

CITY OF GLENDALE

2022 ADOPTED BUDGET

November 8, 2021

CITY OF GLENDALE
Milwaukee County, Wisconsin

2022 Adopted Budget

November 8, 2021

City of Glendale
Milwaukee County, Wisconsin
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November 8, 2021

To the Honorable Mayor Bryan Kennedy, and Common Council:

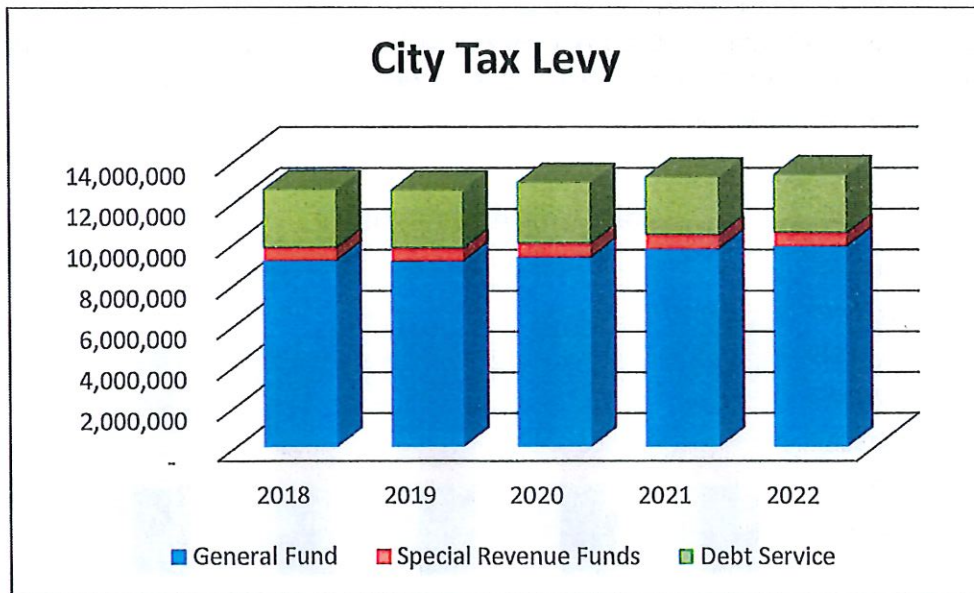
Transmitted herein is the City of Glendale's 2022 Annual Program Budget.

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.

Staff continues to work toward the Glendale 2040 Vision:

The North Shore's established hub of commerce, employment and entertainment that's rich with diversity and offers a bright and sustainable future of friendly neighborhoods, high quality education and recreation opportunities.

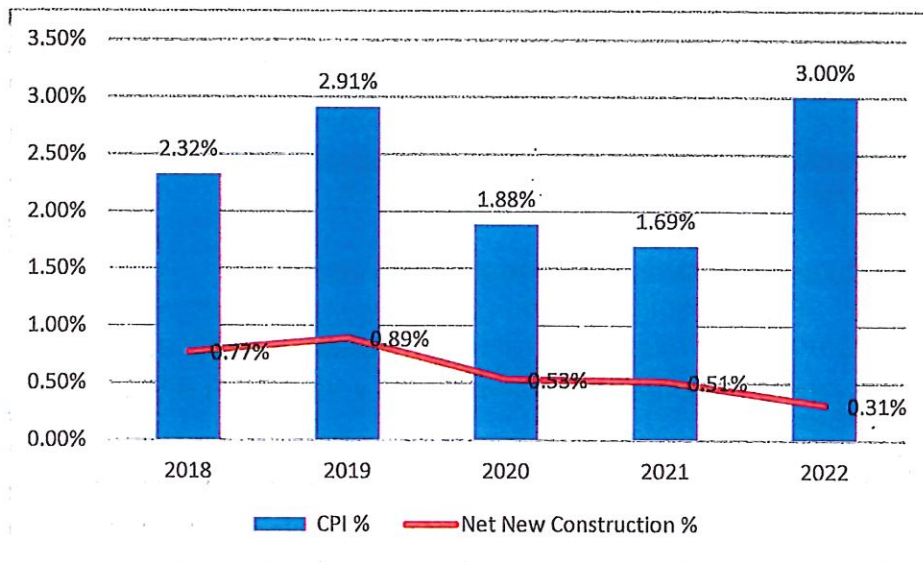
The largest single revenue source for the City is tax levy. The tax levy for 2022 is \$13,316,630, an increase of \$103,459 or 0.78%. Below is a chart showing the tax levy distributions over the past 5 years. The chart below shows the minimal increase in overall property taxes since 2018.



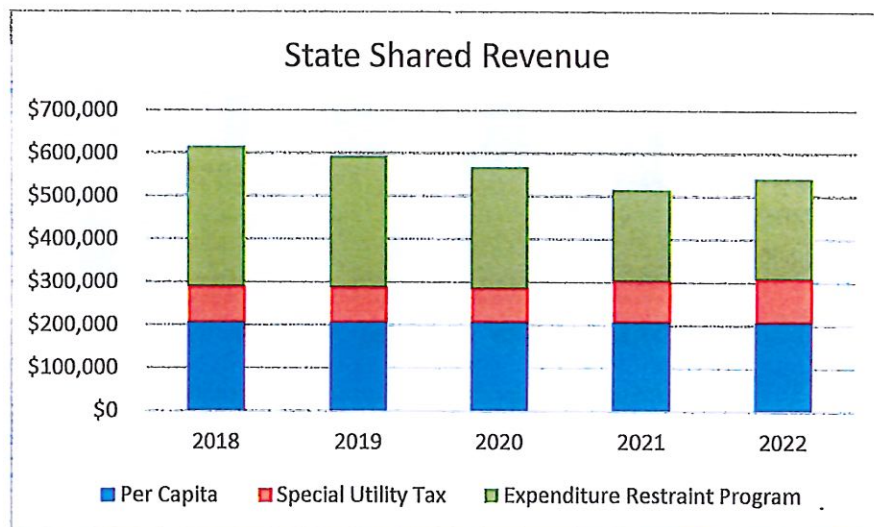
The 2022 Preliminary Budget is affected by limited local economic growth which results in limited property tax levy increase to fund the 2022 budget. As of January 1, 2021, the value of net new construction for the previous 12 months was \$6,525,700 or 0.31 percent

of the City's valuation. Consequently, the City (by State law) is allowed to increase the property tax levy to fund the 2022 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 as well as utilized unused increases from prior years. The total amount of the levy increases is \$103,459.

The chart below shows the past five years of Consumer Price Index (CPI) as well as the City's Net New Construction percentages. CPI has fluctuated over the years with an average of 2.36% over the past five years. However, Net New Construction has been averaged at 0.60%. This further illustrates the amount the City has been able to increase expenditures with little ability to increase tax levy to fund those expenditures.



State shared revenues and transportation aids had been declining over the years. In 2022, the City can expect a slight increase over 2021 of \$26,144. The inability to charge new user fees without lowering the tax levy make it necessary to remain in the confines of the current revenue structure. The 2022 Budget strives to maintain essential city services with no additional costs.



Residential property values have increased, and there are some minor inflationary increases that affect all consumers, including the City; however, the commercial property values have declined as a result of the current economic climate. 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 2022 City budget.

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 City plans to continue to participate in this program in 2022 allowing for a 2023 State payment. The City anticipates receiving approximately \$233,708 from the State in 2022, approximately \$22,119 more than 2021.

1. Budget Limitations and Constraints

- The 2022 City budget was prepared with the understanding that non-property tax revenue in 2022 will most likely be more than the 2021 budget. Also, the property taxes can be increased by the total net new construction. With these restrictions, however, the budget does continue to fund all essential services and operations.

2. Alternate Sources of Revenue - Fees

- The 2022 General Fund Budget does not propose or contain any new user fees, or fees for services. In addition, 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 2022 General Fund Budget does include \$618,295 to be used from Fund Balance. This represents 3.83% 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 2019 Annual Program Budget projected a use of \$25,108 of fund balance; however, the year end results added \$155,454 to fund balance.

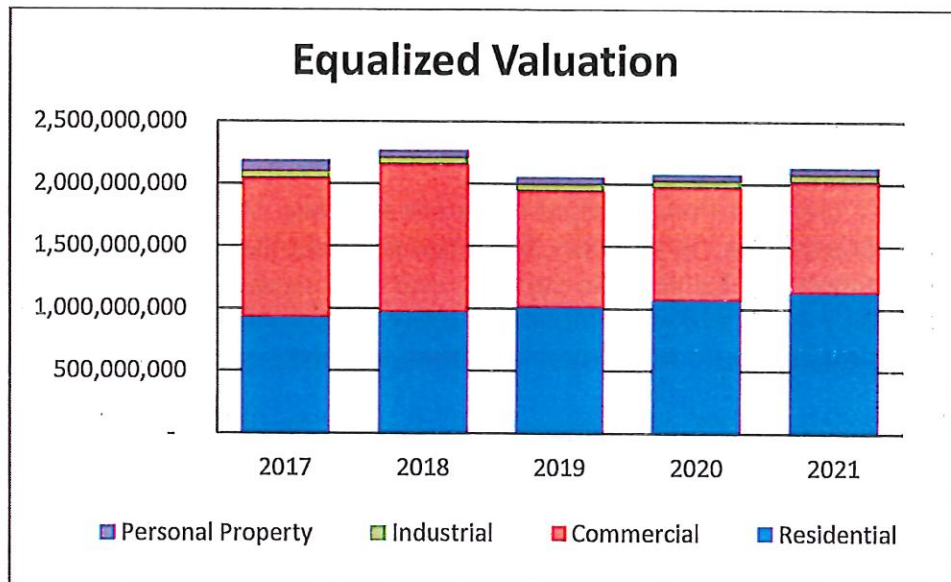
3. Budget Formulation

- 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 labor negotiations and 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 2022 budget for General Government is \$1,537,896. This is a decrease of \$31,778 from the current year.
- The Public Safety budget for 2022 is \$10,917,092, an increase over 2021 Adopted Budget of \$111,504. The North Shore Fire Department operating budget (Glendale's share) is \$3,710,133, an increase of \$72,249. Though the City percentage of the North Shore Fire Department formula is lower, the overall payments will increase due to the increase in their budget.

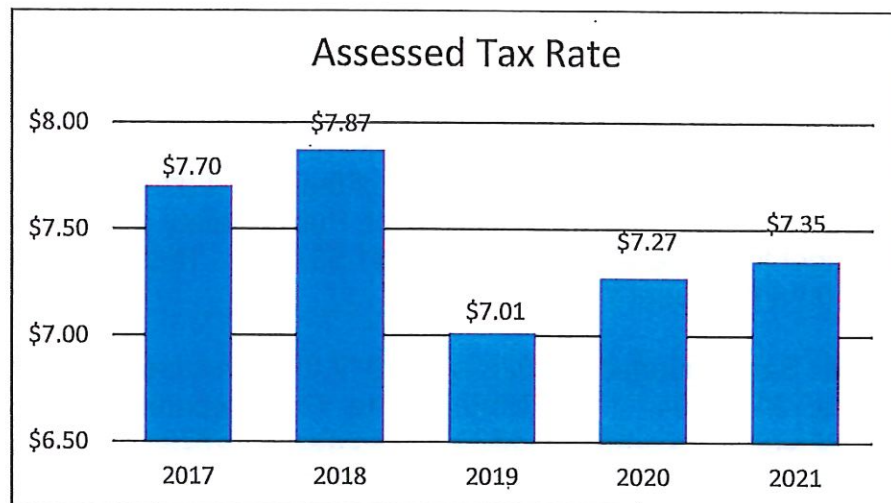
- The Public Works budget for 2022 is \$2,485,532, an increase of \$46,458. The Public Works budget includes the costs for gasoline for all City vehicles, including the Police Department, which consumes 61%. It also includes the costs related to street lighting, traffic signals, and snow plowing and ice removal

4. Tax Base/Valuation Changes

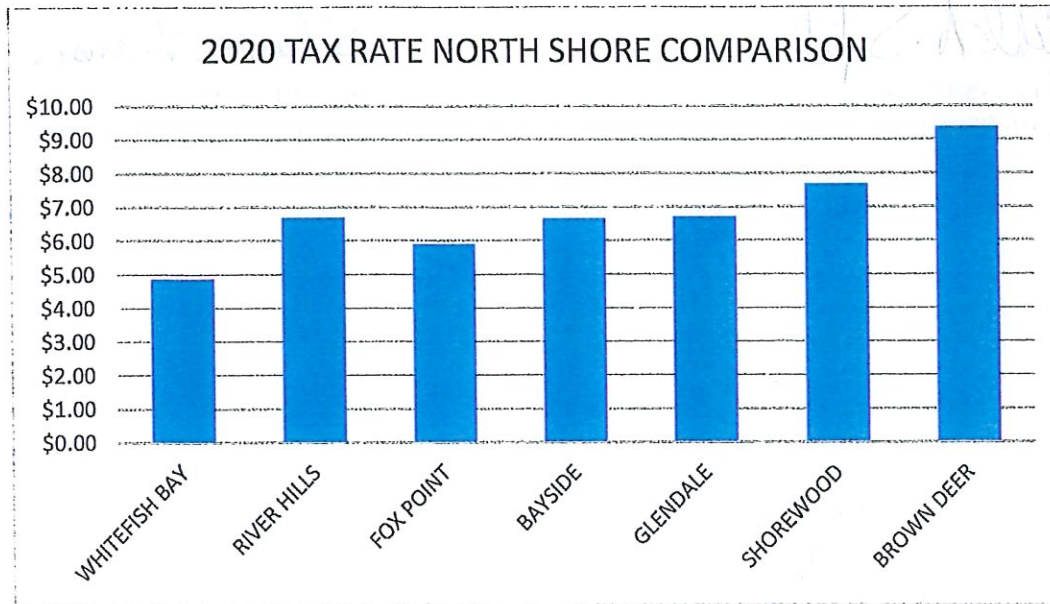
- The Wisconsin Department of Revenue has determined that Glendale's equalized value. The chart below shows the breakout of equalized property valuation over the past 5 years. At the time of printing the 2022 Preliminary Annual Program Budget, the final assessed valuations had not been released. Updates to the budget will be distributed when additional information is received.
- The increase in 2021 equalized value for the City is 2.36% over 2020. A majority of the increase is due to value in residential property.



- The assessed tax rate increases from \$7.27 to \$7.35 per thousand. This is a 1.16% increase over the prior year.



The equalized tax rate is determined the same way as the assessed tax rate. The equalized tax rate is not used for calculating tax bills; however, it is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates, comparing rates between communities would be difficult because there are timing differences between when different communities reassess their properties.



5. Budget Summary

- The 2022 General Fund Budget, as recommended, for operations and maintenance totals \$16,150,000, an increase of \$493,000, or 3.15% from the 2021 budget.
- The Special Revenue Fund budget for 2022 is \$1,376,182, a decrease of 1.78% from the current year. This decrease is mostly due to the reduction of expenses for one-time payouts of health insurance benefits for past Fire Department employees.
- The Debt Service Fund budget is \$5,267,963, an increase of \$28,216.
- The total City budget, including all Capital Projects Funds, Debt Service, Special Revenue Funds and Proprietary Funds, is \$32,974,997 an increase of 1.78% over 2021.

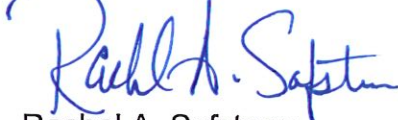
Additional 2022 Considerations

If the City determines a Glendale stand-alone library is in the best interest of the community, a referendum would be conducted in April 2022. If a referendum passes for property acquisition and construction of a library, the Common Council would be asked to amend the Capital Projects Fund to properly account for a financial plan. Staff will continue to work on this potential until a final determination of library services is made.

The 2022 Annual Program Budget is committed to the City's effort of preserving a solid financial position.

Sincerely,

CITY OF GLENDALE



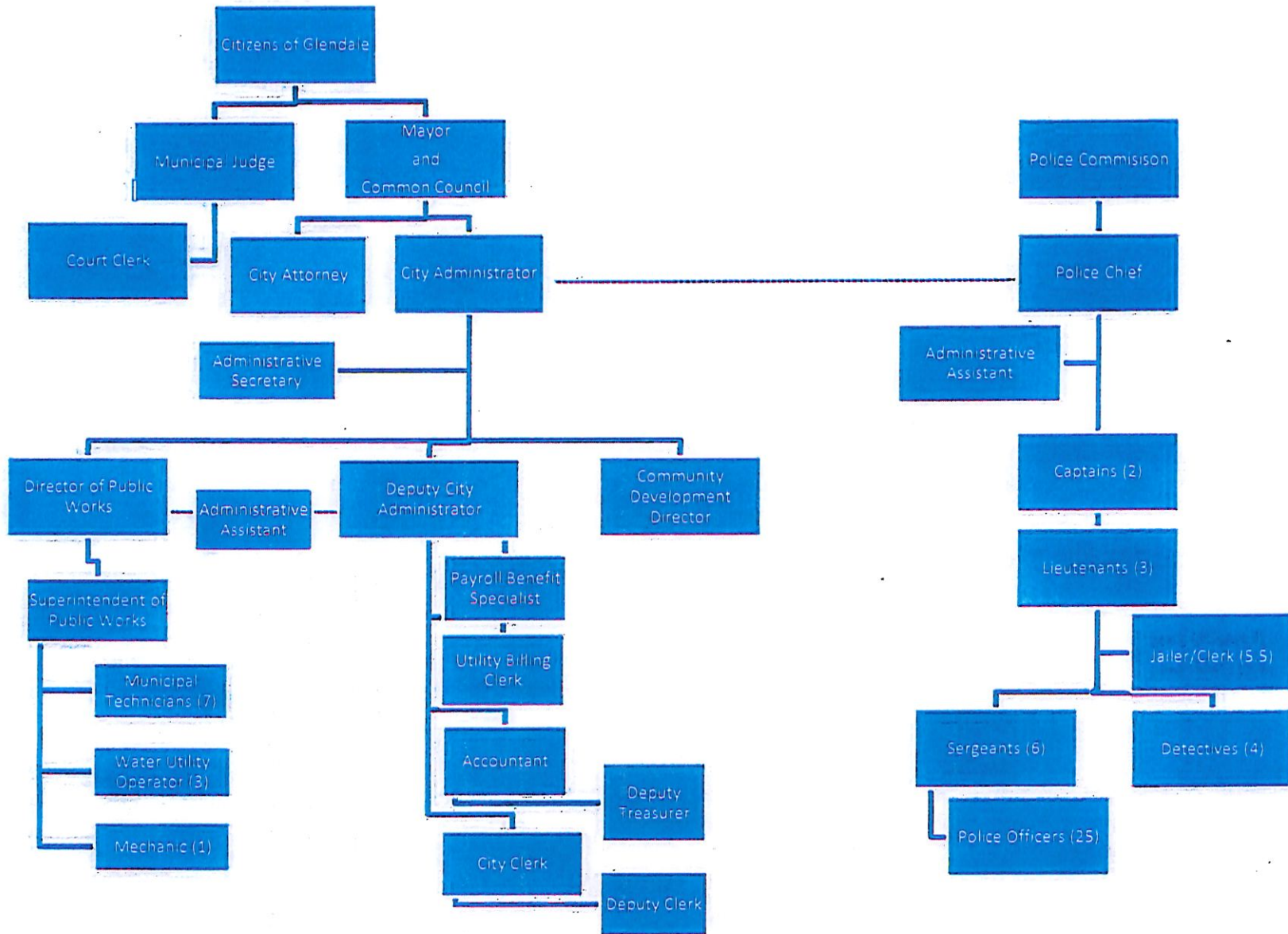
Rachel A. Safstrom
City Administrator

CITY OF GLENDALE



Shawn Lanser
Deputy City Administrator

City of Glendale Organizational Chart



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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



2022 Budget Summary

Budgeted Funds	Adopted	Adopted	Change	
	2021	2022	\$	%
Governmental Funds Expenses				
General Fund Expenses	15,657,000	16,150,000	493,000	3.15%
Levy Required	9,690,799	9,824,009	133,210	1.37%
Special Revenue Funds Expenses	1,401,107	1,374,609	(26,498)	-1.89%
Levy Required	675,000	645,249	(29,751)	-4.41%
Debt Service Funds Expenses	5,239,747	5,267,963	28,216	0.54%
Levy Required	2,847,372	2,847,372	-	0.00%
Capital Projects Funds Expenses	4,183,389	4,177,426	(5,963)	-0.14%
Levy Required	-	-	-	0.00%
Proprietary Funds Expenses	5,916,634	6,003,426	86,792	1.47%
Levy Required	-	-	-	0.00%
Total Expenses	32,397,877	32,973,424	575,547	1.78%
Total Tax Levy	13,213,171	13,316,630	103,459	0.78%
Non-TID Property Tax Base Equalized	1,956,092,900	2,002,250,000	46,157,100	2.36%
Equalized Tax Rate*	6.704	6.649		-0.82%
Equalized/Assessed Ratio	92.25%	90.45%		
Assessed Tax Rate*	7.267	7.351		1.16%

*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
2022 Annual Program Budget

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary	Total
2022 Revenues:						
Taxes	\$ 10,338,641	\$ 1,545,249	\$ 2,847,372	\$ 3,109,559	\$ -	\$ 17,840,821
Intergovernmental	2,291,009	653,296	-	562,578	-	3,506,883
Licenses and permits	750,300	-	-	-	-	750,300
Fines, forfeitures and penalties	433,500	171,500	-	-	-	605,000
Public charges for services	422,904	694,000	-	-	6,627,000	7,743,904
Special assessments	-	-	-	-	-	-
Investment Income	115,000	2,200	-	15,000	10,500	142,700
Miscellaneous revenues	109,232	26,292	-	137,000	-	272,524
Total revenues	14,460,586	3,092,537	2,847,372	3,824,137	6,637,500	30,862,132
Other financing sources:						
Proceeds from Long Term Debt	-	-	-	2,418,820	-	2,418,820
Debt premium	-	-	-	25,000	-	25,000
Transfers from other funds	1,066,679	-	2,420,591	-	-	3,487,270
Total other financing sources	1,066,679	-	2,420,591	2,443,820	-	5,931,090
Appropriations of fund balance	622,735	71,927	-	330,060	220,097	1,244,819
Total revenues, other financing sources and appropriations of fund balances	\$ 16,150,000	\$ 3,164,464	\$ 5,267,963	\$ 6,598,017	\$ 6,857,597	\$ 38,038,041
2022 Expenditures:						
General government	\$ 1,537,896	\$ 167,203	\$ -	\$ -	\$ -	\$ 1,705,100
Public safety	10,917,092	30,384	-	-	-	10,947,476
Public works	2,485,532	-	-	-	6,035,426	8,520,958
Health and human services	116,531	700,376	-	-	-	816,907
Culture, recreation and education	475,291	130,220	-	-	-	605,511
Conservation and development	228,814	321,426	-	-	-	550,240
Contingency	388,844	-	-	-	-	388,844
Total current	16,150,000	1,349,609	-	-	6,035,426	23,535,036
Capital outlay	-	25,000	-	4,177,426	-	4,202,426
Debt service	-	-	5,267,963	-	240,500	5,508,463
Total expenditures	16,150,000	1,374,609	5,267,963	4,177,426	6,275,926	33,245,925
Other financing uses:						
Transfers to other funds	-	1,066,679	-	(2,420,591)	475,000	(878,912)
Debt issuance costs	-	-	-	-	-	-
Appropriations to fund balance	-	1,789,855	-	-	106,671	1,896,525
Total expenditures, other financing uses and appropriations of fund balances	\$ 16,150,000	\$ 4,231,143	\$ 5,267,963	\$ 1,756,835	\$ 6,857,597	\$ 34,263,538
Fund Balance - January 1	5,507,036	2,500,141	169,599	5,571,186		13,747,962
Fund Balance - December 31	\$ 4,884,300	\$ 3,151,390	\$ 169,599	\$ 5,241,126		\$ 13,446,415
Net Assets - January 1					22,450,193	22,450,193
Net Assets - December 31					\$ 22,336,767	\$ 22,336,767

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

GENERAL PROPERTY TAX LEVIES
 2021 Adopted and 2022 Executive

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

	2021 Adopted			
	General Fund	Special Revenue Funds	Debt Service Funds	Total
<u>General property tax levy</u>	\$ 9,690,799	\$ 675,000	\$ 2,847,372	\$ 13,213,171
<u>Assessed valuation</u>				\$ 1,929,155,000
<u>Equalized valuation</u>				
Total				\$ 2,075,388,000
Without TIF increments				\$ 1,956,092,900
<u>Tax rate per \$1,000 assessed valuation</u>	\$ 5.33	\$ 0.37	\$ 1.57	\$ 7.27

	2021 Adopted			
	General Fund	Special Revenue Funds	Debt Service Funds	Total
<u>General property tax levy</u>	\$ 9,824,009	\$ 645,249	\$ 2,847,372	\$ 13,316,630
<u>Assessed valuation</u>				\$ 1,967,516,300
<u>Equalized valuation</u>				
Total				\$ 2,129,293,600
Without TIF increments				\$ 1,956,092,900
<u>Tax rate per \$1,000 assessed valuation</u>	\$ 5.44	\$ 0.36	\$ 1.58	\$ 7.38

CITY OF GLENDALE
General Fund Summary

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Revenues					
Taxes	\$ 9,556,853	\$ 10,109,544	\$ 10,144,809	\$ 10,206,055	\$ 10,338,641
Intergovernmental Revenues	2,184,660	2,602,188	2,256,987	2,244,273	2,291,009
Licenses and Permits	754,702	771,519	769,786	738,950	750,300
Fines and Forfeitures	447,868	344,859	480,560	395,000	433,500
Charges for Services	401,711	335,302	403,999	387,091	422,904
Investment Income	527,726	131,773	103,448	205,000	115,000
Miscellaneous	96,020	107,701	56,426	97,926	109,232
Other Financing Sources	1,043,550	1,217,685	935,406	1,053,000	1,066,679
Total Revenues & Other Financing Sources	\$ 15,013,090	\$ 15,620,571	\$ 15,151,421	\$ 15,327,295	\$ 15,527,265
Expenditures					
General Government	\$ 1,515,353	\$ 1,458,964	\$ 1,545,742	\$ 1,569,674	\$ 1,537,896
Public Safety	10,395,613	10,578,731	10,585,414	10,805,588	10,917,092
Public Works	2,254,121	2,187,248	2,366,022	2,439,074	2,485,532
Health & Human Services	95,240	112,841	109,183	106,945	116,531
Community Enrichment Services	460,781	441,042	490,310	512,610	475,291
Conservation & Development	136,528	179,720	188,791	191,585	228,814
Contingency	-	80,000	25,000	31,524	388,844
Total Expenditure & Other Financing Uses	\$ 14,857,636	\$ 15,038,546	\$ 15,310,462	\$ 15,657,000	\$ 16,150,000
Excess of revenues and other financing sources over (under) expenditures and other uses	\$ 155,454	\$ 582,025	\$ (159,041)	\$ (329,705)	\$ (622,735)
Fund Balance - Beginning Year	\$ 4,928,598	\$ 5,084,052	\$ 5,666,077	\$ 5,131,011	\$ 5,507,036
Fund Balance - Ending Year	\$ 5,084,052	\$ 5,666,077	\$ 5,507,036	\$ 4,801,306	\$ 4,884,300

CITY OF GLENDALE
General Fund

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Taxes:						
41110	General property taxes	\$ 9,065,913	\$ 9,275,863	\$ 9,625,799	\$ 9,690,799	\$ 9,824,009
41111	Omitted property taxes - prior years	-	-	-	-	-
41310	Water Utility tax equivalent - current	451,122	495,656	475,000	475,000	480,000
41321	Village of Whitefish Bay tax equivalent	-	940	974	975	975
41322	Torah Academy tax equivalent	10,191	9,082	9,410	9,981	9,981
41323	State Property tax equivalent	21,898	21,096	26,489	21,728	16,104
41324	Ohr Ha Torah tax equivalent	3,866	3,464	3,570	3,788	3,788
41325	Lubavitch tax equivalent	3,863	3,443	3,567	3,784	3,784
41340	PILOT Payment	-	300,000	-	-	-
Total Taxes		\$ 9,556,853	\$ 10,109,544	\$ 10,144,809	\$ 10,206,055	\$ 10,338,641
Intergovernmental:						
State shared revenues:						
43410	Per capita	\$ 205,465	\$ 205,466	\$ 205,456	\$ 205,456	\$ 205,460
43411	Special Utility tax	82,607	101,560	97,498	97,498	101,527
43413	Expenditure restraint payment	304,000	282,031	211,589	211,589	233,708
43414	Computer exemption payment	315,180	377,345	377,345	377,345	377,345
43415	Personal property aid	194,168	192,022	192,022	192,022	192,022
43417	Video service provider aid	-	19,399	37,471	37,471	37,471
State and Federal grants:						
43531	Transportation aids -regular	998,113	1,061,243	999,026	999,026	999,026
43537	Transportation - connecting streets	57,868	57,724	57,975	57,975	57,975
43538	Transportation - Other	12,197	-	-	-	-
43522	Other grant	150	234,875	9,530	6,500	6,500
43523	Public Safety Grant	14,912	41,423	39,390	30,000	49,400
48915	From NS Municipal Court	-	29,100	29,685	29,391	30,575
Total Intergovernmental revenues		\$ 2,184,660	\$ 2,602,188	\$ 2,256,987	\$ 2,244,273	\$ 2,291,009
Licenses and permits:						
Licenses:						
44101	Beverage	\$ 15,670	\$ 13,303	\$ 13,500	\$ 15,000	\$ 15,000
44103	Cigarette	900	1,000	900	800	1,000
44104	Tavern operators	4,050	9,018	2,500	4,100	9,000
44107	Dance hall	150	150	150	150	150
44108	Sale of Christmas trees	300	200	-	200	-
44109	Used car dealers	6,000	6,000	6,000	6,000	6,000
44110	Coin operated machines	2,614	2,355	2,145	2,400	2,250
44111	Transient merchant permits	500	1,165	2,050	1,000	2,500
44112	Cable television	187,356	163,574	171,000	195,000	175,000
44114	Second Hand Dealer License	1,000	1,000	1,000	1,000	1,000
44115	Arcade	740	280	400	700	400
44201	Special gatherings	275	-	100	300	300
44202	Bicycle	180	290	91	200	100
44203	Publication fees	865	725	700	750	750
44204	Dog and Cat Licenses	4,771	3,104	3,750	4,000	4,000
Permits:						
44301	Building	284,575	327,049	240,000	285,000	285,000
44302	Electrical	90,619	56,579	90,000	90,000	100,000
44303	Plumbing	67,407	43,974	50,000	50,000	55,000
44306	Occupancy	20,141	52,148	45,000	15,000	15,000
44307	HVAC	39,280	16,430	25,000	35,000	35,000
44308	Sign Permits	5,250	4,625	4,700	4,000	4,800
44309	Erosion Control Permit	2,450	1,750	5,500	1,250	1,250
44320	Grease Trap Permits	35	-	-	-	-
44325	Boring Permits	-	49,500	79,200	15,000	25,000
44350	Chicken Permits	100	100	100	100	100
44901	Utility	14,615	13,220	21,800	7,500	7,500
45103	Parking Permits	4,859	3,980	4,200	4,500	4,200
Total Licenses and permits		\$ 754,702	\$ 771,519	\$ 769,786	\$ 738,950	\$ 750,300

