

Budget Summary Report

2024 Budget



November 13, 2023

SUBJECT: 2024 Budget Summary Report

TO: To the Honorable Mayor Bryan Kennedy
Common Council

FROM: Karl Warwick, City Administrator

DATE: November 13, 2023

Please find enclosed the Operating and Capital Budgets for Fiscal Year 2024 for the City of Glendale and the Budget Summary Report. The City operates on a fiscal year basis beginning January 1st and ending December 31st of each year. The annual budget is prepared through a collaborative effort by staff and our intergovernmental partners and is presented to the Common 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 Common 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:

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 2024 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. Funds were approved for a Water Rate Case with the Public Service Commission (PSC), but no increase in rates were not placed in the draft budget, as the rate adjust would not take effect until the middle/end of the fiscal year.
- 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.

The Draft 2024 Budget includes several changes, including modifications to the 2023 Adopted Budget. To account for these changes, a budget amendment Resolution will be provided to the Common Council

for consideration prior to the end of the 2023 Fiscal Year. Below is a summary of proposed amendments to the 2023 Budget and proposed variations in the 2024 Budget.

- 2024 Salary and benefit expenditures for administrative support are placed directly in the Water/Storm Sewer and Sanitary Proprietary Funds. Prior, the expenditures were all placed in the General Fund, with the revenue transferred to the General Fund to cover these costs.
- Environmental Funds are received and placed in the Environmental Fund. This revenue funds the residential refuse collection. Prior to 2024, this revenue was transferred to the General Fund to then pay for the residential refuse collection. In the Draft 2024 Budget, these costs were directly placed in the Environmental Fund from which the City will continue to pay for this service.
- Prior to 2024, costs for software licenses, computer support, office supplies, postage, copier maintenance, janitorial and telephone/internet were spread across the functions in the General Fund. To better account for these costs, they have been consolidated in the Building and Technology Fund. Software licenses specific to each function remain in each function.
- The adopted 2023 Budget did not include a Finance Function. The 2024 Draft Budget includes expenses in this function for 2023 and 2024. A budget amendment will need to be made for this.
- Higher expenditures were included for Clerk part-time to fund four elections in 2024.
- Contains expenses for a full year of Contractual Financial Support Services.
- Contains expenses for two-part-time Community Service Officer positions in the Public Safety Fund. These part-time positions will involve property maintenance activities, perform traffic control and other public safety field support services.
- Includes costs to replace 10 workstation computers. These costs will be proposed in future budgets to maintain a 4-year replacement schedule for workstation computers.
- Funds were included in 2023 Estimated Year End to fund building/plan review expenses that were not paid from 2019 to 2022.
- Debt Service expenses were included in the Water/Storm Sewer and Sanitary Sewer funds. These are expenses that are specific to these functions and should be included in the funds' list of expenditures.
- Earned interest was included in all funds for 2023 and 2024 based on the percentage of fund balance for each fund.
- Expenditures were included in the Police Acquisition Fund, in the event expenditures become necessary. No expenses are anticipated.
- Revenue and expenses are placed in the Economic Development Fund in the event the listed revenue is secured. There would be a surplus that the Common Council could allocate to future projects.
- Additional expenditures were placed in the Special Events Fund to fund possible additional events.

- Expenditures were placed in the ARPA Fund. The determination on the use of these funds has not been made yet.
- The North Shore Court Fund includes the Fund's total revenue and expenditures. Previously, much of the expenditures were lowered by offsetting them with revenue. In 2023, \$170,000 in revenue was approved. The 2024 Budget includes \$670,000 in revenue.
- The Capital Project Fund includes funding for all approved projects in the 5-Year CIP Plan, except for the design for the New Police Station.
- Both TIF #7 and TIF #8 Funds are funded per the approved agreements.
- The Debt Services Fund includes a list of all Debt by function.

Budget Summary

BUDGET FORMAT

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 funds:

- General Fund General Operating fund
 - Mayor and City Council
 - Administration
 - Finance
 - 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 EXPLANATION

The budget includes hundreds of line items, some of which are 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.

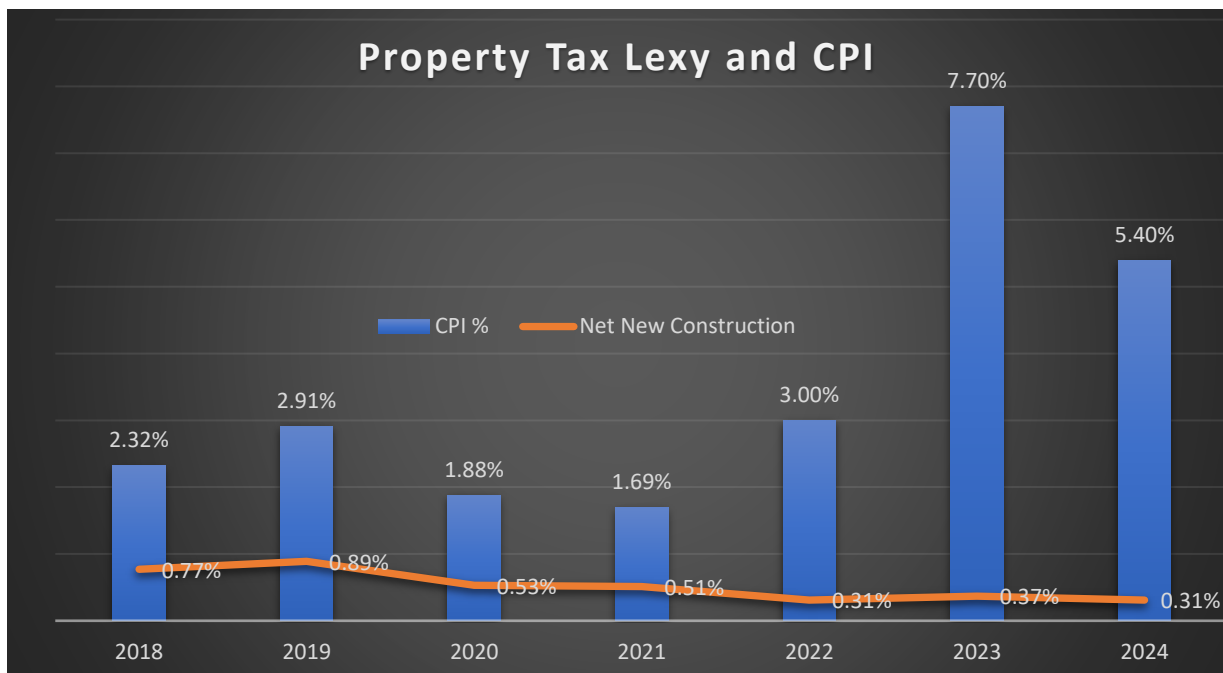
BUDGET HISTORY

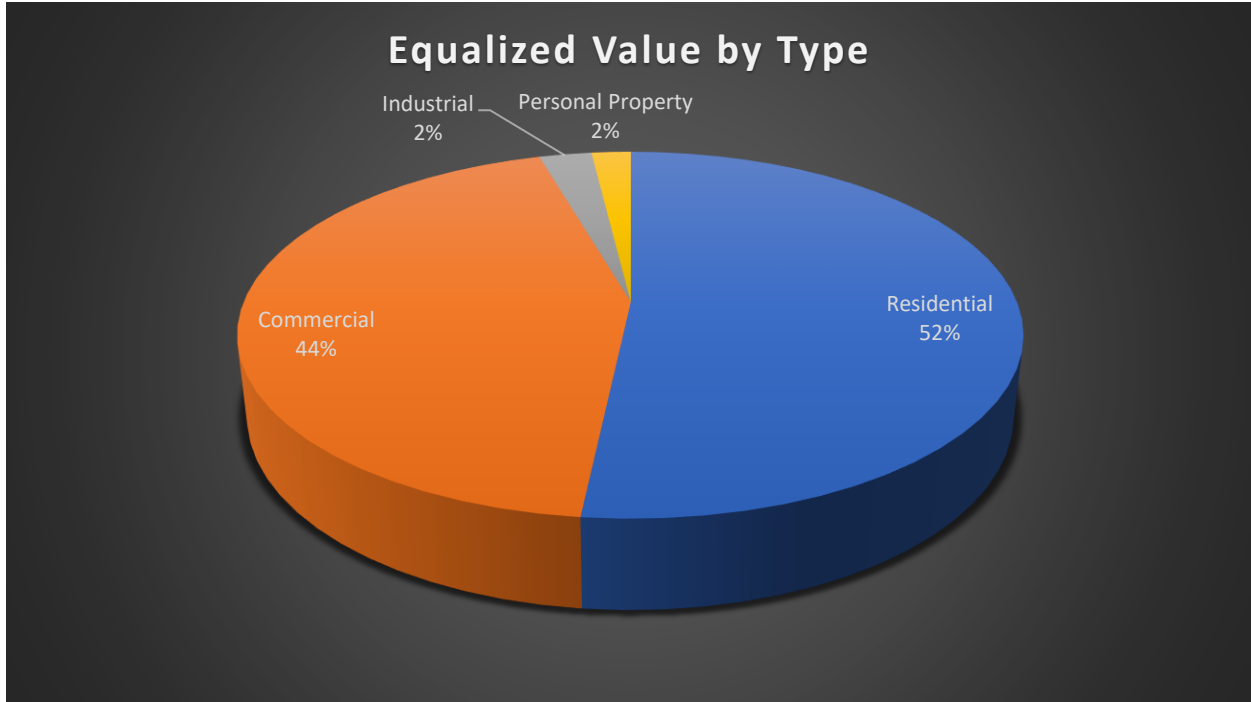
The largest single revenue source for the City is tax levy. The tax levy for 2024 is \$14,209,243, an increase of \$790,927. Of this increase, 49% of the increase is for debt services. Below is a chart showing the tax levy distributions over the past 6 years. The chart below shows the increase in overall property taxes since 2018. The total tax levy has increased 12.67% over the six-year period or 1.81% annually.

PROPERTY TAXES

The 2024 Draft Budget is affected by limited local economic growth which results in limited property tax levy increase to fund the 2024 budget. As of January 1, 2023, the value of net new construction for the previous 12 months was \$72,281 or 0.31% of the City’s valuation. Consequently, the City (by State law) is allowed to increase the property tax levy to fund the 2024 operations and debt for capital improvements. Additionally, the City can 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 3.56% over the past six years, with 7.70% in 2023 and 5.40% in 2024. However, Net New Construction has been averaged at 0.56%. CPI has outpaced inflation each year by 3.03% or 18% in the past six years.



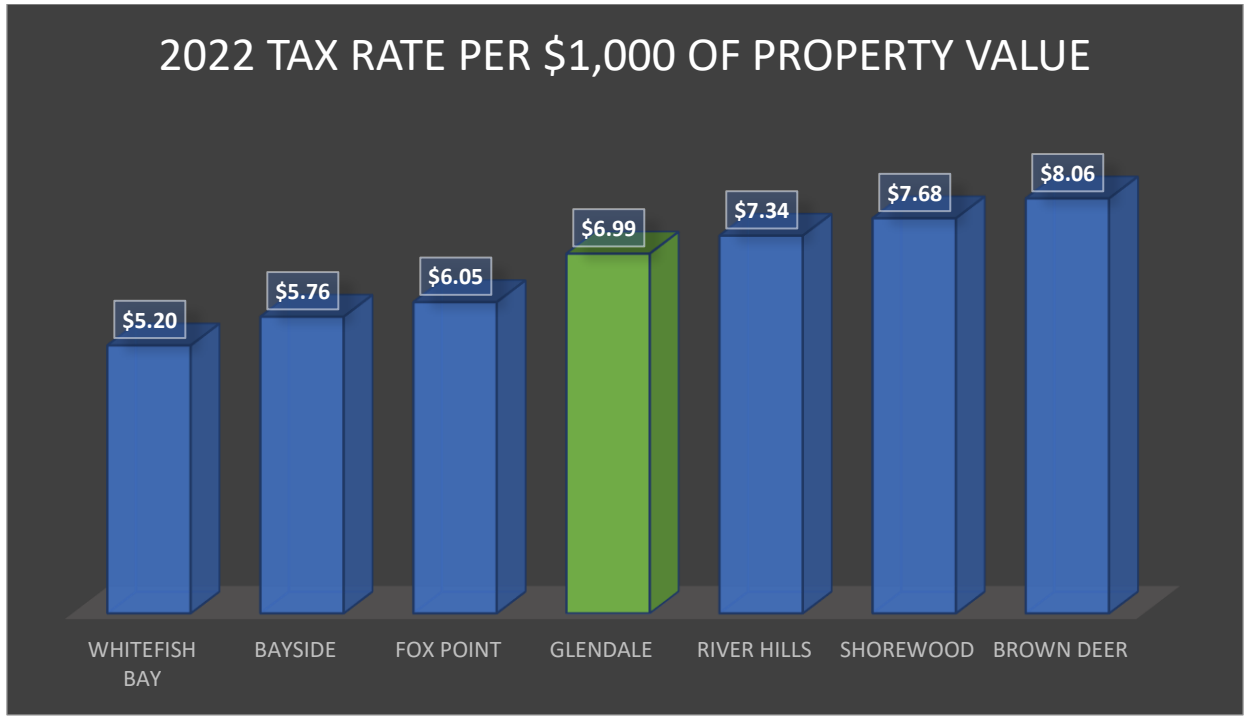


Property tax values from non-residential properties pay 48% of the property taxes received by the City.



The City of Glendale represents 27% of the total property tax bill. The two school districts represent 42% of the total property tax bill. Milwaukee County represents 21% of the property tax bill. MATC and MMSD are 10% of the property tax bill.

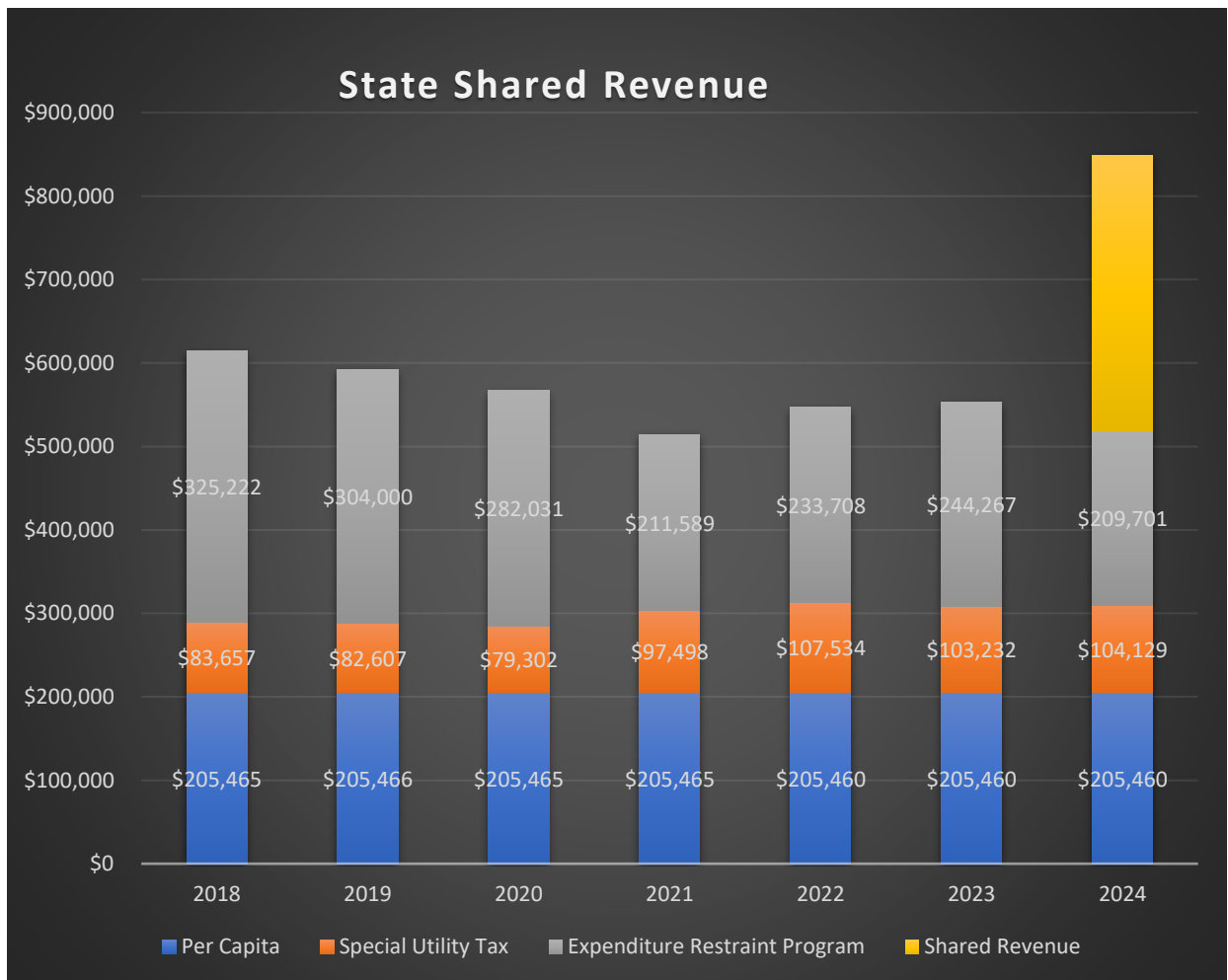
This chart represents the 2022 rates for the North Shore communities. Glendale's rate of \$7.03, places it below Shorewood Brown Deer, and River Hills, but slightly higher than Bayside, Fox Point and Whitefish Bay.



