

Budget Summary Report

2025 Budget



November 25, 2024

SUBJECT: 2025 Budget Summary Report

TO: To the Honorable Mayor Bryan Kennedy
Common Council

FROM: Karl Warwick, City Administrator

DATE: November 25, 2025

Please find enclosed the Operating and Capital Budgets for Fiscal Year 2025 for the City of Glendale and the Budget Summary Report. The City operates on a fiscal year basis beginning January 1st and ending December 31st of each year. The annual budget is prepared through a collaborative effort by staff and our intergovernmental partners and is presented to the Common Council for review and adoption prior to the beginning of each fiscal year and per the approved Schedule by the City Council.

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

Staff continues to work towards the Glendale 2040 Vision:

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

The Draft 2025 Budget assumes the following:

- Continued participation in the State's voluntary expenditure restraint program.
- Removed Personal Property Taxes from the 2024 Property Tax Levy and placed amount in new State-Aid.
- Continued adherence to the State's levy limit requirements.
- Approved increase in Water Rates by the Public Service Commission (PSC)
- Decreases the Environmental Charges per the approved Fee Schedule
- Increases in 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 position Desk Clerk within the Police Department to replace a part-time position to ensure continual coverage of the desk at night and on weekends. Assumes no new additional positions.
- Continues contractual approach for planning and zoning support and partial financial management.

- New costs for employee wage adjustments and adjustments in health insurance costs within each fund.
- New costs for all North Shore intergovernmental service agreements.
- Adjustments in Refuse, Recycling and Yard Waste rates per the approved fee schedule.
- New costs for refuse, recycling and yard waste collection all within Special Revenue Fund – Refuse & Recycling.
- Includes costs in Crime Prevention for new K-9 and new K-9 vehicle for 2024 and 2025.
- Expenditures for capital improvements consistent with the adopted 10-Year Capital Improvement Program for 2025.
- The North Shore Court Fund includes the inclusion of the Brown Deer Court Branch revenue/expense.
- The Capital Project Fund includes funding for all approved projects in the 10-Year CIP Plan.
- Both TIF #7 and TIF #8 Funds are funded per the approved agreements.
- The Debt Services Fund includes a list of all Debt by function.
- Contains expenses for a full year of Contractual Financial Support Services.
- Debt Service expenses were included in the Water/Storm Sewer and Sanitary Sewer funds.
- Earned interest was included in all funds for 2024 and 2025 based on the percentage of fund balance for each fund.

Budget Summary

BUDGET FORMAT

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

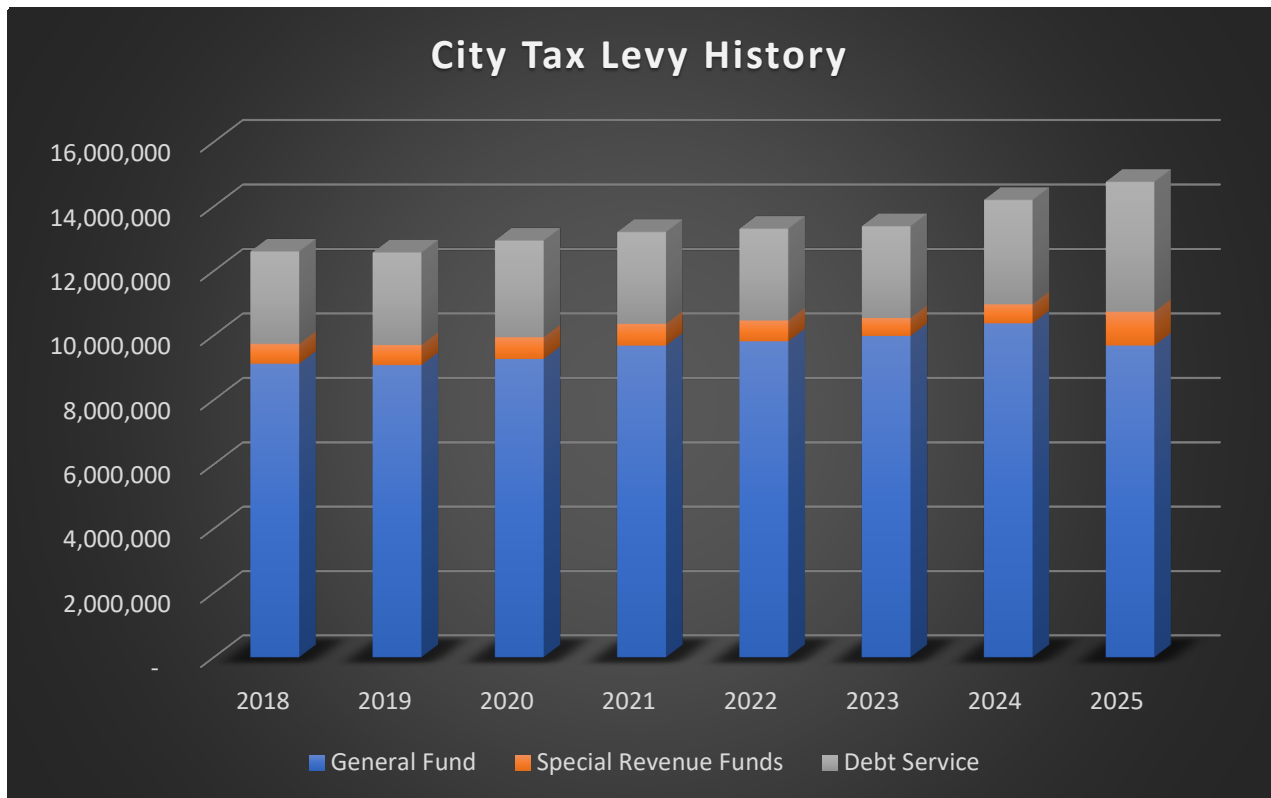
- General Fund General Operating fund
 - Mayor and City Council
 - Administration
 - Finance
 - Clerk
 - Public Safety
 - Public Works
 - Community Development
 - Community Health
 - Library
 - Property & Liability Insurance
 - Buildings & Grounds
- Water & Sewer Operating (Water/Sewer/Storm Sewer)
- Refuse and Recycling
- Environmental
- Police Acquisition
- DARE
- Refuse/Recycling
- Hotel
- Special Events
- Health & Human Services
- Richard E. Maslowski Park
- American Rescue Plan
- 75th Anniversary
- North Shore Municipal Court
- TIF #7
- TIF #8
- Debt Services

BUDGET EXPLANATION

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

BUDGET HISTORY

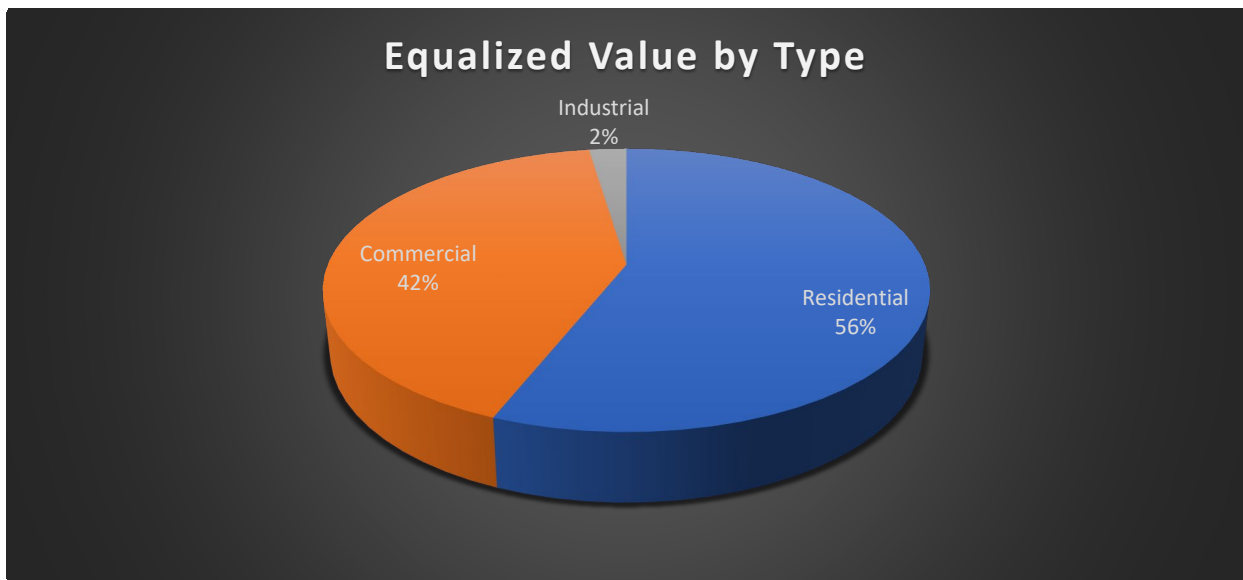
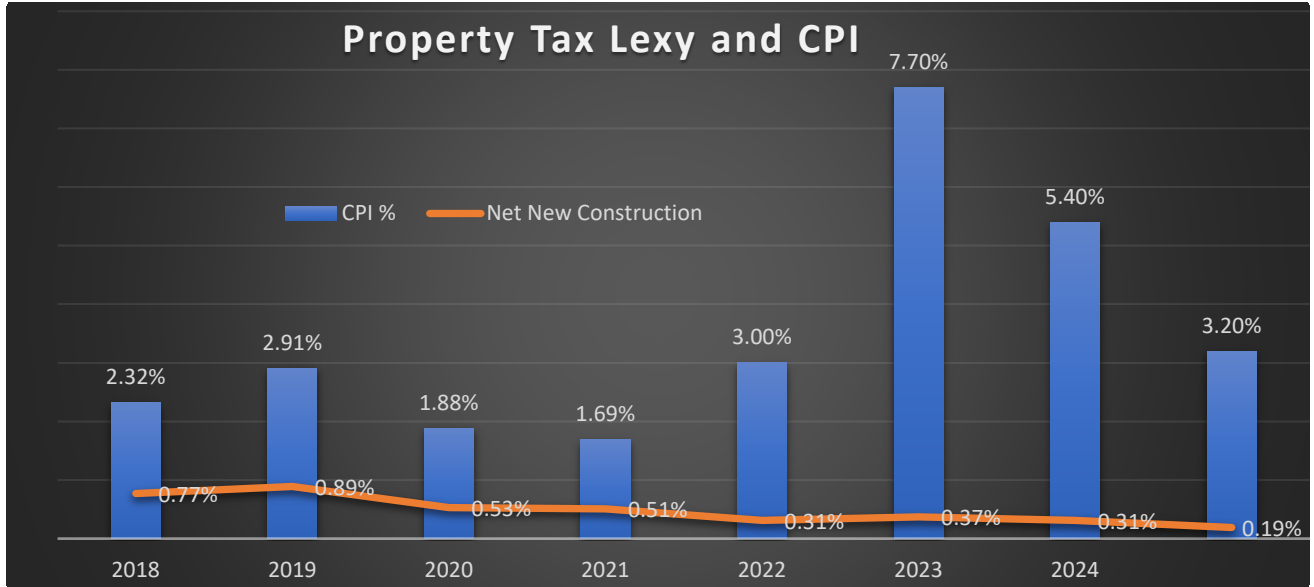
The largest single revenue source for the City is tax levy. The tax levy for 2025 is \$14,769, an increase of \$5968. The chart below shows the increase in overall property taxes since 2018. The total tax levy has increased 17.11% over the seven-year period or 2.4% annually. The property tax levy was adjusted in 2025 to eliminate personal property taxes, which makes year to year comparisons difficult.



PROPERTY TAXES

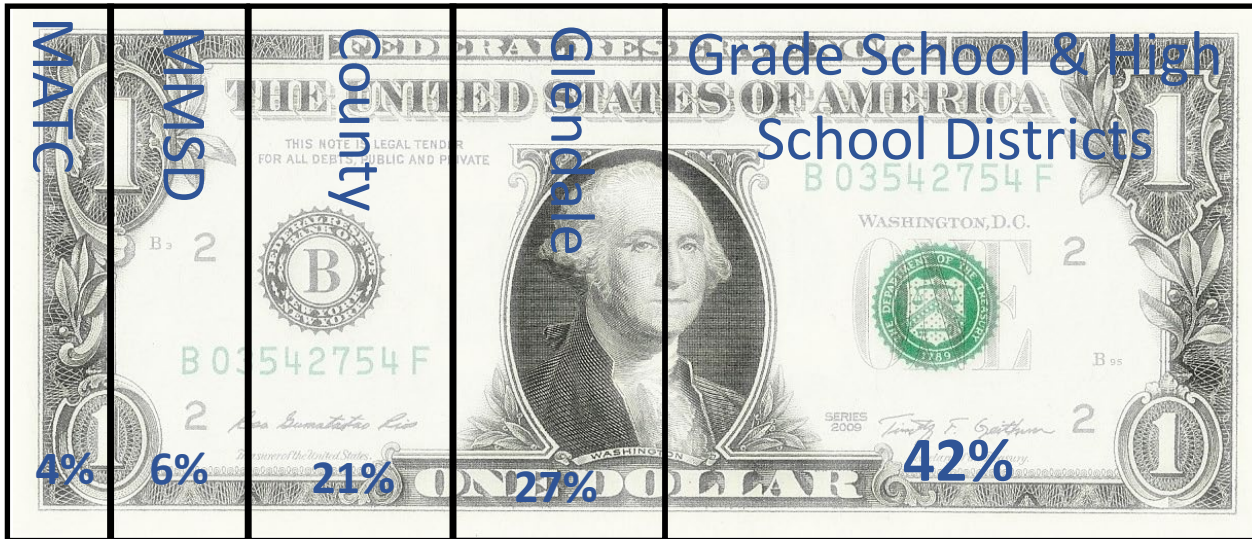
The 2025 Draft Budget is affected by limited local economic growth which results in limited property tax levy increase to fund the 2025 budget. As of January 1, 2024, the value of net new construction for the previous 12 months was \$12,756 or 0.19% of the City’s valuation. Consequently, the City (by State law) is allowed to increase the property tax levy to fund the 2025 operations and debt for capital improvements. Additionally, the City can increase property tax levy by the amount of the North Shore Fire Department expenditure increase as well as utilized unused increases from prior years.