CITY OF GLENDALE
General Fund

REVENUES, OTHER FINANCING SOURCES
AND APPROPRIATION OF FUND BALANCE

		2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues (continued)</u>						
Fines and forfeitures:						
45101	Court fines and costs	\$ 331,567	\$ 255,177	\$ 325,000	\$ 290,000	\$ 300,000
45104	Parking fines	49,319	35,374	74,500	40,000	74,500
45102	False alarms	62,565	52,523	78,000	60,000	55,000
46213	Bail Processing Fee	4,417	1,785	3,060	5,000	4,000
Total Fines and forfeitures		\$ 447,868	\$ 344,859	\$ 480,560	\$ 395,000	\$ 433,500
Public charges for services:						
General government: \$ 410,201						
Space rental and/or administrative charges						
48901	Water Utility	\$ 130,526	\$ 101,993	\$ 120,000	\$ 110,000	\$ 120,000
48902	Sewer Utility	77,912	80,740	80,740	95,000	90,000
48913	Stormwater Utility	67,824	72,506	73,000	65,000	73,000
48904	Water Utility insurance	18,421	17,563	18,500	22,000	18,500
46108	Photocopy reimbursements	2,147	1,830	2,300	2,000	2,000
46107	Special assessment letters	10,520	10,915	13,000	12,000	12,000
46109	Tax Exempt Letter Filing Fee	-	400	-	-	400
49013	TIF reimbursements	14,449	11,603	15,750	20,000	15,750
Protection of persons and property:						
47341	School liaison officer	57,992	18,371	56,889	42,341	67,254
46124	Background checks (CIB)	1,563	1,454	2,200	1,600	2,000
47345	Police Services - OT (non-grant)	1,137	-	1,620	1,000	1,500
46212	Towing	-	675	2,000	150	2,000
46311	Sale of materials and services	10,710	5,604	7,500	10,000	10,000
Planning:						
46103	Rezoning fees	1,205	1,355	1,500	1,000	1,000
46104	Plan Commission Fees	7,305	10,293	9,000	5,000	7,500
Total Public charges for services		\$ 401,711	\$ 335,302	\$ 403,999	\$ 387,091	\$ 422,904
		\$ (8,490)				
Investment Income:						
48111	Investments	\$ 475,670	\$ 65,297	\$ 25,000	\$ 160,000	\$ 50,000
48112	Delinquent property taxes	52,056	66,476	78,448	45,000	65,000
Total Investment income		\$ 527,726	\$ 131,773	\$ 103,448	\$ 205,000	\$ 115,000

CITY OF GLENDALE
General Fund

REVENUES, OTHER FINANCING SOURCES
AND APPROPRIATION OF FUND BALANCE

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues (concluded)</u>					
<u>Miscellaneous revenues:</u>					
48903 Insurance reimbursement	\$ 39,839	\$ 18,519	\$ 3,500	\$ 40,000	\$ 40,000
48300 Sale of equipment	21,610	18,190	15,000	20,000	15,000
48301 Sale of land	-	-	-	-	15,000
48201 Rental of land	1,602	1,205	1,200	1,200	1,200
48907 Miscellaneous	9,847	49,961	25,000	20,000	20,000
48930 Workers Compensation Payment	2,032	2,030	-	-	-
48941 CVMIC work place safety revenue	7,385	5,000	-	5,000	5,000
48940 CVMIC Dividend	13,705	12,796	11,726	11,726	13,032
	<u>\$ 96,020</u>	<u>\$ 107,701</u>	<u>\$ 56,426</u>	<u>\$ 97,926</u>	<u>\$ 109,232</u>
Total Miscellaneous revenues					
Total revenues	<u>\$ 13,969,540</u>	<u>\$ 14,402,886</u>	<u>\$ 14,216,015</u>	<u>\$ 14,274,295</u>	<u>\$ 14,460,586</u>
<u>Other financing sources</u>					
<u>Transfers from other funds:</u>					
49017 Hotel room tax fund	\$ 589,333	\$ 291,151	\$ 466,074	\$ 575,000	\$ 578,574
49019 TIF Closing	-	463,687	-	-	-
49050 Transfer In from other funds	-	-	-	-	-
49041 Environmental fund	454,217	462,847	469,332	478,000	488,105
	<u>\$ 1,043,550</u>	<u>\$ 1,217,685</u>	<u>\$ 935,406</u>	<u>\$ 1,053,000</u>	<u>\$ 1,066,679</u>
Total other financing sources					
<u>Appropriation of fund balance</u>					
Amount of fund balance appropriation	-	-	-	329,705	622,735
Total revenues, other financing sources and appropriation of fund balance	<u>\$ 15,013,090</u>	<u>\$ 15,620,571</u>	<u>\$ 15,151,421</u>	<u>\$ 15,657,000</u>	<u>\$ 16,150,000</u>

CITY OF GLENDALE
General Fund

EXPENDITURES AND OTHER FINANCING USES

		2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Expenditures - current						
General government:						
501	Mayor and Common Council (501)	\$ 39,721	\$ 39,659	\$ 70,473	\$ 71,017	\$ 85,237
502	City Administrator (502)	176,997	236,708	240,384	242,673	241,471
503	Finance (503)	198,022	221,413	224,122	226,550	227,831
504	City Clerk (504)	146,544	215,888	157,998	161,386	188,887
505	City Treasurer (505)	149,647	89,975	68,713	69,544	49,792
506	Human Resources (506)	97,389	123,758	146,446	149,049	133,156
507	City Assessor (507)	58,069	58,463	58,026	58,200	58,200
508	Law - City Attorney (508)	181,023	148,915	179,793	179,793	160,000
509	Special accounting and auditing (509)	22,180	32,137	75,976	75,976	40,000
510	Municipal Court (510)	127,368	-	-	-	-
512	Building and Grounds (512)	107,212	110,474	124,280	135,643	139,273
513	Property and liability insurance (513)	160,685	112,783	140,604	146,368	154,874
516	Unclassified (516)	50,496	68,791	58,927	53,475	59,175
	Total general government	\$ 1,515,353	\$ 1,458,964	\$ 1,545,742	\$ 1,569,674	\$ 1,537,896
Public safety:						
519	Police Administration (519)	\$ 273,757	\$ 257,729	\$ 330,216	\$ 337,125	\$ 298,781
520	Field Services (520)	4,902,629	4,844,101	4,696,710	4,847,909	4,952,627
521	Support services (521)	919,779	1,110,430	1,104,276	1,164,156	1,123,112
522	Central dispatch (522)	422,540	437,956	448,923	448,923	462,988
523	Fire department (523)	3,567,476	3,646,928	3,684,476	3,684,476	3,757,650
527	Inspection department (527)	303,833	275,987	315,214	317,399	316,334
529	Sealer of weights and measures (529)	5,600	5,600	5,600	5,600	5,600
	Total public safety	\$ 10,395,613	\$ 10,578,731	\$ 10,585,414	\$ 10,805,588	\$ 10,917,092
Public works:						
551	Engineering, administration and supervision (551)	\$ 308,906	\$ 276,547	\$ 303,350	\$ 309,354	\$ 316,903
552	Machinery and Equipment - maintenance - Highway Division (552)	242,922	267,424	286,470	304,301	280,176
553	Public Works Facility (553)	71,264	71,368	98,609	95,307	104,113
555	Street and alley maintenance - Highway Division (555)	215,088	231,849	262,181	274,902	302,154
556	Street signs and guide boards - Highway Division (556)	33,618	20,649	32,960	44,891	43,348
558	Snow removal and ice control - Highway Division (558)	270,500	254,703	267,808	297,459	293,140
559	Street Lighting - Highway Division (559)	305,592	239,141	257,686	256,509	264,375
560	Weed cutting and control - Forestry Division (560)	159	29,287	8,119	16,168	4,201
561	Roadside maintenance - Forestry Division (561)	232,492	211,481	256,050	237,411	260,623
562	Solid waste collection - Highway Division (562)	454,217	463,167	469,332	478,707	488,105
564	Yard waste (564)	119,364	121,632	123,456	124,065	128,394
	Total public works	\$ 2,254,121	\$ 2,187,248	\$ 2,366,022	\$ 2,439,074	\$ 2,485,532
Health and human services:						
530	Humane society (530)	\$ 21,328	\$ 23,310	\$ 22,315	\$ 22,315	\$ 22,310
541	Health department (541)	73,912	89,531	86,868	84,630	94,221
	Total health and human services	\$ 95,240	\$ 112,841	\$ 109,183	\$ 106,945	\$ 116,531
Culture, recreation and education:						
571	Library (571)	\$ 460,781	\$ 441,042	\$ 490,310	\$ 512,610	\$ 475,291
Conservation and development:						
515	Community development (515)	\$ 136,528	\$ 179,720	\$ 188,791	\$ 191,585	\$ 228,814
Total expenditures - current		14,857,636	14,958,546	15,285,462	15,625,476	15,761,156
591	Contingency (591)	\$ -	\$ 80,000	\$ 25,000	\$ 31,524	\$ 388,844
Total expenditures and other financing uses		\$ 14,857,636	\$ 15,038,546	\$ 15,310,462	\$ 15,657,000	\$ 16,150,000

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.

2021 Accomplishments:

- Per the Council approval in November 2019, Mayor and Council salaries increased as of May 1, 2021.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 22,475	\$ 22,200	\$ 45,510	\$ 47,967	\$ 59,500
1330	Social Security & Medicare	1,788	1,767	3,549	3,669	4,552
1365	Workers compensation	44	35	100	47	100
	Total personnel services	24,307	24,002	49,159	51,683	64,152
Non-personnel services:						
1400	Allowances	4,275	1,296	4,500	4,500	4,500
4050	Notices & publications	3,953	6,932	8,500	5,500	8,000
4070	Telephone	195	330	330	330	330
4075	Computer Software License	-	-	1,155	1,155	1,155
4110	Municipal league dues	6,991	7,099	6,829	7,849	7,100
	Total non-personnel services	15,414	15,657	21,314	19,334	21,085
Total Mayor and Common Council		\$ 39,721	\$ 39,659	\$ 70,473	\$ 71,017	\$ 85,237

Budget Justification

Account Number	Description	Justification	2022 Adopted
1400	Allowances	Mayor \$75 per month	\$ 900
		Aldersperson (6) Maximum of \$600/ year per person	3,600
			<u>4,500</u>
4050	Notices & publications	Public notices/meeting minutes	
4110	Municipal league dues	Wisconsin League of Municipalities	6,250
		Intergovernmental Cooperation Council	350
		Glendale Area Business Association	500
			<u>7,100</u>
Total			\$ 11,600

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.

2022 Budget Highlights:

- 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.

2021 Accomplishments:

- Continue to improve on budget narratives to offer more detailed information to readers.
- Worked with staff to update and present and receive approval for the 2022-2026 Capital Improvement Program.
- Continued weekly updates to the Mayor and Council on city activities.
- Continue monthly electronic newsletter to residents and businesses to keep them informed of ongoing events.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 129,752	\$ 171,775	\$ 174,950	\$ 174,950	\$ 175,721
1310	Health insurance	22,636	34,287	32,793	32,793	31,790
1330	Social Security & Medicare	9,712	12,845	13,384	13,384	13,443
1340	Wisconsin retirement	8,237	11,563	11,780	11,780	11,422
1350	Life insurance	205	310	294	295	297
1360	Long term disability	158	171	158	158	158
1365	Workers compensation	277	298	325	335	335
1400	Allowances	875	3,000	3,000	3,000	3,000
	Total personnel services	171,852	234,249	236,684	236,695	236,166
Non-personnel services:						
2110	Auto allowance and expense	-	123	125	250	250
2150	Dues & subscriptions	1,160	1,183	1,213	1,250	1,400
2160	Meetings/conferences	3,596	415	1,400	3,500	2,650
4070	Telephone	389	738	660	676	680
4075	Computer Software License	-	-	302	302	325
	Total non-personnel services	5,145	2,459	3,700	5,978	5,305
Total City Administrator		\$ 176,997	\$ 236,708	\$ 240,384	\$ 242,673	\$ 241,471

Budget Justification

Account Number	Description	Justification	2022 Adopted
2150	Dues & subscriptions	WCMA International City Management Associatio	\$ 250 1,150
2160	Meetings/conferences	League Meetings, ICMA Conference CVMIC meetings Misc Meetings	2,250 100 300
Total			\$ 4,050

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.

2022 Highlights:

- Continue to consolidate processes to reduce manual journal entries.
- Realign Water Utility billing to have the entire City on the same billing schedule to increase efficiency for staff and provide more online billing/payment options for residents.

2021 Accomplishments:

- Improved streamlined financial reporting processes while increasing data tracking for future benchmarking.
- Assisted with the oversight of transition of processes due to COVID-19.
- Continued to implement an extensive capital improvement program plan document.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Rate of return on investments	2.32%	0.60%	0.40%	0.06%	0.20%
Journal Entries Posted	244	198	200	220	200
Staff (FTE)	6.0	6.0	6.0	6.0	6.0

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 152,982	\$ 163,480	\$ 165,413	\$ 165,413	\$ 166,555
1310	Health insurance	22,031	32,595	31,579	32,793	31,790
1330	Social Security & Medicare	11,142	12,085	12,654	12,654	12,741
1340	Wisconsin retirement	9,822	10,991	11,165	11,165	10,991
1350	Life insurance	192	307	296	300	300
1360	Long term disability	158	171	158	158	158
1365	Workers compensation	261	279	297	297	320
	Total personnel services	196,588	219,908	221,562	222,780	222,855
Non-personnel services:						
2150	Dues & subscriptions	614	550	790	790	790
2160	Meetings/conferences	425	485	815	2,000	3,000
3010	Office supplies	200	140	175	200	400
4070	Telephone	195	330	336	336	336
4075	Computer Software License	-	-	444	444	450
	Total non-personnel services	1,434	1,505	2,560	3,770	4,976
Total Finance		\$ 198,022	\$ 221,413	\$ 224,122	\$ 226,550	\$ 227,831

Budget Justification

Account Number	Description	Justification	2022 Adopted
2150	Dues & subscriptions	GFOA (Government Finance Officers) \$200 WGFOA \$25 (x2) 50 WICPA (Wisconsin Institute of CPA's) \$300 Wisconsin CPA License (odd years) \$90 (180) Wisconsin City/County Managers \$50 50	\$ 790
2160	Meetings/conferences	Changes in accounting rules/regulations GFOA conference June 5-8 Austin, TX	3,000
		Total	\$ 4,580

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.

2022 Budget Highlights:

- Successfully and effectively administer four 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 Municode, which will begin the recodification process and provide a code of ordinances that is correct, up-to-date, easy to read, and accessible.

2021 Accomplishments:

- Two elections have been successfully conducted, properly handled, and absentee ballots for the election were maintained.
- 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, Joint Review Board, Board of Review, Community Development Authority, and Plan Commission; attend all meetings for Common Council and Joint Review Board, taking and preparing minutes.
- Completed 2021 City Board of Review.
- Purchase of Badger Books (electronic poll books), which will reduce wait time at elections, reduce the possibility of human error, further consolidate polling locations (e.g. at City Hall—Aldermanic Districts 2 and 6—regardless of whether the voter is from A.D. 2 or 6, he/she can go to the same line), reduction of inadvertent Election Day Registrations, and large reduction in reconciliation time post-election.
- Purchased additional voting privacy booths to replace failing units.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Elections	1	4	2	2	4
Total voter participation	3,879	41,000	7,500	4,265	41,000
Percent of vote cast	42.75%	95.00%	45.00%	46.06%	95.00%
Percent of votes cast by absentee ballot	18.51%	52.00%	45.00%	56.69%	40.00%
New registrations	184	1,500	200	175	500
Cost per vote	\$1.75	\$2.95	\$1.41	\$5.36	\$1.54

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 82,311	\$ 85,915	\$ 85,017	\$ 85,017	\$ 86,983
1100	Salaries and wages - DPW **	3,500	3,609	1,525	3,200	3,800
1110	Part time wages **	5,288	34,878	9,201	9,201	20,500
1200	Full time overtime	-	-	250	-	500
1310	Health insurance	29,947	31,314	32,793	28,053	28,176
1330	Social Security & Medicare	6,197	5,972	7,343	7,343	8,551
1340	Wisconsin retirement	5,411	5,756	6,640	6,640	5,871
1350	Life insurance	100	104	104	96	108
1360	Long term disability	139	-	158	158	158
1365	Workers compensation	273	421	338	330	350
1380	Mileage Reimbursement	495	214	230	650	300
1390	Unemployment	49	9,669	91	-	-
	Total personnel services	133,710	177,852	143,690	140,688	155,297
Non-personnel services:						
2160	Meetings/conferences	2,353	1,163	1,452	2,800	2,500
3010	Office Supplies	269	4,342	692	2,500	2,500
3200	Election materials **	4,938	20,703	5,434	9,000	18,000
4130	Rental of equipment	1,771	3,330	3,048	2,500	3,000
4070	Telephone	389	659	660	676	660
4075	Computer Software License	-	-	222	222	230
5020	Other equipment	3,114	2,825	2,800	3,000	3,000
9000	Outlay	-	5,014	-	-	3,700
	Total non-personnel services	12,834	38,036	14,308	20,698	33,590
	** 4 elections scheduled for 2022					
Total City Clerk		\$ 146,544	\$ 215,888	\$ 157,998	\$ 161,386	\$ 188,887

Budget Justification

Account Number	Description	Justification	2022 Adopted
2160	Meetings/conferences	Clerk and Deputy Clerk continuing education	\$ 2,500
3200	Election materials	4 elections scheduled for 2022	18,000
5020	Other equipment	Maintenance on election equipment	3,000
4130	Equipment rental	Lease General Office Copier, maint. (and supplies), folding/insert equipment	3,000
9000	Outlay	Municode	3,700
Total			\$ 30,200

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 department 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.

2022 Budget Highlights:

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

2021 Accomplishments:

- Continued to scan various permit and sundry files for easy retention and retrieval.
- Reviewed and updated a mailing list of Glendale businesses.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Vendor e-checks issued	332	364	450	388	450
Vendor paper checks issued	<u>2,551</u>	<u>2,452</u>	<u>2,700</u>	<u>2,021</u>	<u>2,050</u>
Total Vendor checks issued	2,883	2,816	3,150	2,409	2,500
Receipts processed	16,332	14,238	16,000	13,700	13,500

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 107,399	\$ 47,268	\$ 38,009	\$ 38,009	\$ 25,584
1310	Health insurance	19,433	22,511	12,048	12,048	4,595
1330	Social Security & Medicare	4,952	3,327	2,908	2,908	1,957
1340	Wisconsin retirement	4,271	3,081	2,566	2,566	1,663
1350	Life insurance	265	86	48	90	18
1360	Long term disability	92	-	-	-	-
1365	Workers compensation	129	78	75	65	75
1380	Mileage Reimbursement	312	392	337	400	400
	Total personnel services	136,853	76,743	55,991	56,086	34,292
Non-personnel services:						
2160	Meetings/conferences	64	489	189	1,000	1,000
3010	Office supplies	460	316	475	400	400
3190	Other supplies and expense	12,075	12,097	11,500	11,500	13,500
4070	Telephone	195	330	336	336	350
4075	Computer Software License	-	-	222	222	250
	Total non-personnel services	12,794	13,232	12,722	13,458	15,500
Total City Treasurer		\$ 149,647	\$ 89,975	\$ 68,713	\$ 69,544	\$ 49,792

Budget Justification

Account Number	Description	Justification	2022 Adopted
2160	Meetings/conferences	Monthly treas. meetings, Cont. education Courses, Annual State Conference	\$ 1,000
3010	Office supplies	Office supplies Tax bill perforated paper and envelopes	400
3190	Other supplies and expense	Banking fees	13,500
Total			\$ 14,900

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.

2022 Budget Highlights:

- Continue with the State offered health insurance which includes two different plans for the 2022 year. Rates for active employees have decreased 3 percent.
- Review of Employee Safety Manual and Personal Policies.
- Complete transition to web-based onboarding platform via Neo Gov for employee benefits, training schedules and employment management.
- Implement and facilitate Paid Time Off program from traditional individualized leave banks.
- Streamline and document all compliance procedures and reporting.
- Establish a summer seasonal staffing recruiting approach.
- Convert records processing and retention to Laserfiche system.

2021 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, also bloodborne pathogens, anti-harassment, and behavioral based safety training for DPW, and City Hall staff.
- 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

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of new employees hired	25	78	2	11	4
Full-time employees hired	13	5	2	3	4
Part-time employees hired	12	73	0	8	30
Number of workers compensation claims filed	10	10	N/A	6	N/A
Total number of lost days due to workers compensation claims	15	10.5	0	6	0

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 57,820	\$ 64,863	\$ 64,309	\$ 64,752	\$ 66,047
1310	Health insurance	20,821	34,512	23,312	23,312	22,601
1330	Social Security & Medicare	4,040	4,482	4,920	4,954	5,053
1340	Wisconsin retirement	3,898	4,248	4,180	4,371	4,293
1350	Life insurance	75	123	109	84	132
1360	Long term disability	147	94	150	150	150
1365	Workers compensation	43	92	120	114	140
	Total personnel services	86,844	108,414	97,100	97,737	98,416
Non-personnel services:						
2150	Dues & subscriptions	419	429	429	600	600
2160	Meetings/conferences	509	497	375	900	2,300
3190	Other supplies and expense	1,752	111	300	1,500	1,500
4020	Other fees	5,062	11,319	45,000	45,000	27,000
4070	Telephone	195	330	325	340	340
4075	Computer Software License	-	-	222	222	250
4080	Information Technology	2,608	2,658	2,695	2,750	2,750
	Total non-personnel services	10,545	15,344	49,346	51,312	34,740
Total Human Resources		\$ 97,389	\$ 123,758	\$ 146,446	\$ 149,049	\$ 133,156

Budget Justification

Account Number	Description	Justification	2022 Adopted
2150	Dues & subscriptions	SHRM, MM-SHRM	\$ 600
2160	Meetings/conferences	Continued education courses, Annual State Conference, CVMIC, Beulow Vetter	2,300
3190	Other supplies and expense		1,500
4020	Other fees	Job Postings Attorney, EAP	2,000 25,000
4080	Information Technology	BS&A Payroll Software	2,750
Total			\$ 34,150

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.

2022 Budget Highlights:

- There are no notable changes for 2022.

2021 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

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Contract cost per assessed property	\$9.47	\$11.36	\$11.36	\$11.36	\$11.36
Assessment Ratio	93.18%	95.00%	92.88%	92.25%	90.14%

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
3190	Other supplies and expense	\$ -	\$ 473	\$ 100	\$ 100	\$ 100
4020	Other fees	54,000	54,000	54,000	54,000	54,000
4200	State Manufacturing Assessment Fee	4,069	3,990	3,926	4,100	4,100
	Total non-personnel services	58,069	58,463	58,026	58,200	58,200
Total City Assessor		\$ 58,069	\$ 58,463	\$ 58,026	\$ 58,200	\$ 58,200

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).

2022 Budget Highlights:

- Work with Council on transition of contracted services for City Attorney.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
4020	Other fees	\$ 181,023	\$ 148,915	\$ 179,793	\$ 179,793	\$ 160,000
	Total non-personnel services	181,023	148,915	179,793	179,793	160,000
Total Law - City Attorney		\$ 181,023	\$ 148,915	\$ 179,793	\$ 179,793	\$ 160,000

Budget Justification

Account Number	Description	Justification	2022 Adopted
4020	Other fees		
	General Legal		\$ 80,000
	Municipal Court		\$ 70,000
	Outside Services		\$ 10,000
			\$ 160,000

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
4020	Other fees	\$ 22,180	\$ 32,137	\$ 75,976	\$ 75,976	\$ 40,000
Total Accounting and Auditing		\$ 22,180	\$ 32,137	\$ 75,976	\$ 75,976	\$ 40,000

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.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 62,667	\$ -	\$ -	\$ -	\$ -
1200	Overtime	8,018	-	-	-	-
1330	Social Security & Medicare	5,423	-	-	-	-
1340	Wisconsin retirement	3,568	-	-	-	-
1350	Life insurance	201	-	-	-	-
1365	Workers compensation	147	-	-	-	-
	Total personnel services	80,024	-	-	-	-
Non-personnel services:						
2160	Meetings/conferences	1,106	-	-	-	-
3010	Office supplies	8,726	-	-	-	-
3190	Other supplies and expense	1,045	-	-	-	-
4020	Other fees	384	-	-	-	-
4070	Telephone	584	-	-	-	-
4080	Software Support	10,817	-	-	-	-
4120	Prisoners subsistence	24,682	-	-	-	-
	Total non-personnel services	47,344	-	-	-	-
Total Municipal Court		\$ 127,368	\$ -	\$ -	\$ -	\$ -

Budget Justification

Account Number	Description	Justification	2022 Adopted
2160	Meetings/conferences	Judges and Clerks	\$ -
3010	Office supplies		-
3190	Other supplies and expense		-
4020	Other fees	Copier lease and maintenance	-
4080	Software Support	TIPSS & TraCS - Addition of SDC	-
4120	Prisoners subsistence		-
Total			\$ -

Program Descriptions:

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

2022 Budget Highlights:

- There are no notable changes in this budget.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ -	\$ -	\$ 2,000	\$ 3,500	\$ 3,500
1310	Health Insurance	-	-	800	1,268	903
1330	Social Security	-	-	153	268	268
1340	Wisconsin Retirement	-	-	135	236	228
1350	Life Insurance	-	-	2	4	4
1365	Workers Compensation	-	-	75	117	120
	Total personnel services:	0	0	3,165	5,393	5,023
Non-personnel services:						
3050	Housekeeping and janitorial	0	73	500	750	750
4060	Utilities	59,450	61,133	69,215	68,000	72,000
4070	Telephone	7,615	5,199	5,200	6,500	6,500
4090	Janitorial	40,120	42,100	43,000	45,000	45,000
5060	Buildings	27	1,969	3,200	10,000	10,000
	Total non-personnel services:	107,212	110,474	121,115	130,250	134,250
Total Buildings and Grounds		\$ 107,212	\$ 110,474	\$ 124,280	\$ 135,643	\$ 139,273

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.

2022 Budget Highlights:

There are no notable changes for 2022.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Liability Claims	1	0	N/A	1	N/A
Auto Physical Damage Claims	4	7	N/A	3	N/A

CITY OF GLENDALE

2022 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Property and liability insurance (13)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
7010	Official bonds	\$ 517	\$ 393	\$ 326	\$ 525	\$ 500
7030	Liability insurance	135,459	90,516	117,378	120,939	129,211
7040	Property floater	24,241	21,054	21,931	24,000	24,000
7060	Boiler	468	820	969	904	1,163
	Total non-personnel services:	160,685	112,783	140,604	146,368	154,874
Total Property and liability insurance		\$ 160,685	\$ 112,783	\$ 140,604	\$ 146,368	\$ 154,874

Budget Justification

Account Number	Description	Justification	2022 Adopted
7030	Liability insurance		
		CVMIC premium	\$ 68,777
		Self Insured Retention *	25,000
		Excess Liability	3,994
		Auto	21,418
		Employment Practices	8,395
		UST	
		Equipment Breakdown	1,119
		Crime	473
		Volunteer	35
			<hr/>
	* Sufficient funds available in the internal service fund	Total	\$ 129,211

Program Descriptions:

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

2022 Budget Highlights:

- There are no notable changes for 2022.

CITY OF GLENDALE

2022 BUDGET

FUND: General Fund (101)
 FUNCTION: General government (518)
 DEPARTMENT: Unclassified (16)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
3010	Office supplies	\$ 4,604	\$ 5,515	\$ 4,777	\$ 4,500	\$ 5,000
3040	Postage	19,329	32,956	26,980	25,000	28,000
3190	Other supplies and expense	3,057	3,775	4,500	3,000	3,500
4030	Computer services/expenses	23,097	25,886	22,000	20,300	22,000
4070	Telephone	389	659	670	675	675
8030	Court witness fees	20	-	-	-	-
	Total non-personnel services:	50,496	68,791	58,927	53,475	59,175
Total Unclassified		\$ 50,496	\$ 68,791	\$ 58,927	\$ 53,475	\$ 59,175

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.

2022 Budget Highlights:

- Continue involvement in local and regional partnerships in the areas of enforcement, training, and technology. Complete WILEAG Accreditation on-site review in November.
- Fill vacant positions and implement recommendations from Police Organizational Study.
- Purchase scheduling software to replace paper slips and provide better accounting of employee off-time. Software is compatible with City accounting software, cost of \$2,100 annually.
- Enter into regional partnership with Greenfield Police for Digital Forensic Task Force. Allows for increased investigative abilities, software, and equipment. Annual dues of \$4,000 are less than current software costs.
- \$4,400 for a supervisor to attend Northwestern University School of Police Staff and Command.