STATE SHARED REVENUES

State shared revenues and transportation aids had been declining over the years, however with the new State-Shared revenue, these revenues have significantly increased in 2024. Without the new State-Shared revenue, total state-share revenues would have decreased by \$35,692 in 2024 due to less expenditure restraint revenue. A full year of the new state-share revenue has been placed in the budget, as indicated on the State’s website.

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 2024 allowing for a State payment. The City anticipates receiving approximately \$209,701, approximately \$35,692 less than 2023.



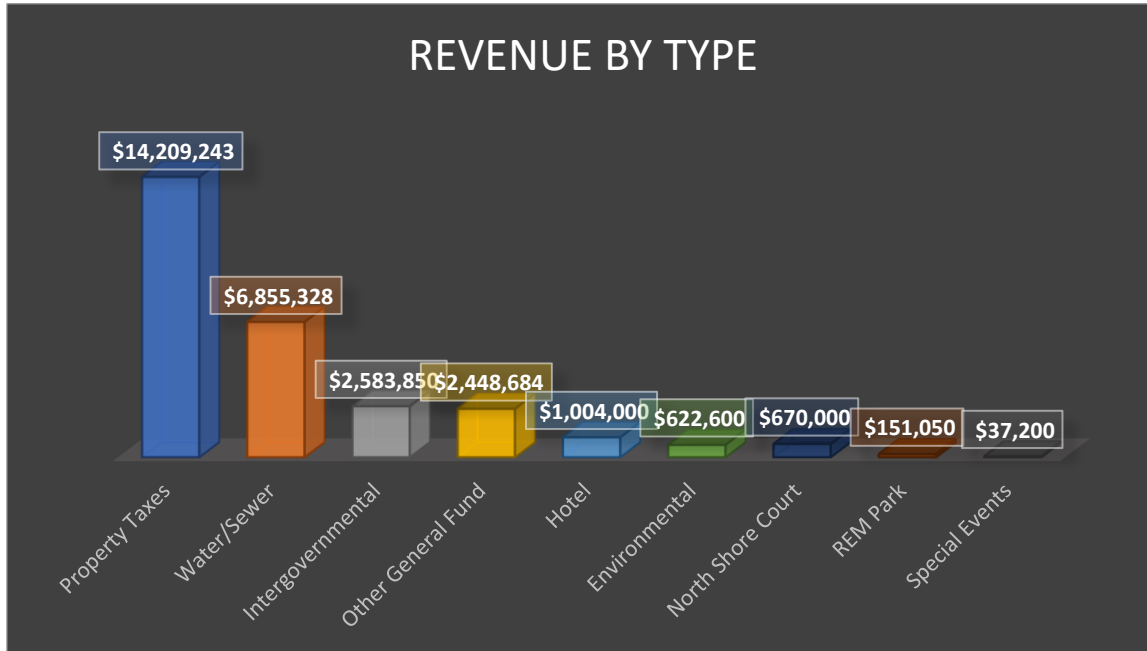
Estimated Year End Performance

Major Highlights of the 2023 estimated year end performance include:

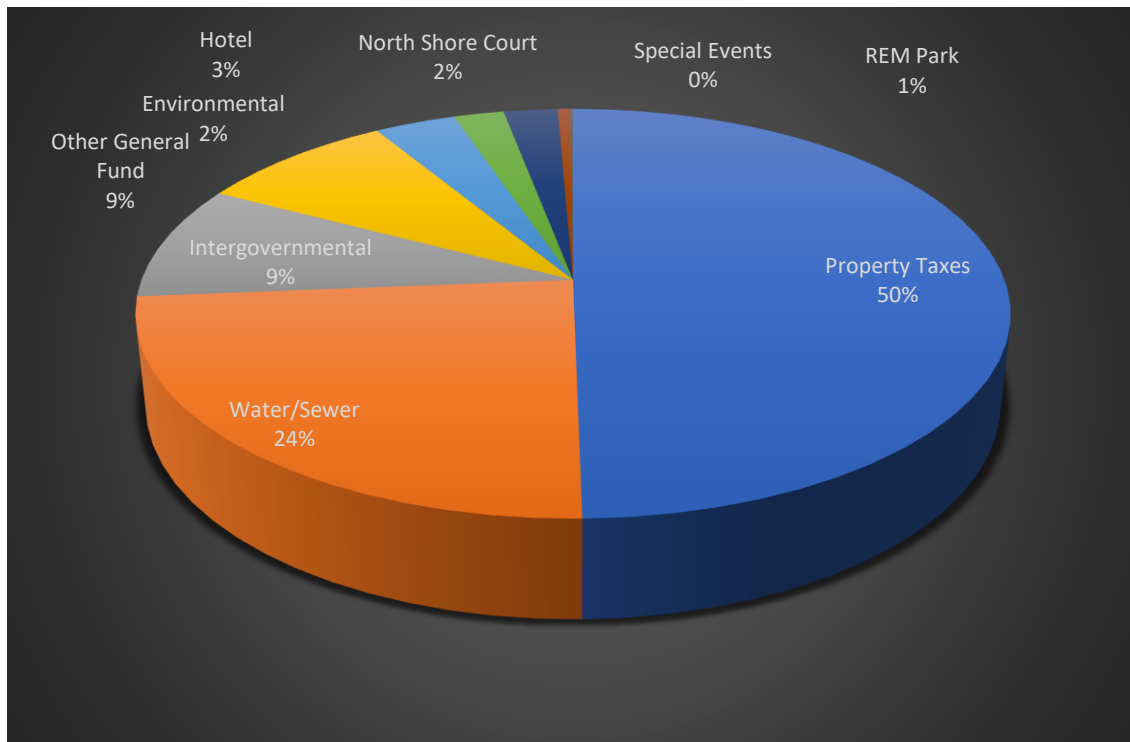
1. General Fund Revenue is projected to be \$751,126 above the 2023 Budget. This is primarily the result of higher than budgeted building permit revenue, hotel room taxes and interest earning.
2. General Fund expenditures are projected to be \$635,744 higher than the 2023 Budget due to:
 - a. Higher than anticipated building permit contractual costs
 - b. Higher than anticipated Finance employment costs
 - c. Unanticipated costs for contractual financial management
 - d. Lower budgeted costs for North Shore Fire Capital Outlay than actual
3. The General Fund is projected to operate at a \$268,590 deficit. The Budget projected a \$3332,605 deficit.
4. The Water Fund is projected to operate at a \$79,960 surplus. The Budget projected a \$352,452 deficit.
5. The Sanitary Fund is projected to operate at a \$634,837 surplus. The Budget projected a \$10,757 surplus.
6. The Storm Sewer Fund is projected to operate at a \$476,857 surplus. The Budget projected a \$205,097 deficit.
7. The Special Revenue Fund expenditures are \$374,503 higher than budgeted. Of that \$324,279 is the result of higher than anticipated Hotel Tax Revenue (Excludes ARPA Fund).
 - a. Environmental (\$2,313)
 - b. Recycling (\$812)
 - c. REM Park \$37,630
 - d. Special Events \$802
 - e. North Shore Municipal Court (\$18,083).
 - f. Hotel \$324,279

2024 Draft Budget Revenue

Most revenue received by the City is property taxes. Property taxes and water/sanitary and storm sewer revenue represent 75% of the City's overall revenue.

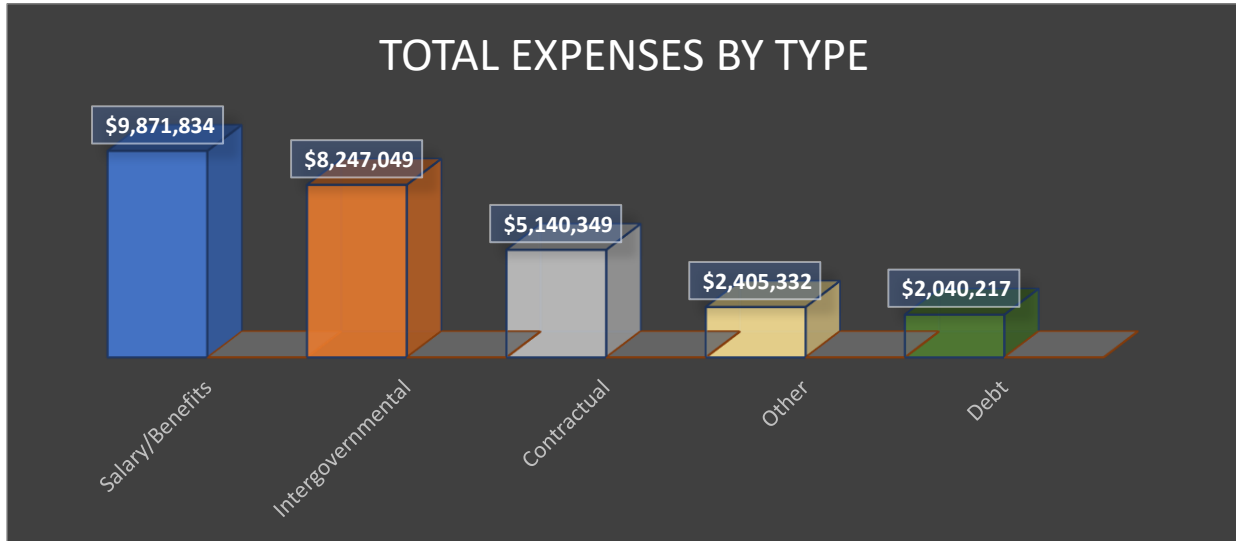


Property taxes represent more than 50% of City revenues, followed by Water/Sewer revenue.



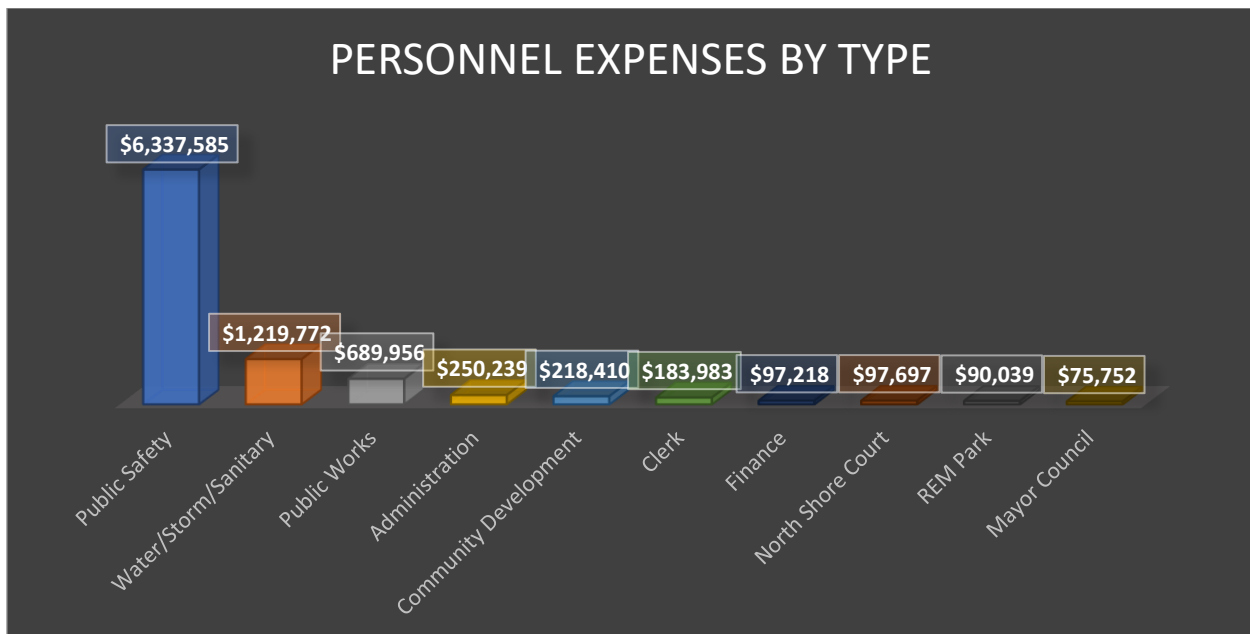
2024 Draft Budget Expenses

Expenses in the City budget is divided into four categories: Salaries/Benefits, Contractual, Other, and intergovernmental. The chart below represents the amount of funds in the 2024 Draft Budget in each of these categories.

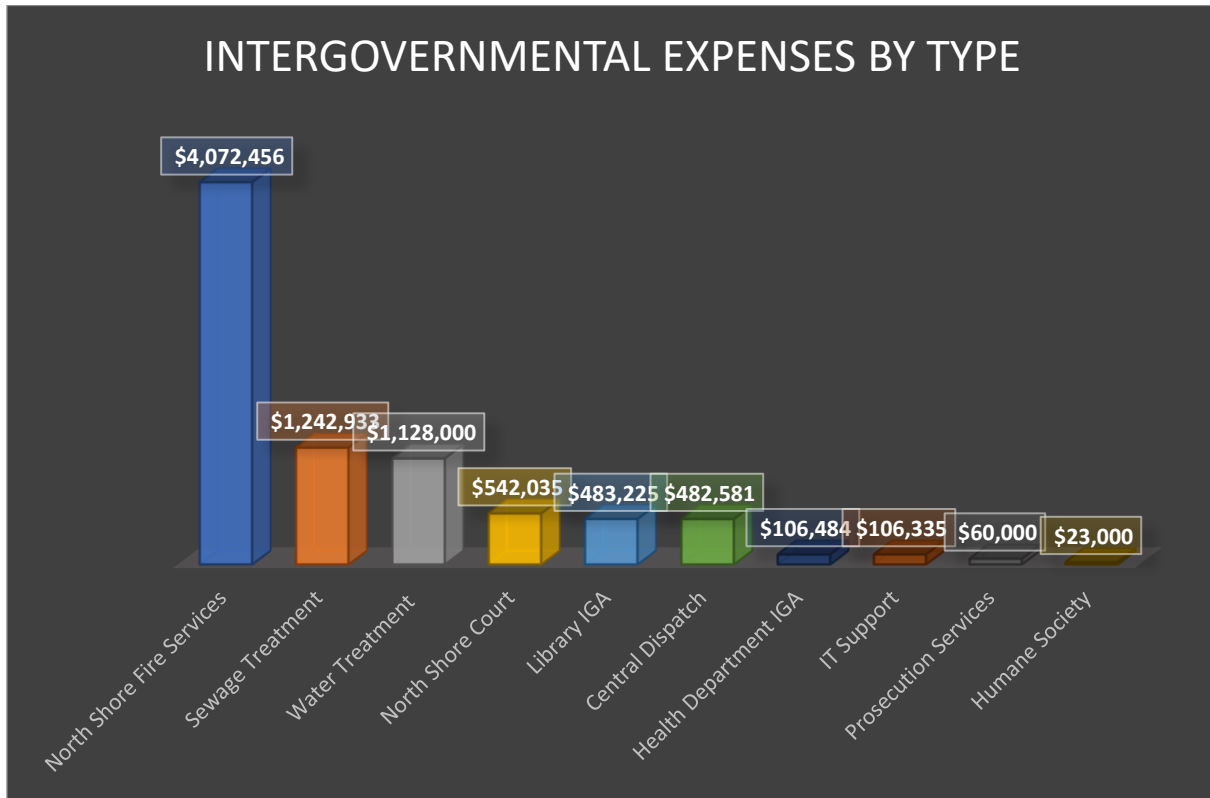


Salaries and benefits represent the largest expenditure for the City. Of the \$9.9 million in personnel expenses, \$6.3 million is related to public safety. 49% of the Intergovernmental expenses are related to North Shore Fire.

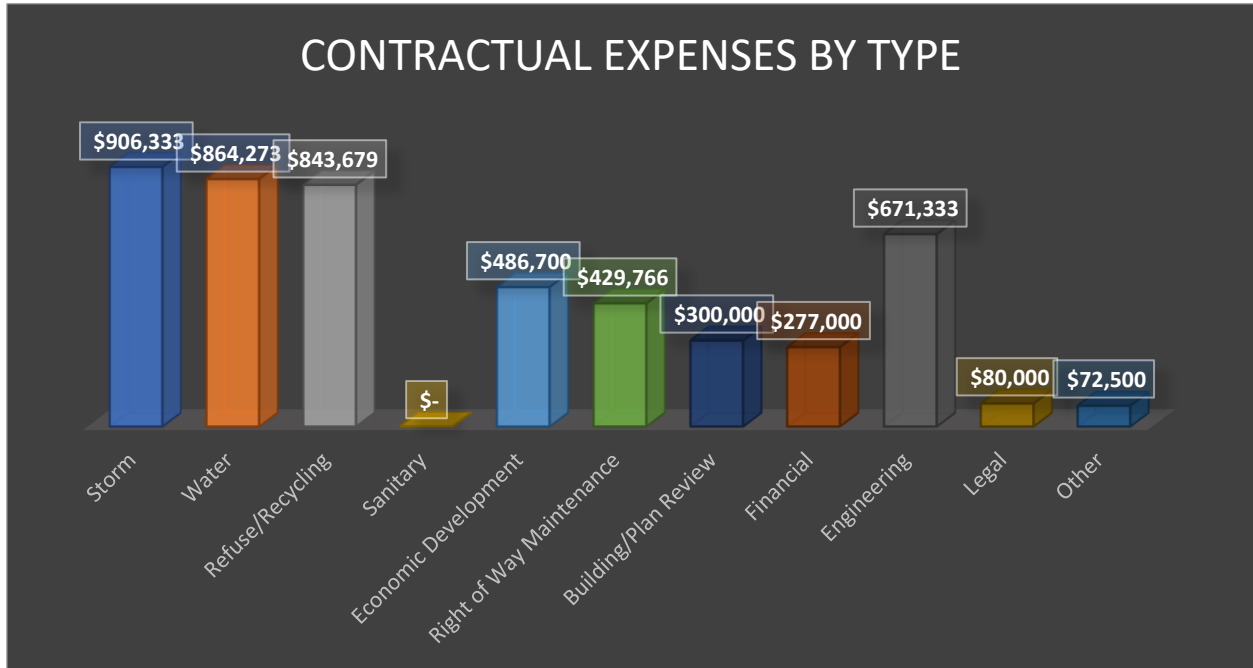
Of the \$9.39 million in personnel expenses, public safety represents 64% of all personnel expenditures for the City.



