



# **CITY OF GLENDALE**

# **2023 ADOPTED BUDGET**

**November 14<sup>th</sup>, 2022**

**CITY OF GLENDALE**

Milwaukee County, Wisconsin

2023 Adopted Budget

November 14, 2022

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# Budget Summary Report

## 2023 Adopted Budget



## January 1, 2023

**SUBJECT:** 2023 Budget Summary Report

**TO:** To the Honorable Mayor Bryan Kennedy  
Common Council

**FROM:** Karl Warwick, City Administrator

**DATE:** November 14, 2022

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Please find enclosed the Operating and Capital Budgets for Fiscal Year 2023 for the City of Glendale and the Budget Summary Report. The City operates on a fiscal year basis beginning January 1st and ending December 31<sup>st</sup> of each year. The annual budget is prepared through a collaborative effort by staff and is presented to the City Council for review and adoption prior to the beginning of each fiscal year and per the approved Schedule by the City Council.

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 adopted by the City Council to define the 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 towards 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 Draft 2023 Budget assumes the following:

- Continued participation in the State's voluntary expenditure restraint program.
- Continued adherence to the State's levy limit requirements.
- No increases in fees for service including Environmental, Water, Storm Sewer and Sanitary Sewer rates.
- No increase in full-time positions within any City Departments.
- New costs for employee wage adjustments and adjustments in health insurance costs within each fund.

- New costs for all North Shore intergovernmental service agreements.
- Expenditures for capital improvements consistent with the adopted 5-Year Capital Improvement Program for 2023.
- Expenditures for New Projects, including:
  - Time and Attendance System (consistent with the Police program)
  - Community Development Projects
  - Police, New Projects in the Acquisition Fund

## Budget Summary

### BUDGET FORMAT

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The City's budget utilizes fund accounting, with separate funds based upon the various activities of the City's operations. The City's budget includes the following major funds:

- General Fund General Operating fund
  - Mayor and City Council
  - Administration
  - Clerk
  - Public Safety
  - Public Works
  - Community Development
  - Community Health
  - Library
  - Property & Liability Insurance
  - Buildings & Grounds
- Water & Sewer Operating (Water/Sewer/Storm Sewer)
- Environmental
- Police Acquisition
- DARE
- Recycling
- Hotel
- Economic Development
- Special Events
- Health & Human Services
- Richard E. Maslowski Park
- American Rescue Plan
- North Shore Municipal Court
- TIF #7
- TIF #8
- Debt Services

### BUDGET MODIFICATIONS

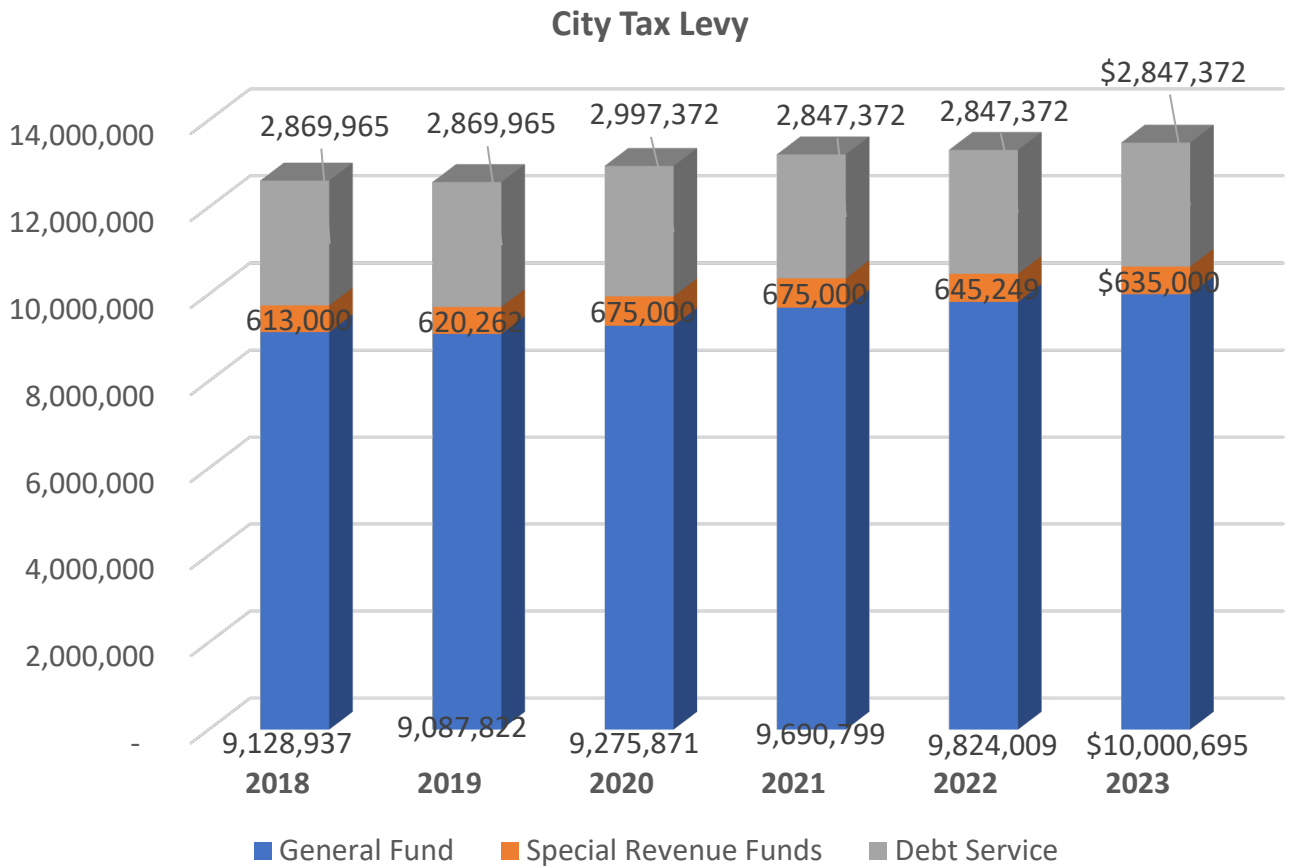
The 2022 Budget and prior budgets included numerous funds to account for time spent in specific areas. The 2023 Budget combined numerous sub-funds to streamline and simplify the budgeting process and the operational payment of invoices. Under the previous system, there were numerous accounts with the same purpose in different places. This system combines these "smaller" accounts into one to streamline the budgeting and operational processes.

### BUDGET EXPLANATION

The budget includes hundreds of line items, some of which are fairly small. These are used to facilitate year to year and multi-year analysis. Please remember that much of the actual revenues and spending are impacted by non-city factors or are demand driven and often difficult to predict. Budget numbers are best estimates based on history and/or ground up analysis of line items. Budgeted expenditure line items are formatted into four categories: salaries and benefits, contractual, intergovernmental, and other costs. Many individual line items are based on past needs and year-end numbers and may be different (higher or lower) based on demand for services from weather, emergencies, or inflation. The enclosed draft is intended for discussion purposes only. Refinements and adjustments will be made based on the City Council's direction at the budget meeting.

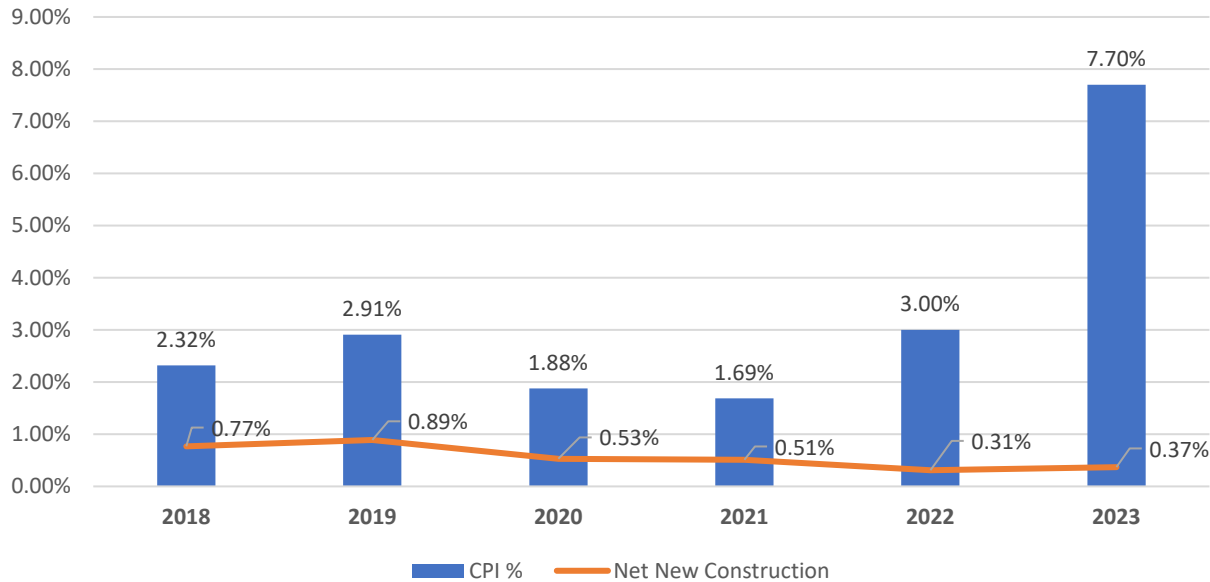
**BUDGET HISTORY**

The largest single revenue source for the City is tax levy. The tax levy for 2023 is \$13,483,067, an increase of \$166,466. Below is a chart showing the tax levy distributions over the past 6 years. The chart below shows the increase in overall property taxes since 2018. The total tax levy has increase 5.91% over the six-year period or .985% annually.



The 2023 Draft Budget is affected by limited local economic growth which results in limited property tax levy increase to fund the 2023 budget. As of January 1, 2022, the value of net new construction for the previous 12 months was \$7,952,600 or 0.37% of the City’s valuation. Consequently, the City (by State

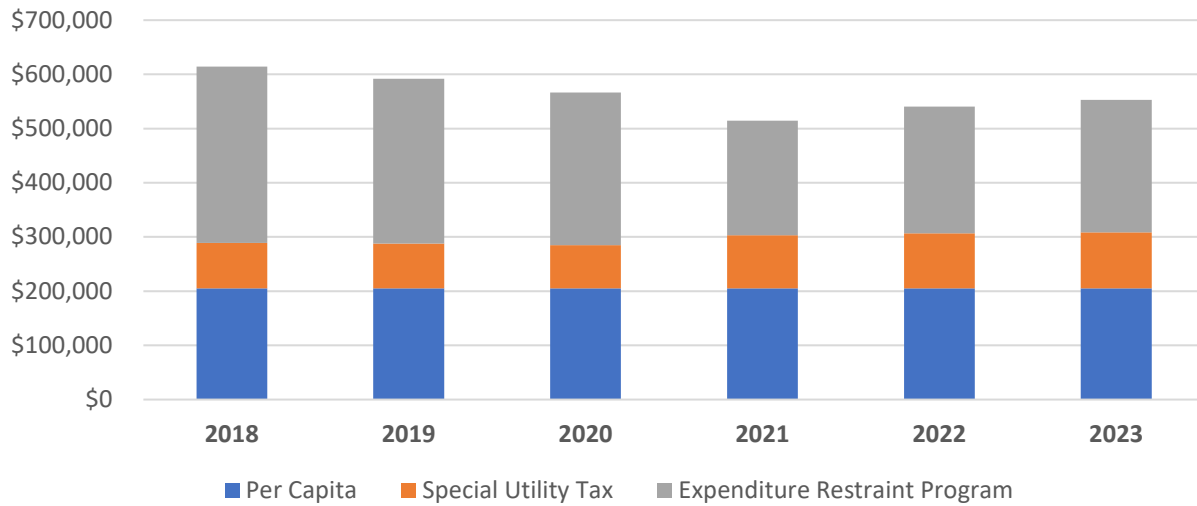
### Property Tax Levy and CPI



law) is allowed to increase the property tax levy to fund the 2023 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 chart below shows the past six 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 3.25% over the past six years. However, Net New Construction has been averaged at 0.56%. This further illustrates the amount the City has been able to increase expenditures with little ability to increase tax levy to fund those expenditures.

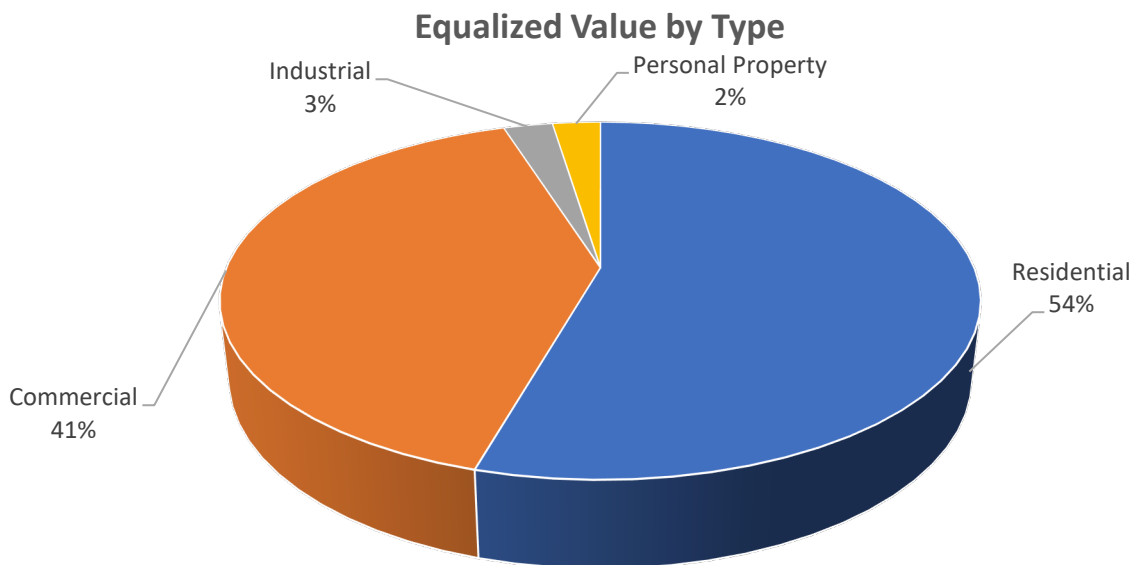
State shared revenues and transportation aids had been declining over the years. In 2023, the City can expect a slight increase of \$12,265 over last year, despite decreases in previous years. The State Shared Revenue is \$61,380 lower than 2018. The inability to charge new user fees without lowering the tax levy make it necessary to remain in the confines of the current revenue structure.

### State Shared Revenue

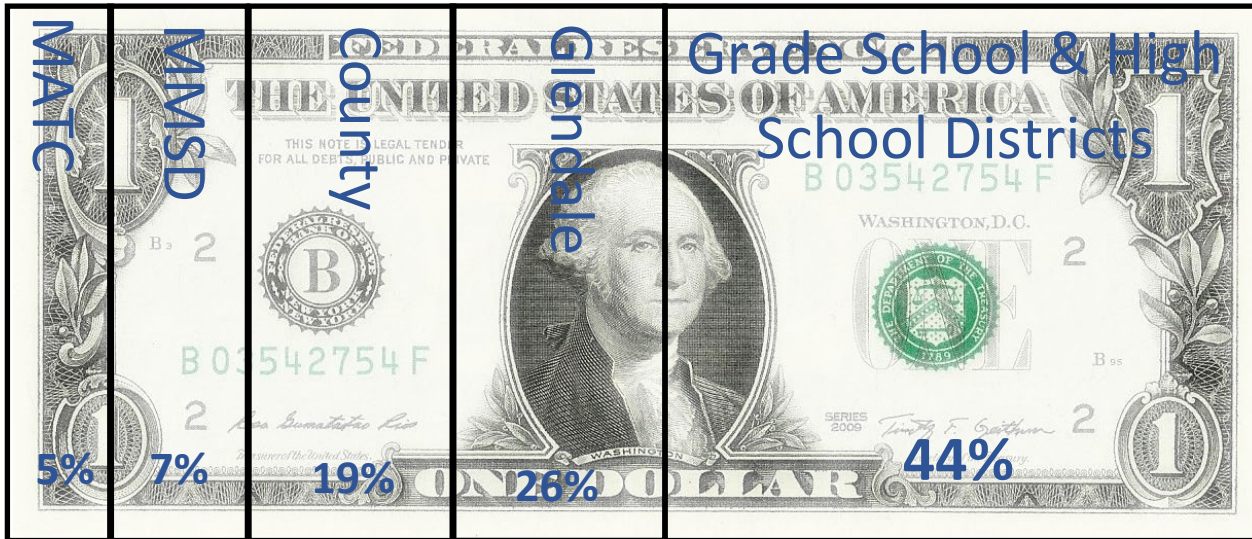


The City participates in the State’s voluntary expenditure restraint program. This restrictive expenditure program enables the City, if it chooses to participate, to receive an annual incentive payment as a reward for holding expenditures in the General Fund at or below the levels from the previous year adjusted by inflation. The City plans to continue to participate in this program in 2023 allowing for a 2023 State payment. The City anticipates receiving approximately \$244,267 from the State in 2023, approximately \$10,560 more than 2022.

Residential property values have increased, and there are some minor inflationary increases that affect all consumers, including the City; however, the commercial property values declined in previous years because of the current economic climate, but have rebounded this year.

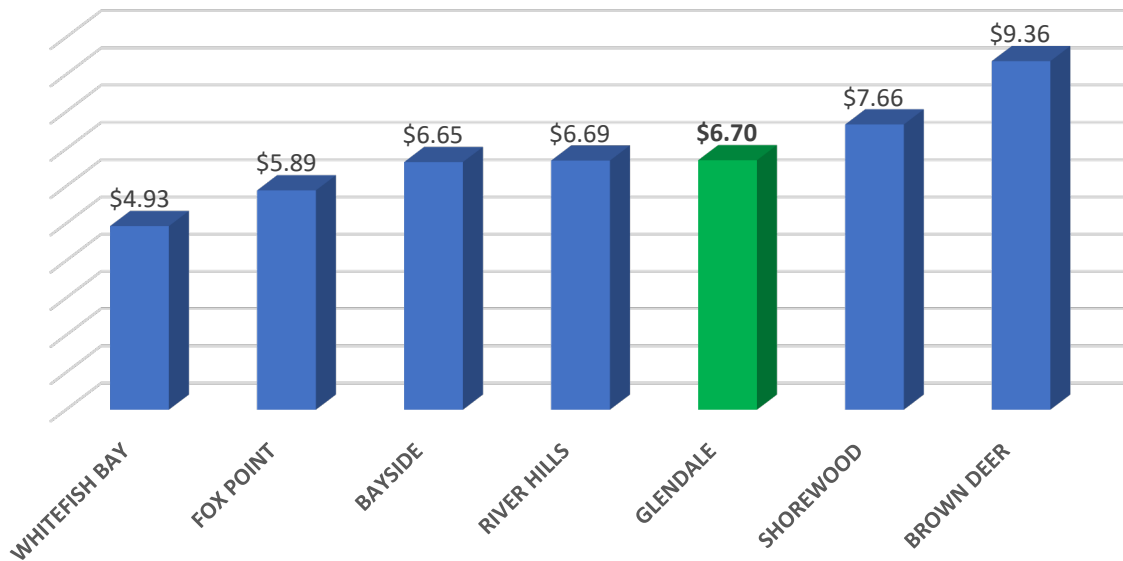


Property Taxes



The City of Glendale represents 26% of the total property tax bill. The two school districts represent 44% of the total property tax bill. Milwaukee County represents 19% of the property tax bill. MATC and MMSD are 12% of the property tax bill.

