u>Other financing sources (uses)</u> | | | | | | |
| Proceeds of Long-term debt | 5,860,000 | - | 2,475,000 | 7,000,000 | - | 15,335,000 |
| Debt premium | 75,000 | - | - | - | - | 75,000 |
| Debt issuance costs | (75,000) | - | (25,000) | (70,000) | - | (170,000) |
| Transfers from other funds | - | 853,996 | - | - | - | 853,996 |
| Transfers to other funds | (213,298) | (1,548,318) | (6,583,408) | (8,716,686) | (6,503,213) | (23,564,923) |
| Total Other financing sources (uses) | 5,646,702 | (694,322) | (4,133,408) | (1,786,686) | (6,503,213) | (7,470,927) |
| Excess of revenues and other financing sources over (under) expenditures and other uses | (353,543) | (25,385) | (1,172,408) | 795,314 | (642,213) | (1,398,235) |
| <u>Fund balances</u> | | | | | | |
| Beginning of year | 3,057,081 | 1,592,650 | 2,347,670 | 2,907,366 | 13,913,995 | 23,818,762 |
| End of year | \$ 2,703,538 | \$ 1,567,265 | \$ 1,175,262 | \$ 3,702,680 | \$ 13,271,782 | \$ 22,420,527 |

CITY OF GLENDALE
Capital Projects Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2019 Proposed Budget

| | General | Parking | TIF #6 | TIF #7 | TIF #8 | Total |
|---|-------------------|------------------|------------------|------------------|------------------|-------------------|
| <u>Revenues</u> | | | | | | |
| Taxes | \$ - | \$ - | \$ 3,330,000 | \$ 2,552,000 | \$ 6,200,000 | \$ 12,082,000 |
| Intergovernmental | 500,000 | - | 60,000 | 310,000 | 22,000 | 892,000 |
| Public charges for services | - | - | - | - | - | - |
| Special assessments | 49,497 | 1,255,000 | - | - | - | 1,304,497 |
| Investment income | 35,000 | 293,438 | 5,000 | 20,000 | 200,000 | 553,438 |
| Miscellaneous | 156,854 | - | - | - | - | 156,854 |
| Total revenues | 741,351 | 1,548,438 | 3,395,000 | 2,882,000 | 6,422,000 | 14,988,789 |
| <u>Expenditures</u> | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Convention and tourism | - | - | - | - | - | - |
| Total current | - | - | - | - | - | - |
| Capital outlay | 10,185,400 | - | 1,000 | 3,200 | 150,000 | 10,339,600 |
| Total expenditures | 10,185,400 | - | 1,000 | 3,200 | 150,000 | 10,339,600 |
| Excess of revenues over (under) expenditures | (9,444,049) | 1,548,438 | 3,394,000 | 2,878,800 | 6,272,000 | 4,649,189 |
| <u>Other financing sources (uses)</u> | | | | | | |
| Proceeds of Long-term debt | 2,410,000 | - | - | 7,000,000 | - | 9,410,000 |
| Debt premium | 60,000 | - | - | - | - | 60,000 |
| Debt issuance costs | (60,000) | - | - | (70,000) | - | (130,000) |
| Transfers from other funds | - | - | - | - | - | - |
| Transfers to other funds | (346,395) | (1,548,438) | (4,492,348) | (10,559,969) | (5,645,557) | (22,592,707) |
| Total Other financing sources (uses) | 2,063,605 | (1,548,438) | (4,492,348) | (3,629,969) | (5,645,557) | (13,252,707) |
| Excess of revenues and other financing sources over (under) expenditures and other uses | (7,380,444) | - | (1,098,348) | (751,169) | 626,443 | (8,603,518) |
| <u>Fund balances</u> | | | | | | |
| Beginning of year | 7,886,519 | 1,575,984 | 2,745,704 | 2,361,133 | 14,583,917 | 29,153,257 |
| End of year | \$ 506,075 | \$ 1,575,984 | \$ 1,647,356 | \$ 1,609,964 | \$ 15,210,360 | \$ 20,549,739 |

Fund Purpose:

To account for the financing and expenses associated with the major equipment purchases, land purchase or construction projects.