2021 Accomplishments:

- Continued involvement in local and regional partnerships in the areas of enforcement, training and technology. Maintained WILEAG Accreditation.
- Purchased and implemented new squad camera and body camera system.
- Purchased and implemented cell phones for squads to increase communication capabilities, streamline investigations, and address public records concerns.
- Temporary reduction of staffing levels due to review of Police Department functions in addition to cost restraints.
- Completed Police Organizational study.
- Continued evaluation and revision of policy manual and practices, including Use of Force, to comply with professionally accepted standards, federal requirements, and State law.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Arrests	1,899	1,376	1,600	1,000	1,600
Number of Traffic Citations	3,326	2,759	3,300	3,978	3,600

CITY OF GLENDALE

2022 BUDGET

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

Department number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
19	Police Administration (19)	\$ 273,757	\$ 257,729	\$ 330,216	\$ 337,125	\$ 298,781
20	Police Field Services (20)	4,902,629	4,844,101	4,696,710	4,847,909	4,952,627
21	Police Support services (21)	919,779	1,110,430	1,104,276	1,164,156	1,123,112
		<u>\$6,096,165</u>	<u>\$6,212,260</u>	<u>\$6,131,201</u>	<u>\$6,349,190</u>	<u>\$6,374,520</u>

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 110,558	\$ 113,889	\$ 115,588	\$ 115,588	\$ 115,588
1310	Health insurance	20,821	24,380	23,312	23,312	24,128
1330	Social Security & Medicare	8,279	8,520	8,842	8,843	8,842
1340	Wisconsin retirement	14,612	14,802	14,668	14,667	14,414
1350	Life insurance	675	771	739	739	756
1360	Long term disability	157	171	158	158	158
1365	Workers compensation	3,434	2,861	3,137	3,526	3,500
	Total personnel services	<u>158,536</u>	<u>165,394</u>	<u>166,444</u>	<u>166,833</u>	<u>167,386</u>
Non-personnel services:						
2120	Uniform allowance	36,678	27,616	26,750	26,750	30,000
2140	Training and education	28,777	14,720	39,200	39,200	33,600
2150	Dues & subscriptions	1,100	1,005	1,350	1,350	1,150
3010	Office supplies	3,016	1,815	3,300	3,300	3,300
3050	Housekeeping and janitorial	780	795	1,600	1,720	1,720
3055	Office machine contracts	6,521	5,601	6,750	6,750	6,750
3190	Other supplies and expense	3,602	2,949	3,200	4,000	4,500
4020	Other fees	2,254	815	41,200	41,200	2,925
4070	Telephone	4,192	3,818	4,700	4,700	4,700
4075	Computer Software License	-	-	222	222	250
4120	Prisoners subsistence	-	186	500	20,000	20,000
5060	Buildings	28,301	33,015	35,000	21,100	22,500
	Total non-personnel services	<u>115,221</u>	<u>92,335</u>	<u>163,772</u>	<u>170,292</u>	<u>131,395</u>
Total Police Administration		<u>\$ 273,757</u>	<u>\$ 257,729</u>	<u>\$ 330,216</u>	<u>\$ 337,125</u>	<u>\$ 298,781</u>

CITY OF GLENDALE

2022 BUDGET

BUDGET JUSTIFICATION

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

Account Number	Description	Justification	2022 Adopted
2120	Uniform allowance	Officers Uniform damage Initial Equipment (2 new officers)	\$ 22,700 1,300 6,000 <u>30,000</u>
2140	Training and education	In-service NW School Police Staff and Command Taser Training Cartridges Training Ammunition	21,000 4,400 3,000 5,200 <u>33,600</u>
2150	Dues, subscriptions, manuals	Milwaukee County Chiefs' Association Wisconsin Chiefs of Police Association Wileag Accreditation fees FBI NA	135 250 650 115 <u>1,150</u>
3010	Office supplies	Stationary and office supplies	3,300
3050	Housekeeping and janitorial	Rug service & pest control	1,720
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 Document Shredding		1,500 3,000 <u>4,500</u>
4020	Other fees	Supplies/Entry Level LE Exams	2,925
4070	Cellular Phone Services		4,700
5060	Buildings	Elevator Generator Building Mechanicals Miscellaneous Fire Protection Systems	1,250 750 18,400 1,000 1,100 <u>22,500</u>
Total			<u>\$ 111,145</u>

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 3,242,505	\$ 3,191,389	\$ 3,011,843	\$ 3,062,634	\$ 3,092,361
1200	Full time overtime	148,648	105,770	259,664	259,664	260,000
1310	Health insurance	566,848	606,183	604,495	680,237	718,360
1316	Health insurance Opt Out	8,060	14,000	10,600	13,800	14,400
1318	Health Insurance HRA Contribution	-	4,643	10,600	8,150	16,800
1330	Social Security & Medicare	239,802	237,231	250,270	250,815	256,456
1340	Wisconsin retirement	425,120	422,463	415,154	416,059	425,415
1350	Life insurance	4,818	4,565	4,192	4,800	4,800
1360	Long term disability	3,448	3,673	3,349	3,432	3,360
1365	Workers compensation	83,912	66,223	73,384	84,280	85,000
	Total personnel services	4,723,161	4,656,140	4,643,552	4,783,871	4,876,952
Non-personnel services:						
3190	Other supplies and expense	-	306	320	300	325
4070	Telephone	7,217	12,210	12,600	12,600	12,600
4075	Computer Software License	-	-	3,238	3,238	3,250
5020	Other equipment	10,494	9,429	9,500	10,400	10,500
5070	Vehicle Maintenance	34,949	74,971	25,000	35,000	45,000
8150	Lab supplies	2,660	2,111	2,500	2,500	4,000
9000	Outlay	124,148	88,934	-	-	-
	Total non-personnel services	179,468	187,961	53,158	64,038	75,675
Total Police Field Services		\$ 4,902,629	\$ 4,844,101	\$ 4,696,710	\$ 4,847,909	\$ 4,952,627

Budget Justification

Account Number	Description	Justification	2022 Adopted
3190	Other supplies and expense		\$ 325
5020	Other equipment	Maintenance - equipment Taser Cartridges	10,500
5070	Vehicle Maintenance		45,000
8150	Lab supplies	Image Processing Scientific	2,000 2,000 4,000
Total			\$ 49,325

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 627,593	\$ 676,044	\$ 650,297	\$ 673,073	\$ 645,169
1200	Full time overtime	6,789	17,094	8,450	20,000	15,000
1110	Part time wages	-	7,212	19,720	17,468	20,000
1310	Health insurance	131,299	131,740	149,352	149,352	164,391
1316	Health insurance Opt Out	10,400	15,600	9,600	14,400	4,800
1330	Social Security & Medicare	44,541	50,784	51,903	54,356	52,033
1340	Wisconsin retirement	51,180	67,910	64,989	87,951	62,615
1350	Life insurance	991	1,424	1,450	1,400	1,734
1360	Long term disability	878	1,190	1,090	1,264	1,008
1365	Workers compensation	7,226	9,502	8,500	8,321	9,500
	Total personnel services	880,897	978,500	965,351	1,027,585	976,250
Non-personnel services:						
3010	Office supplies	2,564	1,711	1,800	2,500	2,500
3190	Other supplies and expense	13,119	12,857	10,950	10,950	13,390
4070	Telephone	1,168	1,978	3,550	3,550	3,550
4075	Computer Software License	-	-	1,389	1,389	1,389
4080	Police Information Services	22,031	23,157	23,900	23,910	26,750
4150	Contractual services	-	92,227	97,336	94,072	99,283
4121	Prisoners subsistence	-	-	-	200	-
	Total non-personnel services	38,882	131,930	138,925	136,571	146,862
Total Police Support Services		\$ 919,779	\$ 1,110,430	\$ 1,104,276	\$ 1,164,156	\$ 1,123,112

Budget Justification

Account Number	Description	Justification	2022 Adopted
3010	Office supplies		\$ 2,500
3190	Other supplies and expense	Milwaukee County Radio Fees	11,290
		50 Doses Narcan	2,100
			13,390
4080	Police Information Services	Plan.IT Scheduling Software	2,100
		Time System (State Access Fee)	2,900
		ALPR Dues	200
		Mobile Data	5,135
		Livescan Fingerprint Support	4,850
		Tipss Register & Parking	2,560
		FastID Support	175
		Miscellaneous Support & Assistance	4,150
		Cellbrite - Greenfield PD	4,500
		ERAD Data Sniffer	180
			26,750

Purpose:

The City is a member of the seven member Bayside Communication Center. Bayside Communication Center provides emergency police and fire dispatch services for Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay.

Department Descriptions:

Through consolidated service, reduce redundancies, utilize technology and consolidate staffing to provide a high quality of service to the North Shore.

2022 Budget Highlights:

- Exploring Emergency Medical Dispatch.
- Rebuild Pro-Phoenix records system server.

2021 Budget Accomplishments:

- With a grant received from the Department of Justice, implemented the Next Generation 911 system.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4020	Other fees	\$ 422,540	\$ 437,956	\$ 448,923	\$ 448,923	\$ 462,988
Total Central dispatch		\$ 422,540	\$ 437,956	\$ 448,923	\$ 448,923	\$ 462,988

Board of Directors, Municipalities, and Citizens,

It is a pleasure to present to you the General Operating and Capital Budget, as well as the Stabilization and Debt Service Fund information for 2022. As always the Department is committed to presenting it's Board and the residents we serve with the most cost effective solutions to providing the services deemed appropriate and acceptable for the seven municipalities in the North Shore.

A Lookback at the 2021 Budget

2021 has been a recuperative year for the North Shore Fire Department. The Department is proud of the efforts taken in 2020 and 2021 to protect and help the residents and employees of the North Shore Fire Department through the Novel Coronavirus Health Pandemic. Along with the rest of the country the Department encountered a number of significant challenges resulting from the ever evolving health pandemic.

Early in 2020 the Department worked with its regional partners to stand up emergency response units intended to assist with COVID-19 specific calls. The Department implemented new cleaning protocols in order to ensure healthy working conditions for employees and residents. The Department enacted a mask mandate following CDC guidelines and protocols designed to protect employees and the residents we serve. The Department also implemented new sick leave policies to allow employee use of sick leave for COVID or COVID like symptoms and the mandatory quarantine periods that might result.

The Department prides itself on it's Community Risk Reduction Bureau and the programs and initiatives it supports. During the health pandemic the Department limited several of the normally offered programs including car seat installations, in-person school programs, inspections, and home risk assessments. Community Risk Reduction Staff were reassigned to our partner the North Shore Health Department for various periods of time in order to assist with contact tracing efforts.

The health pandemic impacted each and every member of the Department, and staff did an excellent job at adapting to the ever changing environment. As a result of some of these efforts the greatest year-end impact to the North Shore Fire Department budget was the amount of additional funds spent on employee overtime and personal protective equipment (PPE) related costs.

The Department was successful in securing several different grants from various sources. These funds greatly assisted in the Department's ability to continue carrying out regular operations and functions. If not for these grant opportunities the Department would have ended 2020 with a year-end deficit. The grant funds that the Department received in 2020 that were directly related to COVID-19 are summarized below.

Funding Source	Amount
WI Department of Health and Human Services	24,034
Route to Recovery Funds	134,493
US. Department of Health and Human Services	91,647
FEMA Public Assistance Funds	84,392
Total	\$334,566

In the Spring of 2021 the Department began to see a return to normal activities both at the North Shore Fire Department and throughout the entire North Shore. As of June 30, 2021 all regular program and activities had resumed and only mask mandates for unvaccinated employees remain a requirement for Fire Department Staff. While steps to return to normal in 2021 have been taken the new Delta variant of COVID-19 has most recently

brought about new concerns. COVID restrictions will continue to be in place to some degree until the threat of COVID-19 has more significantly diminished.

Because the Fire Department relies heavily on intergovernmental agreement based fees, state funded fire dues, and contract services provided to Milwaukee County, the Department's revenue streams in 2020 and 2021 remained relatively stable. The Department's greatest areas of risk and exposure are emergency medical service fee collections and permit fees which are largely dependent upon the Department's service call volume and building, construction and development throughout the North Shore.

While the Department had decreased call volume in 2020 we still brought in more revenue than our budget estimate of \$1,872,090. While actual revenue disbursements were lower than what might have otherwise been received because budget estimates were conservative the Department was not financially unsteady as a result of the decrease in call volume.

The Department made a big change in emergency medical service billing providers in 2020. The Department previously worked with EMS Medical Billing Associates but switched to Andres Medical Billing. The final transition of billable accounts took place in January of 2021. Along with this transition, the Department began working with Waukesha County Collections for their collection services. While the Department had a substantial write-off at the start of 2021, in most recent months we have experienced a greater than average return on our billable accounts. As of the start of the third quarter of 2021, we are anticipating meeting our budgeted estimates of \$2,000,000 in revenue.

By looking back and analyzing historical data the Department gets a better idea of where revenues have historically fallen and what can be anticipated in future years. Several years of historical data have been compiled for review in preparation of the 2022 budget for some of the department's largest revenue streams and expenditures. The following pages summarize that information for the below areas:

Revenues

Municipal Contribution

Ambulance Collections

2% Fire Dues

Permit Fee Revenue

Milwaukee County Service Agreement

Expenditures

Wages

Wisconsin Retirement System Contributions

Health Insurance Premiums

General Fund Revenue: Municipal Contribution

The Department’s largest revenue source is the contribution from the municipalities we serve. Below is a historical look back at the municipal contributions between 2016 and 2021. Maximum municipal contribution increases are determined by Section 5.2 of the North Shore Fire Department Fire Services Agreement:

The annual percentage increase in the total annual operating and capital budget of the North Shore Fire Department will not exceed the lesser of (a) the percentage increase in the U.S. Urban CPI (Consumer Price Index), a; wage earners, for the 12 months ended on the September 30 next preceding the budget year, or (b) the limit for increases in municipal budgets certified by the Wisconsin Department of Revenue for purposes of Section 79.05 Wis. Stats., plus, in either case, one-half (1/2) of one percent (0.5%).

Section (b) of the agreement language references the State’s Expenditure Restraint Program (ERP). Generally speaking, municipalities are unwilling to increase their expenses in excess of the ERP Limits set by the State since they lose supplemental funding from the State if they do exceed it. Each year the Department attempts to estimate expenditure restraint program limits for the North Shore municipalities in order to better anticipate budget challenges each individual municipality may face.

CPI is used to calculate limits under both the Fire Services Agreement and ERP, however, the programs use different CPI measures. Section (a) uses Urban Wage Earners and Section (b) uses All Urban Consumers.

	2016	2017	2018	2019	2020	2021
Bayside	740,946	752,620	771,364	789,301	810,022	820,869
Brown Deer	2,123,967	2,167,402	2,229,204	2,291,356	2,362,029	2,439,154
Fox Point	1,199,571	1,185,618	1,179,805	1,173,285	1,169,461	1,171,367
Glendale	3,352,127	3,391,616	3,455,758	3,522,363	3,600,810	3,637,884
River Hills	356,178	366,663	381,376	395,278	410,788	415,646
Shorewood	2,081,082	2,109,508	2,152,929	2,198,497	2,251,630	2,280,192
Whitefish Bay	2,058,449	2,087,798	2,132,014	2,178,419	2,232,374	2,264,557
Total	11,912,320	12,061,225	12,302,420	12,548,499	12,837,114	13,029,669
% Increase	0.5%	1.2%	2.0%	2.0%	2.3%	1.5%
CPI	0.0%	0.57%	1.99%	2.54%	1.73%	1.36%

Between 2016 and 2021 the average CPI-U was 1.4% and the average municipal increase was 1.6%.

In 2021 the total municipal contribution represented 81.7% of the North Shore Fire Department’s General Fund Budget. Wages and benefits represented 84.4% of the North Shore Fire Departments expenses. The Department emphasizes this point each and every year in order to encourage elected officials to take into consideration the negotiated wage increases the Department must be able to support in order to maintain operations. Below is a chart of the negotiated wage increases between 2016 and 2021. The six year average of 2.36% can be compared against the municipal percent increase average of 1.6%. It is only by stabilizing increases elsewhere in our budget each year that we are able to continue to fund wage increases for employees.

Year	2016	2017	2018	2019	2020	2021
Wage Increase	2.5%	2.0%	2.5%	2.65%	2.25%	2.25%
Average: 2.36%						

General Fund Revenue: Ambulance collections

Between 2020 and 2021 the Department increased revenue budgeted for ambulance fees from \$1,872,090 to \$2,000,000. Last years increase was the result of historical data analysis that indicated \$2,000,000 was a more accurate prediction of where revenue would be forecasted at. The 2022 Budget increases anticipated revenue from ambulance collections to \$2,115,000. This increase will be funded through increases in State Medicaid Payments. This change will go in effect January of 2022. In putting together the 2022 ambulance collection fee amount the Department did a three year look back at revenue collected in 2018, 2019 and 2020 finding an average that supports the \$2,000,000 2022 estimate with the \$115,000 increase specifically related to the additional Medicaid payments.

Additional historical data has been provided for context below. It is important to note how call volume directly relates to the Departments final revenue amount.

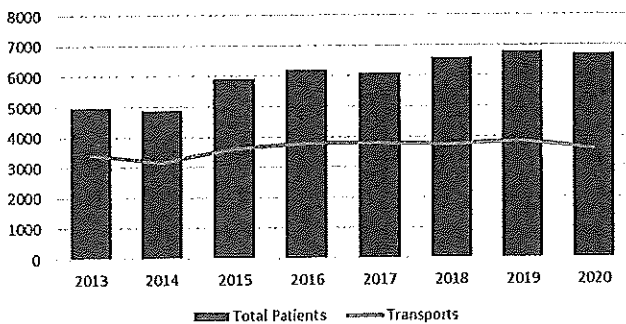
The Department increases ambulance collection fees annually according to the average increase of CPI Medical Supplies and CPI Medical Services. Additionally, the center for Medicare and Medicaid Services releases an Ambulance Inflation Factor (AIR) each year increasing the amount paid for services. In 2021 this factor was only .2% which was one of the smallest AIR increases the industry has seen.

The additional Medicaid payments beginning in 2022 are much needed relief as expenses to provide the service has risen yet there have been relatively small increase in payments.

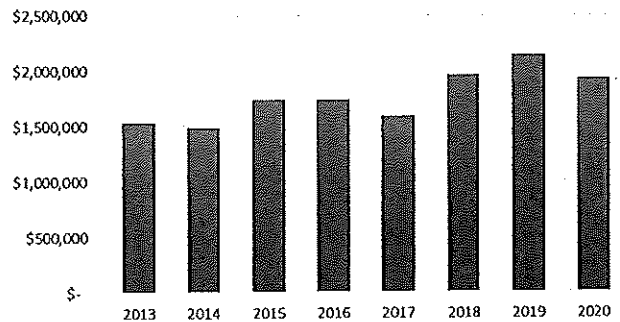
It is important to note that while the amount billed can change the vast majority of what is billed is written off as an unpayable expense since Medicaid and Medicare will only pay up to a maximum amount with the remaining balance being a required write-off. Therefore, when the Department increases fees the additional revenue that will likely be realized is on payments from private payers and private insurance only.

Ambulance Collections			
Year	Total Patients	Transports	Total Revenue
2018	6,601	3,733	1,953,979
2019	6,800	3,855	2,133,957
2020	6,701	3,607	2,040,492
Average	6,701	3,732	2,042,809

Call Statistics



Revenue



General Fund Revenue: Fire Dues

The Wisconsin Department of Safety and Professional Services (DSPS) provides payments to municipalities under the Wisconsin Two-Percent Fire Dues Payment Program. State Statute mandates use of Two-Percent Fire Dues for:

- 1) The purchase of fire protection equipment
- 2) Fire inspection and public education
- 3) Training of fire fighters and fire inspectors performing duties under s. 101.14.
- 4) To fund wholly or partially fire fighters' pension funds or other special funds for the benefit of disabled or superannuated fire fighters.

Additionally, any city, village or town that contracts for fire protection service shall give dues received under s. 101.573 and this section to the fire department providing the fire protection service. That fire department shall use those dues for any of the purposes specified above.

How is the Amount Determined?

There are three key factors to consider in understanding the computation of fire dues payments and why the amounts may change for a municipality from year to year:

- 1) The Fire Dues fund amount is subject to change based upon the amount of fire insurance underwritten in Wisconsin in the year.
- 2) The percentage each municipality received changes due to the relationship between the growth of the local community and overall growth within the state.
- 3) The amount of disbursement is subject to change due to the hold-harmless provisions.

The fire dues distribution amount is calculated by dividing the municipal equalized valuation of real property improvements by the total state equalized valuation of real property improvements then multiplying that amount by the total available level of funding available for distribution. There is a hold-harmless provision to this calculation that states that no municipality will receive less than what they first received in 1979. So before final amounts are calculated adjustments must be made so no municipality is penalized then the calculation is done once more to determine final amounts.

A history of fire dues by municipality between 2017 and 2021 can be found below.

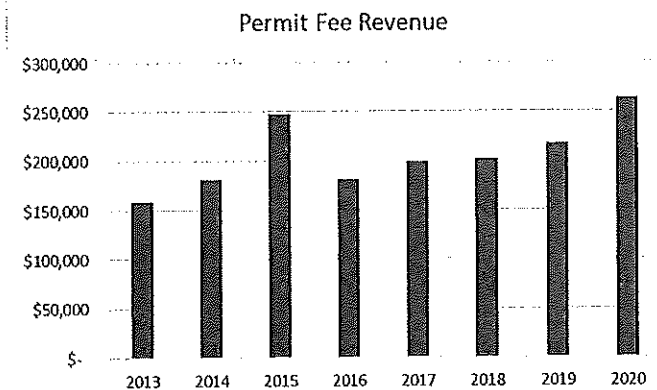
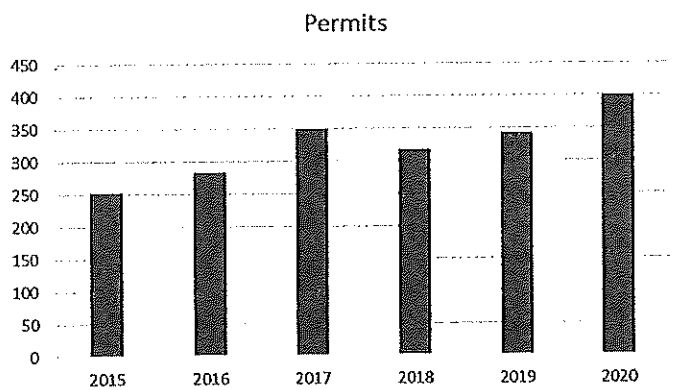
COMMUNITY	2017 AMOUNT	2018 AMOUNT	2019 AMOUNT	2020 AMOUNT	2021 AMOUNT
BAYSIDE	\$ 20,947.84	\$ 20,977.46	\$ 22,223.11	\$ 22,749.88	\$ 22,253.17
BROWN DEER	\$ 35,905.76	\$ 34,979.57	\$ 40,047.23	\$ 38,462.83	\$ 40,108.94
FOX POINT	\$ 33,088.16	\$ 32,211.79	\$ 33,929.75	\$ 39,916.38	\$ 41,217.72
GLENDALE	\$ 74,487.97	\$ 73,737.82	\$ 78,550.51	\$ 71,713.45	\$ 71,930.72
RIVER HILLS	\$ 16,801.28	\$ 15,441.46	\$ 15,251.10	\$ 15,094.44	\$ 15,732.55
SHOREWOOD	\$ 66,756.18	\$ 65,895.36	\$ 72,565.25	\$ 71,473.30	\$ 72,649.73
WHITEFISH BAY	\$ 84,753.28	\$ 83,507.85	\$ 89,098.35	\$ 90,608.19	\$ 93,024.21
TOTAL	\$ 332,740.47	\$ 326,751.31	\$ 351,665.30	\$ 350,018.47	\$ 356,917.04

General Fund Revenue: Permit Fees

Permit fee revenue is one of the most volatile revenue streams for the Department. It is extremely important to rely on trend data information and also watch economic indicators of the region when determining appropriate budget estimates. The Department has not significantly increased its permit fees in several years but in 2020 there was a significant increase in permit fee revenue received of \$50,000 over budgeted estimated amounts. When large shifts or swings occur, the Department places more of an emphasis on historical averages in order to better project what the Department might be able to estimate for projected revenue streams in coming years.

While the municipal contribution increase is an annual formula based calculation that generally provides a minimum increase of .5%, permit fee revenue streams can be more difficult to predict since the revenue streams go up or down with market conditions. It is for this reason that in 2022 we are using a budget estimate of \$220,000 which is \$40,000 below the revenue taken in at the end of 2020. Since we do not have year-end 2021 final information yet, data from years 2018 to 2020 was used for this analysis.

Permit Fee Revenue		
Year	Total Permits	Total Revenue
2018	317	201,901
2019	343	216,868
2020	400	263,088
Average	353	227,286



In reviewing 2021 economic reports from the Department of Revenue, the economy is expected to continue to do well in 2022, with growth projected in numerous employment categories. Growth in the construction industry is only expected to grow by 0.1% so the Department is hesitant to rely on high permit fee revenue projections and took a more conservative approach for 2022 budget planning.

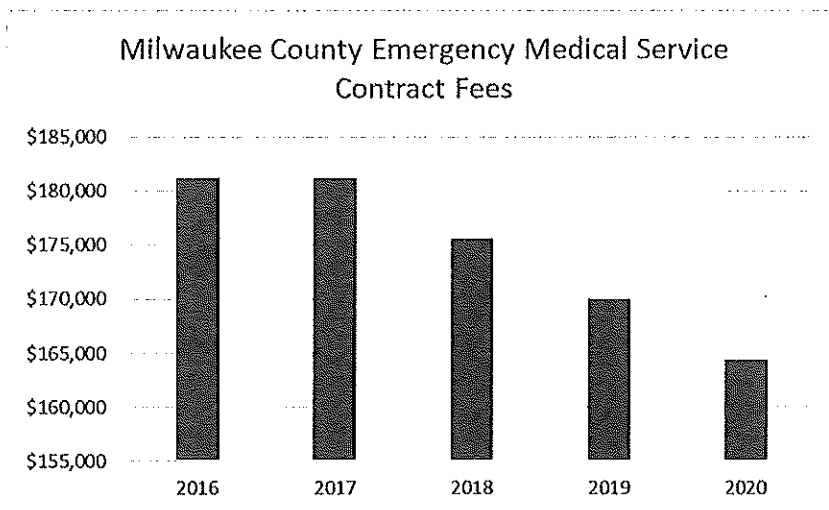
General Fund Revenue: Milwaukee County Service Contract

The North Shore Fire Department is part of an Intergovernmental Agreement with Milwaukee County to provide Emergency Medical Services. Several municipalities in Milwaukee County participate in this agreement and provide the following resources to support it.

MUNICIPALITY	MED UNITS	PARAMEDICS	FIRE STATIONS
Franklin	3	27	3
Greendale	2	18	1
Greenfield	4	36	2
Milwaukee	13	117	36
North Shore	3	27	5
Oak Creek	3	27	3
South Milwaukee	3	27	1
Wauwatosa	3	27	3
West Allis	4	36	3

The agreement currently in place provides payments to participating Milwaukee County municipalities for services through 2027. The amount is projected to decrease each year, finally landing at a contribution to North Shore in 2027 for \$124,966. As a condition of participating in the program, the Department is required to adhere to the Office of Emergency Management Program Guidelines. Milwaukee County in return provides equipment and resources in order to better train our employees.

In 2016 the Department received \$181,253 from Milwaukee County. Each year we must account for the reduced revenue from Milwaukee County.



General Fund Expenditure: Wages

In 2021 wages and benefits accounted for 84.4% of the North Shore Fire Department’s Budget. There are three major factors that Department staff considers and closely evaluates when putting together budget estimates and projections.

Wages: Since 90% of the North Shore Fire Department’s workforce is part of a union, the Department is required to negotiate a labor contract with union leadership. The following wage increases significantly impact the Department’s budget on an annual basis.

Year	2016	2017	2018	2019	2020	2021
Wage Increase	2.5%	2.0%	2.5%	2.65%	2.25%	2.25%
Average: 2.36%						

Using 2020 budgeted wages as a base, a 2.25% wage increase would impact the wage amounts in the following ways if no staff changes occurred.

Employment Category	2020 Budget Wages	2021 Projects (if no staff changes)	Difference
Firefighter/PM/HEOs	\$4,470,578	\$4,571,166	\$100,588
Lieutenants/Captains	\$2,441,042	\$2,495,965	\$54,923
Total	\$6,911,620	\$7,067,131	\$155,511

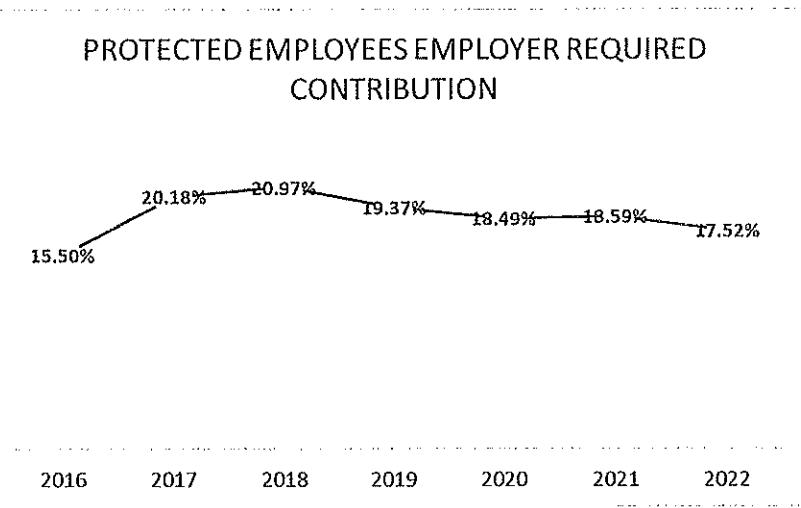
Retirements can significantly influence this information from one year to the next since replacement firefighters start at a lower pay rate than the retiree.