2022 Tax Rate per \$1,000 of Property Value



This chart represents the 2022 rates for the North Shore communities. Glendale’s rate of \$6.69, places it below Shorewood and Brown Deer, similar to River Hills and Bayside, but slightly higher than Fox Point and Whitefish Bay.

## 2022 Estimated Year End Performance

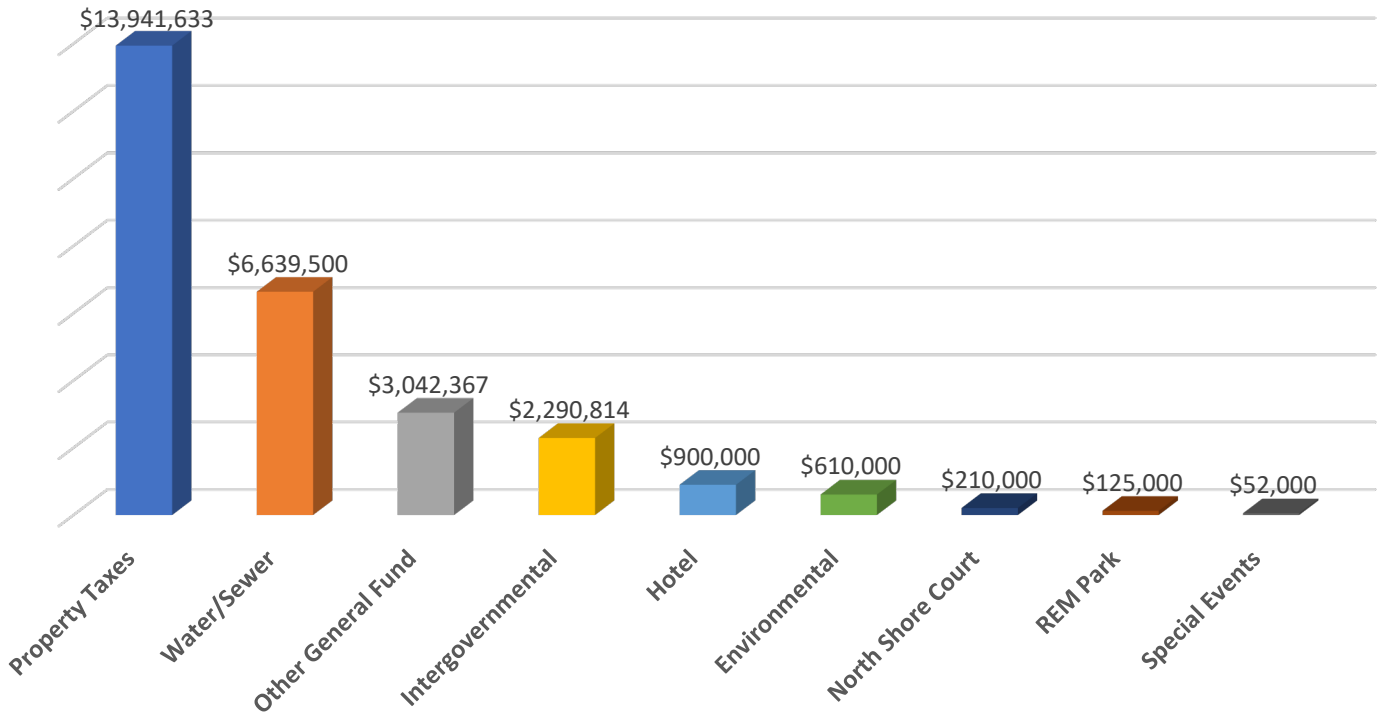
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Major Highlights of the 2022 estimated year end performance include:

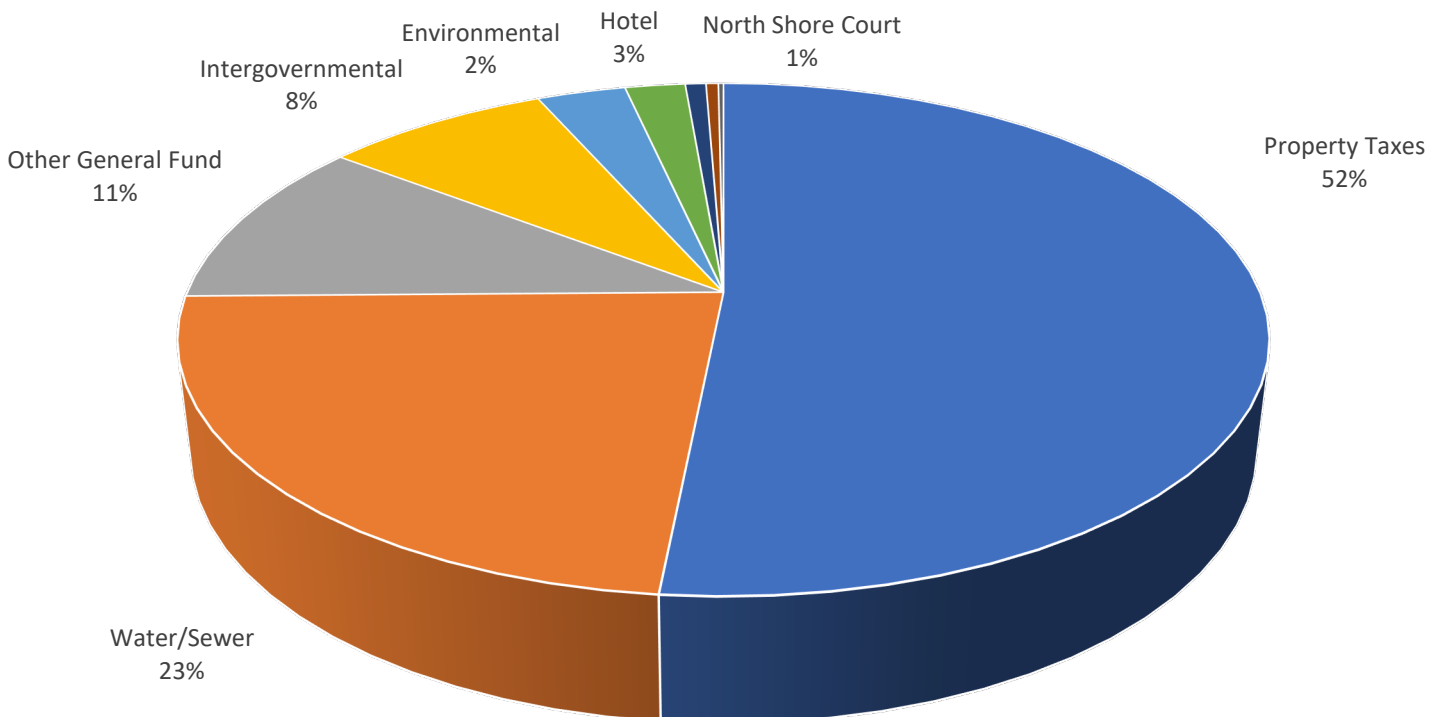
1. General Fund Revenue is projected to be \$620,726 above the 2022 Budget. This is primarily the result of higher than budgeted building permit revenue.
2. General Fund expenditures are projected to be \$55,557 lower than the 2022 Budget.
3. The General Fund is projected to operate at a \$49,931 surplus. The Budget projected a \$622,735 deficit.
4. Water/Sanitary/Storm Sewer expenditures are projected to be \$341,154 lower than the 2022 Budget. The Proprietary Fund is projected to operate at a \$598,777 surplus. The Budget projected a \$113,426 deficit.
5. The Special Revenue Fund expenditures are \$81,206 lower than budgeted in 2022. Environmental (\$22,313), Recycling (\$13,084), ARPA (\$18,000) and North Shore Municipal Court (\$31,127).
6. The Special Events Fund is projected to operate at an \$8,758 surplus. The budget projected a net zero amount for this fund.
7. The REM Park is projected to operate at a \$17,676 surplus. The budget projected a \$24,780 surplus.
8. The North Shore Court is projected to operate at a \$152,924 surplus. The budget projected a \$2,797 surplus. Revenue is projected to be \$119,000 over the budget estimate and expenses are projected to be \$31,127 below the budget estimate.

## 2023 Draft Budget Revenue

Revenue by Type

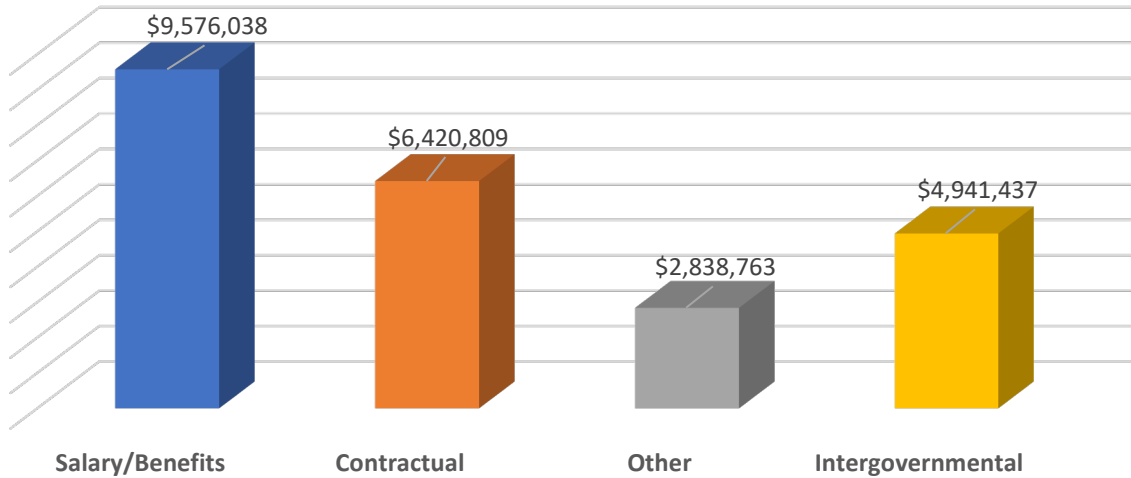


Property taxes represent the majority of City revenues, followed by Water/Sewer revenue.



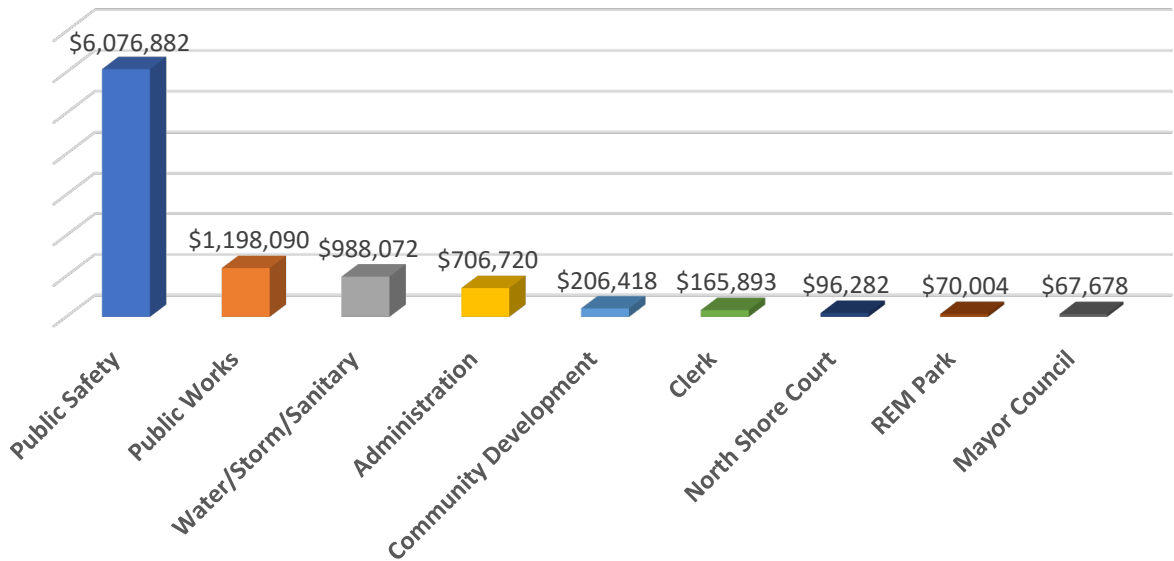
## 2023 Draft Budget Expenses

Expenses By Type

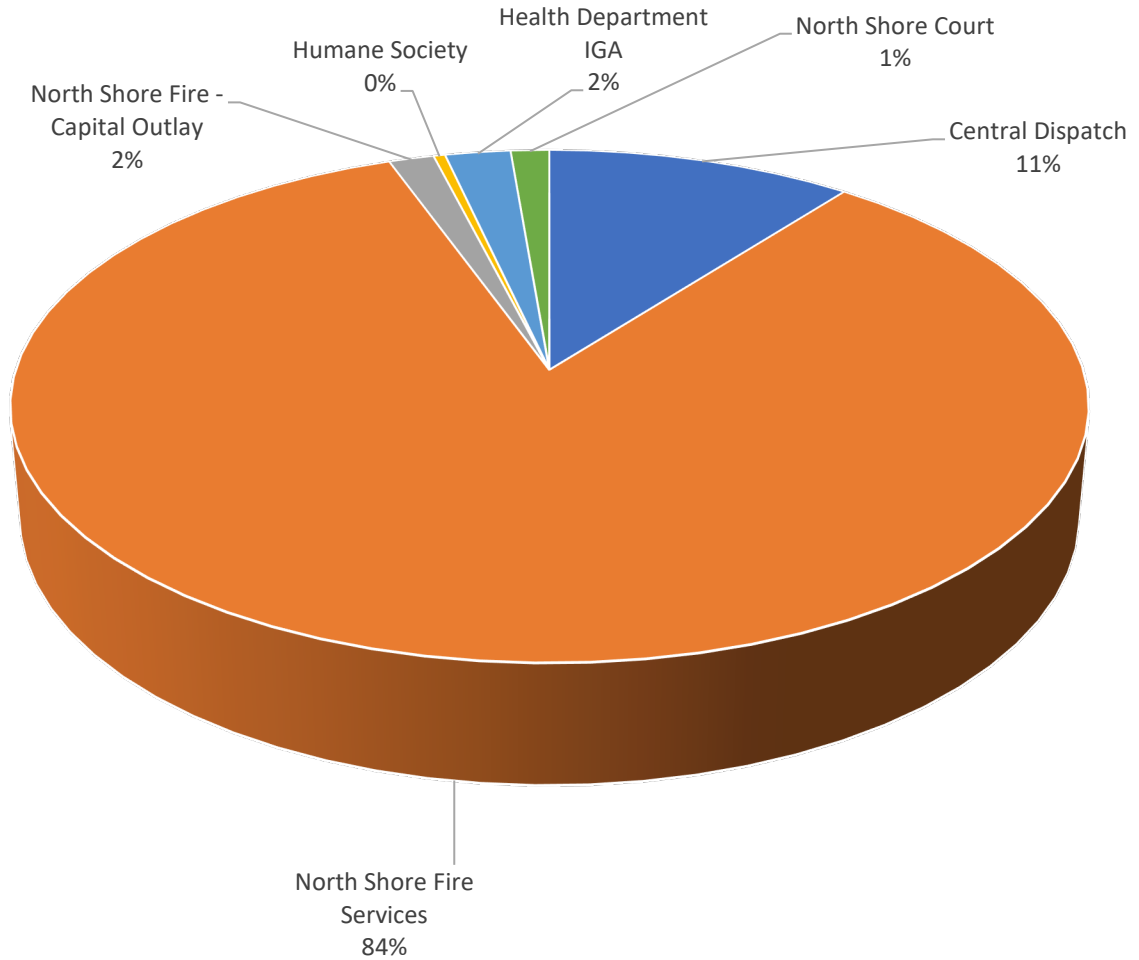


Salaries and benefits represent the largest expenditure for the City. Of the \$9.5 million in personnel expenses, \$6 million is related to public safety.

Personnel Expenses by Type

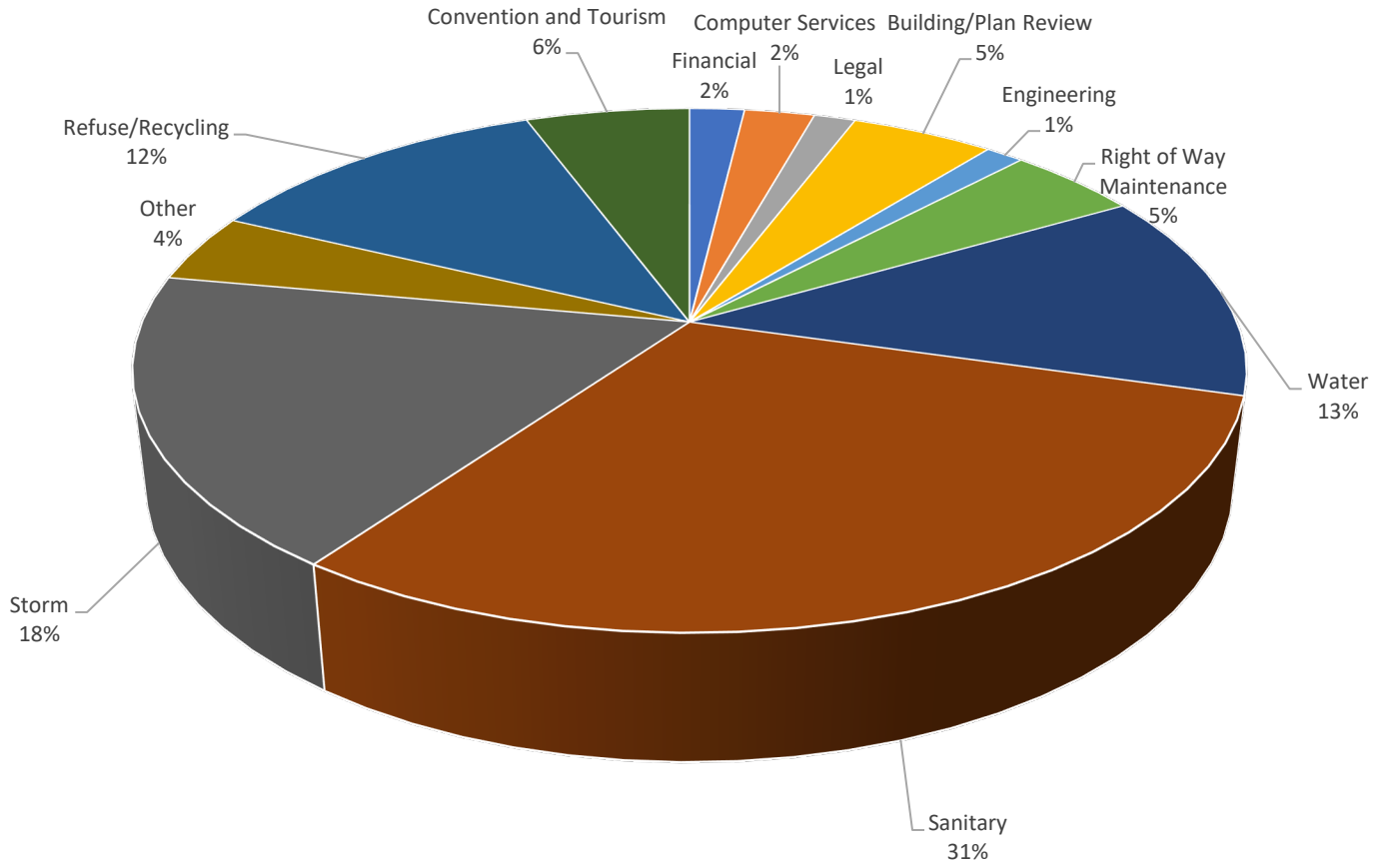


### Intergovernmental Costs by Type



The 2023 Draft Budget includes \$4.9 million in expenditures for Intergovernmental operational agreements. The North Shore Fire Agreement represents 77% of all intergovernmental expenditures. The 2023 Draft Budget includes \$6.4 million in expenditures for contractual costs. 62% of contractual costs are associated with water, sanitary and storm sewer.