The chart below shows the past 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 3.51% over the past six years, with 7.70% in 2023 and 5.40% in 2024. However, Net New Construction has been averaged at 0.49%. CPI has outpaced inflation each year by 3.03% or 18% in the past seven years.



The equalized value figures have been adjusted to remove Personal Property as local units of government no longer collect Personal Property taxes. This, as well as the City-wide re-evaluation slightly increased the percent funded by residential properties in 2025 versus previous years.

Property tax values from non-residential properties pay 44% of the property taxes received by the City.



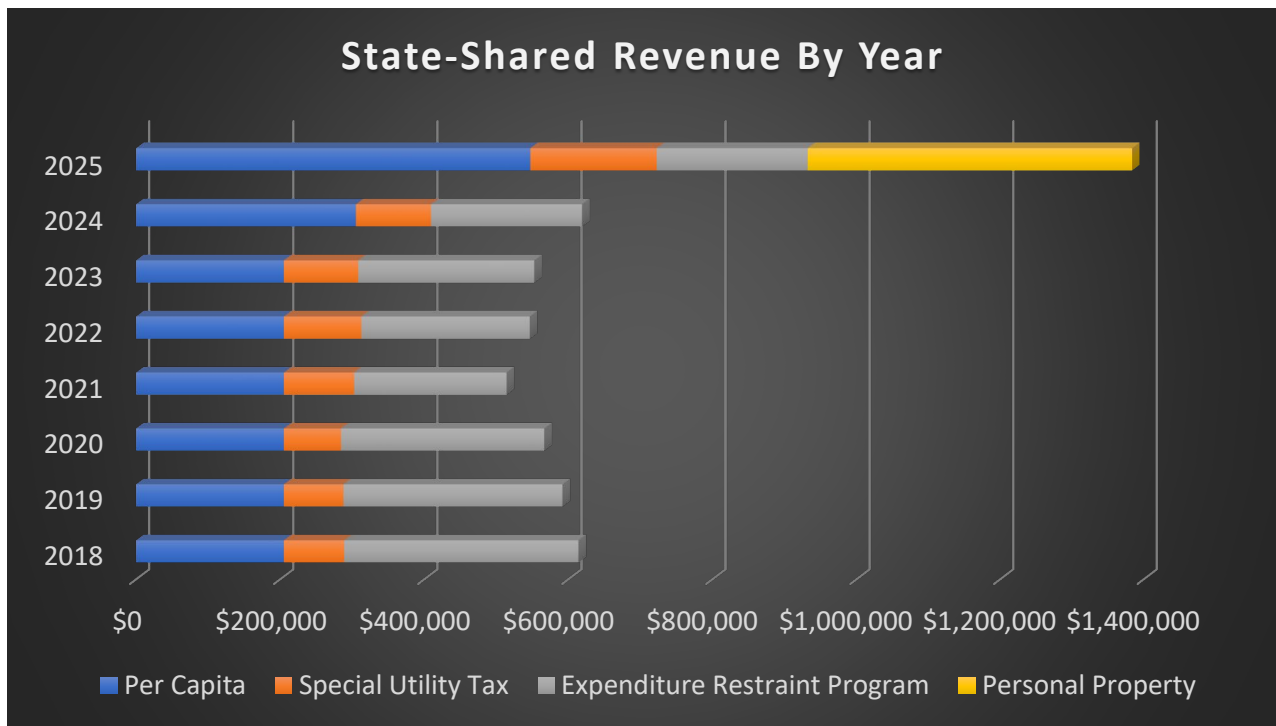
The City of Glendale represents 27% of the total property tax bill. The two school districts represent 42% of the total property tax bill. Milwaukee County represents 21% of the property tax bill. MATC and MMSD are 10% of the property tax bill.

The City's tax rate is projected to decreased by more than 20% from \$7.36 to \$5.76 primarily as the result of the increase in property values and the relatively consistent property tax revenue the City is permitted to collect. The new levy amount also eliminates Personal Property Taxes from the levy.

STATE SHARED REVENUES

State shared revenues and transportation aids had been declining over the years, however with the new State-Shared revenue, these revenues have significantly increased in 2024 and 2025. 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 as a reward for holding expenditures in the General Fund at or below the levels from the previous year adjusted by inflation. The City plans to continue to participate in this program in 2025 allowing for a State payment. The City anticipates receiving approximately \$209,701, the same amount as 2024, but \$35,000 less than 2023.



Estimated Year End Performance

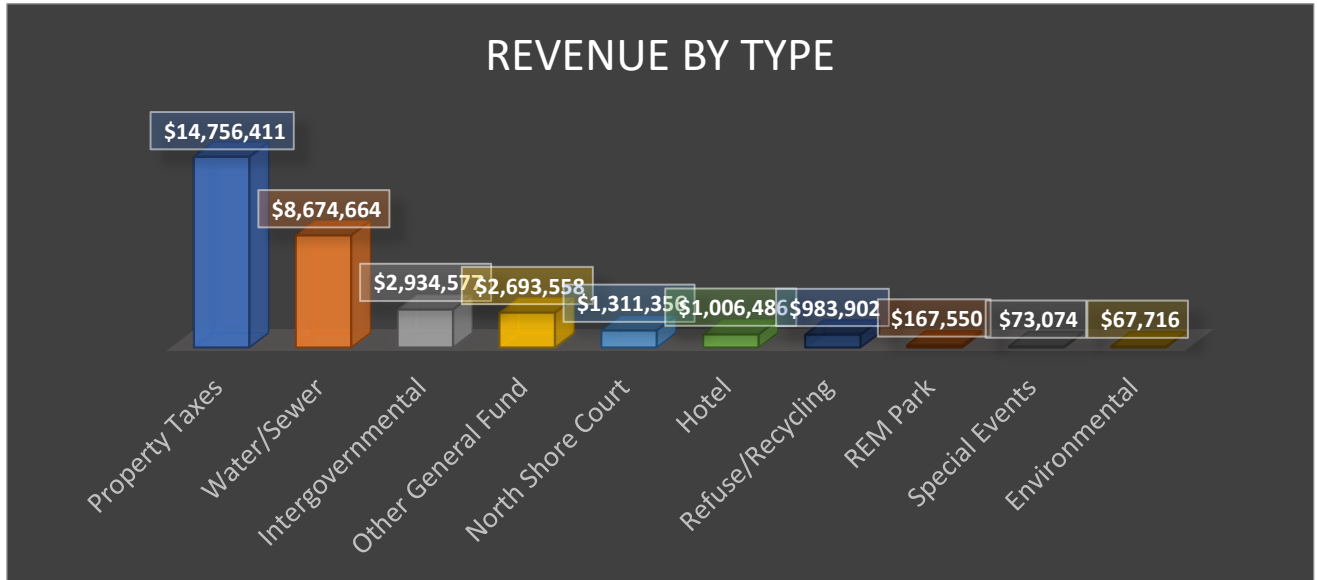
Major Highlights of the 2024 estimated year end performance include:

1. General Fund Revenue is projected to be \$119,761 above the 2024 Budget. This is primarily the result of higher than budgeted interest earnings, but lower than projected building permit revenue.
2. General Fund expenditures are projected to be \$248,646 lower than the 2024 Budget due to:
 - a. Lower than budgeted building inspection services due to lower than anticipated permit volume.
 - b. Removing the North Shore Fire Capital expense that belongs in the Capital Fund (\$184,092)
 - c. Higher than anticipated legal expenditures because of the PSC hearings and adjudication payout.
3. The General Fund is projected to operate at a \$332,292 surplus. The Budget projected a \$73,404 surplus.
4. The Water Fund is projected to operate at a \$267,309 deficit. The Budget projected a \$2.1 million deficit.
5. The Sanitary Fund is projected to operate at a \$88,995 surplus. The Budget projected a \$63,768 surplus.
6. The Storm Sewer Fund is projected to operate at a \$225,411 surplus. The Budget projected a \$124,481 deficit.
7. The Special Revenue Fund expenditures are \$344,443 higher than budgeted. Of that \$344,443 is the result of higher Health and Human Services expenses (Retiree Health Insurance. This is the result of placing the full revenue/expense in this fund. The budget previously lowered expenses by placing revenue in expense line items. The Special Revenue Funds are projected to operate at:

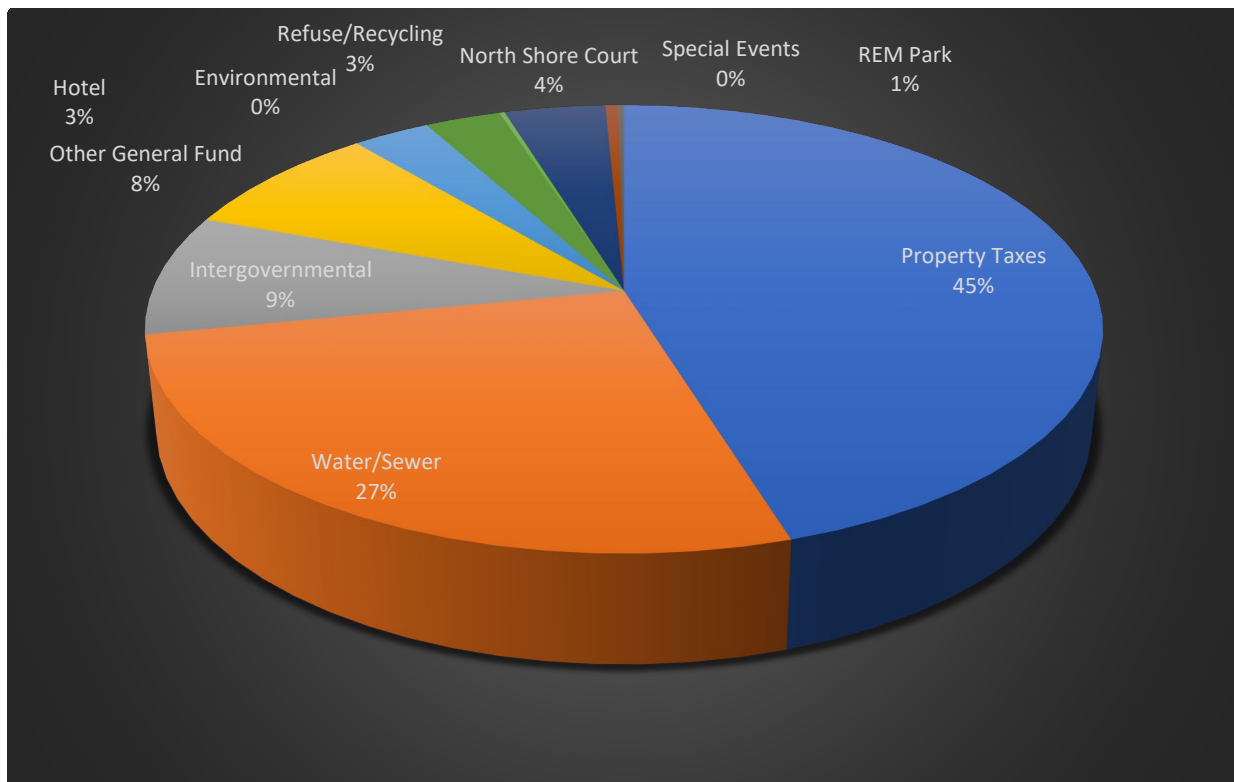
a. Environmental	\$68,752
b. Recycling	(\$11,626)
c. REM Park	(\$8,125)
d. Special Events	(\$22,819)
e. North Shore Municipal Court	(\$8,635).
f. Hotel	\$9,778

2025 Draft Budget Revenue

Most revenue received by the City is property taxes. Property taxes and water/sanitary and storm sewer revenue represent 72% of the City's overall revenue.

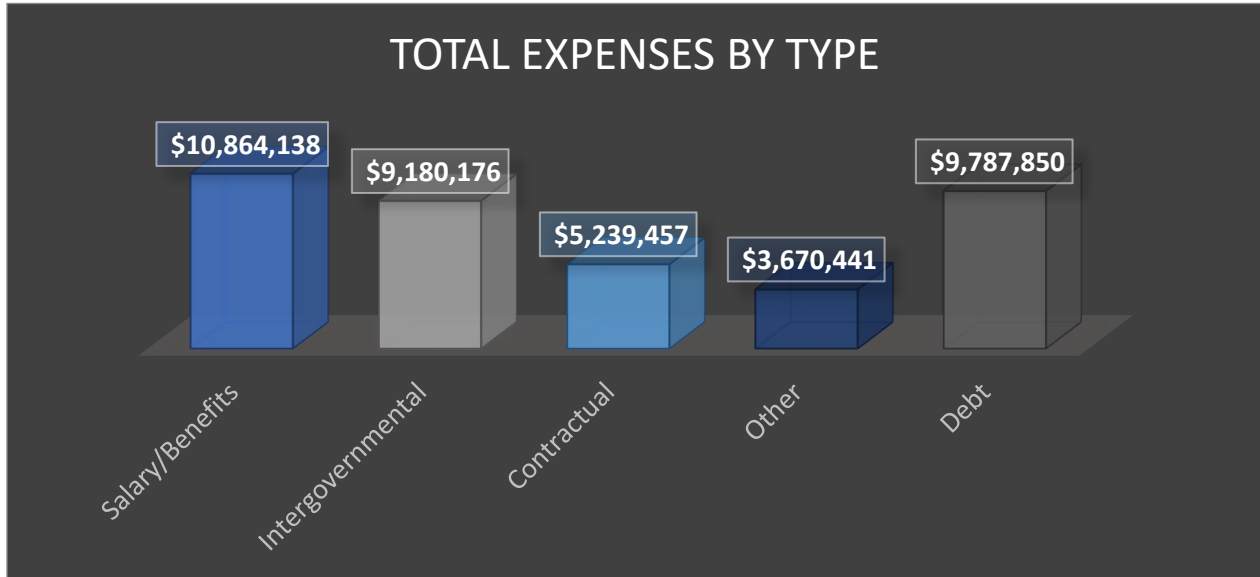


Property taxes represent 45% of City revenues, followed by Water/Sewer revenue. Water/Sewer revenue increased as a percentage over previous years due to the PSC water rate adjustments.



