



Budget Summary Report

2026 Budget

November 10, 2025

SUBJECT: 2026 Budget Summary Report

TO: The Honorable Mayor Bryan Kennedy
Common Council

FROM: Karl Warwick, City Administrator

DATE: November 10, 2025

Please find enclosed the Operating and Capital Budgets for Fiscal Year 2026 for the City of Glendale, along with 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, per the approved Schedule.

The Annual Program Budget establishes an operational and financial plan for the delivery of the City's services and the implementation of the City's Capital Improvement Program. It is more than just revenues, expenses, appropriations, and projects. It is a policy document adopted by the Common Council to define the funds to be collected and the services, programs, and activities that 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, rich in diversity and offering a bright, sustainable future of friendly neighborhoods, high-quality education, and recreational opportunities.

The Draft 2026 Budget assumes the following:

- Continued participation in the State's voluntary expenditure restraint program.
- The voluntary expenditure restraint program provides state funding to municipalities:
 - Municipality's municipal-purpose property tax rate must exceed five mills, and
 - Its general fund budget increase must be less than the sum of the annual inflation factor plus a valuation factor for new construction.
 - Certain expenditures are excluded from the budget calculation, such as those for state grants, emergency expenses, and services transferred to or from other entities.
 - The total program funding is set at \$58,145,700 per year.

- A municipality's payment is calculated based on its share of the total "excess levy" (the amount of tax levy above the five-mill standard) among all eligible municipalities.
- Removed Personal Property Taxes from the Property Tax Levy and placed the amount in the new State-Aid.
- Continued adherence to the State's levy limit requirements.
- Includes approved Water Rates by the Public Service Commission (PSC) with a consumer price index price adjustment as permitted by the PSC.
- Maintains the Environmental Charges per the approved Fee Schedule for non-residential customers.
- Includes fees for Recycling, Refuse, and Landscape Waste Collection per the adopted Fee Schedule.
- Maintains the General Fund contributions for REM Park and Special Events Funds.
- No increases in fees for Storm Sewer and Sanitary Sewer rates.
- Creates one full-time Police Officer position, which was eliminated in 2022. Assumes no new additional positions.
- Continues contractual approach for planning and zoning support, partial financial management, and property maintenance.
- Includes higher costs for additional landscape maintenance services to provide public works staff with additional operational time for other essential services.
- New costs for employee wage adjustments and adjustments in health insurance costs within each fund.
- New costs for all North Shore intergovernmental service agreements.
- Includes costs in Crime Prevention for new K-9 and new K-9 vehicle for 2024, 2025, and 2026.
- Expenditures for capital improvements are consistent with the adopted 10-Year Capital Improvement Program for 2026.
- TIF #7 and TIF #8 Funds are funded per the approved agreements, with the addition of TIF #9.
- The Debt Services Fund includes a list of all Debt by function.
- Debt Service expenses were included in the Water/Storm Sewer and Sanitary Sewer funds.
- Earned interest was included in all funds for 2025 and 2026 based on the percentage of fund balance for each fund.

Budget Summary

BUDGET FORMAT

The City's budget uses fund accounting, with separate funds for 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)
- Refuse, Recycling and Yard Waste
- Environmental
- Police Acquisition
- DARE
- Refuse/Recycling
- Hotel
- Special Events
- Health & Human Services
- Richard E. Maslowski Park
- North Shore Municipal Court
- TIF #7
- TIF #8
- TIF #9
- Debt Services

BUDGET EXPLANATION

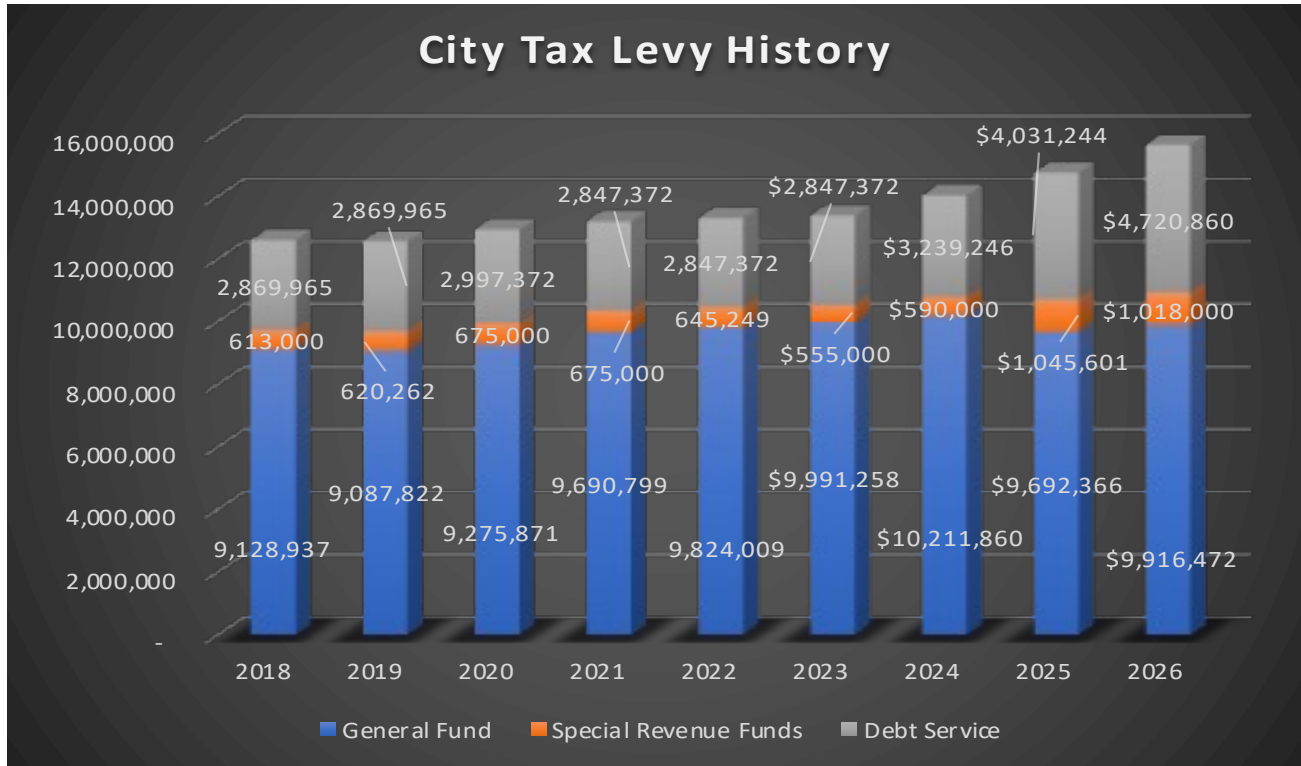
The budget includes hundreds of line items, some of which are small. These are used to facilitate year-to-year and multi-year analysis. Please remember that much of the actual revenue and spending is influenced by non-city factors or demand-driven and is often difficult to predict. Budget numbers are best estimates based on historical data and/or line-item ground-up analysis. 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 differ (higher or lower) depending on service demand driven by 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

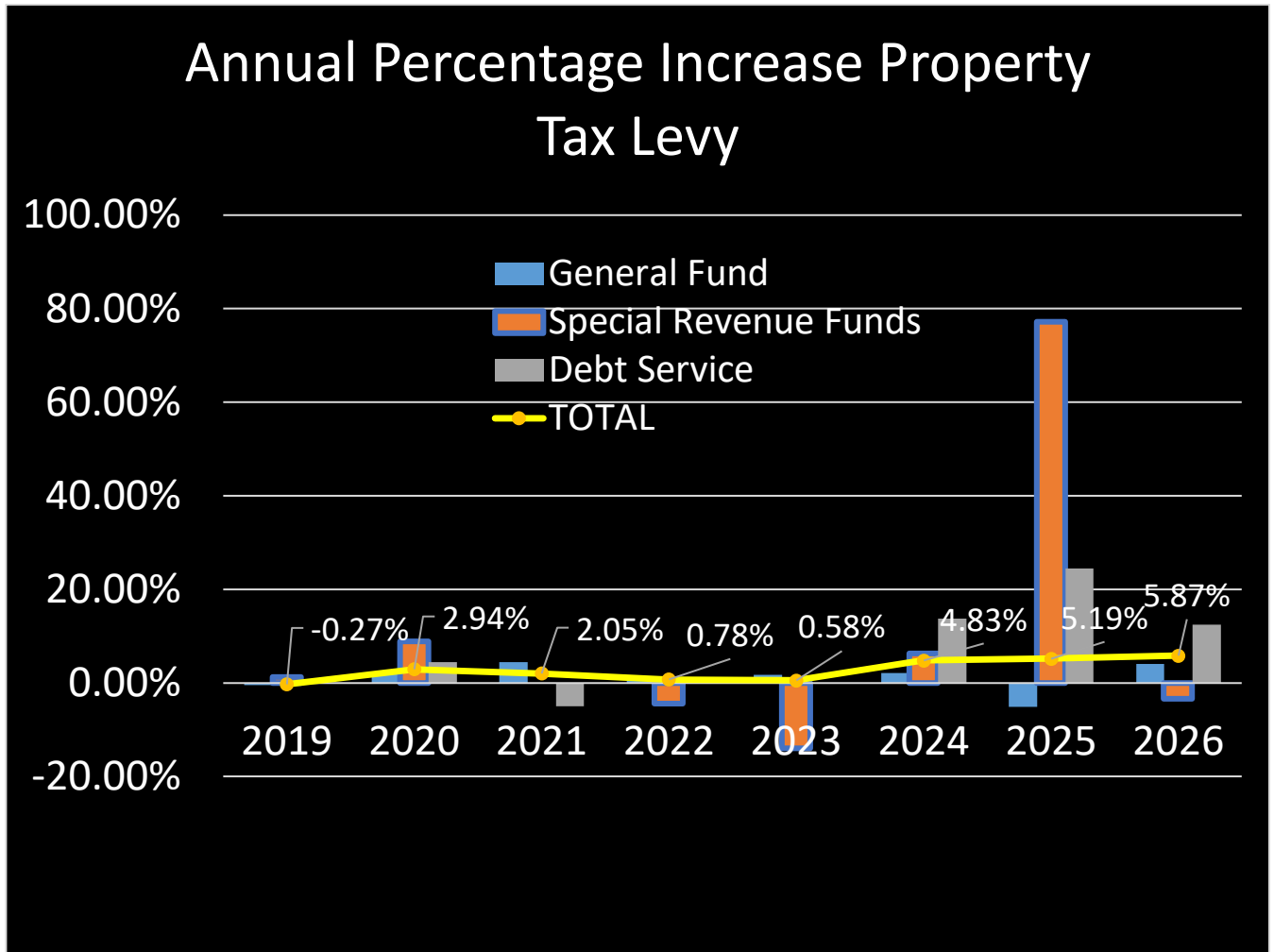
The City's largest single revenue source is the tax levy. The tax levy for 2026 is \$15,655,332, an increase of \$886,121. The chart below shows the increase in overall property taxes since 2018. The total tax levy has increased 24.13% over the eight-year period, or 2.68% annually. The property tax levy was adjusted in 2025 to eliminate personal property taxes, which makes year-to-year comparisons difficult. As you will see, the increase in the levy is due to the convergence of several capital improvement projects, including the I-43 project, the Silver Spring Project, and

the Police Station reconstruction project. Also, a major factor is the rapid increase in the cost of vehicles and equipment.

Property Tax Levy Annual



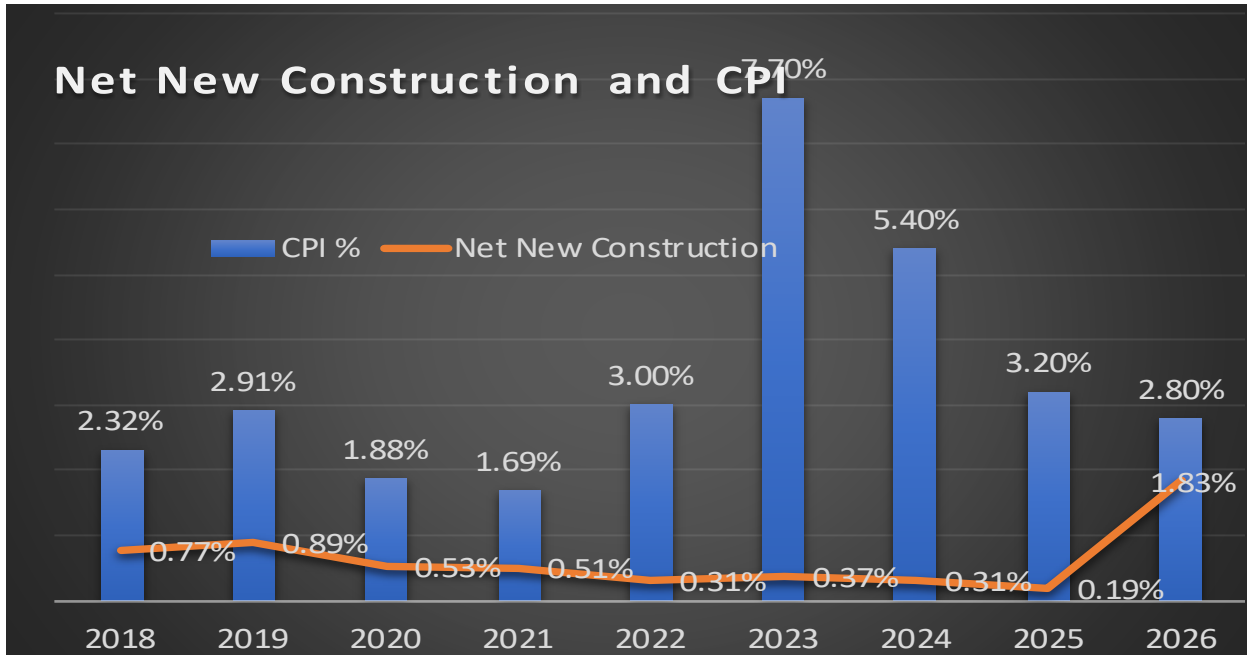
Annual property tax increases by type.



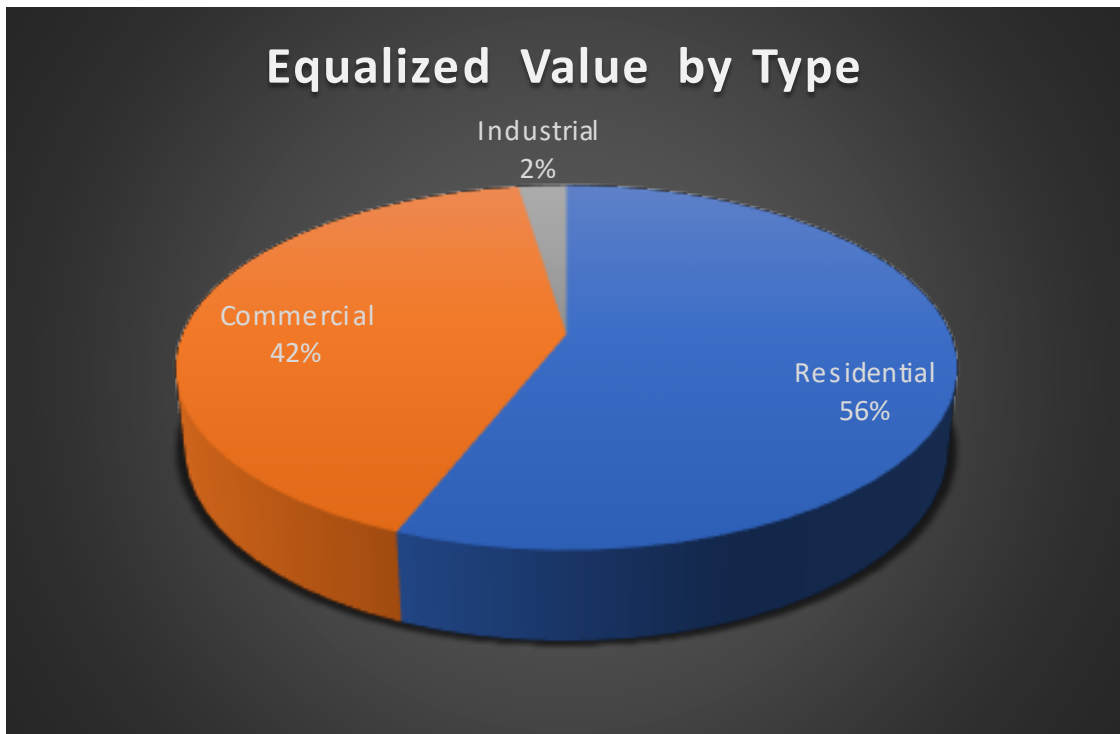
PROPERTY TAXES

The 2026 Draft Budget is affected by limited local economic growth, which results in a limited property tax levy increase to fund the 2026 budget. As of January 1, 2025, the value of net new construction for the previous 12 months was \$220,602 or 1.83% of the City’s valuation. Consequently, the City (by State law) is permitted to increase the property tax levy to fund 2026 operations and capital-improvement debt. Additionally, the City can increase the property tax levy by the amount of the North Shore Fire Department expenditure increase, as well as utilize unused increases from prior years.