### Contractual Costs



## 2023 Draft Budget

### General Fund

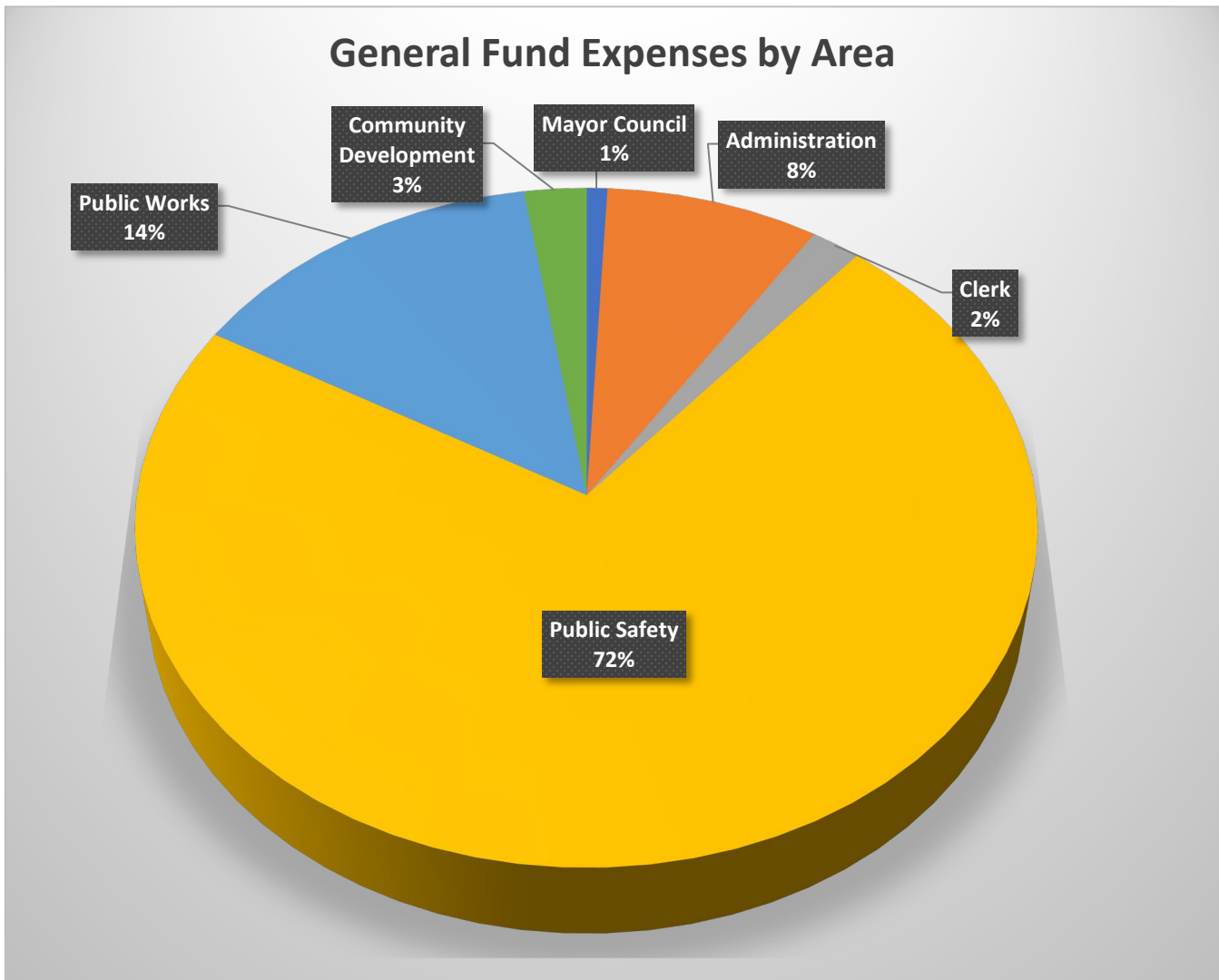
This section will provide information on revenue and expenses for only the General Operating Fund

The General Operating Fund receives general taxes and fees to fund administrative, police, streets, clerk, library, fire, insurance and buildings and grounds operations of the City.

### Budget Summary

<b>Total Revenues</b>	\$15,927,442
<b>Total Expenses</b>	\$16,524,223
<b>Net Income</b>	(\$596,781)

Of the public safety expenses, Police represents 59% of Public Safety Expenses. North Shore Fire and Central Dispatch represent the remaining 41% of Public Safety Expenses.



**Proprietary Fund**

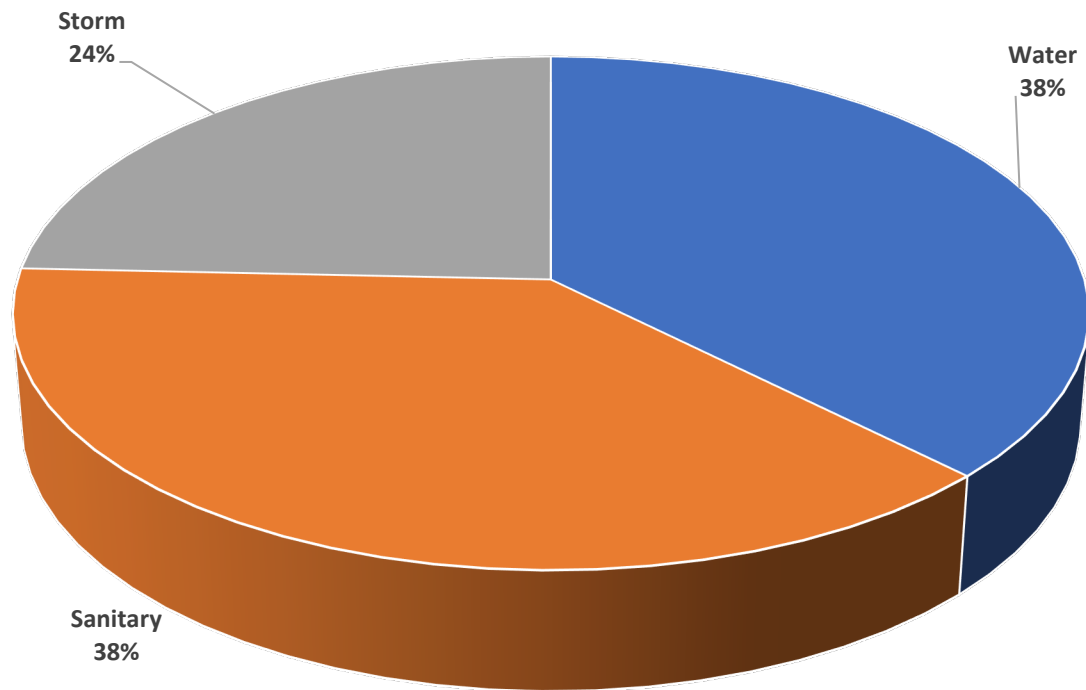
This section will provide information on revenue and expenses for only the Proprietary Operating Fund, which includes Water/Storm Water and Sanitary Sewer.

The Proprietary Operating Fund receives revenue from water/sanitary and storm sewer billing from residential, commercial, and industrial users.

**Budget Summary**

<b>Total Revenues</b>	\$6,510,500
<b>Total Expenses</b>	\$6,232,269
<b>Net Income</b>	\$278,231

**Proprietary Fund Expenses By Type**



**Special Revenue Funds****Environmental**

This fund receives revenue from the environmental charges on residential and commercial accounts to fund the residential collection of refuse.

**Budget Summary**

<b>Total Revenues</b>	\$612,200
<b>Total Expenses</b>	\$519,932
<b>Net Income</b>	\$92,268

**Police Acquisition**

This fund receives revenue from police seizures. Expenditures are restricted to specific police equipment purchases.

**Budget Summary**

<b>Total Revenues</b>	\$150,500
<b>Total Expenses</b>	\$26,360
<b>Net Income</b>	\$124,140

**DARE**

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.

**Budget Summary**

<b>Total Revenues</b>	\$21,600
<b>Total Expenses</b>	\$8,700
<b>Net Income</b>	\$12,900

**Economic Development**

The Economic Development Fund is funded by billboard revenue and other revenue to fund various economic development and zoning projects.

**Budget Summary**

<b>Total Revenues</b>	\$100
<b>Total Expenses</b>	\$115,000
<b>Net Income</b>	(\$114,900)

**Recycling**

This program funds the GFL Contract for Recycling. The City receives a recycling grant which is included in this fund.

**Budget Summary**

<b>Total Revenues</b>	\$153,000
<b>Total Expenses</b>	\$161,247
<b>Net Income</b>	(\$8,247)

**Hotel**

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.

**Budget Summary**

<b>Total Revenues</b>	\$900,000
<b>Total Expenses</b>	\$900,000
<b>Net Income</b>	\$0

**Special Events**

The Special Events Fund is for the Fourth of July Celebration, as well as the Music in the Glen program each year.

**Budget Summary**

<b>Total Revenues</b>	\$52,000
<b>Total Expenses</b>	\$44,000
<b>Net Income</b>	\$8,000

**Health & Human Services**

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.

**Budget Summary**

<b>Total Revenues</b>	\$500,000
<b>Total Expenses</b>	\$600,000
<b>Net Income</b>	(\$100,000)

**Richard E. Maslowski Park**

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.

**Budget Summary**

<b>Total Revenues</b>	\$125,000
<b>Total Expenses</b>	\$121,768
<b>Net Income</b>	\$3,232

**American Rescue Plan**

Funds eligible ARPA expenses.

**Budget Summary**

<b>Total Revenues</b>	\$0
<b>Total Expenses</b>	\$1,000
<b>Net Income</b>	(\$1,000)

**North Shore Municipal Court**

Revenue and expenses associated with the North Shore Court for traffic, ordinance, and certain other cases.

**Budget Summary**

<b>Total Revenues</b>	\$210,000
<b>Total Expenses</b>	\$220,951
<b>Net Income</b>	(\$10,951)

## 2023 Capital Improvements

The Draft Budget includes the following Capital Improvements. Costs for the Port Washington and Nicolet Roads work required by the I-43 expansion were included in last year's budget and are not represented here.

### FUND EXPENSES

<b>Capital Outlay</b>	5,805,052	3,166,285	3,166,285	-
<b>Police Squad/Body Camera Cloud Program</b>	-	-	-	55,000
<b>Plow Truck with Wing</b>	-	-	-	450,000
<b>Floating Pickup Truck/Alley Plow Package</b>	-	-	-	35,000
<b>Public Works Pickup Truck</b>	-	-	-	30,000
<b>Toro Riding Mower 60"</b>	-	-	-	20,000
<b>Cracksealing</b>	-	-	-	24,000
<b>Sidewalk Rehabilitation</b>	-	-	-	100,000
<b>Miscellaneous Nuisance Pavement Repairs (8 locations)</b>	-	-	-	225,000
<b>Traffic Calming</b>	-	-	-	100,000
<b>Pavement Markings</b>	-	-	-	15,000
<b>Bender Bridge - Expansion Repair</b>	-	-	-	125,000
<b>Upgrade Street Lighting</b>	-	-	-	75,000
<b>Police Squads (w/equipment)</b>	-	-	-	109,000
<b>Firearms / Service Pistols and Rifle Sights</b>	-	-	-	71,560
<b>Sanitary Sewer Rehabilitation</b>	-	-	-	300,000
<b>Ditching Program</b>	-	-	-	325,000
<b>Hydrant Rehabilitation</b>	-	-	-	30,000
<b>Catch Basin Maintenance</b>	-	-	-	100,000

<b>Stormwater Permit Compliance</b>	-	-	-	35,000
<b>Building Department Software</b>	-	-	-	25,000
<b>Document Management Scanner</b>	-	-	-	5,500
<b>Drainage Ditch Maintenance</b>	-	-	-	<b>85,000</b>

**CITY OF GLENDALE  
ESTIMATED REVENUE/ EXPENSE BUDGET 2023**

2023 REVENUE	2023 EXPENSE	2023 PERFORMANCE
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<b>GENERAL FUND</b>			
GENERAL REVENUE	15,927,442		
MAYOR & COMMON COUNCIL		77,187	
ADMINISTRATION		1,093,444	
CLERK		190,339	
PUBLIC SAFETY		10,694,103	
PUBLIC WORKS		3,064,593	
COMMUNITY DEVELOPMENT		514,223	
COMMUNITY HEALTH		120,938	
BUILDING & GROUNDS		135,520	
LIBRARY		477,000	
INSURANCE		156,876	
<b>TOTAL</b>	<b>15,927,442</b>	<b>16,524,223</b>	<b>(596,781)</b>

<b>PROPRIETARY FUNDS</b>			
WATER & SEWER OPERATING	6,510,500		
WATER		1,465,385	
SEWER		2,124,080	
STORMSEWER		2,642,803	
<b>TOTAL</b>	<b>6,510,500</b>	<b>6,232,269</b>	<b>278,231</b>

<b>SPECIAL REVENUE FUNDS</b>			
ENVIRONMENTAL	612,200	519,932	92,268
POLICE ACQUISITION	150,500	26,360	124,140
DARE	21,600	8,700	12,900
RECYCLING	153,000	161,247	(8,247)
HOTEL	900,000	900,000	0
ECONOMIC DEVELOPMENT	100	115,000	(114,900)
SPECIAL EVENTS	72,000	44,000	28,000
HEALTH & HUMAN SERVICES	500,000	600,000	(100,000)
RICHARD E. MASLOWSKI COMMUNITY PARK	125,000	121,768	3,232
AMERICAN RESCUE PLAN	-	1,000.00	(1,000)
NORTH SHORE COURT	210,000	160,951	49,049
<b>TOTAL NON-OPERATING FUNDS</b>	<b>2,744,400</b>	<b>2,658,958</b>	<b>85,442</b>

<b>DEBT SERVICES</b>			
TOTAL DEBT SERVICES FUND	5,241,507	5,240,507	1,000
TIF # 7	2,924,360	2,159,421	764,939
TIF # 8	1,390,268	1,008,141	382,127

**CITY OF GLENDALE  
FUND BALANCE PROJECTIONS 2023  
BUDGET 2023**

January 1, 2021 Beginning Balance	2022 ESTIMATED PERFORMANCE	December 30, 2021 Projected Balance
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<b>GENERAL FUND</b>	\$ 5,923,674	\$ 49,931	5,973,605
<b>WATER &amp; SEWER OPERATING</b>	\$ 22,977,001	\$ 603,777	23,580,778
WATER	\$ 13,739,985	\$ 682,670	
STORM SEWER	\$ 4,300,585	\$ (194,539)	
SANITARY SEWER	\$ 4,936,431	\$ 110,646	
<b>SPECIAL OPERATING FUNDS</b>			
ENVIRONMENTAL	\$ 937,189	\$ 121,517	1,058,706
POLICE ACQUISITION	\$ 640	\$ 25,304	25,944
DARE	\$ 68,921	\$ 11,950	80,871
RECYCLING	\$ 57,373	\$ (11,058)	46,315
HOTEL	\$ 267,111	\$ -	267,111
ECONOMIC DEVELOPMENT	\$ -	\$ 300,000	300,000
SPECIAL EVENTS	\$ (6,605)	\$ 8,758	2,153
HEALTH & HUMAN SERVICES	\$ 704,328	\$ (109,751)	594,577
RICHARD E. MASLOWSKI COMMUNITY PARK	\$ (74,270)	\$ 17,676	(56,594)
AMERICAN RESCUE PLAN	\$ -	\$ 668,204	668,204
NORTH SHORE COURT	\$ (22,690)	\$ 152,924	130,234
<b>CAPITAL FUNDS</b>			
Debt Services	\$ 169,769	\$ -	169,769
Capital Projects	\$ (102,624)	\$ -	(102,624)
TIF #7	\$ 921,507	\$ -	921,507
TIF #8	\$ 2,222,707	\$ 22,000	2,244,707
CVMIC	\$ 1,003,089	\$ 51,250	1,054,339

Budgeted Funds	Adopted 2022	Adopted 2023	Change \$	%
<b>Governmental Funds Expenses</b>				
General Fund Expenses	16,150,000	16,524,223	374,223	2.32%
<b>Levy Required</b>	9,824,009	10,000,695	176,686	1.80%
Special Revenue Funds Expenses	1,374,609	2,658,958	1,284,349	93.43%
<b>Levy Required</b>	645,249	635,000	(10,249)	-1.59%
Debt Service Funds Expenses	5,267,963	5,240,507	(27,456)	-0.52%
<b>Levy Required</b>	2,847,372	2,847,372	-	0.00%
Capital Projects Funds Expenses	4,177,426	2,340,060	(1,837,366)	-43.98%
<b>Levy Required</b>	-	-	-	0.00%
Proprietary Funds Expenses	6,003,426	6,232,269	228,843	3.81%
<b>Levy Required</b>	-	-	-	0.00%
<b>Total Expenses</b>	32,973,424	32,996,017	22,593	0.07%
<b>Total Tax Levy</b>	<b>13,316,630</b>	<b>13,483,067</b>	<b>166,437</b>	<b>1.25%</b>
Non-TID Property Tax Base Equalized	2,002,250,000	2,159,360,000	157,110,000	7.85%
<b>Equalized Tax Rate*</b>	<b>6.649</b>	<b>6.244</b>		<b>-6.09%</b>
Equalized/Assessed Ratio	90.45%	86.93%		
<b>Assessed Tax Rate*</b>	<b>7.351</b>	<b>7.183</b>		<b>-2.29%</b>

\* per \$1,000 property valuation

**GENERAL FUND REVENUE**

**General Fund (101)  
General Government (000)  
Revenue (00)**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>TAXES</b>					
41110	General property taxes	9,696,308	9,824,009	9,824,009	10,000,695
41310	Water Utility tax equivalent - current	558,931	480,000	495,656	558,931
41321	Village of Whitefish Bay tax equivalent	974	975	975	975
41322	Torah Academy tax equivalent	9,410	9,981	9,984	9,984
41323	State Property tax equivalent	26,489	16,104	16,104	16,104
41324	Ohr Ha Torah tax equivalent	6,930	3,788	3,788	3,788
41325	Lubavitch tax equivalent	3,567	3,784	3,784	3,784
<b>Total Taxes</b>		<b>10,302,609</b>	<b>10,338,641</b>	<b>10,354,300</b>	<b>10,594,261</b>

<b>INTERGOVERNMENTAL</b>					
43410	Per capita	205,455	205,460	205,460	205,460
43411	Special Utility tax	105,757	101,527	101,527	103,232
43413	Expenditure restraint payment	211,588	233,708	233,707	244,267
43414	Computer exemption payment	377,344	377,345	377,344	377,344
43415	Personal property aid	189,876	192,022	226,583	203,543
43417	Video service provider aid	37,471	37,471	37,471	38,000
43531	State and Federal grants: Transportation aids -regular	997,716	999,026	969,236	970,000
43537	Transportation - Connecting Streets	57,974	57,975	58,068	58,068
43538	Transportation - Other		-	-	-
43422	Other grant	9,530	6,500	1,000	6,500
43523	Public Safety Grant	35,604	49,400	49,400	49,400
48915	From NS Municipal Court	29,685	30,575	30,575	35,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>2,258,000</b>	<b>2,291,009</b>	<b>2,290,371</b>	<b>2,290,814</b>