The 2024 Draft Budget includes \$8.2 million in expenditures for Intergovernmental operational agreements. The City relies heavily on these intergovernmental agreements for the delivery of essential services. Intergovernmental agreements also provide for water and sanitary treatment, health, library, and municipal court operations. The North Shore Fire Agreement represents 49% of all intergovernmental expenditures.



Contractual costs are provided to the City for various essential services. These include refuse collection, recycling, building and plan review, legal support, and utility support services. Contractual services represent \$4.9 million in expenses in the Draft 2024 Budget. 48% of contractual costs are in the Water/Storm Sewer and Sanitary Sewer Funds.



2024 Draft Budget

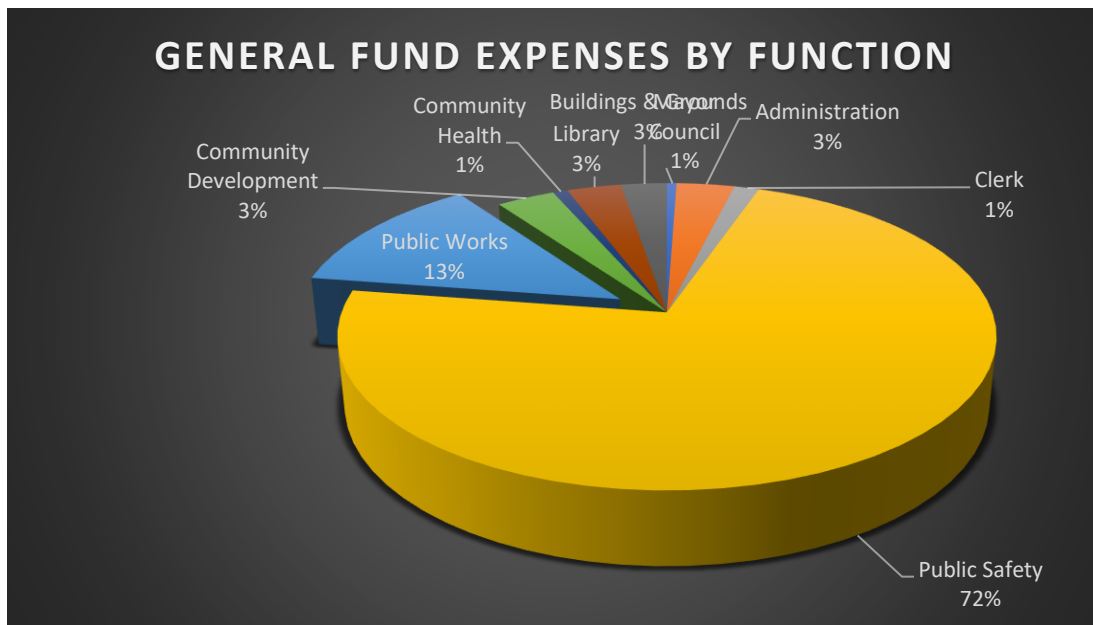
General Fund

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

Total Revenues	\$16,006,247
Total Expenses	\$15,932,843
Net Income	\$73,404



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.

General Fund Expenditures by Function in the 2024 Draft Budget. This chart represents the 2022 actual spending, 2023 budget, estimated year end for 2023 and the Draft 2024 budget figures.

	Actual 2022	Budget 2023	EYE 2023	Budget 2024	+ or - EYE
Mayor Council	82,632	85,237	105,247	85,752	(19,495)
Administration	607,533	1,026,211	709,937	514,270	(195,667)
Finance	429,789	121,367	722,283	387,817	(334,466)
Clerk	196,495	189,639	186,680	219,878	33,198
Public Safety	10,737,638	10,687,544	10,836,226	11,209,058	372,832
Public Works	2,681,799	2,942,760	2,958,197	1,975,522	(982,675)
Community Development	1,202,069	544,375	735,130	520,910	(214,220)
Community Health	116,531	117,531	124,248	130,484	6,236
Library	481,279	475,291	477,448	483,225	5,777
Buildings & Technology	130,752	137,550	150,000	405,928	255,928
General Fund Total	16,666,517	16,327,505	17,005,396	15,932,843	(394,662)

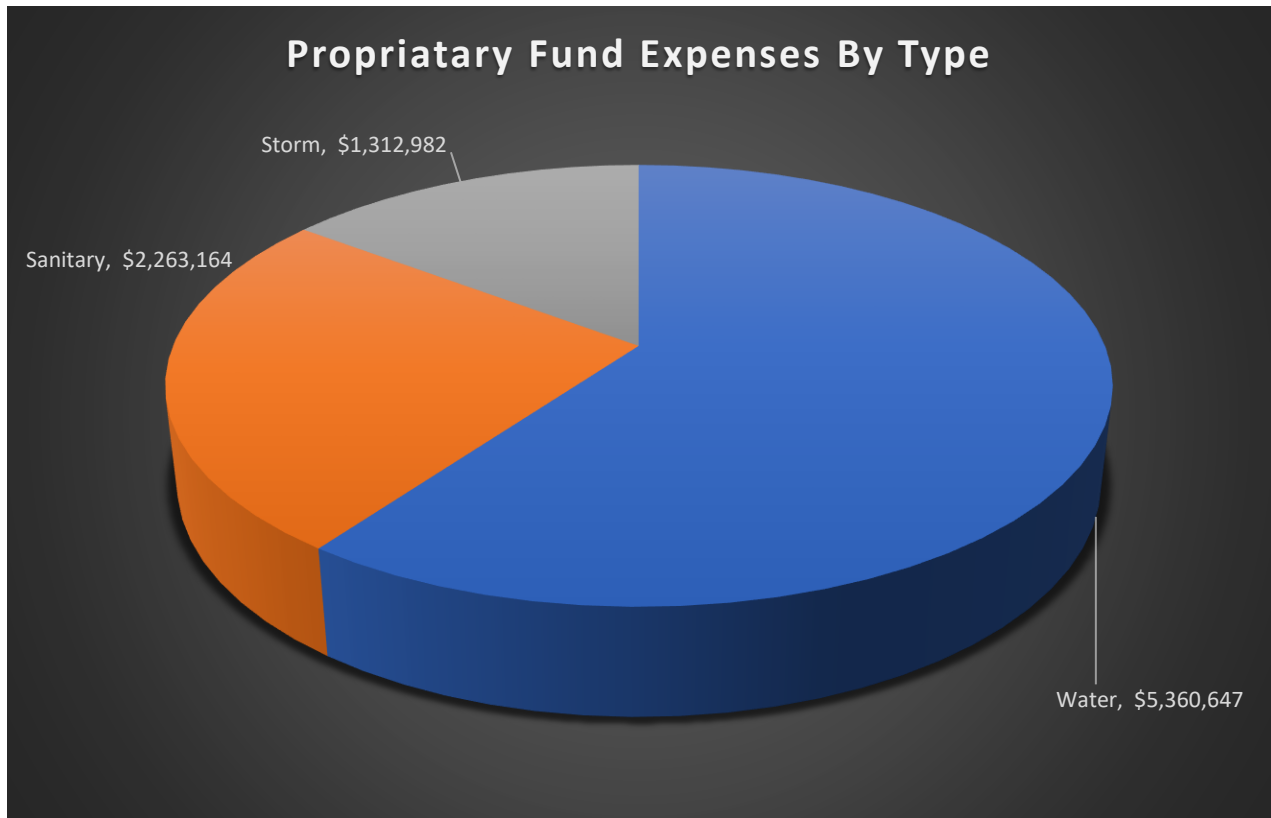
Proprietary Fund

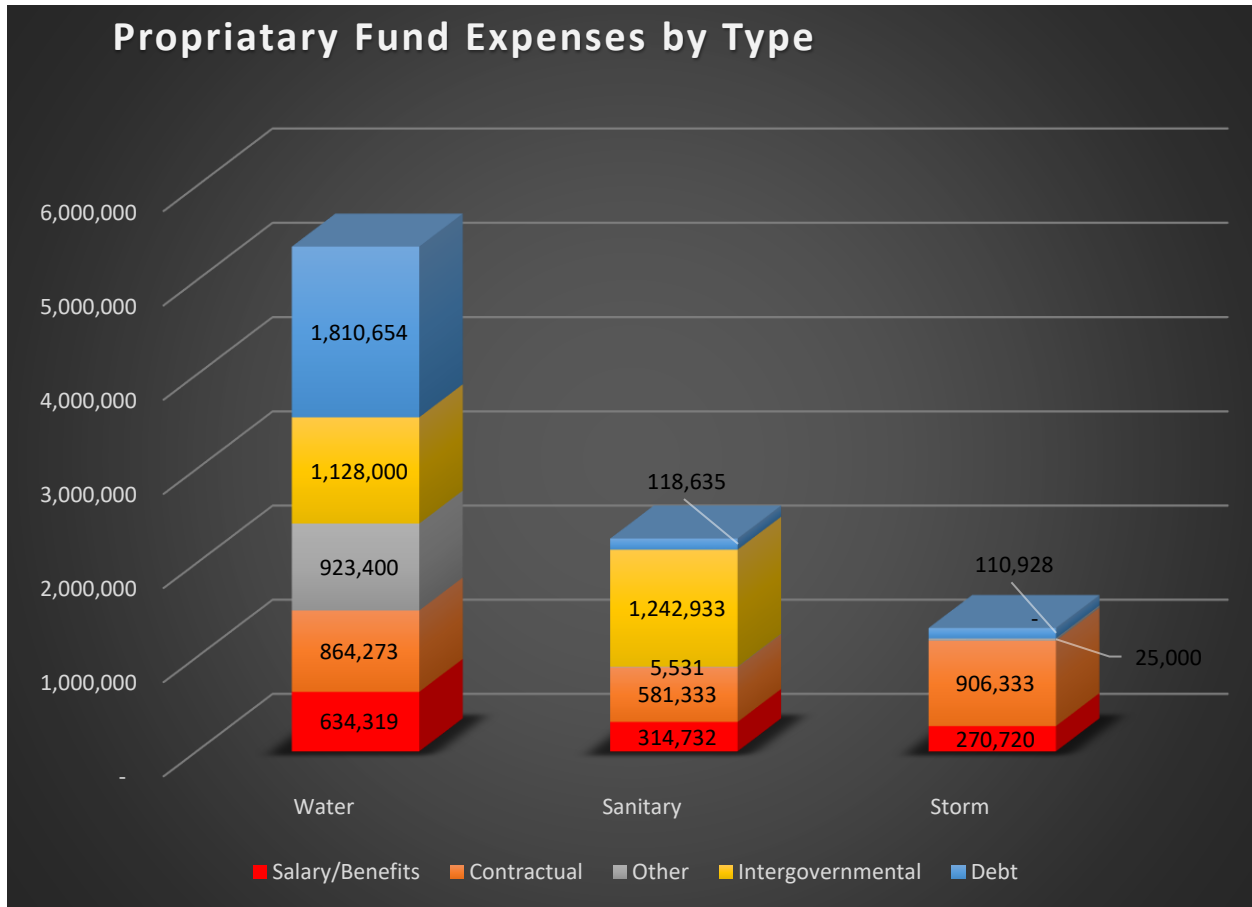
This section will provide information on revenue and expenses for only the Proprietary Operating Fund, which includes Water/Storm Water and Sanitary Sewer.

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

Budget Summary

Total Revenues	\$6,753,417
Total Expenses	\$8,936,793
Net Income	(\$2,183,376)





Intergovernmental expenses in these Funds represent the City’s agreement for water and sanitary sewer treatment with MMSD and the North Shore Water Commission.

Proprietary Fund Expenses by Function

This chart represents the 2022 actual spending, 2023 budget, estimated year end for 2023 and the Draft 2024 budget figures.

	Salary/Benefits	Contractual	Other	Intergovernmental	Debt
Water	634,319	864,273	923,400	1,128,000	1,810,654
Sanitary	314,732	581,333	5,531	1,242,933	118,635
Storm	270,720	906,333	25,000	-	110,928

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

Total Revenues	\$622,600
Total Expenses	\$537,432
Net Income	\$85,168

Police Acquisition

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

Budget Summary

Total Revenues	\$4,000
Total Expenses	\$34,000
Net Income	(\$30,000)

Crime Prevention

The Crime Prevention 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

Total Revenues	\$25,935
Total Expenses	\$16,400
Net Income	\$9,535

Economic Development

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

Budget Summary

Total Revenues	\$332,100
Total Expenses	\$135,000
Net Income	\$197,100

Recycling

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

Budget Summary

Total Revenues	\$154,250
Total Expenses	\$161,247
Net Income	(\$6,997)

Hotel

The Hotel/Motel Room Tax Fund collects 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 are transferred to the General Fund.

Budget Summary

Total Revenues	\$1,004,000
Total Expenses	\$1,000,000
Net Income	\$4,000

Special Events

The Special Events Fund is for the Fourth of July Celebration, Music in the Glen and other City Events each year.

Budget Summary

Total Revenues	\$37,200
Total Expenses	\$63,000
Net Income	(\$25,800)

Health & Human Services

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

Budget Summary

Total Revenues	\$508,000
Total Expenses	\$611,184
Net Income	(\$103,184)

Richard E. Maslowski Park

This fund accounts for the revenues and expenditures associated with Sprecher Brewing Outdoor Oasis, Van Horn Community Room, and the Amphitheater.

Budget Summary

Total Revenues	\$151,050
Total Expenses	\$146,093
Net Income	\$4,957

American Rescue Plan

Federal funds received from the American Rescue Plan Act to be utilized through 2026 for federally approved expenditures claimed for the grant. The total allotment for the City is \$1.3 million, which must be spent by 2026 under the federal program.

Budget Summary

Total Revenues	\$15,000
Total Expenses	\$750,000
Net Income	(\$735,000)

North Shore Municipal Court

Revenue and expenses associated with the North Shore Court for traffic, ordinance, and certain other cases. The increased revenue and expenses in 2024 represent the total revenue in and expenses out for the fund. Prior to 2024, revenues were offset by various intergovernmental expenses.

Budget Summary

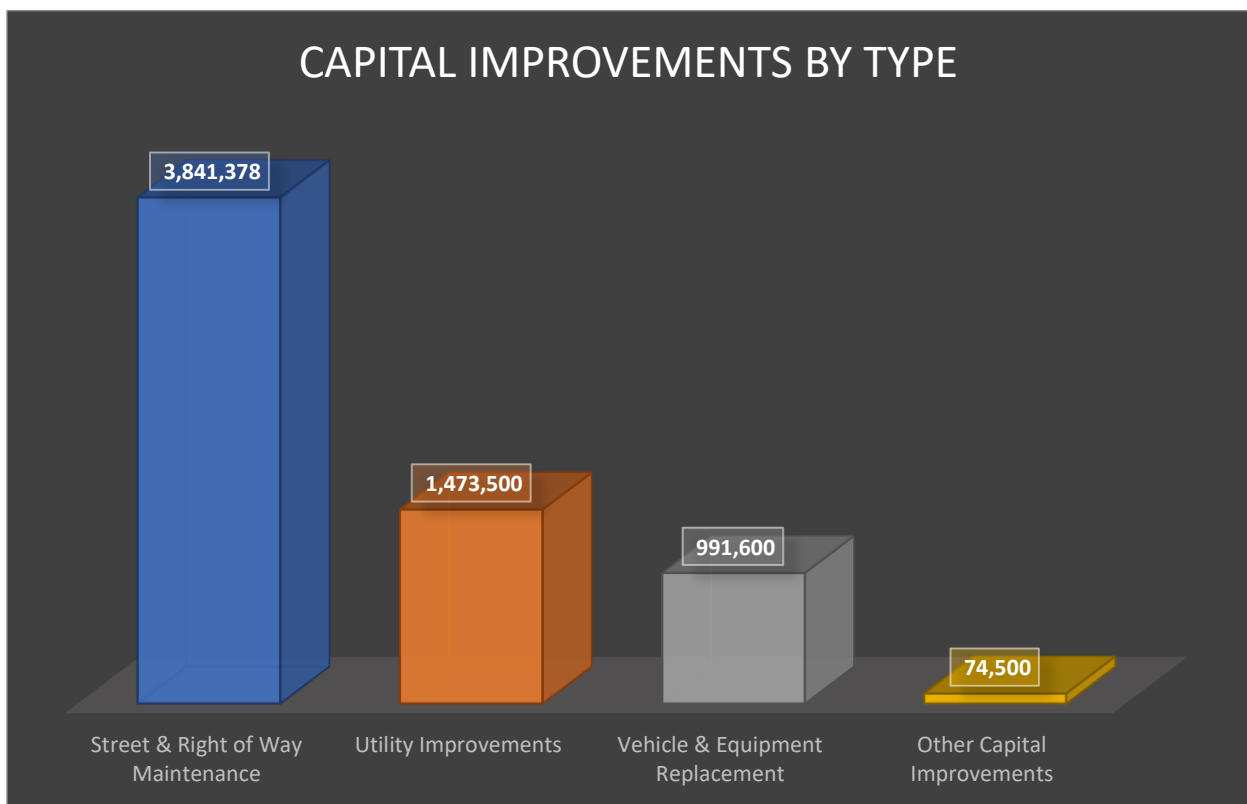
Total Revenues	\$670,000
Total Expenses	\$703,168
Net Income	(\$33,168)

2024 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.