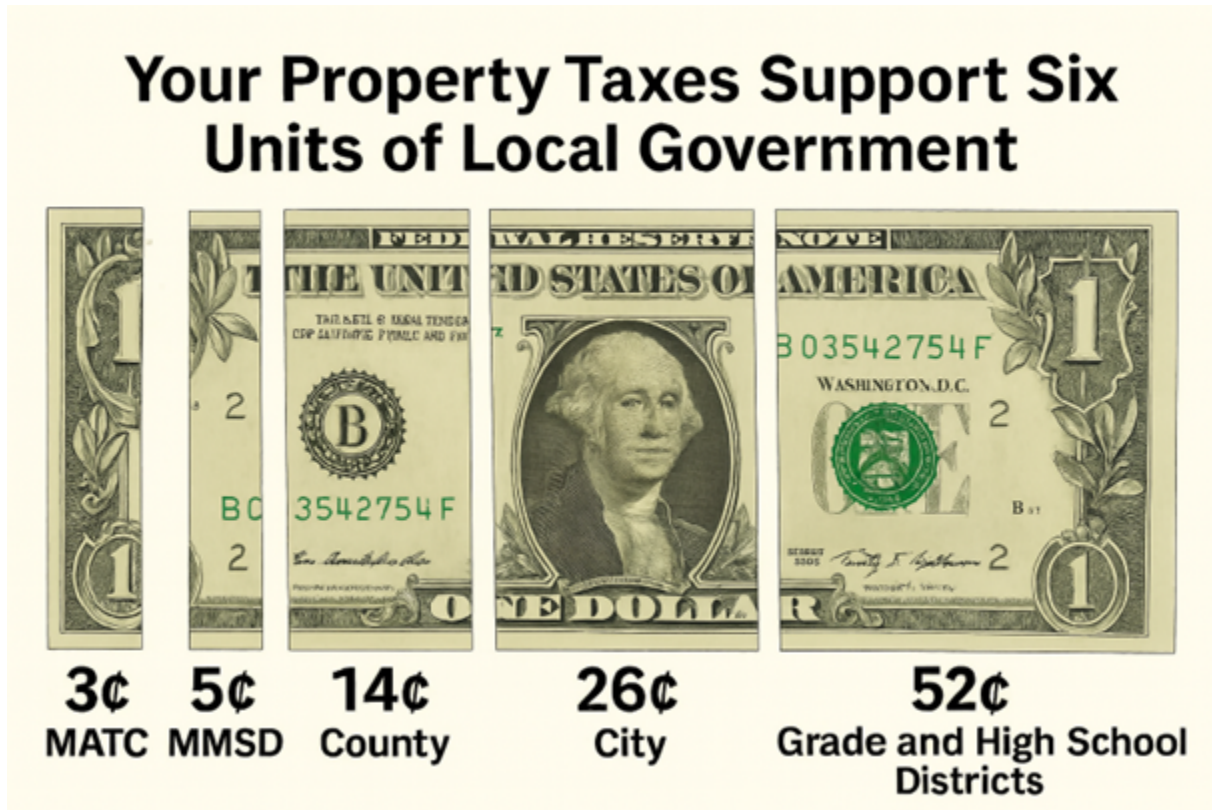
The chart below shows the past seven years of Consumer Price Index (CPI), as well as the City’s Net New Construction percentages. CPI has fluctuated over the years with an average of 3.43% over the past seven years. However, Net New Construction has averaged at 0.63%. CPI has outpaced inflation by 2.80% each year, or by 24% over the past eight years.



Property tax values from non-residential properties pay 44% of the property taxes received by the City. The equalized value figures have been adjusted to remove Personal Property, as local units of government no longer collect Personal Property taxes. This, along with the City-wide re-evaluation, slightly increased the percentage of funding from residential properties in 2026 compared with previous years.



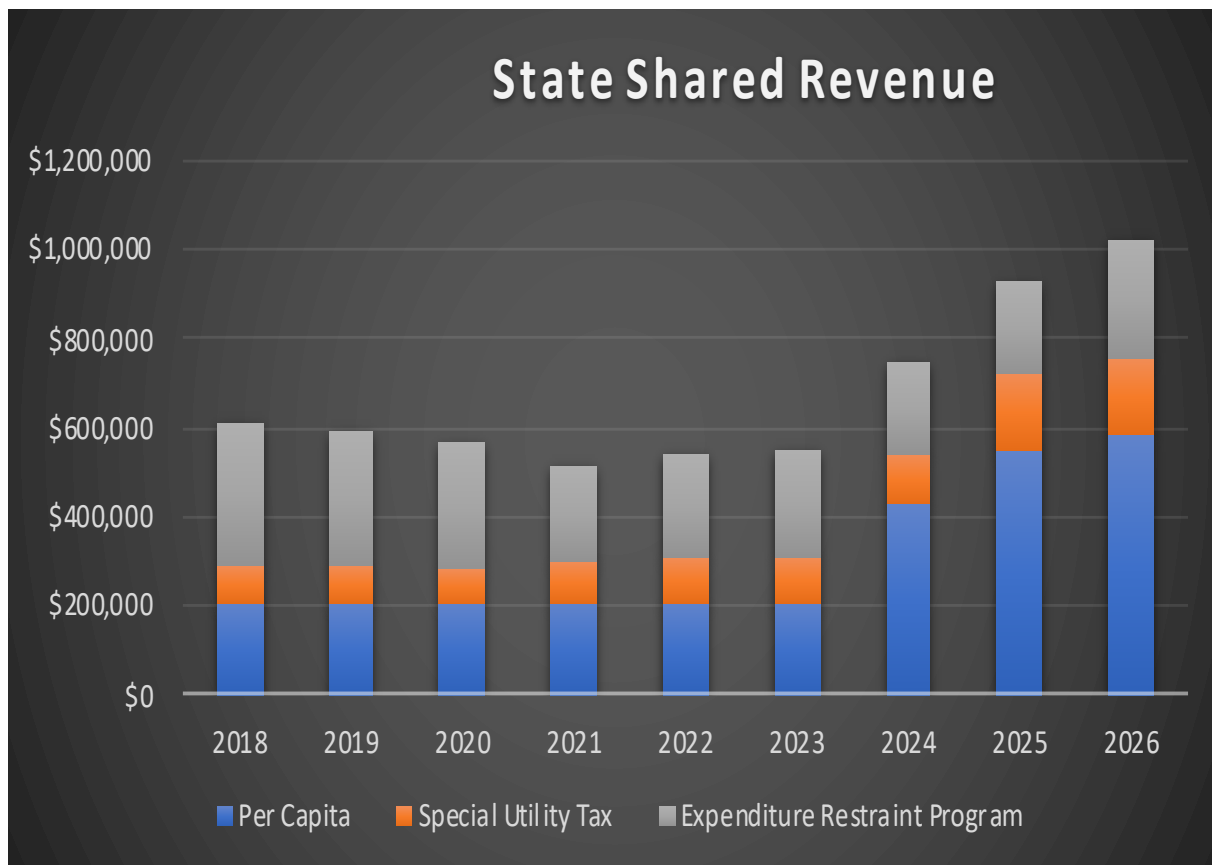
The City of Glendale represents 26% of the total property tax bill. The two school districts represent 52% of the total property tax bill. Milwaukee County represents 14% of the property tax bill. MATC and MMSD each account for 8% of the property tax bill.



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 the past several years. A full year of the new state-share revenue has been placed in the budget, as indicated on the State’s website. Included in 2025 is the new state aid for Personal Property taxes. The increase shown in state-shared revenue does not increase revenues; it simply transfers Personal Property Taxes here.

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 for holding General Fund expenditures at or below the levels from the previous year, adjusted for inflation. The City plans to continue participating in this program in 2026, which will enable a state payment. The City anticipates receiving higher-than-anticipated expenditure-restraint revenue in 2026.



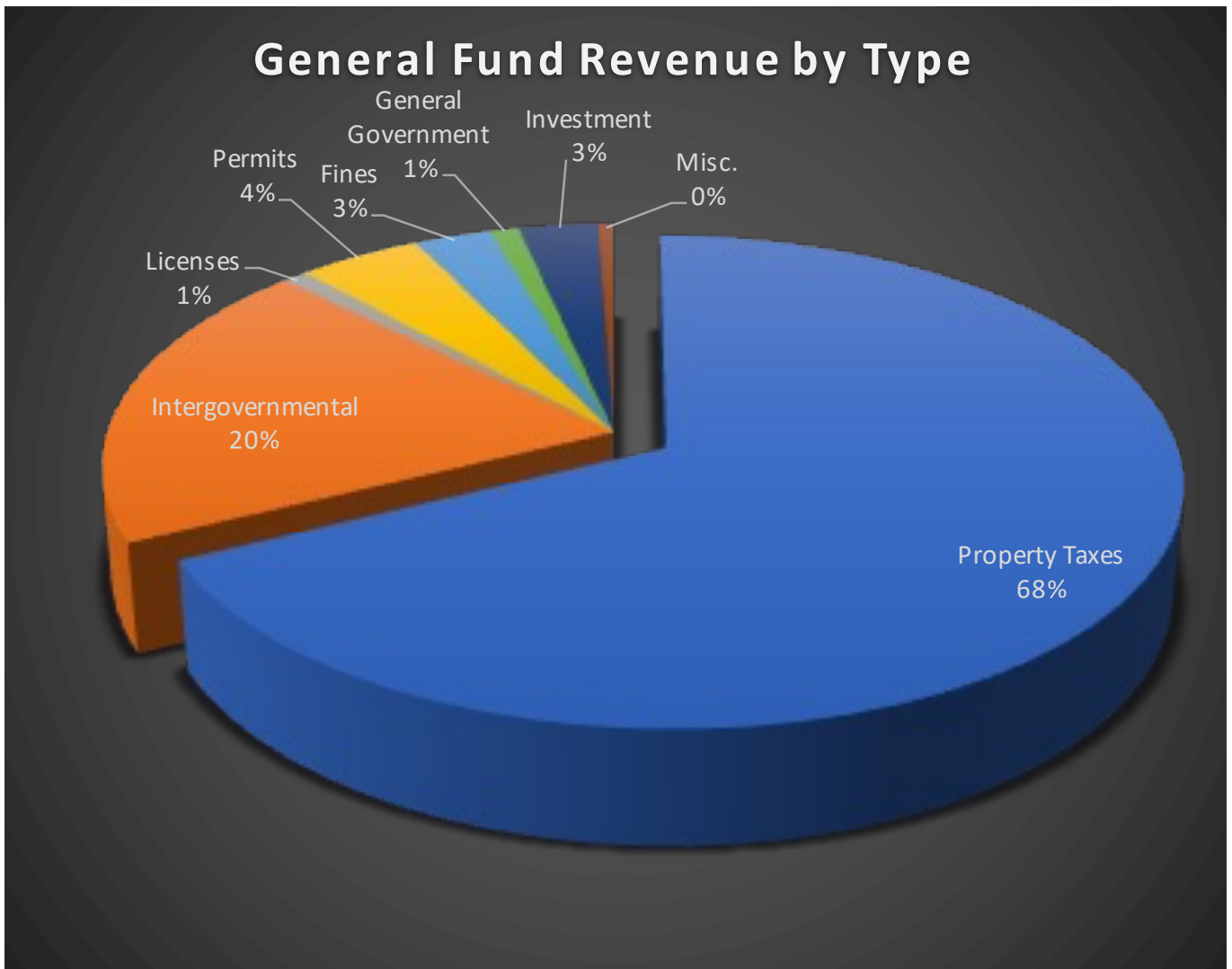
Estimated Year-End Performance

Major Highlights of the 2025 estimated year-end performance include:

1. General Fund Revenue is projected to be \$402,685 more than projected in the adopted Budget. This is primarily due to higher-than-budgeted building permit revenue.
2. General Fund expenditures are projected to be \$92,076 lower than the adopted Budget.
3. The General Fund is projected to operate at a \$588,965 surplus. The Budget projected a \$88,205 surplus.
4. The Water Fund is projected to operate at a deficit of \$399,021. The Budget projected a \$201,230 deficit, primarily due to lower-than-anticipated water revenue.
5. The Sanitary Fund is projected to operate at a \$256,888 surplus. The Budget projected a \$34,942 surplus.
6. The Storm Sewer Fund is projected to operate at a \$406,865 surplus. The Budget projected a \$203,580 deficit.
7. The Special Revenue Funds' projected performance

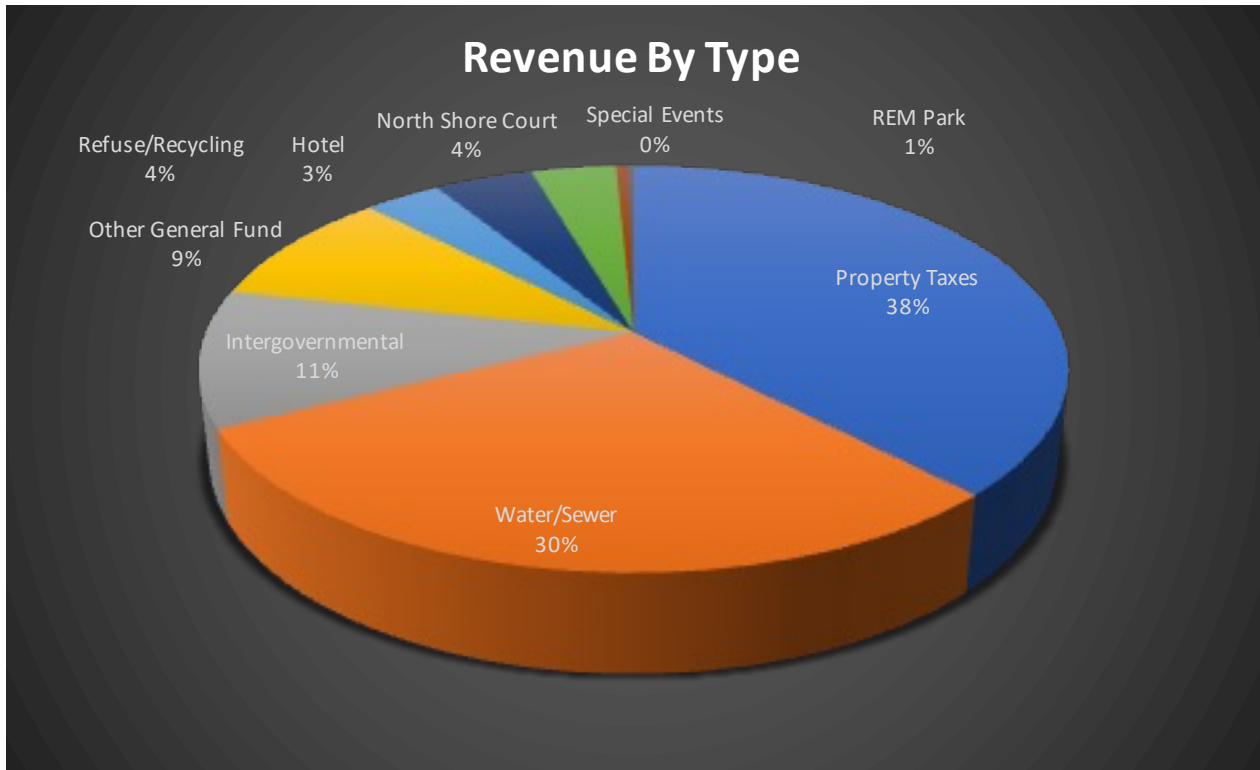
FUND	2025 EYE + or -	2025 Budget + or -	Notes
Refuse & Recycling	(\$16,041)	\$7,389	
Environmental	\$21,917	\$20,716	
Police Acquisition	(\$1,147)	(\$24,135)	
Crime Prevention	(\$8,390)	\$7,932	Timing of expenses
Hotel	\$33,000	\$6,486	
Special Events	\$524	\$2,074	
Health & Human Services	(\$137,948)	\$4,408	Additional retirees
REM Park	(\$22,543)	\$365	
North Shore Municipal Court	(\$44,097)	\$7,082	

2026 Draft Budget Revenue



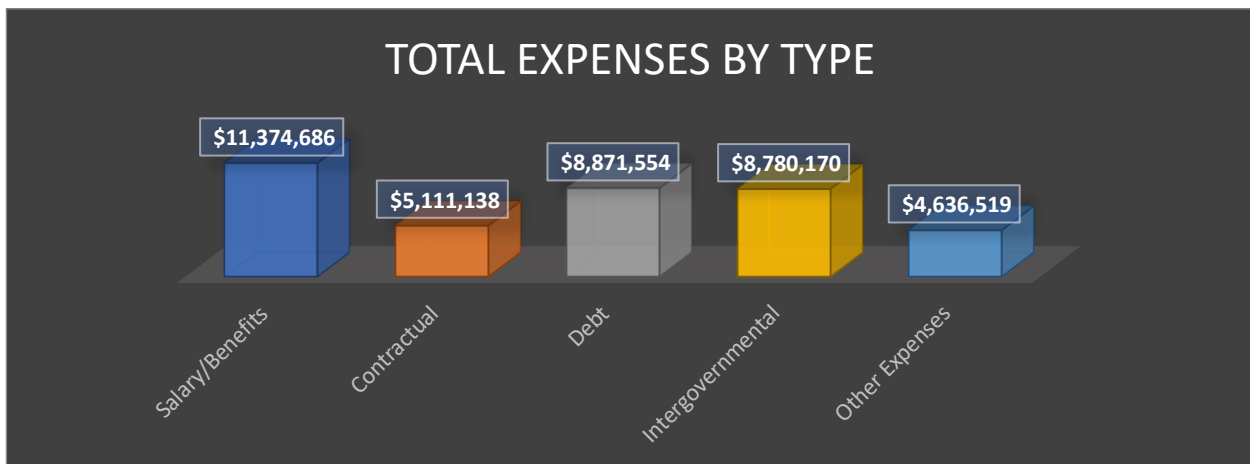
Most of the City's General Fund revenue comes from property taxes. Property taxes and water/sanitary and storm sewer revenue represent 68% of the City's overall revenue.

Property taxes account for 38% of the City's overall operational revenues, followed by Water/Sewer revenue.