<b>Licenses</b>					
44101	Beverage	12,855	15,000	15,000	15,000
44103	Cigarette	900	1,000	1,300	1,300
44104	Tavern operators	2,405	9,000	9,000	9,000
44107	Dance hall	150	150	150	150
44108	Sale of Christmas trees	-	-	-	-
44109	Used car dealers	6,000	6,000	6,000	6,000
44110	Coin operated machines	2,145	2,250	2,275	2,275
44111	Transient merchant permits	2,050	2,500	3,800	3,000
44112	Cable television	144,525	175,000	135,000	135,000
44114	Second Hand Dealer License	-	1,000	1,200	1,000
44115	Arcade	400	400	400	400
44201	Special gatherings	100	300	100	300
44202	Bicycle	181	100	100	100
44203	Publication fees	700	750	750	750
44204	Dog and Cat Licenses	3,423	4,000	2,400	2,400
<b>TOTAL LICENSES</b>		<b>175,834</b>	<b>217,450</b>	<b>177,475</b>	<b>176,675</b>

Permits					
44301	Building	360,867	285,000	362,000	300,000
44302	Electrical	170,755	100,000	240,000	100,000
44303	Plumbing	60,482	55,000	200,000	75,000
44306	Occupancy	21,059	15,000	15,000	15,000
44307	HVAC	71,214	35,000	215,000	75,000
44308	Sign Permits	3,450	4,800	5,138	4,800
44309	Erosion Control Permit	5,118	1,250	4,000	3,000
44320	Grease Trap Permits	-	-	-	500
44321	Well Permits	-	-	1,330	500
44325	Boring Permits	87,900	25,000	30,000	25,000
44350	Chicken Permits	-	100	200	200
44901	Utility	55,050	7,500	40,000	40,000
45103	Parking Permits	4,260	4,200	5,000	4,200
<b>TOTAL PERMITS</b>		<b>840,155</b>	<b>532,850</b>	<b>1,117,668</b>	<b>643,200</b>

Fines and Forfeitures					
45101	Court fines and costs	362,242	300,000	300,000	300,000
45104	Parking fines	59,264	74,500	74,500	74,500
45102	False alarms	60,850	55,000	51,429	50,000
46213	Bail Processing Fee	2,450	4,000	3,000	3,000
<b>TOTAL FINES AND FORFEITURES</b>		<b>484,806</b>	<b>433,500</b>	<b>428,929</b>	<b>427,500</b>

General government					
48901	Water Utility	135,060	120,000	120,000	127,056
48902	Sewer Utility	82,759	90,000	90,000	89,459
48913	Stormwater Utility	73,334	73,000	73,000	80,138
48904	Water Utility insurance	20,440	18,500	18,500	20,441
46108	Photocopy reimbursements	2,946	2,000	2,500	2,000
46107	Special assessment letters	13,445	12,000	10,000	10,000
46109	Tax Exempt Letter Filing Fee	-	400	425	400
49013	TIF reimbursements	12,155	15,750	15,750	13,025
47341	School liaison officer	46,942	67,254	80,739	84,472
46124	Background checks (CIB)	2,250	2,000	3,500	3,000
47345	Police Services - OT (non-grant)	-	1,500	1,500	1,500
46212	Towing	2,450	2,000	2,000	2,000
46311	Sale of materials and services	8,856	10,000	7,000	10,000
46103	Rezoning fees	1,000	1,000	500	1,000
46104	Plan Commission Fees	8,900	7,500	7,500	7,500
<b>TOTAL GENERAL GOVERNMENT</b>		<b>410,537</b>	<b>422,904</b>	<b>432,914</b>	<b>451,990</b>

Investments					
48111	Investments	46,942	50,000	70,000	60,000
48112	Delinquent property taxes	18,985	65,000	65,000	65,000
<b>TOTAL INVESTMENTS</b>		<b>65,927</b>	<b>115,000</b>	<b>135,000</b>	<b>125,000</b>

<b>Miscellaneous Revenue</b>					
48903	Insurance reimbursement	35,836	40,000	41,000	40,000
	Open Records & Finger Prints	-	-	-	2,900
48300	Sale of equipment	19,013	15,000	67,340	30,000
48301	Sale of land	1,200	15,000	-	5,000
48201	Rental of land	-	1,200	1,200	1,200
48907	Miscellaneous	52,623	20,000	7,500	20,000
48930	Workers Compensation Payment	-	-	-	-
48941	CVMIC Work Place Safety Revenue	-	5,000	5,000	5,000
48940	CVMIC Dividend	11,726	13,032	13,032	13,000
<b>TOTAL MISCELLANEOUS</b>		<b>120,398</b>	<b>109,232</b>	<b>135,072</b>	<b>117,100</b>

<b>Other Revenue</b>					
49041	Environmental Fund	469,326	488,105	492,792	517,432
49017	Hotel Room Fund	512,472	578,574	583,470	583,470
<b>TOTAL OTHER</b>		<b>981,798</b>	<b>1,066,679</b>	<b>1,076,262</b>	<b>1,100,902</b>

<b>TOTAL REVENUE</b>		<b>15,640,064</b>	<b>15,527,265</b>	<b>16,147,991</b>	<b>15,927,442</b>
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<b>Beginning Fund Balance</b>					
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**General Fund  
Revenue**

**TAXES:**

**General Property Taxes**

2021 Equalized Value \$2,129,293,600. 2022 new construction 7,952,600 or 0.37% increase.

**Water Utility Tax Equivalent**

Funds paid to the General Fund for the property tax equivalent of water utility assets.

Utility Plant	\$34,140,861
Materials & Supplies	\$98,726
Minus: Plant Outside Limits	\$4,227,915
Taxable Assets	\$30,011,672
Assessed Value	\$27,152,160
Tax Equivalent	\$558,931

**Village of Whitefish Bay Tax Equivalent**

Property taxes to provide fire and police protection for the Whitefish Bay Public Works facility on Lydell.

**Torah Academy Tax Equivalent**

Property taxes to provide fire and police protection.

**State Property Tax Equivalent**

**Ohr Ha Torah Tax Equivalent**

Property taxes to provide fire and police protection.

**Lubavitch Tax Equivalent**

Property taxes to provide fire and police protection.

## **General Fund Revenue**

### **INTERGOVERNMENTAL:**

#### **Per Capita**

For municipalities with a population of 10,000 to 49,999: Initial reduction =  $\$12.05 \times \text{Population} \times ((\text{Population} - 10,000) / 40,000)$  plus 0.15 mills on the municipality's equalized value. Maximum reduction = lesser of 15% (for cities) or 25% (for towns and villages) of the prior year base payment or 0.25 mills on the municipality's equalized value

#### **Special Utility Tax**

Revenue distributed by the state based on reductions in franchise fees.

#### **Expenditure Restraint Payment**

The expenditure restraint program (ERP) provides unrestricted aid to qualifying municipalities that limit growth in spending. The payment is in addition to aid paid under the county and municipal aid program. To qualify:

- 2021 property tax levy rate must exceed five mills
- 2021 to 2022 general fund budget change must be less than the allowable percentage increase provided by DOR

#### **Computer Exemption Payment**

This program reimburses municipalities for lost revenues caused by the creation of the personal property tax exemptions for computers, cash registers, and fax machines. The 2017-2019 state budget made changes to calculating the computer aid payments. The prior formula for calculating aid payments was repealed. In July 2018, each municipality received an aid payment equal to the payment it received in July 2017, multiplied by 1.0147. In 2019, each community that received an aid payment in 2018 received an aid payment equal to that previous payment increased by the change in the inflation rate. In 2020 and each year thereafter, those same communities will receive an amount equal to the 2019 aid payment amount.

#### **Personal Property Aid**

Personal property aid is distributed to Wisconsin local governments under sec. 79.096, Wis. Stats.

#### **Video Service Provider Aid**

This payment information includes the amount of Video Service Provider Aid distributed to each municipality on the fourth Monday in July. Video Service Provider Aid is distributed to each municipality imposing the video service (cable) provider fee under sec. 66.0420(7), Wis. Stats.

#### **Transportation Aids -Regular**

The General Transportation Aids (GTA) program enables local governments to receive state aid payments to offset the cost of county and municipal road construction, maintenance, and traffic operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state. GTA is WisDOT's second largest program.

Distribution of GTA funds is based on a six-year costs average or a statutorily set rate-per-mile.

Transportation-related expenditures and revenues incurred by local governments are necessary factors in the calculation process.

#### **Transportation – Connecting Streets**

The General Transportation Aids (GTA) program enables local governments to receive state aid payments to offset the cost of county and municipal road construction, maintenance, and traffic

## **General Fund Revenue**

operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state. GTA is WisDOT's second largest program.

Distribution of GTA funds is based on a six-year costs average or a statutorily set rate-per-mile. Transportation-related expenditures and revenues incurred by local governments are necessary factors in the calculation process.

Population – 12,483

Lane Miles 8.90

### **Transportation – Other**

The General Transportation Aids (GTA) program enables local governments to receive state aid payments to offset the cost of county and municipal road construction, maintenance, and traffic operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state. GTA is WisDOT's second largest program.

Distribution of GTA funds is based on a six-year costs average or a statutorily set rate-per-mile. Transportation-related expenditures and revenues incurred by local governments are necessary factors in the calculation process.

### **Other Grant**

General grants not classified elsewhere.

### **Public Safety Grant**

#### **From NS Municipal Court**

Per the North Shore Court agreement, reimbursement for lease costs. Per the agreement, the lease payment increases by the state inflation amount annually.

**General Fund  
Revenue**

**LICENSES:**

**Beverage**

Liquor License revenue.

Type	Number	Fee	Total
ALB	5	\$100	\$500
BB CW	7	\$100	\$700
BLB	16	\$500	\$8,000
BB	2	\$100	\$200
Temporary	17	\$10	\$170

**Cigarette**

\$100 per cigarette machine. Assumes 13 licenses.

**Tavern Operators**

Background checks for tavern operators at \$75 per background check. Assumes 120 background checks.

**Dance Hall**

**Sale of Christmas Trees**

**Used Car Dealers**

\$500 per licenses. Assumes 12 licenses.

**Coin Operated Machines**

**Transient Merchant Permits**

**Cable Television**

**Secondhand Dealer License**

Licenses for secondhand dealers. \$200 per license. Assumes 4 licenses.

**Arcade**

**Special Gatherings**

\$50 permit fee for special gatherings

**Bicycle**

Fee for bike registration at \$10 per bike.

**Publication Fees**

Fees for legal publications and notices. \$25 per notice for 30 notices.

**Dog and Cat Licenses**

Fees for registering cats and dogs. \$12 per license. Assumes 200 licenses.

## General Fund Revenue

### PERMITS:

#### **Building**

Building permit fees for various building permits including new construction, renovation, etc., per

#### **Electrical**

Building permit fees for electrical permits.

#### **Plumbing**

Building permit fees for plumbing permits.

#### **Occupancy**

Occupancy permit fees.

#### **HVAC**

Building permit fees for HVAC permits.

#### **Sign Permits**

Building permit fees for sign permits.

#### **Erosion Control Permits**

Building permit fees for erosion control permits.

#### **Grease Trap Permits**

#### **Well Permits**

Building permit fees for well permits. \$35 per well permit. Assumes 38 permits annually.

#### **Boring Permits**

Building permit fees for boring permits.

#### **Chicken Permits**

Building permit fees for chicken coop permits. \$100 per permit. Assumes 2 permits.

#### **Utility**

Permit fees for right-of-way utility permits.

#### **Parking Permits**

Permits for parking. \$20 per parking permit.

**General Fund  
Revenue**

**FINES & FORFEITURES:**

**Court fines and Costs**

**Parking Fines**

**False Alarms**

**Bail Processing Fee**

**General Fund  
Revenue**

**GENERAL GOVERNMENT:**

**Water Utility**

Reimbursement for staff time allocated to water utility functions. Includes portion of salary, retirement, health insurance, and life insurance.

**Sewer Utility**

Reimbursement for staff time allocated to sewer utility functions. Includes portion of salary, retirement, health insurance, and life insurance.

**Stormwater Utility**

Reimbursement for staff time allocated to storm sewer utility functions. Includes portion of salary, retirement, health insurance, and life insurance.

**Water Utility Insurance**

Reimbursement to the General Fund for the cost of official bonds, worker's compensation insurance and property floater.

**Photocopy Reimbursements**

Reimbursement for the costs of photocopies.

**Special Assessment Letters**

**Tax Exempt Letter Filing Fee**

**TIF Reimbursements**

Reimbursement for City Administrator and Deputy City Administrator's time spent on TIF matters. 4% of eligible costs allocated to Glendale Tech and Bayshore TIF.

**School Liaison Officer**

Reimbursement for the School Resource Officer for Nicolet High School.

<b>2022</b>	<b>Category</b>	<b>2023</b>
\$122,333.28	Total Wages and Benefits	\$127,988.64
<b>\$80,739.96</b>	<b>66% Nicolet Share</b>	<b>\$84,472.50</b>
\$8,498.94	Monthly Payment Amount	\$8,891.84

**Background Checks (CIB)**

Revenue from background checks for liquor license holders. \$15 per background check.

**Police Services – OT (Non-Grant)**

**Towing**

**Sale of Materials and Services**

**General Fund  
Revenue**

**Rezoning Fees**

Fees for rezoning properties.

**Plan Commission Fees**

Fees for Plan Commission. \$50 fee for Architectural Review Board. \$300 for Plan Commission meeting.

**General Fund  
Revenue**

**INVESTMENTS:**

**Investments**

Revenue from investments for the portion of the General Fund's investments.

**Delinquent Property Taxes**

**General Fund  
Revenue**

**MISCELLANEOUS REVENUE:**

**Insurance Reimbursement**

**Environmental Fund**

**Hotel Room Fund**

**Open Records and Finger Prints**

**Sale of Equipment**

**Sale of Land**

**Rental of Land**

**Miscellaneous**

**Workers Compensation Payment**

**CVMIC Work Place Safety Revenue**

**CVMIC Dividend**

MAYOR & COMMON COUNCIL - EXPENSE

General Fund (101)  
 General Government (518)  
 Mayor & Common Council (01)

		ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
<b>SALARY/BENEFITS</b>					
1100	Elected Officials	47,066	59,500	52,000	52,000
1330	Social Security & Medicare	3,669	4,552	3,978	3,978
1365	Woker's Compensation	73	100	100	104
1400	Allowances	2,536	4,500	2,900	4,500
4110	Memberships	6,334	7,100	6,957	7,100
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>59,678</b>	<b>75,752</b>	<b>65,935</b>	<b>67,682</b>
<b>CONTRACTUAL</b>					
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		-	-	-	-
<b>OTHER</b>					
4050	Notices & Publications	10,606	8,000	7,000	8,000
4070	Telephone	328	330	350	350
4075	Computer Software Licenses	1,155	1,155	1,155	1,155
<b>TOTAL OTHER EXPENDITURES</b>		<b>12,089</b>	<b>9,485</b>	<b>8,505</b>	<b>9,505</b>
<b>TOTAL MAYOR &amp; COMMON COUNCIL EXPENDITURES</b>		<b>71,767</b>	<b>85,237</b>	<b>74,440</b>	<b>77,187</b>

**PURPOSE:**

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

**DEPARTMENT DESCRIPTION:**

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.

**SALARIES/BENEFITS:**

**Elected Officials**

Includes salaries for elected officials. Mayor \$16,000 per year and each Alder \$6,000 per year.

**Social Security & Medicare**

Costs for the City’s portion of Social Security/Medicare costs for Administration and elected official positions or 7.65% of salaries.

**Worker’s Compensation**

Costs for worker’s compensation costs for employees.

**Allowances**

Each Alderperson \$600 per year and Mayor \$75 per month.

**Memberships**

Costs for memberships for Administration positions, such as:

Wisconsin League of Municipalities	\$6,250
Intergovernmental Cooperation Council	\$350
Glendale Area Business Association	\$500

**OTHER:**

**Notice & Publications**

Public notices and meeting minutes.

**Telephone/Internet**

Costs for telephone and internet costs.

**Computer Services Licenses**

Costs for IT services and Office 365 Licenses

**ADMINISTRATION - EXPENSE**

**General Fund (101)  
General Government (518)  
Administration (02)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries		433,907	324,542	492,459
1400	Allowances		3,000	1,000	2,400
	Uniforms/Expenses		1,000	1,000	1,000
1310	Health Insurance		90,776	85,000	95,868
2150	Memberships		19,025	19,025	12,775
1330	Social Security & Medicare		33,194	24,827	37,673
1340	Wisconsin Retirement		28,369	22,328	33,881
1350	Life Insurance		855	855	674
1360	Long-Term Disability		466	624	868
1365	Workers Compensation		870	870	902
1380	Mileage Reimbursement		700	250	2,000
2160	Meetings/Conferences		2,650	1,699	16,300
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>-</b>	<b>614,812</b>	<b>482,021</b>	<b>696,800</b>
<b>CONTRACTUAL</b>					
4020	City Assessor	54,000	54,000	54,000	54,000
4030	Computer Services		-	26,000	104,000
	Software Support		4,025	-	32,844
4020	Accounting & Audit Fees	67,230	40,000	40,000	40,000
4020	Legal Support	147,875	80,000	66,602	80,000
3190	Banking Fees		13,500	11,000	12,000
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>269,105</b>	<b>191,525</b>	<b>197,602</b>	<b>322,844</b>
<b>OTHER</b>					
3040	Postage		28,000	27,000	28,000
3190	Other Supplies/Expenses		3,500	3,500	3,500
4070	Telephone/Internet		2,381	2,300	2,300
3010	Office Supplies		5,800	4,500	4,500
4200	State Manufacturing Assessment Fee		4,100	3,843	4,000
	Contribution - Special Events				20,000
	Contingencies	-	-	-	5,000
	City Administrator	240,234		-	-
	Finance Department	232,026		-	-
	Treasurer	62,377		-	-
	Human Resources	150,331		-	-
	New Projects		-	-	6,500
<b>TOTAL OTHER EXPENDITURES</b>		<b>684,968</b>	<b>43,781</b>	<b>41,143</b>	<b>73,800</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>954,073</b>	<b>850,118</b>	<b>720,766</b>	<b>1,093,444</b>

**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 DESCRIPTION:**

Working with the Common Council, responsible for the administration of the Common Council’s goals, responsible for the administration of human resource activities and responsible for the proper administration of all financial aspects of the City.

**2023 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.

**SALARIES/BENEFITS:**

**Salaries**

Includes salaries for the following positions:

- City Administrator
- Deputy City Administrator
- Deputy Clerk/Treasurer
- Executive Secretary
- Human Resources Director
- Accountant

**Allowances**

City Administrator auto allowance at \$2,400.

**Uniforms/Expenses**

Costs to purchase various administrative uniforms and other administrative expenses.

**Health Insurance**

Costs for the City’s portion of health insurance costs for Administration salaries.

**Memberships**

Costs for memberships for Administration positions, such as:

International City Manager’s Association	\$1,180
Wisconsin City Manager’s Association	\$265
Intergovernmental Cooperation Council	\$350
Northshore Business Association	\$500
Government Finance Officers	\$200
WGFOA	\$50
Wisconsin Institute of CPA’s	\$350
CPA Licenses	\$180
SHRM	\$600
Municipal League Dues	\$7,100

**Unanticipated**

\$2,000

**Social Security & Medicare**

Costs for the City’s portion of Social Security/Medicare costs for Administration and elected official positions or 7.65% of salaries.

**Wisconsin Retirement**

Costs for the City’s portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

**Life Insurance**

Costs for the City’s portion of Life Insurance costs for eligible employees.

**Long-Term Disability**

Costs for the City’s portion of costs for eligible employees.

**Worker’s Compensation**

Costs for worker’s compensation costs for employees.

**Mileage Reimbursement**

Reimbursement for mileage at the IRS rate.

**Training/Conferences**

Costs for training and conference costs for Administration employees, such as, ICMA, WCA, and CVMIC conferences.