The 2024 Capital Improvement budget includes all capital projects approved by the Common Council in the 2024 5-Year Capital Improvement Plan, except for the design engineering for the police station construction.

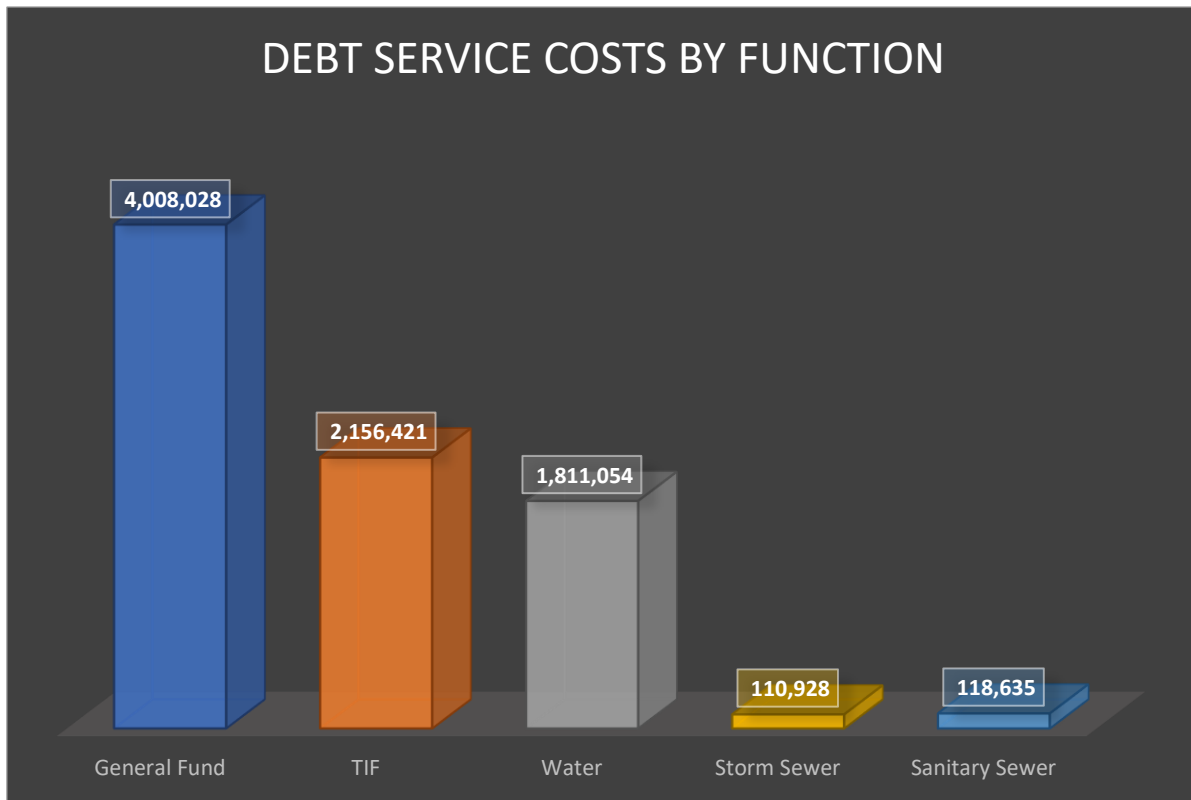
2024 Capital Improvement Projects



Debt Services

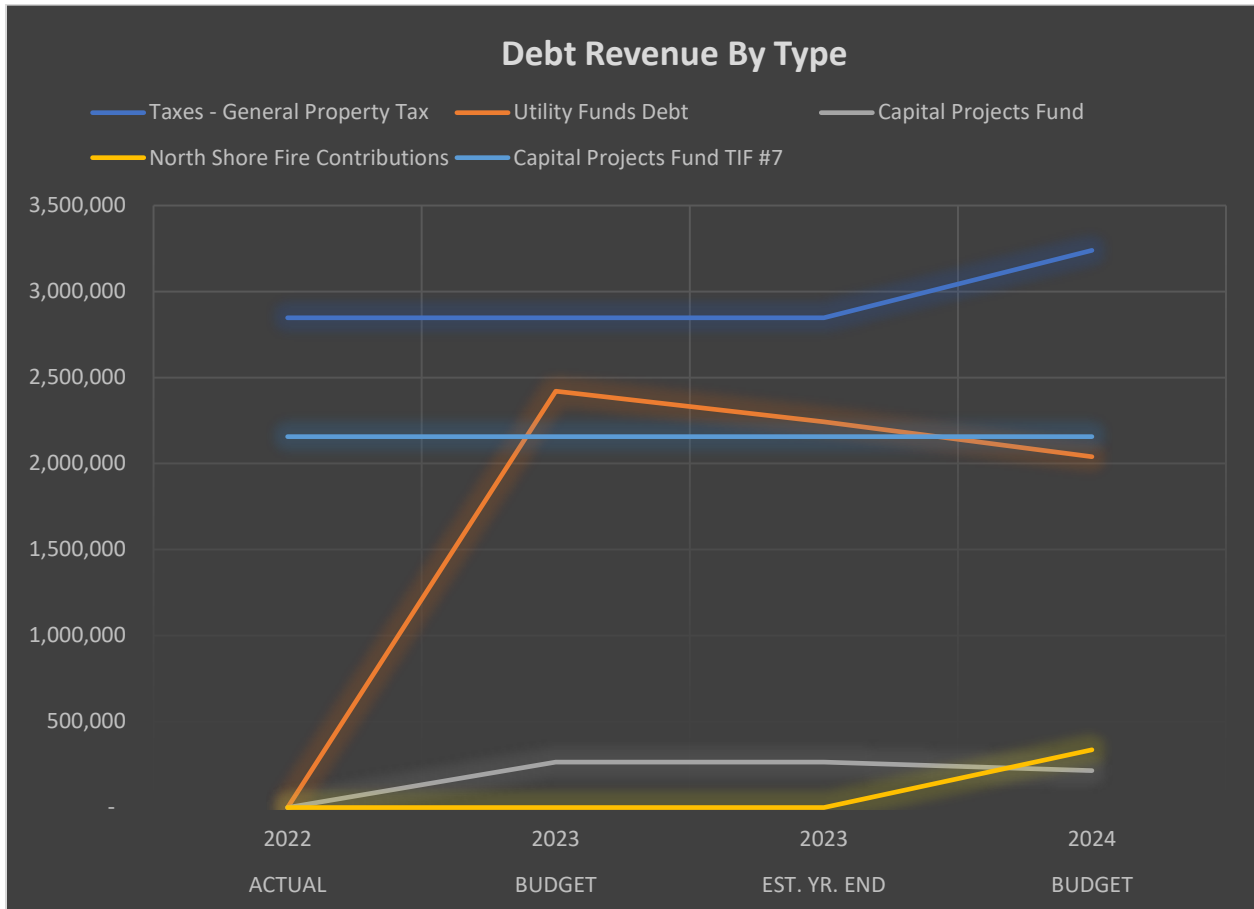
The City’s debt service payments are included in various funds of the City, including the General Fund, Water, Storm Sewer, Sanitary Sewer and TIF 7. Each debt issuance is itemized in the budget by year and by function. These represent the 2024 debt issuance costs. These will vary annually as old debt matures and new debt is added.

All debt listed below has been previously approved by the Common Council and is a current obligation of the City. Any future debt restructuring would be separately addressed and placed before the Common Council for voting and approval.



The General Fund contribution for debt is anticipated to increase in 2024, which could result in an increased tax levy for the increased debt payment. The increase in debt is the direct result of the borrowing necessary for the I-43 project and the new Fire Station 82 in Glendale. Below is a breakdown of the projected debt revenue.

This chart represents the 2022 actual revenue, 2023 budget, estimated year end for 2023 and the Draft 2024 budget figures.



2023 Community Comparisons

2023 Adopted Budget By Function - North Shore Communities

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt	Population
Whitefish Bay	12,126,966	3,649,915	2,308,370	841,092	2,506,376	3,026,740	14,747
Bayside	4,714,574	1,784,526		676,195	1,895,395	1,047,427	4,421
Fox Point	7,499,242	2,876,445	3,666,081	750,044	1,263,698	1,759,261	6,837
Shorewood	12,599,455	4,105,695	2,137,570		2,392,950	2,069,525	13,648
Brown Deer	11,419,195	4,050,646	2,265,957	990,729	1,695,842	1,853,582	12,705
Average	8,898,456	3,042,187	2,594,495	709,582	1,950,852	1,716,112	8,990
Glendale	16,524,223	6,283,042	1,465,385	2,642,803	2,124,080	2,899,000	13,178
+ or -	7,625,767	3,240,855	(1,129,110)	1,933,221	173,228	1,182,888	4,189
Percent + or -	86%	107%	-44%	272%	9%	69%	47%
Weighted Average	17,557,390	6,199,255	2,257,208	1,276,587	2,399,116	2,941,076	
River Hills	5,031,305	1,785,896		289,852		540,136	1,579

Per Capita Expenses

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt
Whitefish Bay	822	248	157	57	170	205
Bayside	1,066	404	-	153	429	237
Fox Point	1,097	421	536	110	185	257
Shorewood	923	301	157	-	175	152
Brown Deer	899	319	178	78	133	146
Average	962	338	206	80	218	199
	-	-	-	-	-	-
Glendale	1,254	477	111	201	161	220
+ or -	292	138	(94)	121	(57)	21

Expenses Per \$1,000 EAV							
	General Fund	Police	Water	Storm	Sanitary	General Fund Debt	EAV
WHITEFISH BAY	3.699	1.113	0.704	0.257	0.765	0.923	3,278,203,000
BAYSIDE	5.398	2.043		0.774	2.170	1.199	873,342,500
FOX POINT	4.708	1.806	2.302	0.471	0.793	1.105	1,592,808,900
SHOREWOOD	5.569	1.815	0.945		1.058	0.915	2,262,413,200
BROWN DEER	7.968	2.827	1.581	0.691	1.183	1.293	1,433,055,500
Average	5.47	1.92	1.38	0.55	1.19	1.09	8,990
GLENDALE	6.284	2.389	0.557	1.005	0.808	1.102	2,629,619,000
+ or -	0.82	0.47	(0.83)	0.46	(0.39)	0.02	4,189



CITY OF GLENDALE

2024 PROPOSED BUDGET

November 13th, 2023

CITY OF GLENDALE

Milwaukee County, Wisconsin

2024 Adopted Budget

November 13, 2023

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**CITY OF GLENDALE
ESTIMATED REVENUE/ EXPENSE BUDGET 2024**

2024 REVENUE	2024 EXPENSE	2024 PERFORMANCE
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GENERAL FUND			
GENERAL REVENUE	16,006,247		
MAYOR & COMMON COUNCIL		85,752	
ADMINISTRATION		514,270	
FINANCE		387,817	
CLERK		219,878	
PUBLIC SAFETY		11,209,058	
PUBLIC WORKS		1,975,522	
COMMUNITY DEVELOPMENT		520,910	
COMMUNITY HEALTH		130,484	
BUILDINGS & TECHNOLOGY		405,928	
LIBRARY		483,225	
TOTAL	16,006,247	15,932,843	73,404

PROPRIETARY FUNDS			
WATER & SEWER OPERATING			
WATER	3,237,984	5,360,646	(2,122,662)
SEWER	2,326,933	2,263,165	63,768
STORMSEWER	1,188,500	1,312,981	(124,481)

SPECIAL REVENUE FUNDS			
ENVIRONMENTAL	622,600	537,432	85,168
POLICE ACQUISITION	4,000	34,000	(30,000)
CRIME PREVENTION	25,935	16,400	9,535
ECONOMIC DEVELOPMENT	332,100	135,000	197,100
RECYCLING	154,250	161,247	(6,997)
HOTEL	1,004,000	1,000,000	4,000
SPECIAL EVENTS	37,200	63,000	(25,800)
HEALTH & HUMAN SERVICES	508,000	611,184	(103,184)
RICHARD E. MASLOWSKI COMMUNITY PARK	151,050	146,093	4,957
AMERICAN RESCUE PLAN	15,000	750,000	(735,000)
NORTH SHORE COURT	670,000	703,168	(33,168)
TOTAL NON-OPERATING FUNDS	3,524,135	4,157,523	(633,388)

DEBT SERVICES			
TOTAL DEBT SERVICES FUND	7,985,678	8,205,066	(219,388)
TIF # 7	2,253,418	2,160,326	93,092
TIF # 8	1,442,000	1,400,000	42,000

**CITY OF GLENDALE
CASH BALANCE PROJECTIONS 2024
BUDGET 2024**

	January 1, 2023 Beginning Balance	2023 ESTIMATED PERFORMANCE	December 30, 2023 Projected Balance
GENERAL FUND	6,347,446	(332,605)	6,014,841
WATER & SEWER OPERATING			
WATER	122,050	79,960	202,010
STORM SEWER	493,291	634,837	1,128,128
SANITARY SEWER	3,035,551	476,857	3,512,408
SPECIAL OPERATING FUNDS			
ENVIRONMENTAL	233,101	103,517	336,618
POLICE ACQUISITION	139,057	5,708	144,765
CRIME PREVENTION	85,395	15,750	101,145
ECONOMIC DEVELOPMENT	0	197,100	197,100
RECYCLING	57,882	(8,458)	49,424
HOTEL	200,714	8,900	209,614
SPECIAL EVENTS	20,929	9,658	30,587
HEALTH & HUMAN SERVICES	378,777	(71,751)	307,026
RICHARD E. MASLOWSKI COMMUNITY PARK	0	7,332	7,332
AMERICAN RESCUE PLAN	1,324,059	727,204	2,051,263
NORTH SHORE COURT	0	(19,761)	(19,761)
CAPITAL FUNDS			
Capital Projects	3,222,688		
TIF #7	921,507	93,997	1,015,504
TIF #8	2,222,707	(76,730)	2,145,977

Budgeted Funds	Adopted 2023	Adopted 2024	Change \$	%
Governmental Funds Expenses				
General Fund Expenses	16,482,379	15,932,843	(549,536)	-3.33%
Levy Required	10,000,695	10,379,997	379,302	3.79%
Special Revenue Funds Expenses	2,604,006	4,157,523	1,553,517	59.66%
Levy Required	645,249	615,000	(30,249)	-4.69%
Debt Service Funds Expenses	5,122,794	8,205,066	3,082,272	60.17%
Levy Required	2,847,372	3,239,246	391,874	13.76%
Capital Projects Funds Expenses	5,529,345	6,380,978	851,633	15.40%
Levy Required	-	-	-	0.00%
Proprietary Funds Expenses	7,186,292	8,936,793	1,750,501	24.36%
Levy Required	-	-	-	0.00%
Total Expenses	36,924,816	43,613,203	6,688,388	18.11%
Total Tax Levy	13,493,316	14,234,243	740,927	5.49%

GENERAL FUND REVENUE

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

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
TAXES					
41110	General property taxes	9,830,033	10,000,695	10,000,695	10,379,997
41310	Water Utility tax equivalent - current	550,000	558,931	558,931	558,931
41321	Village of Whitefish Bay tax equivalent	985	975	1,008	1,008
41322	Torah Academy tax equivalent	9,520	9,984	9,746	9,746
41323	State Property tax equivalent	16,296	16,104	16,585	16,585
41324	Ohr Ha Torah tax equivalent	3,612	3,788	3,752	3,752
41325	Lubavitch tax equivalent	3,609	3,784	3,694	3,694
Total Taxes		10,414,055	10,594,261	10,594,411	10,973,713

INTERGOVERNMENTAL					
43410	Per capita	205,460	205,460	205,460	205,460
43411	Special Utility tax	107,534	103,232	103,232	104,129
43412	Supplemental Municipal Aid	-	-	-	329,816
43413	Expenditure restraint payment	233,708	244,267	244,267	209,701
43414	Computer exemption payment	377,345	377,344	377,344	377,345
43415	Personal property aid	226,584	203,543	203,542	205,449
43417	Video service provider aid	37,471	38,000	37,471	37,500
43531	Transportation aids -regular	969,237	970,000	971,466	970,000
43537	Transportation - Connecting Streets	58,071	58,068	58,144	58,000
43538	Transportation - Other	-	-	-	-
43422	Other grant	24,290	6,500	-	1,000
43523	Public Safety Grant	25,808	49,400	49,400	49,400
48915	NS Municipal Court Rent	30,575	35,000	35,000	36,050
TOTAL INTERGOVERNMENTAL		2,296,083	2,290,814	2,285,326	2,583,850