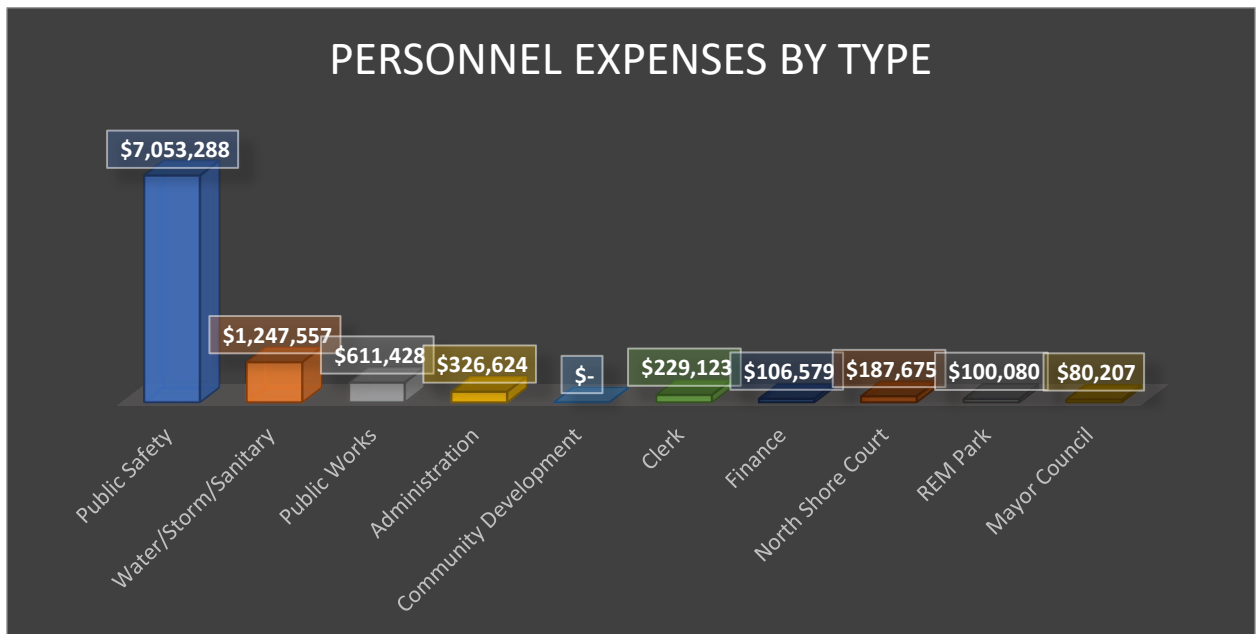
2025 Draft Budget Expenses

Expenses in the City budget is divided into four categories: Salaries/Benefits, Contractual, Other, and intergovernmental. The chart below represents the amount of funds in the 2025 Draft Budget in each of these categories.

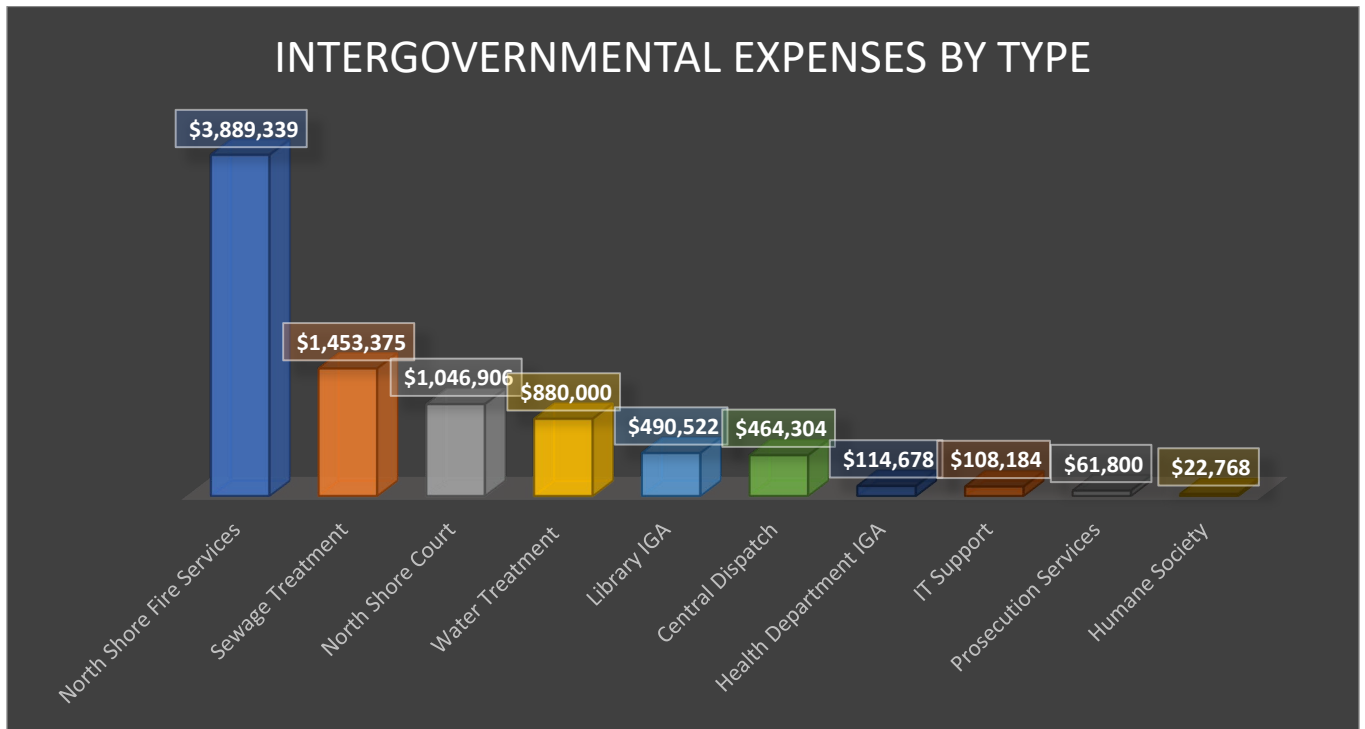


Salaries and benefits represent the largest expenditure for the City. Of the \$10.8 million in personnel expenses, \$6.9 million is related to public safety.

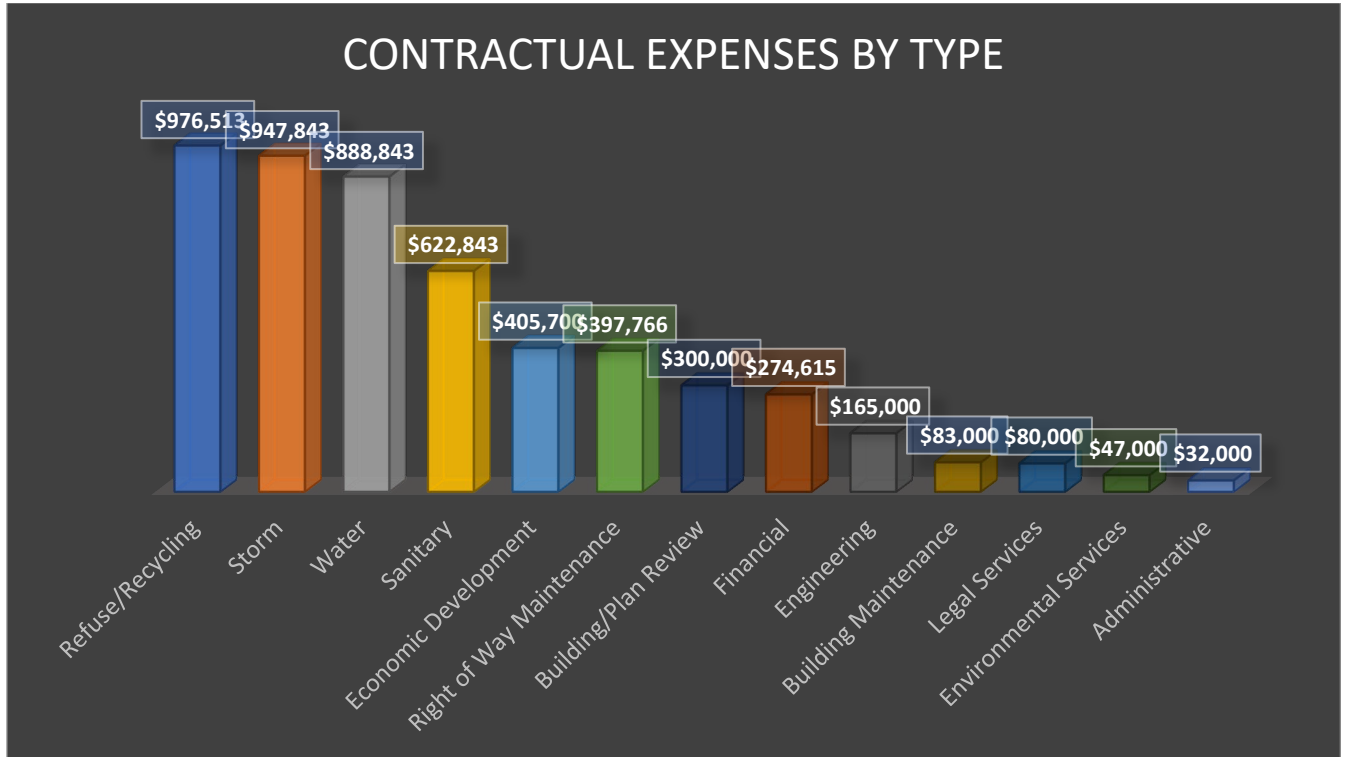
Of the \$9.39 million in personnel expenses, public safety represents 70% of all personnel expenditures for the City. 13% are related to utilities, leaving 17% for all other personnel expenses.



The 2025 Draft Budget includes \$9.18 million in expenditures for Intergovernmental operational agreements. The City relies heavily on these intergovernmental agreements for the delivery of essential services. Intergovernmental agreements also provide for water and sanitary treatment, health, library, and municipal court operations. The North Shore Fire Agreement represents 45% 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 2025 Budget. 47% of contractual costs are in the Water/Storm Sewer and Sanitary Sewer Funds.



2025 Draft Budget

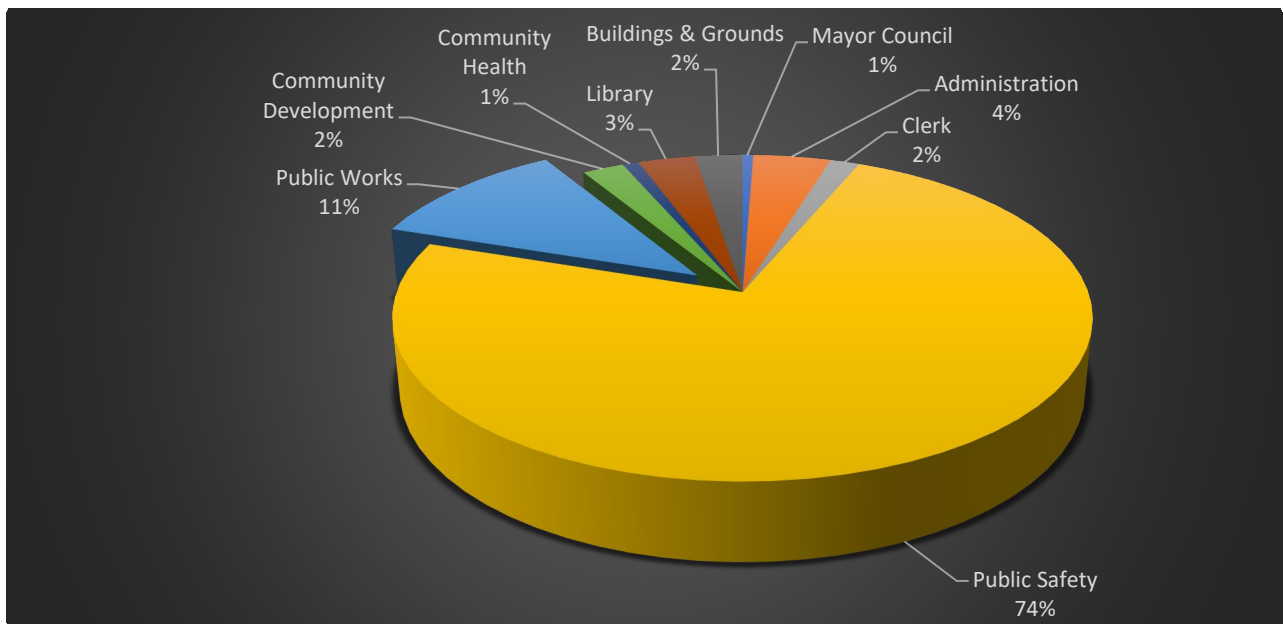
General Fund

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

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

Budget Summary

Total Revenues	\$16,366,678
Total Expenses	\$16,278,473
Net Income	\$88,205



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

General Fund Expenditures by Function in the 2025 Draft Budget. This chart represents the 2023 actual spending, 2024 budget, estimated year end for 2024 and the Draft 2025 budget figures.