National League of Cities	\$2,000
ICMA Conference	\$2,000
WCA Conference	\$1,000
CVMIC	\$1,000
GFOA Conference	\$3,000
Clerk/Deputy Clerk	\$2,500
Treasurer Conference	\$1,000
Human Resources Conference	\$3,800

**CONTRACTUAL:****City Assessor**

Contractual costs for City Assessor to perform assessment related valuation of all personal and real property. The purpose of this contract is to maintain equitable, market value property assessments.

**Computer Services**

Contractual Costs for information technology services through Bayside.

**Software Support**

BSA Payroll	\$2,750
Job Posting	\$2,000
Elected Official	\$1,155
Office 365 License	\$2,660
Website	\$4,000
BS & A	\$7,017
Laserfishe (Arlington)	\$2,060
Back-up Storage	\$750
Virus Protection	\$1,159
IT Equipment	\$2,000
GCS Software	\$1,000
CTA Access Software	\$2,311
Software Training	\$1,000
Misc.	\$2,000
Taylor Computer Services	\$982

**Accounting & Audit Fees**

Contractual costs for the City's annual financial audit.

**General Legal Fees**

Costs for general legal fees.

**Banking Fees**

Costs for the City's banking fees.

**OTHER:****Postage**

Costs for regular postage and postage for mailing election materials.

**Other Supplies/Expenses**

Costs for general supplies and expenses.

**Telephone/Internet**

Costs for telephone and internet costs (8,400).

**Office Supplies**

Costs for office supplies.

**State Manufacturing Assessment Fee**

Costs for state manufacturing assessment fee.

**Contingencies**

Unanticipated expenses.

**New Projects**

- Payroll Management Program \$4,500
- New Adobe Acrobat Licenses \$2,000

**CLERK - EXPENSE**

**General Fund (101)  
General Government (518)  
Clerk (04)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries	88,526	86,983	89,061	102,923
1100	Salaries - Public Works	-	3,800	3,800	-
1110	Salaries - Part-Time	8,209	20,500	23,524	11,762
1200	Overtime	-	500	-	500
1310	Health Insurance	28,109	28,176	28,176	28,935
1330	Social Security & Medicare	6,225	8,551	8,903	8,812
1340	Wisconsin Retirement	5,890	5,871	6,389	7,081
1350	Life Insurance	101	108	108	82
1360	Long-Term Disability	144	158	158	237
1365	Workers Compensation	235	350	350	363
1380	Mileage Reimbursement	90	300	300	300
2160	Training/Memberships	1,018	2,500	1,000	3,000
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>138,547</b>	<b>157,797</b>	<b>161,769</b>	<b>163,994</b>
<b>CONTRACTUAL</b>					
9000	Codification	-	-	-	3,895
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,895</b>
<b>OTHER</b>					
3010	Office Supplies	514	2,500	2,000	2,500
3200	Election Materials	3,932	18,000	18,000	10,000
4130	Equipment Rental	3,233	3,000	3,500	6,000
4070	Telephone/Internet	657	660	700	700
4075	Computer Software Licenses	221	230	250	250
5020	Election Equipment Maintenance	2,601	3,000	1,000	3,000
	New Projects	-	-	-	-
9000	Outlay	1,878	3,700	3,895	-
<b>TOTAL OTHER EXPENDITURES</b>		<b>12,522</b>	<b>31,090</b>	<b>29,345</b>	<b>22,450</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>151,069</b>	<b>188,887</b>	<b>191,114</b>	<b>190,339</b>

**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 DESCRIPTION:**

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.

**SALARIES/BENEFITS:****Salaries**

Includes salaries for the following positions:

City Clerk  
Clerk/Treasurer (50%)

**Salaries – Public Works**

Salaries for Public Works employees assisting with the election.

**Salaries - Part-Time**

Part-Time employees for election assistance. Assumes 4 elections in 2022 and 2 elections in 2023.

**Overtime**

Costs for overtime for Clerk salaries, if necessary.

**Health Insurance**

Costs for the City's portion of health insurance costs for Clerk salaries.

**Social Security & Medicare**

Costs for the City's portion of Social Security/Medicare costs for Administration and elected official positions or 7.65% of salaries.

**Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

**Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

**Long-Term Disability**

Costs for the City's portion of costs for eligible employees.

**Worker's Compensation**

Costs for worker's compensation costs for employees.

**Mileage Reimbursement**

Reimbursement for mileage at the IRS rate.

**Training/Memberships**

Costs for memberships for Clerk related positions, such as:

WCMA Certification/Memberships
Clerk/Treasurer Institute
CCMA Conferences
WEC Trainings

**CONTRACTUAL:**

**Codification**

Per agreement with CivicPlus, costs for website maintenance fee code update, and code review.

**OTHER:**

**Office Supplies**

Costs for office supplies.

**Election Materials**

Costs for 2 elections in 2023.

**Equipment Rental**

Costs for the City to rent the following:

Office Copier	\$3,000
Election Equipment	\$3,000

**Telephone/Internet**

Costs for telephone and internet costs.

**Computer Software Licenses**

Costs for Microsoft 365 Licenses.

**Election Equipment Maintenance**

Costs to maintain Badger Books and Voting Machines.

**New Projects**

None.

**Outlay**

None.

**PUBLIC SAFETY - EXPENSE**

**General Fund (101)  
General Government (518)  
Public Safety (19)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries - Municipal Court	-	-	-	-
1100	Salaries - Police Administration	-	115,588	115,558	123,223
1100	Salaries - Police Field Services	-	3,092,361	3,325,821	3,453,848
1100	Salaries - Police Support Services	-	645,169	417,602	383,456
	Part-Time Wages	-	-	-	-
1200	Overtime	-	260,000	275,000	284,625
1310	Health Insurance	-	942,879	900,000	820,396
1316	Health Insurance Opt Out	-	14,400	19,200	-
1318	Health Insurance HRA Contribution	-	16,800	16,800	21,575
1330	Social Security & Medicare	-	317,331	316,250	324,754
1340	Wisconsin retirement	-	502,444	471,398	523,100
1350	Life insurance	-	7,290	7,290	7,300
1360	Long term disability	-	4,526	4,626	7,417
1365	Workers Compensation	-	98,000	98,000	101,629
2120	Uniform Allowance	-	30,000	35,000	1,500
2120	Training/Conferences	-	34,750	30,000	38,650
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>-</b>	<b>6,081,538</b>	<b>6,032,545</b>	<b>6,091,472</b>
<b>INTERGOVERNMENTAL</b>					
4020	Central Dispatch	450,174	462,988	462,988	477,248
	North Shore Court Prosecution	-	-	-	60,000
4160	North Shore Fire Services	3,637,884	3,710,133	3,720,133	3,803,554
9000	North Shore Fire - Capital Outlay	46,592	47,517	47,517	70,259
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>		<b>4,134,650</b>	<b>4,220,638</b>	<b>4,230,638</b>	<b>4,411,061</b>
<b>CONTRACTUAL</b>					
3050	Housekeeping & Janitorial	-	1,720	1,720	1,720
3055	Equipment Maintenance	-	6,750	6,750	6,750
5060	Building Repair	-	22,500	21,000	23,625
5070	Vehicle Maintenance	-	45,000	42,000	50,000
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>-</b>	<b>75,970</b>	<b>71,470</b>	<b>82,095</b>
<b>OTHER</b>					
5020	Outlay	-	10,500	10,500	15,360
4070	Telephone	-	20,850	20,850	20,850
4080	Software Licenses	-	26,750	26,750	31,505
3190	Supplies	-	22,215	22,215	22,600
4121	Prisoner Subsistence	-	20,000	-	-
4150	Contractual Services	-	99,283	99,283	-
3010	Office Supplies	-	8,725	8,725	9,160
	New Projects	-	-	-	-
	Police Administration	324,924	-	-	-
	Police Field Services	4,658,167	-	-	-
	Police Support Services	1,153,325	-	-	-
4020	Contingent	-	-	-	10,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>6,136,416</b>	<b>208,323</b>	<b>188,323</b>	<b>109,475</b>
<b>TOTAL PUBLIC SAFETY EXPENDITURES</b>		<b>6,136,416</b>	<b>10,586,469</b>	<b>10,522,976</b>	<b>10,694,103</b>

**PURPOSE:**

To promote and maintain a safe, harmonious community through crime prevention measures, community partnerships, enforcement of state and local laws, emergency dispatching and emergency medical and fire protection services.

**DEPARTMENT DESCRIPTION:**

The priority of Public Safety is to provide an overall support of public safety for the citizens of Glendale through police protection, fire protection, emergency medical protection and emergency dispatching services.

**SALARIES/BENEFITS:**

**Salaries – Municipal Court**

Salaries in the Municipal Court Fund.

**Salaries – Police Administration**

Includes salaries for the following positions: Chief of Police.

**Salaries - Police Field Services**

Includes salaries for the following positions:

Captain	1
Lieutenant	3
Sergeant	6
Detective	4
Police Officer	22

**Salaries – Police Support Services**

Includes salaries for the following positions:

Captain	1
Police Officer	3
Administrative Services Mgr.	1
Desk Clerks	5.5

**Overtime**

2022 - \$275,000 estimated expense dependent on two factors. Traffic Grant reimbursements have not been credited to overtime costs, if account is credited then would reduce expenses by \$39,400. Whether payouts from unused Holidays will be deducted from this account or if pay-outs are budgeted for in another account.

2023 - \$284,625 (3.5% increase to account for 2023 wage increase)

**Health Insurance**

Costs for the City’s portion of health insurance costs for Public Safety salaries.

**Health Insurance Opt Out**

Costs for the voluntary opt-out of health insurance for eligible employees.

**Health Insurance HRA Contribution**

Contribution to Public Safety Employee’s Health Retirement accounts, in accordance with past practice.

**Social Security & Medicare**

Costs for the City’s portion of Social Security/Medicare costs for Public Safety positions or 7.65% of salaries.

**Wisconsin Retirement**

Costs for the City’s portion of Wisconsin Retirement system. Percentage that the City pays is based on whether employee is a sworn Officer or non-sworn personnel.

**Life Insurance**

Costs for the City’s portion of Life Insurance costs for eligible employees.

**Long-Term Disability**

Costs for the City’s portion of costs for eligible employees.

**Worker’s Compensation**

Costs for worker’s compensation costs for employees.

**Uniform Allowance**

2022 - \$35,000 estimated spending due to increase for initial uniforms for new hires. Budgeted for 2 new hires, had 5 new hires in 2022. Expenses for additional new hires was to be offset by savings in wages from vacant positions. For 2023 this account will be reduced. Annual uniform allowance (\$22,700) is now included as part of salaries instead of by purchase orders.

2023 - \$1,500 requested for uniform damage. No anticipated new hires.

Uniform Damage	1,500
Initial Equipment – New Hires	-
<b>Total</b>	<b>1,500</b>

**Training/Conferences (2140)**

Includes (2150) Memberships/Out of State Training Conferences. Costs for training include conferences, memberships, in-service and specialty training. 2022 - \$30,000 estimated cost is below the budgeted amount as we were unable to send a supervisor to NW School of Police Staff & Command (\$4,400) due to manpower shortages. Requesting to send supervisor in 2023.

Training and conferences are dependent on opportunity, costs, Department need, and staffing. A list of conferences generally attended is included with this summary.

Training budget supplemented by Training & Standards reimbursement – \$6,240.

2023 - \$38,650. Department is purchasing new sidearms in 2023 with Capital funds. Ammunition for transition training is included in training budget.

NW School of Police Staff & Command	4,500
Training	22,000
Memberships	1,150
Taser Training Cartridges	3,000
Ammunition for new firearm transition training	8,000
<b>Total</b>	<b>38,650</b>
<b>Memberships</b>	
Milwaukee County Chiefs Association	135
Wisconsin Chiefs of Police Association	250
FBI National Academy Associates	115
WILEAG Accreditation Fees	650
<b>Total</b>	<b>1,150</b>

Conferences

- ALERRT Conference (Advanced Law Enforcement Rapid Response Training)
- Active Shooter Conference
- CIB Conference (Crime Information Bureau)
- LETOA Conference (Law Enforcement Training officers Association)
- WAI Conference (Wisconsin Association of Identifiers)
- WAHI Conference (Wisconsin Association of Homicide Investigators)
- WFTOA Conference (Wisconsin Field Training Officers Association)
- WCPPA Conference (Wisconsin Crime Prevention Practitioners Association)
- NTOA Conference (National Tactical Officers Association)
- Chief’s Conference (Wisconsin Chiefs of Police Association)
- WJOA Conference (Wisconsin Juveniles Officer Association)
- WTSOA Conference (Wisconsin Traffic Safety Officer’s Association)
- WI Crisis Negotiators Assn Fall Training Conference
- Association of SWAT Personnel – Wisconsin
- ProPhoenix Conference (police records system)
- WLECHA Conference (Wisconsin LE Canine Handlers Association)
- NASRO Conference (National Association of School Resource Officers)

**INTERGOVERNMENTAL:**

**Central Dispatch**

Contractual costs for Public Safety’s central dispatch.

- Operational: \$444,493
- Capital: \$32,755

**North Shore Fire Services**

Contractual costs for Public Safety’s fire services for Glendale’s contribution with Bayside, Brown Deer, Fox Point, River Hills, Shorewood, and Whitefish Bay.

Each participating municipality’s annual financial contribution for operating and capital shall be based on the following:

1. 30% of the total budget contribution shall be based on each community’s population average over the preceding 5 calendar years.
2. 30% of the total budget contribution shall be based on each community’s equalized evaluation, excluding land over the preceding 5 calendar years.
3. 40% of the total budget contribution shall be based on each community’s actual number of personnel hours for fire and EMS run, rounded to the next one-tenth of one (1) hour calculated from the time the vehicle leave their station to the time vehicle return to the station, over the preceding 5 calendar years.

The financing formula calculation will be performed every five years beginning in 2015 for the 2016 budget. Once a percentage is determined for each municipality, the percentage each municipality is paying the current calendar year will be subtracted from the newly determined percentage. The resulting amount will be divided by five and incrementally phased in over a five-year period.

MUNICIPALITY	2020	CALCULATED	CALCULATED	2021	2022	2023	2024	2025
	Formula %	Amended Formula	8 Difference to Allocate over 5 years	Formula Allocation	Formula Allocation	Formula Allocation	Formula Allocation	Formula Allocation
<b>BAYSIDE</b>	6.31%	6.27%	-0.04%	6.30%	6.30%	6.29%	6.28%	6.27%
<b>BROWN DEER</b>	18.40%	20.02%	1.62%	18.72%	19.05%	19.37%	19.70%	20.02%
<b>FOX POINT</b>	9.11%	8.49%	-0.62%	8.99%	8.86%	8.74%	8.61%	8.49%
<b>GLENDALE</b>	28.05%	27.38%	-0.67%	27.92%	27.79%	27.65%	27.51%	27.38%
<b>RIVER HILLS</b>	3.20%	3.15%	-0.05%	3.19%	3.18%	3.17%	3.16%	3.15%
<b>SHOREWOOD</b>	17.54%	17.35%	-0.19%	17.50%	17.46%	17.42%	17.39%	17.35%
<b>WHITEFISH BAY</b>	17.39%	17.34%	-0.05%	17.38%	17.37%	17.36%	17.35%	17.34%
	<b>100%</b>	<b>100%</b>	<b>0.00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

	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%

### North Shore Fire – Capital Outlay

Costs for Capital costs associated with the North Shore Fire Agreement.

**CONTRACTUAL:****Housekeeping & Janitorial (3050)**

Contractual costs for Public Safety's housekeeping and janitorial costs.

Rug Service and Pest Control	1,720
Total	<b>1,720</b>

**Equipment Maintenance**

Copier Lease	6,750
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**Building Repair**

Contractual costs for Public Safety's building repair.

Elevator	1,310
Generator	790
Building Mechanicals	19,320
Fire Protection Systems	1,155
Miscellaneous	1,050
Total	<b>23,625</b>

**Vehicle Maintenance**

Contractual costs for Public Safety's vehicle maintenance.

Vehicle Maintenance and Equipment	35,000
Tires, Brakes, Rotors	15,000
Total	<b>50,000</b>

**OTHER:**

**Outlay**

Costs for possible capital outlays.

**Telephone**

Cellular Phone Service	4,700
Telephone	16,150
<b>Total</b>	<b>20,850</b>

**Software Licenses**

Costs for Public Safety’s information services.

Plan.IT Scheduling software & initial set up	4,500 (2,500 annual / 2,000 set up)
Time system (State Access Fees)	3,050
ALPR Dues	200
Mobile Data	7,200
Livescan Fingerprint support	4,850
Tipss Register & Parking	2,700
FastID Support	175
Cellebrite – Greenfield PD	4,500
Erad Data Sniffer	180
IronDor & miscellaneous support & assistance	4,150
<b>Total</b>	<b>31,505</b>

**Supplies**

Includes (8150) Lab Supplies. Costs for Public Safety to purchase lab and other supplies, such as:

Milwaukee County Radio Fees	12,550
Narcan	-
Lab Supplies	5,000
Shredding	3,150
Miscellaneous	1,900
<b>Total</b>	<b>22,600</b>

**Prisoner Subsistence**

2022 - \$20,00 budgeted, no money spent. Costs are for prisoner housing at House of Corrections due to commitments. City no longer issues commitments; unpaid fines are collected using State Debt Collection. This would a Municipal Court account as the Judge issues commitments. No budget amount for 2023.

**Office Supplies**

Includes (4020) Other Fees

Costs for office supplies, notary fees, TVRP suspensions, DVD/CD.

Office Supplies	9,160
<b>Total</b>	<b>9,160</b>

**New Projects (5020)**

Contractual costs for Public Safety equipment. Taser inventory is beyond warranty, plan is to purchase 2 new tasers annually.

Equipment	7,560
Taser Cartridges	3,500
Tasers (2)	4,300
Total	<b>15,360</b>

**Contingent**

\$10,000 for unanticipated expenses.

**PUBLIC WORKS - EXPENSE**

**General Fund (101)  
General Government (518)  
Public Works (51)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries		627,320	735,000	786,341
1200	Overtime		24,000	24,000	24,000
1200	Part-Time Public Works		25,000	25,000	25,000
	Part-Time Clerk		-	-	40,000
1310	Health Insurance		163,934	180,000	226,379
1330	Social Security & Medicare		51,911	58,140	65,128
1340	Wisconsin Retirement		44,108	50,568	54,100
1350	Life Insurance		1,556	1,500	1,500
1360	Long-Term Disability		158	150	2,367
1365	Workers Compensation		23,091	23,091	23,946
2180	Uniform Allowance		1,650	1,650	1,650
2160	Training/Conferences/Meetings		36,600	3,000	4,000
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>-</b>	<b>999,328</b>	<b>1,102,099</b>	<b>1,254,411</b>
<b>CONTRACTUAL</b>					
4075	Software Licenses		604	604	3,500
4010	Engineering		2,500	30,000	35,000
4150	Contractual Services		418,394	418,394	220,070
	Yard Waste Contract	123,334	-	-	136,500
4150	Solid Waste Collection	470,424	488,105	492,792	517,432
3050	Housekeeping & Janitorial		5,000	5,000	5,000
5060	Building Maintenance		17,500	17,500	17,500
4150	Road Maintenance		95,000	95,000	95,000
	Radios		15,000	15,000	15,000
	Street Light Maintenance		70,000	70,000	75,000
	Tree Maintenance		85,000	85,000	85,000
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>593,758</b>	<b>1,197,103</b>	<b>1,229,290</b>	<b>1,205,002</b>
<b>OTHER</b>					
	Office Supplies		1,500	1,500	1,500
3190	Supplies		23,650	23,650	25,000
4020	Sealer of Weights & Measures	5,600	5,600	5,600	5,600
	Telephone		2,040	2,040	2,500
3170	Fuel/Oil		103,000	106,797	110,000
4075	Software Licenses		80	80	80
	Vehicle/Equipment Parts & Supplies		77,500	77,500	80,000
4060	Utilities		20,000	20,000	27,500
4180	Heating		17,000	17,000	17,000
3130	Road Materials		18,000	18,000	20,000
3150	Street Signs & Barricades		10,000	10,000	10,000
3120	Street Salt		115,000	125,000	120,000
	Equipment Rental		-	-	1,000
4060	Street Lighting Electricity		182,500	182,500	182,500
	Public Works Services	1,884,162	-	-	-
3180	Lawn Care Treatment		500	500	2,500
<b>TOTAL OTHER EXPENDITURES</b>		<b>1,889,762</b>	<b>576,370</b>	<b>590,167</b>	<b>605,180</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>		<b>2,483,520</b>	<b>2,772,801</b>	<b>2,921,556</b>	<b>3,064,593</b>

**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.

**SALARIES/BENEFITS:****Salaries**

Includes salaries for Public Works positions.