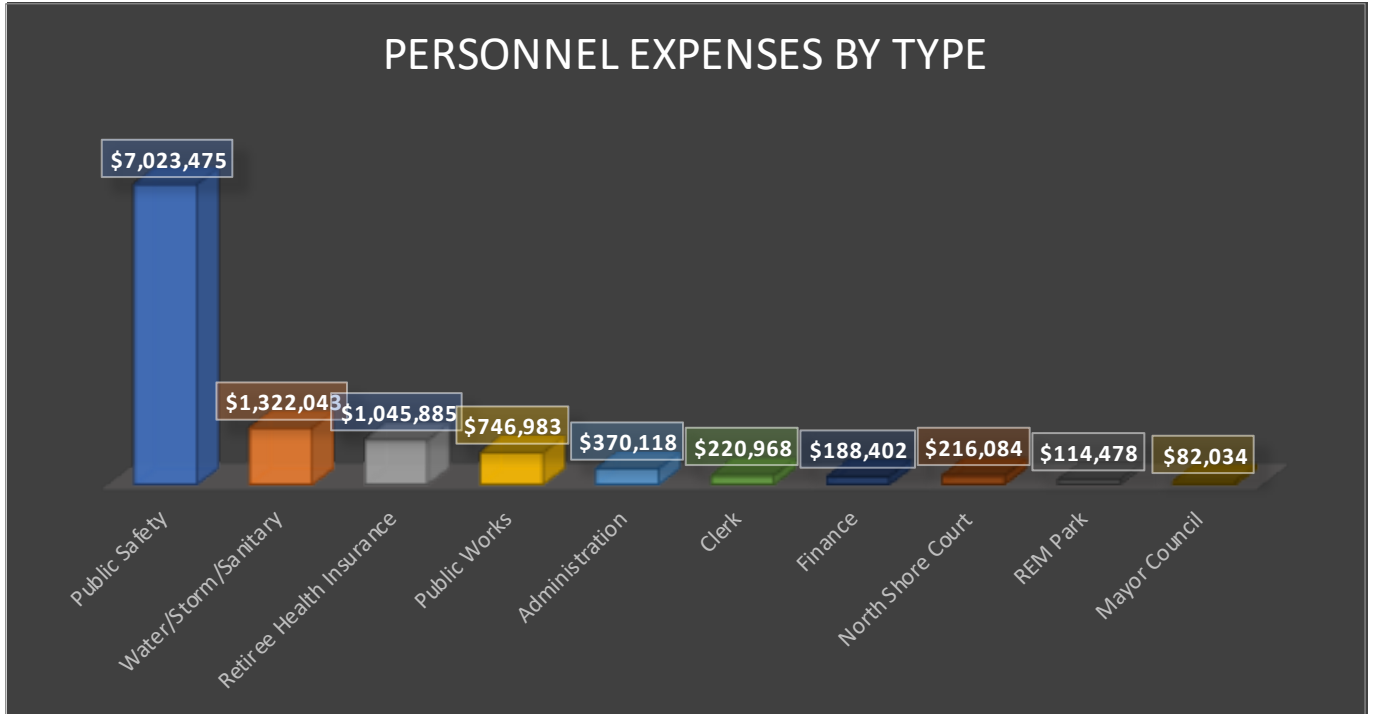


2026 Draft Budget Expenses

Expenses in the City budget are divided into four categories: Salaries/Benefits, Contractual, Other, and Intergovernmental. The chart below represents the amount of funds in the 2026 Draft Budget in each of these categories.

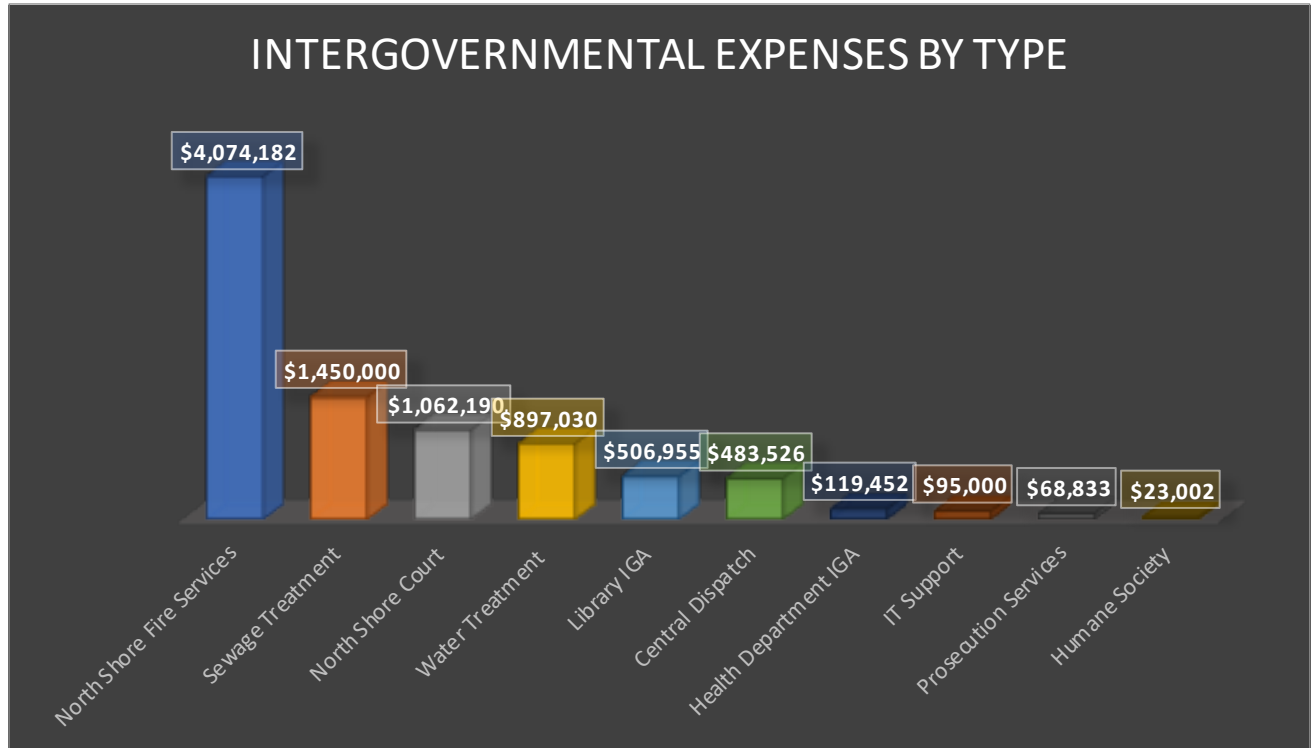


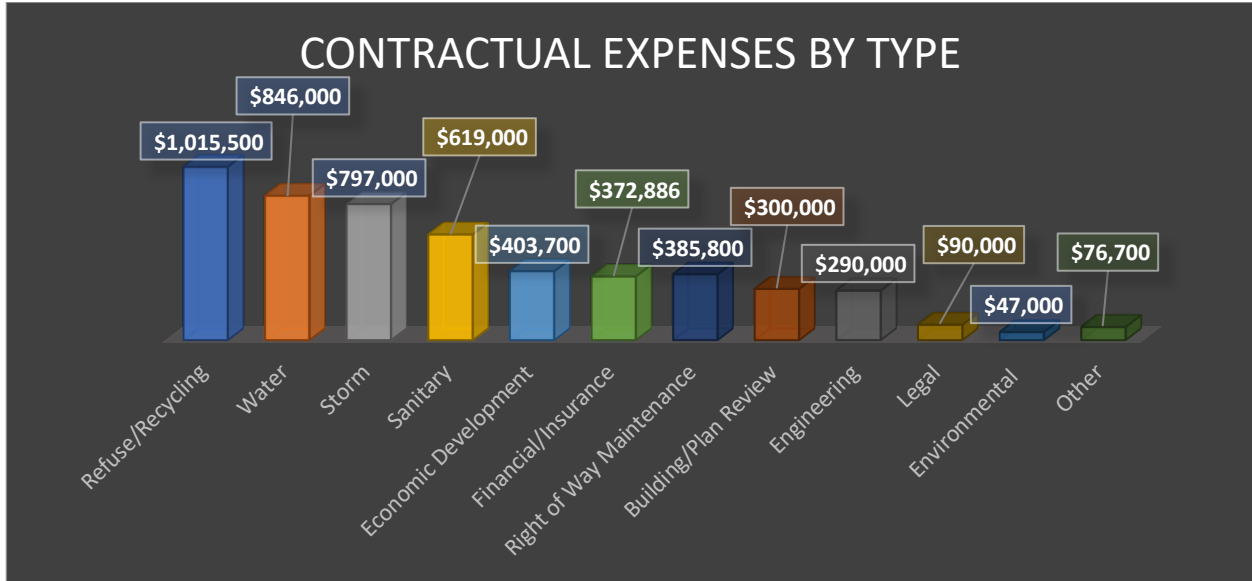
Salaries and benefits account for the City's largest expenditure. Of the \$11.3 million in personnel expenses, \$7.02 million is related to public safety.



Public safety accounts for 62% of the City's personnel expenditures. 12% are related to utilities, leaving 10.5% for all other personnel expenses, excluding retiree health insurance benefits.

The 2026 Draft Budget includes \$8.78 million in expenditures for Intergovernmental operational agreements. The City relies on these intergovernmental agreements to deliver essential services. Intergovernmental agreements also provide for water and sanitary treatment, health, library, and municipal court operations. The North Shore Fire Agreement represents 46% 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 \$5.2 million in expenses in the Draft 2026 Budget. 43% of contractual costs are in the Water/Storm Sewer and Sanitary Sewer Funds.

2026 Draft Budget

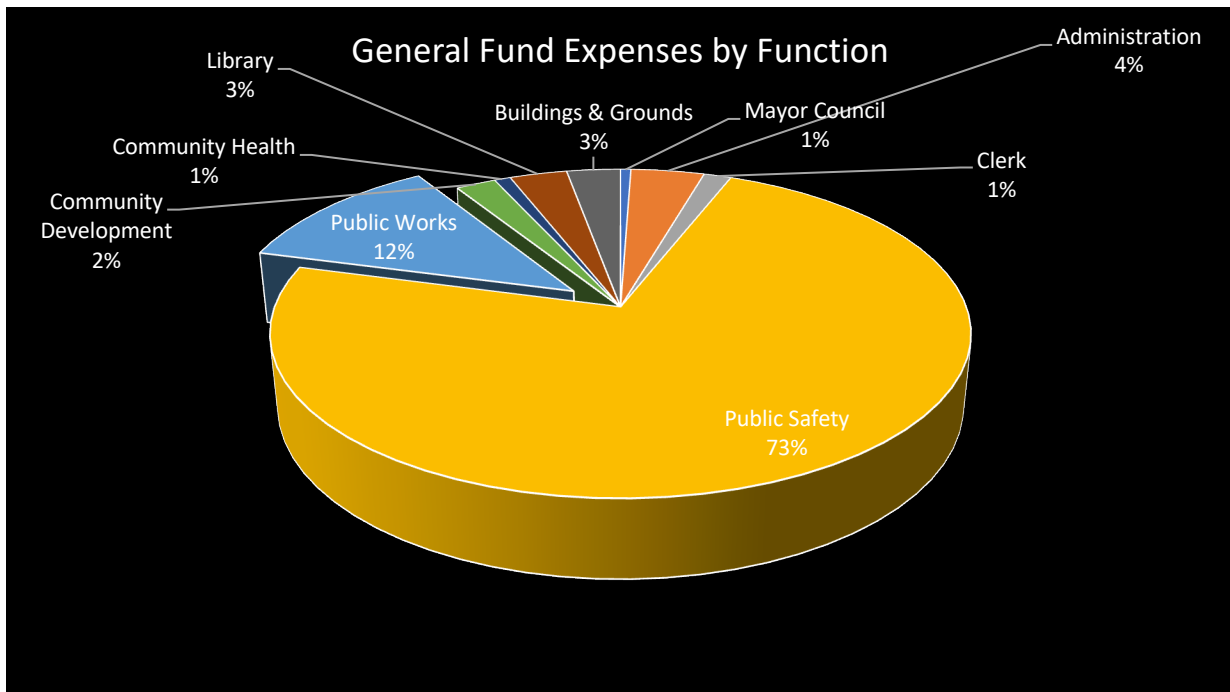
General Fund

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 the City's administrative, police, streets, clerk, library, fire, insurance, and buildings and grounds operations.

Budget Summary

Total Revenues	\$17,192,865
Total Expenses	\$16,787,233
Net Income	\$405,631



Of the public safety expenses, the Police account for 67%. North Shore Fire and Central Dispatch represent the remaining 33% of Public Safety Expenses.

General Fund Expenditures by Function in the 2026 Draft Budget. This chart represents the 2024 actual spending, the estimated year-end for 2025, and the Draft 2026 budget figures.

General Fund Expenses by Type

	ACTUAL	BUDGET	EST. YR. END	BUDGET
	2024	2025	2025	2026
Mayor Council	75,556	90,207	79,767	92,034
Administration	933,017	667,429	789,827	650,184
Finance	479,734	267,793	285,914	356,012
Clerk	241,853	249,823	212,129	241,668
Public Safety	11,209,058	11,921,140	11,172,207	12,020,279
Public Works	1,449,802	1,774,094	1,930,996	1,945,983
Community Development	324,933	356,500	695,600	354,500
Community Health	106,994	138,446	137,546	143,454
Library	483,226	490,522	490,522	506,955
Buildings & Technology	536,299	406,520	442,290	476,164
General Fund Total	15,840,469	16,362,474	16,236,798	16,787,233

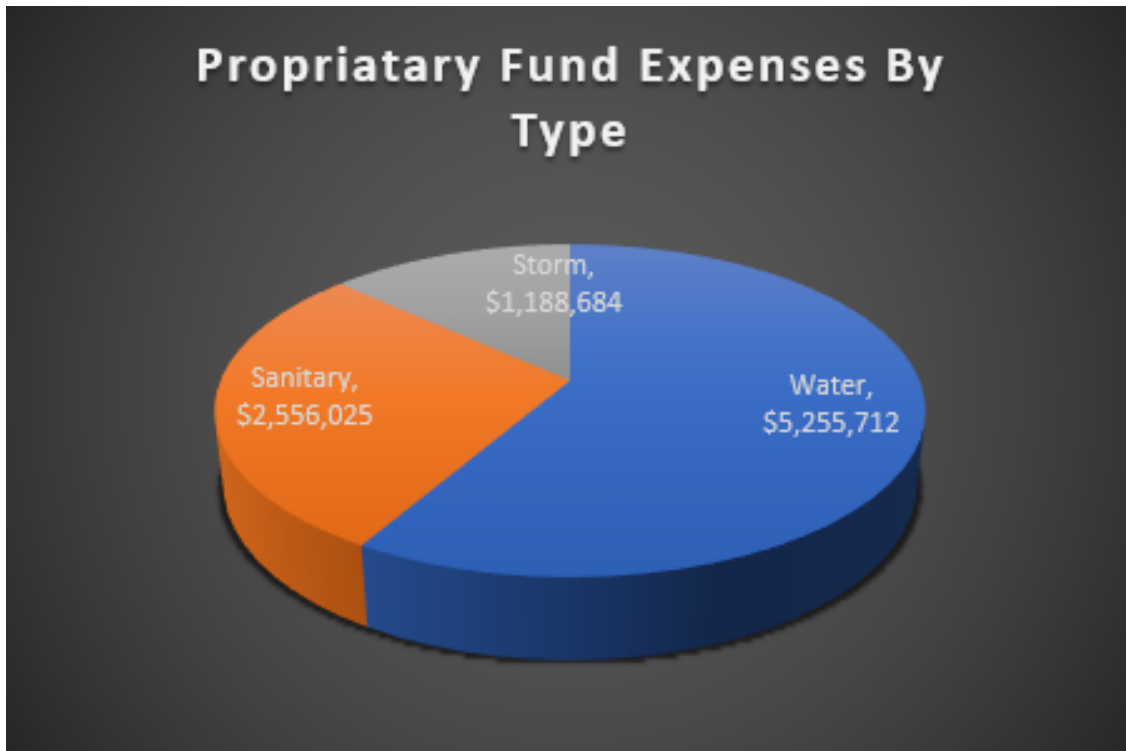
Proprietary Fund

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

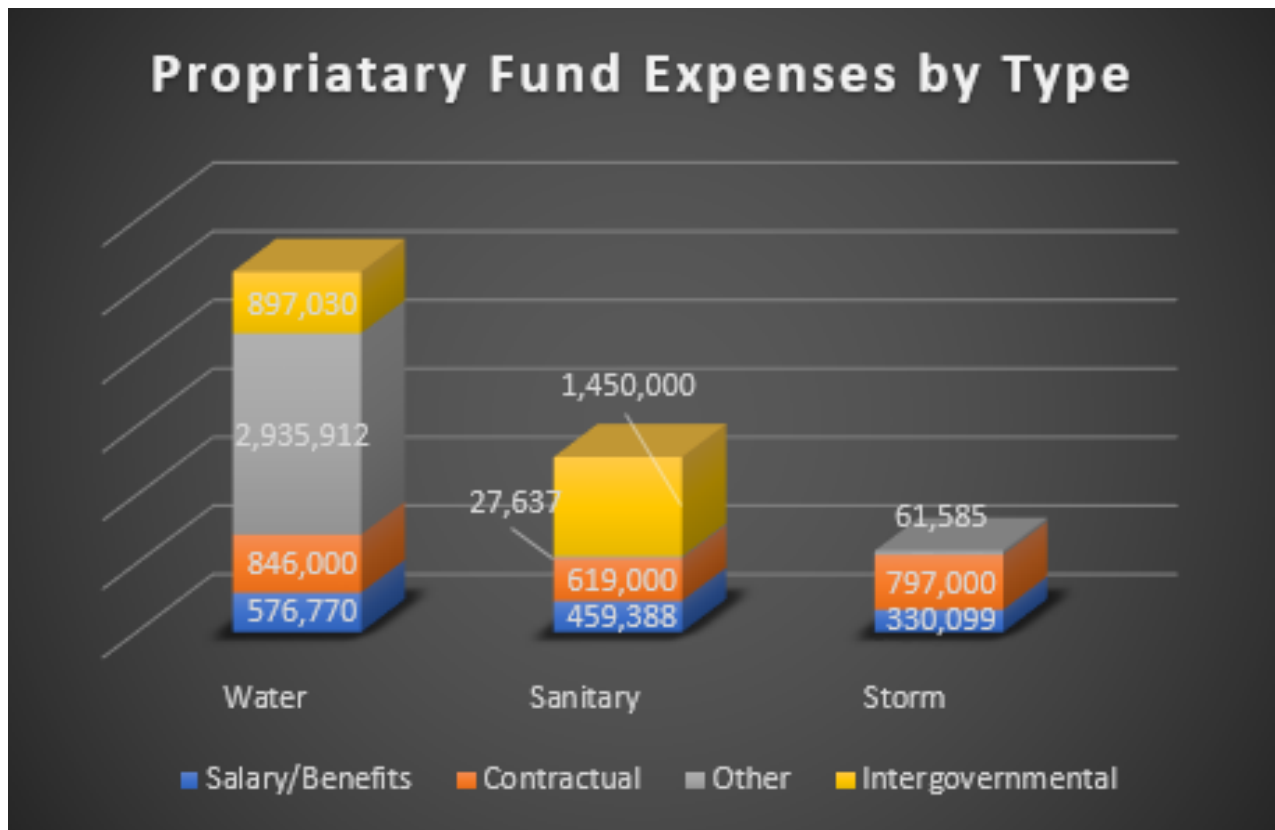
Total Revenues	\$8,737,272
Total Expenses	\$9,135,534
Net Income	(\$368,424)



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 2026 actual spending.