General Fund Performance

	Actual 2023	Budget 2024	EYE 2024	Budget 2025	+ or - Vs. EYE
Mayor Council	95,704	85,752	76,502	90,207	13,705
Administration	836,552	546,270	603,111	583,428	(19,683)
Finance	717,024	387,817	331,350	267,794	(63,556)
Clerk	169,314	219,878	216,500	249,823	33,323
Public Safety	11,502,612	11,209,058	11,099,480	11,921,140	821,660
Public Works	2,661,438	1,948,022	2,009,403	1,774,094	(235,309)
Community Development	313,731	555,910	340,739	356,500	15,761
Community Health	151,738	130,484	133,839	138,446	4,607
Library	-	-	-	-	-
Buildings & Technology	127,786	405,928	429,550	406,520	(23,030)
General Fund Total	16,575,899	15,489,118	15,240,472	15,787,951	547,479

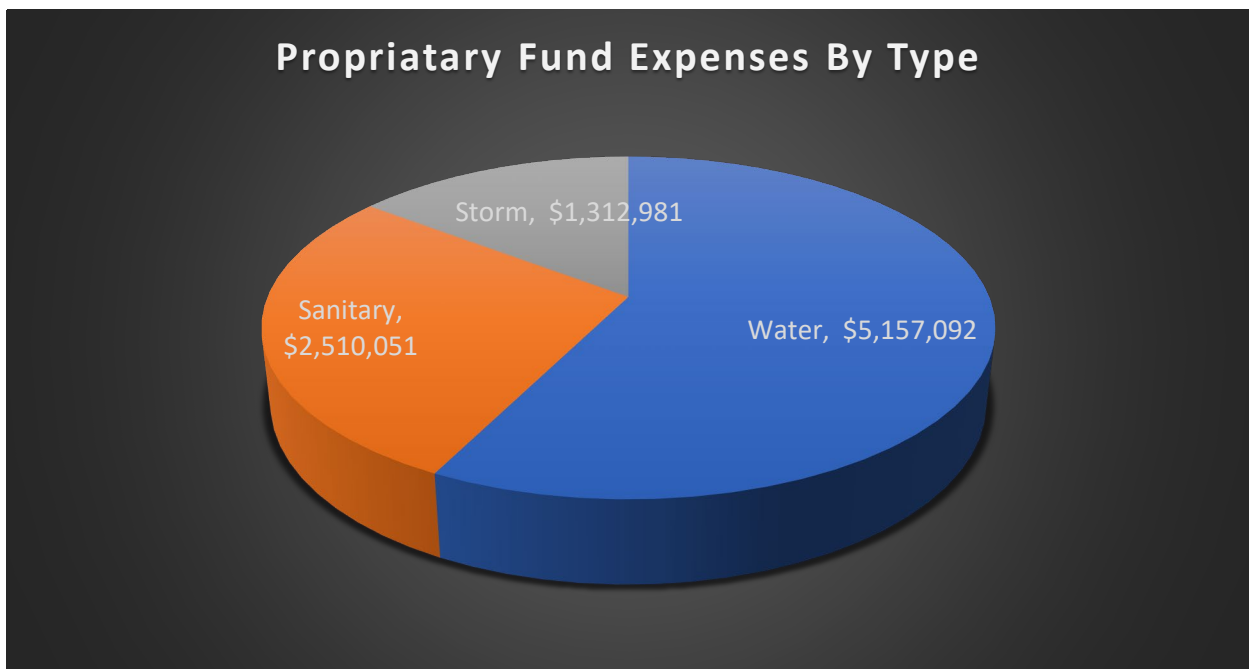
Proprietary Fund

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	\$8,674,664
Total Expenses	\$8,980,124
Net Income	(\$305,460)

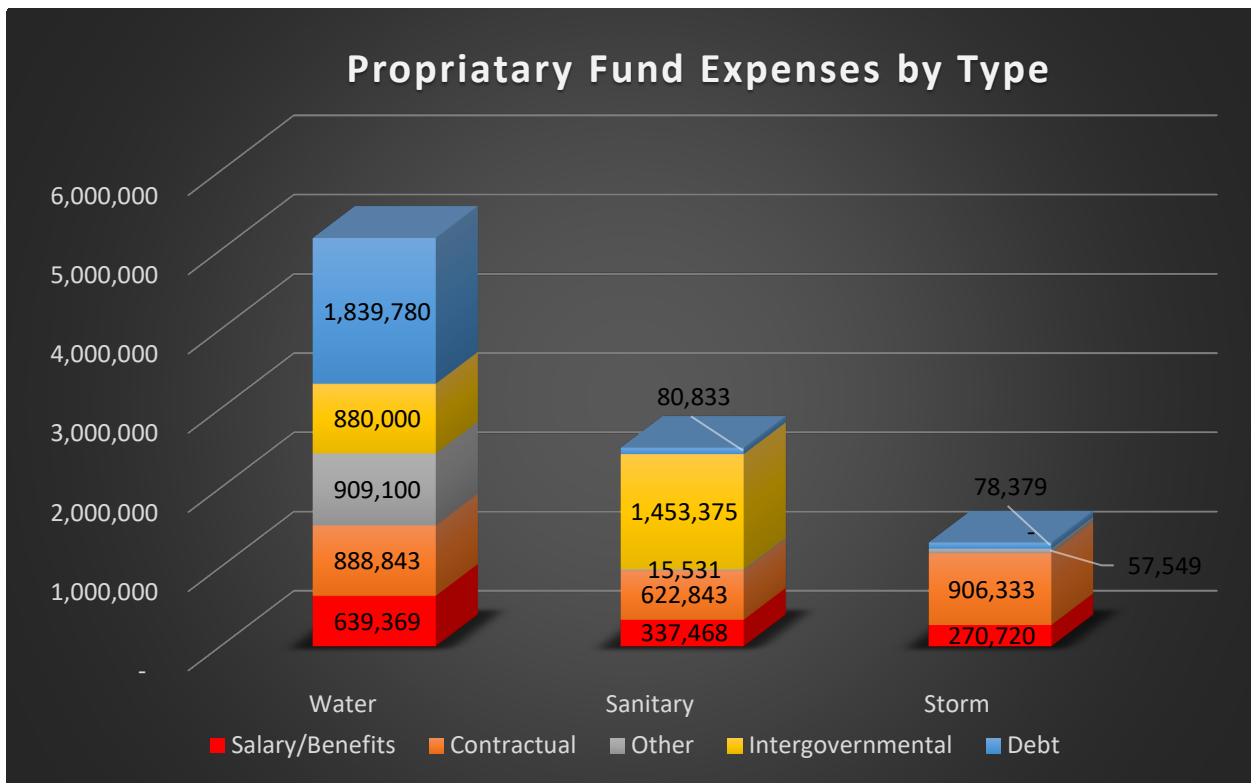


Intergovernmental expenses in these Funds represent the City’s agreement for water and sanitary sewer treatment with MMSD and the North Shore Water Commission.

Proprietary Fund Expenses by Function

This chart represents the 2023 actual spending, 2024 budget, estimated year end for 2024 and the Draft 2025 budget figures.

	Actual 2023	Budget 2024	EYE 2024	Budget 2025
Water	5,025,575	5,179,586	4,703,213	5,157,092
Sanitary	2,103,502	2,263,165	2,446,241	2,510,051
Storm	729,120	1,312,981	948,783	1,377,389
TOTAL	7,858,197	8,755,733	8,098,236	9,044,532



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.

Budget Summary

Refuse/Recycling	
Total Revenue	983,902
Total Expense	976,513
Net Income	7,389

Environmental

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

Budget Summary

Environmental	
Total Revenue	67,716
Total Expense	47,000
Net Income	20,716

Police Acquisition

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

Budget Summary

Police Acquisition	
Total Revenue	5,865
Total Expense	30,000
Net Income	(24,135)

Crime Prevention

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

Budget Summary

Crime Prevention	
Total Revenue	37,932
Total Expense	30,000
Net Income	7,932

Hotel

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

Budget Summary

Hotel	
Total Revenue	1,006,486
Total Expense	1,000,000
Net Income	6,486

Special Events

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

Budget Summary

Special Events	
Total Revenue	73,074
Total Expense	71,000
Net Income	2,074

Health & Human Services

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

Budget Summary

Health & Human Services	
Total Revenue	925,985
Total Expense	921,577
Net Income	4,408

Richard E. Maslowski Park

Revenue and expenses related to the operation of the park.

Richard E. Maslowski Park	
Total Revenue	167,550
Total Expense	167,185
Net Income	365

North Shore Municipal Court

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

North Shore Municipal Court	
Total Revenue	1,311,356
Total Expense	1,311,355
Net Income	0

75th Anniversary Fund

The 75th Anniversary Fund provides revenue and expenses for the 75th anniversary book and special events.

North Shore Municipal Court	
Total Revenue	1,311,356
Total Expense	1,311,355
Net Income	0

Richard E. Maslowski Park

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

Budget Summary

Richard E. Maslowski Park	
Total Revenue	167,550
Total Expense	167,185
Net Income	365

North Shore Municipal Court

Revenue and expenses associated with the North Shore Court for traffic, ordinance, and certain other cases. The increased revenue and expenses in 2025 represent the total revenue in and expenses out for the fund. Prior to 2025, revenues were offset by various intergovernmental expenses.

Budget Summary

North Shore Municipal Court	
Total Revenue	1,311,356
Total Expense	1,311,355
Net Income	0

75th Anniversary

Revenue and expenses associated with the City’s 75th Anniversary Book and Special Events

Budget Summary

75th Anniversary	
Total Revenue	100,000
Total Expense	100,000
Net Income	-

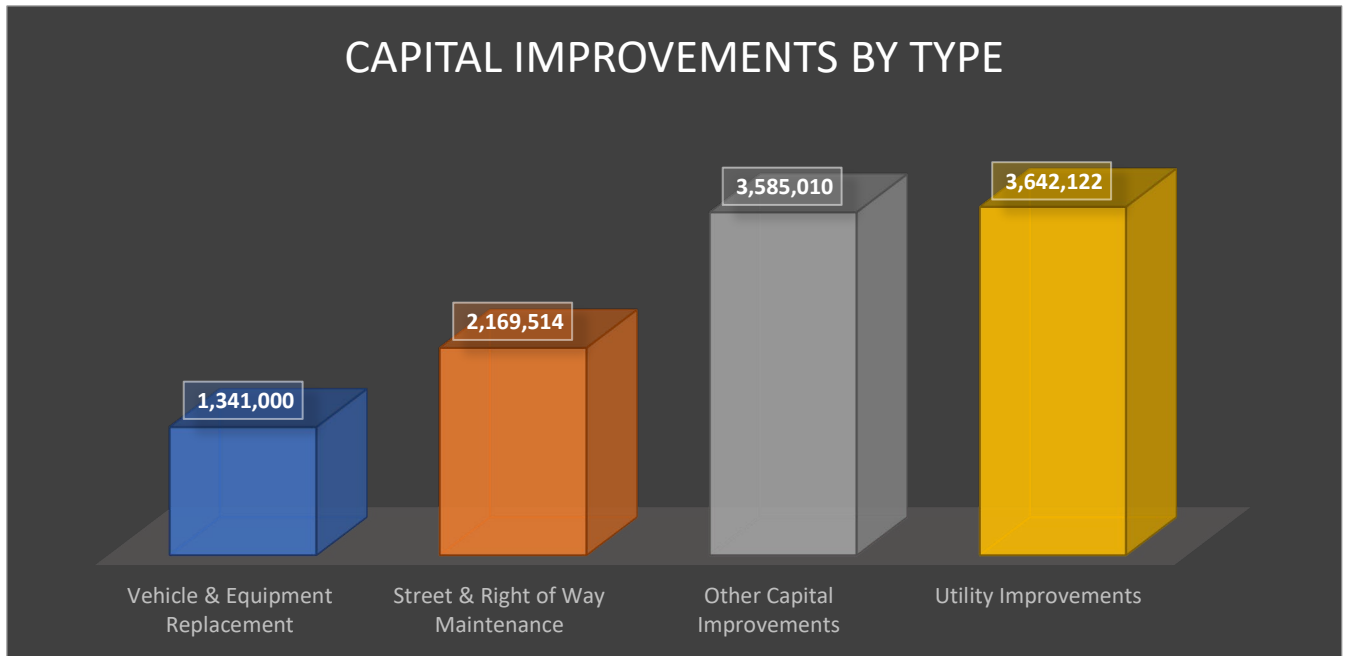
2025 Capital Improvements

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

The 2025 Capital Improvement budget includes all capital projects approved by the Common Council in the 2025 10-Year Capital Improvement Plan.