**Overtime**

Overtime costs for full-time Public Works employees.

**Part-Time Public Works**

Costs for part-time Public Works employees.

**Part-Time Clerk**

Costs for part-time desk clerks.

**Health Insurance**

Costs for the City's portion of health insurance costs for Public Works salaries.

**Social Security & Medicare**

Costs for the City's portion of Social Security and Medicare costs for Public Works positions or 7.65% of salaries.

**Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

**Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

**Long-Term Disability**

Costs for the City's portion of costs for eligible employees.

**Worker's Compensation**

Costs for worker's compensation costs for employees.

**Uniform Allowance**

Costs for Public Works employees to purchase work attire.

**Training/Conferences/Meetings**

Costs for training, conferences, and membership costs for Public Works employees, such as:

APWAWI, UW-Madison, MS-4	3,000
APWAWI, WRWA	1,000

**CONTRACTUAL:****Software Licenses**

Contractual costs for Public Works' software licenses, such as:

Microsoft 365, Adobe, Mechanic scan tool	3,500
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**Engineering**

Contractual costs for engineering. \$35,000

**Contractual Services**

Vehicle Maintenance	\$9,000
Pavement Patching & Sidewalk	\$95,000
Pavement Marking	\$16,000
Street Plowing	\$15,000
Street Lighting	\$70,000
Forestry	\$85,000

**Yard Waste Contract**

Yard Waste - \$130,000 in 2022. Assumes 5% increase in 2023.

**Solid Waste Collection**

Costs for operating expenses for residential refuse collection.

2022: \$41,066.08 per month in base expenses.

2023: Assumes 5% increase per agreement. \$43,119.30 per month in base expenses.

**Housekeeping & Janitorial**

Contractual costs for Public Works' housekeeping and janitorial costs. \$5,000

**Building Maintenance**

Contractual costs for building maintenance. \$17,500

**Road Maintenance**

Contractual costs for road maintenance. \$95,000

**Radios**

Contractual costs for radios. Maintenance and licensing – \$15,000

**Street Light Maintenance**

Contractual costs for street light maintenance. Knockdowns, repairs, fixture upgrades - \$75,000

**Tree Maintenance**

Contractual costs for tree maintenance. Stumps, trees in electrical wires, dangerous fells – \$85,000.

**OTHER:****Office Supplies**

Costs for office supplies. \$1,500

**Supplies**

Costs for supplies. Miscellaneous items needed for daily operation – \$25,000

**Sealer of Weights & Measures**

Costs for enforcing accuracy requirements relating to weighing and measuring devices for use of sale.

**Telephone**

Costs for Public Works' telephone costs. \$2,500

**Fuel/Oil**

Costs for Public Works' fuel and oil. Under "Vehicle/Equipment Parts & Supplies" – \$180,000

**Software Licenses**

Costs for Public Works' software licenses.

**Vehicle/Equipment Parts & Supplies**

Costs for Public Works' vehicle and equipment parts and supplies, such as:

Truck repairs, aged equipment repairs, parts, fuel, tires, lubricants, wash soap \$180,000

**Utilities**

Costs for Public Works' utilities. \$27,500

**Heating**

Costs for Public Works' heating. \$17,000

**Road Materials**

Costs for Public Works' Road materials, such as:

Topsoil, cold patch, HMA, lawn care parts, equipment repair \$18,000

**Street Signs & Barricades**

Costs for Public Works' Street signs and barricades. \$10,000

**Street Salt**

Costs for Public Works' street salt. \$120,000

**Equipment Rental**

Costs for Public Works' equipment rental.

**Street Lighting Electricity**

Costs for Public Works' street lighting electricity. \$182,500

**Lawn Care Treatment**

Costs for Public Works' lawn care treatment. Weed control and fertilizer applied in-house – \$2,500

**COMMUNITY DEVELOPMENT - EXPENSE**

**General Fund (101)  
General Government (528)  
Community Development (15)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries		174,444	66,192	160,851
1310	Health Insurance		41,935	-	12,166
2150	Memberships/Dues & Subscriptions		1,250	-	1,800
1330	Social Security & Medicare		13,345	5,064	12,305
1340	Wisconsin Retirement		11,739	4,554	11,067
1350	Life Insurance		721	314	628
1360	Long-Term Disability		191	191	316
1365	Workers Compensation		5,150	5,150	5,340
	Mileage Reimbursement	-	-	-	750
2160	Training/Conferences		2,500	-	3,000
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>-</b>	<b>251,275</b>	<b>81,465</b>	<b>208,223</b>
<b>CONTRACTUAL</b>					
	Engineering		-	-	20,000
4150	Plan Review & Inspection Services		285,000	463,781	276,250
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		<b>-</b>	<b>285,000</b>	<b>463,781</b>	<b>296,250</b>
<b>OTHER</b>					
4075	Software Licenses		627	627	2,150
3010	Office Supplies		1,000	1,000	1,500
4070	Telephone		1,700	1,776	1,800
3190	Supplies/Equipment Maintenance		2,000	2,216	2,300
	New Projects	-	-	-	-
	Community Development	211,907	-	-	-
	Inspection Services	415,665	-	-	-
	Contingency	-	-	-	2,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>627,572</b>	<b>5,327</b>	<b>5,619</b>	<b>9,750</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>		<b>627,572</b>	<b>541,602</b>	<b>550,865</b>	<b>514,223</b>

**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 DESCRIPTION:**

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.

**SALARIES/BENEFITS:**

**Salaries**

Includes salaries for the following positions:

- Community Development Director
- Planner
- Superintendent of Public Works

**Health Insurance**

Costs for the City's portion of health insurance costs for Community Development salaries.

**Memberships/Dues & Subscriptions**

Costs for memberships for Community Development positions, such as:

ACIP/APA Dues	\$1,000
AIA Dues	\$150
Milwaukee Business Journal	\$350
Other	\$300

**Social Security & Medicare**

Costs for the City's portion of Social Security/Medicare costs for Community Development positions or 7.65% of salaries.

**Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

**Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

**Long-Term Disability**

Costs for the City's portion of Long-Term Disability costs for eligible employees.

**Worker's Compensation**

Costs for Worker's Compensation costs for employees.

**Mileage Reimbursement**

Reimbursement for mileage at the IRS rate.

**Training/Conferences**

Costs for training and conference costs for Community Development employees, such as, ICMA, WCA, and CVMIC conferences.

**CONTRACTUAL:****Engineering**

Contractual costs for engineering services for Flood Plane review and other building related engineering.

**Plan Review & Inspection Services**

Contractual costs for building plan review and inspection services with Safe Built. Contract began in 2018, with new year begins in June of each year, unless 30 prior written notice is provided.

- 40% administrative fee added to each permit, which is retained by the City.
- 70% of permit fees established by ordinance are fees provided to Safebuilt.
- A \$100 permit, would be \$140. \$70 to Safebuilt (70% of \$100). \$70 to the City (40% administrative fee and remaining 30% of original permit).
- Plan review fees: 60% of non-SBD and 85% of SBD plan review.

**OTHER:**

**Software Licenses**

Costs for Microsoft 365 License and new Adobe licenses.

**Office Supplies**

Costs for Community Development office supplies.

**Telephone**

Costs for Community Development's telephone costs.

**Supplies/Equipment Maintenance**

Costs for copier maintenance and other supplies.

**New Projects**

None proposed.

**Contingency**

Unanticipated expenses.

**COMMUNITY HEALTH - EXPENSE**

General Fund (101)  
General Government (524)  
Community Health (41)

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>INTERGOVERNMENTAL</b>					
	Humane Society	22,326	22,310	17,439	18,000
4020	Health Department IGA	86,868	94,221	94,220	101,938
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>		<b>109,194</b>	<b>116,531</b>	<b>111,659</b>	<b>119,938</b>
<b>OTHER COSTS</b>					
	Contigent	-	1,000	-	1,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>TOTAL HEALTH &amp; HUMAN SERVICES EXPENDITURES</b>		<b>109,194</b>	<b>117,531</b>	<b>111,659</b>	<b>120,938</b>

**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.

The City is also a member of the North Shore Health Department. 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.

**CONTRACTUAL:**

**Humane Society**

Contractual costs for the City to be part of a nineteen member Milwaukee Area Domestic Animal Control Commission (MADACC).

**Health Department IGA**

Intergovernmental costs for the City’s contribution to North Shore Health Department. Funding is based on the following:

Municipality	2023 Contracted percentage	2023 Contribution
Bayside	5.68%	\$30,522.30
Brown Deer	22.57%	\$123,283.14
Fox Point	9.32%	\$50,082.36
Glendale	18.97%	\$101,938.02
River Hills	2.26%	\$12,144.44
Shorewood	22.57%	\$121,283.14
Whitefish Bay	18.62%	\$100,057.25

**OTHER COSTS:**

**Contingent**

Costs for unanticipated costs related to Community Health.

**LIBRARY - EXPENSE**

**General Fund (101)  
General Government (526)  
Community Health (71)**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>INTERGOVERNMENTAL</b>					
4020	Library IGA	490,610	475,291	475,291	477,000
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>		<b>490,610</b>	<b>475,291</b>	<b>475,291</b>	<b>477,000</b>
<b>TOTAL LIBRARY EXPENDITURES</b>		<b>490,610</b>	<b>475,291</b>	<b>475,291</b>	<b>477,000</b>

**PURPOSE:**

To support the operating and capital costs for the North Shore Library.

**DEPARTMENT DESCRIPTION:**

Contractual costs for the City’s share of the North Shore Library Costs. The Member Agencies shall bear and pay the net operating expenses and capital expenditures of the Library as established according to the following formula.

**CONTRACTUAL:**

**North Shore Library IGA**

Contractual costs for the City’s share of the North Shore Library Costs. The Member Agencies shall bear and pay the net operating expenses and capital expenditures of the Library as established according to the following formula. 2023 Community contribution is \$967,232.18.

**Fixed Allocation Costs.** Each Member Agency shall pay a fixed allocation of five (5) percent of the annual Library budgets.

Community	Percentage	Operating Budget	Contribution
Bayside	5%	\$967,232.18	11,912.90
Fox Point	5%	\$967,232.18	11,912.90
Glendale	5%	\$967,232.18	11,912.90
River Hills	5%	\$967,232.18	11,912.90
<b>TOTAL</b>			<b>\$47,651.60</b>

**Proportional Allocation Costs.** The remaining ninety-five percent (95%) contribution of each Member Agency shall be proportional to the population of each Member Agency as determined by the most recent decennial United States Census.

Community	Population	Percentage	Population Share	Contribution
Bayside	4,482	16.99%	\$905,380	\$153,860.43
Fox Point	6,934	26.29%	\$905,380	\$238,033.96
Glendale	13,357	50.64%	\$905,380	458,526.05
River Hills	1,601	6.07%	\$905,380	\$54,959.96
<b>TOTAL</b>	<b>26,374</b>	<b>100%</b>	<b>\$905,380</b>	<b>\$905,380.40</b>

**TOTAL CONTRIBUTION**

Community	Contribution
Bayside	\$165,773.33
Fox Point	\$249,946.86
Glendale	\$470,438.95
River Hills	\$66,872.86
<b>TOTAL</b>	<b>\$953,032.00</b>

**PROPERTY & LIABILITY - EXPENSE**

**General Fund (101)  
General Government (518)  
Property & Liability Insurance (13)**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>CONTRACTUAL</b>					
7010	Official Bonds	326	500	457	500
7030	Liability Insurance	109,542	129,211	121,259	132,376
7040	Property Floater	21,931	24,000	22,460	23,000
7060	Boiler	969	1,163	996	1,000
<b>TOTAL EXPENDITURES</b>		<b>132,768</b>	<b>154,874</b>	<b>145,172</b>	<b>156,876</b>

**PROGRAM DESCRIPTION:**

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.

**CONTRACTUAL:****Official Bonds**

Costs for the City's portion of official bonds.

**Liability Insurance**

Costs for the City's portion of liability insurance costs for eligible employees.

CVMIC Premium	68,777
Self Insurance Retention	25,000
Excess Liability	3,994
Auto	25,748
Employment Practices	8,395
Equipment Breakdown	1,119
Crime	473
Volunteer	26

**Property Floater**

Costs for the City's portion of personal property coverage.

**Boiler**

Costs for the City's portion of physical damage and financial loss from City equipment.

**BUILDING & GROUNDS - EXPENSE**

**General Fund (101)  
General Government (518)  
Building & Grounds (12)**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>OTHER COSTS</b>					
4090	Housekeeping & Janitorial	41,770	43,250	41,520	41,520
	Property Maintenance Mow/Plow	-	-	-	2,500
4060	Utilities	72,377	72,000	79,108	80,000
4070	Telephone	4,898	6,500	3,750	4,000
5060	Buildings	3,537	10,000	5,000	7,500
<b>TOTAL EXPENDITURES</b>		<b>122,582</b>	<b>131,750</b>	<b>129,378</b>	<b>135,520</b>

**PROGRAM DESCRIPTION:**

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.

**OTHER COSTS:**

**Housekeeping & Janitorial**

Monthly costs for janitorial Services.

**Property Maintenance Mow/Plow**

Costs to mow and plow properties not in compliance with City Codes.

**Utilities**

Costs for natural gas and electricity at general municipal buildings.

**Telephone**

Costs for telephone for general municipal buildings.

**Buildings**

General maintenance costs for municipal buildings.

CONTIGENCY - EXPENSE

General Fund (101)  
General Government (534)  
Community Health (91)

ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
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OTHER					
8530	Contigency	-	134,000	134,000	-
8531	Wage Reserve Account	-	254,844	254,844	-
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>		-	<b>254,844</b>	<b>254,844</b>	-

<b>TOTAL CONTIGENCY EXPENDITURES</b>		-	<b>254,844</b>	<b>254,844</b>	-
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**WATER/SEWER/STORM SEWER REVENUE**

**FUNDS 201, 250 & 900**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SANITARY SEWER 201</b>					
6412	Sewer Penalty	14,162	14,000	16,000	14,000
3792	Local Grant	40,421	-	-	-
8300	Sale of Equipment	394	-	-	-
8907	Miscellaneous Revenue	661	-	-	-
6406	Sewer Usage Metro	1,217,055	1,125,000	1,226,000	1,125,000
6402	Sewer Usage Local	963,402	975,000	958,000	975,000
<b>TOTAL SANITARY SEWER REVENUE</b>		<b>2,236,095</b>	<b>2,114,000</b>	<b>2,200,000</b>	<b>2,114,000</b>
<b>STORM WATER 250</b>					
6416	Storm Water Penalty	6,295	5,500	7,000	7,000
3690	State Grant	17,445	-	-	-
6411	Storm Water Charges	1,147,232	1,150,000	1,150,000	1,150,000
<b>TOTAL STORM WATER REVENUE</b>		<b>1,170,972</b>	<b>1,155,500</b>	<b>1,157,000</b>	<b>1,157,000</b>
<b>WATER 900</b>					
6110	Residential	1,096,767	1,100,500	1,050,000	1,050,000
6120	Commercial	577,783	625,000	605,000	605,000
6130	Industrial	308,346	360,000	290,000	290,000
6140	Public Authority	75,401	65,000	65,000	65,000
6150	Multifamily Residential	307,503	285,000	300,000	300,000
6200	Private Fire Protection Service	57,500	58,000	58,000	58,000
6300	Public Fire Protection Service	684,148	690,000	690,000	690,000
	Rental Income	20,204	21,500	21,500	21,500
7000	Forfeited Discounts	52,392	60,000	50,000	50,000
7100	Miscellaneous Revenues	16,676	10,000	10,000	10,000
7400	Other Water Revenues	4,442	95,000	95,000	95,000
<b>TOTAL WATER REVENUE</b>		<b>3,201,162</b>	<b>3,370,000</b>	<b>3,234,500</b>	<b>3,234,500</b>
<b>MISCELLANEOUS</b>					
	EARNED INTEREST	-	-	5,000	5,000
<b>TOTAL UTILITY REVENUE</b>		<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL WATER/SEWER REVENUE</b>		<b>5,437,257</b>	<b>6,639,500</b>	<b>6,596,500</b>	<b>6,510,500</b>

**PURPOSE:**

Revenue to fund the operations of the City's sewer system.

**SEWER:**

**Sewer Penalty:**

Penalties for late payment of water utility bills.

**Sewer Usage – Metro:**

Metro Sewer Usage revenue.

**Sewer Usage – Local:**

Local Sewer Usage revenue.

**WATER:**

Revenue to fund the operations of the City's water system.

**Residential:**

Revenue from residential water usage.

**Commercial:**

Revenue from commercial water usage.

**Industrial:**

Revenue from industrial water usage.

**Public Authority:**

**Multifamily Residential:**

Revenue from multi-family residential water usage.

**Private Fire Protection Service:**

**Public Fire Protection Service:**

**Rental Income:**

**Forfeited Discounts:**

**Miscellaneous Revenues:**

**Other Water Revenues:**

**STORM WATER:**

**Storm Water Penalty:**

Penalties for the late payment of stormwater utility payments.

**Storm Water Charges:**

Revenue from stormwater utility charges.

MISCELLANEOUS:

**Earned Interest:**

**WATER/SEWER/STORM SEWER  
STORM SEWER**

**Fund 250**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>SALARY/BENEFITS</b>					
1100	Salaries	-	115,285	112,000	118,874
1111	Overtime	-	17,000	17,000	17,000
1310	Health Insurance	-	46,000	40,000	118,874
1330	Social Security & Medicare	-	9,966	9,869	10,394
1340	Wisconsin Retirement	-	8,552	8,875	9,348
1199	WRS GASB 68	-	9,000	9,000	9,000
1350	Life Insurance	-	94	95	95
1365	Workers Compensation	-	2,700	2,700	2,800
6100	Fringe Benefits	-	22,000	22,000	22,000
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		-	<b>230,597</b>	<b>221,539</b>	<b>308,385</b>
<b>CONTRACTUAL</b>					
	Catch basis repair	-	120,000	120,000	120,000
	Televising	-	40,000	40,000	40,000
	Repair	-	120,000	120,000	120,000
	Wisconsin DNR	-	2,000	2,000	2,000
	Sweeping	-	74,000	74,000	74,000
	Maintenance	-	32,000	32,000	32,000
	Misc. Emergencies	-	262,000	262,000	262,000
	Ditching Program	-	325,000	325,000	352,000
4151	Engineering services	-	15,000	15,000	15,000
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		-	<b>990,000</b>	<b>990,000</b>	<b>1,017,000</b>
<b>OTHER</b>					
4030	Depreciation	-	115,000	115,000	115,000
	Storm Sewer	985,606	-	-	-
3160	Other supplies and expense	-	25,000	25,000	25,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>985,606</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL STORM SEWER EXPENDITURES</b>		<b>985,606</b>	<b>1,360,597</b>	<b>1,351,539</b>	<b>1,465,385</b>

## **PROGRAM DESCRIPTION:**

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.