Special Revenue Funds

Refuse/Recycling

This program funds the Contract for Refuse, Recycling, and Yard Waste Collection. The City receives a recycling grant from the State of Wisconsin, which is included in this fund.

Total Revenues	\$1,049,500
Total Expenses	\$1,015,500
Net Income	\$34,000

Environmental

This fund receives revenue from the environmental charges on commercial accounts to fund environmental remediation at the Bender Road Landfill.

Total Revenues	\$56,615
Total Expenses	\$47,000
Net Income	\$9,615

Police Acquisition

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

Total Revenues	\$16,300
Total Expenses	\$15,500
Net Income	\$800

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.

Total Revenues	\$33,200
Total Expenses	\$25,000
Net Income	\$8,200

Hotel

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

Total Revenues	\$1,027,000
Total Expenses	\$1,000,000
Net Income	\$27,000

Special Events

The Special Events Fund is for the Fourth of July Celebration, Live at the Oasis, and other City Events each year.

Total Revenues	\$67,000
Total Expenses	\$65,000
Net Income	\$2,000

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.

Total Revenues	\$1,045,885
Total Expenses	\$1,045,885
Net Income	\$0

Richard E. Maslowski Park

Revenue and expenses related to the operation of the park.

Total Revenues	\$161,500
Total Expenses	\$175,633
Net Income	(\$14,133)

North Shore Municipal Court

Revenue and expenses related to the combined North Shore Court, including Bayside and Brown Deer.

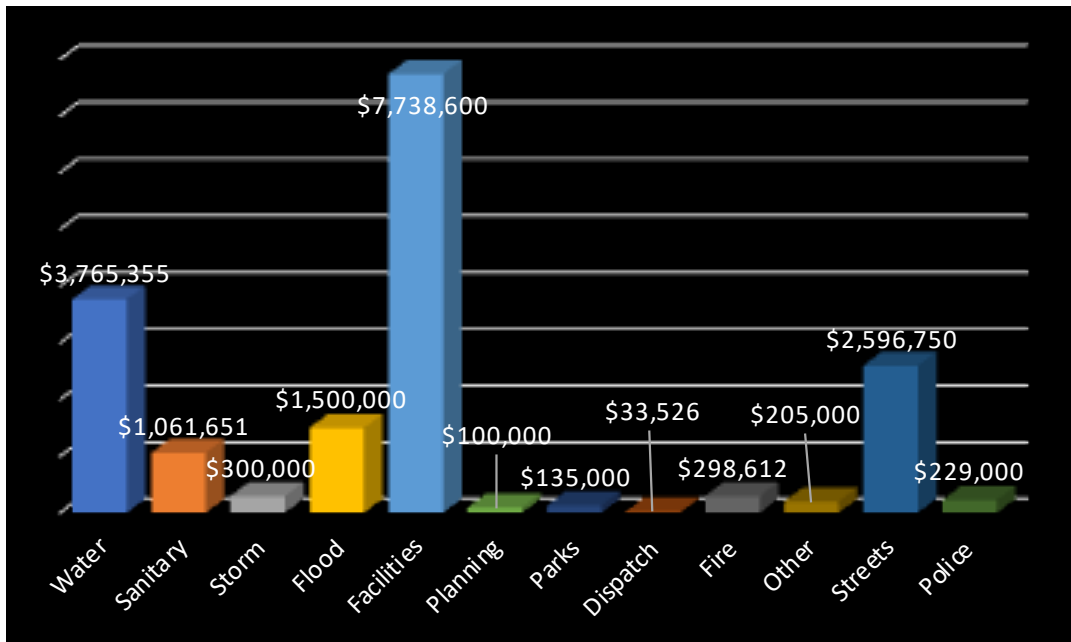
Total Revenues	\$1,283,000
Total Expenses	\$1,344,027
Net Income	(\$61,027)

2026 Capital Improvements

The Draft Budget includes the following Capital Improvements.

The 2026 Capital Improvement budget includes all capital projects approved by the Common Council in the 2026 10-Year Capital Improvement Plan.

2026 Capital Improvement Projects

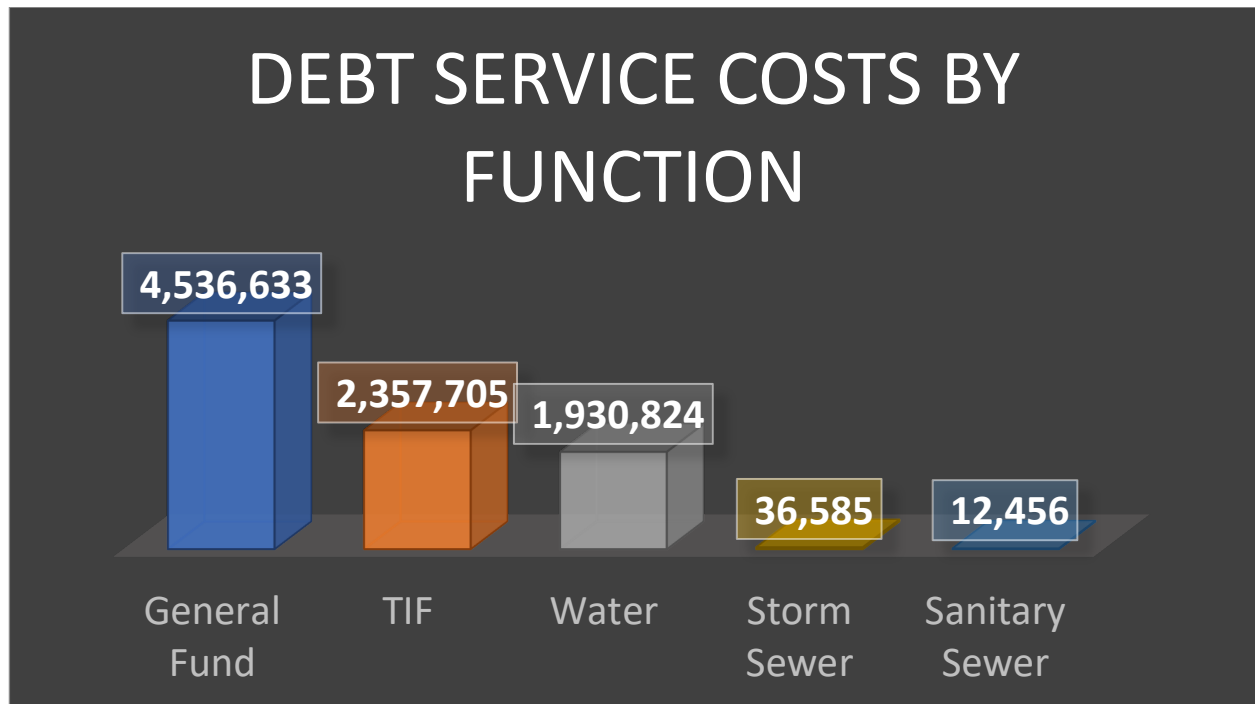


Debt Services

The City’s debt service payments are included in various City funds, 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 2025 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 2026, which could result in a higher tax levy to cover the higher debt payments. The increase in debt is the direct result of the borrowing necessary for the I-43 project, the new Fire Station 82 in Glendale, the Silver Spring Project, and the Police Station Project.



2025 Community Comparisons

Per Capita Expenses

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt
Whitefish Bay	874	301	169	71	171	203
Bayside	1,054	390	-	174	420	254
Fox Point	1,145	458	546	112	188	324
Shorewood	1,067	337	209	-	230	213
Brown Deer	985	352	170	92	144	175
Average	1,025	368	218	90	231	234
	-	-	-	-	-	-
Glendale	1,254	477	111	201	161	220
+ or -	229	109	(107)	111	(70)	(14)

Expenses Per \$1,000 EAV

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt
WHITEFISH BAY	3.47	1.20	0.67	0.28	0.68	0.81
BAYSIDE	4.67	1.73		0.77	1.86	1.13
FOX POINT	4.59	1.83	2.19	0.45	0.75	1.30
SHOREWOOD	5.77	1.82	1.13		1.25	1.15
BROWN DEER	8.02	2.87	1.38	0.75	1.18	1.43
Average	5.31	1.89	1.34	0.56	1.14	1.16
GLENDALE	6.15	2.34	0.55	0.98	0.79	1.08
+ or -	0.84	0.45	(0.80)	0.42	(0.35)	(0.08)



CITY OF GLENDALE

2026 DRAFT BUDGET

**CITY OF GLENDALE NOTICE OF PUBLIC HEARING
PROPOSED BUDGET**

Notice is hereby given that a public hearing will be held on November 24, 2025, at 6:00 PM in the City Hall located at 5909 N. Milwaukee River Parkway, Glendale, Wisconsin or on-line via Zoom, on the City of Glendale 2026 Proposed Annual Program Budget in accordance with Wisconsin Statute 65.90 (3). Any resident or taxpayer of the City of Glendale will have an opportunity to present written or oral comments concerning the proposed budget.

	2026	2026	Excess	Balance	Balance	Property Tax
	Revenues	Expenditures	(Deficit)	1/1/2025	12/31/2025	Contribution
GENERAL FUND	\$17,192,865	\$16,787,233	\$405,631	\$6,245,371	\$6,651,002	\$10,090,296
SPECIAL REVENUE FUNDS						
Refuse & Recycling	\$1,049,500	\$1,015,500	\$34,000	\$32,246	\$66,246	188,000
Environmental	\$56,615	\$47,000	\$9,615	\$490,785	\$500,400	-
Police Acquisition	\$16,300	\$15,500	\$800	\$133,878	\$134,678	-
Crime Prevention	\$33,200	\$25,000	\$8,200	\$91,547	\$99,747	-
Hotel Room Tax	\$1,027,000	\$1,000,000	\$27,000	\$200,824	\$227,824	-
Special Events	\$67,000	\$65,000	\$2,000	(\$85,833)	(\$83,833)	40,000
Health and Human Services	\$1,045,885	\$1,045,885	\$0	\$110,360	\$110,360	750,000
REM Park	\$161,500	\$175,633	(\$14,133)	(\$101,091)	(\$115,224)	40,000
North Shore Municipal Court	\$1,283,000	\$1,344,027	(\$61,027)	(\$48,004)	(\$109,031)	-
DEBT SERVICE FUND	\$9,555,200	\$0	\$9,555,200	(\$958,697)	\$8,596,503	4,031,244
CAPITAL PROJECTS FUND						
Capital Projects Fund	7,391,284	17,963,494	(\$10,572,210)	(617,072)	(\$11,189,282)	-
TIF #7 - Technology Center	3,003,984	2,357,705	\$646,279	3,595,280	\$4,241,559	-
TIF #8 - Bayshore Project	2,981,206	2,840,093	\$141,113	2,166,796	\$2,307,909	-
TIF #9 - Ardin	916,150	870,343	45,808	-	-	-
ENTERPRISE FUNDS						
Water Utility	5,022,400	5,390,824	(\$368,424)	184,205	(\$184,219)	-
Sanitary Sewer Utility	2,526,000	2,556,025	(\$30,025)	1,216,370	\$1,186,345	-
Storm Water Utility	1,188,872	1,188,684	\$188	450,830	\$451,018	-
	2025	2026	Percent Change			
General Fund	9,692,366	10,090,296	4.11%			
Special Revenue Funds	895,801	1,009,862	12.73%			
Debt Service Fund	3,239,246	4,536,633	40.05%			
Total Levy Requirement	13,827,413	15,636,791				
	Current Rate	Percent Change				
Equalized Tax Rate*	5.50	0.61%				
Assessed Tax Rate*	6.27	-0.17%				

*per \$1,000 property valuation

The City of Glendale's outstanding general obligation debt at December 31, 2024 \$31,836,700

Details of the 2026 Proposed Annual Program Budget are on file and available for review at City Hall.

For information on the Budget contact, Karl Warwick, City Administrator

**CITY OF GLENDALE
ESTIMATED REVENUE/ EXPENSE BUDGET 2026**

	2026 REVENUE	2026 EXPENSE	2026 PERFORMANCE
GENERAL FUND			
GENERAL REVENUE	17,192,865		
MAYOR & COMMON COUNCIL		92,034	
ADMINISTRATION		650,184	
FINANCE		356,012	
CLERK		241,668	
PUBLIC SAFETY		12,020,279	
PUBLIC WORKS		1,945,983	
COMMUNITY DEVELOPMENT		354,500	
COMMUNITY HEALTH		143,454	
BUILDINGS & TECHNOLOGY		476,164	
LIBRARY		506,955	
TOTAL	17,192,865	16,787,233	405,631
PROPRIETARY FUNDS			
WATER & SEWER OPERATING			
WATER	5,022,400	5,390,824	(368,424)
SANITARY SEWER	2,526,000	2,556,025	(30,025)
STORMSEWER	1,188,872	1,188,684	188
SPECIAL REVENUE FUNDS			
REFUSE & RECYCLING	1,049,500	1,015,500	34,000
ENVIRONMENTAL	56,615	47,000	9,615
POLICE ACQUISITION	16,300	15,500	800
CRIME PREVENTION	33,200	25,000	8,200
HOTEL	1,027,000	1,000,000	27,000
SPECIAL EVENTS	67,000	65,000	2,000
HEALTH & HUMAN SERVICES	1,045,885	1,045,885	0
RICHARD E. MASLOWSKI COMMUNITY PARK	161,500	175,633	(14,133)
NORTH SHORE COURT	1,283,000	1,344,027	(61,027)
TOTAL NON-OPERATING FUNDS	4,740,000	4,733,545	6,455
DEBT SERVICES			
TOTAL DEBT SERVICES FUND	9,892,591	9,722,261	170,330
TIF #7	3,003,984	2,357,705	646,279
TIF #8	2,981,206	2,840,093	141,113
TIF #9	916,150	870,343	45,808
TOTAL DEBT SERVICES	22,062,281	21,173,264	889,017

**CITY OF GLENDALE
CASH BALANCE PROJECTIONS 2026
BUDGET 2026**

	January 1, 2024 Beginning Balance	2025 Estimated Performance	December 30, 2025 Projected Balance
GENERAL FUND	6,245,371	622,565	6,867,936
WATER & SEWER OPERATING			
WATER	184,205	(399,021)	(214,816)
STORM SEWER	450,830	256,888	707,718
SANITARY SEWER	1,216,370	406,865	1,623,235
SPECIAL OPERATING FUNDS			
REFUSE & RECYCLING	32,246	(16,041)	16,205
ENVIRONMENTAL	490,785	21,917	512,702
POLICE ACQUISITION	133,878	(1,147)	132,731
CRIME PREVENTION	91,547	(8,390)	83,157
HOTEL	200,824	33,000	233,824
SPECIAL EVENTS	(85,833)	524	(85,309)
HEALTH & HUMAN SERVICES	110,360	(137,948)	(27,588)
RICHARD E. MASLOWSKI COMMUNITY PARK	(101,091)	(22,543)	(123,634)
NORTH SHORE COURT	(48,004)	(44,097)	(92,101)
CAPITAL FUNDS			
TIF #7	2,420,774	77,575	2,498,349
TIF #8	2,461,132	160,662	2,621,794

GENERAL FUND REVENUE

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

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

TAXES

41110	General Property Taxes	10,211,860	9,692,366	9,692,366	10,090,296
43415	Personal Property Tax Aid	203,543	451,461	259,439	259,439
41310	Water Utility Tax Equivalent	814,957	558,931	791,000	848,000
41321	Village of Whitefish Bay Tax Equivalent	1,088	1,008	5,041	5,000
41322	Torah Academy Tax Equivalent	10,509	9,746	14,007	14,000
41323	State Property Tax Equivalent	16,148	16,585	32,699	32,000
41324	Ohr Ha Torah Tax Equivalent	3,987	3,752	7,745	7,500
41325	Lubavitch Tax Equivalent	3,984	3,694	14,803	14,000
41801	Interest on Delinquent Tax	997	1,000	1,000	1,000
41113	Tax Chargeback	1,985	-	-	-
		11,269,056	10,738,543	10,818,100	11,271,235

Intergovernmental

43410	Per Capita	205,450	547,562	547,562	582,471
41115	Personal Property Aid	203,543	259,580	203,542	203,542
43411	Special Utility tax	182,766	175,456	175,456	178,565
43412	Supplemental Municipal Aid	329,816	-	-	348,874
43413	Expenditure Restraint Payment	209,701	209,701	209,701	260,208
43414	Computer Exemption Payment	377,345	377,345	377,345	377,345
43417	Video service Provider Aid	37,471	37,500	37,500	37,341
43531	Transportation Aids -Regular	1,013,740	1,068,103	1,067,172	1,067,172
43537	Transportation - Connecting Streets	81,549	81,667	81,667	81,667
43422	Other Grant	-	1,000	-	1,000
43523	Public Safety Grant	102,539	140,613	120,000	33,000
48915	NS Municipal Court Rent	36,050	36,050	36,050	36,050
43416	Elections Grant	-	-	-	-
43418	MMSD-ICA Reimbursement	27,397	-	-	-
43420	Fire Insurance Company Dues	89,566	90,000	-	-
43521	Police Training	9,120	-	-	-
TOTAL INTERGOVERNMENTAL		2,906,053	3,024,577	2,855,995	3,207,235