2025 Capital Improvement Projects

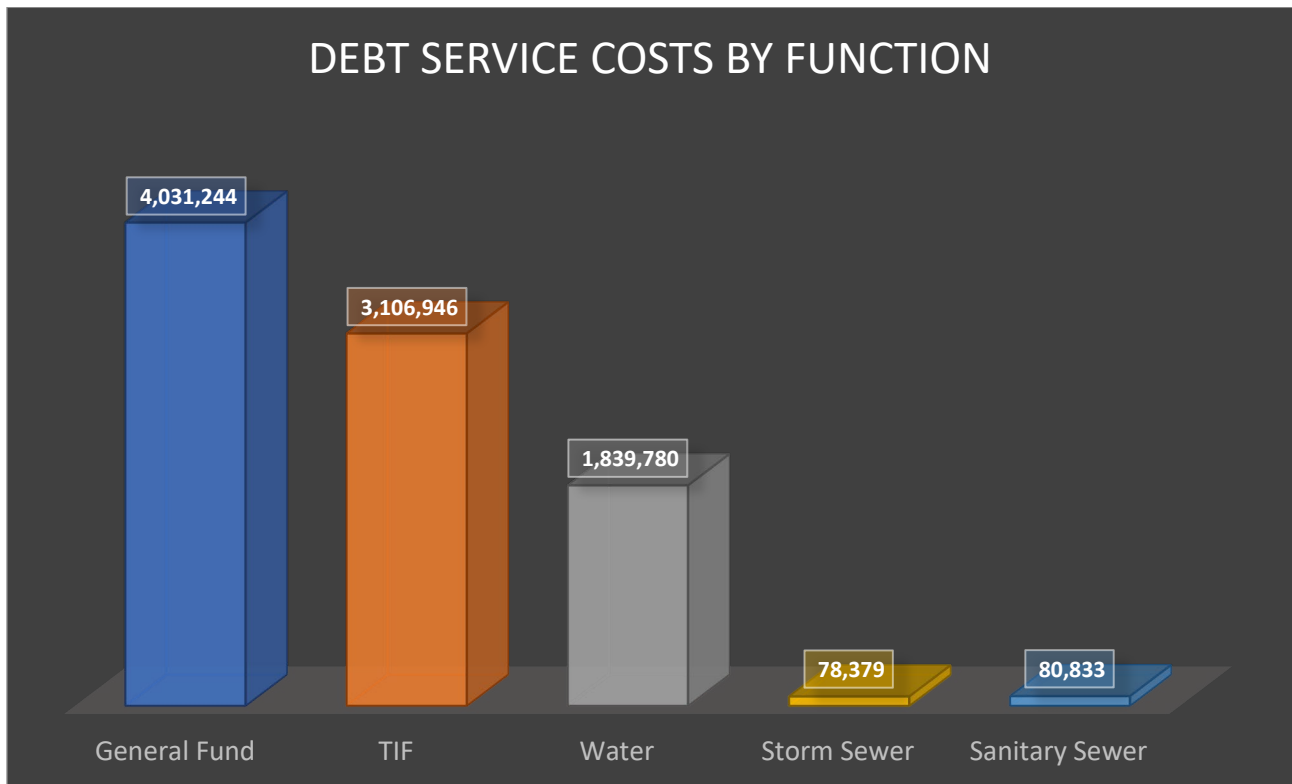
Most of the cost of Other Capital Improvements is the flood property acquisition costs.



Debt Services

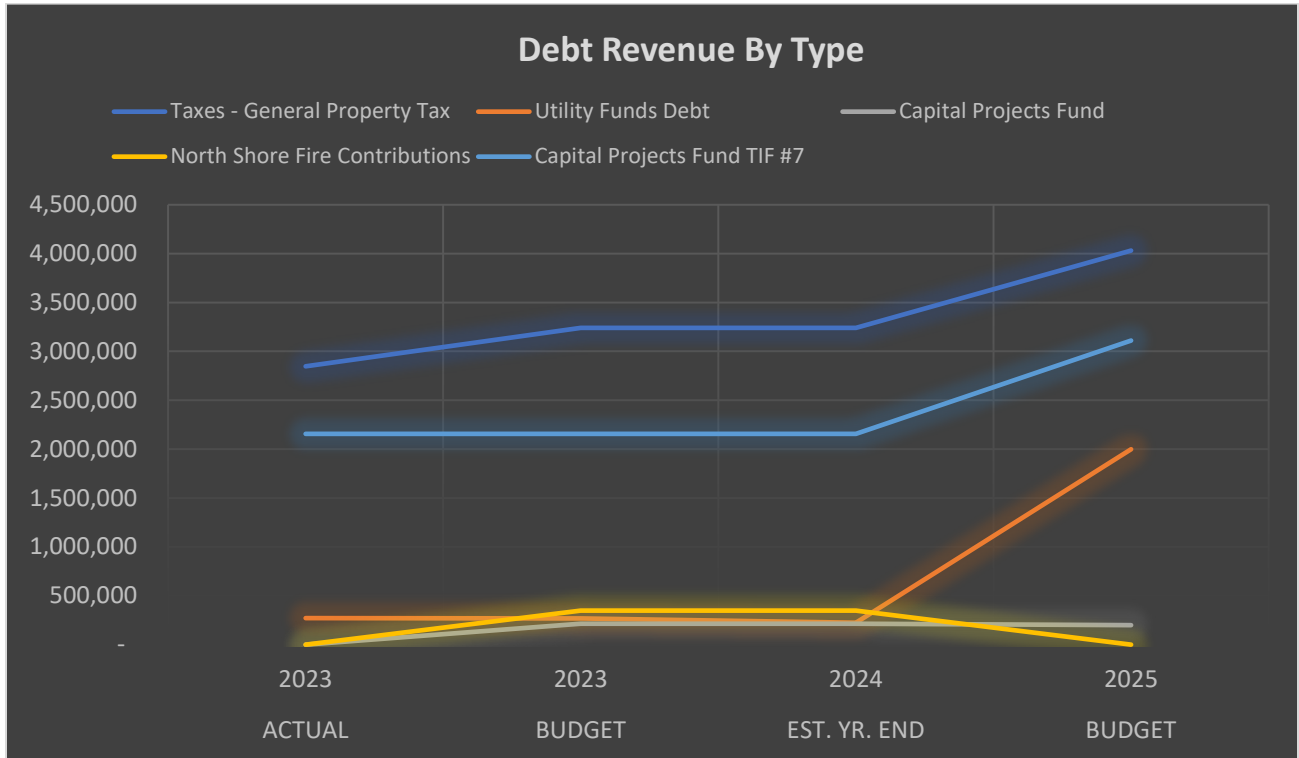
The City’s debt service payments are included in various funds of the City, including the General Fund, Water, Storm Sewer, Sanitary Sewer and TIF 7. Each debt issuance is itemized in the budget by year and by function. These represent the 2025 debt issuance costs. These will vary annually as old debt 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 2025, which could result in an increased tax levy for the increased debt payment. The increase in debt is the direct result of the borrowing necessary for the I-43 project, the new Fire Station 82 in Glendale and the recently completed projects. Below is a breakdown of the projected debt revenue.

This chart represents the 2023 actual revenue, 2024 budget, estimated year end for 2024 and the Draft 2025 budget figures.



2024 Community Comparisons

2024 Adopted Budget Expenses by Function

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt	Population
Whitefish Bay	12,390,251	4,153,701	2,350,079	794,361	2,547,548	3,026,740	14,747
Bayside	4,644,717	1,819,561		636,545	1,007,061	5,796,219	4,421
Fox Point	5,735,364	2,876,445	4,587,025	339,650	1,592,196	2,146,750	6,837
Shorewood	12,007,425	4,246,525	2,279,292		2,837,362	3,703,925	13,648
Brown Deer	11,419,195	4,050,646	2,092,918	1,006,800	1,711,825	2,115,063	12,705
Average	9,239,390	3,429,376	2,827,329	694,339	1,939,198	3,357,739	10,472
Glendale	16,059,164	6,594,020	5,360,647	1,312,982	2,263,164	3,239,246	13,178
+ or -	6,819,774	3,164,644	2,533,319	618,643	323,966	-118,493	2,706

2024 Adopted Budget Per Capita Expenses

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt
Whitefish Bay	840	282	159	54	173	205
Bayside	1,051	412	-	144	28	1,311
Fox Point	839	421	671	50	233	314
Shorewood	880	311	167	-	208	271
Brown Deer	899	319	165	79	135	166
Average	902	349	232	65	195	454
	-	-	-	-	-	-
Glendale	1,219	500	407	100	172	246
+ or -	317	152	174	34	(23)	(208)

2024 Adopted Budget Expenses Per 1,000 EAV

	General Fund	Police	Water	Storm	Sanitary	General Fund Debt
WHITEFISH BAY	3.78	1.27	0.72	0.24	0.78	0.92
BAYSIDE	5.32	2.08	0.00	0.73	1.15	6.64
FOX POINT	3.60	1.81	2.88	0.21	1.00	1.35
SHOREWOOD	5.31	1.88	1.01	0.00	1.25	1.64
BROWN DEER	7.97	2.83	1.46	0.70	1.19	1.48
Average	5.19	1.97	1.21	0.38	1.08	2.40
GLENDALE	6.11	2.51	2.04	0.50	0.86	1.23
+ or -	0.91	0.54	0.83	0.12	-0.22	-1.17

CITY OF GLENDALE
ESTIMATED REVENUE/ EXPENSE BUDGET 2025

	2025 REVENUE	2025 EXPENSE	2025 PERFORMANCE
GENERAL FUND			
GENERAL REVENUE	16,366,678		
MAYOR & COMMON COUNCIL		90,207	
ADMINISTRATION		583,428	
FINANCE		267,794	
CLERK		249,823	
PUBLIC SAFETY		11,921,140	
PUBLIC WORKS		1,774,094	
COMMUNITY DEVELOPMENT		356,500	
COMMUNITY HEALTH		138,446	
BUILDINGS & TECHNOLOGY		406,520	
LIBRARY		490,522	
TOTAL	16,366,678	16,278,473	88,205
PROPRIETARY FUNDS			
WATER & SEWER OPERATING			
WATER	4,955,862	5,157,092	(201,230)
SANITARY SEWER	2,544,993	2,510,051	34,942
STORMSEWER	1,173,809	1,377,389	(203,580)
SPECIAL REVENUE FUNDS			
REFUSE & RECYCLING	983,902	976,513	7,389
ENVIRONMENTAL	67,716	47,000	20,716
POLICE ACQUISITION	5,865	30,000	(24,135)
CRIME PREVENTION	37,932	30,000	7,932
HOTEL	1,006,486	1,000,000	6,486
SPECIAL EVENTS	73,074	71,000	2,074
HEALTH & HUMAN SERVICES	925,985	921,577	4,408
RICHARD E. MASLOWSKI COMMUNITY PARK	167,550	167,185	365
NORTH SHORE COURT	862,500	855,418	7,082
75th ANNIVERSARY	100,000	100,000	0
TOTAL NON-OPERATING FUNDS	4,231,010	4,198,694	32,316
DEBT SERVICES			
DEBT SERVICES FUND	9,555,200	9,137,182	418,018
TIF # 7	3,035,651	3,110,851	(75,200)
TIF # 8	1,774,352	2,164,035	(389,683)

**CITY OF GLENDALE
CASH BALANCE PROJECTIONS
BUDGET 2025**

	January 1, 2024 Beginning Balance	2024 ESTIMATED PERFORMANCE	December 30, 2024 Projected Balance
GENERAL FUND	6,579,527	332,292	6,911,819
WATER & SEWER OPERATING			
WATER	1,265,522	(267,309)	998,213
STORM SEWER	831,022	96,995	928,017
SANITARY SEWER	639,139	233,411	872,550
SPECIAL OPERATING FUNDS			
ENVIRONMENTAL	1,208,366	68,752	1,277,118
POLICE ACQUISITION	156,984	(4,217)	152,767
CRIME PREVENTION	128,591	(24,045)	104,546
REFUSE & RECYCLING	36,401	(11,626)	24,775
HOTEL	212,407	9,778	222,185
SPECIAL EVENTS	(32,079)	(22,819)	(54,898)
HEALTH & HUMAN SERVICES	318,195	(270,678)	47,517
RICHARD E. MASLOWSKI COMMUNITY PARK	(22,961)	(8,125)	(31,086)
NORTH SHORE COURT	(52,827)	(69,777)	(122,604)
CAPITAL FUNDS			
Capital Projects	(804,666)		
TIF #7	2,420,774	858,557	3,279,331
TIF #8	2,461,132	(476,529)	1,984,603

2024 Property Tax Levy Calculations

Budgeted Funds	Adopted 2024	Adopted 2025	Change \$	%
Governmental Funds Expenses				
General Fund Expenses	15,932,843	16,278,473	345,630	2.17%
Levy Required	10,379,997	9,692,366	(687,631)	-6.62%
Special Revenue Funds Expenses				
Special Revenue Funds Expenses	4,157,523	4,098,694	(58,829)	-1.42%
Levy Required	615,000	1,032,801	417,801	67.94%
Debt Service Funds Expenses				
Debt Service Funds Expenses	8,205,066	9,137,182	932,116	11.36%
Levy Required	3,239,246	4,031,244	791,998	24.45%
Capital Projects Funds Expenses				
Capital Projects Funds Expenses	6,380,978	10,737,646	4,356,668	68.28%
Levy Required	-	-	-	0.00%
Proprietary Funds Expenses				
Proprietary Funds Expenses	8,936,793	9,044,532	107,739	1.21%
Levy Required	-	-	-	0.00%
Total Expenses	43,613,203	49,296,527	5,683,324	13.03%
Total Tax Levy	14,234,243	14,756,411	522,168	3.67%

2024 Property Tax Levy Calculations

2023 Property Tax Levy			2024 Property Tax Levy	
Line 1	Levy Personnel Property	13,675,089	General Fund	9,692,366
Line 2	Exclude Unreimbursed	-	Recycling	90,000
Line 3	Exclude Debt	2,847,372	Special Events	40,000
Line 4	Payable Actual Levy	10,827,717	REM Park	42,000
Line 5	Plus TID	10,827,717	75th Anniversary	55,000
Line 6	Net New Construction	10,969,994	Yard Waste	139,502
Line 7	Larger 5 or 6 - Personnel	10,777,972	Retiree Health	666,299
Line 8	Total Levy Adjustments	3,239,246	TOTAL	10,725,167
Line 9	Payable Allowable Levy	14,017,218		
Line 10	Higher Approved Resolution	-	Debt	4,031,244
Line 11	Actual Levy SOT	14,017,218	TOTAL LEVY	14,756,411
			Net New Construction	0.019