General Fund Expenditure: Wisconsin Retirement System

WRS Contributions: In 2020, Wisconsin Retirement Contributions accounted for 10.5% of the 2020 estimated budget amount. A look back at WRS rates for fire department employees in the WRS Protective Service Category can be found below.

Using the example from the previous page, for the \$155,511 addition in wages required as a result of wage increase in 2021, an additional 18.59% was needed to be added to account for additional WRS benefits (\$28,909). While there was not a significant swing in WRS wages between 2020 and 2021, there have been years in which large swings created issues for the Department. Between 2016 and 2017, the swing was nearly 5% for the North Shore Fire Department. 5% on 2016 Protective Service Category Employees equates to \$389,046. As a result of this, the Department made the decision to operate with one less position per shift. This assisted in filling this large expenditure hole.

	2016	2017	2018	2019	2020	2021	2022
General Employee	6.6%	6.8%	6.7%	6.55%	6.75%	6.75%	6.5%
General Employer	6.6%	6.8%	6.7%	6.55%	6.75%	6.75%	6.5%
Protected Employee	6.6%	6.8%	6.7%	6.55%	6.75%	6.75%	6.5%
Protected Employer	15.5%	20.18%	20.97%	19.37%	18.49%	18.59%	17.52%



In 2022, the employer portion of WRS rates for Protective Service Category Employees is scheduled to decrease 1%. Generally, large fluctuations are related to swings in the Duty Disability portion of the WRS rate calculation. The Duty Disability portion of Protective Service WRS rates is a separate pool of funds used to finance additional benefits owed to retirees of the North Shore Fire Department that retire early as a result of a duty disability. While the calculation is applied to all current employees, the additional percent allocation and coinciding funds are only available to a retiree in the event they need to apply for duty disability retirement funds.

	2016	2017	2018	2019	2020	2021	2022
Duty-Disability portion of Protected Employer WRS rate	2.31%	5.28%	6.07%	4.42%	2.24%	2.24%	1.12%

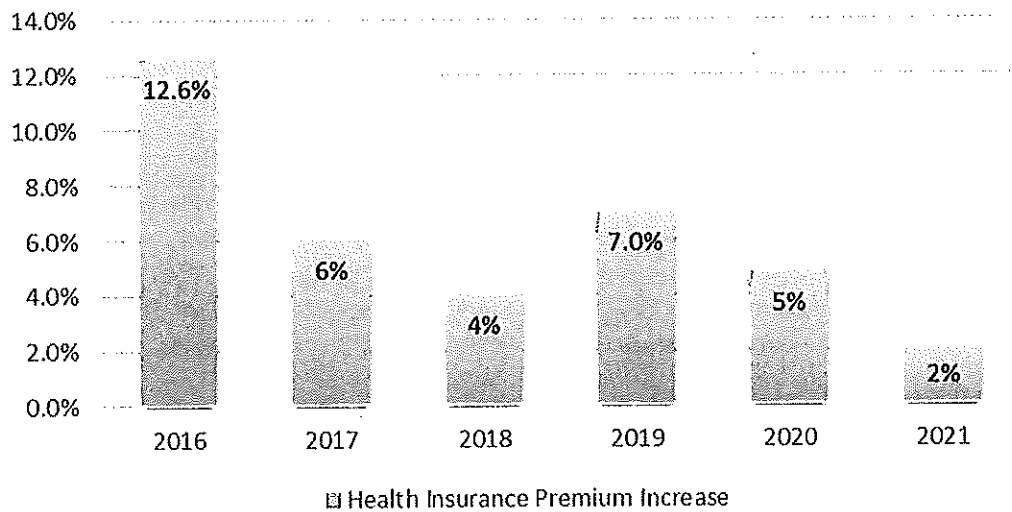
General Fund Expenditure: Health Insurance

Health Insurance Premiums: A number of factors impact the Department’s health insurance renewal annually. Plan use is the primary factor used by insurers to determine renewal rates. Generally speaking, health insurance providers want to see expenses for the plan coming in at no more than 85-90% of health insurance premium cost. In years where the Department exceeds that threshold, the health insurance provider will return a high premium increase in order to better account for future estimated costs. Health insurance providers must also take the market into consideration. If medical care and drug expenses are anticipated to increase significantly, they will again return higher premium increases in order to account for the revenues needed to support expenses.

The Department received a 2% premium increase for the 2022 plan year. Data has the Department’s current cost ratio coming in around 70%. The average premium increase between 2016 and 2021 was 6.1%.

	2016	2017	2018	2019	2020
Health Insurance Increase	12.6%	6.0%	4.0%	7.0%	4.8%
Actual Costs	933,177	971,521	954,085	1,035,734	1,042,970

Health Insurance Premium Increase



A Look Ahead to 2022

Staff presents the General Operating, Capital and Debt Budget to the Board of Directors in an effort to balance the organization’s commitment to maintain our exceptional all-hazards risk reduction, response and medical programs and service levels while being mindful of our continued commitment to financial stability and responsibility.

The General Fund

The North Shore Fire Department is hopeful that 2022 will bring with it a pre-pandemic level of normalcy. In 2021 the Department took every step it could to ensure the safety of residents and employees alike. After the vaccine became available to first line employees the Department was able to scale back on restrictions on mask wearing and social distancing protocols.

In developing the 2022 North Shore Fire Department Budget, the Department carefully considered where some of it’s largest revenue and expense line items might land. A summary of the previous trend analysis can be found below for a brief budget overview of how the information comes together for the 2022 General Fund Budget.

Municipal Revenues:

The largest revenue tool the Department has to support wage and benefit increases is the municipal revenue contribution. A history of municipal revenue increases between 2016 and 2021 can be found below.

2016	2017	2018	2019	2020	2021
.5%	1.25%	2%	2%	2.3%	1.5%
59,266	148,903	241,225	246,049	288,615	192,555

The Department developed a balanced budget that reflects a 2.5% municipal increase. CPI, which greatly influences the Expenditure Restraint limits of municipal budgets is trending at an increase of 3.1%. The North Shore Fire Department continues to monitor CPI closely in putting together its own budget as not to request a municipal increase that would be completely outside the realm of an allowable increase for any municipality we serve.

Ambulance Collections:

The Department is anticipating an increase in ambulance collections for 2022 of \$115,000. This increase is largely related to the increase in Medicaid reimbursement from the state of Wisconsin.

Fire Dues

Fire Dues continue to be a large and semi-stable revenue source for the Department. In 2021 the Department will receive \$356,917 in Fire Dues from the State. Fire Dues are disbursed to the individual municipalities then reimbursed to the Department for services. The Department complies with State requirements to keep records of fires and submit the reports of fires to the U.S. Fire Administration for inclusion in the National Fire Incident Reporting System (NFIRS). The Department is required to spend the money on specific fire related supplies, activities and wages.

Permit Fee Collections:

While permit fee collections continue to do well, the Department is hesitant to overly project an increase in permit fees. In 2020 the Department collected \$263,000 in permit fee revenue. The Department is anticipating collecting at least \$220,000 in permit fee revenue in 2022.

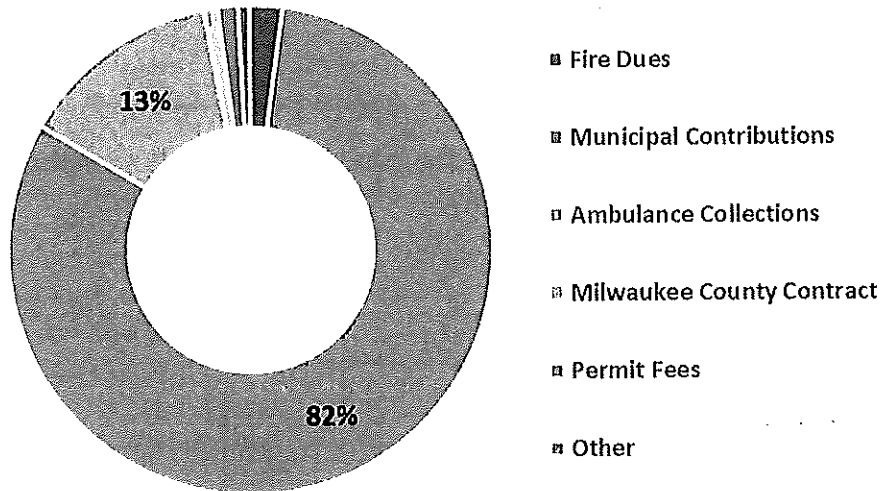
Milwaukee County Contract Revenue:

Milwaukee County continues to provide compensation to Milwaukee County fire department's for services. In 2022 the intergovernmental agreement between the North Shore Fire Department and Milwaukee County provides NSFD a guaranteed amount of \$153,109. This is a decrease of \$5,629 from 2021.

Other Revenue Sources:

Other revenue sources are related to interest, worker's compensation reimbursements, insurance dividends, and miscellaneous charges for service.

These general fund revenue sources can be graphically broken down as follows:



Expenses

Wages

The Department has a tentative agreement for a labor contract for 2022-2024. This contract includes a 2% increase as of January 1, 2022 and a 1% increase as of July 1, 2022. This is a net 2.5% increase for 2022.

Wisconsin Retirement System

The Wisconsin Retirement System returned a 1% decrease on employer required contributions for protected employees in 2022. This decrease was specifically related to the duty-disability portion of the Wisconsin Retirement contribution.

Health Insurance

Included in the 2022 budget is a 2% increase in employee health insurance premiums. Average insurance

increases for R&R Insurance, the Department's insurance brokers, are coming in between 9-11% so this was a favorable increase for the Department overall.

New Hires

The Department projects to hire a larger than normal group of recruits in 2022 due to retirements. It is estimated that in the Spring of 2022 the Department will have to recruit at least ten (10) new employees. Onboarding them means additional recruitment, SCBA/PPE and uniform expenses.

Vehicle Maintenance Expenses

After consistently going over budget on vehicle maintenance expenses and additional preventative maintenance done by the Department's mechanic, the Department made changes to the 2022 line item in order to better align vehicle maintenance expenses with anticipated costs. This line item is estimated at \$125,000 for 2022.

Turnout Gear Replacement

The Department will need to replace 100% of its turnout gear before 2026 since all of our gear expires at that time. The Department added a new turnout gear replacement line item in 2022 in order to have a consistent amount for the continual replacement of gear. In using a staggered approach to purchase gear where all of the Department's gear does not expire at one time, the Department can avoid years in which large single expenses must be budgeted for.

Ongoing Physical Examinations

Health and mental wellness is a large concern/priority for fire department's across the country. One of the recommendations from the North Shore Fire Department's recent reaccreditation process is the need to provide better health and wellness programs. The Department is designating money in 2022 so that resources might be made available to move these initiatives forward.

Other Expenses

The Department has a large number of regular ongoing expenses that must be supported including firefighter supplies, office supplies, legal fees, maintenance expenses, and fuel. These estimates are largely put together by the individual chiefs that oversee these expenses. They proposed budget amounts by evaluating previous year expenses and accounting for future upcoming expenses.

The Capital Fund

The Department finalized its 2022—2024 Capital Improvement Plan in July of 2021. The largest expense in the plan is \$5 million dollars to replace Station 82. This is included as an infrastructure expense because it would likely be a total teardown and reconstruction project. The Department hopes to begin final planning for the project in the Fall of 2021 and would anticipate breaking ground in the Spring of 2022. The project is estimated to take 12-18 months to complete once construction begins.

This is the largest capital expense the Department would ever have to support since it is our largest station and stations are the largest capital expenses of the Department. Since Station 82 is the Department's largest and most centrally located station, the Department has considered several different options for this project. One includes moving administrative staff to Glendale in order to improve efficiencies for the Department.

Cost proposals for an expanded station consistently come in higher than what the Department believes it can fund without additional grant funding or an increase in municipal contributions to support debt. The Department has submitted for grant opportunities, but to date it has not been awarded any that would support

this project.

For vehicles in 2022 the Department will take delivery of one pumper engine and will have to make the final payment on this vehicle. The Department also plans to purchase one new ambulance and two staff vehicles.

New asphalt for the back parking lot at Station 81 and HVAC repairs are also earmarked in the 2022 CIP.

There are several items under the firefighter supply, SCBA turnout gear, radios and IT categories that are meant to support the replacement of current and necessary equipment.

Under EMS, a major purchase of EMD software is earmarked for purchase/implementation. Because these funds are earmarked for software that would support dispatch initiatives we can only move forward on the disbursement of these funds with a formal plan with the Bayside Communications Center.

Debt Service Fund

The Department's Debt Service Fund Budget is presented in the budget document as well. The Debt Service Fund includes the two new debt issuances from 2019 and 2020 as well as the debt issuances from 2010 and 2013. The two newest debt issuances in 2019 and 2020 identify interest only payments as a result of delayed principal payments that coincide with the expiration of the department's older debt issuances which come to an end in 2022 and 2023.

The two newest debt issuances were a direct result of the borrowing for the Whitefish Bay and Shorewood station remodel projects. The Department anticipates one additional borrowing in 2022 for our last station project in Glendale.

Each year the North Shore Fire Department's budget document is put together with the help and input from several administrative staff members of the Department. We prioritize our goals and present a budget that aligns with those goals and objectives in hopes of meeting the standards and expectations of the Board and the residents we serve. We hope this years budget continues to meet those standards.

Respectfully,

Robert C. Whitaker

Robert C. Whitaker
Fire Chief/Administrator

KateLynn Harrigan

KateLynn Harrigan
Finance Director

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4160	North Shore Fire Services	\$ 3,522,364	\$ 3,600,811	\$ 3,637,884	\$ 3,637,884	\$ 3,710,133
9000	North Shore Fire - Capital Outlay	45,112	46,117	46,592	46,592	47,517
Total Fire Department		\$ 3,567,476	\$ 3,646,928	\$ 3,684,476	\$ 3,684,476	\$ 3,757,650

NOTE:

NS Capital Service:	\$ 47,517
NS Capital Debt Service:	145,169
NS Fire Operating Cost Share:	3,710,133
NS Capital Bonding:	130,344
Firefighters Retirement Payout:	-
	<u>\$ 4,033,163</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.

2022 Budget Highlights:

- Work with MMSD to finalize revised floodplain mapping to FEMA.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021^b Estimated	2022 Budget
Property Maintenance Complaints	102	127	100	120	100
Building Permits Issued	386	490	400	400	400
Plumbing Permits Issued	227	231	350	350	350
Electric Permits Issued	424	419	450	450	450
HVAC Permits Issued	198	219	200	200	200

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 7,482	\$ 19,034	\$ 19,487	\$ 19,487	\$ 19,487
1310	Health insurance	2,082	5,544	4,668	6,068	4,558
1330	Social Security & Medicare	550	1,318	1,491	1,491	1,491
1340	Wisconsin retirement	489	1,244	1,315	1,315	1,267
1350	Life insurance	16	37	38	40	40
1360	Long term disability	-	-	17	20	20
1365	Workers compensation	262	544	600	482	650
	Total personnel services	10,881	27,721	27,616	28,903	27,513
Non-personnel services:						
2150	Dues & subscriptions	-	-	250	500	500
2160	Meetings/conferences	-	-	750	1,000	1,000
3010	Office supplies	114	3	150	500	500
3190	Other supplies and expense	184	-	150	500	500
4070	Telephone	584	989	996	996	996
4075	Computer Software License	-	-	302	-	325
4150	Contractual services	292,070	247,274	285,000	285,000	285,000
	Total non-personnel services	292,952	248,266	287,598	288,496	288,821
Total Inspection department		\$ 303,833	\$ 275,987	\$ 315,214	\$ 317,399	\$ 316,334

Budget Justification

Account Number	Description	Justification	2022 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	285,000
Total			\$ 287,500

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 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 and ice control, 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 repairs and pavement marking. The Department manages environmental and education programs including Tree City USA, Bird City Wisconsin and urban forestry.

2022 Budget Highlights:

- There are no notable changes in this budget.

2021 Accomplishments:

- Continued with taking more operations in-house, as opposed to contracting them out.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
DNR Capacity Maintenance Annual Report (CMAR) grade	A	A	A	A	A
MMSD annual CMOM submittal	Yes	Yes	Yes	Yes	Yes
Total Tons of Yard Waste Removed annually	1,100	892	1,000	1,000	1,100
Right-of-Way (ROW) Permits Received/Reviewed/Issued	37	45	N/A	165	175

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 198,326	\$ 187,953	\$ 207,123	\$ 207,123	\$ 211,499
1200	Overtime	-	-	-	750	250
1310	Health insurance	51,521	41,945	50,770	55,989	58,837
1330	Social Security & Medicare	14,088	13,422	15,845	15,845	16,199
1340	Wisconsin retirement	12,738	12,852	13,981	13,981	13,764
1350	Life insurance	360	496	621	624	630
1360	Long term disability	159	239	300	330	300
1365	Workers compensation	5,484	5,026	5,986	4,988	6,200
	Total personnel services	282,676	261,933	294,626	299,630	307,679
Non-personnel services:						
2160	Meetings/conferences	1,858	283	3,000	3,000	3,000
3010	Office supplies	2,051	1,224	1,000	2,000	1,500
3190	Other supplies and expense	100	100	-	-	-
4010	Consultant fees	20,701	11,330	2,500	2,500	2,500
4070	Telephone	1,520	1,677	1,700	1,700	1,700
4075	Computer Software License	-	-	524	524	524
	Total non-personnel services	26,230	14,614	8,724	9,724	9,224
Total Engineering, administration		\$ 308,906	\$ 276,547	\$ 303,350	\$ 309,354	\$ 316,903

Budget Justification

Account Number	Description	Justification	2022 Adopted
2160	Meetings/conferences	MKE Area Public Works & Engineers WAA, WPRA, MAPWA, MASPA	\$ 3,000
3010	Office supplies		1,500
4010	Consultant fees	Field survey & general consulting (does not include water/sewer survey)	2,500
Total			\$ 7,000

CITY OF GLENDALE

2022 BUDGET

FUND: General Fund (101)
 FUNCTION: Public Works (522)
 DEPARTMENT: Public Works Salaries and Wages (11, 52 - 64)

Department number	Account description	Straight time	O.T./Comp. time	2022 Adopted
504	City Clerk (04)	\$ 3,800	\$ 500	\$ 4,300
518	Building and Grounds	3,500	-	\$ 3,500
552	Machinery/Equipment maintenance - Hwy Division (52)	49,387	750	\$ 50,137
553	Public Works Facility (53)	27,000	-	\$ 27,000
555	Street and alley maintenance - Highway Division (555)	130,000	500	\$ 130,500
556	Street signs and guide boards - Highway Division (556)	10,000	500	\$ 10,500
558	Snow removal & ice control - Hwy Division (58)	95,000	20,000	\$ 115,000
559	Street Lighting - Hwy Division (59)	4,500	2,000	\$ 6,500
560	Weed cutting and control - Forestry Division (60)	2,500	-	\$ 2,500
561	Roadside maintenance - Forestry Division (61)	87,000	7,500	\$ 94,500
	Park	42,000		\$ 42,000
250 557	Storm sewers	53,851	20,000	\$ 73,851
201-522.01	Sanitary sewers	118,289	1,200	\$ 119,489
	Water Utility	186,826	74,850	261,676
Total		\$ 813,653	\$ 127,800	\$ 941,453

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.

2022 Budget Highlights:

- Purchase of equipment (see Capital Projects Fund) to replace failing equipment.
- Purchase of diagnostic equipment to better address issues for in-house repair.
- Vehicle and equipment list was updated to better reflect actuals.
- Increase in gas, oil, lubricants due to trending costs.
- Continued to perform more repairs in-house.
- Will budget in future for more tools to enable mechanic the opportunity to better service fleet.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Piece of Public Works Equipment Maintained	126	126	127	127	128
Average age of equipment in years	14.00	14.00	15.00	12.85	12.05

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 60,682	\$ 67,154	\$ 49,387	\$ 49,387	\$ 59,821
1200	Overtime	1,685	21	750	1,000	750
1310	Health insurance	20,405	23,456	14,582	22,631	12,741
1330	Social Security & Medicare	4,530	4,855	3,835	3,835	4,633
1340	Wisconsin retirement	4,120	4,518	3,384	3,835	3,936
1350	Life insurance	125	142	68	150	75
1365	Workers compensation	2,058	1,991	2,043	2,043	2,050
	Total personnel services	93,605	102,137	74,050	82,881	84,006
Non-personnel services:						
2180	Clothing allowance	-	-	250	250	250
3170	Gas, oil, lubricants, tires	78,757	80,093	95,000	95,000	103,000
3190	Other supplies and expense	106	1,145	3,500	3,500	3,500
4070	Telephone	195	330	340	340	340
4075	Computer Software License	-	-	80	80	80
4150	Contractual Services	7,818	14,008	9,000	9,000	9,000
5020	Other equipment	62,441	69,711	56,000	65,000	65,000
9000	Outlay	-	-	48,250	48,250	15,000
	Total non-personnel services	149,317	165,287	212,420	221,420	196,170
	Total Machinery/Equipment maintenance	\$ 242,922	\$ 267,424	\$ 286,470	\$ 304,301	\$ 280,176

Budget Justification

Account Number	Description	Justification	2022 Adopted
2180	Clothing allowance		\$ 250
3170	Gas, oil, lubricants, tires	Public Works (40%) and Police Department	103,000
3190	Other supplies/expense	Shop towels, rags, oil-dry, sprays, additive chemicals, fees, tests, car wash soap	3,500
4150	Contractual services	Contracted vehicle maintenance & repairs	9,000
5020	Other equipment	Maintenance parts due to advancing age	65,000
9000	Outlay	Vehicle Diagnostic Tool Software	15,000
		Total	\$ 195,750

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.

2022 Budget Highlights:

- No notable changes in this budget.

2021 Budget Accomplishments:

- Replaced all shop and garage lighting with LED fixtures.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 11,149	\$ 18,421	\$ 24,724	\$ 24,724	\$ 27,000
1310	Health insurance	1,943	5,225	6,000	3,500	6,965
1330	Social Security & Medicare	809	1,352	1,891	1,891	2,066
1340	Wisconsin retirement	526	1,446	1,669	1,669	1,755
1350	Life insurance	14	32	45	35	47
1365	Workers compensation	268	635	780	688	780
	Total personnel services	14,709	27,111	35,109	32,507	38,613
Non-personnel services:						
3050	Housekeeping and janitorial	\$ 347	\$ 5,696	\$ 5,000	2,500	5,000
3190	Other supplies and expense	7,254	3,231	6,000	4,000	6,000
4060	Utilities	19,596	16,476	20,000	20,000	20,000
4070	Telephone	-	-	-	800	-
4180	Heat - Fuel	12,101	6,107	15,000	18,000	17,000
5060	Buildings	17,257	12,747	17,500	17,500	17,500
	Total non-personnel services	56,555	44,257	63,500	62,800	65,500
Total Public Works Facility		\$ 71,264	\$ 71,368	\$ 98,609	\$ 95,307	\$ 104,113

Budget Justification

Account Number	Description	Justification	2022 Adopted
3050	Housekeeping and janitorial	Contracted building maintenance	5,000
3190	Other supplies and expense	Light bulbs, soap, paper products, eye wa safety box, garage doors & roof	6,000
5060	Buildings	Garage doors, roof, plumbing, heating	17,500
		Total	\$ 23,500

Program Descriptions:

To maintain the City’s public roads, sidewalks, and street lights in a manner that provides safe travel. The City maintains 64 miles of paved streets by means of crack sealing, patching of asphalt and concrete streets.

2022 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.
- The Department of Public Works will continue with the implement alley repair and replacement program (see Capital Projects).
- The Department of Public Works will continue to implement green infrastructure, when possible, in the repair and replacement of roads and alleys.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Crack sealing (lineal feet)	1,565	18,000	17,100	17,100	17,500
Average street condition rating	7.5	7.0	7.0	7.0	7.0
Percentage of streets rated fair or higher	90%	90%	90%	90%	90%
Local road improvement grant application (LRIP) funding	Yes	Yes	Yes	Yes	Yes
Miles of streets reconstructed	.40	.50	.70	.70	.80
Square footage of sidewalk replaced	N/A	2,500	9,500	9,500	5,000

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 110,824	\$ 130,235	\$ 114,228	\$ 114,228	\$ 130,000
1200	Overtime	716	205	500	500	500
1310	Health insurance	24,463	29,462	37,289	44,608	33,536
1330	Social Security & Medicare	8,193	9,412	8,777	8,777	9,983
1340	Wisconsin retirement	7,172	8,794	7,744	7,744	8,483
1350	Life insurance	144	203	293	200	302
1365	Workers compensation	3,621	3,869	4,450	4,945	4,450
	Total personnel services	155,133	182,180	173,281	181,002	187,254
Non-personnel services:						
2180	Clothing allowance	1,647	1,721	1,400	1,400	1,400
3110	Sand and gravel	-	207	500	500	500
3130	Other road material	9,967	6,617	12,000	17,000	18,000
4150	Contractual services	48,341	41,124	75,000	75,000	95,000
	Total non-personnel services	59,955	49,669	88,900	93,900	114,900
Total Street and Alley maintenance		\$ 215,088	\$ 231,849	\$ 262,181	\$ 274,902	\$ 302,154

Budget Justification

Account Number	Description	Justification	2022 Adopted
2180	Clothing allowance		\$ 1,400
3110	Sand and gravel		500
3130	Other road material		18,000
4150	Contractual services	Contract asphaltting - road patches Sidewalk-replace broken sections Crack sealing, Traffic study	95,000
		Total	<u>\$ 114,900</u>

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

2022 Budget Highlights:

- The Department of Public Works will start with a regulatory sign replacement program that complies with Federal Highway Administration guidelines for sign retro reflectivity. Previously mentioned, yet not previously started.
- Continue with replacement of the City’s traffic signal cabinets that are more than 20 years old.
- Will upgrade signals as part of several I-43 N/S project along N Port Washington Road

2021 Accomplishments:

- Upgraded signals as part of several HSIP projects along Silver Spring Road and Green Bay Avenue and Good Hope Road.
- Started with replacement of the City’s traffic signal cabinets that are more than 20 years old.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Maintenance of traffic signals at 19 Glendale intersections	Yes	Yes	N/A	Yes	Yes

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 21,500	\$ 7,487	\$ 4,750	\$ 10,000	\$ 10,000
1200	Overtime	-	205	500	-	500
1310	Health insurance	4,589	5,221	773	6,560	5,800
1330	Social Security & Medicare	1,594	558	402	765	402
1340	Wisconsin retirement	1,436	581	354	675	341
1350	Life insurance	34	33	6	52	30
1365	Workers compensation	728	251	175	839	275
	Total personnel services	29,881	14,336	6,960	18,891	17,348
Non-personnel services:						
3150	Signs, barricades, and cones	3,622	6,313	10,000	10,000	10,000
4150	Contractual services	115	-	16,000	16,000	16,000
	Total non-personnel services	3,737	6,313	26,000	26,000	26,000
Total Street signs - Hwy Division		\$ 33,618	\$ 20,649	\$ 32,960	\$ 44,891	\$ 43,348

Budget Justification

Account Number	Description	Justification	2022 Adopted
3150	Signs, boards, barricades and cones	Stop signs, street signs, advisory signs	\$ 10,000
4150	Contractual services	Centerline painting Street crosswalks, arrows, stop bars	16,000
Total			\$ 26,000

Program Descriptions:

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

2022 Budget Highlights:

- The Department of Public Works will continue to plow all arterial and residential streets. To reduce road salt, the department will also perform plowing operations during smaller snowstorms.
- Continued decrease in anticipated use of salt due to anti-icing equipment and applicator calibration.

2021 Accomplishments:

- Implemented City-wide brine operations to reduce salt usage and ensure safe streets at the beginning of snow/ice events.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Tons of salt ordered from WisDOT	2,000	1,500	1,400	1,400	1,400
Tons of salt used	2,000	1,500	1,400	1,400	1,400

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 96,519	\$ 68,879	\$ 96,875	\$ 96,000	\$ 95,000
1200	Overtime	9,601	4,402	10,000	25,000	20,000
1310	Health insurance	27,109	18,418	27,256	36,675	24,507
1330	Social Security & Medicare	7,767	5,313	8,176	9,257	8,798
1340	Wisconsin retirement	6,847	4,781	7,214	8,167	7,475
1350	Life insurance	156	114	202	275	275
1365	Workers compensation	3,345	2,097	4,085	4,085	4,085
	Total personnel services	151,344	104,004	153,808	179,459	160,140
Non-personnel services:						
3120	Sand and salt	99,358	135,749	101,000	100,000	115,000
3160	Other materials	1,417	6,205	3,000	3,000	3,000
4150	Contractual services	18,381	8,745	10,000	15,000	15,000
	Total non-personnel services	119,156	150,699	114,000	118,000	133,000
	Total Snow removal & ice control	\$ 270,500	\$ 254,703	\$ 267,808	\$ 297,459	\$ 293,140

Budget Justification

Account Number	Description	Justification	2022 Adopted
3120	Sand and salt	2020 \$73.32/Ton 2021 \$75.52/Ton	\$ 115,000
3160	Other materials	Plow blades and Mailbox replacements	3,000
4150	Contractual services	Street plowing/Alley plowing Equipment rental - Loader County radios	15,000
		Total	\$ 133,000

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

2022 Budget Highlights:

- Address street lighting as dictated by the Intersection Safety Screening Study.
- Continue with conversion to LED replacement lighting.
- Will continue address failing lighting fixtures along W Silver Spring Drive and subsequent conversion to LED.
- Investigate option of painting light poles. Some have begun to fade significantly.
- Currently the following LED fixtures installed:
 - W Silver Spring Drive (N 26th Street to N Lydell Avenue) – 35
 - N Green Bay Avenue (W Good Hope to W Silver Spring Drive) and W Bender Road (N Green Bay Avenue to N Flint Road) – 50
 - N Port Washington Road (W Olive Street to W Good Hope) – 94

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of streetlights maintained	485	485	485	485	485
Number of LED streetlights	135	145	179	179	200

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 1,453	\$ 2,676	\$ 3,954	\$ 3,954	\$ 4,500
1200	Overtime	995	704	1,500	500	2,000
1310	Health insurance	808	675	1,250	1,181	1,260
1330	Social Security & Medicare	179	247	417	417	497
1340	Wisconsin retirement	186	230	368	367	423
1350	Life insurance	5	5	12	8	15
1365	Workers compensation	85	96	185	82	180
	Total personnel services	3,711	4,633	7,686	6,509	8,875
Non-personnel services:						
4060	Utilities	174,965	166,297	178,000	182,500	182,500
4150	Contractual services	126,825	68,211	70,000	64,500	70,000
5020	Other equipment	91	-	2,000	3,000	3,000
	Total non-personnel services	301,881	234,508	250,000	250,000	255,500
Total Street Lighting - Hwy Division		\$ 305,592	\$ 239,141	\$ 257,686	\$ 256,509	\$ 264,375

Budget Justification

Account Number	Description	Justification	2022 Adopted
4060	Utilities		\$ 182,500
4150	Contractual services	Electrical shorts, signal checks, general repair Signal maintenance agreement-Silver Spring signal poles	70,000
5020	Other equipment	Street light poles (accidents/knock-downs) Street light bulbs, starters, break-away bases System fuses	3,000
Total			\$ 255,500

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.