Fund Descriptions:

The Capital Projects Fund accounts for projects, major equipment purchases and land purchases that have one or more of the following characteristics: 1) expenditures which take place over two or more years, requiring continuing appropriations beyond a single fiscal year; (2) funding with debt because of significant costs to be shared by current and future beneficiaries; (3) a systematic acquisition over an extended period of time; and (4) scheduled replacement or maintenance of specific elements of physical assets. The Fund is developed in conjunction with the City's 2019 - 2023 Capital Improvement Program. (Please note that the Program's 2019 projects and equipment not only included in the Capital Projects Fund, but are included in the Capital Improvement Fund , TIDs; the Water Utility). This fund is closely coordinated with the Debt Service Fund since long-term financing is involved.

Significant Capital Projects

- W. Montclair Avenue Water Main Replacement and Street Resurface (N. Hyacinth Lane east to N. Alberta Lane)
- N. Hyacinth Lane Water Main Replacement and Street Resurface (N. Alberta Lane south W. Montclair Avenue)
- W. Montclair Avenue Water Main Replacement & Street Resurfacing (W. Montclair Avenue east to N. Hyacinth Lane)
- N. Alberta Lane Water Main Replacement & Street Resurfacing (W. Montclair Avenue north to N. Hyacinth Lane)
- N. Elm Tree Road Water Main Replacement & Street Resurfacing (N. Ironwood Lane south to W. Montclair Avenue)
- N. Ironwood Lane Water Main Replacement & Street Resurfacing (W. Montclair Avenue north to N. Elm Tree Road)
- W. Montclair Avenue Water Main Replacement & Street Resurfacing (N. Alberta Lane east to N. Elm Tree Road)
- 2019 Street Mill and Overlay Program
 - N. Ironwood Lane from Termini to W. Lexington Avenue
 - W. Kendall Avenue from N. Sunny Point Road to N. Paradise Lane
 - W. Kendall Avenue from N. Paradise Lane to Milwaukee River Parkway
 - N. Elm Tree Road from W. Montclair Avenue to Termini
 - W. Custer Avenue from Crossover STH 57 to N. 13th Street
 - N. Navajo Road from W. Calumet Road to W. Mall Road
 - W. Custer Avenue from N. Braeburn Lane to N. Bethmaur Lane
 - W. Custer Avenue from N. 27th Street to N. Braeburn Lane
 - W. Custer Avenue from N. Bethmaur Lane to W. Custer Avenue
 - W. Custer Avenue from N. 24th Street to N. Dexter Avenue
 - N. Jean Nicolet Road from W. Fairfield Court to W. Bender Road
- Replacement of two water utility trucks.
- Purchase of plow truck with wing.
- Purchase of utility vehicle.

- Purchase of wheel loader.
- Purchase of Morbark chipper.
- Construction of an additional bike trail extension to Richard E. Maslowski Community Park.

2018 Accomplishments:

- W. Apple Tree Road Water Main Replacement and Street Resurfacing (N. River Road easterly to N. Jean Nicolet Road)
- W. Appletree Road Water Main Replacement and Street Resurfacing (N. Braeburn Lane easterly to N. Atwahl Drive)
- W. Kenboern Drive Water Main Replacement and Street Resurfacing (N. Berwyn Avenue easterly to N. Longview Drive)
- 2018 Street Resurfacing Program
 - N. Sunset Lane from N. Milwaukee River Parkway to W. La Salle Avenue
 - N. Sievers Place from N. River Forest Drive to W. La Salle Avenue
 - W. Riverview Drive from N. River Forest Drive to terminus
 - N. Glen Park Road from W. Civic Drive to W. Florist Avenue
 - N. Witte Lane from w. Riverview Drive to N. Sunset Lane
 - N. Elm Tree Road from W. Eula Court to W. Rock Place
 - W. Greenwood Road from N. Redwood Road to terminus
- Replacement of three unmarked squads.
- Purchase of traffic calming devices.
- Replacement of two public works trucks.
- Replacement of street sweeper.
- Purchase of a plow truck.
- Construction of a bike trail extension to Richard E. Maslowski Community Park.
- Purchase of movie equipment for Richard E. Maslowski Community Park.