GENERAL FUND REVENUE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
TAXES					
41110	General property taxes	9,991,258	10,379,997	10,379,997	9,692,366
43415	Personal Property Tax Aid	-	-	-	451,461
41310	Water Utility tax equivalent - current	728,177	558,931	558,931	558,931
41321	Village of Whitefish Bay tax equivalent	1,009	1,008	1,008	1,008
41322	Torah Academy tax equivalent	9,746	9,746	9,746	9,746
41323	State Property tax equivalent	16,585	16,585	16,585	16,585
41324	Ohr Ha Torah tax equivalent	3,698	3,752	3,752	3,752
41325	Lubavitch tax equivalent	3,695	3,694	3,694	3,694
41113	Tax Chargeback	3,623	-	-	-
41801	Interest on Delinquent Tax	38	-	808	1,000
TOTAL TAXES		10,757,829	10,973,713	10,973,713	10,738,543
INTERGOVERNMENTAL					
43410	Per capita	205,460	205,460	305,460	547,562
43411	Special Utility tax	108,468	104,129	182,766	175,456
43412	Supplemental Municipal Aid	-	329,816	-	-
43413	Expenditure Restraint Payment	244,267	209,701	209,701	209,701
43414	Computer Exemption Payment	377,345	377,345	377,345	377,345
43415	Personal Property Aid	203,543	205,449	205,449	259,580
43417	Video service Provider Aid	37,471	37,500	37,500	37,500
43531	Transportation Aids -Regular	971,466	970,000	970,000	1,068,103
43537	Transportation - Connecting Streets	58,144	58,000	81,548	81,667
43538	Transportation - Other	14,312	-	-	-
43422	Other Grant	-	1,000	1,000	1,000
43523	Public Safety Grant	65,183	49,400	47,880	140,613
48915	NS Municipal Court Rent	35,000	36,050	36,050	36,050
43416	Elections Grant	1,418	-	-	-
43418	MMSD-ICA Reimbursement	492,336	-	-	-
43420	Fire Insurance Company Dues	78,086	89,566	89,566	90,000
43521	Police Training	5,920	-	-	-
43691	Planting Grant	12,500	-	-	-
TOTAL INTERGOVERNMENTAL		2,814,413	2,583,850	2,454,699	2,934,577
LICENSES					
44101	Beverage	13,175	15,000	14,072	14,500
44103	Cigarette	1,000	1,000	1,000	1,000
44104	Tavern Operators	3,600	6,000	6,967	7,000
44107	Dance Hall	150	150	150	150
44109	Used Car Dealers	6,500	6,500	6,000	6,000
44110	Coin Operated Machines	2,035	2,035	1,250	1,000
44111	Transient Merchant Permits	2,000	3,000	3,150	3,000
44112	Cable Television	93,389	135,000	121,457	125,000
44114	Second Hand Dealer License	1,000	1,000	800	800
44115	Arcade	890	400	1,005	1,005
44201	Special Gatherings	-	300	10	100
44202	Bicycle	160	150	50	150
44203	Publication fees	675	750	60	100
44204	Dog and Cat Licenses	3,014	2,400	1,229	1,500
44118	Electronic Billboard License	600	500	500	500
TOTAL LICENSES		128,188	174,185	157,700	161,805

GENERAL FUND REVENUE

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

PERMITS

44301	Building	504,879	300,000	232,776	300,000
44302	Electrical	94,212	100,000	45,712	100,000
44303	Plumbing	75,986	75,000	29,426	75,000
44306	Occupancy	6,882	15,000	4,107	15,000
44307	HVAC	143,050	75,000	26,478	75,000
44308	Sign Permits	8,485	4,800	7,000	6,000
44309	Erosion Control Permits	15,233	3,000	25,000	15,000
44320	Grease Trap Permits	35	500	500	500
44325	Boring Permits	27,300	25,000	20,000	25,000
44350	Chicken & Bee Permits	425	300	450	300
44901	Utility Permits	58,750	45,000	40,000	45,000
45103	Parking Permits	4,320	4,500	5,000	4,500
44310	Electronic Billboard Permits	78,750	-	-	-
TOTAL PERMITS		1,018,307	648,100	436,449	661,300

FINES AND FOREFEITURES

45101	Court Fines	291,662	325,000	248,870	383,576
45104	Parking Fines	77,124	75,000	66,667	65,000
45102	False Alarms	46,627	25,000	27,600	25,000
46213	Bail Processing Fee	2,065	2,000	2,000	2,000
TOTAL FINES AND FORFEITURES		417,478	427,000	345,137	475,576

GENERAL GOVERNMENT

48901	Water Utility	161,067	-	-	-
48902	Sewer Utility	102,171	-	-	-
48913	Stormwater Utility	78,713	-	-	-
48904	Water Utility Insurance	19,404	25,000	25,000	25,000
46108	Photocopy Reimbursements	2,603	2,000	2,000	2,000
46107	Special Assessment Letters	9,144	9,500	9,500	9,500
46109	Tax Exempt Letter Filing Fee	-	400	500	500
49013	TIF Reimbursements	15,617	15,616	15,615	16,083
47341	School liaison officer	48,905	90,083	90,083	93,963
46124	Background checks (CIB)	2,730	3,000	4,800	4,000
47345	Police Services - OT (non-grant)	-	1,500	1,000	1,000
46212	Towing	(155)	2,000	1,620	2,000
46311	Sale of Materials and Services	9,598	10,000	25,000	25,000
46103	Rezoning Fees	-	500	500	500
46104	Plan Commission Fees	14,200	7,500	7,000	7,000
46102	Planned Unit Develop Fees	500	-	-	-
46111	Planning Fees	41,898	-	20,000	15,000
TOTAL GENERAL GOVERNMENT		506,395	167,099	202,618	201,546

GENERAL FUND REVENUE**General Fund (101)
General Government (000)
Revenue (00)**

INVESTMENTS					
48111	Investments	421,769	275,000	672,213	445,931
48112	Delinquent Property Taxes	1,583	1,500	500	500
TOTAL INVESTMENTS		423,352	276,500	672,713	446,431
MISCELLANEOUS					
48903	Insurance Reimbursement	14,031	40,000	12,000	12,000
46107	Open Records & Fingerprints		3,000	-	-
	Police Vest Grant Revenue	-	-	-	5,500
48300	Sale of Equipment	11,296	10,000	14,834	10,000
48301	Sale of land	-	1,000	-	1,000
48201	Rental of land	1,200	1,000	-	100
48907	Miscellaneous	10,042	20,000	35,000	20,000
48941	CVMIC Work Place Safety Revenue	40,373	20,000	40,000	25,000
48940	CVMIC Dividend	28,661	13,000	28,661	25,000
48912	General Park Donation	3,000			
TOTAL MISCELLANEOUS		108,603	108,000	130,495	98,600
OTHER REVENUE					
49041	Environmental Fund	517,432	-	-	-
49017	Hotel Room Fund	655,288	648,300	689,762	648,300
TOTAL OTHER		1,172,720	648,300	689,762	648,300
TOTAL REVENUE		17,347,285	16,006,747	16,063,286	16,366,678

**General Fund
Revenue**

TAXES:

General Property Taxes

New construction 0.19% 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.

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

Village of Whitefish Bay Tax Equivalent

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

Torah Academy Tax Equivalent

Property taxes to provide fire and police protection.

State Property Tax Equivalent

Ohr Ha Torah Tax Equivalent

Property taxes to provide fire and police protection.

Lubavitch Tax Equivalent

Property taxes to provide fire and police protection.

General Fund Revenue

INTERGOVERNMENTAL:

Per Capita

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

Special Utility Tax

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

Supplemental Municipal Aid

Calculation for additional State-Shared Revenue.

Expenditure Restraint Payment

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

- Property tax levy rate must exceed five mills
- Year to year general fund budget change must be less than the allowable percentage increase provided by DOR

Computer Exemption Payment

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

Personal Property Aid

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

Video Service Provider Aid

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

Transportation Aids -Regular

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

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

General Fund Revenue

Transportation – Connecting Streets

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

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

Population – 12,483

Lane Miles 8.90

Transportation – Other

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

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

Other Grant

General grants not classified elsewhere.

Public Safety Grant

Grants for various traffic enforcement activities.

From NS Municipal Court

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

**General Fund
Revenue**

LICENSES:

Beverage

Liquor License revenue.

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

Cigarette

\$100 per cigarette machine. Assumes 13 licenses.

Tavern Operators

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

Dance Hall

Sale of Christmas Trees

Used Car Dealers

\$500 per licenses. Assumes 12 licenses.

Coin Operated Machines

Transient Merchant Permits

Cable Television

Secondhand Dealer License

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

Arcade

Special Gatherings

\$50 permit fee for special gatherings

Bicycle

Fee for bike registration at \$10 per bike.

Publication Fees

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

Dog and Cat Licenses

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

General Fund Revenue

PERMITS:

Building

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

Electrical

Building permit fees for electrical permits.

Plumbing

Building permit fees for plumbing permits.

Occupancy

Occupancy permit fees.

HVAC

Building permit fees for HVAC permits.

Sign Permits

Building permit fees for sign permits.

Erosion Control Permits

Building permit fees for erosion control permits.

Grease Trap Permits

Well Permits

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

Boring Permits

Building permit fees for boring permits.

Chicken Permits

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

Utility

Permit fees for right-of-way utility permits.

Parking Permits

Permits for parking. \$20 per parking permit.

FINES & FORFEITURES:

Court fines and Costs

Parking Fines

False Alarms

Bail Processing Fee

**General Fund
Revenue**

GENERAL GOVERNMENT:

Water Utility

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

Sewer Utility

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

Stormwater Utility

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

Water Utility Insurance

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

Photocopy Reimbursements

Reimbursement for the costs of photocopies.

Special Assessment Letters

Tax Exempt Letter Filing Fee

TIF Reimbursements

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

School Liaison Officer

Reimbursement for the School Resource Officer for Nicolet High School.

2024	Category	2025
\$136,490	Total Wages and Benefits	\$142,368
\$90,083	66% Nicolet Share	\$93,963

Background Checks (CIB)

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

Police Services – OT (Non-Grant)

Towing

Sale of Materials and Services

Rezoning Fees

Fees for rezoning properties.

General Fund Revenue

Plan Commission Fees

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

INVESTMENTS:

Investments

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

Delinquent Property Taxes

MISCELLANEOUS REVENUE:

Insurance Reimbursement

Environmental Fund

Hotel Room Fund

Open Records and Finger Prints

Sale of Equipment

Sale of Land

Rental of Land

Miscellaneous

Workers Compensation Payment

CVMIC Workplace Safety Revenue

CVMIC Dividend

MAYOR & COMMON COUNCIL - EXPENSE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Elected Officials	59,700	59,500	59,500	64,800
1330	Social Security & Medicare	4,636	4,552	4,552	4,957
1365	Woker's Compensation	93	100	100	100
1400	Allowances	1,335	4,500	4,500	4,500
4110	Memberships/Meetings/Conferences	14,988	7,100	850	5,850
TOTAL SALARY & BENEFITS EXPENDITURES		80,752	75,752	69,502	80,207
CONTRACTUAL					
			-	-	-
TOTAL CONTRACTUAL EXPENDITURES		-	-	-	-
OTHER					
2160	Meeting, Conference, Convention	3,395	-	-	-
4050	Notices & Publications	11,557	10,000	7,000	10,000
TOTAL OTHER EXPENDITURES		14,952	10,000	7,000	10,000
TOTAL MAYOR & COMMON COUNCIL EXPENDITURES		95,704	85,752	76,502	90,207

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

SALARIES/BENEFITS:

Elected Officials

Includes salaries for elected officials. Mayor \$17,500 per year and each Alder \$8,000 per year. Additional \$500 per year for Council President.

Social Security & Medicare

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

Worker’s Compensation

Costs for worker’s compensation costs for employees.

Allowances

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

Memberships/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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	266,111	165,250	189,159	222,644
1400	Allowances	2,400	2,400	2,400	2,400
1310	Health Insurance	57,299	31,579	31,579	40,754
1318	Health Insurance HRA Contribution	-	-	-	301
1330	Social Security & Medicare	19,424	11,494	14,471	16,573
1340	Wisconsin Retirement	17,687	10,337	18,010	15,057
1350	Life Insurance	361	855	855	301
1360	Long-Term Disability	316	466	466	500
1365	Workers Compensation	465	2,712	2,712	3,950
1380	Mileage Reimbursement	-	700	200	700
2150	Memberships	3,324	11,145	2,500	11,145
2160	Meetings/Conferences	3,044	12,300	5,600	10,800
3010	Uniforms	8,084	1,000	-	1,500
TOTAL SALARY & BENEFITS EXPENDITURES		378,515	250,238	267,952	326,624
CONTRACTUAL					
2190	Executive Coaching Services	-	32,000	32,000	32,000
4075	Software Support	20,241	-	-	-
4150	Contractual Services	1,943	-	16,687	-
4155	Legal Support	163,092	80,000	124,000	80,000
TOTAL CONTRACTUAL EXPENDITURES		185,276	112,000	172,687	112,000
OTHER					
3040	Postage	21,604	-	-	-
3020	Computer Supplies	49,865	-	-	-
3924	Property Insurance	26,246	23,000	27,646	22,229
4020	Other Supplies/Expenses	63,647	3,500	8,692	3,500
4070	Telephone/Internet	2,382	-	-	-
6030	Health and Hospital Insurance	2,640	-	-	-
7010	Official Bonds	443	500	-	-
7030	Liability Insurance	105,934	133,532	103,958	115,275
7060	Boiler Insurance	-	1,000	1,176	1,300
8400	Contribution - Special Events	-	20,000	20,000	-
8530	Contingencies	-	2,500	1,000	2,500
TOTAL OTHER EXPENDITURES		272,761	184,032	162,472	144,804
TOTAL ADMINISTRATION EXPENDITURES		836,552	546,270	603,111	583,428

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

Assistant to the Administrator

Administrative Assistant

Allowances

City Administrator auto allowance at \$2,400.

Uniforms/Expenses

Costs to purchase various administrative uniforms and other administrative expenses.

Health Insurance

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

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 6.95% 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.