2022 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 again coordinate an Arbor Day tree planting ceremony at Parkway School with students from the School and a WisDNR representative.
- 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.
- Apply for a WisDNR Urban Forestry Grant

2021 Accomplishments:

- 23rd consecutive year as Tree City USA member.
- 7th consecutive year as Bird City Wisconsin member.
- Awarded WisDNR Urban Forestry Grant for tree inventory.
- Created TreeKeeper management account to implement data from tree inventory.
- Created City tree management plan.
- Worked with Urban Forest Assessment Specialist – Division of Forestry WisDNR to build a tree inventory in Glendale as part of their Wisconsin Community Tree Map.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Annual application to remain a Tree City USA	Yes	Yes	Yes	Yes	Yes
Submit annual application to remain as a Bird City USA	11-19	11-20	11-21	11-21	11-22
Total Number of City Trees	N/A	N/A	4,652	4,652	4,600
Total Number of City Trees Identified as Diseased/Dead	50	50	N/A	160/25	200/80
Number of Ash Trees Treated	42	20	20	20	20
Number of Ash Trees Felled	50	50	N/A	200	200

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 138	\$ 22,398	\$ 5,197	\$ 12,000	\$ 2,500
1310	Health insurance	-	3,207	1,500	1,560	744
1330	Social Security & Medicare	7	1,562	398	918	191
1340	Wisconsin retirement	9	1,344	351	810	163
1350	Life insurance	-	20	10	10	7
1365	Workers compensation	5	582	164	370	96
	Total personnel services	159	29,113	7,619	15,668	3,701
Non-personnel services:						
3180	Chemicals	\$ -	\$ 174	\$ 500	\$ 500	\$ 500
	Total non-personnel services	-	174	500	500	500
Total Weed cutting and control - Forestry		\$ 159	\$ 29,287	\$ 8,119	\$ 16,168	\$ 4,201

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 79,815	\$ 86,072	\$ 86,445	\$ 86,445	\$ 87,000
1110	Part Time wages	25,586	-	25,000	25,000	25,000
1200	Overtime	4,884	2,115	4,500	4,500	7,500
1310	Health insurance	19,112	25,009	25,646	10,092	24,443
1330	Social Security & Medicare	8,172	6,292	8,870	8,870	9,142
1340	Wisconsin retirement	5,201	5,896	7,826	7,826	7,768
1350	Life insurance	113	134	168	157	175
1365	Workers compensation	3,407	2,567	4,975	2,021	4,975
	Total personnel services	146,290	128,085	163,430	144,911	166,003
Non-personnel services:						
3130	Other road material	4,415	5,206	7,500	7,500	7,500
3190	Other supplies and expense	610	1,469	2,000	2,000	2,000
4070	Telephone	-	-	120	-	120
4150	Contractual services	81,177	76,721	83,000	83,000	85,000
	Total non-personnel services	86,202	83,396	92,620	92,500	94,620
Total Roadside maintenance		\$ 232,492	\$ 211,481	\$ 256,050	\$ 237,411	\$ 260,623

Budget Justification

Account Number	Description	Justification	2022 Adopted
3130	Other road material	Chemicals, fertilizer, bushes and trees, turf and flowers (Irrigation system improvements)	\$ 7,500
3190	Other supplies and expense		2,000
4150	Contractual services	Tree removal & pruning Stump grinding Ash trees - tree trimming	85,000
Total			\$ 94,500

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 GFL for refuse collection services. This is the 8th year of a 10-year contract.

2022 Budget Highlights:

- There are no notable changes for 2022.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Tons of refuse collected	3,081	3,413	3,500	3,500	3,500

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4150	Contractual services	\$ 454,217	\$ 463,167	\$ 469,332	\$ 478,707	\$ 488,105
		<u>\$ 454,217</u>	<u>\$ 463,167</u>	<u>\$ 469,332</u>	<u>\$ 478,707</u>	<u>\$ 488,105</u>

Note: Refer to Environmental Fund for funding details.

Budget Justification

Account Number	Description	Justification	2022 Adopted
4150	Contractual services	Contract 2015-2024	\$ 488,105
		Total	<u>\$ 488,105</u>

Program Descriptions:

The City will continue to contract with GFL for brush and yard waste collection services. In 2022, the residential brush and yard waste program will begin in early April and end in mid-November.

2022 Budget Highlights:

- There are no notable changes for 2022.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Tons of yard waste collected	1,092	892	N/A	1,100	1,200

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4150	Contractual services	\$ 119,364	\$ 121,632	\$ 123,456	\$ 124,065	\$ 128,394
		<u>\$ 119,364</u>	<u>\$ 121,632</u>	<u>\$ 123,456</u>	<u>\$ 124,065</u>	<u>\$ 128,394</u>

Budget Justification

Account Number	Description	Justification	2022 Adopted
4150	Contractual services	Contract 2015-2024	\$ 128,394
		Total	<u>\$ 128,394</u>

Purpose:

The City is a member of the nineteen member Milwaukee Area Domestic Animal Control Commission (MADACC). MADACC provides animal regulation and care services which protect the health, public safety, and welfare of people and animals in Milwaukee County.

Department Descriptions:

MADACC member municipalities have chosen for MADACC to provide the following functions for the community:

- Provide effective and cost efficient animal control services by active enforcement of Wisconsin State
- Statutes pertaining to animal welfare for the 19 member communities of Milwaukee County
- Assure safe, temporary shelter, veterinary and humane care for stray, unwanted, abandoned, mistreated and injured animals, including emergency on-call service between hours of operation
- Provide a central location for owners to find and recover their lost pets
- Expedite the return of animals to their rightful owner
- Provide a progressive animal licensing program for Milwaukee County
- Provide and encourage responsible, safe placement opportunities for homeless animals
- Promote and maintain the highest levels of customer service and accountability to the public
- Educate the public about responsible companion animal ownership
- Provide placement of stray and unwanted animals and provide humane euthanasia when necessary

2022 Budget Highlights:

- Expense amounts are based on a three year average of the number of animals in our community.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4020	Other fees	\$ 21,328	\$ 23,310	\$ 22,315	\$ 22,315	\$ 22,310
Total Humane society		\$ 21,328	\$ 23,310	\$ 22,315	\$ 22,315	\$ 22,310

North Shore Health Department 2021 Budget Narrative

PROGRAM MANAGER: Health Director/Officer

PROGRAM DESCRIPTION: The North Shore Health Department (NSHD) provides public health services for the seven North Shore communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay, with a total population of over 65,000. The mission of the Health Department is to work in partnership with the communities we serve to assure, promote, and protect the health and safety of the people in the North Shore

The NSHD has two offices, in Brown Deer and Shorewood, and residents can utilize services at either location, as well as at routinely scheduled community-based clinics. The NSHD is advised by a Board of Health with representatives from each of the seven communities in the North Shore, as well as a medical advisor who is on staff. The Village of Brown Deer serves as the fiscal and administrative agent for the NSHD. The Health Department employs a health director/officer, nurse supervisor, public health manager, administrative assistant, three public health nurses, one sanitarian, and a medical advisor.

SERVICES PROVIDED: The NSHD provides a variety of state-mandated, grant-funded, and fee-supported public health services. Following are the department's major program areas and examples of services within each.

Communicable Disease Prevention and Control

- Communicable disease and outbreak investigations
- Tuberculosis Program and Case Management
- Immunization Program
- Arboviral disease surveillance (West Nile, Lyme disease)

Chronic Disease Prevention and Management

- Clinical Services, including blood pressure checks, adult health screenings, and Mantoux tuberculin skin tests (TST)
- Elder Referral Program
- Nutrition and Physical Activity
- Tobacco Prevention and Control
- Breastfeeding Friendly Workplace and Daycare Recognition Program

Environmental Health

- Food Safety and Recreational Licensing through the North Shore Environmental Health Consortium
- Toxic Substances – Lead Hazard Control
- Radon Outreach and Testing Program
- Animal Bite Investigations and Rabies Control
- Human Health Hazard and Public Health Nuisance Investigations
- Beach Testing and Monitoring for Atwater, Klode, and Tietjen Beach/Doctors Park

Injury Prevention

- Childhood Injury Prevention and Child Passenger Safety
- Older Adult Fall Prevention
- Mental Health, Resiliency and Suicide Prevention

Public Health Emergency Preparedness

- Planning and exercising mass immunization clinics and medical countermeasure dispensing
- Mass fatality planning
- Planning for evacuation, reunification and sheltering
- Participation in regional emergency healthcare coalition

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4020	Other fees	\$ 73,912	\$ 89,531	\$ 86,868	\$ 84,630	\$ 94,221
Total Humane society		\$ 73,912	\$ 89,531	\$ 86,868	\$ 84,630	\$ 94,221

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
4020	Other fees	\$ 460,781	\$ 441,042	\$ 490,310	\$ 512,610	\$ 475,291
Total Library		\$ 460,781	\$ 441,042	\$ 490,310	\$ 512,610	\$ 475,291

Purpose:

Work to continuously improve the City of Glendale as a place to reside and work, live and recreate. Implement the Comprehensive Plan advocating and facilitating high quality development of residential, commercial, industrial, institutional, and conservancy properties, as well as preservation of natural resource features.

Department Descriptions:

Community Development advocates for and 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.

2022 Budget Highlights:

- Community Development will continue to advocate for and facilitate high quality development projects and administer the various projects and requests that are submitted to the City for review, approval, and permitting.
- Continue with consultant to begin review and potential amendments to City’s Comprehensive Master Plan 2040 and review and updating of the Glendale Zoning Code.
- Advocate for and implement Connecting Glendale 2020 Bicycle and Pedestrian Plan.
- Director of Community Development Todd Stuebe is scheduled to retire March 31, 2022. Budget includes a two month overlap for a new Director.

2021 Accomplishments:

- The City of Glendale continues to make significant progress in attracting and facilitating appropriate development and redevelopment activity.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Plans submitted for Plan Commission	65	51	40	60	40
Number of Plans submitted for Architectural Review Board	25	10	30	18	40

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Personnel services:						
1100	Salaries and wages	\$ 95,457	\$ 125,350	\$ 127,689	\$ 127,689	\$ 154,957
1310	Health insurance	20,821	30,422	30,423	34,016	37,377
1330	Social Security & Medicare	7,197	9,225	9,768	9,768	11,854
1340	Wisconsin retirement	5,834	8,356	8,619	8,619	10,472
1350	Life insurance	583	749	779	779	681
1360	Long term disability	158	171	158	158	171
1365	Workers compensation	3,190	3,687	4,488	3,204	4,500
	Total personnel services	133,240	177,960	181,924	184,233	220,012
Non-personnel services:						
2150	Dues & subscriptions	-	-	250	500	750
2160	Meetings/conferences	-	-	-	1,000	1,500
3010	Office supplies	206	18	150	500	500
3190	Other supplies and expense	1,872	2,465	2,000	1,550	1,550
4070	Telephone	250	659	665	-	700
4075	Computer Software License	-	-	302	302	302
4010	Consultant fees	960	(1,382)	3,500	3,500	3,500
	Total non-personnel services	3,288	1,760	6,867	7,352	8,802
Total Community Development		\$ 136,528	\$ 179,720	\$ 188,791	\$ 191,585	\$ 228,814

Budget Justification

Account Number	Description	Justification	2022 Adopted
2150	Dues & subscriptions	Professional Registration, Certifications	\$ 750
2160	Meetings/conferences	Association of Commerce	1,500
3010	Office supplies	General office supplies	500
3190	Other supplies and expense	Copy machine and maintenance	1,550
4010	Consultant fees	Engineering, Landscape, Neighborhood Infrastructure Reviews	3,500
Total			\$ 7,800

Program Descriptions:

To provide for contingency funds for unanticipated 2020 potential increases in costs. The program also contains funds for wage and associated benefit increases not yet determined for non-represented employees.

2022 Budget Highlights:

- The Proposed Budget includes the following changes:
 - Includes funding for 2022 Wage Reserve Adjustment includes funds associated with pay and merit increases for all regular non-union full-time employees and Police Labor Association.
 - Amount set aside for potential unanticipated increases.

CITY OF GLENDALE

2022 BUDGET

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

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Non-personnel services:						
8530	Contingency	\$ -	\$ -	\$ -	\$ 6,524	\$ 134,000
8531	Wage Reserve Account	-	-	-	-	254,844
	Transfer to Park Fund	-	80,000	25,000	25,000	
	Total non-personnel services	-	80,000	25,000	31,524	388,844
Total Contingency		\$ -	\$ 80,000	\$ 25,000	\$ 31,524	\$ 388,844

CITY OF GLENDALE
Special Revenue Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2021 Adopted Budget

	Police Acquisition	DARE	Grants	Environmental	Hotel Room Tax	Events	Health and Human Services	Park	North Shore Municipal Court	ARPA	Total
<u>Revenues</u>											
Taxes	\$ -	\$ -	\$ 75,000	\$ -	\$ 875,000	\$ -	\$ 550,000	\$ 75,000	\$ -	\$ -	\$ 1,575,000
Intergovernmental	-	-	61,000	-	-	-	-	-	-	668,204	61,000
Fines and Foreitures	-	-	-	-	-	-	-	-	148,050	-	148,050
Public charges for services	-	-	1,000	600,000	-	-	-	73,510	-	-	674,510
Investment income	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	20,320	-	-	-	-	-	-	-	-	20,320
Total revenues	-	20,320	137,000	600,000	875,000	-	550,000	148,510	148,050	668,204	2,478,880
<u>Expenditures</u>											
Current:											
General government	-	-	-	-	-	-	-	-	127,543	-	127,543
Public safety	3,000	14,250	-	-	-	-	-	-	-	-	17,250
Health and sanitation	-	-	146,000	-	-	-	623,170	-	-	-	769,170
Culture, recreation and education	-	-	-	-	-	44,093	-	118,051	-	-	162,144
Convention and tourism	-	-	-	-	300,000	-	-	-	-	-	300,000
Total current	-	14,250	146,000	-	300,000	44,093	623,170	118,051	127,543	-	1,376,107
Capital outlay	-	-	-	25,000	-	-	-	-	-	287,937	25,000
Total expenditures	-	14,250	146,000	25,000	300,000	44,093	623,170	118,051	127,543	287,937	1,401,107
Excess of revenues over (under) expenditures	-	-	(9,000)	575,000	575,000	(44,093)	(73,170)	30,459	20,507	380,267	1,077,773
<u>Other financing sources (uses)</u>											
Transfers (to) from other funds	-	-	-	(478,000)	(575,000)	-	-	-	-	-	(1,053,000)
Excess of revenues and other financing sources over (under) expenditures and other uses	-	-	(9,000)	97,000	-	(44,093)	(73,170)	30,459	20,507	380,267	24,773
<u>Fund balances</u>											
Beginning of year	15,593	75,856	67,636	860,749	222,440	44,093	663,763	(107)	-	-	1,950,023
End of year	\$ 12,593	\$ 81,926	\$ 58,636	\$ 957,749	\$ 222,440	\$ -	\$ 590,593	\$ 30,352	\$ 20,507	\$ 380,267	\$ 1,974,796

CITY OF GLENDALE
Special Revenue Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022 Adopted Budget

	Police Acquisition	DARE	Grants	Environmental	Hotel Room Tax	Health and Human Services	Park	North Shore Municipal Court	ARPA	Total
<u>Revenues</u>										
Taxes	\$ -	\$ -	\$ 80,000	\$ -	\$ 900,000	\$ 490,249	\$ 75,000	\$ -	\$ -	\$ 1,545,249
Intergovernmental	-	-	61,500	-	-	-	-	-	591,796	653,296
Fines and Forfeitures	-	-	1,500	-	-	-	-	170,000	-	171,500
Public charges for services	-	-	-	614,000	-	-	80,000	-	-	694,000
Investment income	-	-	-	2,200	-	-	-	-	-	2,200
Miscellaneous	-	26,292	-	-	-	-	-	-	-	26,292
Total revenues	-	26,292	143,000	616,200	900,000	490,249	155,000	170,000	591,796	3,092,537
<u>Expenditures</u>										
Current:										
General government	-	-	-	-	-	-	-	167,203	-	167,203
Public safety	4,800	25,584	-	-	-	-	-	-	-	30,384
Health and sanitation	-	-	155,376	-	-	545,000	-	-	-	700,376
Culture, recreation and education	-	-	-	-	-	-	130,220	-	-	130,220
Convention and tourism	-	-	-	-	321,426	-	-	-	-	321,426
Total current	4,800	25,584	155,376	-	321,426	545,000	130,220	167,203	-	1,349,609
Capital outlay	-	-	-	25,000	-	-	-	-	-	25,000
Total expenditures	4,800	25,584	155,376	25,000	321,426	545,000	130,220	167,203	-	1,374,609
Excess of revenues over (under) expenditures	(4,800)	708	(12,376)	591,200	578,574	(54,751)	24,780	2,797	591,796	1,717,928
<u>Other financing sources (uses)</u>										
Transfers (to) from other funds	-	-	-	(488,105)	(578,574)	-	-	-	-	(1,066,679)
Excess of revenues and other financing sources over (under) expenditures and other uses	(4,800)	708	(12,376)	103,095	-	(54,751)	24,780	2,797	591,796	651,249
<u>Fund balances</u>										
Beginning of year	5,994	76,664	56,439	935,655	353,826	685,412	585	5,299	380,267	2,500,141
End of year	\$ 1,194	\$ 77,372	\$ 44,063	\$ 1,038,750	\$ 353,826	\$ 630,661	\$ 25,365	\$ 8,096	\$ 972,063	\$ 3,151,390

City of Glendale

Special Revenue Fund-Police Acquisition Fund

Purpose:

These funds account for the proceeds of specific revenue sources that legally restrict expenditures for specified purposes.

Department Descriptions:

The Police Acquisition Fund is the federal asset forfeiture program established in 1984. The revenue source for the funds is through asset seizures from arrests approved by either the Federal Department of Justice or the Department of Treasury. These funds can only be used by the Police Department for specific purposes. Asset Forfeiture funds cannot be used for salaries and overtime expenses. Any funds used comply with federal asset forfeiture restrictions.

Use of these funds is limited to expenses not covered in the budget and used sparingly.

2022 Budget Highlights:

- Dependent on additional revenue, anticipate funding of an Officer Wellness Program, replacement firearms, station updates related to body camera requirements, and expenses related to prostitution and narcotics investigations.
- Anticipate additional revenue from seized funds, awaiting asset forfeiture approval from the US Department of Justice.

2021 Accomplishments:

- Purchased less-lethal Pepper Ball equipment, memo books, jail monitor, and latex gloves. Funds also used for expenses related to prostitution investigations.

CITY OF GLENDALE
Special Revenue Fund - Police Acquisition Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 204

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous revenue	-	-	-	-	-
Total revenues	-	-	-	-	-
<u>Expenditures</u>					
Current - public safety	-	-	5,000	3,000	4,800
Capital outlay	9,892	2,994	-	-	-
Total expenditures	9,892	2,994	5,000	3,000	4,800
Excess of revenues over (under) expenditures	(9,892)	(2,994)	(5,000)	(3,000)	(4,800)
<u>Fund balances</u>					
Beginning of year	23,880	13,988	10,994	15,593	5,994
End of year	\$ 13,988	\$ 10,994	\$ 5,994	\$ 12,593	\$ 1,194

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, Citizen Police Academy, and Crime Prevention programs as well as the purchase of new body armor for the officers. Our primary fundraiser is the Stomp Out Crime Run/Walk event.

2022 Budget Highlights:

- Fill vacant Community Outreach Officer position. Reinstate programs within guidelines of continued COVID-19 restrictions and recommendations.
- Purchase body armor to replace expired vests and for new officers.

2021 Accomplishments:

- Purchased body armor for officers. Eleven vests were purchased in 2021, 50% of the cost is reimbursed by the Federal BVP program.
- Due to continued COVID-19 restrictions and the unfilled Community Outreach Officer position, many programs were cancelled.
- Worked with local establishment on K-9 golf fundraiser.

CITY OF GLENDALE
Special Revenue Fund - DARE Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 205

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
K-9 Revenue	\$ 17,337	\$ 10,334	\$ 11,650	\$ 7,000	\$ 9,500
Crime Prevention Revenue	4,868	6,485	-	2,000	2,500
Run/Walk Revenue	11,425	-	-	10,000	9,000
Miscellaneous revenue	4,630	5,663	6,325	1,320	5,292
Total revenues	38,260	22,482	17,975	20,320	26,292
<u>Expenditures</u>					
Current - public safety	7,608	10,707	15,000	3,250	10,584
K-9 Expense	51,625	6,464	5,500	7,000	6,000
Crime Prevention Expense	26,688	8,869	1,900	4,000	9,000
Total expenses	85,921	26,040	22,400	14,250	25,584
Excess of revenues over (under) expenditures	(47,661)	(3,558)	(4,425)	6,070	708
<u>Fund balances,</u>					
Beginning of year	132,308	84,647	81,089	75,856	76,664
End of year	\$ 84,647	\$ 81,089	\$ 76,664	\$ 81,926	\$ 77,372

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 GFL Contract for Recycling. The City receives a recycling grant which is included in this fund. Yard waste was previously included; however, in fiscal year 2017, the State of Wisconsin changed the parameters of the Expenditure Restraint Program and the funding for yard waste was moved to the General Fund.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Tons of Recycled Materials	1,126	1,089	1,200	1,200	1,150

CITY OF GLENDALE
Special Revenue Fund - Grant Funds

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

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Revenues					
Taxes - general property tax	\$ 55,456	\$ 65,000	\$ 75,000	\$ 75,000	\$ 80,000
Public charges for services - recycling	1,080	1,240	1,800	1,000	1,500
Intergovernmental - grants	61,526	61,520	61,744	61,000	61,500
Total revenues	118,062	127,760	138,544	137,000	143,000
Expenditures					
Current:					
Recycling	142,719	145,781	149,400	146,000	155,376
Total expenditures	142,719	145,781	149,400	146,000	155,376
Excess of revenues over (under) expenditures	(24,657)	(18,021)	(10,856)	(9,000)	(12,376)
Fund balances					
Beginning of year	109,973	85,316	67,295	67,636	56,439
End of year	\$ 85,316	\$ 67,295	\$ 56,439	\$ 58,636	\$ 44,063

Budget Justification

Account Number	Description	Justification	2022 Adopted
54020	Outlay	Contract 2015-2024	\$ 155,376
		Total	<u>\$ 155,376</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.

2022 Highlights:

- Review the calculation process of the quarterly billing of Environmental Fund Fees.

CITY OF GLENDALE
Special Revenue Fund -Environmental Fund

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 260

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Public charges for services - user fees	\$ 614,251	\$ 614,445	\$ 614,445	\$ 600,000	\$ 614,000
Penalties	3,417	2,135	2,500	-	2,200
Commercial revenue - interest on investments	8,192	-	-	-	-
Total revenues	625,860	616,580	616,945	600,000	616,200
<u>Expenditures</u>					
Capital outlay-Fees, Engineering Services	30,524	6,723	18,000	25,000	25,000
Capital outlay-Transfer to Capital Projects Fund	-	-	-	-	-
Total expenditures	30,524	6,723	18,000	25,000	25,000
Excess of revenues over (under) expenditures	595,336	609,857	598,945	575,000	591,200
<u>Other Financing Sources (Uses)</u>					
Operating Transfer Out- General Fund	(454,217)	(462,847)	(469,332)	(478,000)	(488,105)
Excess of revenues over (under) expenditures and other uses	141,119	147,010	129,613	97,000	103,095
<u>Fund balances</u>					
Beginning of year	517,913	659,032	806,042	860,749	935,655
End of year	\$ 659,032	\$ 806,042	\$ 935,655	\$ 957,749	\$ 1,038,750

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.

2022 Budget Highlights:

- Funding from Room Tax fund for Welcome to Glendale of 35.17% of funds received per State Statute.
- Finalize transition of City Events to Welcome to Glendale to assist in promoting the City and increasing room occupancy in local hotels.

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 244

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Taxes - hotel and motel room tax	\$ 916,736	\$ 452,899	\$ 725,000	\$ 875,000	\$ 900,000
State Grant	4,508	-	-	-	-
Event Activities	760	-	-	-	-
Contributions	992	-	-	-	-
<u>Expenditures</u>					
Current - convention and tourism	181,584	187,246	258,926	300,000	321,426
Excess of revenues over (under) expenditures	735,152	265,653	466,074	575,000	578,574
<u>Other financing sources (uses)</u>					
Transfer to General Fund	(589,333)	(291,151)	(466,074)	(575,000)	(578,574)
Excess of revenues and other financing sources over (under) expenditures and other uses	145,819	(25,498)	-	-	-
<u>Fund balances,</u>					
Beginning of year	233,505	379,324	353,826	222,440	353,826
End of year	\$ 379,324	\$ 353,826	\$ 353,826	\$ 222,440	\$ 353,826

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.

2022 Highlights:

- Funding for these events beyond fundraising efforts will be through Welcome to Glendale in the future.

CITY OF GLENDALE
Special Revenue Fund - Events

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 247

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Taxes - general property tax	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Donations - 4th of July	22,167	880	344	-	-
Donations - Music in the Glen	11,592	-	-	-	-
Total Revenue	53,759	20,880	344	-	-
<u>Expenditures</u>					
Staff Charges	6,361	-	-	-	-
July 4th Celebration	41,074	156	25,601	25,257	-
Music In The Glen	12,307	363	11,818	18,836	-
Total Expenditures	59,742	519	37,419	44,093	-
Excess of revenues over (under) expenditures	(5,983)	20,361	(37,075)	(44,093)	-
<u>Fund balances,</u>					
Beginning of year	22,697	16,714	37,075	44,093	-
End of year	\$ 16,714	\$ 37,075	\$ -	\$ -	\$ -

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 2022, 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

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Retirees on Health Insurance	65	64	66	64	62

CITY OF GLENDALE
Special Revenue Fund - Health and Human Services

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 248

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Taxes - general property tax	\$ 544,806	\$ 560,000	\$ 550,000	\$ 550,000	\$ 490,249
<u>Expenditures</u>					
Retiree Health Insurance Cost Addition	597,268	633,386	505,655	615,000	545,000
NSFD Retiree Payouts	-	39,420	8,287	8,170	-
Total Expenditures	597,268	672,806	513,942	623,170	545,000
Excess of revenues over (under) expenditures	(52,462)	(112,806)	36,058	(73,170)	(54,751)
<u>Fund balances</u>					
Beginning of year	814,622	762,160	649,354	663,763	685,412
End of year	\$ 762,160	\$ 649,354	\$ 685,412	\$ 590,593	\$ 630,661

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.

2022 Highlights:

- For the third year, hosted the GEICO Baseball City Series
- Continue with additional movie nights to further the community engagement opportunities.
- Continue to increase efficiency in high demand times.

2021 Accomplishments:

- Projecting a successful finish of the 2021 concessions season with net revenues of more \$14,000 over the 2020 season. At the time of this writing, the Root Beer Bash has not been included in net sales totals.
- Worked to fine-tuned menu options for greater appeal and increased sales.
- Continued to improve point of sale processes to lower wait time and allow for quicker goods to consumer deliverables.
- For the second year, hosted GEICO Baseball City Series, which aired on ESPN. The City Series tournament this year featured six top-ranked 17U club baseball teams from the Midwest. Two more than last year. ESPN has committed to returning in 2022.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of Community Room Rentals	42	17	50	45	50
Number of Amphitheater Rentals	6	17	10	15	15
Number of Oasis Rentals	2	4	5	10	10

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 270

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
City Contribution	\$ -	\$ 80,000	\$ 75,000	\$ 75,000	\$ 75,000
Beer	16,485	12,515	23,500	22,500	22,500
Soda / Food	16,820	19,908	31,658	20,000	25,000
Vending Machine	-	-	750	-	750
Park Rentals	11,140	11,786	21,000	18,000	18,000
Nicolet Contribution	5,771	17,243	11,800	11,500	11,500
Veteran Memorial Names	1,710	950	285	760	750
Charge to Music in the Glen	-	-	-	750	1,500
Total revenues	51,926	142,402	163,993	148,510	155,000
<u>Expenditures</u>					
Part Time Wages	22,518	11,007	16,000	20,000	20,000
Full-time Wages	4,605	25,916	36,000	30,036	40,000
Overtime Wages	-	-	-	-	1,000
Health Insurance	1,208	7,271	12,750	11,960	10,835
Social Security & Medicare	2,184	2,854	4,292	3,828	4,292
Wisconsin Retirement	854	1,699	2,835	2,027	2,835
Life Insurance	9	49	78	50	78
Workers Compensation	557	1,064	1,950	1,500	1,950
Beer	6,263	5,386	6,820	8,500	7,000
Soda / Food	11,804	10,903	15,981	9,000	11,000
Vending	-	-	-	-	-
Office Supplies	6,081	6,421	4,700	5,000	5,000
Miscellaneous Fees	6,590	14,731	6,817	6,000	6,000
Utilities	19,777	16,506	14,500	15,000	15,000
Telephone	140	445	450	850	450
Computer Software License	-	-	80	-	80
Janitorial	41	469	650	1,000	1,000
Sales Tax	2,079	2,255	2,500	2,500	2,500
Building	3,391	1,135	-	-	-
Bank / Processing Fees	588	665	1,500	800	1,200
Total Expenditures	88,689	108,776	127,903	118,051	130,220
Excess of revenues over (under) expenditures	(36,763)	33,626	36,090	30,459	24,780
<u>Other financing sources (uses)</u>					
Transfer from General Fund	-	-	-	-	-
Excess of revenues and other financing sources over (under) expenditures and other us	(36,763)	33,626	36,090	30,459	24,780
<u>Fund balances</u>					
Beginning of year	(32,368)	(69,131)	(35,505)	(107)	585
End of year	\$ (69,131)	\$ (35,505)	\$ 585	\$ 30,352	\$ 25,365

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.