GENERAL FUND REVENUE

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

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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Licenses

44101	Beverage	14,683	14,500	14,070	14,000
44103	Cigarette	1,100	1,000	1,100	1,100
44104	Tavern Operators	8,093	7,000	1,387	7,000
44107	Dance Hall	150	150	150	150
44109	Used Car Dealers	6,000	6,000	7,000	7,000
44110	Coin Operated Machines	1,250	1,000	760	760
44111	Transient Merchant Permits	3,300	3,000	3,650	3,000
44112	Cable Television	120,389	125,000	108,000	110,000
44114	Second Hand Dealer License	800	800	-	200
44115	Arcade	1,005	1,005	310	310
44201	Special Gatherings	10	100	120	100
44202	Bicycle	150	150	170	150
44203	Publication fees	750	100	575	250
44204	Dog and Cat Licenses	3,553	1,500	1,250	1,200
44118	Electronic Billboard License	-	500	-	100
TOTAL LICENSES		161,233	161,805	138,542	145,320

Permits

44301	Building	243,763	300,000	800,000	365,000
44302	Electrical	49,800	100,000	120,000	100,000
44303	Plumbing	41,083	75,000	80,000	75,000
44306	Occupancy	4,410	15,000	-	-
44307	HVAC	33,048	75,000	85,000	75,000
44308	Sign Permits	7,175	6,000	5,500	5,500
44309	Erosion Control Permits	21,004	15,000	9,000	10,000
44320	Grease Trap Permits	-	500	-	500
44325	Boring Permits	24,300	25,000	45,000	25,000
44350	Chicken & Bee Permits	450	300	400	300
44901	Utility Permits	92,128	45,000	25,000	30,000
45103	Parking Permits	4,590	4,500	5,500	45,000
44310	Electronic Billboard Permits	12,250	-	-	-
TOTAL PERMITS		534,000	661,300	1,175,400	731,300

GENERAL FUND REVENUE

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

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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Fines and Forfeitures

45101	Court Fines	336,025	383,576	370,000	370,000
45104	Parking Fines	69,210	65,000	60,000	60,000
45102	False Alarms	92,387	25,000	70,000	25,000
46213	Bail Processing Fee	3,065	2,000	1,000	1,000
TOTAL FINES AND FORFEITURES		500,686	475,576	501,000	456,000

General government

48904	Water Utility Insurance	20,312	25,000	25,000	25,000
46108	Photocopy Reimbursements	2,477	2,000	2,400	2,000
46107	Special Assessment Letters	11,355	9,500	9,450	9,000
46109	Tax Exempt Letter Filing Fee	475	500	100	100
49013	TIF Reimbursements	17,383	16,083	16,083	21,643
47341	School Liaison Officer	125,651	93,963	93,963	95,232
46124	Background checks (CIB)	3,518	4,000	5,000	4,000
47345	Police Services - OT (non-grant)	33,398	1,000	1,700	1,000
46212	Towing	503	2,000	1,704	2,000
46311	Sale of Materials and Services	23,633	25,000	2,000	5,000
46103	Rezoning Fees	-	500	100	500
46104	Plan Commission Fees	8,255	7,000	4,500	5,000
46111	Planning Fees	22,872	15,000	500	500
48901	Water Utility	188,162	-	-	-
48902	Sewer Utility	177,649	-	-	-
48913	Stormwater Utility	151,595	-	-	-
TOTAL GENERAL GOVERNMENT		787,237	201,546	162,500	170,975

GENERAL FUND REVENUE

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

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
Investments					
48111	Investments	542,898	445,931	403,900	470,000
48112	Delinquent Property Taxes	163	500	-	-
TOTAL INVESTMENTS		543,061	446,431	403,900	470,000
Miscellaneous Revenue					
48903	Insurance Reimbursement	10,469	12,000	50,000	12,000
43524	Police Vest Grant Revenue	-	5,500	5,500	5,500
48300	Sale of Equipment	33,522	10,000	30,000	15,000
48907	Miscellaneous	41,132	20,000	5,000	10,000
48941	CVMIC Work Place Safety Revenue	39,510	25,000	25,000	25,000
48940	CVMIC Dividend	10,618	25,000	33,347	25,000
48301	Sale of land	-	1,000	-	-
48201	Rental of land	1,200	100	-	-
TOTAL MISCELLANEOUS		136,451	98,600	148,847	92,500
Other Revenue					
49017	Hotel Room Fund	615,469	648,300	655,079	648,300
49041	Environmental Fund	517,432	-	-	-
TOTAL OTHER		1,132,901	648,300	655,079	648,300
TOTAL GENERAL FUND REVENUE		17,970,678	16,456,678	16,859,363	17,192,865

**General Fund
Revenue**

TAXES:

General Property Taxes

New construction 1.83% increase in Tax Levy.

Personal Property Tax Aid

Calculation of Personal Property Tax Aid previously in the City's property tax levy.

Water Utility Tax Equivalent

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

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

Municipalities with populations of at least 5,000 and not more than 30,000 receive the greater of 20 percent of their current law county and municipal aid payment or the following formula:

- (1) Multiply the municipality's 2022 population by 0.00001659.
- (2) Subtract the amount under (1) from 14.5.
- (3) Multiply the municipality's 2022 population by the amount under (2).
- (4) Add the amount determined under (3) to 25,700

Beginning in 2024, this formula will distribute \$40,866,628 to 161 municipalities.

(b1) Act 12 distributed an additional \$15.0 million to municipalities with a population of at least 5,000 and not more than 30,000 on a per capita basis with the following formula.

- (1) Divide the municipality's 2022 population by the sum of the population of all municipalities.
- (2) Multiply the amount under (1) by \$15,000,000.

Beginning in 2024, \$14,948,457 will be distributed to 161 municipalities. The difference between the allocated amount was attributed to the dissolution of the Town of Madison. The total distribution for municipalities with populations of at least 5,000 and not more than 30,000 will be \$55,815,073.

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 is 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 spending growth. The payment is in addition to aid paid under the county and municipal aid program.

To qualify:

- The 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 revenue resulting from the creation of 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

General Fund Revenue

rate. In 2020 and each year thereafter, those same communities will receive an amount equal to the 2019 aid payment amount.

Personal Property Aid

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

Video Service Provider Aid

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

Transportation Aids -Regular

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

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

Transportation – Connecting Streets

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

Distribution of GTA funds is based on a six-year cost 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 89

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 cost 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.

**General Fund
Revenue**

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 each. Assumes 120 background checks in even years.

Dance Hall

Sale of Christmas Trees

Used Car Dealers

\$500 per license. 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

Permit 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. 5% of eligible costs allocated to Glendale Tech and Bayshore TIF. \$5,000 annually from Ardin TIF.

School Liaison Officer

Reimbursement for the School Resource Officer for Nicolet High School.

2025	Category	2026
\$142,368	Total Wages and Benefits	\$146,051
\$93,963	66% Nicolet Share	\$95,232

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

Planning Fees

Fees for Plan Commission. \$50 fee for the 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	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Elected Officials	59,500	64,800	61,125	64,500
1330	Social Security & Medicare	4,621	4,957	4,676	4,934
1365	Woker's Compensation	97.65	100	100	100
1400	Allowances	900	4,500	1,500	4,500
4110	Memberships/Conference	495	5,850	5,866	8,000
TOTAL SALARY & BENEFITS EXPENDITURE		65,613	80,207	73,267	82,034

OTHER

2160	Meeting, Conference, Convention	3,561	-	-	-
4050	Notices & Publications	6,382	10,000	6,500	10,000
TOTAL OTHER EXPENDITURES		9,942	10,000	6,500	10,000

TOTAL MAYOR & COMMON COUNCIL		75,556	90,207	79,767	92,034
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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. The Mayor: \$17,500 per year; each Alder: \$8,000 per year. An additional \$500 per year for the 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/Meetings/Conferences

Costs for memberships for Administration positions, such as:

Intergovernmental Cooperation Council	\$350
North Shore Chamber	\$500

\$5,000 for meetings and conferences

OTHER:

Notice & Publications

Public notices and meeting minutes.

ADMINISTRATION - EXPENSE

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

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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SALARY/BENEFITS

1100	Salaries	353,041	222,644	250,266	253,772
1400	Allowances	1,900	2,400	2,400	2,400
1310	Health Insurance	72,777	40,754	48,157	47,958
1318	Health Insurance HRA	-	301	1,860	2,940
1330	Social Security & Medicare	26,215	16,573	19,145	18,266
1340	Wisconsin Retirement	24,275	15,057	17,393	17,192
1350	Life Insurance	472.84	301	343	245
1360	Long-Term Disability	297.83	500	245	112
1365	Workers Compensation	661.38	3,950	3,469	3,089
1380	Mileage Reimbursement	385	700	500	700
2150	Memberships	1,831	11,145	10,421	11,145
2160	Meetings/Conferences	2,299	10,800	5,500	10,800
3010	Uniforms	0	1,500	800	1,500
TOTAL SALARY & BENEFITS		484,156	326,625	360,500	370,118

CONTRACTUAL

2190	Executive Coaching Services	62,000	32,000	62,000	60,000
4155	Legal Support	161,833	80,000	130,000	90,000
4075	Software Support	3,690	-	-	-
4150	Contractual Services	16,500	-	-	-
TOTAL CONTRACTUAL		244,023	112,000	192,000	150,000

OTHER

4020	Other Supplies/Expenses	14,827	3,500	5,500	7,000
3924	Property Insurance	53,150	22,229	31,229	34,578
7030	Liability Insurance	80,056	115,275	115,275	86,959
7060	Boiler Insurance	-	1,300	1,323	1,529
	REM Park Contribution		42,000	42,000	-
8400	Contribution - Special Events	-	42,000	42,000	-
8530	Contingencies	53,545	2,500	-	-
4070	Telephone/Internet	500	-	-	-
6030	Health and Hospital Insurance	2,760	-	-	-
TOTAL OTHER EXPENDITURES		204,837	228,804	237,327	130,066

TOTAL ADMINISTRATION		933,017	667,429	789,827	650,184
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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 (2)**
- **Assistant to the Administrator**

Allowances

City Administrator's auto allowance is \$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.

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 the Wisconsin Retirement System. Costs include a percentage of eligible salaries as established by WRS.

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.

Memberships

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

Meetings/Conferences

National League of Cities	\$2,000
ICMA Conference	\$3,000
WCA Conference	\$1,000
CVMIC	\$1,000
Human Resources Conference	\$3,800
TOTAL	\$10,800

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

CONTRACTUAL:

General Legal Fees

Costs for general legal fees.

OTHER:

Other Supplies/Expenses

Costs for general supplies and expenses.

Contingencies

Unanticipated expenses.

Liability Insurance

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

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	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Salaries	126,799	69,762	72,066	140,953
1310	Health Insurance	33,339	18,473	18,888	13,238
1318	Health Insurance HRA Contribution	-	103	1,320	1,980
1330	Social Security & Medicare	8,951	5,337	5,513	10,783
1340	Wisconsin Retirement	8,921	4,848	5,009	10,149
1350	Life Insurance	156.09	103	116	296
1360	Long-Term Disability	248.56	200	112	125
1365	Workers Compensation	239.24	1,272	2,161	4,599
1380	Mileage Reimbursement	-	700	50	500
2150	Memberships	739	1,280	1,280	1,280
2160	Meetings/Conferences	1287.35	4,000	2,000	4,000
3010	Uniforms	711	500	200	500
TOTAL SALARY & BENEFITS EXPENDITURES		181,391	106,578	108,715	188,402

CONTRACTUAL

4020	City Assessor	60,000	60,000	60,000	61,800
3190	Banking Fees	10,000	10,000	11,000	4,020
4150	Financial Support Services	130,030	39,000	34,600	29,000
4156	Audit Support Services	91,140	48,615	71,599	68,000
4075	Software Support	-	-	-	-
TOTAL CONTRACTUAL EXPENDITURES		291,171	157,615	177,199	162,820

OTHER

4200	State Manufacturing Assessment Fee	7,172	3,600	-	4,790
TOTAL OTHER EXPENDITURES		7,172	3,600	-	4,790

TOTAL ADMINISTRATION EXPENDITURES		479,734	267,793	285,914	356,012
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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:

Finance Manager – portion related to General Fund

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	\$500
TOTAL	\$1,280

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 the Wisconsin Retirement System. Costs include a percentage of eligible salaries as established by WRS.

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

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

CONTRACTUAL:**City Assessor**

Contractual costs for the 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 Management

Costs for contractual support services for financial management, including payroll, accounts payable, receivable, and other financial support.

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 the state manufacturing assessment fee.

CLERK - EXPENSE

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

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Salaries	98,919	120,913	97,598	128,171
1110	Salaries - Part-Time	67,708	42,516	35,253	32,000
1200	Overtime	-	500	500	500
1310	Health Insurance	27,514	34,686	29,815	26,848
1318	Health Insurance HRA Contribution	-	174	1,200	1,800
1330	Social Security & Medicare	7,842	12,502	10,201	12,291
1340	Wisconsin Retirement	6,723	8,403	9,268	9,264
1350	Life Insurance	133	174	150	191
1360	Long-Term Disability	158	200	156	88
1365	Workers Compensation	660	2,204	2,276	2,964
1380	Mileage Reimbursement	157	850	400	850
2160	Training/Memberships	1,548	6,000	4,500	6,000
TOTAL SALARY & BENEFITS EXPENDITURES		211,363	229,123	191,317	220,968

OTHER

3010	Office Supplies	2,549	2,000	5,000	2,000
3200	Election Materials	24,320	12,500	12,000	12,500
5020	Election Equipment Maintenance	3,620	6,200	3,812	6,200
TOTAL OTHER EXPENDITURES		30,490	20,700	20,812	20,700

TOTAL CLERK EXPENDITURES		241,853	249,823	212,129	241,668
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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 notices; 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 City Clerk	(50%)

Salaries - Part-Time

Part-Time employees for election assistance. Includes training, work for all elections and other office assistance. Includes part-time office assistant for 20 hours per week.

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 the Wisconsin Retirement System. Costs include a percentage of eligible salaries as established by WRS.

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 the costs for eligible employees.

Worker’s Compensation

Costs for workers’ compensation 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

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

CONTRACTUAL:

None

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.

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	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Salaries - Police Administration	1,175,745	1,230,581	1,172,236	1,320,652
1101	Salaries - Police Field Services	2,609,342	2,472,293	2,431,896	2,723,785
1102	Salaries - Police Support Services	555,369	388,614	362,224	350,295
1200	Overtime	210,645	303,425	240,000	250,000
1310	Health Insurance	995,797	1,072,955	972,745	1,092,508
1316	Health Insurance Opt Out	12,000	9,600	9,600	9,600
1318	Health Insurance HRA Contribution	25,450	56,000	33,600	56,000
1330	Social Security & Medicare	334,029	336,211	321,786	357,081
1340	Wisconsin Retirement	620,360	635,565	584,073	635,398
1350	Life Insurance	7,584	7,659	7,261	6,861
1360	Long Term Disability	3,469	4,680	4,137	3,143
1365	Workers Compensation	76,069	67,561	69,754	106,317
2120	Uniform Allowance	45,949	71,958	71,958	71,334
2140	Training/Conferences/Membership	28,775	43,000	43,000	40,500
	Police Retirement Payouts	-	353,186	-	-
TOTAL SALARY & BENEFITS		6,700,585	7,053,288	6,324,271	7,023,475

INTERGOVERNMENTAL

4160	North Shore Fire Services	3,977,930	3,889,339	3,889,339	4,074,182
4165	North Shore Court Prosecution	-	61,800	65,555	68,833
4020	Central Dispatch	495,578	464,304	464,304	483,526
TOTAL INTERGOVERNMENTAL		4,473,508	4,415,443	4,419,198	4,626,541

CONTRACTUAL

2150	Taser Subscription Program	35,287	35,262	35,263	35,487
3050	Housekeeping & Janitorial	1,759	1,800	1,750	2,000
3055	Equipment Maintenance	7,179	14,250	14,250	14,500
4030	Camera System Subscription	28,500	181,226	194,909	48,531
5060	Building Repair	23,168	25,305	25,000	25,500
TOTAL CONTRACTUAL EXPENDITURES		95,893	257,843	271,172	126,018

PUBLIC SAFETY - EXPENSE

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

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

OTHER					
3010	Office Supplies	3,469	9,910	9,910	9,910
3190	Other Supplies & Equipment	21,271	28,500	28,500	35,000
4070	Telephone	6,647	5,400	5,400	7,000
4080	Software Licenses	30,500	48,756	48,756	47,835
5020	Equipment Maintenance	6,316	27,000	-	27,000
3170	Fuel & Oil	-	-	-	65,000
5070	Vehicle Maintenance	60,898	65,000	65,000	52,500
4020	Contingent	-	10,000	-	-
TOTAL OTHER EXPENDITURES		129,100	194,566	157,566	244,245
TOTAL PUBLIC SAFETY EXPENDITURES		11,399,085	11,921,140	11,172,207	12,020,279

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	26

*Includes costs for re-filling the Community Outreach Officer position eliminated in 2022.

Salaries – Police Support Services

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

Administrative Services Manager	1
Desk Clerks	6

Overtime

Overtime costs for eligible employees.

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 Employees’ 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 the Wisconsin Retirement System for sworn and non-sworn personnel. The percentage the City pays is based on whether the employee is a sworn Officer or non-sworn personnel.

Life Insurance

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

Long-Term Disability

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

Worker’s Compensation

Costs for workers’ compensation for employees.

Uniform Allowance (2120)

- Anticipate initial uniforms and equipment for 2 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 in an employee’s salary.

First Responders Psychological Services is an officer wellness component that requires each sworn employee to meet with a therapist annually. Ready Rebound is an expedited health solution for first responders.