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	253,014	57,797	60,000	69,762
1310	Health Insurance	41,440	20,995	20,995	18,473
1318	Health Insurance HRA Contribution	-	-	127	103
1330	Social Security & Medicare	18,691	4,039	4,590	5,337
1340	Wisconsin Retirement	13,108	3,632	4,170	4,848
1350	Life Insurance	200	855	167	103
1360	Long-Term Disability	125	466	260	200
1365	Workers Compensation	374	953	240	1,272
1380	Mileage Reimbursement	-	700	200	700
2150	Memberships	363	2,780	900	1,280
2160	Meetings/Conferences	885	4,000	1,000	4,000
3010	Uniforms	310	1,000	1,000	500
TOTAL SALARY & BENEFITS EXPENDITURES		328,510	97,217	93,649	106,579
CONTRACTUAL					
4020	City Assessor		65,000	60,000	60,000
3190	Banking Fees	9,112	12,000	9,000	10,000
4020	Audit Fees		40,000	48,615	48,615
4075	Software Support		9,800	-	-
4150	Financial Support Services	244,170	160,000	116,500	39,000
4156	Audit Support Services	130,305	-	-	-
TOTAL CONTRACTUAL EXPENDITURES		383,587	286,800	234,115	157,615
OTHER					
3020	Computer Supplies	1,128	-	-	-
4200	State Manufacturing Assessment Fee	3,799	3,800	3,586	3,600
TOTAL OTHER EXPENDITURES		4,927	3,800	3,586	3,600
TOTAL ADMINISTRATION EXPENDITURES		717,024	387,817	331,350	267,794

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 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.

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 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 state manufacturing assessment fee.

CLERK - EXPENSE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	94,811	75,814	93,131	120,913
1110	Salaries - Part-Time	17,244	58,000	65,000	42,516
1200	Overtime	-	500	500	500
1310	Health Insurance	27,380	26,460	26,460	34,686
1318	Health Insurance HRA Contribution	-	-	-	174
1330	Social Security & Medicare	6,589	6,527	38	12,502
1340	Wisconsin Retirement	6,505	6,527	35	8,403
1350	Life Insurance	100	5,250	127	174
1360	Long-Term Disability	158	237	158	200
1365	Workers Compensation	249	1,368	600	2,204
1380	Mileage Reimbursement	-	300	300	850
2160	Training/Memberships	1,890	3,000	3,000	6,000
TOTAL SALARY & BENEFITS EXPENDITURES		154,926	183,983	189,349	229,123
CONTRACTUAL					
9000	Codification	-	3,895	-	-
TOTAL CONTRACTUAL EXPENDITURES		-	3,895	-	-
OTHER					
3010	Office Supplies	982	2,000	2,000	2,000
3200	Election Materials	5,945	25,000	20,000	12,500
4130	Equipment Rental	2,489	-	151	-
5020	Election Equipment Maintenance	4,972	5,000	5,000	6,200
TOTAL OTHER EXPENDITURES		14,388	32,000	27,151	20,700
TOTAL CLERK EXPENDITURES		169,314	219,878	216,500	249,823

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

SALARIES/BENEFITS:**Salaries**

Includes salaries for the following positions:

City Clerk	
Administrative Assistant	(55%)

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 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.

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 costs.

Election Equipment Maintenance

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

PUBLIC SAFETY - EXPENSE

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

ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
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SALARY/BENEFITS					
1100	Salaries - Police Administration	123,223	1,295,274	1,365,274	1,230,581
1101	Salaries - Police Field Services	3,119,406	2,437,149	2,437,149	2,472,293
1102	Salaries - Police Support Services	733,518	312,454	312,454	388,614
1110	Part-Time Community Service Officer	24,187	33,280	-	-
1200	Overtime	338,722	294,587	237,625	303,425
1310	Health Insurance	845,578	901,174	901,174	1,072,955
1316	Health Insurance Opt Out	25,600	9,600	9,600	9,600
1318	Health Insurance HRA Contribution	19,625	22,000	22,000	56,000
1330	Social Security & Medicare	323,285	333,858	314,788	336,211
1340	Wisconsin retirement	560,118	522,265	635,399	635,565
1350	Life insurance	7,728	7,300	7,300	7,659
1360	Long term disability	4,793	7,417	7,417	4,680
1365	Workers Compensation	95,381	73,013	73,013	67,561
2120	Uniform Allowance	28,999	47,500	47,500	71,958
2140	Training/Conferences/Membership	41,506	40,715	40,000	43,000
	Police Retirement Payouts	-	-	-	353,186
TOTAL SALARY & BENEFITS EXPENDITURES		6,291,669	6,337,586	6,410,693	7,053,288

INTERGOVERNMENTAL					
4160	North Shore Fire Services	3,881,640	3,888,364	3,888,364	3,889,339
4165	North Shore Court Prosecution		60,000	60,000	61,800
4020	Central Dispatch	590,568	482,581	482,581	464,304
9000	North Shore Fire - Capital Outlay	70,259	184,092	-	-
TOTAL INTERGOVERNMENTAL EXPENDITURES		4,542,467	4,615,037	4,430,945	4,415,443

CONTRACTUAL					
2150	Taser Subscription Program	-	35,000	35,262	35,262
3050	Housekeeping & Janitorial	1,493	1,720	1,713	1,800
3055	Equipment Maintenance	6,180	14,250	14,250	14,250
4030	Camera System Subscription	99	23,000	28,500	181,226
5060	Building Repair	38,984	24,430	24,430	25,305
TOTAL CONTRACTUAL EXPENDITURES		46,756	98,400	104,155	257,843

OTHER					
3010	Office Supplies	5,564	9,620	9,620	9,910
3190	Supplies	21,606	23,050	27,568	28,500
4020	Contingent	-	10,000	10,000	10,000
4070	Telephone	5,421	4,700	5,700	5,400
4080	Software Licenses	28,930	30,665	27,849	48,756
4150	Contractual Services	460,383	-	-	-
5020	Equipment	17343	30,000	26,950	27,000
5070	Vehicle Maintenance	82473	50,000	46,000	65,000
TOTAL OTHER EXPENDITURES		621,720	158,035	153,687	194,566

TOTAL PUBLIC SAFETY EXPENDITURES		11,502,612	11,209,058	11,099,480	11,921,140
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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

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

Salaries – Police Support Services

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

Administrative Services Manager	1
Desk Clerks	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 Employee’s Health Retirement accounts, in accordance with past practice.

Social Security & Medicare

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

Wisconsin Retirement

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

Life Insurance

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

Long-Term Disability

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

Worker’s Compensation

Costs for worker’s compensation costs for employees.

Uniform Allowance (2120)

2025 – Anticipate initial uniforms and equipment for 4 new hires. \$4,500 for each officer. Annual clothing allowances of \$700 per officer and \$350 per desk officer. An annual clothing allowance is included as part of an employee’s salary. Ready Rebound is an expedited health solution for first responders.

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

Item	Cost Per	Number	TOTAL
Uniform Damage			1,500
Initial Equipment – New Hires	\$ 4,500	4	18,000
Vest Replacements	\$ 1,000	7	7,000
Desk Officers (6)	\$ 350	6	2,100
Officers	\$ 700	38	26,600
Ready Rebound Health and Wellness	\$ 399	42	16,758
Total			71,958

Training/Conferences (2140)

Includes costs for conferences, memberships, in-service and specialty training. Requesting to send a supervisor to the NW School of Police Staff & Command in 2025.

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

The training budget supplemented by Training & Standards reimbursement of \$11,480, which is included in training.

Training

NW School of Police Staff & Command	4,625
Training	30,205
Memberships	1,085
Ammunition	6,000
Total	41,915

Memberships

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

Total	43,000
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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 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.

2025 North Shore Fire Budget

Municipality	2024	2025	2025 Operating	2025 Capital	2025 Debt	TOTAL
Bayside	6.28%	6.27%	\$ 890,656	\$ 42,978	\$ 56,079	\$ 989,713
Brown Deer	19.70%	20.02%	\$ 2,843,848	\$ 137,229	\$ 179,059	\$ 3,160,137
Fox Point	8.61%	8.49%	\$ 1,206,008	\$ 58,196	\$ 75,935	\$ 1,340,138
Glendale	27.51%	27.38%	\$ 3,889,339	\$ 187,679	\$ 244,887	\$ 4,321,905
River Hills	3.16%	3.15%	\$ 447,459	\$ 21,592	\$ 28,174	\$ 497,224
Shorewood	17.39%	17.35%	\$ 2,464,574	\$ 118,927	\$ 155,178	\$ 2,738,680
Whitefish Bay	17.35%	17.34%	\$ 2,463,153	\$ 118,859	\$ 155,089	\$ 2,737,101
TOTAL	100%	100%	\$ 14,205,037	\$ 685,461	\$ 894,400	

CONTRACTUAL:**Taser Subscription Program**

Annual cost for police Taser Program. \$175,000 cost over a 5-year period. \$35,262 annual cost.

Camera System Subscription

Annual costs for body, squad camera 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 (3) and Ricoh printers.

Building Repair (5060)

Contractual costs for Public Safety's building repair.

Elevator	2,100
Generator	1000
Building Mechanicals	20,000
Fire Protection Systems	1,155
Miscellaneous	1,050
Total	25,305

OTHER:**Telephone (4070)**

Costs for police cell phones.

Software Licenses (4080)

Costs for Public Safety's information services.

Plan.IT Scheduling software	2,809
Time system (State Access Fees)	3,050
Mobile Data	7,200
Livescan Fingerprint support	4,850
Tipss Register & Parking	2,710
FastID Support	175
Cellebrite – Greenfield PD	4,500
Easy Street	700
Erad Data Sniffer	180
Power Engagement and initial setup	7072
Power Ready (FTO) and initial setup	7950
ESS (6 licenses)	3920
Accurint	2640
Miscellaneous support & assistance	1,000
Total	48,756

Equipment (5020)

Costs for equipment and unanticipated grant costs.

Supplies (3190)

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

Milwaukee County Radio Fees	12,781
Lab Supplies	8,500
Shredding	1,500
Miscellaneous	5,719
Total	28,500

Contingent (4020)

\$10,000 for unanticipated expenses.

Vehicle Maintenance (5070)

Contractual costs for Public Safety's vehicle maintenance. Axon installation added for 2025.

PUBLIC WORKS - EXPENSE

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

ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
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SALARY/BENEFITS

1100	Salaries	639,492	426,650	440,000	387,864
1200	Overtime	4,568	24,000	24,000	20,000
1110	Part-Time Public Works	37,715	25,000	25,000	25,000
1310	Health Insurance	168,939	134,641	134,641	100,509
1318	Health Insurance HRA Contribution	-	-	-	909
1330	Social Security & Medicare	49,475	36,097	37,409	33,114
1340	Wisconsin Retirement	43,996	29,629	32,248	28,347
1350	Life Insurance	1,377	1,556	1,556	909
1360	Long-Term Disability	300	158	158	300
1365	Workers Compensation	18,831	6,575	6,575	7,071
2160	Training/Conferences/Meetings	7,750	4,000	4,000	5,000
2180	Uniform Allowance	1,701	1,650	1,650	2,405
TOTAL SALARY & BENEFITS EXPENDITURES		974,144	689,956	707,237	611,428

CONTRACTUAL

1150	Cracksealing	-	24,000	24,000	24,000
1190	Forestry Maintenance	-	85,000	85,000	85,000
3120	Snow Removal	-	15,000	-	15,000
3151	Landscape Maintenance Contract	-	73,766	73,766	73,766
3152	Machine Equipment Maintenance	496	20,000	20,000	20,000
4010	Engineering	94,836	25,000	70,000	40,000
4150	Yard Waste Contract	954,134	145,000	140,600	-
4150	Road Maintenance	-	115,000	115,000	115,000
5040	Building Maintenance	-	17,500	17,500	17,500
8340	Street Lighting Maintenance	-	85,000	85,000	85,000
TOTAL CONTRACTUAL EXPENDITURES		1,049,466	605,266	630,866	475,266

PUBLIC WORKS - EXPENSE

OTHER

3010	Office Supplies	964	-	-	-
3050	Housekeeping & Janitorial	2,742	-	-	-
3080	Radios/GPS	-	4,500	7,000	7,000
3125	Street Salt	120,068	120,000	104,000	120,000
3130	Other Road Material	16,728	20,000	20,000	20,000
3150	Street Signs	19,463	16,000	16,000	-
3155	Signs/Boards/Barricades/Cones	-	12,000	12,000	28,000
3160	Other Materials	567	3,000	4,000	4,000
3170	Gas/Oil/Lube/Tires	125,124	110,000	110,000	110,000
3180	Lawn Care Treatment		2,500	2,500	2,500
3190	Supplies	29,186	25,000	25,000	25,000
4020	Sealer of Weights & Measures	-	5,600	5,600	5,600
4060	Street Lighting Electricity	195,624	200,000	200,000	200,000
4070	Telephone	1,660	-	-	-
4075	Software Licenses	1,044	3,700	3,700	3,800
4180	Public Works Utilities	9,900	17,000	48,000	48,000
5020	Vehicle/Equipment Parts & Supplies	96,531	95,000	95,000	95,000
5045	Buildings	18,227	17,500	17,500	17,500
4130	Equipment Rental	-	1,000	1,000	1,000
TOTAL OTHER EXPENDITURES		637,828	652,800	671,300	687,400

TOTAL PUBLIC WORKS EXPENDITURES		2,661,438	1,948,022	2,009,403	1,774,094
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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 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.

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.

Machine Equipment Maintenance

Costs for contractual vehicle and equipment maintenance

Snow Removal Services

Costs for contractual snow removal services, if necessary.

Street Light Maintenance

Contractual cost for street light maintenance.

Forestry Maintenance Contract

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

Building Maintenance

Contractual costs for building maintenance.

Road Maintenance

Contractual costs for road maintenance.

OTHER:**Software Licenses**

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

Radios

Contractual costs for radios. Maintenance and licensing.

Supplies

Costs for supplies. Miscellaneous items needed for daily operation.

Sealer of Weights & Measures

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

Fuel/Oil

Costs for Public Works' fuel and oil.

Vehicle/Equipment Parts & Supplies

Costs for Public Works' vehicle and equipment parts and supplies, such as: Truck repairs, aged equipment repairs, parts, fuel, tires, lubricants, wash soap.