2022 Budget Highlights:

- No notable changes are recommended.

2021 Accomplishments:

- The Municipal Court continued working toward being paperless, to increase efficiency in the processes.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Cases Resolved	3,957	3,744	3,500	3,600	3,500

CITY OF GLENDALE
Special Revenue Fund - North Shore Municipal Court

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 275

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Fines and Forefitures					
Bayside	\$ -	\$ 12,161	\$ 19,500	\$ 35,000	\$ 30,000
NS Municipal Court	-	113,156	128,550	140,000	140,000
Total revenues	-	125,317	148,050	175,000	170,000
<u>Expenditures</u>					
Part Time Wages	-	16,000	19,998	20,000	21,996
Full-time Wages	-	55,033	49,520	47,834	49,269
Health Insurance	-	-	-	20,000	20,000
Social Security & Medicare	-	5,235	5,318	5,189	5,452
Wisconsin Retirement	-	3,708	3,343	3,229	3,315
Life Insurance	-	334	387	396	396
Workers Compensation	-	115	120	300	300
Glendale Fees	-	29,100	29,685	29,685	30,575
Training	-	445	775	2,000	2,000
Telephone/Internet	-	989	1,000	2,600	2,600
Office Supplies	-	5,159	1,800	4,300	4,300
Miscellaneous	-	1,576	1,500	2,000	2,000
Postage	-	1,121	750	3,000	3,000
TIPPS Software	-	21,710	13,347	15,000	15,000
Annual Capital	-	-	-	7,000	7,000
Total Expenditures	-	140,525	127,543	162,533	167,203
Excess of revenues over (under) expenditures	-	(15,208)	20,507	12,467	2,797
<u>Fund balances</u>					
Beginning of year	-	-	(15,208)	25,795	5,299
End of year	\$ -	\$ (15,208)	\$ 5,299	\$ 38,262	\$ 8,096
Reserved Fund Balance for Capital				\$ 7,000	
Distribution to Bayside/Glendale	\$ -	\$ (15,208)	\$ 5,299	\$ 19,944	\$ 8,096
Ending Fund Balance	\$ -	\$ (15,208)	\$ 5,299	\$ 19,944	\$ 8,096

Purpose:

To properly account for the Federal Grant received as part of the American Rescue Plan Act.

Department Description:

The funds are to be utilized for:

- Responding the COVID-19 Public Health Emergency.
- Addressing Negative Economic Impacts of the COVID-19 Emergency.
- Serving the Hardest Hit of the COVID-19 Emergency.
- Improving Access to Infrastructure.

The funds must be allocated for projects by December 31, 2024.

2022 Budget Highlights:

- Work with the Mayor and Common Council to identify the most appropriate use of the remaining funds.

2021 Accomplishments:

- Upgraded technology in the Council Chambers to allow for remote access to Council and Plan Commission meetings.
- Utilized funds to replace lead laterals within the City.



Non-Exclusive List of Eligible Uses

ARPA – Local Fiscal Recovery Funds

Responding to the Public Health Emergency	Addressing Negative Economic Impacts	Serving the Hardest Hit	Improving Access to Infrastructure
<p>COVID-19 mitigation</p> <ul style="list-style-type: none"> • Vaccinations • Personal protective equipment (PPE) • Testing • Alternative care facilities 	<p>Workers and families</p> <ul style="list-style-type: none"> • Unemployment and training • Food, housing, financial security assistance • Survivor’s benefit 	<p>Health disparities</p> <ul style="list-style-type: none"> • Community health works • Public benefits navigators • Community violence intervention 	<p>Water and sewer</p> <ul style="list-style-type: none"> • Drinking/wastewater infrastructure • Cybersecurity • Remediation of lead pipes • Stormwater/green Infrastructure
<p>Behavioral health care</p> <ul style="list-style-type: none"> • Mental health treatment • Substance abuse treatment • Crisis intervention 	<p>Small businesses</p> <ul style="list-style-type: none"> • Loans • Grants • Counseling programs 	<p>Housing and neighborhoods</p> <ul style="list-style-type: none"> • Homelessness • Affordable housing • Housing vouchers • Residential counseling 	<p>Broadband</p> <ul style="list-style-type: none"> • Currently unserved or underserved • Modern technologies
<p>Public health resources</p> <ul style="list-style-type: none"> • Payroll for public health and similar employees 	<p>Impacted industries</p> <ul style="list-style-type: none"> • Tourism • Travel • Hospitality • Non-profits 	<p>Educational disparities</p> <ul style="list-style-type: none"> • Early learning services • School district resources • Educational services 	<p><i>Note: These are examples pending final guidance from the U.S. Dept of Treasury (Treasury).</i></p> <p>Review Treasury documents for details:</p> <ul style="list-style-type: none"> • <u>FAQs</u> • <u>Interim final rule</u>
<p>Essential workers</p> <ul style="list-style-type: none"> • Premium pay • Retroactive premium pay 	<p>Public sector</p> <ul style="list-style-type: none"> • Rehire public sector employees to pre-pandemic levels • Replace lost revenue 	<p>Healthy environments</p> <ul style="list-style-type: none"> • Childcare • Enhanced child welfare services 	

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CITY OF GLENDALE
Special Revenue Fund - American Rescue Plan

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fund 290

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
<u>Intergovernmental Revenues</u>					
Federal Grant	\$ -	\$ -	\$ 668,204	\$ 668,204	\$ 591,796
Total revenues	-	-	668,204	668,204	591,796
<u>Expenditures</u>					
COVID -19 Response	-	-	8,687	8,687	-
Lead Lateral Replacements	-	-	279,250	279,250	-
Total Expenditures	-	-	287,937	287,937	-
Excess of revenues over (under) expenditures	-	-	380,267	380,267	591,796
<u>Fund balances,</u>					
Beginning of year	-	-	-	-	380,267
End of year	\$ -	\$ -	\$ 380,267	\$ 380,267	\$ 972,063

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.

2022 Highlights:

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

2021 Accomplishments:

- Continued to monitor outstanding debt levels.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Outstanding GO Debt at year end*	39,370,000	46,812,146	48,426,044	47,206,044	46,942,670
Percent of Statutory Debt Capacity	39%	45%	47%	44%	44%

*State statutory limit on general obligation debt only.

CITY OF GLENDALE
Debt Service Fund
Fund 301
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
41110	Taxes - general property tax	\$ 2,869,965	\$ 2,997,372	\$ 2,847,372	\$ 2,847,372	\$ 2,847,372
	Total revenues	2,869,965	2,997,372	2,847,372	2,847,372	2,847,372
<u>Expenditures</u>						
Debt service:						
58750	Principal	72,395,429	15,859,909	4,215,497	4,215,497	4,195,352
58751	Principal - North Shore Fire Dept.	135,069	147,998	138,500	138,500	138,500
58760	Interest	5,772,915	1,177,951	877,454	877,454	927,442
58761	Interest - North Shore Fire Dept.	13,250	-	8,296	8,296	6,669
	Total expenditures	78,316,663	17,185,858	5,239,747	5,239,747	5,267,963
	Excess of revenues over (under) expenditures	(75,446,698)	(14,188,486)	(2,392,375)	(2,392,375)	(2,420,591)
<u>Other financing sources (uses)</u>						
Transfers from other funds:						
49013	Capital Projects Fund - Parking	12,784,315	-	-	-	-
49011	Capital Projects Fund	346,395	234,707	232,750	232,750	264,170
49006	Capital Projects Fund TIF #6	4,426,687	-	-	-	-
49007	Capital Projects Fund TIF #7	9,715,437	14,029,365	2,156,421	2,156,421	2,156,421
49008	Capital Projects Fund TIF #8	48,191,833	-	-	-	-
	Total transfers from other funds	75,464,667	14,264,072	2,389,171	2,389,171	2,420,591
49101	Proceeds from Long Term Debt (refinance)	-	-	-	-	-
	Debt premium	-	-	-	-	-
	* Debt budgeted in Utility funds (full accrual)	-	-	-	-	-
	Total other financing sources (uses)	75,464,667	14,264,072	2,389,171	2,389,171	2,420,591
	Excess of revenues and other financing sources over (under) expenditures and other uses	17,969	75,586	(3,204)	(3,204)	-
<u>Fund Balance</u>						
	Beginning of year	79,248	97,217	172,803	99,059	169,599
	End of year	\$ 97,217	\$ 172,803	\$ 169,599	\$ 95,855	\$ 169,599

CITY OF GLENDALE
SUMMARY OF GENERAL OBLIGATION PROMISSORY NOTES AND CDA LEASE REVENUE BONDS

2022 BUDGET

Date of issue	Interest rate	Principal due	Interest due	Original amount of loan	Balance outstanding Dec. 31, 2020	New loans	Payments	Defeased or Refunded	Balance outstanding Dec. 31, 2021	Interest paid 2021	Scheduled payments for 2022	
											Principal	Interest
City purposes												
Promissory notes:	2.5 - 4.0	4/1/16 - 21	4/1 & 10/1	\$ 2,077,000	\$ 379,218	\$ -	\$ 379,218	\$ -	\$ -	\$ 7,585	\$ -	\$ -
Promissory notes:	2.0 - 3.0	4/1/15 - 22	4/1 & 10/1	1,559,100	420,401	-	206,024	-	214,377	9,522	-	3,216
Promissory notes:	2.0	4/1/14 - 23	4/1 & 10/1	3,909,692	988,200	-	314,400	-	673,800	16,471	-	10,146
Promissory notes:	2.0 - 3.0	4/1/15 - 24	4/1 & 10/1	1,684,951	606,150	-	144,752	-	461,398	15,289	-	11,625
Promissory notes:	2.0 - 3.0	4/1/16 - 25	4/1 & 10/1	1,820,000	1,015,000	-	200,000	-	815,000	23,425	-	19,425
Promissory notes:	2.0 - 3.0	4/1/17 - 26	4/1 & 10/1	4,250,000	3,080,000	-	450,000	-	2,630,000	59,350	-	48,100
Promissory notes:	2.0 - 3.0	4/1/18 - 27	4/1 & 10/1	2,125,000	1,730,000	-	115,000	-	1,615,000	40,935	-	36,810
Promissory notes:	2.0 - 2.95	4/1/18 - 27	4/1 & 10/1	2,700,000	1,890,000	-	270,000	-	1,620,000	47,115	-	40,365
Promissory notes:	3.00	4/1/20 - 28	4/1 & 10/1	7,315,000	7,315,000	-	100,000	-	7,215,000	224,850	-	218,850
Promissory notes:	3.00	4/1/20 - 29	4/1 & 10/1	1,030,000	830,000	-	-	-	830,000	24,900	-	24,900
Promissory notes:	3.00	4/1/20 - 29	4/1 & 10/1	555,000	555,000	-	275,000	-	280,000	4,200	-	4,200
GO Refunding notes:	3.00	4/1/21 - 22	4/1 & 10/1	6,820,000	6,620,000	-	-	-	6,620,000	276,750	-	276,750
TIF #7 GO refinancing	3.00 - 5.00	4/1/25 - 28	4/1 & 10/1	8,832,146	8,832,146	-	1,761,102	-	7,071,044	118,569	-	176,776
TIF #7 State Trust Fund refi	2.5	3/15/21-25	3/15	1,525,000	1,525,000	-	-	-	1,525,000	-	-	56,279
State Trust Fund Loan	3.00	3/15/22-30	3/15	1,525,000	1,525,000	-	-	-	1,525,000	-	-	140,912
Total City GO Debt				\$ 35,786,115	\$ -	\$ -	\$ 4,215,496	\$ -	\$ 31,570,619	\$ 877,286	\$ -	\$ 4,195,352
												\$ 927,442
												\$ 5,122,794
Utility related GO debt												
Promissory notes: Water	2.5 - 4.0	4/1/16 - 21	4/1 & 10/1	368,000	67,189	\$ -	\$ 67,189	\$ -	\$ -	\$ 1,344	\$ -	\$ -
Promissory notes: Water	2.0 - 3.0	4/1/15 - 22	4/1 & 10/1	607,500	163,807	-	80,277	-	83,530	3,710	-	1,253
Promissory notes: Water	2.0	4/1/14 - 23	4/1 & 10/1	744,520	151,800	-	50,600	-	101,200	2,602	-	1,535
Promissory notes: Water	2.0 - 3.0	4/1/15 - 24	4/1 & 10/1	378,501	137,824	-	32,913	-	104,911	3,476	-	2,643
Promissory notes: Water	2.0 - 3.0	4/1/16 - 25	4/1 & 10/1	515,000	283,598	-	55,676	-	227,922	6,551	-	5,437
Promissory notes: Water	2.0 - 3.0	4/1/17 - 26	4/1 & 10/1	1,595,000	1,002,572	-	150,398	-	852,186	19,299	-	15,677
Promissory notes: Water	2.0 - 3.0	4/1/18 - 27	4/1 & 10/1	1,885,000	1,765,000	-	130,000	-	1,635,000	42,225	-	37,025
Promissory notes: Water	2.10 - 3.00	4/1/18 - 27	4/1 & 10/1	1,410,000	1,140,000	-	120,000	-	1,020,000	35,850	-	32,100
Promissory notes: Water	3.00	4/1/20 - 27	4/1 & 10/1	1,720,000	1,590,000	-	80,000	-	1,510,000	50,900	-	48,100
Promissory notes: Water	3.00 - 4.00	4/1/20 - 29	4/1 & 10/1	51,317	51,317	-	25,000	-	26,317	395	-	26,712
GO Refunding notes: Water	3.00	4/1/21 - 22	4/1 & 10/1	2,755,000	2,755,000	-	-	-	2,755,000	-	-	101,671
State Trust Fund Loan Water	3.00	3/15/22-30	3/15	2,755,000	2,755,000	-	-	-	2,755,000	-	-	254,566
Total Water GO Debt				\$ 9,108,107	\$ -	\$ -	\$ 792,041	\$ -	\$ 8,316,066	\$ 167,122	\$ -	\$ 1,061,002
												\$ 245,936
												\$ 1,306,938
Total Sewer GO Debt												
Promissory notes: Sewer	2.5 - 4.0	4/1/16 - 21	4/1 & 10/1	450,000	82,160	-	82,160	-	1,643	-	-	-
Promissory notes: Sewer	2.0 - 3.0	4/1/15 - 22	4/1 & 10/1	501,300	135,172	-	66,243	-	68,929	3,062	-	1,034
Promissory notes: Sewer	2.0	4/1/14 - 23	4/1 & 10/1	806,028	135,000	-	45,000	-	90,000	2,314	-	1,366
Promissory notes: Sewer	2.0 - 3.0	4/1/15 - 24	4/1 & 10/1	408,750	148,837	-	35,544	-	113,293	3,754	-	2,855
Promissory notes: Sewer	2.0 - 3.0	4/1/16 - 25	4/1 & 10/1	600,000	330,406	-	64,865	-	265,541	7,632	-	6,334
Promissory notes: Sewer	2.0 - 3.0	4/1/17 - 26	4/1 & 10/1	20,000	12,571	-	1,866	-	10,685	242	-	197
Promissory notes: Sewer	2.0 - 3.0	4/1/18 - 27	4/1 & 10/1	65,000	50,000	-	5,000	-	45,000	1,170	-	1,020
Promissory notes: Sewer	2.10 - 3.00	4/1/18 - 27	4/1 & 10/1	11,359	11,359	-	5,534	-	5,825	258	-	87
GO Refunding notes: Sewer	3.00	4/1/21 - 22	4/1 & 10/1	11,359	11,359	-	306,232	-	599,273	20,075	-	12,893
Total Sewer GO Debt				\$ 905,505	\$ -	\$ -	\$ 16,433	\$ -	\$ 929,273	\$ 20,075	\$ -	\$ 227,617
												\$ 18,165
												\$ 303
												\$ 2,152
												\$ 3,855
												\$ 11,571
												\$ 1,328
												\$ 25,000
												\$ 80,000
												\$ 67,858
												\$ 3,003
												\$ 232,333
												\$ 274,330
												\$ 1,568,021
												\$ 210,781
												\$ 9,655,425
												\$ 1,088,067
												\$ 5,763,373
												\$ 1,201,772
												\$ 6,965,145
Total General Obligations debt - City and Utilities												
												\$ 46,812,146
												\$ 5,606,102
												\$ 41,206,044
												\$ 1,088,067
												\$ 5,763,373
												\$ 1,201,772
												\$ 6,965,145

CITY OF GLENDALE

SUMMARY OF ALL PRINCIPAL AND INTEREST DEBT MATURITIES
2022 - 2030

Year	Principal						Total
	G.O. City Purposes	G.O. Water Utility	G.O. Sewer Utility	G.O. Storm Water Utility	G.O. TIF Districts	G.O. TIF Districts	
2022	\$ 2,492,456	\$ 1,061,003	\$ 227,617	\$ 279,403	\$ 1,702,895	\$ 5,763,374	
2023	2,100,861	1,078,468	155,859	201,715	1,745,467	5,282,360	
2024	2,103,085	1,096,206	114,164	106,261	1,788,856	5,208,572	
2025	1,835,147	1,108,045	79,178	76,121	2,798,825	5,897,316	
2026	1,690,101	1,078,254	12,456	36,585	2,160,000	4,977,396	
2027	1,325,203	1,056,514	10,000	20,000	2,260,000	4,671,717	
2028	5,425,413	735,927	-	-	1,235,000	7,396,340	
2029	715,871	755,788	-	-	-	1,471,659	
2030	191,448	345,861	-	-	-	537,309	
	\$ 17,879,575	\$ 8,316,066	\$ 599,274	\$ 720,085	\$ 13,691,043	\$ 41,206,043	

Year	Interest						Total
	G.O. City Purposes	G.O. Water Utility	G.O. Sewer Utility	G.O. Storm Water Utility	G.O. TIF Districts	G.O. TIF Districts	
2022	\$ 474,003	\$ 245,936	\$ 12,806	\$ 15,600	\$ 453,526	\$ 1,201,871	
2023	405,476	196,742	8,055	8,903	410,954	1,030,160	
2024	351,611	166,023	4,471	4,667	367,565	894,337	
2025	288,528	134,545	1,655	2,257	308,121	745,106	
2026	251,746	104,226	380	876	193,800	551,028	
2027	211,475	74,823	120	240	94,600	381,258	
2028	111,353	49,060	-	-	24,700	185,113	
2029	19,270	26,749	-	-	-	46,019	
2030	5,743	10,376	-	-	-	16,119	
	\$ 2,129,205	\$ 1,008,480	\$ 27,517	\$ 32,543	\$ 1,853,266	\$ 5,051,011	

Margin of indebtedness
Equalized valuation - December 31, 2020 \$ 2,129,293,500
Debt limitation - 5% \$ 106,464,680
Deduct general obligation long-term debt \$ 41,206,043
Margin of indebtedness - December 31, 2021 \$ 65,258,637

Total Debt	Total Debt Service
\$ 6,965,245	6,312,520
6,102,909	6,642,422
5,528,424	5,052,975
7,581,453	1,517,678
553,428	-
\$ 46,257,054	-

CITY OF GLENDALE

SUMMARY OF TIF PRINCIPAL AND INTEREST DEBT MATURITIES
2022 - 2028

Year	TIF #7 Principal		Total
	G.O.	CDA Lease Revenue	
2022	\$ 1,702,895	\$ -	\$ 1,702,895
2023	1,745,467	-	1,745,467
2024	1,788,856	-	1,788,856
2025	2,798,825	-	2,798,825
2026	2,160,000	-	2,160,000
2027	2,260,000	-	2,260,000
2028	1,235,000	-	1,235,000
	<u>\$ 13,691,043</u>	<u>\$ -</u>	<u>\$ 13,691,043</u>

Year	TIF #7 Interest		Total
	G.O.	CDA Lease Revenue	
2022	\$ 453,526	\$ -	\$ 453,526
2023	410,954	-	410,954
2024	367,565	-	367,565
2025	308,121	-	308,121
2026	193,800	-	193,800
2027	94,600	-	94,600
2028	24,700	-	24,700
	<u>\$ 1,853,266</u>	<u>\$ -</u>	<u>\$ 1,853,266</u>

Total TIF #7	\$ 15,544,309
Reserve Fund	-
Net Total	<u>\$ 15,544,309</u>

CITY OF GLENDALE
Proprietary Funds

BUDGET SUMMARY
REVENUES, EXPENSES AND CHANGES IN NET ASSETS
2021 and 2022 Budgets

	2021 Budget				2022 Budget			
	Sewer Utility	Storm Water Utility	Water Utility	Total	Sewer Utility	Storm Water Utility	Water Utility	Total
Revenues								
Public charges for services	\$ 2,040,000	\$ 1,150,000	\$ 3,230,305	\$ 6,420,305	\$ 2,100,000	\$ 1,150,000	\$ 3,311,500	\$ 6,561,500
Penalties	-	5,500	50,000	55,500	-	5,500	60,000	65,500
Total revenues	2,040,000	1,155,500	3,280,305	6,475,805	2,100,000	1,155,500	3,371,500	6,627,000
Expenses								
Operations & maintenance	1,972,796	1,092,796	2,052,542	5,118,134	1,933,243	1,245,597	2,031,586	5,210,426
Depreciation	60,000	98,500	640,000	798,500	60,000	115,000	650,000	825,000
Total operating expenses	2,032,796	1,191,296	2,692,542	5,916,634	1,993,243	1,360,597	2,681,586	6,035,426
Operating Income	7,204	(35,796)	587,763	559,171	106,757	(205,097)	689,914	591,574
Non-Operating Income								
Investment income	20,000	500	5,000	25,500	5,000	500	5,000	10,500
Interest expense	(30,000)	(34,000)	(200,000)	(264,000)	(15,000)	(15,500)	(210,000)	(240,500)
Grant revenue	-	-	-	-	-	-	-	-
Total non-operating expenses	(10,000)	(33,500)	(195,000)	(238,500)	(10,000)	(15,000)	(205,000)	(230,000)
Income (Loss) Before Transfers	(2,796)	(69,296)	392,763	320,671	96,757	(220,097)	484,914	361,574
Transfers								
Transfer out - tax equivalent	-	-	(450,000)	(450,000)	-	-	(475,000)	(475,000)
Change in Net Assets	(2,796)	(69,296)	(57,237)	(129,329)	96,757	(220,097)	9,914	(113,426)
Net Assets								
Beginning of year	3,822,576	4,263,224	14,080,899	22,166,699	4,347,017	4,031,854	14,071,323	22,450,193
End of year	\$ 3,819,780	\$ 4,193,928	\$ 14,023,662	\$ 22,037,370	\$ 4,443,774	\$ 3,811,757	\$ 14,081,236	\$ 22,336,767

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 were first developed in 2020.

The Department of Public Works will continue with a four-year sanitary sewer cleaning program. In 2021, 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).

2022 Budget Highlights:

- Continuation of the Sanitary Sewer Rehabilitation program, which includes the lining and CCTV inspections
- 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).

2021 Accomplishments:

- Successfully continued the Sanitary Sewer Rehabilitation Project.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of sanitary manholes inspected (% of system)	44%	56%	65%	65%	65%
Linear footage sanitary sewers cleaned (% of system)	46%	3%	45%	45%	50%
Linear footage sanitary sewers televised (% of system)	2%	0%	2%	2%	10%

CITY OF GLENDALE
Enterprise Fund - Sewer Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 201

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
Revenues					
Public charges for services-Local Sewer	\$ 959,928	\$ 937,752	\$ 892,470	\$ 975,000	\$ 975,000
Public charges for services-Metro Sewer	1,078,643	1,131,252	1,120,430	1,065,000	1,125,000
Local Grant - MMSD	88,413	-	186,500	-	-
Penalties	14,758	9,462	14,800	14,000	15,000
Sale of equipment	570	-	500	-	-
Total revenues	2,142,312	2,078,466	2,214,700	2,054,000	2,115,000
Expenses					
4020 Metropolitan Sewerage District charges	1,063,507	1,071,259	1,052,530	1,075,000	1,080,000
Maintenance of sewage collection system:					
Salaries and wages	141,301	150,371	163,125	163,125	169,650
Overtime	558	859	750	1,200	1,200
1310 Health Insurance	12,308	15,000	17,866	17,866	23,000
1330 Social Security & Medicare	4,745	5,221	12,536	12,571	13,070
1340 Wisconsin retirement	4,093	4,671	11,062	11,092	11,362
WRS/Life Ins. GASB 68	12,489	-	-	-	-
1350 Life Insurance	136	82	98	142	130
1365 Workers compensation	1,689	1,241	1,732	1,800	1,800
Depreciation	57,614	-	57,614	60,000	60,000
Administration, billing and collection:					
Meter expenses, supervision, billing, computer software with fringe benefits	102,690	103,500	110,000	110,000	115,000
3190 Other supplies and expenses	1,669	5,250	5,000	5,000	5,000
4010 Consultant Fees	18,105	116,706	75,000	75,000	7,500
4151 Engineering services	-	3,795	4,500	-	5,000
4070 Telephone	-	-	320	-	450
4075 Computer Software Licenses	-	-	81	-	81
5090 Sewer system repairs	235,458	290,963	389,756	500,000	500,000
Total expenses	1,656,362	1,768,918	1,901,970	2,032,796	1,993,243
Operating Income	485,950	309,548	312,730	21,204	121,757
Non-Operating Income and Transfers					
Investment Income	46,939	2,100	5,000	20,000	5,000
Interest Expense	(35,256)	(26,480)	(20,000)	(30,000)	(15,000)
Gain(Loss) on disposal of assets	-	-	-	-	-
Change in Net Assets	497,634	285,168	297,730	11,204	111,757
Net Assets - Beginning of year	3,266,485	3,764,119	4,049,287	3,822,576	4,347,017
Net Assets - End of year	\$ 3,764,119	\$ 4,049,287	\$ 4,347,017	\$ 3,833,780	\$ 4,458,774

Budget Justification

Account Number	Description	Justification	2022 Adopted
3190	Other supplies and expense	Map updates, tablet data charges,	\$ 5,000
5090	Contracted services	Clean and televise system	500,000
		Sewer lining	-
		I & I grant related expenses	-
		Other expenses	-
			500,000
			\$ 505,000

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. This city currently has 2,760 storm sewer basins.

2022 Budget Highlights:

- Continue to perform operation and maintenance of the City’s storm sewer system in compliance with the City’s MS4 stormwater discharge
- Continue with an annual storm sewer catch basin cleaning program, catch basin repair program and aggressive street sweeping program. Also, 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 WisDNR to update Glendale’s MS4 stormwater discharge permit.
- 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 continue work with the Village of Whitefish Bay to identify a cost-effective method to dispose of excess compost material stored at the joint composting site.
- Continue to clean storm sewer inlets in compliance with the City’s MS4 storm water discharge permit with WisDNR.
- Per the approved Stormwater Management Plan, focus on a high priority ditching program in North Crestwood.