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

Item	Cost Per	Number	TOTAL
Uniform Damage			1,500
Initial Equipment – New Hires	\$ 4,500	2	9,000
Vest Replacements	\$ 1,000	10	10,000
Desk Officers (6)	\$ 350	6	2,100
Officers	\$ 700	36	25,200
First Responder Psychological Services	\$ 175	41	7,175
Ready Rebound Health and Wellness	\$ 399	41	16,359
Total			71,334

Training/Conferences (2140)

Includes costs for conferences, memberships, in-service and specialty training. Training and conferences are dependent on opportunity, costs, department need, and staffing.

The training budget supplemented by Training & Standards reimbursement of \$12,480, which is included in training.

Chief Fugman has been selected and approved to attend the Federal Bureau of Investigation National Academy for Law Enforcement Administrators in January 2026. The National Academy is a prestigious training ground for current and future police administrators located in Quantico, Virginia. Only four candidates from each state are selected for each session. The selection process includes an application, physical screening, interviews and background investigation by the FBI. Chief Fugman has been approved to attend the session which commences on January 7, 2026.

The cost of this eleven (11) week course is paid for by the FBI. It includes lodging, tuition, meals, books and supplies and University of Virginia fees totaling over \$30,000.00. The local agency is responsible for the following incidental fees:

Student Assessment	\$315.00
Academy Uniforms	\$750.00

Additionally, it is suggested that the department provide the following as usual and customary costs for a candidate attending this school:

Per Diem (\$5.00/day)	\$375.00
Additional Round trip ticket	\$350.00
City Administrator's attendance at graduation	\$500.00

Training

FBI National Academy	2,290
Training	30,205
Memberships	1,085
Ammunition	6,000
Total	39,330

Memberships

Milwaukee County Chiefs Association	135
Wisconsin Chiefs of Police Association	350
WILEAG Accreditation Fees	650
Total	1,135

Total **40,465**

INTERGOVERNMENTAL:

Central Dispatch

Contractual costs for Public Safety’s central dispatch with the Village of Bayside.

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 for 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.

2026 North Shore Budget

2026 - 3% Municipal Increase	Operating	Capital	Capital Resolution	Debt	Total
Contribution-Bayside	935,697	11,984	56,525	56,597	1,060,803
Contribution-Brown Deer	3,027,520	38,775	182,891	183,123	3,432,309
Contribution-Fox Point	1,289,583	16,516	77,903	78,002	1,462,004
Contribution-Glendale	4,074,182	52,180	246,119	246,432	4,618,912
Contribution-River Hills	460,351	5,896	27,810	27,845	521,901
Contribution-Shorewood	2,613,654	33,474	157,889	158,090	2,963,108
Contribution-Whitefish Bay	2,595,660	33,244	156,802	157,002	2,942,708
	14,995,148	192,049	905,848	907,000	17,000,045

CONTRACTUAL:

Taser Subscription Program

Annual cost for police Taser Program. \$175,000 cost over a 5-year period. \$35,487 annual cost.

Camera System Subscription

Annual costs for body, squad camera, and interview video system. Includes equipment lease, maintenance and storage. 5-year subscription at fixed cost.

Housekeeping & Janitorial (3050)

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

Equipment Maintenance (3055)

Subscription for police flock cameras (4) and Ricoh printers.

Flock	10,500
Ricoh	4,000
Total	14,500

Building Repair (5060)

Contractual costs for Public Safety’s building repair.

Elevator	2,225
Generator	1000
Building Mechanicals	20,000
Fire Protection Systems	1,200
Miscellaneous	1,075
Total	25,500

OTHER:

Office Supplies (3010)

Costs for Police Office Supplies.

Other Supplies & Equipment (3190)

Costs for supplies not anticipated.

Milwaukee County Radio Fees	13,200
Lab Supplies	9,500
Shredding	1,500
Miscellaneous	10,800
Total	35,000

Telephone (4070)

Costs for police cell phones.

Software Licenses (4080)

Costs for Public Safety’s information services.

Plan.IT Scheduling software	3,200
Time system (State Access Fees)	3,050
Mobile Data	7,200
Livescan Fingerprint support	4,850
Tipss Register & Parking	3,050
FastID Support	175
Cellebrite – Greenfield PD	4,500
Power Policy and initial setup	7360
Power DMS Standards	1150
Power Training	600
Power Ready	4200
ESS (6 licenses)	4500
TLO	2700
Miscellaneous support & assistance	1,000
Total	47,535

Equipment Maintenance (5020)

Costs for equipment maintenance and unanticipated grant costs

Fuel & Oil

Costs for police fuel and oil.

Vehicle Maintenance (5070)

Contractual costs for Public Safety’s vehicle maintenance.

PUBLIC WORKS - EXPENSE

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

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Salaries	141,343	387,864	598,000	467,924
1200	Overtime	0	20,000	36,480	20,000
1110	Part-Time Public Works		25,000	20,000	25,000
1310	Health Insurance	36,550	100,509	100,500	133,265
1318	Health Insurance HRA Contribution	-	909	6,720	6,720
1330	Social Security & Medicare	9,852	33,114	50,068	39,239
1340	Wisconsin Retirement	10,184	28,347	44,096	35,131
1350	Life Insurance	411	909	344	725
1360	Long-Term Disability	134.13	300	84	332
1365	Workers Compensation	3,491	7,071	7,999	11,244
2160	Training/Conferences/Meetings	2,605	5,000	5,000	5,000
2180	Uniform Allowance	2,457	2,405	2,405	2,405
TOTAL SALARY & BENEFITS EXPENDITURES		207,027	611,428	871,696	746,983

CONTRACTUAL

1150	Cracksealing	-	24,000	24,000	29,000
3153	Property Maintenance	-	-	33,600	57,600
1190	Forestry Maintenance	47,389	85,000	65,000	65,000
3120	Snow Removal	46,980	15,000	-	10,000
3151	Landscape Maintenance Contract	67,459	73,766	73,524	216,800
3152	Machine Equipment Maintenance	16,065	20,000	20,000	20,000
4010	Engineering	69,393	40,000	90,000	90,000
4150	Road Maintenance	194,030	115,000	5,000	5,000
5040	Building Maintenance	16,577	17,500	17,500	17,500
8340	Street Lighting Maintenance	188,106	85,000	50,000	60,000
TOTAL CONTRACTUAL EXPENDITURES		645,997	475,266	378,624	570,900

PUBLIC WORKS - EXPENSE

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

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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OTHER					
3080	Radios/GPS	6,795	7,000	4,776	7,000
3125	Street Salt	60,864	120,000	90,000	85,000
3130	Road/Median Supplies & Chemicals	24,117	20,000	15,000	20,000
3155	Signs/Boards/Barricades/Cones	6,078	28,000	28,000	20,000
3190	Supplies	22,336	25,000	21,000	30,000
4020	Sealer of Weights & Measures	441	5,600	5,600	5,600
4060	Street Lighting Electricity	233,905	200,000	230,000	230,000
4075	Software Licenses	2,880	3,800	3,800	4,000
4180	Public Works Utilities	21,328	48,000	48,000	48,000
5020	Vehicle/Equipment Supplies & Tires	77,519	95,000	125,000	125,000
3170	Fuel & Oil	124,475	110,000	90,000	35,000
5045	Building Supplies	10,287	17,500	17,500	17,500
5050	Equipment Rental	-	1,000	1,000	1,000
3180	Lawn Care Treatment	11	2,500	-	-
3160	Other Materials	5,742	4,000	1,000	-
TOTAL OTHER EXPENDITURES		596,778	687,400	680,676	628,100
TOTAL PUBLIC WORKS EXPENDITURES		1,449,802	1,774,094	1,930,996	1,945,983

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.

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, and for Public Works positions, or 7.65% of salaries.

Wisconsin Retirement

Costs for the City's portion of the Wisconsin Retirement System. Costs include a percentage of eligible salaries as established by WRS.

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 workers' compensation 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
Other	1,000

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

CONTRACTUAL:

Engineering

Contractual costs for engineering.

Crack Sealing

Costs for crack sealing.

Landscape Maintenance Contractor

Landscape Maintenance contract agreement costs. Costs in 20265 include mowing of all City property except for REM Park.

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, and dangerous fells.

Building Maintenance

Contractual costs for building maintenance.

Road Maintenance

Contractual costs for road maintenance, not covered elsewhere.

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, and wash soap.

Utilities

Costs for Public Works' utilities.

Road Materials

Costs for Public Works Road materials, such as topsoil, cold patch, lawn care parts, and other road materials.

Signs/Boards/Barricades/Cones

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 street lighting electricity.

COMMUNITY DEVELOPMENT - EXPENSE

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

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS					
1100	Salaries	58,730	-	-	-
1310	Health Insurance	6,662	-	-	-
1330	Social Security & Medicare	4,431	-	-	-
1340	Wisconsin Retirement	3,386	-	-	-
1350	Life Insurance	68	-	-	-
1360	Long-Term Disability	79	-	-	-
1365	Workers Compensation	2,207	-	-	-
2110	Mileage Reimbursement	17	-	-	-
2150	Memberships/Dues & Subscription	170	-	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		75,749	-	-	-

CONTRACTUAL					
4010	Planning & Development Support	13,253	54,000	50,000	52,000
4150	Plan Review & Inspection Services	235,845	300,000	645,000	300,000
TOTAL CONTRACTUAL EXPENDITURES		249,097	354,000	695,000	352,000

OTHER					
8530	Contingency	-	1,500	100	1,500
3190	Supplies/Fees	86	1,000	500	1,000
TOTAL OTHER EXPENDITURES		86	2,500	600	2,500

TOTAL COMMUNITY DEVELOPMENT EXPEND		324,933	356,500	695,600	354,500
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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.

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.

Planning, Zoning & Development Support

Contractual services for planning, zoning and economic development support.

OTHER:**Supplies/Equipment Maintenance**

Costs for copier maintenance and other supplies.

Contingency

Unanticipated expenses.

COMMUNITY HEALTH - EXPENSE

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

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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INTERGOVERNMENTAL

4000	Humane Society	23,507	22,768	22,768	23,002
4005	Health Department IGA	83,487	114,678	114,678	119,452
TOTAL INTERGOVERNMENTAL		106,994	137,446	137,446	142,454

OTHER COSTS

8530	Contigent	-	1,000	100	1,000
TOTAL OTHER EXPENDITURES		-	1,000	100	1,000

TOTAL HEALTH & HUMAN SERVICES		106,994	138,446	137,546	143,454
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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 the North Shore Health Department. Funding is based on the following: 70% population and 30% communicable disease.

	2020 Population	Contribution Percentage	2026 Contribution
BAYSIDE	4,482	6.22%	\$36,363
BROWN DEER	12,507	20.52%	\$124,204
FOX POINT	6,934	9.75%	\$55,834
GLENDALE	13,357	20.56%	\$119,452
RIVER HILLS	1,602	2.38%	\$13,272
SHOREWOOD	13,859	19.97%	\$116,117
WHITEFISH BAY	14,954	20.59%	\$118,828

OTHER COSTS:

Contingent

Unanticipated costs related to Community Health.

LIBRARY - EXPENSE

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

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2024	2025	2025	2026
INTERGOVERNMENTAL					
4005	Library IGA	483,226	490,522	490,522	506,955
TOTAL INTERGOVERNMENTAL		483,226	490,522	490,522	506,955
TOTAL LIBRARY EXPENDITURES		483,226	490,522	490,522	506,955

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. Member Agencies shall pay a fixed allocation of five (5) percent of the annual Library budgets.

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.

Total Budget

Total Budget \$1,027,006.00

Flat Share

Community	Percentage	Operating Budget	Flat Contribution	TOTAL Contribution
Bayside	5%	\$1,027,006	12,838	\$178,640.59
Fox Point	5%	\$1,027,006	12,838	\$269,347.65
Glendale	5%	\$1,027,006	12,838	\$506,954.25
River Hills	5%	\$1,027,006	12,838	\$72,063.51
TOTAL			\$51,350.30	\$1,027,006.00

Population Share

Community	Population Share	Population	Percentage	Contribution
Bayside	\$975,655.70	4,482	16.99%	\$165,803.02
Fox Point		6,934	26.29%	\$256,510.07
Glendale		13,357	50.64%	\$494,116.67
River Hills		1,601	6.07%	\$59,225.93
TOTAL		26,374	100%	\$975,655.70

BUILDING & TECHNOLOGY - EXPENSE

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

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
CONTRACTUAL					
3055	Copier Maintenance	5,260	24,000	5,260	5,500
4090	Housekeeping & Janitorial	67,129	58,000	56,800	59,200
5060	Buildings	14,229	7,500	8,000	8,500
TOTAL CONTRACTUAL		86,618	89,500	70,060	73,200
INTERGOVERNMENTAL					
4080	Information Technology Support	106,690	108,184	111,651	95,000
TOTAL INTERGOVERNMENTAL		106,690	108,184	111,651	95,000
OTHER COSTS					
3010	Office Supplies	28,385	12,000	10,919	11,000
3020	Computer Equipment	14,656	5,000	4,000	5,000
3040	Postage	30,379	25,000	30,000	30,000
3151	Property Maintenance	15,584	15,000	2,500	10,000
4060	City Hall/Police Utilities	167,413	85,000	128,493	130,000
4070	Telephone/Internet	24,329	22,000	24,667	25,000
4075	Software Licenses	62,244	44,836	60,000	96,964
TOTAL OTHER EXPENDITURES		342,991	208,836	260,579	307,964
TOTAL EXPENDITURES		536,299	406,520	442,290	476,164

PROGRAM DESCRIPTION:

This budget covers the cleaning, utilities, and general maintenance of City Hall. This budget also covers all technology and equipment maintenance, as well as postage.

OTHER COSTS:

Information Technology Support

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

Software Licenses

Job Posting	2,000		Notes		
Office 365	19,545	73	12	91.43	252.71
Website	4,000				
Adobe Acrobat (20)	1,908				
See Click Fix	9,800				
BSA Software	41,000				
Laserfiche	3,500				
IN Design & Canva	750				
Codification	4,000				
Back-up Storage	750				
KnowBe4	3,400				
GCS Software Land Nav	1,000				
CTA Access	2,311				
Software Training	1,000				
Misc.	2,000				
TOTAL	96,964				

Computer Equipment

Costs to purchase computer equipment.

Copier Maintenance

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

Office Supplies

Costs for all General Fund office supplies.

Postage

Costs for postage for General Fund purposes.

Housekeeping & Janitorial

\$4,000 for monthly costs for janitorial Services for all general municipal facilities, plus \$10,000 for supplies and other cleaning expenses.

Property Maintenance Mow/Plow

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

Utilities

Costs for natural gas and electricity at City Hall and Police building.

Telephone

Costs for telephone for municipal buildings.

Buildings

General maintenance costs for municipal buildings.

WATER/SEWER/STORM SEWER REVENUE

FUNDS 201, 250 & 900

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
SANITARY 201					
3792	Local Grant	38,828	-	-	-
6402	Sewer Usage Local	922,138	950,000	929,476	930,000
6406	Sewer Usage Metro	1,400,531	1,453,375	1,428,359	1,450,000
6412	Sewer Penalty	17,869	20,000	11,000	12,000
8111	Earned Interest	84,030	121,618	153,500	134,000
TOTAL SANITARY SEWER REVENUE		2,463,396	2,544,993	2,522,335	2,526,000
STORM 250					
6411	Storm Water Charges	1,151,295	1,149,593	1,152,872	1,152,872
6416	Storm Water Penalty	7,211	8,000	5,000	6,000
8111	Earned Interest	31,145	16,216	29,000	30,000
TOTAL STORM WATER REVENUE		1,189,651	1,173,809	1,186,872	1,188,872
WATER 900					
6110	Residential	1,304,613	1,682,597	1,588,500	1,683,000
6120	Commercial	742,313	915,012	878,179	918,000
6130	Industrial	378,731	464,005	382,592	408,000
6140	Public Authority	95,088	108,369	88,316	102,000
6150	Multifamily Residential	415,459	466,991	501,642	510,000
6200	Private Fire Protection	100,907	56,040	143,964	147,900
6300	Public Fire Protection	840,119	1,051,348	991,095	1,020,000
7000	Forfeited Discounts	49,356	45,000	41,796	50,000
7100	Miscellaneous Revenues	113,895	10,000	8,065	10,000
7400	Other Water Revenues	95,112	135,000	136,995	137,000
1900	Earned Interest	-	-	-	15,000
8000	Contributions	1,444,322	-	-	-
8201	Rental Income	-	21,500	23,740	21,500
TOTAL WATER REVENUE		5,579,914	4,955,862	4,784,884	5,022,400
TOTAL WATER/SEWER/STORM		9,232,960	8,674,664	8,494,091	8,737,272

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 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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SALARY/BENEFITS

51100	Salaries	421,349	381,919	473,907	315,554
51200	Overtime	10,887	25,000	3,436	25,000
51310	Health Insurance	113,953	125,725	118,050	133,300
51330	Social Security & Medicare	31,229	29,217	32,201	34,800
51340	Wisconsin Retirement	28,681	26,543	30,723	35,300
51350	Life Insurance	8,254	1,001	910	473
51365	Workers Compensation	9,091	6,963	7,226	7,343
500.00-09279	Employee Pens & Benefits-GASB 68	14,493	35,000	15,000	15,000
53927	Employee Training-Certification	1,238	2,000	1,175	2,000
53929	Employee Eye Care/Clothing	929	5,000	266	6,400
1318	Employee HRA Contribution	-	1,001	4,440	1,600
TOTAL SALARY & BENEFITS EXPENDITURES		640,103	639,369	687,334	576,770

INTERGOVERNMENTAL

500.00-06020	North Shore Water Operating	743,368	880,000	875,522	897,030
TOTAL INTERGOVERNMENTAL EXPENDITURES		743,368	880,000	875,522	897,030