CITY OF GLENDALE
2019 BUDGET

FUND: General Capital Projects Fund

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| <u>Revenues</u> | | | | | | |
| | Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Intergovernmental (Grants) | 238,261 | 25,793 | 953,793 | 500,000 | 500,000 |
| | Special assessments | - | - | - | 49,497 | 49,497 |
| | Investment income | 36,638 | - | 30,000 | 30,000 | 35,000 |
| | Miscellaneous (Donations) | 107,927 | 124,685 | 156,854 | 156,854 | 156,854 |
| | Total Revenues | <u>382,826</u> | <u>150,478</u> | <u>1,140,647</u> | <u>736,351</u> | <u>741,351</u> |
| <u>Expenditures</u> | | | | | | |
| | Capital outlay | 3,896,249 | 1,065,027 | 2,215,129 | 6,736,596 | 10,185,400 |
| | Debt issuance costs | 65,800 | 40,090 | 40,090 | 75,000 | 60,000 |
| | Total Expenditures | <u>3,962,049</u> | <u>1,105,117</u> | <u>2,255,219</u> | <u>6,811,596</u> | <u>10,245,400</u> |
| | Excess of revenues over (under) expenditures | (3,579,223) | (954,639) | (1,114,572) | (6,075,245) | (9,504,049) |
| <u>Other financing sources (uses)</u> | | | | | | |
| | Proceeds of Long-term debt (tax levy) | 4,825,000 | 5,860,000 | 5,860,000 | 5,860,000 | 2,410,000 |
| | Debt premium | 56,444 | - | - | 75,000 | 60,000 |
| | Transfer from Environmental Funds | - | - | - | - | - |
| | Transfer to Debt Service Fund | - | - | (213,298) | (213,298) | (346,395) |
| | Total Other financing sources | <u>4,881,444</u> | <u>5,860,000</u> | <u>5,646,702</u> | <u>5,721,702</u> | <u>2,123,605</u> |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | 1,302,221 | 4,905,361 | 4,532,130 | (353,543) | (7,380,444) |
| <u>Fund balances</u> | | | | | | |
| | Beginning of year | 2,052,168 | 3,354,389 | 3,354,389 | 3,057,081 | 7,886,519 |
| | End of year | <u>\$ 3,354,389</u> | <u>\$ 8,259,750</u> | <u>\$ 7,886,519</u> | <u>\$ 2,703,538</u> | <u>\$ 506,075</u> |

**CITY OF GLENDALE
2019 BUDGET
General Capital Outlay Detail by Project**

| | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>General Government</u> | | | | | |
| City Hall/Police Station Renovation | \$ 396,541 | \$ 141,818 | \$ 1,000,000 | \$ 4,500,000 | \$ 6,500,000 |
| Voting Equipment | - | - | - | - | - |
| <u>Public Safety</u> | | | | | |
| Police Equipment | 54,849 | 163,869 | 164,100 | 164,100 | 7,100 |
| North Shore Fire Department | 125,134 | 125,001 | 125,001 | 125,001 | 126,315 |
| North Shore Dispatch | - | 25,820 | 25,820 | - | - |
| <u>Public Works</u> | | | | | |
| W. Edward Lane | 490 | - | - | - | - |
| Glendale Yards | - | - | - | - | 1,500,000 |
| Watermain replacement | 1,022,277 | 65,755 | 1,320,000 | - | 1,875,000 |
| Port Washington Road Watermain | - | - | - | - | - |
| N. Sunny Point Lane | 968,353 | 742 | - | - | - |
| W Apple Tree (Braeburn to Atwahl) | - | - | - | 581,227 | - |
| N Pierron Rd | - | - | - | 892,185 | 500,000 |
| W Apple Tree (River to Jean Nicolet) | - | - | - | 555,526 | - |
| Street Construction | 49,497 | - | - | - | - |
| Street - Overlays | 476,447 | 2,869 | 400,000 | 400,000 | 272,000 |
| Equipment | - | 301,623 | 415,000 | 415,000 | 450,000 |
| Pedestrian Lights | - | - | 25,000 | 17,000 | - |
| Property acquisitions (Flood plain) | 23,673 | - | 250,000 | 250,000 | - |
| Bridges | 16,886 | 114,510 | - | - | - |
| Forestry | - | - | - | - | - |
| Saniatary Sewer Repairs | - | - | - | - | - |
| Underground Storage Tank Remova | - | - | - | - | 21,500 |
| TADI Grant - Traffic Safety | - | - | 20,000 | - | 60,000 |
| Water Tower Tank | 298,727 | - | - | - | - |
| North Shore Water Commission | 74,261 | - | 90,208 | 90,208 | 73,892 |
| <u>Community Enrichment Services</u> | | | | | |
| Community Park Construction | 1,953,692 | 88,681 | - | 512,000 | 500,000 |
| Library | 26,467 | - | - | 69,349 | 199,593 |
| <u>Conservation and Development</u> | | | | | |
| Developer Incentive | - | - | - | - | - |
| Vision Plan Update | 11,908 | 34,339 | 40,000 | 25,000 | - |
| Master Plan Update | - | - | - | - | 50,000 |
| Total Capital Outlay | 5,499,202 | 1,065,027 | 3,875,129 | 8,596,596 | 12,135,400 |
| <u>Utility Portion of Projects</u> | | | | | |
| Water Utility | 1,481,578 | - | 1,410,000 | 1,250,000 | 1,950,000 |
| Sewer Utility | 8,238 | - | - | 305,000 | - |
| Storm Water Utility | 113,137 | - | 250,000 | 305,000 | - |
| Total Utility Portion of Projects | 1,602,953 | - | 1,660,000 | 1,860,000 | 1,950,000 |
| Net Capital Outlay Expenditures | \$ 3,896,249 | \$ 1,065,027 | \$ 2,215,129 | \$ 6,736,596 | \$10,185,400 |