Licenses					
44101	Beverage	12,460	15,000	12,565	15,000
44103	Cigarette	1,300	1,300	1,000	1,000
44104	Tavern operators	6,325	9,000	6,000	6,000
44107	Dance hall	150	150	150	150
44109	Used car dealers	6,000	6,000	6,500	6,500
44110	Coin operated machines	2,275	2,275	2,035	2,035
44111	Transient merchant permits	3,800	3,000	2,500	3,000
44112	Cable television	173,062	135,000	130,000	135,000
44114	Second Hand Dealer License	1,200	1,000	800	1,000
44115	Arcade	490	400	400	400
44201	Special gatherings	50	300	-	300
44202	Bicycle	65	100	140	150
44203	Publication fees	700	750	850	750
44204	Dog and Cat Licenses	3,828	2,400	2,000	2,400
TOTAL LICENSES		211,705	176,675	164,940	173,685

GENERAL FUND REVENUE

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

Permits					
44301	Building	258,526	300,000	550,193	300,000
44302	Electrical	161,777	100,000	105,217	100,000
44303	Plumbing	179,518	75,000	64,801	75,000
44306	Occupancy	69,674	15,000	3,675	15,000
44307	HVAC	157,443	75,000	103,178	75,000
44308	Sign Permits	4,375	4,800	5,880	4,800
44309	Erosion Control Permit	10,150	3,000	13,902	3,000
44320	Grease Trap Permits	70	500	100	500
44321	Well Permits	1,330	500	-	-
44325	Boring Permits	46,800	25,000	30,000	25,000
44350	Chicken Permits	100	200	300	300
44901	Utility Permits	43,830	40,000	52,000	45,000
45103	Parking Permits	4,200	4,200	5,000	4,500
TOTAL PERMITS		937,793	643,200	934,245	648,100

Fines and Forfeitures					
45101	Court fines and costs	354,613	300,000	347,339	325,000
45104	Parking fines	76,292	74,500	75,000	75,000
45102	False alarms	85,695	50,000	25,000	25,000
46213	Bail Processing Fee	1,715	3,000	2,000	2,000
TOTAL FINES AND FORFEITURES		518,315	427,500	449,339	427,000

General government					
48901	Water Utility	136,831	127,056	127,056	-
48902	Sewer Utility	84,566	89,459	89,459	-
48913	Stormwater Utility	75,849	80,138	80,138	-
48904	Water Utility insurance	19,145	20,441	20,441	25,000
46108	Photocopy reimbursements	3,009	2,000	2,345	2,000
46107	Special assessment letters	10,200	10,000	8,887	9,500
46109	Tax Exempt Letter Filing Fee	425	400	50	400
49013	TIF reimbursements	11,100	13,025	13,025	15,616
47341	School liaison officer	101,250	84,472	84,472	90,083
46124	Background checks (CIB)	771	3,000	3,000	3,000
47345	Police Services - OT (non-grant)	-	1,500	-	1,500
46212	Towing	(70)	2,000	2,000	2,000
46311	Sale of materials and services	13,348	10,000	10,000	10,000
46103	Rezoning fees	550	1,000	500	500
46104	Plan Commission Fees	34,678	7,500	10,000	7,500
TOTAL GENERAL GOVERNMENT		491,652	451,990	451,373	167,099

GENERAL FUND REVENUE

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

Investments					
48111	Investments	103,794	60,000	416,000	275,000
48112	Delinquent property taxes	1,182	65,000	1,600	1,500
TOTAL INVESTMENTS		104,976	125,000	417,600	276,500
Miscellaneous Revenue					
48903	Insurance reimbursement	67,404	40,000	40,435	40,000
46107	Open Records & Finger Prints	-	2,900	500	3,000
48300	Sale of equipment	67,945	30,000	10,000	10,000
48301	Sale of land	-	5,000	-	1,000
48201	Rental of land	2,984	1,200	800	1,000
48907	Miscellaneous	25,194	20,000	10,000	20,000
48941	CVMIC Work Place Safety Revenue	122,136	5,000	20,106	20,000
48940	CVMIC Dividend	13,032	13,000	13,000	13,000
TOTAL MISCELLANEOUS		298,695	117,100	94,841	108,000
Other Revenue					
49041	Environmental Fund	488,105	517,432	492,792	-
49017	Hotel Room Fund	632,074	583,470	793,700	648,300
TOTAL OTHER		1,120,179	1,100,902	1,286,492	648,300
TOTAL REVENUE		16,393,453	15,927,442	16,678,568	16,006,247

**General Fund
Revenue**

TAXES:

General Property Taxes

2023 Assessed Value \$1,929,693,102. New construction 0.31% increase in Tax Levy.

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.

Supplemental Municipal Aid

Calculation for additional State-Shared Revenue.

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:

- Property tax levy rate must exceed five mills
- Year to year 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.

General Fund Revenue

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 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

Grants for various traffic enforcement activities.

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.

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 Finance Director'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.

2024	Category	2023
\$136,490	Total Wages and Benefits	\$127,988.64
\$90,083	66% Nicolet Share	\$84,472.50

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

Rezoning Fees

Fees for rezoning properties.

General Fund Revenue

Plan Commission Fees

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

INVESTMENTS:

Investments

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

Delinquent Property Taxes

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 Workplace Safety Revenue

CVMIC Dividend

MAYOR & COMMON COUNCIL - EXPENSE

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

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Elected Officials	59,500	59,500	75,752	59,500
1330	Social Security & Medicare	4,621	4,552	5,795	4,552
1365	Woker's Compensation	95	100	100	100
1400	Allowances	4,924	4,500	4,500	4,500
4110	Memberships	6,957	7,100	7,100	7,100
TOTAL SALARY & BENEFITS EXPENDITURES		76,097	75,752	93,247	75,752
CONTRACTUAL					
			-	-	-
TOTAL CONTRACTUAL EXPENDITURES			-	-	-
OTHER					
4050	Notices & Publications	6,265	8,000	12,000	10,000
4070	Telephone	270	330	-	-
4075	Computer Software Licenses	-	1,155	-	-
TOTAL OTHER EXPENDITURES		6,535	9,485	12,000	10,000
OTAL MAYOR & COMMON COUNCIL EXPENDITURES		82,632	85,237	105,247	85,752

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 \$7,200 per year. Additional \$300 per year for Council President.

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
North Shore Chamber	\$500

OTHER:**Notice & Publications**

Public notices and meeting minutes.

Telephone/Internet

Costs for telephone and internet costs.

ADMINISTRATION - EXPENSE

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

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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SALARY/BENEFITS					
1100	Salaries	151,367	433,907	231,491	165,250
1400	Allowances	1,608	3,000	2,400	2,400
3010	Uniforms/Expenses		1,000	-	1,000
1310	Health Insurance	24,730	90,776	48,108	31,579
2150	Memberships	2,941	19,025	9,995	11,145
1330	Social Security & Medicare	11,280	33,194	17,709	11,494
1340	Wisconsin Retirement	9,929	28,369	15,927	10,337
1350	Life Insurance	169	855	855	855
1360	Long-Term Disability	79	466	466	466
1365	Workers Compensation	276	870	870	2,712
1380	Mileage Reimbursement		700	200	700
2160	Meetings/Conferences	1,105	2,650	2,000	12,300
TOTAL SALARY & BENEFITS EXPENDITURES		203,484	614,812	330,021	250,238

CONTRACTUAL					
4030	Computer Services	41,551	104,000	104,000	-
	Software Support	-	32,844	32,844	-
4020	Legal Support	136,824	80,000	65,000	80,000
TOTAL CONTRACTUAL EXPENDITURES		178,375	216,844	201,844	80,000

OTHER					
3040	Postage	30,137	28,000	21,000	-
3190	Other Supplies/Expenses	4,586	3,500	3,500	3,500
4070	Telephone/Internet	5,242	2,381	2,400	-
3010	Office Supplies	5,362	5,800	6,000	-
7010	Official Bonds	457	500	457	500
7030	Liability Insurance	156,046	129,211	121,259	133,532
7040	Property Floater	22,848	24,000	22,460	23,000
7060	Boiler	996	1,163	996	1,000
8400	Contribution - Special Events	-	-	-	20,000
8530	Contingencies	-	-	-	2,500
TOTAL OTHER EXPENDITURES		225,674	194,555	178,072	184,032

TOTAL ADMINISTRATION EXPENDITURES		607,533	1,026,211	709,937	514,270
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PURPOSE:

To professionally implement all Common Council policy decisions, efficiently direct the City operations, and create 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.

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
- Administrative Assistant
- Executive Secretary

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
SHRM	\$600
Municipal League Dues	\$7,100
Unanticipated	\$2,000
TOTAL	\$11,145

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.

Meetings/Conferences

National League of Cities	\$2,000
ICMA Conference	\$2,000
WCA Conference	\$1,000
CVMIC	\$1,000
Clerk/Deputy Clerk	\$2,500
Human Resources Conference	\$3,800
TOTAL	\$12,300

CONTRACTUAL:**General Legal Fees**

Costs for general legal fees.

OTHER:**Other Supplies/Expenses**

Costs for general supplies and expenses.

Contingencies

Unanticipated expenses.

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
TOTAL	133,532

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.

FINANCE - EXPENSE

**General Fund (101)
General Government (518)
Finance (03)**

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries	217,510	-	216,500	57,797
3010	Uniforms/Expenses		-	-	1,000
1310	Health Insurance	41,530	-	41,132	20,995
2150	Memberships	650	-		2,780
1330	Social Security & Medicare	16,142	-	16,562	4,039
1340	Wisconsin Retirement	13,788	-	14,895	3,632
1350	Life Insurance	364	-		855
1360	Long-Term Disability	158	-		466
1365	Workers Compensation	379	-		953
1380	Mileage Reimbursement	357	-		700
2160	Meetings/Conferences	284	-	4,000	4,000
TOTAL SALARY & BENEFITS EXPENDITURES		291,162	-	293,089	97,217
CONTRACTUAL					
4020	City Assessor	54,000	54,000	52,268	65,000
4156	Audit Support Services	-	-	125,000	-
4150	Financial Support Services	-	-	80,000	160,000
4200	Software Support	-	9,767	9,767	9,800
4020	Audit Fees	67,284	40,000	148,360	40,000
3190	Banking Fees	13,500	13,500	10,000	12,000
TOTAL CONTRACTUAL EXPENDITURES		134,784	117,267	425,395	286,800
OTHER					
4200	State Manufacturing Assessment Fee	3,843	4,100	3,799	3,800
TOTAL OTHER EXPENDITURES		3,843	4,100	3,799	3,800
TOTAL ADMINISTRATION EXPENDITURES		429,789	121,367	722,283	387,817

PURPOSE:

To professionally implement all Common Council policy decisions, efficiently direct the City operations, and create 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.

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:

Finance Manager

Accounting Clerk

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 Finance salaries.

Memberships

Costs for memberships for Administration positions, such as:

Government Finance Officers	\$200
WGFOA	\$50
Wisconsin Institute of CPA’s	\$350
CPA Licenses	\$180
Unanticipated	\$2,000
TOTAL	\$2,780

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.

Meetings/Conferences

GFOA Conference	\$3,000
Treasurer Conference	\$1,000

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.

Financial Support Services

Costs for contractual support services for financial management.

Audit Support Services

Costs for contractual support for audit support services.

Accounting & Audit Fees

Contractual costs for the City's annual financial audit.

Banking Fees

Costs for the City's banking fees.

OTHER:**State Manufacturing Assessment Fee**

Costs for state manufacturing assessment fee.

CLERK - EXPENSE

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

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries	100,450	102,923	102,314	75,814
1110	Salaries - Part-Time	36,020	11,762	17,514	58,000
1200	Overtime	-	500	-	500
1310	Health Insurance	30,302	28,935	27,159	26,460
1330	Social Security & Medicare	6,951	8,812	7,827	6,527
1340	Wisconsin Retirement	6,282	7,081	7,039	6,527
1350	Life Insurance	116	82	82	5,250
1360	Long-Term Disability	158	237	237	237
1365	Workers Compensation	404	363	363	1,368
1380	Mileage Reimbursement	55	300	300	300
2160	Training/Memberships	828	3,000	3,000	3,000
TOTAL SALARY & BENEFITS EXPENDITURES		181,566	163,994	165,835	183,983
CONTRACTUAL					
9000	Codification	-	3,895	3,895	3,895
TOTAL CONTRACTUAL EXPENDITURES		-	3,895	3,895	3,895
OTHER					
3010	Office Supplies	1,486	2,500	500	2,000
3200	Election Materials	10,096	10,000	5,200	25,000
4130	Equipment Rental	3,347	6,000	6,000	-
4075	Computer Software Licenses	-	250	250	-
5020	Election Equipment Maintenance	-	3,000	5,000	5,000
TOTAL OTHER EXPENDITURES		14,929	21,750	16,950	32,000
TOTAL CLERK EXPENDITURES		196,495	189,639	186,680	219,878

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 the 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 provides 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

Deputy Clerk (50%)

Salaries – Public Works

Salaries for Public Works employees assisting with the election.

Salaries - Part-Time

Part-Time employees for election assistance. Includes training, work for all elections and other office assistance.

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 materials necessary for elections, including paper envelopes and other materials.

Telephone/Internet

Costs for telephone and internet costs.

Election Equipment Maintenance

Costs to maintain Badger Books, Express Votes and Voting Machines.

PUBLIC SAFETY - EXPENSE

General Fund (101)
General Government (520)
Public Safety (19)

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries - Police Administration	-	123,223	123,223	1,295,274
1110	Salaries - Police Field Services	119,056	3,453,848	3,518,066	2,437,149
1120	Salaries - Police Support Services	-	383,456	320,000	312,454
1110	Part-Time Community Service Officer	-	-	-	33,280
1200	Overtime	-	284,625	284,000	294,587
1310	Health Insurance	24,605	820,396	820,000	901,174
1316	Health Insurance Opt Out	-	-	14,400	9,600
1318	Health Insurance HRA Contribution	-	21,575	22,000	22,000
1330	Social Security & Medicare	10,382	324,754	324,765	333,858
1340	Wisconsin retirement	17,038	523,100	510,288	522,265
1350	Life insurance	930	7,300	7,300	7,300
1360	Long term disability	196	7,417	7,417	7,417
1365	Workers Compensation	3,679	101,629	101,629	73,013
2120	Uniform Allowance	33,974	1,500	25,000	47,500
2140	Training/Conferences/Membership	26,253	38,650	38,000	40,715
TOTAL SALARY & BENEFITS EXPENDITURES		236,113	6,091,473	6,116,087	6,337,586
INTERGOVERNMENTAL					
4020	Central Dispatch	462,988	477,248	462,988	482,581
4165	North Shore Court Prosecution	-	60,000	60,000	60,000
4160	North Shore Fire Services	3,710,134	3,803,554	3,803,554	3,888,364
9000	North Shore Fire - Capital Outlay	47,517	70,259	202,587	184,092
TOTAL INTERGOVERNMENTAL EXPENDITURES		4,483,005	4,411,061	4,529,129	4,615,037
CONTRACTUAL					
2150	Taser Subscription Program	-	-	-	35,000
4030	Camera Sysem Cloud Storage	-	-	23,000	23,000
3050	Housekeeping & Janitorial	1,680	1,720	1,720	1,720
3055	Equipment Maintenance	5,292	6,750	6,750	14,250
5060	Building Repair	28,301	22,500	21,000	24,430
TOTAL CONTRACTUAL EXPENDITURES		35,273	30,970	52,470	98,400
OTHER					
5020	Equipment	-	10,500	18,000	30,000
5070	Vehicle Maintenance	-	45,000	42,000	50,000
4070	Telephone	6,174	20,850	20,850	4,700
4080	Software Licenses	-	26,750	26,750	30,665
3190	Supplies	2,849	22,215	22,215	23,050
4121	Prisoner Subsistence	-	20,000	-	-
4150	Contractual Services	19,350	-	-	-
3010	Office Supplies	3,466	8,725	8,725	9,620
3020	Police Field Services	4,918,147	-	-	-
3030	Police Support Services	1,030,312	-	-	-
4020	Contingent	2,949	-	-	10,000
TOTAL OTHER EXPENDITURES		5,983,247	154,040	138,540	158,035
TOTAL PUBLIC SAFETY EXPENDITURES		10,737,638	10,687,544	10,836,226	11,209,058

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 sworn administrative and supervisory positions not covered by the collective bargaining agreement.

Chief of Police	1
Captain	2
Lieutenant	3
Sergeant	6

Salaries - Police Field Services

Includes salaries for sworn detective and police officer positions covered by the collective bargaining agreement.

Detective	4
Police Officer	22

Request adding a police Officer position to replace the position eliminated in 2022. This position would staff the Community Outreach Officer position.

Salaries – Police Support Services

Includes salaries for non-sworn positions not covered by the collective bargaining agreement.

Administrative Services Manager	1
Desk Clerks	5.5
Community Service Officer	2 part-time positions

Create a Community Service Officer position staffed by two part-time civilian employees. This non-sworn position would be responsible for Property Maintenance/Code Compliance enforcement and various responsibilities within the police department that does not require a sworn police officer.

Position would be staffed for 40 hours per week. Recommended initial hourly wage would be \$16.00, annual cost of \$33,280.

Overtime

2024 - \$294,587 (3.5% increase to account for 2024 wage increases).