2021 Accomplishments:

- Continued rehab of failing storm sewer inlets and pipes
- Assess and remediate any identified deficiencies with pumps and equipment in the Crestwood Storm Sewer Lift Station
- Installed reusable inlet protection baskets to clean storm water in the DPW yard
- Continued with storm sewer catch basin cleaning and inspection program. This ongoing three-year program utilizes staff, as well as a contractor to clean and inspect all City catch basins within that timeframe.
- In 2021, the department coordinated the removal of approximately 9,500 cubic yards of excess compost material at no additional cost to the City.
- Began City drainage ditching program in Mount Royal neighborhood.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Number of storm basins cleaned	750	1,997	1,987	1,987	2,001
Number of storm basins repaired	39	63	50	50	50
Number of storm sewer inspections for illicit discharge program	1	1	1	1	1

CITY OF GLENDALE
Enterprise Fund -Storm Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 250

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>					
Intergovernmental - storm water grants	\$ -	\$ -	\$ 17,445	\$ -	\$ -
Public charges for service-user fees	1,143,031	1,146,593	1,147,146	1,150,000	1,150,000
Penalty	5,819	3,969	5,500	5,500	5,500
Total revenues	1,148,850	1,150,562	1,170,091	1,155,500	1,155,500
<u>Expenses</u>					
<u>Storm Water Sewers & Drains Expenses</u>					
1100 Salaries and wages	73,467	78,349	53,851	147,900	56,005
1111 Overtime	-	1,468	250	5,000	2,000
1310 Health insurance	7,236	10,996	23,000	40,000	23,000
1330 Social security & medicare	1,916	2,042	4,120	11,697	4,284
1340 Wisconsin retirement	1,847	1,996	3,635	10,321	3,724
1199 WRS GASB 68	6,908	8,500	9,000	9,000	9,000
1350 Life insurance	51	60	60	-	32
1365 Workers compensation	1,054	853	1,200	2,500	1,250
6100 Fringe Benefits	18,500	20,948	22,000	-	22,000
3160 Other supplies and expense	7,647	1,163	12,000	55,000	25,000
4030 Depreciation	102,856	98,500	110,000	110,000	115,000
4150 Contracted services	417,998	693,266	425,000	685,000	650,000
Ditching Program	-	-	325,000	-	325,000
4151 Engineering services	9,072	6,375	12,000	15,000	15,000
Total Storm Water Sewers & Drains Expenses	648,552	924,516	1,001,116	1,091,418	1,251,295
<u>Yard Waste Expenses</u>					
1100 Salaries and wages	48,506	43,327	57,000	57,000	59,280
1111 Full time overtime wages	13,693	3,370	10,000	15,000	15,000
1310 Health insurance	12,778	21,064	16,000	16,000	23,000
1330 Social security & medicare	4,538	3,276	5,508	5,508	5,682
1340 Wisconsin retirement	4,072	3,154	4,860	4,860	4,828
1350 Life insurance	66	135	60	60	62
1365 Workers compensation	2,211	1,286	1,450	1,450	1,450
Total Yard Waste Expenses	85,863	75,612	94,878	99,878	109,302
Total expenses	734,414	1,000,128	1,095,994	1,191,296	1,360,597
Operating Income	414,436	150,434	74,097	(35,796)	(205,097)
<u>Non-Operating Income and Transfers</u>					
8111 Investment Income	4,228	-	500	500	500
8502 Interest Expense	(32,257)	(28,622)	(23,000)	(34,000)	(15,500)
5600 Gain(Loss) on Disposal of Assets	-	-	-	-	-
Change in Net Assets	386,407	121,812	51,597	(69,296)	(220,097)
Net Assets - Beginning of year	3,472,038	3,858,445	3,980,257	4,263,224	4,031,854
Net Assets - End of year	\$ 3,858,445	\$ 3,980,257	\$ 4,031,854	\$ 4,193,928	\$ 3,811,757

CITY OF GLENDALE
Enterprise Fund -Storm Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 250

Budget Justification

Account Number	Description	Justification	2022 Adopted
3160	Other supplies and expense	Shop supplies	\$ 25,000
4150	Contracted services	Catch basis repair	120,000
		Televising	40,000
		Repair	120,000
		Wisconsin DNR	2,000
		Sweeping	74,000
		Maintenance	32,000
		Miscellaneous/Emergencies	262,000
			<u>650,000</u>
4151	Engineering services		<u>15,000</u>
			<u>\$ 690,000</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

2022 Budget Highlights:

- 2022 Capital Improvement Plan
 - North Shore Water Commission Capital Improvements
- Watermain replacements/improvements as part of the I-43 N/S and Milwaukee County W Good Hope storm sewer projects.
- Rehab and paint hydrants.

2021 Accomplishments:

- Continued with AWIA Risk and Resilience Compliance with North Shore Water Commission.
- Rehabbed and painted 300 hydrants.
- Started corrosion control study as part of the North Shore Water Commission.
- Updated City ordinances to allow for the replacement of private lead laterals and better regulate the tapping of Glendale water main.
- Started lead service line (LSL) replacement through State of Wisconsin Environmental Improvement Fund and ARPA funding.
- Started a City-wide watermain flushing program.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Miles of water main maintenance	79.6	79.6	79.6	79.6	79.6
Number of water main breaks	28	25	22	22	22
Number of hydrants flushed	320	300	350	350	350
Linear Feet of watermain replaced	6,700	5,250	4,600	4,600	5,400
Number of water services replaced	73	101	73	73	6
Number of lead services replaced/identified	0	4/7	14/15	54	N/A

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 900

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Operating Revenues</u>					
Unmetered Sales to General Customers	\$ 5,262	\$ 488	\$ 850	\$ 5,500	\$ 1,500
Metered Sales					
Residential	1,064,905	1,120,498	1,060,810	1,100,000	1,100,500
Commercial	613,349	532,821	600,000	625,000	625,000
Industrial	317,386	308,080	310,000	360,000	360,000
Public Authority	59,333	62,205	65,000	65,000	65,000
Multifamily Residential	280,552	309,002	282,000	285,000	285,000
Private Fire Protection Service	56,454	57,471	58,000	58,000	58,000
Public Fire Protection Service	686,501	683,862	690,000	690,000	690,000
Total Sales of Water	<u>3,083,742</u>	<u>3,074,427</u>	<u>3,066,660</u>	<u>3,188,500</u>	<u>3,185,000</u>
Other Operating Revenues					
Rental Income	18,245	19,316	19,153	20,605	21,500
Forfeited Discounts	56,866	42,484	45,000	50,000	60,000
Miscellaneous Revenues	6,517	9,635	15,000	6,200	10,000
Other Water Revenues	128,145	96,934	85,000	15,000	95,000
Total Other Operating Total	<u>209,773</u>	<u>168,369</u>	<u>164,153</u>	<u>91,805</u>	<u>186,500</u>
Total operating revenues	<u>3,293,515</u>	<u>3,242,796</u>	<u>3,230,813</u>	<u>3,280,305</u>	<u>3,371,500</u>
<u>Operating Expenses</u>					
Source of Supply Expenses	609,523	649,749	650,000	600,000	650,000
Transmission & Distribution Expenses					
Pumping Expense					
Maintenance of Pumping Equipment	-	-	-	-	-
Total Pumping Expense	-	-	-	-	-
Storage Facility Expense					
61-51100 Storage Facilities Expense-Labor	-	-	-	150	-
61-53160 Storage Expense-Materials	87	-	2,500	2,500	2,500
Total Storage Facility Expense	<u>87</u>	<u>-</u>	<u>2,500</u>	<u>2,650</u>	<u>2,500</u>
Trans & Dist Lines Expense					
62-51100 Salaries and Wages	61,273	37,182	63,240	63,240	65,770
62-51200 Overtime	12,208	7,033	10,000	10,000	10,000
62-51310 Health Insurance	20,957	14,017	23,000	22,880	23,000
62-51330 Social Security & Medicare	5,392	3,095	5,603	5,603	5,796
62-51340 Wisconsin Retirement	5,040	2,949	4,944	4,944	5,039
62-51350 Life Insurance	94	73	80	120	95
62-51365 Worker Compensation	2,886	1,254	1,650	1,750	1,750
62-53160 Trans & Dist Lines Expense-Materials	13,861	-	13,500	12,000	15,000
Total Trans & Dist Lines Expense	<u>121,711</u>	<u>65,603</u>	<u>122,017</u>	<u>120,537</u>	<u>126,450</u>
Meter Expense					
63-51100 Salaries and Wages	-	176	750	2,500	2,000
63-51310 Health Insurance	-	-	75	520	500
63-51330 Social Security & Medicare	-	13	57	191	153
63-51340 Wisconsin Retirement	-	12	51	169	50
63-51350 Life Insurance	-	-	2	4	5
63-51365 Worker Compensation	-	5	10	25	25
63-53160 Meter Expense-Materials	-	-	60,000	500	5,000
Total Meter Expense	<u>-</u>	<u>206</u>	<u>60,945</u>	<u>3,909</u>	<u>7,733</u>
Customer Installation Expense					
64-51100 Salaries and Wages	11,756	11,962	19,000	14,505	19,760
64-51200 Overtime	944	66	1,000	250	1,000
64-51310 Health Insurance	3,716	3,857	8,200	4,888	10,000
64-51330 Social Security & Medicare	921	873	1,530	1,129	2,277
64-51340 Wisconsin Retirement	915	839	1,350	996	1,281
64-51350 Life Insurance	19	18	50	37	75

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 900

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
64-51365 Worker Compensation	891	383	750	450	800
64-53160 Customer Installation Expense-Materials	-	-	500	500	500
Total Customer Installation Expense	19,162	17,998	32,380	22,755	35,693
<u>Miscellaneous Expense Trans/Disbriution</u>					
65-51100 Salaries and Wages	570	96	500	2,500	750
65-51310 Health Insurance	18	235	25	520	50
65-51330 Social Security & Medicare	41	7	68	191	57
65-51340 Wisconsin Retirement	2	43	34	169	51
65-51350 Life Insurance	-	2	2	4	5
65-51365 Worker Compensation	1	20	25	25	30
65-53160 Miscellaneous Expense-Materials	-	-	2,000	2,000	2,000
66-53666 Rent-Storage Facilities	-	-	11,000	11,000	11,000
Total Miscellaneous Expense Trans/Disbriution	632	403	13,654	16,409	13,943
<u>Maint Dist Res & Standpipe</u>					
72-51100 Salaries and Wages	428	1,467	1,500	500	1,800
72-51200 Overtime	-	226	-	-	250
72-51310 Health Insurance	131	56	265	125	300
72-51330 Social Security & Medicare	31	123	115	38	157
72-51340 Wisconsin Retirement	28	114	101	34	136
72-51350 Life Insurance	1	-	10	2	15
72-51365 Worker Compensation	17	48	20	20	30
72-53160 Maint Dist Res & Standpipe-Materials	1,468	-	1,000	1,000	1,000
72-54150 Maint Dist Res & Standpipe-Contractor	702	-	6,000	3,000	4,000
Total Maint Dist Res & Standpipe	2,806	2,034	9,011	4,719	7,688
<u>Maint Trans Distribution Main</u>					
73-51100 Salaries and Wages	72,618	124,121	125,040	125,000	130,042
73-51200 Overtime	2,680	3,871	6,000	4,000	7,500
73-51310 Health Insurance	18,930	43,494	39,760	43,750	43,000
73-51330 Social Security & Medicare	5,472	9,206	10,025	9,869	10,522
73-51340 Wisconsin Retirement	4,739	8,484	8,845	8,708	9,284
73-51350 Life Insurance	89	210	187	200	220
73-51365 Worker Compensation	2,872	3,783	4,250	4,500	4,500
73-53160 Maint Trans Distribution Main-Materials	35,193	-	75,000	75,000	75,000
73-54150 Maint Trans Distribution Main-Contractor	600,102	64,467	600,000	600,000	600,000
Total Maint Trans Distribution Main	742,695	257,636	869,107	871,027	880,068
<u>Maint of Services</u>					
75-51100 Salaries and Wages	143	2,373	3,500	3,500	1,000
75-51200 Overtime	-	49	175	175	250
75-51310 Health Insurance	-	80	114	114	50
75-51330 Social Security & Medicare	10	202	282	282	96
75-51340 Wisconsin Retirement	2	193	248	248	80
75-51350 Life Insurance	-	1	3	3	3
75-51365 Worker Compensation	1	92	130	130	110
75-53160 Maint of Services-Materials	1,043	-	3,500	3,500	3,500
75-54150 Maint of Valves-Contractor	315	-	25,000	25,000	25,000
Total Maint of Services	1,514	2,990	32,952	32,952	30,089
<u>Maint of Meters</u>					
76-51100 Salaries and Wages	-	5,798	3,500	3,500	3,500
76-51200 Overtime	-	-	175	175	175
76-51310 Health Insurance	-	1,430	114	114	114
76-51330 Social Security & Medicare	-	426	282	282	282
76-51340 Wisconsin Retirement	-	391	248	248	211
76-51350 Life Insurance	-	8	10	3	15
76-51365 Worker Compensation	50	189	130	130	140
76-53160 Maint of Meters-Materials	7,086	-	35,000	100,000	25,000
76-54150 Maint of Meter-Contractor	5,174	-	10,000	25,000	10,000
Total Maint of Meters	12,310	8,242	49,459	129,452	39,437

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 900

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Maint of Hydrants</u>					
77-51100 Salaries and Wages	4,795	3,993	6,120	6,120	6,365
77-51200 Overtime	256	-	250	250	3,000
77-51310 Health Insurance	1,548	436	1,875	1,875	1,780
77-51330 Social Security & Medicare	368	298	487	487	716
77-51340 Wisconsin Retirement	331	270	430	430	623
77-51350 Life Insurance	10	2	15	15	20
77-51365 Worker Compensation	201	122	375	375	450
77-51600 Maint of Hydrants-Materials	35,184	-	30,000	15,000	25,000
77-54150 Main of Hydrants-Contractor	4,286	5,688	20,000	30,000	20,000
Total Maint of Hydrants	46,979	10,809	59,552	54,552	57,954
Total Transmission & Distribution	947,897	365,921	1,251,577	1,258,962	1,201,555
<u>Meter Reading-Customer Accounts Expenses</u>					
02-51100 Salaries and Wages	1,153	2,779	4,500	4,500	4,500
02-51200 Overtime	11	-	-	-	-
02-51310 Health Insurance	14	40	140	140	120
02-51330 Social Security & Medicare	85	208	344	344	344
02-51340 Wisconsin Retirement	82	190	304	304	299
02-51350 Life Insurance	-	-	2	2	2
02-51365 Worker Compensation	55	85	120	175	140
02-53160 Meter Reading-Materials	879	-	2,500	2,500	2,500
Total Customer Accounts Expense	2,279	3,302	7,910	7,965	7,905
<u>Administrative & General Expenses</u>					
20-51100 Salaries and Wages	58,762	19,511	30,000	30,000	10,000
20-51310 Health Insurance	11,692	4,178	5,700	5,700	2,500
20-51330 Social Security & Medicare	4,274	1,451	2,295	2,295	765
20-51340 Wisconsin Retirement	3,848	1,338	2,025	2,025	665
20-51350 Life Insurance	109	10	90	90	15
20-51365 Worker Compensation	-	40	75	75	185
20-53921 Office Supplies & Expense	1,770	-	6,500	4,000	5,000
20-53923 Outside Services Employed	24,940	3,310	12,000	12,000	12,000
20-53924 Property Insurance	5,506	9,176	9,000	9,000	9,000
20-53925 Injuries & Damages Insurance	7,557	6,978	12,000	12,000	12,000
20-53927 Employee Training-Certification	-	-	1,000	1,000	1,000
20-53928 Employee Pens & Benefits-Eye Care/Clothing	-	-	1,000	450	1,000
20-53926 Employee Pens & Benefits-GASB 68	55,640	-	25,000	35,000	35,000
20-53928 Regulator Commission Expense	3,216	-	4,000	4,000	4,000
20-53930 Miscellaneous General Expense-Labor	11,413	-	10,000	12,000	15,000
20-53160 Miscellaneous General Expense-Materials	-	-	15,000	15,000	15,000
20-54070 Telephone	-	-	975	-	1,000
20-54075 Computer Software Licenses	-	-	161	-	161
<u>Misc Exp - Administrative Customer Accounts</u>					
30-51100 Salaries and Wages	47,191	10,392	25,000	4,500	10,000
30-51310 Health Insurance	10,604	2,491	4,750	140	2,500
30-51330 Social Security & Medicare	3,141	761	1,913	344	765
30-51340 Wisconsin Retirement	2,797	630	1,688	304	665
30-51350 Life Insurance	111	12	15	2	15
30-51365 Worker Compensation	58	13	175	175	185
30-53902 Cust Records & Collect Exp-Materials	2,069	-	2,750	3,800	3,800
30-53903 Cust Records & Collect-Data Process	3,150	-	6,295	6,750	7,000
30-53904 Cust Records & Collect-Rental & Maint Rents	-	-	10,000	10,000	10,000
Maintenance of General Plant	-	-	-	-	-
<u>Transportation Expense</u>					
Transportation Labor Expense	-	-	-	-	-

CITY OF GLENDALE
Enterprise Fund -Water Utility

REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Fund 900

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
33-53160 Transportation Material Expense	-	1,516	2,500	7,000	5,000
Total Administrative & General Expenses	264,127	65,109	199,817	185,615	172,126
Depreciation Expense	591,171	620,000	640,000	640,000	650,000
Total operating expenses	2,412,718	1,700,779	2,741,394	2,684,577	2,673,681
Operating Income	880,797	1,542,017	489,419	595,728	697,819
<u>Non-Operating Revenue (Expenses)</u>					
Investment Income	25,125	2,830	5,000	5,000	5,000
Interest Expense	(170,231)	(185,896)	(168,000)	(200,000)	(210,000)
Total non-operating revenues (expenses)	(145,106)	(183,066)	(163,000)	(195,000)	(205,000)
Income (Loss) Before Transfers	735,691	1,358,951	326,419	400,728	492,819
<u>Transfers</u>					
Transfers out - tax equivalent	(438,149)	(495,656)	(475,000)	(450,000)	(475,000)
Change in Net Position	297,542	863,295	(148,581)	(49,272)	17,819
Net Position - Beginning of year	13,922,361	14,219,903	14,219,903	14,080,899	14,071,323
Net Position - End of year	\$ 14,219,903	\$ 15,083,198	\$ 14,071,323	\$ 14,031,627	\$ 14,089,141

CITY OF GLENDALE
Capital Projects Funds

BUDGET SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2021 and 2022 Budgets

	2021 Budget				2022 Adopted Budget			
	General	TIF #7	TIF #8	Total	General	TIF #7	TIF #8	Total
Revenues								
Taxes	\$ -	\$ 2,464,000	\$ 528,585	\$ 2,992,585	\$ -	\$ 2,233,418	\$ 876,141	\$ 3,109,559
Intergovernmental	575,000	322,269	23,234	920,503	-	507,344	55,234	562,578
Public charges for services	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Investment income	-	10,000	15,000	25,000	-	5,000	10,000	15,000
Miscellaneous	-	-	-	-	137,000	-	-	137,000
Total revenues	575,000	2,796,269	566,819	3,938,088	137,000	2,745,762	941,375	3,824,137
Expenditures								
Current:								
General government	-	-	425,000	425,000	-	-	-	-
Convention and tourism	-	-	-	-	-	-	-	-
Total current	-	-	425,000	425,000	-	-	-	-
Capital outlay	3,604,989	3,400	150,000	3,758,389	3,166,285	3,000	1,008,141	4,177,426
Total expenditures	3,604,989	3,400	575,000	4,183,389	3,166,285	3,000	1,008,141	4,177,426
Excess of revenues over (under) expenditures	(3,029,989)	2,792,869	(8,181)	(245,301)	(3,029,285)	2,742,762	(66,766)	(353,289)
Other financing sources (uses)								
Proceeds of Long-term debt	-	-	-	-	2,418,820	-	-	2,418,820
Debt premium	-	-	-	-	25,000	-	-	25,000
Debt issuance costs	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-
Transfers to other funds	(232,750)	(2,156,421)	-	(2,389,171)	(264,170)	(2,156,421)	-	(2,420,591)
Total Other financing sources (uses)	(232,750)	(2,156,421)	-	(2,389,171)	2,179,650	(2,156,421)	-	23,229
Excess of revenues and other financing sources over (under) expenditures and other uses	(3,262,739)	636,448	(8,181)	(2,634,472)	(849,635)	586,341	(66,766)	(330,060)
Fund balances.								
Beginning of year	10,044,012	164,950	2,276,957	12,485,919	2,268,591	1,014,456	2,288,139	5,571,186
End of year	\$ 6,781,273	\$ 801,398	\$ 2,268,776	\$ 9,851,447	\$ 1,418,956	\$ 1,600,797	\$ 2,221,373	\$ 5,241,126

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 2022 - 2026 Capital Improvement Program. (Please note that the Program's 2022 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

- Technology upgrades for firewall and storage expansion.
- \$150,000 for police station remodel architectural review.
- Purchase of 2 replacement police squads.
- Replace city-wide trash receptacles that are over 20 years old and rusting.
- Begin design process for Winston Park.
- Public Works facility upgrades for repair of the camera system as well as new overhead doors for more secure facility.
- 2022 Watermain Program
 - N Port Washington Road (Bender to Daphne) I-43 expansion
 - N Jean Nicolet Road (Fairfield to Daphne) I-43 expansion
 - W Good Hope Road (75 ft of WM replacement at Strattec)
- 2022 Roadway Program
 - N Port Washington Road (As part of the I-43 expansion)
- Public Works Equipment Replacement
 - Plow Truck w/Wing
 - Knuckleboom/Log Grapple Truck

2021 Accomplishments:

- Purchase of Badger Books to administer elections in a more efficient and secure manner.
- 2021 Watermain Program
 - N Braeburn Lane (26th Street) (W Custer Avenue to 575 ft S of W Silver Spring Drive)
 - N Bethmaur Lane (01) (25th Street) (W Custer Avenue to W Rohr Avenue)
 - N 25th Street (BETHMAUR LN N (01)) (W Rohr Avenue to 26th/Rohr Easement)
 - N 26th Street (BRAEBURN LN N) (W Rohr Avenue to 26th/Rohr Easement)
 - W Rohr Avenue (N 26th Street to N 25th Street)
 - 26th/Rohr Easement (155 ft E of N 26th Street to N 25th Street)
 - 26th/Rohr Alley (N 26th Street to 155 ft E of N 26th Street)
 - W Custer Avenue (N 26th Street to N 25th Street)

- N Elm Tree Road (W Daphne Road to W Apple Tree Road)
- N Elm Tree Road (W Apple Tree Road to W Acacia Road)
- 2021 Alley Reconstruction Program
 - East of N Milwaukee River Parkway (W La Salle Avenue to N Sunset Lane)
 - South of W Silver Spring Drive (N Navajo Avenue to N Lydell Avenue)
 - East of N Argyle Avenue (W Kendall Avenue to SE to Alley)
- 2021 Roadway Program
 - W Custer Avenue (STH 57 to N 13th Street)
 - W Custer Avenue (N 27th Street to N 26th Street)
 - W Custer Avenue (N 26th Street to N 25th Street)
 - W Custer Avenue (N 25th Street to N Shasta Drive)
 - W Custer Avenue (N Shasta Drive to N 24th Street)
 - W Custer Avenue (N 24th Street to N Dexter Avenue)
- Public Works Equipment Replacement
 - Plow Truck w/Wing
 - Bucket Truck
 - Leaf Vac Unit
 - Skid Loader

CITY OF GLENDALE
2022 BUDGET

FUND: General Capital Projects Fund

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
41110	Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
43300	Intergovernmental (Grants)	132,813	-	445,359	575,000	-
43792	Local Grants - MMSD	-	475,221	18,020	-	-
48111	Investment income	146,794	-	-	35,000	-
48300	Sale of Equipment	-	-	5,000	-	17,000
48903	Insurance Reimbursements	-	48,071	-	-	-
48907	Miscellaneous	254,095	217,001	116,383	-	120,000
	Total Revenues	533,702	740,293	584,762	610,000	137,000
<u>Expenditures</u>						
58000	Capital outlay	7,424,334	2,072,019	3,777,136	3,604,989	3,166,285
53190	Debt issuance costs	64,300	(17,285)	20,000	-	-
	Total Expenditures	7,488,634	2,054,734	3,797,136	3,604,989	3,166,285
	Excess of revenues over (under) expenditures	(6,954,932)	(1,314,441)	(3,212,374)	(2,994,989)	(3,029,285)
<u>Other financing sources (uses)</u>						
49101	Proceeds of Long-term debt (tax levy)	1,030,000	1,525,000	3,250,000	-	2,418,820
49160	Debt premium	179,388	-	25,000	-	25,000
78510	Transfer to Debt Service Fund	(346,395)	(234,707)	(232,750)	(232,750)	(264,170)
	Total Other financing sources	862,993	1,290,293	3,042,250	(232,750)	2,179,650
	Excess of revenues and other financing sources over (under) expenditures and other uses	(6,091,939)	(24,148)	(170,124)	(3,227,739)	(849,635)
<u>Fund balances</u>						
	Beginning of year	8,554,802	2,462,863	2,438,715	10,044,012	2,268,591
	End of year	\$ 2,462,863	\$ 2,438,715	\$ 2,268,591	\$ 6,816,273	\$ 1,418,956

CITY OF GLENDALE
2022 BUDGET
General Capital Outlay Detail by Project

	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>General Government</u>					
City Facility Technology Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 25,765
Town Hall Painting/re-roof	-	73,453	5,142	-	-
Voting Equipment	-	-	45,000	-	-
<u>Public Safety</u>					
Police Equipment	-	131,286	251,164	344,000	288,676
North Shore Fire Department	-	127,628	128,432	275,228	130,344
North Shore Dispatch	-	-	-	30,835	-
<u>Public Works</u>					
Watermain replacement	21,172	2,530,913	1,317,000	1,317,000	2,085,000
Road Reconstruction	12,185	245,109	200,000	200,000	200,000
Street - Overlays	-	434,833	1,905,000	1,905,000	1,420,000
Equipment	-	257,115	405,000	405,000	580,000
Equipment - Stormwater	-	-	90,000	400,000	90,000
Facility Upgrades	-	-	-	-	150,000
Alley Rehabilitation	-	17,003	350,000	350,000	-
Upgrade Street Lighting	-	9,924	75,000	75,000	186,500
Property acquisitions (Flood plain)	-	654,024	125,000	-	-
Bridges	-	-	6,398	-	-
Sidewalk Replacement	-	30,509	40,000	75,000	50,000
Underground Storage Tank Remova	9,477	-	-	-	-
Grant - Traffic Safety	-	45,776	-	400,000	-
Intersection Traffic Study	-	-	20,000	20,000	20,000
North Shore Water Commission	-	195,401	185,000	80,926	155,000
<u>Community Enrichment Services</u>					
Community Park Construction	195,290	39,539	-	-	15,000
Library	-	5,820	-	10,000	-
<u>Conservation and Development</u>					
Master Plan Update	50,895	-	-	-	-
Library Plan	-	-	-	40,000	100,000
Total Capital Outlay	289,019	4,798,333	5,148,136	5,927,989	5,496,285
<u>Utility Portion of Projects</u>					
Water Utility	21,172	2,726,314	1,371,000	1,371,000	2,240,000
Sewer Utility	-	-	-	250,000	-
Storm Water Utility	-	-	-	702,000	90,000
Total Utility Portion of Projects	21,172	2,726,314	1,371,000	2,323,000	2,330,000
Net Capital Outlay Expenditures	\$ 267,847	\$ 2,072,019	\$ 3,777,136	\$ 3,604,989	\$ 3,166,285

CAPITAL IMPROVEMENT PROGRAM 2022 - 2026

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Revenues</u>					
Tax Levy	\$ 246,516	\$ 259,516	\$ 225,840	\$ 219,840	\$ 219,840
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Sale	\$ 17,000	\$ 29,750	\$ 30,000	\$ 24,000	\$ 24,000
Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Donation	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - General	\$ 2,418,820	\$ 6,640,058	\$ 2,362,686	\$ 1,366,686	\$ 1,306,686
Debt Service - Water Utility	\$ 2,085,000	\$ 1,509,000	\$ 1,351,000	\$ 1,385,000	\$ 1,617,000
TIF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Sewer	\$ 221,000	\$ 311,000	\$ 311,000	\$ 311,000	\$ 221,000
Sanitary Sewer	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Water Utility	\$ 90,000	\$ 90,000	\$ 90,000	\$ 125,000	\$ 125,000
Total Revenues	\$ 5,378,336	\$ 9,139,324	\$ 4,670,526	\$ 3,731,526	\$ 3,813,526
Total Additional Debt Service	\$ 4,503,820	\$ 8,149,058	\$ 3,713,686	\$ 2,751,686	\$ 2,923,686

Expenses

Watermain replacement program

PORT WASHINGTON RD (Bender to Daphne) I-43 expansion	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
JEAN NICOLET RD (Fairfield to Daphne) I-43 expansion	\$ 750,000	\$ -	\$ -	\$ -	\$ -
GOOD HOPE ROD W (75 ft of WM replacement at Strattec)	\$ 85,000	\$ -	\$ -	\$ -	\$ -
HUBBARD ST N (Reindl Way to E Fiebrantz Ave)	\$ -	\$ 133,000	\$ -	\$ -	\$ -
GOOD HOPE RD W (Mohawk Rd to N Navajo Ave)	\$ -	\$ 108,000	\$ -	\$ -	\$ -
GOOD HOPE RD W (N Navajo Ave to N Seneca Ave)	\$ -	\$ 117,000	\$ -	\$ -	\$ -
NICOLET CT W (W Good Hope Rd to Termini)	\$ -	\$ 133,000	\$ -	\$ -	\$ -
BRAEBURN LN N (26th St) (W Custer Ave to 575 ft S of W Silver)	\$ -	\$ 202,000	\$ -	\$ -	\$ -
PARADISE CT W (N Sunny Point Rd (1) to Termini)	\$ -	\$ 83,000	\$ -	\$ -	\$ -
NAVAJO AVE N (W Silver Spring Dr to W Birch Ave)	\$ -	\$ 297,000	\$ -	\$ -	\$ -
FOXDALE RD W (N Foxdale Rd to N Seneca Ave)	\$ -	\$ 133,000	\$ -	\$ -	\$ -
FOXDALE RD W (Termini to N Foxdale Rd)	\$ -	\$ 133,000	\$ -	\$ -	\$ -
EULA CT W (Termini to N Elm Tree Rd)	\$ -	\$ 170,000	\$ -	\$ -	\$ -
CRESTWOOD BLVD N (W Kendall Ave to W Silver Spring Dr)	\$ -	\$ -	\$ 108,000	\$ -	\$ -
CRESTWOOD BLVD N (W Raleigh Ave to W Kendall Ave)	\$ -	\$ -	\$ 108,000	\$ -	\$ -
FLINT RD N (W Camden Rd to W Bender Rd)	\$ -	\$ -	\$ 122,000	\$ -	\$ -
FLINT RD N (W Florist Ave to W Camden Rd)	\$ -	\$ -	\$ 277,000	\$ -	\$ -
FLORIST AVE W (N Baker Rd to N Flint Rd)	\$ -	\$ -	\$ 448,000	\$ -	\$ -
ROCK PL W (Termini/Rock Pl to N Ironwood Ln)	\$ -	\$ -	\$ 49,000	\$ -	\$ -
BRENTWOOD LN W (Termini to N Jean Nicolet Rd)	\$ -	\$ -	\$ 239,000	\$ -	\$ -
BITTERSWEET LN W (W Clovernook Ln to W Fairfield Ct)	\$ -	\$ -	\$ -	\$ 210,000	\$ -
CLOVERNOOK LN W (W Bittersweet Ln to N Elm Tree Rd)	\$ -	\$ -	\$ -	\$ 124,000	\$ -
ELM TREE RD N (W Acacia Rd to W Clovernook Ln)	\$ -	\$ -	\$ -	\$ 175,000	\$ -
ELM TREE RD N (W Clovernook Ln to W Fairfield Ct)	\$ -	\$ -	\$ -	\$ 192,000	\$ -
ACACIA RD W (N Elm Tree Rd to Jean Nicolet Rd)	\$ -	\$ -	\$ -	\$ 262,000	\$ -
GLEN SHORE DR N (W Bernard Ln to W Edward Ln)	\$ -	\$ -	\$ -	\$ 141,000	\$ -
GLEN SHORE DR N (W Edward Ln to W Green Tree Rd)	\$ -	\$ -	\$ -	\$ 281,000	\$ -
SIDNEY PL N (Termini to N Ames Ave)	\$ -	\$ -	\$ -	\$ -	\$ 199,000
ROCK LEDGE AVE N (N Longview Dr to W Rochelle Ave (1))	\$ -	\$ -	\$ -	\$ -	\$ 73,000
ROCK LEDGE AVE N (W Rochelle Ave (1) to W Edward Ln)	\$ -	\$ -	\$ -	\$ -	\$ 288,000
ARDARA AVE N (Termini to W Rochelle Ave (1))	\$ -	\$ -	\$ -	\$ -	\$ 198,000
ROCHELLE AVE W (01) (N Berwyn Ave to N Ardara Ave)	\$ -	\$ -	\$ -	\$ -	\$ 126,000
ROCHELLE AVE W (01) (N Ardara Ave to N Rock Ledge Ave)	\$ -	\$ -	\$ -	\$ -	\$ 108,000
ROCHELLE AVE W (01) (N Rock Ledge Ave to N Longview Dr)	\$ -	\$ -	\$ -	\$ -	\$ 109,000