## **SALARIES/BENEFITS:**

### **Salaries**

Salaries for storm sewer activities.

### **Overtime**

Overtime for Storm Sewer activities.

### **Health Insurance**

Costs for the City's portion of health insurance costs for Storm Sewer salaries.

### **Social Security & Medicare**

Costs for the City's portion of Social Security and Medicare costs for Public Works positions or 7.65% of salaries.

### **Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

### **WRS GASB 68**

### **Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

### **Worker's Compensation**

Costs for worker's compensation costs for employees.

### **Fringe Benefits**

## **CONTRACTUAL:**

### **Catch Basis Repair**

Contractual costs for catch basin repairs.

### **Televising**

Contractual costs for televising storm sewer lines.

### **Repair**

Contractual costs for repairs to the storm sewer system.

### **Wisconsin DNR**

Permit from the State for Storm Sewer activities.

### **Sweeping**

Contractual cost for street sweeping.

### **Maintenance**

Contractual preventative maintenance of the storm sewer system.

### **Miscellaneous Emergencies**

Costs for emergency repairs that were not anticipated.

### **Ditching Program**

Contractual costs for annual ditching program to improve water flow in various area throughout the City.

### **Engineering Services**

Costs for operating engineering services.

**OTHER:**

**Depreciation**

Costs for the depreciation of storm sewer equipment.

**Other Supplies and Expense**

Costs for other supplies and expenses.

**WATER/SEWER/STORM SEWER  
SANITARY SEWER**

**Fund 201**

ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
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<b>SALARY/BENEFITS</b>					
1100	Salaries	-	169,650	160,000	169,804
1111	Overtime	-	1,200	1,000	1,200
1310	Health Insurance	-	23,000	20,000	43,203
1330	Social Security & Medicare	-	13,070	12,317	13,082
1340	Wisconsin Retirement	-	11,362	11,077	11,765
1350	Life Insurance	-	130	130	130
1365	Workers Compensation	-	1,800	1,800	1,866
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		-	<b>220,212</b>	<b>206,323</b>	<b>241,049</b>

<b>CONTRACTUAL</b>					
4020	Metropolitan Sewerage District charges	-	1,080,000	1,080,000	1,080,000
5090	Sewer system repairs	-	115,000	115,000	115,000
4010	Consultant Fees	-	500,000	500,000	500,000
4151	Engineering services	-	7,500	7,500	7,500
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		-	<b>1,702,500</b>	<b>1,702,500</b>	<b>1,702,500</b>

<b>OTHER</b>					
4070	Telephone	-	450	450	450
	Depreciation	-	60,000	60,000	60,000
	Admin, Billing, Collection	-	115,000	115,000	115,000
3190	Other supplies and expenses	-	5,000	5,000	5,000
	Sanitary Sewer	1,814,199	-	-	-
4075	Computer software	-	81	81	81
<b>TOTAL OTHER EXPENDITURES</b>		<b>1,814,199</b>	<b>180,531</b>	<b>180,531</b>	<b>180,531</b>

<b>TOTAL SANITARY SEWER EXPENDITURES</b>		<b>1,814,199</b>	<b>2,103,243</b>	<b>2,089,354</b>	<b>2,124,080</b>
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## **PROGRAM DESCRIPTION:**

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.

## **SALARIES/BENEFITS:**

### **Salaries**

Salaries for sanitary sewer activities.

### **Overtime**

**Overtime for sanitary sewer activities.**

### **Health Insurance**

Costs for the City's portion of health insurance costs for Sanitary Sewer salaries.

### **Social Security & Medicare**

Costs for the City's portion of Social Security and Medicare costs for Public Works positions or 7.65% of salaries.

### **Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

### **Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

### **Long-Term Disability**

Costs for the City's portion of costs for eligible employees.

### **Worker's Compensation**

Costs for worker's compensation costs for employees.

**CONTRACTUAL:**

**Metropolitan Sewerage District Charges**

Costs for sewerage usage and treatment.

**Sewer System Repairs**

Costs for contractual sewer system repairs.

**Consultant Fees**

Professional services contractual fees related to the sanitary storm sewer system.

**Engineering Services**

Contractual costs for sewer consultants such as engineering assistance.

**OTHER:**

**Telephone**

Sanitary sewer telephone costs.

**Depreciation**

Costs for the depreciation of sanitary sewer equipment.

**Admin, Billing, Collection**

Costs for administration, billing and collection services.

**Other Supplies and Expenses**

Costs for other supplies and expenses.

**Computer Software**

Costs for computer software, such as Microsoft 365 licenses.

**WATER/SEWER/STORM SEWER  
WATER**

Fund 900

ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
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<b>SALARY/BENEFITS</b>					
51100	Salaries	-	255,487	250,000	261,240
51200	Overtime	-	22,175	20,000	23,000
51310	Health Insurance	-	83,914	80,000	68,378
51330	Social Security & Medicare	-	25,740	20,655	21,744
51340	Wisconsin Retirement	-	18,384	18,384	19,556
51350	Life Insurance	-	485	485	300
51365	Workers Compensation	-	8,345	8,345	8,654
53927	Employee Training-Certification	-	1,000	-	1,000
53929	Employee Pens & Benefits-Eye Care/Clot	-	1,000	-	1,000
53926	Employee Pens & Benefits-GASB 68	-	35,000	35,000	35,000
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		-	<b>451,530</b>	<b>432,869</b>	<b>439,872</b>

<b>CONTRACTUAL</b>					
76-54150	Meter Maintenance	-	10,000	10,000	10,000
72-53150	Standpipe Maintenance	-	4,000	4,000	4,000
73-54150	Distribution Main Maintenance	-	600,000	600,000	600,000
75-54150	Service Line Maintenance	-	25,000	25,000	25,000
77-53150	Hydrant Maintenance	-	20,000	57,500	60,000
20-53930	Miscellaneous	-	15,000	15,000	15,000
<b>TOTAL CONTRACTUAL EXPENDITURES</b>		-	<b>674,000</b>	<b>711,500</b>	<b>714,000</b>

<b>OTHER</b>					
63-53160	Meter Materials	-	32,500	37,500	35,000
	Transfer - Tax Equivelent	-	475,000	475,000	558,931
	Depreciation	-	650,000	650,000	650,000
66-53666	Storage Expenses	-	2,500	2,500	2,500
62-53160	Distribution Line Materials	-	15,000	15,000	15,000
64-53160	Customer Installation Materials	-	500	500	500
20-53160	Miscellaneous Materials	-	17,000	17,000	17,000
66-53666	Rental - Storage Facilities	-	11,000	11,000	11,000
72-53160	Standpipe Materials	-	1,000	1,000	1,000
73-53160	Distribution Main Materials	-	76,000	76,000	76,000
75-53160	Service Line Materials	-	3,500	3,500	3,500
77-53160	Hydrant Materials	-	25,000	25,000	25,000
20-53924	Property Insurance	-	9,000	9,000	9,000
20-53925	Injuries & Damages Insurance	-	12,000	12,000	12,000
20-53928	Regulator Commission Expense	-	4,000	4,000	4,000
20-53921	Office Supplies & Expense	-	5,000	5,000	5,000
65-53160	Misc. Expenses Transmission/Distributio	-	55,961	55,961	56,000
63-53160	Meters	-	5,000	5,000	5,000
	Water	3,791,579	-	-	-
02-53160	Meter Reading Materials	-	2,500	2,500	2,500
<b>TOTAL OTHER EXPENDITURES</b>		<b>3,791,579</b>	<b>1,402,461</b>	<b>1,407,461</b>	<b>1,488,931</b>

<b>TOTAL WATER EXPENDITURES</b>		<b>3,791,579</b>	<b>2,527,991</b>	<b>2,551,830</b>	<b>2,642,803</b>
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## **PROGRAM DESCRIPTION:**

- 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

## **SALARIES/BENEFITS:**

### **Salaries**

Salaries for water activities.

### **Overtime**

Overtime for water activities.

### **Health Insurance**

Costs for the City's portion of health insurance costs for water salaries.

### **Social Security & Medicare**

Costs for the City's portion of Social Security and Medicare costs for Public Works positions or 7.65% of salaries.

### **Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

### **Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

### **Worker's Compensation**

Costs for worker's compensation costs for employees.

### **Employee Training-Certification**

Costs for water certifications.

### **Employee Pens & Benefits-Eye Care/Clothing**

### **Employee Pens & Benefits-GASB 68**

**CONTRACTUAL:**

**Meter Maintenance**

Contractual water meter maintenance costs.

**Standpipe Maintenance**

Contractual costs for water standpipe maintenance.

**Distribution Main Maintenance**

Contractual costs for distribution water mains.

**Service Line Maintenance**

Contractual costs for service line maintenance

**Hydrant Maintenance**

Contractual costs for hydrant maintenance.

**Miscellaneous**

Contractual costs for unanticipated water system repairs.

**OTHER:**

**Meter Materials**

water meter material costs.

**Depreciation**

Costs for the depreciation of water equipment.

**Storage Expenses**

Costs to store various water system equipment.

**Distribution Main Equipment**

Costs for the purchase of distribution water mains.

**SPECIAL REVENUE FUND - ENVIRONMENTAL**

**FUND 260**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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**REVENUES**

6420	User Fees	614,817	614,000	610,464	610,000
6421	Penalties	3,440	2,200	3,845	2,200
<b>TOTAL REVENUES</b>		<b>618,257</b>	<b>616,200</b>	<b>614,309</b>	<b>612,200</b>

**EXPENDITURES**

9116	Capital Outlay	-	25,000	-	2,500
4150	General Fund Transfer	490,326	488,105	492,792	517,432
<b>TOTAL EXPENDITURES</b>		<b>490,326</b>	<b>513,105</b>	<b>492,792</b>	<b>519,932</b>

**PURPOSE:**

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

**DEPARTMENT DESCRIPTION:**

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.

**REVENUES:****User Fees**

The current fee is \$48 per household. The fee is also charged to non-residential properties based on a residential equivalent calculation.

**Penalties**

Penalties for late payment of Environmental charges.

**EXPENDITURES:****Capital Outlay**

Assumes \$2,500 in expenses for capital outlay.

**General Fund Transfer**

Expense transfer to General Fund for contractual costs for refuse collection.

SPECIAL REVENUE FUND -Police Acquisition

Fund 204

		ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
<b>REVENUES</b>					
5046	Justice	-	-	28,846	150,000
8907	Treasury	-	-	258	500
<b>TOTAL REVENUES</b>		-	-	<b>29,104</b>	<b>150,500</b>
<b>Expenditures</b>					
	Justice	3,270	4,800	3,800	25,360
9116	Treasury	2,687	-	-	1,000
<b>TOTAL EXPENDITURES</b>		<b>5,957</b>	<b>4,800</b>	<b>3,800</b>	<b>26,360</b>

# City of Glendale

## Special Revenue Fund-Police Acquisition Fund

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### **PURPOSE:**

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

### **DEPARTMENT DESCRIPTION:**

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.

### **REVENUES:**

#### **Justice**

The Justice Revenue is dependent on the Federal Asset Forfeiture Program.

#### **Treasury**

The Treasury Revenue is dependent on the Federal Asset Forfeiture Program.

### **EXPENDITURES:**

#### **Justice**

\$10,000 – unanticipated expenses

\$7,000 – general equipment

\$3,500 - Taser Cartridges

\$4,300 – Tasers (2)

#### **Treasury**

Unanticipated

**SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT**

**Fund**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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**REVENUES**

Motion Sign Fees	-	-	300,000	-
Other Revenue	-	-	-	100
<b>TOTAL REVENUES</b>	-	-	<b>300,000</b>	<b>100</b>

**CONTRACTUAL EXPENDITURES**

Zoning Code Update	-	-	-	75,000
Housing Study	-	-	-	20,000
Target Area Investment Study	-	-	-	20,000
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>115,000</b>

### **PURPOSE:**

These funds account for the expenditure of fund to further economic development efforts in the City of Glendale.

### **REVENUES:**

#### **Billboard**

One-time revenue from the fees for a new billboard.

### **EXPENDITURES:**

#### **ZONING CODE REWRITE & UPDATE**

The 2040 Comprehensive Plan envisions the city as the North Shore hub for commerce, employment and entertaining that is rich with diversity and offer a bright and sustainable future of friendly neighbors, high quality education and recreational opportunities and created recommended zoning code amendments to accomplish this. The current zoning ordinance has had minimal updates since the late 1990's and early 2000's and does not include the recommended changes from the latest Comprehensive Plan. The current zoning code was written specifically for the goals and objectives at that time. The design guidelines also date from the late 1990's. This is a multi-year project, totaling \$150,000.

#### **TARGET INVESTMENT AREA PLANS**

The 2040 Comprehensive Plan recommends seven targeted investment areas. These Target Investment Area Plans would allow a deeper look at these locations, would the examine the specific uses that would meet the goals of the community, but also meet current and anticipated market conditions. These detailed plans can then be used to attract new business and development to these areas as well as understand what public improvements might be necessary. When combined with an updated zoning regulations these areas will be more attractive for future development.

#### **HOUSING STUDY**

As noted in the Comprehensive Plan, there are several housing goals ranging from diversifying the housing stock to creating more workforce housing. A housing study would look at both existing and future new construction and provide conclusions regarding the depth of market for various types of housing options. The report would then be able to be used to inform new policy and regulatory decisions. The study would also allow us to better attract housing developers that provide products based upon the community's desire and market conditions.

**SPECIAL REVENUE FUND - DARE**

**Fund 205**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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**REVENUES**

8981	K-9 Revenue	11,780	9,500	18,000	15,000
5052	Crime Prevention Revenue	8,922	2,500	5,450	1,600
	Run/Walk Revenue	-	9,000	-	-
8907	Miscellaneous Revenue	-	5,292	1,000	5,000
<b>TOTAL REVENUES</b>		<b>20,702</b>	<b>26,292</b>	<b>24,450</b>	<b>21,600</b>

**EXPENDITURES**

5020	Current - Public Safety	13,991	10,584	-	-
5051	K-9 Expense	5,904	6,000	4,000	5,500
5052	Crime Prevention Expense	12,974	9,000	8,500	3,200
<b>TOTAL EXPENDITURES</b>		<b>32,869</b>	<b>25,584</b>	<b>12,500</b>	<b>8,700</b>

# City of Glendale Special Revenue Fund-Police DARE Fund

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## **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.

## **REVENUES:**

### **K-9 Revenue**

All K-9 Revenue is based on fundraising and donations.

### **Crime Prevention Revenue**

All Crime Prevention Revenue is based on fundraising and donation. Also, a 50% reimbursement for body armor purchases through the Federal BPV program.

### **Miscellaneous Revenue**

Other revenue received for the DARE program not classified elsewhere.

# City of Glendale Special Revenue Fund-Police DARE Fund

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## **EXPENDITURES:**

### **K-9 Expense**

Costs for the City's K-9 program.

### **Crime Prevention Expense**

General costs for the City's crime prevention program.

**SPECIAL REVENUE FUND - RECYCLING**

**Fund 221 & 222**

		<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
<b>REVENUES</b>					
1110	Taxes - General Property Tax	75,000	80,000	80,000	90,000
6319	Public charges for services - recycling	2,640	1,500	1,920	1,500
3545	Intergovernmental - grants	61,744	61,500	61,586	61,500
<b>TOTAL REVENUES</b>		<b>139,384</b>	<b>143,000</b>	<b>143,506</b>	<b>153,000</b>
<b>EXPENSES</b>					
4150	Recycling	149,000	155,376	154,564	161,247
<b>TOTAL EXPENSES</b>		<b>149,000</b>	<b>155,376</b>	<b>154,564</b>	<b>161,247</b>

**PURPOSE:**

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

**DEPARTMENT DESCRIPTION:**

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.

**REVENUES:**

**Taxes – General Property Tax**

Property taxes used to fund the City’s recycling program.

**Public Charges for Services – Recycling**

Cost for residential recycling service.

2022 – 12,797.35 per month.

2023 – assumes 5% CPI increase per the agreement for this service.

**Intergovernmental – Grants**

Annual grant to help fund the City’s residential recycling program.

**EXPENSES:**

**Recycling**

Transfer of funds to the General Fund for Recycling expenses.

**SPECIAL REVENUE FUND - HOTEL**

**Fund 244**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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**REVENUES**

1210	Taxes - Hotel and Motel Room Tax	797,175	900,000	900,000	900,000
<b>TOTAL REVENUES</b>		<b>797,175</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>

**FUND EXPENSES**

8090	Convention and Tourism	377,679	321,426	316,530	316,530
8505	General Fund Contribution	512,472	578,574	583,470	583,470
<b>TOTAL EXPENDITURES</b>		<b>890,151</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>

**PURPOSE:**

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

**DEPARTMENT DESCRIPTION:**

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.

**REVENUES:**

**Taxes – Hotel and Motel Room Tax**

7% room tax for stays at hotels and short-term rentals.

**EXPENSES:**

**Convention and Tourism**

Payment to Welcome to Glendale for convention and tourism activities. 35.17% of revenue.

**General Fund Contribution**

Transfer to the General Fund for remaining revenue after payment to Welcome to Glendale.

**SPECIAL REVENUE FUND - SPECIAL EVENTS**

**Fund 247**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>					
1110	General Fund Contribution	-	-	-	20,000
6510	Food/Beverage Sales	-	-	833	1,000
8000	Donations - 4th of July	-	-	47,000	45,000
8001	Donations - Music in the Glen	-	-	5,820	6,000
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>53,653</b>	<b>72,000</b>

<b>FUND EXPENSES</b>					
	Staff Charges	5,892	-	-	-
8120	July 4th Celebration	25,601	25,257	39,104	38,000
8320	Music In The Glen	12,185	18,836	5,791	6,000
<b>TOTAL EXPENDITURES</b>		<b>43,678</b>	<b>44,093</b>	<b>44,895</b>	<b>44,000</b>

**PURPOSE:**

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

**DEPARTMENT DESCRIPTION:**

The Special Events Fund is for the Fourth of July Celebration, as well as the Music in the Glen program. Each year.

**REVENUES:****Food/Beverage Sales:**

Revenue from the sale of soda and food at the Fourth of July and Music in the Glen events.

**Donations – Fourth of July:**

Donations collected at the Fourth of July Celebration.

**Donations – Music in the Glen:**

Donations collected at Music in the Glen events.

**FUND EXPENSES:****July 4<sup>th</sup> Celebration:**

Costs for the City's portion of supplies and services for the Fourth of July Celebration, including fireworks.