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. The percentage that the City pays is based on whether employee is 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 (2120)

2024 – Anticipate initial uniforms and equipment for 4 new hires. \$4,500 for each officer. Annual clothing allowances of \$700 per officer and \$350 per desk officer. An annual clothing allowance is included as part of an employee’s salary.

Pre-employment medical and psychological testing costs are included in initial uniform and equipment costs.

Uniform Damage	1,500
Initial Equipment –4 New Hires	18,000
Desk Officers (6 at \$350)	2,100
Officers (37 at \$700)	25,900
Total	47,500

Training/Conferences (2140)

Includes costs for conferences, memberships, in-service and specialty training. A supervisor was scheduled to attend a NW School of Police Staff & Command in 2023, however, the class was cancelled. Requesting to send a supervisor in 2024.

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

The training budget supplemented by Training & Standards reimbursement of \$5,920, which is included in training.

Training

NW School of Police Staff & Command	4,625
Training	27,920
Memberships	1,085
Ammunition	6,000
Total	39,630

Memberships

Milwaukee County Chiefs Association	135
Wisconsin Chiefs of Police Association	300
WILEAG Accreditation Fees	650
Total	1,085

Total	40,715
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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 leaves 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
BAYSIDE	6.31%	6.27%	-0.04%	6.30%	6.30%	6.29%	6.28%	6.27%
BROWN DEER	18.40%	20.02%	1.62%	18.72%	19.05%	19.37%	19.70%	20.02%
FOX POINT	9.11%	8.49%	-0.62%	8.99%	8.86%	8.74%	8.61%	8.49%
GLENDALE	28.05%	27.38%	-0.67%	27.92%	27.79%	27.65%	27.51%	27.38%
RIVER HILLS	3.20%	3.15%	-0.05%	3.19%	3.18%	3.17%	3.16%	3.15%
SHOREWOOD	17.54%	17.35%	-0.19%	17.50%	17.46%	17.42%	17.39%	17.35%
WHITEFISH BAY	17.39%	17.34%	-0.05%	17.38%	17.37%	17.36%	17.35%	17.34%
	100%	100%	0.00%	100%	100%	100%	100%	100%

North Shore Fire – Capital Outlay

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

CONTRACTUAL:**Taser Subscription Program**

Annual cost for police Taser Program. \$175,000 cost over a 5-year period. \$35,000 annual cost.

Camera Cloud Storage

Annual costs to store body and squad camera video on the Cloud.

Housekeeping & Janitorial (3050)

Contractual costs for Public Safety's rug and pest control costs.

Equipment Maintenance (3055)

Subscription for police flock cameras (3).

Building Repair (5060)

Contractual costs for Public Safety's building repair.

Elevator	1,400
Generator	825
Building Mechanicals	20,000
Fire Protection Systems	1,155
Miscellaneous	1,050
Total	24,430

Vehicle Maintenance (5070)

Contractual costs for Public Safety's vehicle maintenance.

OTHER:**Telephone (4070)**

Costs for police cell phones.

Software Licenses (4080)

Costs for Public Safety's information services.

Plan.IT Scheduling software & initial set up	2,650
Time system (State Access Fees)	3,050
ALPR Dues	200
Mobile Data	7,200
Livescan Fingerprint support	4,850
Tipss Register & Parking	2,710
FastID Support	175
Cellebrite – Greenfield PD	4,500
Easy Street	\$1,000
Erad Data Sniffer	180
IronDor & miscellaneous support & assistance	4,150
Total	30,665

Equipment (5020)

Costs for equipment and unanticipated grant costs.

Supplies (3190)

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

Milwaukee County Radio Fees	13,000
Narcan	-
Lab Supplies	5,000
Shredding	3,150
Miscellaneous	1,900
Total	23,050

Prisoner Subsistence

Costs are for prisoner housing at House of Corrections due to commitments. The 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 2024.

Office Supplies (3010)

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

Contingent

\$10,000 for unanticipated expenses.

PUBLIC WORKS - EXPENSE

General Fund (101)
General Government (522)
Public Works (51)

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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SALARY/BENEFITS					
1100	Salaries	604,414	627,320	555,546	426,650
1200	Overtime	1,379	24,000	24,000	24,000
1200	Part-Time Public Works	45,960	25,000	20,000	25,000
1310	Health Insurance	164,992	163,934	160,000	134,641
1330	Social Security & Medicare	52,532	51,911	42,499	36,097
1340	Wisconsin Retirement	39,067	44,108	37,110	29,629
1350	Life Insurance	1,315	1,556	1,556	1,556
1360	Long-Term Disability	300	158	158	158
1365	Workers Compensation	18,901	23,091	23,091	6,575
2180	Uniform Allowance	2,147	1,650	1,650	1,650
2160	Training/Conferences/Meetings	932	4,000	4,000	4,000
TOTAL SALARY & BENEFITS EXPENDITURES		931,939	966,728	869,611	689,956

CONTRACTUAL					
4010	Engineering	26,719	35,000	25,000	25,000
4150	Contractual Services	130,238	290,000	290,000	-
8310	Cracksealing	24,000	24,000	24,000	24,000
3151	Landscape Maintenance Contract	-	-	73,766	73,766
3152	Machine Equipment Maintenance	14,500	15,000	20,000	20,000
3150	Street Signs	6,800	16,000	16,000	16,000
3120	Snow Removal	6,400	15,000	15,000	15,000
8340	Street Lighting Maintenance	85,000	75,000	95,000	85,000
1190	Forestry Maintenance	113,000	85,000	85,000	85,000
4150	Yard Waste Contract	130,162	136,500	142,000	145,000
4150	Solid Waste Collection	499,165	517,432	518,000	-
3050	Housekeeping & Janitorial	2,985	5,000	5,000	-
5060	Building Maintenance	16,732	17,500	17,500	17,500
4150	Road Maintenance	203,957	95,000	95,000	115,000
TOTAL CONTRACTUAL EXPENDITURES		1,259,658	1,326,432	1,421,266	621,266

PUBLIC WORKS - EXPENSE

OTHER					
4075	Software Licenses	-	3,500	1,000	3,700
3000	Radios/GPS	-	15,000	15,000	4,500
3010	Office Supplies	1,478	1,500	1,500	-
3050	Housekeeping & Janitorial	3,000	5,000	5,000	
3110	Sand and Gravel	500	500	500	-
3120	Street Salt	124,583	120,000	120,000	120,000
3130	Road Materials	16,952	20,000	20,000	20,000
3150	Signs/Boards/Barricades/Cones	9,000	10,000	11,000	12,000
3160	Snow/Ice Other Materials	1,600	3,000	3,000	3,000
3170	Gas/Oil/Lube/Tires	134,055	110,000	110,000	110,000
3180	Lawn Care Treatment	271	2,500	2,500	2,500
3190	Supplies	12,073	25,000	25,000	25,000
4020	Sealer of Weights & Measures	5,600	5,600	5,600	5,600
4060	Utilities	25,000	27,500	27,500	27,500
4070	Telephone	2,568	2,500	3,220	-
4180	Heating	16,691	17,000	17,000	17,000
5020	Vehicle/Equipment Parts & Supplies	79,831	80,000	98,500	95,000
5040	Buildings	17,000	17,500	17,500	17,500
5050	Equipment Rental		1,000	1,000	1,000
4060	Street Lighting Electricity		182,500	182,500	200,000
4030	Public Works Services	40,000	-		
TOTAL OTHER EXPENDITURES		490,202	649,600	667,320	664,300
TOTAL PUBLIC WORKS EXPENDITURES		2,681,799	2,942,760	2,958,197	1,975,522

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:**Engineering**

Contractual costs for engineering.

Crack Sealing

Costs for crack sealing.

Landscape Maintenance Contractor

Landscape Maintenance contract agreement costs.

Pavement Marking, Patching, Sidewalk

Costs for pavement marking, patching and sidewalk maintenance.

Street Signs

Contractual costs for street sign maintenance.

Machine Equipment Maintenance

Costs for contractual vehicle and equipment maintenance

Snow Removal Services

Costs for contractual snow removal services, if necessary.

Street Light Maintenance

Contractual cost for street light maintenance.

Forestry Maintenance Contract

Contractual costs for tree maintenance. Stumps, trees in electrical wires, dangerous fells.

Yard Waste Contract

Yard Waste - \$130,000 in 2022. Assumes 5% increase in 2024.

Building Maintenance

Contractual costs for building maintenance.

Road Maintenance

Contractual costs for road maintenance.

OTHER:**Software Licenses**

Contractual costs for Public Works' software licenses for Mechanic Scan Tools

Radios

Contractual costs for radios. Maintenance and licensing.

Supplies

Costs for supplies. Miscellaneous items needed for daily operation.

Sealer of Weights & Measures

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

Fuel/Oil

Costs for Public Works' fuel and oil.

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.

Utilities

Costs for Public Works' utilities.

Heating

Costs for Public Works' heating.

Road Materials

Costs for Public Works' Road materials, such as:

Topsoil, cold patch, HMA, lawn care parts,
equipment repair

Street Signs & Barricades

Costs for Public Works' Street signs and barricades.

Street Salt

Costs for Public Works' street salt.

Equipment Rental

Costs for Public Works' equipment rental.

Street Lighting Electricity

Costs for Public Works' street lighting electricity.

Lawn Care Treatment

Costs for Public Works' lawn care treatment. Weed control and fertilizer applied in-house.

COMMUNITY DEVELOPMENT - EXPENSE

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

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries	148,976	174,444	181,000	160,145
1310	Health Insurance	7,612	41,935	9,761	26,460
2150	Memberships/Dues & Subscriptions	847	1,250	1,400	1,800
1330	Social Security & Medicare	9,124	13,345	13,847	11,869
1340	Wisconsin Retirement	6,744	11,739	12,453	10,674
1350	Life Insurance	456	721	721	721
1360	Long-Term Disability	158	191	191	191
1365	Workers Compensation	3,922	5,150	5,150	2,800
2110	Mileage Reimbursement	-	750	500	750
2160	Training/Conferences	180	2,500	3,000	3,000
TOTAL SALARY & BENEFITS EXPENDITURES		178,019	252,025	228,022	218,410
CONTRACTUAL					
4150	Plan Review and Inspections Previous Years 2019-22	-	-	116,689	-
4150	Plan Review & Inspection Services	501,240	285,000	385,249	300,000
TOTAL CONTRACTUAL EXPENDITURES		501,240	285,000	501,938	300,000
OTHER					
4075	Software Licenses		2,150	500	-
3010	Office Supplies	1,468	1,500	1,500	-
4070	Telephone	790	1,700	970	-
3190	Supplies/Equipment Maintenance	2,320	2,000	2,200	1,000
4020	Other Fees			-	500
3170	Inspection Services	518,232	-		
8530	Contingency	-	-	-	1,000
TOTAL OTHER EXPENDITURES		522,810	7,350	5,170	2,500
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES		1,202,069	544,375	735,130	520,910

PURPOSE:

Work to continuously improve the City of Glendale as a place to reside, work, live, and recreate, implement the Comprehensive Plan, advocating and facilitating high quality development, ensuring our business and community have access to resources to grow, and insuring the communities' structures meeting standards for safety and health.

DEPARTMENT DESCRIPTION:

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

The City of Glendale offers a comprehensive community development office providing:

- Comprehensive Planning
 - Comprehensive Plan
 - Bike and Pedestrian Planning
 - Long Range Implementation of Projects
- Zoning Administration
 - Board of Appeals
 - Sign Reviews
 - Occupancy and Business Use Reviews
 - Zoning Verification
 - Conditional Use Approvals
 - Zoning and Reviews
- Development Plan Review
 - Site Plan and Architectural Review
 - Land Divisions and Consolidations
- Economic Development
 - Assist with local Financial Resources
 - Assist with state Financial Resources
- Environmental Preservation
 - Flood Plain Management
- Historic Preservation
- Building Inspections
 - Oversees the contractual work of Safe Built regarding Building, Electrical, HVAC, Plumbing, Plan Review, and other inspections required under adopted building regulations and ordinances.

SALARIES/BENEFITS:**Salaries**

Includes salaries for the following positions:

Community Development Director
Planner

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:**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.

Fuel Storage Tank Inspection Services

Contractual costs for building plan review and inspection services with Safe Built. The contract began in 2018, with new year begins in June of each year, unless 90 days prior written notice is provided.

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)

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
INTERGOVERNMENTAL					
4000	Humane Society	22,310	22,310	22,310	23,000
4005	Health Department IGA	94,221	94,221	101,938	106,484
TOTAL INTERGOVERNMENTAL EXPENDITURES		116,531	116,531	124,248	129,484
OTHER COSTS					
8530	Contigent	-	1,000	-	1,000
TOTAL OTHER EXPENDITURES		-	1,000	-	1,000
TOTAL HEALTH & HUMAN SERVICES EXPENDITURES		116,531	117,531	124,248	130,484

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	2020 Population			Communicable Disease		2024 Contribution
Bayside	4,482	6.62%	\$ 24,001	5.30%	\$ 8,234	\$ 32,236
Brown Deer	12,507	18.48%	\$ 66,976	25.30%	\$39,307	\$ 106,282
Fox Point	6,934	10.24%	\$ 37,132	8.60%	\$13,361	\$ 50,493
Glendale	13,357	19.73%	\$ 71,528	22.50%	\$34,956	\$ 106,484
River Hills	1,602	2.37%	\$ 8,579	2.40%	\$ 3,729	\$ 12,308
Shorewood	13,859	20.47%	\$ 74,216	18.80%	\$29,208	\$ 103,424
Whitefish Bay	14,954	22.09%	\$ 80,080	17.10%	\$26,567	\$ 106,647
TOTAL	70%			30%		517,873.68

OTHER COSTS:

Contingent

Costs for unanticipated costs related to Community Health.

LIBRARY - EXPENSE

**General Fund (101)
General Government (526)
Library (71)**

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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INTERGOVERNMENTAL					
4005	Library IGA	481,279	475,291	477,448	483,225
TOTAL INTERGOVERNMENTAL EXPENDITURES		481,279	475,291	477,448	483,225

TOTAL LIBRARY EXPENDITURES		481,279	475,291	477,448	483,225
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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.

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	12,236.69
Fox Point	5%	\$967,232.18	12,236.69
Glendale	5%	\$967,232.18	12,236.69
River Hills	5%	\$967,232.18	12,236.69
TOTAL			\$48,946.78

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%	\$929,988.73	\$158,042.37
Fox Point	6,934	26.29%	\$929,988.73	\$244,503.75
Glendale	13,357	50.64%	\$929,988.73	\$470,988.83
River Hills	1,601	6.07%	\$929,988.73	\$56,453.78
TOTAL	26,374	100%	\$929,988.73	\$929,988.73

TOTAL CONTRIBUTION

Community	Contribution
Bayside	\$170,279.07
Fox Point	\$256,740.44
Glendale	\$483,225.53
River Hills	\$68,690.47
TOTAL	\$978,935.51

PROPERTY & LIABILITY - EXPENSE

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

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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CONTRACTUAL					
7010	Official Bonds	326	500	500	-
7030	Liability Insurance	109,542	129,211	129,211	-
7040	Property Floater	21,931	24,000	24,000	-
7060	Boiler	969	1,163	1,163	-
TOTAL EXPENDITURES		132,768	154,874	154,874	-

BUILDING & TECHNOLOGY - EXPENSE

General Fund (101)
 General Government (518)
 Building & Technology (12)

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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CONTRACTUAL					
4090	Housekeeping & Janitorial	38,185	43,250	41,520	55,000
3055	Copier Maintenance	-	-	-	23,850
5060	Buildings	13,428	10,000	5,000	7,500
TOTAL CONTRACTUAL EXPENDITURES		51,613	53,250	46,520	86,350

INTERGOVERNMENTAL					
4076	Information Technology Support		-	-	106,335
TOTAL INTERGOVERNMENTAL EXPENDITURES		-	-	-	106,335

OTHER COSTS					
4075	Software Licenses		-	-	47,920
3020	Computer Equipment			-	22,500
3060	Service Request System	-	-	-	9,343
3010	Office Supplies	-	5,800	6,000	11,000
3040	Postage	-	-	-	25,000
3151	Property Maintenance Mow/Plow	-	-	1,000	1,000
4060	Utilities	76,704	72,000	75,000	75,000
4070	Telephone/Internet	2,435	6,500	21,480	21,480
TOTAL OTHER EXPENDITURES		79,139	84,300	103,480	213,243

TOTAL EXPENDITURES		130,752	137,550	150,000	405,928
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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:

Information Technology Support

Intergovernmental costs for IT Support Services. Costs paid to the Village of Bayside.

Software Licenses

Job Posting	2,000
Office 365 (24 G5) (64 G1)	28,998
Website	4,000
Adobe Acrobat (20)	1,908
BSA Software	
IN Design & Canva	750
Back-up Storage	750
KnowBe4	3,203
GCS Software Land Nav	1,000
CTA Access	2,311
Software Training	1,000
Misc.	2,000
TOTAL	47,920

Computer Equipment

Costs to purchase replacement workstation computers and other essential computer equipment. Assumes the replacement of 10 computers annually. \$1,000 for new access point and \$15,000 for firewall replacement.

Copier Maintenance

Costs for City-wide copier maintenance, except Court and other funds.

Service Request System

Costs for service request system.

Office Supplies

Costs for all General Fund office supplies.

Postage

Costs for postage for General Fund purposes.

Housekeeping & Janitorial

Monthly costs for janitorial Services for all general municipal facilities.