CAPITAL IMPROVEMENT PROGRAM 2022 - 2026

	2022	2023	2024	2025	2026
ROCHELLE AVE W (01) (N Longview Dr to Milwaukee River Pk)	\$ -	\$ -	\$ -	\$ -	\$ 108,000
BEECH TREE DR N (W Suelane Rd to W Bernard Ln)	\$ -	\$ -	\$ -	\$ -	\$ 253,000
W BERNARD LN (N Beechtree Rd to Glen Shore Dr N)	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Total Watermain Replacement Program	\$ 2,085,000	\$ 1,509,000	\$ 1,351,000	\$ 1,385,000	\$ 1,617,000

Street Mill and Overlay program

BRIDGEWOOD LN N (Termini to W Bender Rd)	\$ -	\$ 43,000	\$ -	\$ -	\$ -
IRONWOOD LN (W Lexington Ave to Termini)	\$ -	\$ 91,000	\$ -	\$ -	\$ -
HUBBARD ST N (Reindl Way to E Fiebrantz Ave)	\$ -	\$ 23,000	\$ -	\$ -	\$ -
GOOD HOPE RD W (Mohawk Rd to N Navajo Ave)	\$ -	\$ 22,000	\$ -	\$ -	\$ -
GOOD HOPE RD W (N Navajo Ave to N Seneca Ave)	\$ -	\$ 24,000	\$ -	\$ -	\$ -
NICOLET CT W (W Good Hope Rd to Termini)	\$ -	\$ 24,000	\$ -	\$ -	\$ -
BRAEBURN LN N (26th St) (W Custer Ave to 575 ft S of W Silver Spring Dr)	\$ -	\$ 34,000	\$ -	\$ -	\$ -
PARADISE CT W (N Sunny Point Rd (1) to Termini)	\$ -	\$ 12,000	\$ -	\$ -	\$ -
NAVAJO AVE N (W Silver Spring Dr to W Birch Ave)	\$ -	\$ 47,000	\$ -	\$ -	\$ -
FOXDALE RD W (N Foxdale Rd to N Seneca Ave)	\$ -	\$ 27,000	\$ -	\$ -	\$ -
FOXDALE RD W (Termini to N Foxdale Rd)	\$ -	\$ 27,000	\$ -	\$ -	\$ -
EULA CT W (Termini to N Elm Tree Rd)	\$ -	\$ 39,000	\$ -	\$ -	\$ -
COVENTRY CT W (N Port Washington Rd to Termini)	\$ -	\$ 55,000	\$ -	\$ -	\$ -
CRESTWOOD BLVD N (W Kendall Ave to W Silver Spring Dr)	\$ -	\$ -	\$ 49,000	\$ -	\$ -
CRESTWOOD BLVD N (W Raleigh Ave to W Kendall Ave)	\$ -	\$ -	\$ 49,000	\$ -	\$ -
FLINT RD N (W Camden Rd to W Bender Rd)	\$ -	\$ -	\$ 32,000	\$ -	\$ -
FLINT RD N (W Florist Ave to W Camden Rd)	\$ -	\$ -	\$ 72,000	\$ -	\$ -
FLORIST AVE W (N Baker Rd to N Flint Rd)	\$ -	\$ -	\$ 106,000	\$ -	\$ -
ROCK PL W (Termini/Rock Pl to N Ironwood Ln)	\$ -	\$ -	\$ 10,000	\$ -	\$ -
BRENTWOOD LN W (Termini to N Jean Nicolet Rd)	\$ -	\$ -	\$ 40,000	\$ -	\$ -
FLINT RD N (W Camden Rd to W Bender Rd)	\$ -	\$ -	\$ -	\$ 16,000	\$ -
FLINT RD N (W Florist Ave to W Camden Rd)	\$ -	\$ -	\$ -	\$ 81,000	\$ -
FLORIST AVE W (N Baker Rd to N Flint Rd)	\$ -	\$ -	\$ -	\$ 31,000	\$ -
ROCK PL W (Termini/Rock Pl to N Ironwood Ln)	\$ -	\$ -	\$ -	\$ 52,000	\$ -
BITTERSWEET LN W (W Clovernook Ln to W Fairfield Ct)	\$ -	\$ -	\$ -	\$ 32,000	\$ -
CLOVERNOOK LN W (W Bittersweet Ln to N Elm Tree Rd)	\$ -	\$ -	\$ -	\$ 25,000	\$ -
ELM TREE RD N (W Acacia Rd to W Clovernook Ln)	\$ -	\$ -	\$ -	\$ 23,000	\$ -
ELM TREE RD N (W Clovernook Ln to W Fairfield Ct)	\$ -	\$ -	\$ -	\$ 25,000	\$ -
ACACIA RD W (N Elm Tree Rd to Jean Nicolet Rd)	\$ -	\$ -	\$ -	\$ 35,000	\$ -
GLEN SHORE DR N (W Bernard Ln to W Edward Ln)	\$ -	\$ -	\$ -	\$ 23,000	\$ -
GLEN SHORE DR N (W Edward Ln to W Green Tree Rd)	\$ -	\$ -	\$ -	\$ 46,000	\$ -
GLEN SHORE DR N (W Rochelle Ave (1) to W Bernard Ln)	\$ -	\$ -	\$ -	\$ -	\$ 44,000
GLENDALE AVE W (STH 57 to N River Park Blvd)	\$ -	\$ -	\$ -	\$ -	\$ 39,000
GLENDALE AVE W (N River Park Blvd to N Elm Tree Rd)	\$ -	\$ -	\$ -	\$ -	\$ 39,000
SIDNEY PL N (Termini to N Ames Ave)	\$ -	\$ -	\$ -	\$ -	\$ 30,000
ROCK LEDGE AVE N (N Longview Dr to W Rochelle Ave (1))	\$ -	\$ -	\$ -	\$ -	\$ 10,000
ROCK LEDGE AVE N (W Rochelle Ave (1) to W Edward Ln)	\$ -	\$ -	\$ -	\$ -	\$ 39,000
ARDARA AVE N (Termini to W Rochelle Ave (1))	\$ -	\$ -	\$ -	\$ -	\$ 27,000
ROCHELLE AVE W (01) (N Berwyn Ave to N Ardara Ave)	\$ -	\$ -	\$ -	\$ -	\$ 17,000
ROCHELLE AVE W (01) (N Ardara Ave to N Rock Ledge Ave)	\$ -	\$ -	\$ -	\$ -	\$ 15,000
ROCHELLE AVE W (01) (N Rock Ledge Ave to N Longview Dr)	\$ -	\$ -	\$ -	\$ -	\$ 15,000
ROCHELLE AVE W (01) (N Longview Dr to Milwaukee River Pk)	\$ -	\$ -	\$ -	\$ -	\$ 15,000
BEECH TREE DR N (W Suelane Rd to W Bernard Ln)	\$ -	\$ -	\$ -	\$ -	\$ 43,000
W BERNARD LN (N Beechtree Rd to Glen Shore Dr N)	\$ -	\$ -	\$ -	\$ -	\$ 26,000
PORT WASHINGTON RD (As part of the I-43 expansion)	\$ 1,420,000	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM 2022 - 2026

	2022	2023	2024	2025	2026
Miscellaneous nuisance Pavement Repairs (8 locations)	\$ -	\$ 225,000	\$ -	\$ -	\$ -
Speed tables and Roundabout at Range Line and Green Tree	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Speed table and Roundabout at Silver Spring and TBD	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -
Alley Rehabilitation	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
Total Street Mill and Overlay Program	\$ 1,420,000	\$ 943,000	\$ 1,608,000	\$ 739,000	\$ 709,000
Public Works Equipment Replacement					
Plow Truck with Wing	\$ 185,000	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000
Knuckleboom/Log Grapple Truck	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Floating Pickup Truck/Alley Plow Package	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Toro Riding Mower 60"	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Leaf Vac Unit (Stormwater)	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Public Works pick up Truck	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Backhoe/Loader	\$ -	\$ -	\$ 135,000	\$ -	\$ -
Water Utility Pickup Truck	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
Total Public Works Equipment Replacement	\$ 445,000	\$ 330,000	\$ 445,000	\$ 345,000	\$ 225,000
Public Works Projects					
Cracksealing	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Sidewalk Rehabilitation	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Pavement Markings	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Hydrant Rehabilitation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Catch Basin Maintenance	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000	\$ 101,000
Stormwater Permit Compliance	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Drainage Ditch Maintenance	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Sanitary Sewer Rehabilitation	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Bicycle and Pedestrian Plan	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade Street Lighting	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Upgrade Trash Recepticals	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Total Public Works Projects	\$ 727,000	\$ 740,000	\$ 740,000	\$ 740,000	\$ 740,000
Police Equipment Replacement					
Police Squads (3 per year w/equipment)	\$ 99,000	\$ 99,000	\$ 113,866	\$ 109,866	\$ 109,866
Firearms / Service Pistols and Rifle Sights	\$ -	\$ 65,988	\$ -	\$ -	\$ -
Police Station Remodel	\$ 150,000	\$ 5,000,000	\$ -	\$ -	\$ -
Squad/Body Cameras	\$ 39,676	\$ 39,676	\$ -	\$ -	\$ -
Total Police Equipment Replacement	\$ 288,676	\$ 5,204,664	\$ 113,866	\$ 109,866	\$ 109,866
North Shore Agreement Capital Improvements					
North Shore Water Commision Capital Improvements	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Dispatch Center Capital Improvements	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840	\$ 30,840
Fire Department Improvements	\$ 321,820	\$ 321,820	\$ 321,820	\$ 321,820	\$ 321,820
Library Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Total North Shore Agreement Capital Improvements	\$ 412,660	\$ 412,660	\$ 412,660	\$ 412,660	\$ 412,660
Total Expenditures	\$ 5,378,336	\$ 9,139,324	\$ 4,670,526	\$ 3,731,526	\$ 3,813,526

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. This account was eliminated December 31, 2019.

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.

The Bayshore ownership group provided funding in 2019 to defease the remaining debt payments on the Lydell Parking Garage. The City and Glendale Community Development Authority approved a defeasance agreement for funding the remaining parking structure debt and transferred the ownership of the garage to the developer.

**CITY OF GLENDALE
2022 BUDGET**

FUND: Parking Capital Projects Fund (400)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
	Special assessments	\$ 10,641,185	\$ -	\$ -	\$ -	\$ -
	Miscellaneous	298,153	-	-	-	-
	Interest income	312,753	-	-	-	-
	Total Revenues	11,252,091	-	-	-	-
<u>Expenditures</u>						
	Total Expenditures	-	-	-	-	-
	Excess of revenues over (under) expenditures	11,252,091	-	-	-	-
<u>Other financing sources (uses)</u>						
	Transfer from Fund 478	(46,873)	-	-	-	-
	Transfer to Debt Service Fund	(12,784,316)	-	-	-	-
	Total Other financing sources	(12,831,189)	-	-	-	-
	Excess of revenues and other financing sources over (under) expenditures and other uses	(1,579,097)	-	-	-	-
<u>Fund balances,</u>						
	Beginning of year	1,579,097	-	-	-	-
	End of year	\$ -	\$ -	\$ -	\$ -	\$ -

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. This account was eliminated December 31, 2019.

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.

**CITY OF GLENDALE
2022 BUDGET**

FUND: TIF #6 Capital Projects Fund (476)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
41110	Taxes - TIF Increment	\$ 3,291,560	\$ -	\$ -	\$ -	\$ -
41111	Tax increment guarantee	-	-	-	-	-
43414	Computer exemption payment	62,164	-	-	-	-
43415	Personal property aid	45,876	-	-	-	-
48111	Interest income	17,899	-	-	-	-
	Total Revenues	3,417,499	-	-	-	-
<u>Expenditures</u>						
Non-personnel services:						
51585	Outlay	11,204	-	-	-	-
	Total non-personnel services	11,204	-	-	-	-
	Total Expenditures	11,204	-	-	-	-
	Excess of revenues over (under) expenditures	3,406,295	-	-	-	-
<u>Other financing sources (uses)</u>						
	Proceeds of Long-term debt	-	-	-	-	-
	Debt issuance costs	-	-	-	-	-
	Transfer to General Fund	-	-	-	-	-
	Payable to overlying districts	(1,753,861)	-	-	-	-
	Transfer to Debt Service Fund	(4,426,687)	-	-	-	-
	Total Other financing sources	(6,180,548)	-	-	-	-
	Excess of revenues and other financing sources over (under) expenditures and other uses	(2,774,253)	-	-	-	-
<u>Fund balances</u>						
	Beginning of year	2,774,253	-	-	-	-
	End of year	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Benchmark Measurements

	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Outstanding Debt at year end	18,065,000	16,805,000	15,452,146	15,452,146	13,691,043

**CITY OF GLENDALE
2022 BUDGET**

FUND: TIF #7 Capital Projects Fund (477)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
41110	Taxes - TIF Increment	\$ 2,430,831	\$ 1,945,017	\$ 2,464,000	\$ 2,464,000	\$ 2,233,418
41111	Tax increment guarantee	-	-	-	-	-
43414	Computer exemption payment	322,269	322,269	322,269	322,269	322,269
43415	Personal property aid	34,652	109,864	185,075	185,075	185,075
48111	Interest income	54,552	-	10,000	10,000	5,000
	Total Revenues	2,842,304	2,377,150	2,981,344	2,981,344	2,745,762
<u>Expenditures</u>						
Non-personnel services:						
59585	Outlay	3,389	150	3,400	3,400	3,000
	Total non-personnel services	3,389	150	3,400	3,400	3,000
	Total Expenditures	3,389	150	3,400	3,400	3,000
	Excess of revenues over (under) expenditures	2,838,915	2,377,000	2,977,944	2,977,944	2,742,762
<u>Other financing sources (uses)</u>						
	Proceeds of Long-term debt	6,620,000	8,832,146	-	-	-
	Debt premium	842,187	-	-	-	-
	Debt issuance costs	(105,334)	-	-	-	-
78510	Transfer to Debt Service Fund	(9,715,437)	(14,029,365)	(2,018,046)	(2,156,421)	(2,156,421)
	Total Other financing sources	(2,358,584)	(5,197,219)	(2,018,046)	(2,156,421)	(2,156,421)
	Excess of revenues and other financing sources over (under) expenditures and other uses	480,331	(2,820,219)	959,898	821,523	586,341
<u>Fund balances</u>						
	Beginning of year	2,394,446	2,874,777	54,558	164,950	1,014,456
	End of year	\$ 2,874,777	\$ 54,558	\$ 1,014,456	\$ 986,473	\$ 1,600,797

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.

The Bayshore ownership group provided funding in 2019 to fund the remaining TIF #8 debt payments of the City and Community Development Authority. The City and Glendale Community Development Authority approved a defeasance agreement for paying the remaining debt. The developer agreement provides for increment generated to be an eligible developer incentive.

2022 Budget Highlights:

- There are not notable changes in this budget.

CITY OF GLENDALE
2022 BUDGET

FUND: TIF #8 Capital Projects Fund (478)

Account number	Account description	2019	2020	2021 Estimate	2021 Adopted	2022 Adopted
<u>Revenues</u>						
41110	Taxes - TIF Increment	\$ 5,910,213	\$ 395,571	\$ 525,858	\$ 528,585	\$ 876,141
43414	Computer exemption payment	23,234	23,234	23,234	23,234	23,234
43415	Personal property aid	97,334	32,034	32,000	-	32,000
48111	Interest income	345,706	-	7,500	15,000	10,000
48970	Miscellaneous revenue	80,753	294,686	90,000	-	-
	Total Revenues	6,457,240	745,525	678,592	\$ 566,819	941,375
<u>Expenditures</u>						
Non-personnel services:						
51587	Outlay	308,245	2,407,446	100,000	150,000	100,000
58515	Developer Incentive	-	320,540	553,545	425,000	908,141
	Total non-personnel services	308,245	2,727,986	653,545	575,000	1,008,141
	Total Expenditures	308,245	2,727,986	653,545	575,000	1,008,141
	Excess of revenues over (under) expenditures	6,148,995	(1,982,461)	25,047	\$ (8,181)	(66,766)
<u>Other financing sources (uses)</u>						
49320	Developer contribution for debt	31,590,936	-	-	-	-
78510	Transfer to Debt Service Fund	(48,144,960)	-	-	-	-
	Total Other financing sources	(16,554,024)	-	-	-	-
	Excess of revenues and other financing sources over (under) expenditures and other uses	(10,405,029)	(1,982,461)	25,047	(8,181)	(66,766)
<u>Fund balances</u>						
	Beginning of year	14,650,582	4,245,553	2,263,092	2,276,957	2,288,139
	End of year	\$ 4,245,553	\$ 2,263,092	\$ 2,288,139	\$ 2,268,776	\$ 2,221,373

GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

ACCRUAL ACCOUNTING: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

APPROPRIATION: An authorization made by the Common Council which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the City Assessor as a basis for levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

AUDIT: A comprehensive examination of the manner in which the City's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Common Council's appropriations.

BALANCED BUDGET: A plan of financial operation where total revenues match total expenditures. It is a goal of the Council to propose and approve a balanced budget annually.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BOND ANTICIPATION NOTES (BAN's): Short term note issued to finance projects on an interim basis which will be refunded by future bond issues.

BUDGET: A financial plan for a specified period (year) that matches with all planned revenues and expenditures with various City services.

BUDGET ADJUSTMENT: A legal procedure requiring Common Council action to revise a budget appropriation.

BUDGET CALENDAR: The schedule of key dates or milestones which the City department follow in the preparation, adoption, and administration of the budget.

BUDGET MESSAGE: The opening section of the budget which provides the Common Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Administrator.

BUDGET RESOLUTION: The official enactment by the Common Council establishing the legal authority for the Alderpersons to obligate and expend resources.

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CHARGE FOR SERVICE: User charge for services provided by the City.

COMMITTED FUND BALANCE: Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

CONTINGENCY ACCOUNT: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST CENTER: A fund, major program, department, or other activity for which control of expenditures is desirable.

DEBT: A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

DEBT SERVICE: Amount necessary for the payment of principal, interest, and related costs of the general long-term debt of the City.

DEBT SERVICE FUND: Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

DEFICIT: The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT: A major administrative subset of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

EQUALIZED VALUE: The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

EXPENDITURE: Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

FIXED ASSETS: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities, and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

GENERAL FUND: The general fund is the general accounting fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS/NOTES: Bonds/Notes that finance public projects such as streets, sewers, buildings, and improvements. The repayment of these bonds is backed by the "full faith and credit" of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES: Criteria used by auditors to determine if financial statements are fairly presented.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: A professional organization which provides guidance and training of government accounting, auditing, and financial management.

GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING: A publication of GFOA which provides practical guidance to implement pronouncements issued by the Governmental Accounting Standards Board.

GOVERNMENT FUND: Account for the operations and maintenance of typical activities, including debt service and capital projects.

IN LIEU OF TAXES: A contribution by benefactors of City services who are tax exempt, i.e.: certain utilities, non-profit organizations, who chose or must pay a "tax equivalent amount".

INVESTMENT INCOME: Income earned on idle funds which are not immediately needed by the City.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

INTRAFUND TRANSFER: Amounts transferred within a fund from one expenditure category to another, i.e., an adjustment to the appropriation.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM: A basis for distinguishing types of revenues and expenditures.

MISCELLANEOUS REVENUES: Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become both "measurable" and "available to finance expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be sued to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NON-SPENDABLE FUND BALANCE: For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES: Services rendered to the Village by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

PERSONAL SERVICES: Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, as well as the fringe benefit costs associated with City employment.

PROGRAM BUDGET: A budget which structures budget choices and information in terms of programs and their related work activities, (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

PROPRIETARY FUND: Account for activity for which a fee is charged to users for goods and services.

RESERVED RETAINED EARNINGS: Generally, a portion of retained earnings reflecting the excess of restricted assets over related liabilities.

RETAINED EARNINGS: Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

GLOSSARY

SALARIES: Items of expenditure in the operating budget for salaries and wages paid for services performed by City employees.

SHARED REVENUES: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUNDS: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENTAL DISTRICT: A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in property values.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt services purposes specified in the Common Council Adopted Budget.

TAX RATE: The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

TRAINING/CONFERENCES: Items of expenditure for travel and training costs incurred by the City on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

UNASSIGNED FUND BALANCE: In a governmental or expendable trust fund, the balance of net financial resources that are spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

USER CHARGE/FEE: The payment for direct receipt of a public service by the party benefiting from the service.

ACRONYMS

BTU: British Thermal Unit

CMAR: Compliance Maintenance Annual Report

CMOM: Capacity, Management, Operation and Maintenance

CPSC: Consumer Product Safety Commission

CPU: Central Processing Unit

EDGE: Economic Development for Grafton Enhancement, Inc.

ESLS: Eastern Shores Library System

FTE: Full-time equivalent

GAAFR: Governmental Accounting, Auditing And Financial Reporting

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association

G.O.: General Obligation

GPA: Grade Point Average

GVW: Gross Vehicle Weight

LAWCON: Land and Water Conservation.

LUST: Leaking underground storage tanks

NIMS: National Incident Management System

O&M: Operations and Maintenance

RAS: Return Activated Sludge

SCADA: Supervisory Control and Data Acquisitions

SMT: Speed Monitoring Trailer which is jointly owned with the City of Cedarburg

SRT: Special Response Team

TID: Tax Incremental District

TIME: Transaction of Information for Police Management of Enforcement

WAS: Waste Activated Sludge

WDNR: Wisconsin Department of Natural Resources

WDOT: Wisconsin Department of Transportation

WIS: Wisconsin State Highway

WWTP: Wastewater Treatment Plant

W & WW: Water and Wastewater Utility

RESOLUTION NO. 21- 17

RESOLUTION ADOPTING THE 2022 ANNUAL PROGRAM BUDGET
THE 2021 AMERICAN RESCUE PLAN FUND
AND ESTABLISHING THE 2021 TAX LEVY

WHEREAS, Chapter 3.1 of the Code of Ordinances of the City of Glendale requires an annual budget appropriating monies to finance activities for the City for the ensuing fiscal year; and

WHEREAS, the Common Council has duly considered and discussed a budget for the 2022 as proposed by the City Administrator; and

WHEREAS, the Common Council held a public hearing on the 2022 Annual Program Budget as required; and

WHEREAS, in 2021 the Federal Government provided funding that has established the American Rescue Plan Fund for the City of Glendale for COVID related expenditures


WHEREAS, the 2022 budget requires a tax levy to partially finance the appropriations.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Glendale that budgeted revenue estimates and expenditure appropriations for the 2021 American Rescue Plan Fund and the 2022 City's General Fund; Special Revenue Funds—Police Acquisition, DARE, Grants, Environmental, Hotel Room Tax, Glendale Days Celebration, Health and Human Services, Park, Municipal Court; American Rescue Plan Debt Service Fund; Capital Projects Funds—General, TIF #7 Technology Center, TIF #8 Bayshore Project; and Proprietary Funds—Sewer Utility, Storm Water Utility, Water Utility are hereby adopted as set forth in the attachment and established in program category detail in the budget document.


BE IT FURTHER RESOLVED that the property tax levy required to finance the 2022 Budget is \$13,316,630.

PASSED AND ADOPTED by the Common Council of the City of Glendale, this 8th day of November, 2021.

CITY OF GLENDALE


Bryan Kennedy, Mayor

Countersigned:


Megan Humnitz, City Clerk

CITY OF GLENDALE
NOTICE OF PUBLIC HEARING
PROPOSED 2022 BUDGET

Notice is hereby given that a public hearing will be held on November 8, 2021, at 6:00 PM in the City Hall located at 5909 N. Milwaukee River Parkway, Glendale, Wisconsin or on-line via Zoom, on the City of Glendale 2022 Proposed Annual Program Budget and 2021 American Rescue Plan Fund in accordance with Wisconsin Statute 65.90 (3). Any resident or taxpayer of the City of Glendale will have and opportunity to present written or oral comments concerning the proposed budget.

GENERAL FUND	2020 Actual	2021 Budget	2021 Estimated	2022 Proposed	Increase (Decrease)
Revenues					
Taxes	\$ 10,109,544	\$ 10,206,055	\$ 10,144,809	\$ 10,338,641	
Intergovernmental revenues	2,602,188	2,244,273	2,256,987	2,291,009	
Licenses and permits	771,519	738,950	769,786	750,300	
Fines and forfeitures	344,859	395,000	480,560	433,500	
Public charges for services	335,302	387,091	403,999	422,904	
Investment income	131,773	205,000	103,448	115,000	
Miscellaneous revenues	107,701	97,926	56,426	109,232	
Other financing sources	1,217,685	1,053,000	935,406	1,066,679	
Total Revenues	<u>15,620,571</u>	<u>15,327,295</u>	<u>15,151,421</u>	<u>15,527,265</u>	1.30%
Expenditures					
General government	1,458,964	1,569,674	1,545,742	1,537,896	
Public safety	10,578,731	10,805,588	10,585,414	10,917,092	
Public works	2,187,248	2,439,074	2,366,022	2,485,532	
Health and human services	112,841	106,945	109,183	116,531	
Culture, recreation and education	441,042	512,610	490,310	475,291	
Conservation and development	179,720	191,585	188,791	228,814	
Contingency	80,000	31,524	25,000	388,844	
Total Expenditures	<u>15,038,546</u>	<u>15,657,000</u>	<u>15,310,462</u>	<u>16,150,000</u>	3.15%
Excess of revenues over (under) expenditures	<u>582,025</u>	<u>(329,705)</u>	<u>(159,041)</u>	<u>(622,735)</u>	
Fund Balance, January 1	5,084,052	4,678,790	5,666,077	5,507,036	
Fund Balance, December 31	<u>\$ 5,666,077</u>	<u>\$ 4,349,085</u>	<u>\$ 5,507,036</u>	<u>\$ 4,884,300</u>	

	2022 Total Revenues	2022 Total Expenditures	Excess (Deficit)	Balance January 1	Balance December 31	Property Tax Contribution
GENERAL FUND	\$ 15,527,265	\$ 16,150,000	\$ (622,735)	\$ 5,507,036	\$ 4,884,300	\$ 9,824,009
SPECIAL REVENUE FUNDS						
Police Acquisition	-	4,800	(4,800)	5,994	1,194	-
Grants	143,000	155,376	(12,376)	56,439	44,063	80,000
Police DARE	26,292	25,584	708	76,664	77,372	-
REM Park	155,000	130,220	24,780	585	25,365	75,000
Environmental	616,200	513,105	103,095	935,655	1,038,750	-
Hotel Room Tax	900,000	900,000	-	353,826	353,826	-
Health and Human Services	490,249	545,000	(54,751)	685,412	630,661	490,249
North Shore Municipal Court	170,000	167,203	2,797	5,299	8,096	-
American Rescue Plan Fund	591,796	-		380,267	972,063	
DEBT SERVICE FUND	5,267,963	5,267,963	-	169,599	169,599	2,847,372
CAPITAL PROJECTS FUND						
Capital Projects Fund	2,580,820	3,430,455	(849,635)	2,268,591	1,418,956	-
TIF #7 - Technology Center	2,745,762	2,159,421	586,341	1,014,456	1,600,797	-
TIF #8 - Bayshore Project	941,375	1,008,141	(66,766)	2,288,139	2,221,373	-
ENTERPRISE FUNDS						
Sewer Utility	2,120,000	2,023,243	96,757	4,347,017	4,443,774	-
Storm Water Utility	1,156,000	1,376,097	(220,097)	4,031,854	3,811,757	-
Water Utility	3,376,500	3,366,586	9,914	14,071,323	14,081,236	-

The City of Glendale's property tax requirements are summarized as follows:

	2021	2022	Percent Increase (Decrease)
General Fund	\$ 9,690,799	\$ 9,824,009	1.37%
Special Revenue Funds	675,000	645,249	-4.41%
Debt Service Fund	2,847,372	2,847,372	0.00%
Total Levy Requirement	13,213,171	13,316,630	0.78%
Equalized Tax Rate*	6.704	6.488	-3.22%
Assessed Tax Rate*	7.267	7.198	-0.95%

*per \$1,000 property valuation

The City of Glendale's outstanding general obligation debt at December 31, 2021 is \$41,206,043

Details of the 2022 Proposed Annual Program Budget are on file and available for review at City Hall.
Rachel A. Safstrom City Administrator