**Music in the Glen:**

Costs for the City's portion of supplies and services for the Music in the Glen events, including the cost of the bands

**SPECIAL REVENUE FUND - RICHARD E. MASLOWSKI COMMUNITY PARK**

**Fund 270**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>					
4511	Beer	23,068	22,500	22,500	22,500
6510	Soda / Food	32,321	25,000	25,000	25,000
6512	Vending Machine	1,211	750	750	750
6721	Park Rentals	17,385	18,000	15,000	18,000
8000	Nicolet Contribution	3,200	11,500	11,500	11,500
8975	Veteran Memorial Names	380	750	475	750
8907	Miscellaneous Revenue	10,902	1,500	-	1,500
<b>NON-CITY REVENUES</b>		<b>88,467</b>	<b>80,000</b>	<b>75,225</b>	<b>80,000</b>

	Property Tax Contribution	-	75,000	75,000	45,000
<b>TOTAL CITY REVENUE</b>		<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>45,000</b>

<b>TOTAL REVENUES</b>		<b>88,467</b>	<b>155,000</b>	<b>150,225</b>	<b>125,000</b>
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<b>SALARY/BENEFITS</b>					
1110	Part Time Wages	14,209	20,000	8,625	15,000
1100	Full-time Wages	51,107	40,000	40,000	35,732
1200	Overtime Wages	-	1,000	-	-
1310	Health Insurance	15,665	10,835	17,512	12,027
1330	Social Security & Medicare	5,128	4,292	3,720	3,881
1340	Wisconsin Retirement	3,148	2,835	2,752	2,458
1350	Life Insurance	104	78	120	120
1365	Workers Compensation	2,234	1,950	1,968	2,040
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>91,595</b>	<b>80,990</b>	<b>74,697</b>	<b>71,258</b>

<b>OTHER EXPENSES</b>					
2511	Beer	5,723	7,000	5,000	7,000
2510	Soda / Food	16,972	11,000	14,000	12,000
2512	Vending	920	-	-	-
3010	Supplies	4,749	5,000	6,000	5,000
4020	Miscellaneous Fees	10,716	6,000	8,000	6,000
4060	Utilities	18,185	15,000	15,000	15,000
4070	Telephone	420	450	400	480
4075	Computer Software License	80	80	80	80
4090	Janitorial	598	1,000	1,250	1,250
6200	Sales Tax	3,185	2,500	2,500	2,500
5060	Building	523	-	4,422	-
6250	Bank / Processing Fees	1,272	1,200	1,200	1,200
<b>TOTAL OTHER EXPENDITURES</b>		<b>63,343</b>	<b>49,230</b>	<b>57,852</b>	<b>50,510</b>

<b>TOTAL REM EXPENDITURES</b>		<b>154,938</b>	<b>130,220</b>	<b>132,549</b>	<b>121,768</b>
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# City of Glendale

## Special Revenue Fund-REM Community Park

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### **PURPOSE:**

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

### **DEPARTMENT DESCRIPTION:**

This funds the Richard E. Maslowski Community Park. 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.

### **REVENUES:**

#### **Beer**

Revenue from the sale of Sprecher Beer at the Outdoor Oasis

#### **Soda/Food**

Revenue from the sale of soda and food at the Outdoor Oasis

#### **Vending Machine**

Revenue from the sale of items at the vending machine at Maslowski Park

#### **Park Rentals**

Revenue from the rental of the park, and the David Hobbs Honda for the People Community Room, per the established fee schedule.

#### **Nicolet Contribution**

Contribution from Nicolet High School for the operation of the park.

#### **Veteran Memorial Names**

Sale of names at the Veteran's Memorial.

#### **Miscellaneous Revenue**

Revenue received for REM Park operation not classified elsewhere.

### **CITY CONTRIBUTION:**

#### **City Contribution**

Contribution from the General Fund to cover costs of operating the Outdoor Oasis.

# City of Glendale

## Special Revenue Fund-REM Community Park

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### **SALARIES/BENEFITS:**

#### **Part-Time Wages**

Part-Time employees for staffing the Sprecher Outdoor Oasis.

#### **Full-Time Wages**

Includes salaries for a portion of the salary of the Parks Coordinator position.

#### **Overtime Wages**

Overtime wages for full and part time employees for work associated with the Park.

#### **Health Insurance**

Costs for the City's portion of health insurance costs for Parks Coordinator position.

#### **Social Security & Medicare**

Costs for the City's portion of Social Security/Medicare costs for Administration and elected official positions or 7.65% of salaries.

#### **Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

#### **Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

#### **Worker's Compensation**

Costs for worker's compensation costs for employees.

# City of Glendale

## Special Revenue Fund-REM Community Park

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### **OTHER EXPENSES:**

#### **Beer**

Purchase of beer from Sprecher and wine.

#### **Soda/Food**

Purchase of soda from Sprecher and food.

#### **Vending**

Revenue from the vending machine.

#### **Supplies**

Cost to purchase various supplies for the park.

#### **Miscellaneous Fees**

Costs for other park items such as landscaping items, paint, Banners, etc.

#### **Utilities**

Costs for phone, internet, natural gas and electricity.

#### **Telephone**

Costs for cellphone allowance for full-time parks employee.

#### **Computer Software Licenses**

Software licenses associated with the Park operation.

#### **Janitorial**

Costs for janitorial supplies such as soap, toilet paper and other cleaning supplies.

#### **Sales Tax**

Sales tax paid to the state for the sale of items at the Oasis.

#### **Building**

Building maintenance and improvement items.

#### **Bank/Processing Fees**

Expenses for the processing of bank items.

**SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN**

**Fund 290**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>					
3300	Federal Government	668,204	591,796	668,204	-
<b>TOTAL REVENUES</b>		<b>668,204</b>	<b>591,796</b>	<b>668,204</b>	<b>-</b>

<b>EXPENSES</b>					
3166	COVID -19 Response	5,141	-	-	1,000
4150	Lead Lateral Replacements	32,421	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>37,562</b>	<b>-</b>	<b>-</b>	<b>1,000</b>

## **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.

## **REVENUES:**

None anticipated in 2023.

## **EXPENSES:**

### **COVID-19 Response**

Costs for any unanticipated COVID-19 expenses.

### **Lead Lateral Replacements**

Costs to replace lateral connections to the City's water system that include lead.

**SPECIAL REVENUE FUND - HEALTH & HUMAN SERVICES**

**Fund 248**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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**REVENUES**

1110	Taxes - general property tax	550,000	490,249	490,249	500,000
<b>TOTAL REVENUES</b>		<b>550,000</b>	<b>490,249</b>	<b>490,249</b>	<b>500,000</b>

**FUND EXPENSES**

1315	Retiree Health Insurance	498,769	545,000	600,000	600,000
1100	NSFD Retiree Payouts	10,577	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>509,346</b>	<b>545,000</b>	<b>600,000</b>	<b>600,000</b>

# City of Glendale

## Special Revenue Fund-Health and Human Services

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### **PURPOSE:**

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

### **DEPARTMENT DESCRIPTIONS:**

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.

### **REVENUES:**

#### **Taxes – General Property Tax**

Property taxes allocated to fund the retirement health insurance costs for eligible employees.

### **FUND EXPENSES:**

#### **Retiree Health Insurance**

Costs to fund health insurance for eligible retired employees.

**SPECIAL REVENUE FUND - NORTH SHORE MUNICIPAL COURT**

**Fund 275**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>					
5110	Bayside	7,830	30,000	29,000	30,000
5140	NS Municipal Court	126,634	140,000	260,000	180,000
<b>TOTAL REVENUES</b>		<b>134,464</b>	<b>170,000</b>	<b>289,000</b>	<b>210,000</b>

<b>SALARY/BENEFITS</b>					
1110	Part Time Wages	20,000	21,996	22,000	22,000
1100	Full-time Wages	55,307	49,269	51,250	59,850
1310	Health Insurance	-	20,000	-	-
1330	Social Security & Medicare	5,766	5,452	3,921	6,262
1340	Wisconsin Retirement	3,730	3,315	3,526	4,118
1350	Life Insurance	386	396	386	386
2160	Meetings, Conferences	1,997	2,000	1,500	2,000
1365	Workers Compensation	134	300	130	135
<b>TOTAL SALARY &amp; BENEFITS EXPENDITURES</b>		<b>87,320</b>	<b>102,728</b>	<b>82,713</b>	<b>94,750</b>

<b>INTERGOVERNMENTAL</b>					
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>		-	-	-	-

<b>EXPENSES</b>					
	Glendale Fees	29,685	30,575	30,575	35,000
4070	Telephone/Internet	986	2,600	1,040	1,040
3010	Office Supplies	1,342	4,300	3,000	3,500
3190	Other Supplies & Expenses	1,640	2,000	2,000	2,000
3040	Postage	31	3,000	3,000	3,000
4080	TIPPS Software	-	15,000	13,748	14,661
9000	Annual Capital	-	7,000	-	7,000
<b>TOTAL EXPENDITURES</b>		<b>33,684</b>	<b>64,475</b>	<b>53,363</b>	<b>66,201</b>

<b>TOTAL NORTH SHORE COURT EXPENDITURES</b>		<b>121,004</b>	<b>167,203</b>	<b>136,076</b>	<b>160,951</b>
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## **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.

## **REVENUES:**

### **Bayside**

Contribution for the Village of Bayside for their share of the cost of the North Shore Municipal Court.

### **NS Municipal Court**

Revenue from North Shore Municipal Court fines and fees.

## **SALARIES/BENEFITS:**

### **Part-Time Wages**

Salary costs for the elected Municipal Judge.

### **Full-Time Salaries**

Includes salaries for the Senior Clerk position.

### **Health Insurance**

Costs for the City's portion of health insurance costs for the Court Clerk.

### **Meetings & Conferences**

Costs for memberships for the Court Clerk related position.

### **Social Security/Medicare**

Costs for the City's portion of Social Security/Medicare costs for eligible positions or 7.65% of salaries.

### **Wisconsin Retirement**

Costs for the City's portion of Wisconsin Retirement system. Costs include 6.88% of eligible salaries.

### **Life Insurance**

Costs for the City's portion of Life Insurance costs for eligible employees.

### **Worker's Compensation**

Costs for worker's compensation costs for employees.

## **EXPENSES:**

### **Glendale Fees**

Reimbursement to the City of Glendale for utility and other costs associated with the North Shore Municipal Court.

### **Telephone/Internet**

Telephone and internet costs for the North Shore Municipal Court.

### **Office Supplies**

Office supplies for the North Shore Municipal Court.

### **Other Supplies & Expenses**

Costs for other supplies and expenses for the North Shore Municipal Court.

### **Postage**

Postage costs for required Court notices.

### **TPPS Software**

Software fees for the operation of the Court's software management program.

### **Annual Capital**

Costs for possible Court capital improvements, if necessary.

**GENERAL CAPITAL FUND**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>				
Federal Grants	445,359	-	-	50,000
State Grants	81,368	-	-	50,000
Local Grant	459,151	-	-	50,000
Contributions	104,800	-	-	50,000
Sale of Equipment	5,000	17,000	17,000	5,000
Miscellaneous Revenue	254,467	120,000	120,000	120,000
Proceeds of Debt	3,355,000	-	-	2,847,372
<b>TOTAL REVENUES</b>	<b>4,705,145</b>	<b>137,000</b>	<b>137,000</b>	<b>3,172,372</b>

<b>FUND EXPENSES</b>				
Capital Outlay	5,805,052	3,166,285	3,166,285	-
Police Squad/Body Camera Cloud Program	-	-	-	55,000
Plow Truck with Wing	-	-	-	450,000
Floating Pickup Truck/Alley Plow Package	-	-	-	35,000
Public Works Pickup Truck	-	-	-	30,000
Toro Riding Mower 60"	-	-	-	20,000
Cracksealing	-	-	-	24,000
Sidewalk Rehabilitation	-	-	-	100,000
Miscellaneous Nuisance Pavement Repairs (8 locations)	-	-	-	225,000
Traffic Calming	-	-	-	100,000
Pavement Markings	-	-	-	15,000
Bender Bridge - Expansion Repair	-	-	-	125,000
Upgrade Street Lighting	-	-	-	75,000
Police Squads (w/equipment)	-	-	-	109,000
Firearms / Service Pistols and Rifle Sights	-	-	-	71,560
Sanitary Sewer Rehabilitation	-	-	-	300,000
Ditching Program	-	-	-	325,000
Hydrant Rehabilitation	-	-	-	30,000
Catch Basin Maintenance	-	-	-	100,000
Stormwater Permit Compliance	-	-	-	35,000
Building Department Software	-	-	-	25,000
Document Management Scanner	-	-	-	5,500
Drainage Ditch Maintenance	-	-	-	85,000
<b>TOTAL EXPENDITURES</b>	<b>5,805,052</b>	<b>3,166,285</b>	<b>3,166,285</b>	<b>2,340,060</b>

**FUND PURPOSE:**

To account for the financing and expenses associated with the major equipment purchases, land purchase or construction projects. Several of these projects are operational expenses, but are significant expenses and involve community improvements, so they are listed here.

**FUND DESCRIPTION:**

Description of major operating and capital projected included in the proposed 2023 Draft Budget.

**SIGNIFICANT CAPITAL PROJECTS:****Plow Truck with Wing**

The purchase of these two 5-ton dump trucks is to replace the current vehicles that have exceeded their lifespan. These trucks are used primarily for plowing and leaf collection. The cost includes the vehicle, plow, salt spreader, and brine tank/liquid tank, as well as the front and side plows. This is a capital cost funded by the annual debt service fund.

**Floating Pickup Truck/Alley Plow Package**

The purchase of this is to replace the vehicle that has exceeded its lifespan. This is a multi-seasonal truck used for plowing alleys and City Hall's Campus. This is a capital cost funded by the annual debt service fund.

**Toro Riding Mower 60"**

The purchase of the mower is to replace the current mower that has exceeded its lifespan. The mower is primarily used for city property and right-of-ways. This is a capital cost funded by the annual debt service fund.

**Public Works Pickup Truck**

The purchase of the pickup truck is to replace the existing truck that has exceed its lifespan. This is a multi-use truck for general purposes. This is a capital cost funded by the annual debt service fund.

**Cracksealing**

Cracksealing will occur in various locations throughout the city to maintain the road's integrity. This program occurs annually and is funded by the city's capital improvement plan through the issuance of debt services.

**Sidewalk Rehabilitation**

Sidewalk Rehabilitation will occur in various locations throughout the city to replace hazardous sidewalk squares. This program occurs annually and is funded by the city's capital improvement plan through the issuance of debt services.

**Miscellaneous Nuisance Pavement Repairs (8 locations)**

Pavement repairs for various locations throughout the city that have been identified as deficient and in need of significant repairs. This program is funded by the city's capital improvement plan through the issuance of debt services.

**Traffic Calming**

Traffic calming will involve the identification of various improvements to certain streets in the city to help reduce the speed of traffic. This is funded by the city's capital improvement plan through the issuance of debt services.

**Pavement Markings**

Pavement markings on main roads, such as Port Washington Road and Green Bay Road. This program is funded by the city's capital improvement plan through the issuance of debt services.

**Hydrant Rehabilitation**

Hydrant rehabilitation involves sand blasting, priming, and painting hydrants in the city. This is a contractual cost that is funded by water utility through the issuance of debt services.

**Catch Basin Maintenance**

Catch basin maintenance is the rehabilitation of catch basin throughout the city. This is funded through the storm utility fund.

**Stormwater Permit Compliance**

This is a Wisconsin Department of Natural Resource permit requirement and is funded through the storm utility fund.

**Drainage Ditch Maintenance**

Draining ditch maintenance is maintenance outside of the ditching program. There are several locations that are part of the stormwater conveyance system that need to be maintained. This is an annual program that is funded through the storm utility fund.

**Ditching Program**

Ditching in areas identified in the city's stormwater management plan that involves the reshaping of ditches to allow for better stormwater flow. This is an annual program that is identified by the city engineer. This is a contractual cost and is funded through the operations of the stormwater fund.

**Sanitary Sewer Rehabilitation**

Sanitary sewer involves the rehabilitation of the sanitary sewer's manholes, pipes, and drains. This is an annual maintenance program identified by the city engineer and funded by the proprietary fund.

**Bender Bridge – Expansion Repair**

Expansion repair includes overall repairs of the Bender Road Bridge, including the expansion points. These repairs were identified as part of inspection as required by Wisconsin Department of Transportation (WisDOT). This is a capital expense by the issuance of debt service of the capital program.

**Upgrade Street Lighting**

To upgrade street lighting, there will be numerous repairs at various locations around the city to upgrade light poles and streetlights to LED lighting, and make additional repairs, as needed. This is an annual maintenance program funded by the capital program through the issuance of debt services.

**WatchGuard Squad/Body Camera Cloud Storage**

WatchGuard provides body camera and new squad camera video storage. The Glendale Police Department will update video storage from an on-site server to cloud storage. The transition will require a one-time migration fee and an annual storage fee for unlimited storage.

**Building Department Software**

Costs to permit residents/contractors to submit building permit applications online. Costs included is either to convert the data to a new system, provided free of charge by SAFEbuilt or for the cost of the software through BS&A.

**Document Management Scanner**

Cost to purchase a document management scanner to provide the ability to scan documents more easily into Laserfiche.

**CAPITAL PROJECT FUND - TIF #7**

**TIF #7 Capital Projects Fund (477)**

ACTUAL 2021	BUDGET 2022	EST. YR. END 2022	BUDGET 2023
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<b>REVENUES</b>				
Taxes - TIF Increment	2509231	\$ 2,233,418	\$ 2,359,264	\$ 2,477,227
Computer exemption payment	322269	322,269	322,269	322,269
Personal property aid	185,075	185,075	109,864	109,864
Interest income	-	5,000	5,000	15,000
<b>TOTAL REVENUES</b>	<b>3,016,575</b>	<b>2,745,762</b>	<b>2,796,397</b>	<b>2,924,360</b>

<b>EXPENSES</b>				
Outlay	3,452	3,000	3,000	3,000
TIF Payment	2,156,421	2,156,421	2,156,421	2,156,421
<b>TOTAL EXPENDITURES</b>	<b>2,159,873</b>	<b>2,159,421</b>	<b>2,159,421</b>	<b>2,159,421</b>

**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.

**CAPITAL PROJECT FUND - TIF #8**

**TIF #8 Capital Projects Fund (478)**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>				
Taxes - TIF Increment	538,263	876,141	749,662	1,300,000
Computer exemption payment	23,234	23,234	23,234	23,234
Personal property aid	(34,946)	32,000	32,000	32,034
Interest income	-	10,000	10,000	35,000
Miscellaneous revenue	11,060	-	-	-
<b>TOTAL REVENUES</b>	<b>537,611</b>	<b>941,375</b>	<b>814,896</b>	<b>1,390,268</b>

<b>EXPENSES</b>				
Outlay	48,295	100,000	100,000	100,000
Developer Incentive	553,545	908,141	908,141	908,141
<b>TOTAL EXPENDITURES</b>	<b>601,840</b>	<b>1,008,141</b>	<b>1,008,141</b>	<b>1,008,141</b>

**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.

**DEBT SERVICES FUND**

<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>EST. YR. END 2022</b>	<b>BUDGET 2023</b>
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<b>REVENUES</b>					
41110	Taxes - General Property Tax	2,847,372	2,847,372	2,847,372	2,847,372
<b>TOTAL REVENUES</b>		<b>2,847,372</b>	<b>2,847,372</b>	<b>2,847,372</b>	<b>2,847,372</b>

<b>UTILITY FUNDS REVENUE</b>					
49101	Utility Funds Debt		2,420,591	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>2,420,591</b>	<b>-</b>	<b>-</b>

<b>OTHER FINANCING SOURCES</b>					
49013	Capital Projects Fund - Parking		-	-	-
49011	Capital Projects Fund	232,750	264,170	264,170	237,714
49006	Capital Projects Fund TIF #6		-	-	-
49008	Capital Projects Fund TIF #7	2,156,421	2,156,421	2,156,421	2,156,421
49008	Capital Projects Fund TIF #8		-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,389,171</b>	<b>2,420,591</b>	<b>2,420,591</b>	<b>2,394,135</b>

<b>TOTAL REVENUES</b>		<b>5,236,543</b>	<b>7,688,554</b>	<b>5,267,963</b>	<b>5,241,507</b>
<b>TOTAL REVENUES</b>		<b>5,236,543</b>	<b>7,688,554</b>	<b>5,267,963</b>	<b>5,241,507</b>

<b>EXPENSES</b>					
58750	Principal	4,215,497	4,195,352	4,195,352	4,158,024
58751	Principal - North Shore Fire Dept.	146,796	138,500	138,500	138,500
58760	Interest	877,284	927,442	927,442	937,314
58761	Interest - North Shore Fire Dept.	-	6,669	6,669	6,669
<b>TOTAL EXPENDITURES</b>		<b>5,239,577</b>	<b>5,267,963</b>	<b>5,267,963</b>	<b>5,240,507</b>