Purpose:

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs of the redevelopment of the public Lydell Parking Garage.

Department Description:

The Finance Department is responsible for administration of this fund. The Glendale Community Development Authority authorizes transactions involving the CDA Lease Revenue Debt that financed the construction of the Lydell Parking Garage.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Outstanding Debt at year end | 14,670,000 | 13,435,000 | 12,195,000 | 12,195,000 | 10,940,000 |

**CITY OF GLENDALE
2019 BUDGET**

FUND: Parking Capital Projects Fund (400)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Revenues</u> | | | | | | |
| | Special assessments | \$ 695,909 | \$ 1,240,000 | \$ 1,240,000 | \$ 386,004 | \$ 1,255,000 |
| | Interest income | 312,640 | 293,783 | 304,633 | 282,933 | 293,438 |
| | Total Revenues | 1,008,549 | 1,533,783 | 1,544,633 | 668,937 | 1,548,438 |
| <u>Expenditures</u> | | | | | | |
| | Total Expenditures | - | - | - | - | - |
| | Excess of revenues over (under) expenditures | 1,008,549 | 1,533,783 | 1,544,633 | 668,937 | 1,548,438 |
| <u>Other financing sources (uses)</u> | | | | | | |
| | Transfer from Fund 478 | 539,091 | - | - | 853,996 | - |
| | Transfer to Debt Service Fund | (1,553,815) | (154,159) | (1,548,318) | (1,548,318) | (1,548,438) |
| | Total Other financing sources | (1,014,724) | (154,159) | (1,548,318) | (694,322) | (1,548,438) |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | (6,175) | 1,379,624 | (3,685) | (25,385) | - |
| <u>Fund balances</u> | | | | | | |
| | Beginning of year | 1,585,844 | 1,579,669 | 1,579,669 | 1,592,650 | 1,575,984 |
| | End of year | \$ 1,579,669 | \$ 2,959,293 | \$ 1,575,984 | \$ 1,567,265 | \$ 1,575,984 |

Purpose:

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs of the redevelopment of the Silver Spring corridor.

Department Description:

The Finance Department is responsible for administration of this fund. The Glendale Community Development Authority authorizes transactions involving CDA Lease Revenue Debt. The Joint Review Board approves the TIF project plan.

2019 Highlights:

- TIF #6 is projected to retire the TIF #6 debt in 2019. If TIF #6 will assist with retiring TIF #7 debt is unknown at the time of the budget preparation.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------|----------------|----------------|----------------|-------------------|----------------|
| Outstanding Debt at year end | 8,700,000 | 6,810,000 | 4,360,000 | 4,360,000 | 0 |