CONTRACTUAL

536.72-54150	Standpipe Maintenance	13,766	25,000	5,265	15,000
536.73-54150	Distribution Main Maintenance	498,432	600,000	600,000	500,000
536.75-54150	Service Line Maintenance	54,085	25,000	38,086	35,000
536.76-54150	Meter Maintenance	12,168	22,000	15,114	18,000
536.77-54150	Hydrant Maintenance	9,576	35,000	56,017	50,000
539.20-53923	Services Employed & Engineering	89,825	80,000	46,809	75,000
539.30-53903	Utility Management	-	78,000	75,000	78,000
539.30-53923	Leak Detection	-	25,000	-	10,000
539.20-53930	Miscellaneous	-	20,000	5,000	10,000
539.30-53903	Bill Management, Printing	35,234	19,843	15,000	15,000
539.30-53923	Financial Management	1,850	39,000	34,600	40,000
TOTAL CONTRACTUAL EXPENDITURES		714,936	968,843	890,891	846,000

**WATER/SEWER/STORM SEWER
WATER**

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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OTHER

000.00-22390	Debt Services	-	1,839,780	1,656,499	1,930,824
500.00-04080	Transfer - Tax Equivelent	814,957	595,000	791,000	848,000
536.61-53160	Storage Facility Materials	-	1,000	-	1,000
536.62-53160	Distribution Line Materials	17,994	20,000	8,695	12,000
536.63-53160	Meter Materials	3,100	2,000	-	2,000
536.64-53160	Customer Installation Materials	-	200	-	200
536.65-53160	Misc. Expenses Transmission/Distrib	498	10,000	60	500
536.66-53666	Transmission/Distribution Rents	13,500	13,500	13,500	13,500
536.72-53160	Standpipe Materials	-	500	336	500
536.73-53160	Distribution Main Materials	5	50,000	66,250	60,000
536.75-53160	Service Line Materials	6,033	3,500	555	3,500
536.76-53160	Meters Materials	1,286	24,000	35,000	20,000
536.77-53160	Hydrant Materials	12056.4	28,000	17,966	20,000
539.02-53160	Meter Reading Materials	9,009	18,000	12,232	14,000
539.20-53160	Miscellaneous Materials	1,596	1,000	26,808	25,000
539.20-53921	Office Supplies & Expense	1,323	3,000	553	1,000
539.20-53924	Property Insurance	11,030	9,000	9,000	10,000
539.20-53925	Liability Insurance	7,686	12,000	12,000	12,000
539.20-53928	Regulator Commission Expense	16,684	6,000	3,773	5,000
539.20-53929	Employ Clothing/Eye Care		1,400	-	-
539.20-53930	Misc. General Expenses	-	8,000	-	8,000
539.20-53428	Debt Issurance Costs		-	40,362	40,000
539.20-54070	Admin & General Telephone	960	1,000	1,273	1,500
539.30-53902	Admin - Meter Reading	4,385	5,000	6,176	6,500
539.30-53903	Admin - Customer Accounts - Cust. Records		17,000	27,621	35,000
539.33-53160	Transportation Materials		-	499	1,000
TOTAL OTHER EXPENDITURES		922,103	2,668,880	2,730,158	3,071,024

TOTAL WATER EXPENDITURES	3,020,510	5,157,092	5,183,905	5,390,824
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Non-Budgeted

500.00-04030	Depreciation	736,122	-	690,000	730,000
000.00-22390	Debt Services-Principal	(1,196,459)	(1,455,680)	(1,455,680)	(1,536,499)

■ 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 6.95% 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****Employee HRA Contribution**

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

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.

Financial Management

Costs for contractual support services for financial management, including payroll, accounts payable, receivable and other financial support.

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.

Intergovernmental:

North Shore Water Operating

Operating Costs to purchase water from the North Shore Water Commission. Total operating cost based on Glendale’s percentage of water consumption.

Total Annual Operating Commitment \$1,785,224

Member Municipality	Percent Cost	Total Cost
Allocation to Whitefish Bay	31.93%	\$569,963
Allocation to Glendale	50.24%	\$897,030
Allocation to Fox Point	17.83%	\$318,231

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

Fund 201

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
SALARY/BENEFITS					
1100	Salaries	204,219	232,598	220,000	315,554
1200	Full Time Overtime	1,192	1,200	500	1,200
1310	Health Insurance	10,108	59,270	59,270	76,988
1330	Social Security & Medicare	5,486	17,886	16,868	25,670
1340	Wisconsin Retirement	4,837	16,249	15,325	22,720
1318	Employee HRA Contribution	-	512	4,440	4,440
5120	Uniform Allowance	1,273	5,000	2,500	5,000
1350	Life Insurance	103	512	500	473
1365	Workers Compensation	1,816	4,241	4,745	7,343
TOTAL SALARY & BENEFITS		229,033	337,468	324,148	459,388
INTERGOVERNMENTAL					
4020	Metropolitan Sewerage District	1,374,821	1,453,375	1,428,359	1,450,000
TOTAL INTERGOVERNMENTAL		1,374,821	1,453,375	1,428,359	1,450,000
CONTRACTUAL					
4145	Utility Bill Management, Printing	11,861	19,843	15,000	15,000
3923	Financial Management	-	39,000	34,600	40,000
4010	Consultant Fees	-	4,000	4,000	4,000
4151	Engineering services	10,090	60,000	60,000	60,000
5090	Sewer System Repairs	440,354	500,000	302,731	500,000
TOTAL CONTRACTUAL		462,304	622,843	416,331	619,000
OTHER					
2390	Debt Services	-	80,833	79,178	12,456
3195	Admin, Billing, Collection	1,397	-	-	-
3190	Equipment & Vehicle Supplies	-	10,000	6,750	7,000
4075	Computer software	-	81	81	81
4140	Meter Reading Expense	118,165	5,000	10,000	7,500
4070	Telephone	240	450	600	600
TOTAL OTHER EXPENDITURES		119,802	96,364	96,609	27,637
TOTAL SANITARY SEWER		2,185,962	2,510,050	2,265,447	2,556,025

■ **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 6.95% 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.

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

CONTRACTUAL:

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.

Financial Management

Costs for contractual support services for financial management, including payroll, accounts payable, receivable and other financial support.

INTERGOVERNMENTAL:

Metropolitan Sewerage District Charges

Costs for sewerage usage and treatment.

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	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

SALARY/BENEFITS

1100	Salaries	226,261	219,686	190,000	224,446
1200	Overtime	1,702	3,000	1,000	3,000
1310	Health Insurance	21,756	56,967	56,000	50,576
1330	Social Security & Medicare	8,422	17,035	14,612	17,935
1340	Wisconsin Retirement	7,564	15,477	13,275	16,160
1350	Life Insurance	200	498	500	473
1365	Workers Compensation	2,910	4,005	4,502	5,390
1318	Employee HRA Contribution	-	498	3,120	3,120
2120	Uniform Allowance	1,166	5,000	2,500	5,000
2410	Employee Training-Certification	-	4,000	1,000	4,000
TOTAL SALARY & BENEFITS EXPENDITURES		269,980	326,166	286,508	330,099

CONTRACTUAL

3152	Maintenance	2,522	32,000	7,500	30,000
4141	Catch basin repair	378,513	120,000	120,000	100,000
4142	Televising	-	40,000	-	40,000
4143	Wisconsin DNR	2,000	2,000	2,000	2,000
4144	Sweeping	10,941	5,000	5,000	5,000
4145	Utility Bill Management, Printing	11,861	19,843	15,000	15,000
3923	Financial Management	-	39,000	34,600	40,000
4151	Engineering/MS4 Permit	97,444	65,000	65,000	65,000
4159	Ditching Program	191,227	325,000	-	225,000
5090	Storm Sewer Repairs	2,397	300,000	143,278	275,000
TOTAL CONTRACTUAL EXPENDITURES		696,906	947,843	392,378	797,000

OTHER

3160	Equipment & Vehicle Supplies	5,661	25,000	25,000	25,000
8502	Debt Services	-	78,379	76,121	36,585
TOTAL OTHER EXPENDITURES		5,661	103,379	101,121	61,585

TOTAL STORM SEWER EXPENDITURES	972,547	1,377,388	780,007	1,188,684
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■ **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 6.95% 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.

Employee HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

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.

Financial Management

Costs for contractual support services for financial management, including payroll, accounts payable, receivable and other financial support.

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 - REFUSE, RECYCLING & YARD WASTE

Fund 221

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

REVENUES

1110	Recycling Property Taxes	88,503	90,000	90,000	72,000
1120	Yard Waste Property Taxes	-	139,502	139,502	116,000
3545	Recycling Grant	61,707	61,500	61,500	61,500
	Residential Recycling Fees	1,960	183,793	-	-
6319	Residential Refuse Fees		501,717	684,852	766,000
	Residential Yard Waste Fees	-	-	-	-
6421	Penalties	-	5,000	2,660	3,000
8111	Earned Interest	2,228	2,390	45,000	31,000
TOTAL REVENUES		154,398	983,902	1,023,514	1,049,500

EXPENSES

4148	Refuse Collection	-	501,717	543,333	766,000
4150	Recycling Collection	170,969	335,294	350,403	133,500
4149	Yard Waste Collection	-	139,502	145,819	116,000
TOTAL EXPENSES		170,969	976,513	1,039,555	1,015,500

City of Glendale Special Revenue Fund-Refuse & Recycling

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 Refuse and Recycling fund collects fees and property taxes to fund single-family residential refuse, recycling and yard waste collection.

REVENUES:

- **Recycling Property Taxes.** Revenue to fund a portion of residential recycling costs.
- **Intergovernmental Recycling Grant.** Revenue from recycling grant.
- **Residential Recycling Fees.** Fees and charges to fund a portion of recycling costs.
- **Residential Refuse Fees.** Fees and charges to fund residential refuse collection.
- **Yard Waste Property Taxes.** Revenue to fund a portion of residential yard waste costs.
- **Penalties.** Penalties for late payment.
- **Earned Interest.** Interest for the fund based on the portion of fund balance.

EXPENDITURES:

- **Solid Waste Collection.** Contractual costs for refuse collection.
- **Recycling Collection.** Contractual costs for recycling collection.
- **Yard Waste Collection.** Contractual costs for yard waste collection.

SPECIAL REVENUE FUND - ENVIRONMENTAL

FUND 260

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
6420	User Fees	615,446	51,000	56,417	51,615
6421	Penalties and Interest	4,157	500	500	-
8111	Earned Interest	33,905	16,216	5,000	5,000
TOTAL REVENUES		653,508	67,716	61,917	56,615
EXPENDITURES					
4150	Solid Waste Collection	535,025	-	-	-
4151	Environmental Engineering	38,811	47,000	40,000	47,000
TOTAL EXPENDITURES		573,836	47,000	40,000	47,000

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 environmental remediation fee is like 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

REVENUES:**User Fees**

The current fee is \$1.55 per multi-family, industrial, and commercial facility per residential equivalent.

Penalties

Penalties for late payment of Environmental charges.

EXPENDITURES:**Environmental Engineering**

Costs for contractual work related to the landfill at Richard E. Maslowski Community Park.

SPECIAL REVENUE FUND - POLICE ACQUISITION

FUND 204

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
5046	Justice	-	500	-	500
8111	Earned Interest	9,249	4,865	6,500	7,800
8907	Treasury	2,087	500	6,600	8,000
TOTAL REVENUES		11,336	5,865	13,100	16,300
EXPENDITURES					
5047	Justice	11,550	15,000	14,247	15,000
5046	Treasury	-	15,000	-	500
TOTAL EXPENDITURES		11,550	30,000	14,247	15,500

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

\$15,000 – unanticipated expenses

Treasury

\$500 – unanticipated expenses

SPECIAL REVENUE FUND - CRIME PREVENTION & K-9

Fund 205

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
8981	K-9 Revenue	34,755	30,000	32,910	23,000
8982	Crime Prevention Revenue	3,430		6,500	5,000
8111	Earned Interest	6,324	2,432	4,200	5,200
8907	Miscellaneous Revenue	2,087	-	-	-
8984	Vest Grant	5,572	5,500	-	-
TOTAL REVENUES		52,168	37,932	43,610	33,200
EXPENDITURES					
5051	K-9 Expense	81,218	28,000	48,000	20,000
5052	Crime Prevention Expense	1,136	2,000	4,000	5,000
5054	Vest Repacments	7,700	-	-	-
TOTAL EXPENDITURES		90,054	30,000	52,000	25,000

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 \$6,000 BVP grant for purchase of 12 body armor vests.

Crime Prevention Revenue

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

Miscellaneous Revenue

Other revenue received for the Crime Prevention program is not classified elsewhere.

EXPENDITURES:

K-9 Expense

Costs for the City's K-9 program. 2026 cost includes annual K-9 expenses for two K-9's. 2026 will be the first year having two K-9's.

Crime Prevention Expense

General costs for the City's crime prevention program.

SPECIAL REVENUE FUND - HOTEL

Fund 244

	ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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REVENUES

8111	Earned Interest	13,874	6,486	33,000	27,000
1210	Taxes - Hotel and Motel Room T	957,392	1,000,000	1,010,457	1,000,000
TOTAL REVENUES		971,265	1,006,486	1,043,457	1,027,000

FUND EXPENSES

8090	Convention and Tourism	342,514	351,700	355,378	351,700
8505	General Fund Contribution	615,469	648,300	655,079	648,300
TOTAL EXPENDITURES		957,983	1,000,000	1,010,457	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 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
1110	Property Taxes	19,667	40,000	40,000	40,000
6510	Food/Beverage Sales	611	750	-	-
6511	Beer Sales	2,063	2,000	1,200	2,000
6610	Vendor Fees	960	1,000	1,260	1,000
8000	Donations - 4th of July	39,150	12,000	12,500	12,000
8001	Donations - City Events	31,563	17,000	11,411	12,000
8111	Earned Interest	-	324	-	-
TOTAL REVENUES		94,015	73,074	66,371	67,000
FUND EXPENSES					
8420	Maslowski Park Events	36,580	13,000	13,360	13,000
8120	Independence Day	74,446	45,000	40,741	40,000
8320	Live at the Oasis	19,467	13,000	11,746	12,000
TOTAL EXPENDITURES		130,492	71,000	65,847	65,000

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.

Live at the Oasis:

Costs for the City's portion of supplies and services for the Live at the Oasis events, including the cost of the bands.

Maslowski Park Events

Costs for other events held at Maslowski Park, such has Unplugged, Touch a Truck, etc.

SPECIAL REVENUE FUND - RICHARD E. MASLOWSKI COMMUNITY PARK

Fund 270

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
1110	General Property Taxes	24,584	-		
4511	Beer	16,052	20,000	11,562	12,000
6510	Soda / Food	29,519	25,000	27,219	28,000
6512	Vending Machine	320	500	200	200
6721	Park Rentals	11,833	12,000	15,000	12,000
8111	Earned Interest	-	-	-	-
8907	Miscellaneous Revenue	740	1,000	500	500
8960	Nicolet Contribution	12,596	11,500	11,500	11,500
8975	Veteran Memorial Names	500	750	500	500
NON-CITY REVENUES		96,144	70,750	66,481	64,700

8000	REM Park Contributions	2,114	54,800	54,800	54,800
8912	Property Taxes	-	42,000	42,000	42,000
TOTAL CITY REVENUE		2,114	96,800	96,800	96,800

TOTAL REVENUES		98,258	167,550	163,281	161,500
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SALARY/BENEFITS					
1100	Full-time Wages	70,360	60,506	77,127	74,523
1110	Part Time Wages	7,985	8,000	12,000	12,000
1200	Overtime Wages		1,000	-	1,000
1310	Health Insurance	17,212	19,005	25,641	11,387
1330	Social Security & Medicare	6,039	5,241	6,818	7,401
1340	Wisconsin Retirement	4,343	4,205	5,360	5,366
1350	Life Insurance	176	180	278	111
1365	Workers Compensation	2,415	1,103	1,139	1,731
1318	Employee HRA Contribution		840	960	960
TOTAL SALARY & BENEFITS		108,531	100,080	129,324	114,478

SPECIAL REVENUE FUND - RICHARD E. MASLOWSKI COMMUNITY PARK

Fund 270

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
OTHER EXPENSES					
2510	Soda / Food	17,417	16,000	15,513	16,000
2511	Beer	7,566	7,250	3,125	6,000
3010	Park Supplies	3,951	5,000	595	5,000
4020	Miscellaneous Expenses	10,833	1,000	5,770	1,000
4060	Utilities	20,860	20,000	14,267	15,000
4070	Telephone	480	500	600	700
4075	Computer Software License		80	80	80
4090	Janitorial Supplies	1,186	1,000	1,250	1,250
5060	Maintenance Supplies & Contract	5,550	10,000	12,000	12,000
6200	Sales Tax	2,739	2,275	1,500	1,800
6250	Bank / Processing Fees	1,172	1,500	1,250	800
8010	Marketing Materials	-	2,000	50	1,000
2505	Food License Fees	-	500	501	525
TOTAL OTHER EXPENDITURES		71,752	67,105	56,500	61,155
TOTAL REM EXPENDITURES		180,284	167,185	185,824	175,633

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.

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.

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.

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.

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.

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 - HEALTH & HUMAN SERVICES

Fund 248

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
1110	Property Taxes	491,686	666,299	666,299	739,862
8111	Earned Interest	7,624	12,973	12,000	12,000
8432	Retiree Contributions-Dental	17,314	17,381	14,500	18,731
8435	Retiree Contributions-Health	192,888	229,332	205,852	275,292
TOTAL REVENUES		709,512	925,985	898,651	1,045,885

FUND EXPENSES					
1315	Retiree Health Insurance	-	-	-	-
6032	Dental Insurance	19,223	12,973	14,500	18,731
6035	Health Insurance	822,143	908,604	1,022,099	1,027,154
TOTAL EXPENDITURES		841,366	921,577	1,036,599	1,045,885

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.

Retiree Contributions for Dental and Health

Portion of expenses paid by retired employees for their health and dental coverage.

FUND EXPENSES:

Health Insurance

Costs to fund health insurance for eligible retired employees.