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.

WATER/SEWER/STORM SEWER REVENUE

FUNDS 201, 250 & 900

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SANITARY SEWER 201					
6412	Sewer Penalty	15,247	14,000	14,000	14,000
3792	Local Grant	-	-	-	-
8300	Sale of Equipment	215	-	-	-
8907	Miscellaneous Revenue	-	-	-	-
6406	Sewer Usage Metro	1,245,182	1,125,000	1,200,000	1,242,933
8111	Earned Interest	37,911	-	135,000	75,000
6402	Sewer Usage Local	969,459	975,000	983,000	995,000
TOTAL SANITARY SEWER REVENUE		2,268,014	2,114,000	2,332,000	2,326,933
STORM WATER 250					
6416	Storm Water Penalty	6,622	5,500	5,500	5,500
3690	State Grant	-	-	-	-
8111	Earned Interest	37,911	-	22,000	10,000
6411	Storm Water Charges	1,148,554	1,150,000	1,150,000	1,173,000
TOTAL STORM WATER REVENUE		1,193,087	1,155,500	1,177,500	1,188,500
WATER 900					
6110	Residential	1,055,473	1,100,500	1,100,000	1,100,000
6120	Commercial	623,348	625,000	625,000	625,000
6130	Industrial	300,796	360,000	370,000	300,000
6140	Public Authority	73,914	65,000	70,000	65,000
6150	Multifamily Residential	301,911	285,000	300,000	315,000
6200	Private Fire Protection Service	57,412	58,000	58,000	56,484
6300	Public Fire Protection Service	686,670	690,000	690,000	690,000
8201	Rental Income	29,261	21,500	21,500	21,500
7000	Forfeited Discounts	51,144	60,000	40,000	50,000
7100	Miscellaneous Revenues	10,333	10,000	9,000	10,000
8111	Earned Interest	37,911	-	-	-
7400	Other Water Revenues	241,319	95,000	5,000	5,000
TOTAL WATER REVENUE		3,469,492	3,370,000	3,288,500	3,237,984
MISCELLANEOUS					
	EARNED INTEREST	37,911	-	-	-
TOTAL UTILITY REVENUE		37,911	-	-	-
TOTAL WATER/SEWER REVENUE		6,968,504	6,639,500	6,798,000	6,753,417

PURPOSE:

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

SANITARY SEWER:

Sewer Penalty:

Penalties for late payment of water utility bills.

Sewer Usage – Metro:

Metro Sewer Usage revenue for MMSD sanitary sewer services.

Sewer Usage – Local:

Local Sewer Usage revenue for Glendale charges.

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:

Revenue from public authority water usage.

Multifamily Residential:

Revenue from multi-family residential water usage.

Private Fire Protection Service:

Charges for fire protection services on utility bills.

Public Fire Protection Service:

Charges for fire protection services on utility bills.

Rental Income:

Lease revenue for antenna on water tower.

Forfeited Discounts:

Miscellaneous Revenues:

Earned Interest

Interest earnings based on the percentage of fund balance.

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.

Earned Interest

Interest earnings based on the percentage of fund balance.

**WATER/SEWER/STORM SEWER
WATER**

Fund 900

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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SALARY/BENEFITS

51100	Salaries	280,989	255,487	209,809	380,810
51200	Overtime	56,123	22,175	20,000	25,000
51310	Health Insurance	91,105	83,914	75,000	128,466
51330	Social Security & Medicare	22,213	25,740	17,580	29,897
51340	Wisconsin Retirement	19,766	18,384	15,811	25,168
51350	Life Insurance	633	485	485	500
51365	Workers Compensation	6,500	8,345	8,345	7,478
53927	Employee Training-Certification	-	1,000	1,000	1,000
53929	Employee Pens & Benefits-Eye Care/Clothing	-	1,000	1,000	1,000
53926	Employee Pens & Benefits-GASB 68	-	35,000	35,000	35,000
TOTAL SALARY & BENEFITS EXPENDITURES		477,329	451,530	384,030	634,319

INTERGOVERNMENTAL

500.00-09400	North Shore Water Capital	-	290,110	290,110	308,000
500.00-06020	North Shore Water Operating	1,111,802	817,312	750,500	820,000
TOTAL INTERGOVERNMENTAL EXPENDITURES		1,111,802	1,107,422	1,040,610	1,128,000

CONTRACTUAL

539.30-53923	Utility Management			50,000	88,440
539.30-53923	Leak Detection			23,500	23,500
539.30-53903	Utility Bill Management, Printing and Software			12,000	17,333
536.72-54150	Standpipe Maintenance	-	4,000	65,000	25,000
536.73-54150	Distribution Main Maintenance	479,622	600,000	600,000	600,000
536.75-54150	Service Line Maintenance	23,559	25,000	25,000	25,000
536.76-54150	Meter Maintenance	7,649	10,000	10,000	10,000
536.77-54150	Hydrant Maintenance	75,694	60,000	60,000	60,000
539.20-53930	Miscellaneous	64,386	15,000	15,000	15,000
TOTAL CONTRACTUAL EXPENDITURES		650,910	714,000	860,500	864,273

**WATER/SEWER/STORM SEWER
WATER**

OTHER					
536.61-53160	Storage Facility Materials	2,500	2,500	2,500	2,500
536.62-53160	Distribution Line Materials	15,000	15,000	15,000	15,000
536.63-53160	Meter Materials	5,000	40,000	40,000	40,000
500.00-04080	Transfer - Tax Equivalent	550,000	475,000	475,000	475,000
500.00-04030	Depreciation	755,548	650,000	-	-
000.00-22390	Debt Services				1,810,654
536.64-53160	Customer Installation Materials	500	500	500	500
536.65-53160	Misc. Expenses Transmission/Distribution	2,000	56,000	56,000	56,000
536.66-53666	Trans/Dist Rents	11,000	13,500	13,500	13,500
536.72-53160	Standpipe Materials	1,000	1,000	1,000	1,000
536.73-53160	Distribution Main Materials	28,000	76,000	76,000	76,000
536.75-53160	Service Line Materials	4,500	3,500	3,500	3,500
536.76-53160	Meters Materials	25,000	25,000	25,000	25,000
536.77-53160	Hydrant Materials	11,000	25,000	25,000	25,000
539.02-53160	Meter Reading Materials		2,500	2,500	2,500
539.20-53160	Miscellaneous Materials	-	17,000	17,000	17,000
539.20-53921	Office Supplies & Expense	2,000	5,000	5,000	5,000
539.20-53923	Outside Services Employed	-	-	75,000	75,000
539.20-53924	Property Insurance	10,366	9,000	9,000	9,000
539.20-53925	Injuries & Damages Insurance	7,932	12,000	12,000	12,000
539.20-53928	Regulator Commission Expense	-	4,000	4,000	4,000
539.20-53929	Employ Clothing/Eye Care	1,000	1,000	1,000	1,000
539.20-53930	Misc. General Expenses		15,000	15,000	15,000
539.20-54070	Admin & General Telephone	1,000	1,000	1,000	1,000
539.30-53902	Admin - Meter Reading	2,500	-	4,500	4,500
539.30-53903	Admin - Cust Accts - Cust. Records	2,500	-	8,400	8,400
539.30-53923	Admin - Cust Accts - Outside Servs Emp		-	36,000	36,000
TOTAL OTHER EXPENDITURES		1,438,346	1,449,500	923,400	2,734,054
TOTAL WATER EXPENDITURES		3,678,387	3,722,452	3,208,540	5,360,646

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.

Debt Services

Costs for the debt services related to the utility.

Storage Expenses

Costs to store various water system equipment.

Distribution Main Equipment

Costs for the purchase of distribution water mains.

North Shore Water Capital

Capital Expenditures for North Shore Water Commission. Capital expenses are shared by each member based on the percentage of water delivered to each member over the previous 5 years. 49.81% in 2024.

North Shore Water Operating

Operating Costs to purchase water from the North Shore Water Commission. Total operating cost \$1,577,518. Glendale is 51.81% of operating expenditures based on the City's percentage of consumption.

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

Fund 201

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries	136,106	169,650	144,990	215,804
1111	Overtime	852	1,200	1,000	1,200
1310	Health Insurance	15,837	23,000	20,000	63,889
1330	Social Security & Medicare	3,873	13,070	11,168	15,836
1340	Wisconsin Retirement	3,480	11,362	10,044	14,159
1350	Life Insurance	103	130	130	130
1365	Workers Compensation	1,220	1,800	1,800	3,715
TOTAL SALARY & BENEFITS EXPENDITURES		161,471	220,212	189,132	314,733
INTERGOVERNMENTAL					
4020	Metropolitan Sewerage District	1,214,854	1,080,000	1,080,000	1,242,933
CONTRACTUAL					
3190	Utility Bill Management & Printing			12,000	17,333
5090	Sewer system repairs	639,880	115,000	350,000	500,000
4010	Consultant Fees	200	500,000	500	4,000
4151	Engineering services	47,801	7,500	60,000	60,000
TOTAL CONTRACTUAL EXPENDITURES		687,881	622,500	422,500	581,333
OTHER					
4070	Telephone	255	450	450	450
4030	Depreciation	64,249	60,000	-	-
2390	Debt Services	-	-	-	118,635
3190	Admin, Billing, Collection	-	115,000	-	-
3190	Other supplies and expenses	3,400	5,000	5,000	5,000
4075	Computer software	-	81	81	81
TOTAL OTHER EXPENDITURES		67,904	180,531	5,531	124,166
TOTAL SANITARY SEWER EXPENDITURES		2,132,110	2,103,243	1,697,163	2,263,165

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.

Debt Services

Costs for the debt services related to the utility.

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
STORM SEWER**

Fund 250

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
SALARY/BENEFITS					
1100	Salaries	133,746	115,285	100,741	153,822
1111	Overtime	4,078	17,000	17,000	15,000
1310	Health Insurance	31,251	46,000	46,000	43,219
1330	Social Security & Medicare	6,037	9,966	9,007	11,094
1340	Wisconsin Retirement	5,396	8,552	8,101	9,895
1199	WRS GASB 68	-	9,000	9,000	9,000
1350	Life Insurance	197	94	94	94
1365	Workers Compensation	2,415	2,700	2,700	2,596
2410	Employee Training-Certification	-	-	-	4,000
6100	Fringe Benefits	20,823	22,000	22,000	22,000
TOTAL SALARY & BENEFITS EXPENDITURES		203,943	230,597	214,643	270,720
CONTRACTUAL					
4141	Catch basin repair	-	120,000	120,000	120,000
4142	Televising	-	40,000	40,000	40,000
5090	Storm Sewer Repairs	-	120,000	120,000	300,000
4143	Wisconsin DNR	-	2,000	2,000	2,000
4144	Sweeping	-	74,000	5,000	5,000
3152	Maintenance	-	32,000	32,000	32,000
4159	Ditching Program	253,908	262,000	15,000	325,000
4150	Contractual Services	385,630	325,000	100,000	-
4145	Utility Bill Management & Printing	-	-	12,000	17,333
4151	Engineering/MS4 Permit	115,325	15,000	15,000	65,000
TOTAL CONTRACTUAL EXPENDITURES		754,863	990,000	461,000	906,333
OTHER					
4030	Depreciation	108,822	115,000	-	-
2390	Debt Services	-	-	-	110,928
3160	Other supplies and expense	41,358	25,000	25,000	25,000
TOTAL OTHER EXPENDITURES		150,180	140,000	25,000	135,928
TOTAL STORM SEWER EXPENDITURES		1,108,986	1,360,597	700,643	1,312,981

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:

Debt Services

Costs for the debt services related to the utility.

Other Supplies and Expense

Costs for other supplies and expenses.

SPECIAL REVENUE FUND - ENVIRONMENTAL

FUND 260

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
6420	User Fees	615,127	614,000	610,464	610,000
8111	Earned Interest	-	-	-	10,400
6421	Penalties and Interest	14,997	2,200	3,845	2,200
TOTAL REVENUES		630,124	616,200	614,309	622,600

EXPENDITURES					
9116	Enironmental Engineering	45,734	25,000	18,000	20,000
4150	Solid Waste Collection	-	-	-	517,432
4150	General Fund Transfer	488,105	488,105	492,792	-
TOTAL EXPENDITURES		533,839	513,105	510,792	537,432

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.

Solid Waste Collection

Contractual costs for refuse collection.

SPECIAL REVENUE FUND - POLICE ACQUISITION

FUND 204

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES	
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5046	Justice	160,234	-	-	500
8111	Earned Interest	-	-	6,215	3,000
8907	Treasury	1,380	-	-	500
TOTAL REVENUES		161,614	-	6,215	4,000

EXPENDITURES	
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5047	Justice	10,274	4,800	507	17,000
9116	Treasury	-	-	-	17,000
TOTAL EXPENDITURES		10,274	4,800	507	34,000

City of Glendale

Special Revenue Fund-Police Acquisition Fund

PURPOSE:

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

DEPARTMENT 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

Treasury

\$10,000 – unanticipated expenses

\$7,000 – general equipment

SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT

Fund

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES	
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44118	Motion Sign Fees	-	-	-	300,000
44202	Other Revenue	-	-	-	100
41210	Hotel Tax Surplus				20,000
44310	Electronic Billboard			79,500	12,000
TOTAL REVENUES		-	-	79,500	332,100

CONTRACTUAL EXPENDITURES	
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4010	Zoning Code Update	-	75,000	-	75,000
4020	Housing Study	-	20,000	-	20,000
4030	Branding/Wayfinding Signage Study	-	-	-	20,000
4040	Target Area Investment Study	-	20,000	-	20,000
TOTAL EXPENDITURES		-	115,000	-	135,000

PURPOSE:

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

REVENUES:

Revenues for the Economic Development Fund come from a number of sources.

- **Digital Display Billboard in PD** Onetime revenue related to a Digital Display board located within a Planned Unit Development.
- **Digital Display Permits.** Permit fees related to the permitting of 5 structures and 10 digital display boards and amendments located within the community. These funds typically will be limited once all structures and 10 digital display boards are permitted and installed.
- **Hospitality (Hotel) Tax** – Hospitality tax is allowed for funding tourism promotion and tourism development. Tourism Development There are a number of items such as way finding signage that can contribute to the transient tourist experience in Glendale.

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.

Branding/Wayfinding Signage Study

The City of Glendale created several entry signs in the early 1990's and the newer gateway signage along Silver Spring Drive in the late 1990s early 2000s. Many of these signs are coming to the end of their useful lives. In addition, many communities are introducing wayfinding signage that assists visitors to major attractions. These include specific venues, parks, and other gathering locations. To be competitive within the tourism industry, it is recommended that funding from the hospitality funding be used to develop a plan for branding, entry signage, and wayfinding. This request is for a small percentage of the Hospitality Fund's overall revenues be appropriated to the Economic Development Fund to first study, then devise a plan before finally implementing it. Implementation of the plan would be carried out over several years to spread the cost of implementation over multiple budget years. Such a plan could coincide with upcoming projects such as the Silver Spring Drive reconstruction or other similar projects.

SPECIAL REVENUE FUND - CRIME PREVENTION & K-9

Fund 205

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES	
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8981	K-9 Revenue	24,491	9,500	18,000	15,000
8982	Crime Prevention Revenue	3,651	2,500	5,450	1,600
8982	Vest Grant				2,835
8112	Run/Walk Revenue	-	9,000	-	-
8111	Earned Interest	-	-	3,800	1,500
8907	Miscellaneous Revenue	4,472	5,292	1,000	5,000
TOTAL REVENUES		32,614	26,292	28,250	25,935

EXPENDITURES	
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5020	Current - Public Safety	-	10,584	-	-
5052	Vest Repacments	-	-	-	7,700
5051	K-9 Expense	4,376	6,000	4,000	5,500
5052	Crime Prevention Expense	11,828	9,000	8,500	3,200
TOTAL EXPENDITURES		16,204	25,584	12,500	16,400

PURPOSE:

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

DEPARTMENT DESCRIPTIONS:

The Police Crime Prevention and K-9 Fund is funded by donations and fundraising efforts of the Police Department. The proceeds are to cover the expenses of various Crime Prevention and community outreach programs, the purchase of new body armor, and expenses related to the K-9 program.

REVENUES:

K-9 Revenue

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

Vest Replacement Grant

Anticipate receiving \$2,835 BVP grant for purchase of 7 body armor vests.

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 Crime Prevention program not classified elsewhere.

EXPENDITURES:

K-9 Expense

Costs for the City's K-9 program.

Vest Replacements

Anticipate spending \$7,700 for the purchase of 7 body armor vests and carriers.

Crime Prevention Expense

General costs for the City's crime prevention program.

SPECIAL REVENUE FUND - RECYCLING

Fund 221

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
1110	Taxes - General Property Tax	80,000	80,000	80,000	90,000
6319	Public charges for services - recycling	2,422	1,500	1,920	1,500
8111	Earned Interest	-	-	2,600	1,250
3545	Intergovernmental - grants	61,587	61,500	61,586	61,500
TOTAL REVENUES		144,009	143,000	146,106	154,250

EXPENSES					
4150	Recycling	156,548	155,376	154,564	161,247
TOTAL EXPENSES		156,548	155,376	154,564	161,247

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.

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. 2024 – assumes 5% CPI increase per the agreement for this service.