**CITY OF GLENDALE
2019 BUDGET**

FUND: TIF #6 Capital Projects Fund (476)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|---|--------------------|------------------|--------------------|--------------------|--------------------|
| <u>Revenues</u> | | | | | | |
| 41110 | Taxes - TIF Increment | \$ 2,794,324 | \$ 2,979,794 | \$ 2,979,794 | \$ 2,900,000 | \$ 3,330,000 |
| 41111 | Tax increment guarantee | 8,172 | - | 2,000 | 2,000 | - |
| 43414 | Computer exemption payment | 59,816 | - | 60,695 | 47,000 | 60,000 |
| 48111 | Interest income | 16,086 | 8,000 | 16,000 | 15,000 | 5,000 |
| | Total Revenues | 2,878,398 | 2,987,794 | 3,058,489 | 2,964,000 | 3,395,000 |
| <u>Expenditures</u> | | | | | | |
| Non-personnel services: | | | | | | |
| 51585 | Outlay | 3,132 | 150 | 5,000 | 3,000 | 1,000 |
| | Total non-personnel services | 3,132 | 150 | 5,000 | 3,000 | 1,000 |
| | Total Expenditures | 3,132 | 150 | 5,000 | 3,000 | 1,000 |
| | Excess of revenues over (under) expenditures | 2,875,266 | 2,987,644 | 3,053,489 | 2,961,000 | 3,394,000 |
| <u>Other financing sources (uses)</u> | | | | | | |
| | Proceeds of Long-term debt | - | - | - | 2,475,000 | - |
| | Debt issuance costs | - | - | - | (25,000) | - |
| | Transfer to Debt Service Fund | (2,159,483) | (855,173) | (2,653,408) | (6,583,408) | (4,492,348) |
| | Total Other financing sources | (2,159,483) | (855,173) | (2,653,408) | (4,133,408) | (4,492,348) |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | 715,783 | 2,132,471 | 400,081 | (1,172,408) | (1,098,348) |
| <u>Fund balances</u> | | | | | | |
| | Beginning of year | 1,629,840 | 2,345,623 | 2,345,623 | 2,347,670 | 2,745,704 |
| | End of year | \$ 2,345,623 | \$ 4,478,094 | \$ 2,745,704 | \$ 1,175,262 | \$ 1,647,356 |

Purpose:

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs of the redevelopment of the Technology District on the southeast corner of the City.

Department Description:

The Finance Department is responsible for administration of this fund. The Glendale Community Development Authority authorizes transactions involving CDA Lease Revenue Debt. The Joint Review Board approves the TIF project plan.

2019 Highlights:

- TIF #7 will need to refinance lease revenue bonds in 2019 to match revenue streams.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Outstanding Debt at year end | 26,325,000 | 24,820,000 | 22,420,000 | 22,420,000 | 18,065,000 |

**CITY OF GLENDALE
2019 BUDGET**

FUND: TIF #7 Capital Projects Fund (477)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Revenues</u> | | | | | | |
| 41110 | Taxes - TIF Increment | \$ 2,160,838 | \$ 2,250,790 | \$ 2,250,790 | \$ 2,260,000 | \$ 2,550,000 |
| 41111 | Tax increment guarantee | 11,811 | 2,209 | 2,209 | 2,000 | 2,000 |
| 43414 | Computer exemption payment | 310,096 | - | 314,654 | 303,000 | 310,000 |
| 48111 | Interest income | 51,135 | - | 20,000 | 20,000 | 20,000 |
| | Total Revenues | <u>2,533,880</u> | <u>2,252,999</u> | <u>2,587,653</u> | <u>2,585,000</u> | <u>2,882,000</u> |
| <u>Expenditures</u> | | | | | | |
| Non-personnel services: | | | | | | |
| 51585 | Outlay | 3,132 | 150 | 3,200 | 3,000 | 3,200 |
| | Total non-personnel services | <u>3,132</u> | <u>150</u> | <u>3,200</u> | <u>3,000</u> | <u>3,200</u> |
| | Total Expenditures | <u>3,132</u> | <u>150</u> | <u>3,200</u> | <u>3,000</u> | <u>3,200</u> |
| | Excess of revenues over (under) expenditures | 2,530,748 | 2,252,849 | 2,584,453 | 2,582,000 | 2,878,800 |
| <u>Other financing sources (uses)</u> | | | | | | |
| | Proceeds of Long-term debt | - | - | - | 7,000,000 | 7,000,000 |
| | Debt issuance costs | - | - | - | (70,000) | (70,000) |
| 78510 | Transfer to Debt Service Fund | (2,282,535) | (246,508) | (3,146,688) | (8,716,686) | (10,559,969) |
| | Total Other financing sources | <u>(2,282,535)</u> | <u>(246,508)</u> | <u>(3,146,688)</u> | <u>(1,786,686)</u> | <u>(3,629,969)</u> |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | 248,213 | 2,006,341 | (562,235) | 795,314 | (751,169) |
| <u>Fund balances</u> | | | | | | |
| | Beginning of year | 2,675,155 | 2,923,368 | 2,923,368 | 2,907,366 | 2,361,133 |
| | End of year | <u>\$ 2,923,368</u> | <u>\$ 4,929,709</u> | <u>\$ 2,361,133</u> | <u>\$ 3,702,680</u> | <u>\$ 1,609,964</u> |