Dental Insurance

Costs to fund dental insurance for eligible retired employees. Covered 100% by retired employees.

SPECIAL REVENUE FUND - NORTH SHORE MUNICIPAL COURT

Fund 275

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

REVENUES

5110	Old Bayside	6,636	2,000	6,600	-
5115	Old Brown Deer	190,378	100,000	400,000	388,000
5140	North Shore Municipal Court	722,977	935,550	940,000	895,000
5140	NSMC-Cost Share		264,450	-	-
5150	Restitution	-	9,356	-	-
TOTAL REVENUES		919,991	1,311,356	1,346,600	1,283,000

SALARY/BENEFITS

1100	Full-time Wages	104,567	117,398	103,934	120,908
1110	Part Time Wages	22,000	32,668	30,916	25,000
1310	Health Insurance	7,291	11,516	16,082	41,662
1330	Social Security & Medicare	9,597	11,480	10,103	10,932
1340	Wisconsin Retirement	6,990	8,159	7,218	8,705
1350	Life Insurance	503	607	617	180
1365	Workers Compensation	172	2,140	1,222	2,796
2160	Training, Memberships, Conferences	2,503	3,100	2,000	3,500
1318	Employee HRA Contribution	-	607	2,400	2,400
TOTAL SALARY & BENEFITS EXPENDITURES		153,621	187,675	174,493	216,084

OTHER

3010	Office Supplies	741	3,000	2,200	3,000
5089	Translation Fees	-	500	500	500
3040	Postage	-	12,000	5,000	5,000
3190	Copier Lease	1,628	1,379	1,580	1,580
3931	Rents	36,050	30,575	30,575	30,575
4070	Telephone/Internet	296	300	300	300
4080	TIPPS Software	10,275	22,020	22,020	18,798
9000	Annual Capital	2,664	7,000	3,555	6,000
TOTAL OTHER EXPENDITURES		51,655	76,774	65,730	65,753

TOTAL NORTH SHORE COURT COSTS		205,276	264,449	240,223	281,837
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SPECIAL REVENUE FUND - NORTH SHORE MUNICIPAL COURT

Fund 275

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

INTERGOVERNMENTAL

5085	Restitution	-	9,356	-	-
5081	Glendale General Fund Share	336,025	383,576	370,000	339,000
5080	Old Bayside Share	2681.83	420	2,500	-
5086	Old Brown Deer	103,871	17,000	254,000	237,000
5082	Bayside General Fund Share	31,079	94,315	39,000	32,000
5087	Brown General Fund Share	21,469	242,110	92,000	86,000
5083	North Shore Court State Share	213,338	238,717	313,174	295,090
5084	North Shore Court County Share	57,284	61,413	79,800	73,100
TOTAL INTERGOVERNMENTAL		765,748	1,046,907	1,150,474	1,062,190

TOTAL NORTH SHORE COURT		971,024	1,311,356	1,390,697	1,344,027
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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.

Old Brown Deer

Contribution for the Village of Brown Deer 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.

NSMC – Cost Share

Portion of the municipal citation dedicated to the North Shore Court.

SALARIES/BENEFITS:

Part-Time Wages

Salary costs for the elected Municipal Judge, including the Brown Deer portion of the salary.

Full-Time Salaries

Includes salaries for the Senior Clerk and Court Clerk positions.

Health Insurance

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

Training, Meetings & Conferences

Costs for training, memberships and conferences for the Court Clerks 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 6.95% 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 HRA Contribution

\$50 per paycheck contribution per employee based on the percentage of salary by fund.

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.

Brown Deer General Fund Share

Share of Court Fines attributed to the Brown Deer General Operating Fund.

North Shore Court – County Share

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

EXPENSES:

Rent

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.

Brown Deer Share

For 2024, one-time Brown Deer software consolidation.

Annual Capital

Costs for possible Court capital improvements, if necessary.

SPECIAL REVENUE FUND - 75th ANNIVERSARY FUND

Fund 274

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

REVENUES

1110	Property Taxes	-	55,000	61,000	-
6311	Sale of Materials		-	30,000	
8912	Private Donations	-	45,000	-	-
TOTAL REVENUES		-	100,000	91,000	-

EXPENSES

8010	Anniversary Book	-	50,000	62,000	-
8130	Special Events	-	50,000	28,444	-
TOTAL EXPENDITURES		-	100,000	90,444	-

GENERAL CAPITAL FUND

Fund 420

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
43538	Federal Grants	260	50,000	-	10,000
43538	State Grants		50,000	-	10,000
43793	Milwaukee County Grants	-	175,000	-	500
43793	Milwaukee Silver Spring Grant Share	-	-	330,000	183,000
48000	REM Park Sponsorship	82,000	50,000	-	-
48300	Sale of Equipment	-	5,000	-	5,000
48904	Reimbursement of General Capital Project	-	-	-	-
48907	Miscellaneous Revenue	-	120,000	65,000	50,000
48111	Earned Interest	-	70,000	30,000	4,500
43691	Forestry Program Tree Planting	-	-	17,000	30,000
43792	MMSD Grant Match (PPII & Floodway Properties)		1,888,233	1,888,233	2,561,651
49101	Proceeds of Debt	4,500,000	3,239,246	3,239,246	4,720,860
TOTAL REVENUES		4,582,260	5,647,479	5,569,479	7,575,511

GENERAL CAPITAL FUND

Fund 420

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

FUND EXPENSES

Vehicle and Equipment Replacement

Code	Description	Category	2024	2025	Est. Yr. End 2025	2026
58200	Balstic Helmets	Police	-	-	-	10,000
58063	Police Squads	Police	270,010	226,600	199,000	207,000
58200	Radar/Laser Units (4)	Police	-	-	-	12,000
58310	Leaf Vacuuming Unit (Hook Lift)	Storm	298,381	145,000	-	-
54144	Street Sweeper	Storm	-	-	-	300,000
58074	One-Ton Truck	Streets	-	-	-	77,250
58310	Plow Truck with Wing	Streets	-	680,000	614,425	205,000
58099	Brine Storage Tanks	Streets	-	-	-	35,000
58310	Public Works Pickup Truck	Streets	-	65,000	54,995	-
	Stump Grinder/Trailer	Streets	-	95,000	95,000	-
	Wheel Loader	Streets	-	300,000	300,000	-
58310	Riding Mower	Streets	-	20,000	-	-
58005	Water Utility Trailer	Water	-	85,000	85,000	-
TOTAL VEHICLE & Equipment			568,391	1,616,600	1,348,420	846,250

Street and Right of Way Maintenance

Code	Description	Category	2024	2025	Est. Yr. End 2025	2026
58340	Upgrade Street Lighting	Streets	219,935	375,000	320,000	75,000
58062	Green Bay (Fairlane to Teutonia)	Streets	-	-	4,791	75,000
58077	Green Bay (Siver Spring to Good Hope)	Streets	-	-	15,674	10,000
58082	Sidewalk Rehabilitation	Streets	-	50,000	-	50,000
58054	Pavement Patching	Streets	255,907	100,000	100,000	100,000
58079	Traffic Calming	Streets	1,427,250	25,000	8,000	25,000
58003	Pavement Markings	Streets	1,316,215	15,000	15,000	15,000
58022	Silver Spring Design/Construction Engineerin	Streets	-	658,000	650,000	160,000
58022	Silver Spring Construction	Streets	-	450,000	450,000	450,000
58003	Design Engineering - Road Reconstruction	Streets	-	-	-	26,500
58003	Road Reconstruction	Streets	-	504,000	591,330	482,000
58331	Alley Reconstruction	Streets	-	468,000	602,529	200,000
58082	Sidewalk - Good Hope (Green Bay to Ardin)	Streets	-	-	-	210,000
58070	Bender Bridge - Expansion Repair	Streets	14,810	125,000	-	400,000
58028	Port Washington Rd & Jean Nicolet Rd	Streets	-	-	35,000	-
TOTAL STREET & RIGHT OF WAY			3,234,118	2,770,000	2,792,324	2,278,500

GENERAL CAPITAL FUND

Fund 420

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

Utility Improvements

58002	I-43 Utilities	Streets	66,373	5,000	70,000	1,000
54152	Private Property Inflow and Infiltration (PPII)	Sanitary	29,193	-	488,233	1,061,651
58006	Water Lead Lateral Replacements	Water	-	-	-	-
58004	Watermain Replacement	Water	-	-	-	2,339,700
58006	Water Utility Service Body	Water	-	-	-	80,000
58005	North Shore Water Commission Capital	Water	-	308,000	336,000	1,005,655
58007	Design Engineering - Watermain Replacemer	Water	-	-	-	340,000
58009	Unanticipated Utility Improvements	Other	-	-	-	100,000
58065	Sewer Inspection Camera	Sanitary	-	120,000	93,964	-
58065	Manhole Maintenance	Sanitary	-	100,000	-	-
58065	Sanitary Sewer Rehabilitation	Sanitary	-	309,000	-	-
58008	Drainage Ditch Maintenance	Storm	-	85,000	-	-
58008	Stormsewer System Rehabilitation	Storm	-	309,000	-	-
	Ditching Program	Storm	-	85,000	-	-
TOTAL UTILITY IMPROVEMENTS			95,565	1,321,000	988,197	4,928,006

GENERAL CAPITAL FUND

Fund 420

			ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
North Shore Capital Improvements						
58057	Central Dispatch Capital	Dispatch		32,755	32,755	33,526
58085	North Shore Fire Capital Resolution	Fire	-	187,382	184,092	246,432
58085	North Shore Fire Annual Capital	Fire	184,092	51,349	51,349	52,180
TOTAL UTILITY IMPROVEMENTS			184,092	271,486	268,196	332,138
Other Capital Improvements						
58059	Police Station Remodel - Design Engineering	Facilities	-	350,000	445,500	204,500
51190	Forestry Program Tree Planting	Parks			17,000	35,000
58059	Police Station Renovation Project	Facilities		-	-	6,500,000
58048	Design - Public Works Yard	Facilities	-	75,000	50,000	25,000
58048	Salt Storage/Public Access/Internal Expansion	Facilities		-	-	675,000
58067	Software/Technology Replacements	Facilities	-	176,873	176,000	34,100
58300	Public Works Air Ventillation	Facilities	-	200,000	25,000	300,000
58097	Floodplain/Floodway Property Acquisitions	Flood	1,059,922	1,888,233	1,400,000	1,500,000
53930	Misc. Unanticipated Capital Improvements	Other	-	75,000	245,000	75,000
58042	Zoning Ordinance Diagnostic and Solution	Planning		8,000	8,000	100,000
58031	REM Park Shade Structures	Parks	-	100,000	-	100,000
58087	Strategic Plan	Other	-	-	-	30,000
58098	Building Department Software	Facilities	38,600	5,000	5,000	-
58088	Document Management Scanner	Facilities	4,390	-	-	-
58071	Express Votes (6 Machines)	Facilities	24,420	-	-	-
58044	Bulk Oil Storage	Facilities	-	50,000	50,000	
58046	Tire Machines	Facilities	-	45,000	45,000	-
58047	Tools and Tool Storage	Facilities	50,000	50,000	50,000	-
58050	CORP Plan	Planning	-	30,000	30,000	-
58031	Maslowski Park Foul Ball Structure	Parks	20,165	-		-
TOTAL OTHER CAPITAL IMPROVEMENTS			1,197,497	3,053,106	2,546,500	9,578,600
TOTAL EXPENDITURES			5,279,663	9,032,192	7,943,637	#####

CAPITAL PROJECT FUND - TIF #7

TIF #7 Capital Projects Fund (477)

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

REVENUES

1110	Taxes - TIF Incremen	2,903,292	2,606,533	2,263,173	2,263,173
3414	Computer Exemptior	322,269	300,000	322,269	322,269
3415	Personal Property Ai	109,864	110,000	109,863	203,542
8111	Interest Income	248,372	19,118	185,000	215,000
TOTAL REVENUES		3,583,797	3,035,651	2,880,305	3,003,984

EXPENSES

9585	Outlay	4,497	3,905	3,905	3,905
8510	TIF Payment	2,156,421	3,106,946	2,798,825	2,353,800
TOTAL EXPENDITURES		2,160,918	3,110,851	2,802,730	2,357,705

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 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
1110	Taxes - TIF Increment	1,819,905	1,700,000	2,427,520	2,785,972
3414	Computer Exemption Payment	23,234	23,234	23,234	23,234
3415	Personal Property Aid	32,034	32,000	32,034	32,000
8111	Interest income	149,689	19,118	125,000	140,000
8970	Miscellaneous Revenue		-	-	-
TOTAL REVENUES		2,024,862	1,774,352	2,607,788	2,981,206
EXPENSES					
1587	Bayshore Maintenance	44,800	31,764	31,620	31,620
8515	Developer Incentive	2,132,272	2,132,271	2,447,126	2,808,473
TOTAL EXPENDITURES		2,177,072	2,164,035	2,447,126	2,840,093

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.

CAPITAL PROJECT FUND - TIF #9

TIF #8 Capital Projects Fund (479)

		ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
REVENUES					
1110	Taxes - TIF Increment	-	-	-	916,150
3414	Computer Exemption Payment	-	-	-	-
3415	Personal Property Aid	-	-	-	-
8111	Interest income	-	-	-	-
8970	Miscellaneous Revenue	-	-	-	-
TOTAL REVENUES		-	-	-	916,150
EXPENSES					
8515	Developer Incentive	-	-	-	870,343
TOTAL EXPENDITURES		-	-	-	870,343

DEBT SERVICES FUND

Fund 301

ACTUAL 2024	BUDGET 2025	EST. YR. END 2025	BUDGET 2026
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REVENUES

41110	Taxes - General Property Tax	3,185,383	3,239,246	3,239,246	4,720,860
49101	Utility Funds Debt	-	161,212	155,299	1,979,865
49011	Capital Projects Fund	-	214,143	214,143	200,000
49160	Debt Premium	-	326,847	326,847	214,113
48921	North Shore Fire Contributions	479,500	469,863	601,150	604,275
49007	Capital Projects Fund TIF #7	2,156,421	2,156,421	2,156,421	2,357,705
49014	Transfer From General Fund	958,698	-	-	-
TOTAL REVENUES		6,780,002	6,567,732	6,693,106	10,076,818

EXPENSES

GENERAL FUND

58760	Promissory notes	4/21/14	165,291	-	-	-
58760	Promissory notes	4/13/15	214,225	208,076	208,076	-
58760	Promissory notes	4/4/16	727,600	515,599	515,599	535,300
58760	Promissory notes	4/17/17	324,660	328,100	328,100	321,125
58760	Promissory notes	4/17/17	296,730	289,508	289,508	281,880
58760	Promissory notes (levy & SA)	6/28/18	504,100	570,300	570,300	581,450
58760	Promissory notes	8/5/19	24,900	24,900	24,900	24,900
58760	State Trust Fund Loan	12/21/20	197,191	197,191	197,191	197,191
58760	State Trust Fund Loan	12/28/21	433,588	433,588	433,588	433,588
58760	GO Refunding Bonds, Series 2	7/25/23	640,643	639,300	639,300	641,175
58760	Promissory notes 2024	4/10/24	-	874,200	874,200	468,225
58760	Promissory notes 2025	4/15/25	-	-	-	1,236,026
TOTAL GENERAL FUND			3,528,928	4,080,762	4,080,762	4,720,860

North Shore Debt

58751	North Shore Fire Rescue Debt	-	244,975	244,887	246,432
58760	North Shore Fire-GO Series 2023A	479,501	601,150	601,150	604,275
TOTAL NORTH SHORE DEBT		479,501	846,125	846,037	850,707

Tax Increment Financing

78510	GO refinancing (TIF #7)	3/27/19	276,750	1,227,275	1,227,275	2,353,800
58750	State Trust Fund Loan (TIF #7)	8/31/20	1,879,671	1,879,671	1,879,671	-
TOTAL TIF			2,156,421	3,106,946	3,106,946	2,353,800

DEBT SERVICES FUND

Fund 301

ACTUAL	BUDGET	EST. YR. END	BUDGET
2024	2025	2025	2026

Water

22390	Promissory notes	4/21/14	37,582	0	0	-
22390	Promissory notes	4/13/15	59,999	58,276	58,276	0
22390	Promissory notes	4/4/16	191,673	188,027	188,027	197,918
22390	Promissory notes	4/17/17	298,587	317,400	317,400	310,650
22390	Promissory notes	6/28/18	187,050	195,150	195,150	193,775
22390	Promissory notes	8/5/19	131,100	127,500	127,500	123,900
58750	State Trust Fund Loan	12/21/20	356,237	356,237	356,237	356,238
58750	State Trust Fund Loan	12/28/21	164,130	164,130	164,130	164,130
22390	GO Refunding Bonds, Series 2	7/25/23	384,296	382,125	382,125	383,500
22390	Promissory notes 2024	4/10/24	-	50,935	50,935	37,775
22390	Promissory notes 2025	4/15/25	-	0	0	162,938
TOTAL WATER			1,810,654	1,839,780	1,839,780	1,930,824

Sanitary Sewer

22390	Promissory notes	4/21/14	40,586	0	0	-
22390	Promissory notes	4/13/15	69,902	67,895	67,895	0
22390	Promissory notes	4/4/16	2,404	2,358	2,358	2,481
22390	Promissory notes	4/17/17	5,743	10,580	10,580	10,355
	Estimated 2025 Loan Payment		-	-	-	-
TOTAL SANITARY SEWER			118,635	80,833	80,833	12,836

Stormsewer

22390	Promissory notes	4/22/13	30,591	30,591	-	-
22390	Promissory notes	4/21/14	42,524	42,524	41,302	-
22390	Promissory notes	4/13/15	16,223	16,223	15,916	16,751
22390	Promissory notes	4/4/16	21,590	21,590	21,160	20,710
	Estimated 2025 Loan Payment		-	-	-	-
TOTAL STORMSEWER			110,928	110,928	78,378	37,461

TOTAL EXPENDITURES			8,205,067	10,065,374	10,032,736	9,906,488
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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.