SPECIAL REVENUE FUND - HOTEL

Fund 244

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
8111	Earned Interest	-	-	8,900	4,000
1210	Taxes - Hotel and Motel Room Tax	990,864	900,000	1,224,279	1,000,000
TOTAL REVENUES		990,864	900,000	1,233,179	1,004,000

FUND EXPENSES					
8090	Convention and Tourism	420,243	321,426	430,579	351,700
8505	General Fund Contributrion	632,074	578,574	793,700	648,300
TOTAL EXPENDITURES		1,052,317	900,000	1,224,279	1,000,000

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

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES

1110	General Fund Contribution	58,782	-	-	20,000
6510	Food/Beverage Sales	1,455	-	833	1,000
8000	Donations - 4th of July	14,830	-	47,000	10,000
8111	Earned Interest	-	-	900	200
8001	Donations - Music in the Glen	7,589	-	5,820	6,000
TOTAL REVENUES		82,656	-	54,553	37,200

FUND EXPENSES

	Staff Charges	11,767	-	-	-
3930	Maslowski Park Events				15,000
8120	Independence Day	37,596	25,257	39,104	42,000
8320	Music In The Glen	5,791	18,836	5,791	6,000
TOTAL EXPENDITURES		55,154	44,093	44,895	63,000

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 4th 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.

Maslowski Park Events

Costs for other events held at Maslowski Park.

SPECIAL REVENUE FUND - RICHARD E. MASLOWSKI COMMUNITY PARK

Fund 270

		ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
REVENUES					
4511	Beer	18,302	22,500	12,000	20,000
6510	Soda / Food	21,386	25,000	33,000	25,000
6512	Vending Machine	1,076	750	500	500
6721	Park Rentals	15,335	18,000	9,000	12,000
8000	Nicolet Contribution	-	11,500	14,500	11,500
8975	Veteran Memorial Names	505	750	500	750
8111	Earned Interest	-	-	-	-
8907	Miscellaneous Revenue	11,918	1,500	622	1,500
NON-CITY REVENUES		68,522	80,000	70,122	71,250
8000	REM Park Contributions	-	-	-	54,800
8912	General Fund Contribution	75,000	75,000	75,000	25,000
TOTAL CITY REVENUE		75,000	75,000	75,000	79,800
TOTAL REVENUES		143,522	155,000	145,122	151,050
SALARY/BENEFITS					
1110	Part Time Wages	9,106	20,000	7,700	10,000
1100	Full-time Wages	48,276	40,000	50,000	51,707
1200	Overtime Wages	-	1,000		1,000
1310	Health Insurance	18,061	10,835	10,000	17,199
1330	Social Security & Medicare	4,431	4,292	4,472	5,562
1340	Wisconsin Retirement	3,160	2,835	3,340	3,557
1350	Life Insurance	123	78	80	80
1365	Workers Compensation	1,891	1,950	2,000	933
TOTAL SALARY & BENEFITS EXPENDITURES		85,048	80,990	77,592	90,038
OTHER EXPENSES					
2511	Beer	4,740	7,000	6,551	7,000
2510	Soda / Food	15,039	11,000	16,500	15,000
2512	Vending	-	-	-	-
3010	Supplies	5,985	5,000	4,000	4,000
4020	Miscellaneous Fees	12,197	6,000	9,994	7,000
4060	Utilities	19,072	15,000	18,000	18,000
4070	Telephone	380	450	480	500
4075	Computer Software License	-	80	80	80
4090	Janitorial	1,582	1,000	1,265	1,000
6200	Sales Tax	2,314	2,500	2,275	2,275
5060	Building	6,255	-	-	-
6250	Bank / Processing Fees	988	1,200	1,053	1,200
TOTAL OTHER EXPENDITURES		68,552	49,230	60,198	56,055
TOTAL REM EXPENDITURES		153,600	130,220	137,790	146,093

City of Glendale

Special Revenue Fund-REM Community Park

PURPOSE:

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

DEPARTMENT 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.

Property Tax Contribution

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

REM Park Contributions

Donations for the operation of the Maslowski Park.

City of Glendale

Special Revenue Fund-REM Community Park

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

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

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
	Earned Interest	-	-	59,000	15,000
3300	Federal Government	696,915	591,796	668,204	-
TOTAL REVENUES		696,915	591,796	727,204	15,000

EXPENSES					
3166	COVID -19 Response	-	-	-	750,000
TOTAL EXPENDITURES		-	-	-	750,000

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 2024.

EXPENSES:**COVID-19 Response**

Costs for any COVID-19 expenses to be determined by the Common Council.

SPECIAL REVENUE FUND - HEALTH & HUMAN SERVICES

Fund 248

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
8111	Earned Interest	-	-	16,000	8,000
1110	Property Taxes	495,631	490,249	490,249	500,000
TOTAL REVENUES		495,631	490,249	506,249	508,000

FUND EXPENSES					
1315	Retiree Health Insurance	638,047	545,000	578,000	611,184
TOTAL EXPENDITURES		638,047	545,000	578,000	611,184

City of Glendale

Special Revenue Fund-Health and Human Services

PURPOSE:

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

DEPARTMENT DESCRIPTIONS:

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

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
5110	Old Bayside	4,295	30,000	14,561	15,000
5130	Restitution	-	-	-	5,000
5140	North Shore Municipal Court	127,371	140,000	118,424	650,000
TOTAL REVENUES		131,666	170,000	132,985	670,000

SALARY/BENEFITS					
1110	Part Time Wages	22,000	21,996	22,000	22,000
1100	Full-time Wages	59,603	49,269	59,426	61,209
1310	Health Insurance	-	20,000	-	-
1330	Social Security & Medicare	6,248	5,452	4,555	6,366
1340	Wisconsin Retirement	3,852	3,315	4,041	4,211
1350	Life Insurance	419	396	390	400
2160	Training, Memberships, Conferences	845	2,000	2,145	2,420
1365	Workers Compensation	145	300	138	1,091
TOTAL SALARY & BENEFITS EXPENDITURES		93,112	102,728	92,696	97,697

INTERGOVERNMENTAL					
5085	Restitution	-	-	-	5,000
5081	Glendale General Fund Share	-	-	-	312,092
5080	Old Bayside Share				5,505
5082	Bayside General Fund Share				34,500
5083	North Shore Court State Share			-	146,091
5084	North Shore Court County Share	-	-	-	38,847
TOTAL INTERGOVERNMENTAL EXPENDITURES		-	-	-	542,035

EXPENSES					
4020	Glendale Fees	30,575	35,000	35,000	36,050
4070	Telephone/Internet	970	2,600	288	300
3010	Office Supplies	1,375	3,500	1,000	1,500
3190	Copier Lease	1,818	2,000	1,500	1,500
3040	Postage	-	3,000	2,100	2,500
4080	TIPPS Software	13,748	15,000	14,161	14,586
9000	Annual Capital	-	7,000	6,000	7,000
TOTAL EXPENDITURES		48,486	68,100	60,049	63,436

TOTAL NORTH SHORE COURT EXPENDITURES		141,598	170,828	152,745	703,168
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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:

Old Bayside

Contribution for the Village of Bayside for their share of the cost of the North Shore Municipal Court. The North Shore Court retains \$33 per ticket.

Restitution

Pass through revenue for restitution received by the North Shore Court.

North Shore Municipal Court

Revenue from North Shore Municipal Court fines and fees. The North Shore Court retains \$33 per ticket.

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.

Training, Meetings & Conferences

Costs for training, memberships and conferences for the Court Clerk and Judge 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.

INTERGOVERNMENTAL:

Restitution

Pass through expenditures for restitution received by the North Shore Court.

Glendale General Fund Share

Share of Court Fines attributed to the Glendale General Operating Fund.

Old Bayside Share

Share of Court Fines attributed to Old Bayside Revenues. Paid to the Village of Bayside.

Glendale General Fund Share

Share of Court Fines attributed to the Glendale General Operating Fund.

Bayside General Fund Share

Share of Court Fines attributed to the Bayside General Operating Fund.

North Shore Court – County Share

Share of ticket revenue attributed to the County's share.

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.

Glendale share - \$10,291.

Bayside share - \$4,295.

Annual Capital

Costs for possible Court capital improvements, if necessary.

GENERAL CAPITAL FUND

Fund 420

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES					
43300	Federal Grants	-	-	-	50,000
43690	State Grants	40,892	-	-	50,000
43792	Local Grant	4,000	-	-	175,000
48000	Contributions	18,741	-	-	50,000
48300	Sale of Equipment	-	17,000	17,000	5,000
48907	Miscellaneous Revenue	131,612	120,000	120,000	120,000
48111	Earned Interest	-	-	144,000	70,000
49101	Proceeds of Debt	4,688,880	-	-	3,239,246
	TOTAL REVENUES	4,884,125	137,000	281,000	3,759,246

FUND EXPENSES					
	Capital Outlay	4,697,498	3,166,285	3,166,285	-
Vehicle and Equipment Replacement					
58063	Police Squad/Body Camera Cloud Program	-	55,000	23,000	-
58005	Water Utility Trailer				85,000
58310	Plow Truck with Wing	-	450,000	350,000	450,000
58310	Leaf Vacuuming Unit (Hook Lift)	-	-	-	145,000
58331	Floating Pickup Truck/Alley Plow Package	-	35,000	-	-
58310	Public Works Pickup Truck	-	30,000	-	65,000
58063	Police Squads (w/equipment)	-	109,000	167,319	226,600
58063	Firearms / Service Pistols and Rifle Sights	-	71,560	87,003	-
58310	Toro Riding Mower 60"	-	20,000	22,340	20,000
Street and Right of Way Maintenance					
58340	Upgrade Street Lighting	-	75,000	50,000	375,000
58310	Cracksealing	-	24,000	24,000	-
58082	Sidewalk Rehabilitation	-	100,000	70,172	50,000
58054	Pavement Patching	-	-	-	50,000
58054	Miscellaneous Nuisance Pavement Repairs	-	225,000	196,189	-
58079	Traffic Calming	-	100,000	56,000	144,000
58003	Pavement Markings	-	15,000	15,000	15,000
58079	Silver Spring Design Engineering	-	-	200,000	458,000
58003	Road Reconstruction	-	-	153,647	504,000
58003	Alley Reconstruction	-	-	-	468,000
58082	Green Bay Sidewalk to Benard	-	-	-	175,000
58054	Mount Royal Landscaping	-	-	-	250,000
58003	Port Washington Rd & Jean Nicolet Rd Improvements	-	-	1,227,378	1,227,378
58070	Bender Bridge - Expansion Repair	-	125,000	15,088	125,000

Utility Improvements					
	Sanitary Sewer Rehabilitation	-	300,000	-	-
58004	Watermain Replacement	-	-	-	1,473,500
	Ditching Program	-	325,000	-	-
	Hydrant Rehabilitation	-	30,000	-	-
	Catch Basin Maintenance	-	100,000	-	-
58008	Drainage Ditch Maintenance	-	85,000	-	-
58310	Stormwater Permit Compliance	-	35,000	-	-
Other Capital Improvement					
58098	Building Department Software	-	25,000	-	25,000
58031	Maslowski Park Foul Ball Structure		23,000	22,680	-
58088	Document Management Scanner	-	5,500	-	5,500
58050	CORP Development Cost	-	-	-	20,000
58071	Express Votes (6 Machines)	-	-	-	24,000
TOTAL EXPENDITURES		4,697,498	5,529,345	5,846,101	6,380,978

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 2024 Budget.

SIGNIFICANT CAPITAL PROJECTS:

Capital Improvement Projects as approved in the 2024 5-Year Capital Improvement Plan by the Common Council.

- Vehicle and Equipment Replacement
- Street and Right of Way Maintenance
- Utility Improvements
- Other Capital Improvements

CAPITAL PROJECT FUND - TIF #7

TIF #7 Capital Projects Fund (477)

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES				
Taxes - TIF Increment	2,359,264	2,233,418	2,233,418	2,233,418
Computer exemption payment	322,269	322,269	5,000	5,000
Personal property aid	109,864	185,075	5,000	5,000
Interest income	22,398	5,000	10,000	10,000
TOTAL REVENUES	2,813,795	2,745,762	2,253,418	2,253,418

EXPENSES				
Outlay	3,179	3,000	3,000	3,905
TIF Payment	2,156,421	2,156,421	2,156,421	2,156,421
TOTAL EXPENDITURES	2,159,600	2,159,421	2,159,421	2,160,326

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)

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES

1110	Taxes - TIF Increment	749,662	876,141	1,123,340	1,400,000
3414	Computer exemption payment	23,234	23,234	-	-
3415	Personal property aid	32,034	32,000	32,000	32,000
8111	Interest income	32,645	10,000	10,000	10,000
8970	Miscellaneous revenue	6,808	-	-	-
TOTAL REVENUES		844,383	941,375	1,165,340	1,442,000

EXPENSES

	Outlay	38,039	100,000	-	-
8515	Developer Incentive	738,743	908,141	1,242,070	1,400,000
TOTAL EXPENDITURES		776,782	1,008,141	1,242,070	1,400,000

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

Fund 301

ACTUAL 2022	BUDGET 2023	EST. YR. END 2023	BUDGET 2024
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REVENUES						
41110	Taxes - General Property Tax		2,847,372	2,847,372	2,847,372	3,239,246
49101	Utility Funds Debt		-	2,420,591	2,242,591	2,040,217
49011	Capital Projects Fund		-	264,170	264,170	214,143
	North Shore Fire Contributions		-	-	-	335,651
49008	Capital Projects Fund TIF #7		2,156,421	2,156,421	2,156,421	2,156,421
TOTAL REVENUES			5,003,793	7,688,554	7,510,554	7,985,678

EXPENSES						
GENERAL FUND						
58760	Promissory notes	4/21/14	-	-	-	165,291
58760	Promissory notes	4/13/15	-	-	-	214,225
58760	Promissory notes	4/4/16	-	-	-	727,600
58760	Promissory notes	4/17/17	-	-	-	324,660
58760	Promissory notes	4/17/17	-	-	-	296,730
58760	Promissory notes (levy & SA)	6/28/18	-	-	-	504,100
58760	Promissory notes	8/5/19	-	-	-	24,500
58760	GO Refunding Bonds, Series 2023A	5/23/23	-	-	-	479,501
58760	GO Refunding Bonds, Series 2023B	7/25/23	-	-	-	640,642
58760	State Trust Fund Loan	12/21/20	-	-	-	197,191
58760	State Trust Fund Loan	12/28/21	-	-	-	433,588
TOTAL GENERAL FUND						4,008,028
TIF						
78510	GO refinancing (TIF #7)	3/27/19	-	-	-	276,750
58750	State Trust Fund Loan (TIF #7)	8/31/20	-	-	-	1,879,671
TOTAL TIF						2,156,421
Water						
22390	Promissory notes	4/21/14	-	-	-	37,582
22390	Promissory notes	4/13/15	-	-	-	59,999
22390	Promissory notes	4/4/16	-	-	-	191,673
22390	Promissory notes	4/17/17	-	-	-	298,587
22390	Promissory notes	6/28/18	-	-	-	187,050
22390	Promissory notes	8/5/19	-	-	-	131,500
22390	GO Refunding Bonds, Series 2023B	7/25/23	-	-	-	384,296
58750	State Trust Fund Loan	12/21/20	-	-	-	356,237
58750	State Trust Fund Loan	12/28/21	-	-	-	164,130
TOTAL WATER						1,811,054

DEBT SERVICES FUND

Fund 301

	Sanitary Sewer					
22390	Promissory notes	4/21/14	-	-	-	40,586
22390	Promissory notes	4/13/15	-	-	-	69,902
22390	Promissory notes	4/4/16	-	-	-	2,404
22390	Promissory notes	4/17/17	-	-	-	5,743
TOTAL SANITARY SEWER						118,635
	Stormsewer					
22390	Promissory notes	4/22/13	-	-	-	30,591
22390	Promissory notes	4/21/14	-	-	-	42,524
22390	Promissory notes	4/13/15	-	-	-	16,223
22390	Promissory notes	4/4/16	-	-	-	21,590
TOTAL STORMSEWER						110,928
58750	Principal	-	4,195,350	4,195,352	4,195,352	-
58760	Interest	-	927,442	927,442	927,442	-
TOTAL EXPENDITURES			5,122,792	5,122,794	5,122,794	8,205,066

FUND PURPOSE:

To fund the debt services payments for City, TIF and utility fund debt.

REVENUE:**General Fund Property Taxes:**

The General Fund's portion of the revenue to finance the City's property tax levy. Property Tax levy will adjust to the previous year's debt payment.

Utility Fund Debt

Revenue from the Utility funds to pay for their portion of the debt. This revenue is placed as an expense in each Utility Fund.

Capital Projects Fund

Revenue from the Capital Projects fund to pay for certain debt obligations related to the North Shore Fire and Rescue Debt obligation.

North Shore Fire Contributions

Revenue from the other North Shore communities to fund their portion of the debt related to Station 82 Debt issuance.

Capital Projects Fund TIF #7

Revenue from TIF# 7 to pay for its portion of the City's debt.

DEBT:**General Fund:**

The General Fund's portion of the debt financed by a portion of the City's property tax levy. Property Tax levy will adjust to the previous year's debt payment.

TIF

Payment for 2 TIF 7 debts owed by the City. 2019 issue matures in 2025. 2020 issue matures in 2028.

Water

Debt issue for water related debt issuances.

Sanitary Sewer

Debt issue for sanitary sewer related debt issuances.

Storm Sewer

Debt issue for storm sewer related debt issuances.