Purpose:

To account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs of the redevelopment of the Bayshore Town Center. The Parking Capital Projects fund (Lydell Parking Garage) is also related to TIF #8.

Department Description:

The Finance Department is responsible for administration of this fund. The Glendale Community Development Authority authorizes transactions involving CDA Lease Revenue Debt. The Joint Review Board approves the TIF project plan.

2019 Highlights:

- Phase II infrastructure redevelopment on the north and east sides of the project site.

Benchmark Measurements

| | 2016 Actual | 2017 Actual | 2018 Budget | 2018 Estimated | 2019 Budget |
|------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Outstanding Debt at year end | 67,225,000 | 61,975,000 | 56,600,000 | 56,600,000 | 51,015,000 |

**CITY OF GLENDALE
2019 BUDGET**

FUND: TIF #8 Capital Projects Fund (478)

| Account number | Account description | 2017 | 06/30/18 Actual | 2018 Estimate | 2018 Adopted | 2019 Adopted |
|---------------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------------|
| <u>Revenues</u> | | | | | | |
| 41110 | Taxes - TIF Increment | \$ 6,038,240 | \$ 6,322,218 | \$ 6,322,218 | \$ 6,340,000 | \$ 6,200,000 |
| 41111 | Tax increment guarantee | - | - | - | - | - |
| 43414 | Computer exemption payment | 22,357 | - | 22,685 | 21,000 | 22,000 |
| 48111 | Interest income | 151,576 | 42,233 | 150,000 | 200,000 | 200,000 |
| | Total Revenues | <u>6,212,173</u> | <u>6,364,451</u> | <u>6,494,903</u> | <u>\$ 6,561,000</u> | <u>6,422,000</u> |
| <u>Expenditures</u> | | | | | | |
| Non-personnel services: | | | | | | |
| 51585 | Outlay | 152,340 | 31,124 | 100,000 | 700,000 | 150,000 |
| | Total non-personnel services | <u>152,340</u> | <u>31,124</u> | <u>100,000</u> | <u>700,000</u> | <u>150,000</u> |
| | Total Expenditures | <u>152,340</u> | <u>31,124</u> | <u>100,000</u> | <u>700000</u> | <u>150,000</u> |
| | Excess of revenues over (under) expenditures | 6,059,833 | 6,333,327 | 6,394,903 | \$ 5,861,000 | 6,272,000 |
| <u>Other financing sources (uses)</u> | | | | | | |
| | Proceeds of Long-term debt | 17,985,000 | - | - | - | - |
| | Debt issuance costs | (221,808) | - | - | - | - |
| | Transfer to Parking Fund | (539,091) | - | - | (853,996) | - |
| 78510 | Transfer to Debt Service Fund | (24,152,362) | (1,573,451) | (5,649,217) | (5,649,217) | (5,645,557) |
| | Total Other financing sources | <u>(6,928,261)</u> | <u>(1,573,451)</u> | <u>(5,649,217)</u> | <u>(6,503,213)</u> | <u>(5,645,557)</u> |
| | Excess of revenues and other financing sources over (under) expenditures and other uses | (868,428) | 4,759,876 | 745,686 | (642,213) | 626,443 |
| <u>Fund balances</u> | | | | | | |
| | Beginning of year | <u>14,706,659</u> | <u>13,838,231</u> | <u>13,838,231</u> | <u>13,913,995</u> | <u>14,583,917</u> |
| | End of year | <u>\$13,838,231</u> | <u>\$18,598,107</u> | <u>\$14,583,917</u> | <u>\$13,271,782</u> | <u>\$ 15,210,360</u> |