Utilities

Costs for Public Works' utilities.

Road Materials

Costs for Public Works' Road materials, such as:

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

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.

Lawn Care Treatment

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

COMMUNITY DEVELOPMENT - EXPENSE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	180,479	160,145	65,194	-
1310	Health Insurance	16,746	26,460	6,661	-
1330	Social Security & Medicare	13,585	11,869	4,902	-
1340	Wisconsin Retirement	12,227	10,674	3,385	-
1350	Life Insurance	401	721	68	-
1360	Long-Term Disability	316	191	78	-
1365	Workers Compensation	5,845	2,800	2,206	-
2110	Mileage Reimbursement	300	750	16	-
2150	Memberships/Dues & Subscriptions	820	1,800	-	-
2160	Training/Conferences	1,149	3,000	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		231,868	218,410	82,510	-
CONTRACTUAL					
4010	Planning, Zoning & Development Support	36,474	35,000	32,916	54,000
4150	Plan Review and Inspections Previous Years 2019-22	-	-	-	-
4150	Plan Review & Inspection Services	-	300,000	224,613	300,000
TOTAL CONTRACTUAL EXPENDITURES		36,474	335,000	257,529	354,000
OTHER					
3010	Office Supplies	88	-	-	-
3190	Supplies/Equipment Maintenance	2,037	1,000	500	1,000
4020	Other Fees	180	500	200	-
4070	Telephone	445	-	-	-
8530	Contingency	-	1,000	-	1,500
	MMSD/ICA	42,639	-	-	-
TOTAL OTHER EXPENDITURES		45,389	2,500	700	2,500
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES		313,731	555,910	340,739	356,500

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
INTERGOVERNMENTAL					
4000	Humane Society	21,971	23,000	22,523	22,768
4005	Health Department IGA	129,767	106,484	111,316	114,678
TOTAL INTERGOVERNMENTAL EXPENDITURES		151,738	129,484	133,839	137,446
OTHER COSTS					
8530	Contigent	-	1,000	-	1,000
TOTAL OTHER EXPENDITURES		-	1,000	-	1,000
TOTAL HEALTH & HUMAN SERVICES EXPENDITURES		151,738	130,484	133,839	138,446

PURPOSE:

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

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

CONTRACTUAL:

Humane Society

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

Health Department IGA

Intergovernmental costs for the City’s contribution to North Shore Health Department. Funding is based on the following: 70% population and 30% communicable disease.

BAYSIDE	\$34,919.09
BROWN DEER	\$119,439.01
FOX POINT	\$53,570.40
GLENDALE	\$114,678.48
RIVER HILLS	\$12,718.70
SHOREWOOD	\$111,480.31
WHITEFISH BAY	\$114,046.76

OTHER COSTS:

Contingent

Costs for unanticipated costs related to Community Health.

LIBRARY - EXPENSE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
INTERGOVERNMENTAL					
4005	Library IGA	477,448	483,225	483,225	490,522
TOTAL INTERGOVERNMENTAL EXPENDITURES		477,448	483,225	483,225	490,522
TOTAL LIBRARY EXPENDITURES		477,448	483,225	483,225	490,522

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

CONTRACTUAL:

North Shore Library IGA

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

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

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 \$993,717.00

Flat Share

Community	Percentage	Operating Budget	Flat Contribution	TOTAL Contribution
Bayside	5%	\$993,717	12,421	\$172,850.20
Fox Point	5%	\$993,717	12,421	\$260,617.11
Glendale	5%	\$993,717	12,421	\$490,522.02
River Hills	5%	\$993,717	12,421	\$69,727.67
TOTAL			\$49,685.85	\$993,717.00

Population Share

Community	Population Share	Population	Percentage	Contribution
Bayside	\$944,031.15	4,482	16.99%	\$160,428.74
Fox Point		6,934	26.29%	\$248,195.65
Glendale		13,357	50.64%	\$478,100.56
River Hills		1,601	6.07%	\$57,306.21
TOTAL		26,374	100%	\$944,031.15

BUILDING & TECHNOLOGY - EXPENSE

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

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
CONTRACTUAL					
3055	Copier Maintenance	-	23,850	23,850	24,000
4090	Housekeeping & Janitorial	34,600	55,000	58,600	58,000
5060	Buildings	4,773	7,500	7,500	7,500
TOTAL CONTRACTUAL EXPENDITURES		39,373	86,350	89,950	89,500
INTERGOVERNMENTAL					
4080	Information Technology Support	-	106,335	106,335	108,184
TOTAL INTERGOVERNMENTAL EXPENDITURES		-	106,335	106,335	108,184
OTHER COSTS					
3010	Office Supplies	-	11,000	11,000	12,000
3020	Computer Equipment	-	22,500	22,500	5,000
3040	Postage	-	25,000	20,000	25,000
3060	Service Request System	-	9,343	9,343	-
3151	Property Maintenance Remediation	-	1,000	15,000	15,000
3190	Other Supplies and Expense	2,493	-	-	-
4060	City Hall/Police Utilities	65,565	75,000	87,000	85,000
4070	Telephone/Internet	20,355	21,480	21,422	22,000
4075	Software Licenses	-	47,920	47,000	44,836
TOTAL OTHER EXPENDITURES		88,413	213,243	233,265	208,836
TOTAL EXPENDITURES		127,786	405,928	429,550	406,520

PROGRAM DESCRIPTION:

This budget administers the cleaning, utilities, and general maintenance of the City Hall building. This budget also administrators all technology and equipment maintenance and 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		<u>Notes</u>
Office 365 (24 G3) (64 G1)	11,917	64	24
Website	4,000		
Adobe Acrobat (20)	1,908		
See Click Fix	9,800		
BSA Software	-	Operating costs in Capital with Cloud	
Laserfiche	-	Operating costs in Capital with Cloud	
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	44,836		

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SANITARY SEWER 201					
3792	Local Grant	121,637	-	-	-
6402	Sewer Usage Local	1,092,724	995,000	942,689	950,000
6406	Sewer Usage Metro	1,507,564	1,242,933	1,397,476	1,453,375
6412	Sewer Penalty	15,217	14,000	19,740	20,000
8111	Earned Interest	193,299	75,000	183,331	121,618
8300	Sale of Equipment		-	-	-
8907	Miscellaneous Revenue		-	-	-
TOTAL SANITARY SEWER REVENUE		2,930,441	2,326,933	2,543,236	2,544,993
STORM WATER 250					
3690	State Grant	-	-	-	-
6415	Storm Water Charges	1,240,924	1,173,000	1,149,593	1,149,593
6416	Storm Water Penalty	5,681	5,500	8,157	8,000
8111	Earned Interest	28,759	10,000	24,444	16,216
TOTAL STORM WATER REVENUE		1,275,364	1,188,500	1,182,195	1,173,809
WATER 900					
6110	Residential	1,164,597	1,100,000	1,390,754	1,682,597
6120	Commercial	695,203	625,000	784,435	915,012
6130	Industrial	307,449	300,000	420,254	464,005
6140	Public Authority	91,332	65,000	96,586	108,369
6150	Multifamily Residential	334,042	315,000	430,862	466,991
6200	Private Fire Protection Service	62,186	56,484	56,040	56,040
6300	Public Fire Protection Service	745,591	690,000	1,051,348	1,051,348
7000	Forfeited Discounts	54,509	50,000	48,500	45,000
7100	Miscellaneous Revenues	(230,360)	10,000	500	10,000
7400	Other Water Revenues	100,928		135,125	135,000
1900	Earned Interest	17,089	5,000	-	-
6000	Unmetered Sales	1,184			
8000	Contributions	2,400,292			
8201	Rental Income	20,205	21,500	21,500	21,500
TOTAL WATER REVENUE		5,764,247	3,237,984	4,435,904	4,955,862
TOTAL WATER/SEWER/STORM REVENUE		9,970,052	6,753,417	8,161,335	8,674,664

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
536.75-51100	Salaries	297,237	380,810	382,000	381,919
536.75-51200	Overtime	17,205	25,000	4,980	25,000
536.75-51310	Health Insurance	85,105	128,466	79,865	125,725
536.75-51330	Social Security & Medicare	23,684	29,897	19,282	29,217
536.75-51340	Wisconsin Retirement	21,311	25,168	18,214	26,543
536.75-51350	Life Insurance	3,760	500	559	1,001
536.75-51365	Workers Compensation	6,716	7,478	8,798	6,963
500.00-09279	Employee Pens & Benefits-GASB 68	24,113	35,000	35,000	35,000
539.20-53927	Employee Training-Certification	1,759	1,000	2,016	2,000
539.20-53929	Employee Pens & Benefits-Eye Care/Clothing	942	1,000	1,303	5,000
1318	Employee HRA Contribution	-	-	-	1,001
TOTAL SALARY & BENEFITS EXPENDITURES		481,832	634,319	552,017	639,369
INTERGOVERNMENTAL					
500.00-06020	North Shore Water Operating	940,016	820,000	842,308	880,000
TOTAL INTERGOVERNMENTAL EXPENDITURES		940,016	820,000	842,308	880,000
CONTRACTUAL					
500.00-06763	Meter Contract Services	4,031	-	-	-
536.72-54150	Standpipe Maintenance	75,718	25,000	10,018	25,000
536.73-54150	Distribution Main Maintenance	827,296	600,000	499,990	600,000
536.75-54150	Service Line Maintenance	28,565	25,000	23,837	25,000
536.76-54150	Meter Maintenance	8,617	10,000	20,859	22,000
536.77-54150	Hydrant Maintenance	101,762	60,000	68,858	35,000
539.20-53923	Utility Management	57,111	88,440	73,000	78,000
539.20-53923	Leak Detection	-	23,500	23,000	25,000
539.20-53930	Miscellaneous	-	30,000	15,000	20,000
539.30-53903	Utility Bill Management, Printing, Software, & Lockbox	-	17,333	17,000	19,843
539.30-53923	Financial Management	29,200	147,940	-	39,000
TOTAL CONTRACTUAL EXPENDITURES		1,132,300	1,027,213	751,562	888,843

**WATER/SEWER/STORM SEWER
WATER**

OTHER					
000.00-22390	Debt Services	1,586,148	1,810,654	1,810,654	1,839,780
500.00-04080	Transfer - Tax Equivelent	728,177	475,000	475,000	595,000
536.61-53160	Storage Facility Materials	49	2,500	-	1,000
536.62-53160	Distribution Line Materials	12,693	15,000	20,007	20,000
536.63-53160	Meter Materials	1,085	40,000	(5,314)	2,000
536.64-53160	Customer Installation Materials	41	500	-	200
536.65-53160	Misc. Expenses Transmission/Distribution	333	56,000	3,885	10,000
536.66-53666	Transmission/Distribution Rents	13,500	13,500	13,500	13,500
536.72-53160	Standpipe Materials	138	1,000	-	500
536.73-53160	Distribution Main Materials	1,282	76,000	30,615	50,000
536.75-53160	Service Line Materials	-	3,500	2,570	3,500
536.76-53160	Meters Materials	14,770	25,000	20,222	24,000
536.77-53160	Hydrant Materials	6,299	25,000	27,399	28,000
539.02-53160	Meter Reading Materials	-	2,500	15,000	18,000
539.20-53160	Miscellaneous Materials	-	17,000	-	1,000
539.20-53921	Office Supplies & Expense	2,692	5,000	255	3,000
539.20-53923	Outside Services Employed	-	75,000	80,000	80,000
539.20-53924	Property Insurance	10,569	9,000	9,000	9,000
539.20-53925	Liability Insurance	7,253	12,000	12,000	12,000
539.20-53928	Regulator Commission Expense	3,458	4,000	15,233	6,000
539.20-53929	Employ Clothing/Eye Care	-	1,000	1,000	1,400
539.20-53930	Misc. General Expenses	3,502	15,000	5,000	8,000
539.20-53428	Debt Issurance Costs	49,853	-	-	-
539.20-54070	Admin & General Telephone	940	1,000	960	1,000
539.30-53902	Admin - Meter Reading	4,379	4,500	4,173	5,000
539.30-53903	Admin - Customer Accounts - Cust. Records	22,397	8,400	16,167	17,000
539.33-53160	Transportation Materials	1,869	-	-	-
TOTAL OTHER EXPENDITURES		2,471,427	2,698,054	2,557,326	2,748,880

TOTAL WATER EXPENDITURES		5,025,575	5,179,586	4,703,213	5,157,092
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Non-Budgeted					
500.00-04030	Depreciation	669,617	-	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 \$1,637,370.01

Allocation to Whitefish Bay (34.46%)	\$564,237.70
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Allocation to Glendale (47.53%)	\$778,241.97
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Allocation to Fox Point (18.01%)	\$294,890.34
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**WATER/SEWER/STORM SEWER
SANITARY SEWER**

Fund 201

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	140,712	215,804	220,000	232,598
1200	Full Time Overtime	766	1,200	-	1,200
1310	Health Insurance	6,738	63,889	63,889	59,270
1330	Social Security & Medicare	4,411	15,836	16,830	17,886
1340	Wisconsin Retirement	3,759	14,159	15,136	16,249
1318	Employee HRA Contribution	-	-	-	512
2120	Uniform Allowance	-	-	-	5,000
1350	Life Insurance	80	130	120	512
1365	Workers Compensation	1,786	3,715	1,624	4,241
1116	Sewer Benefits	25,772	-	-	-
1199	WRS	5,767	-	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		158,252	314,733	317,599	337,468
INTERGOVERNMENTAL					
4020	Metropolitan Sewerage District	1,373,469	1,242,933	1,397,476	1,453,375
CONTRACTUAL					
3190	Utility Bill Management, Printing, Software, & Lockbox	19	17,333	17,000	19,843
	Financial Management	-	-	-	39,000
4010	Consultant Fees	-	4,000	4,000	4,000
4151	Engineering services	62,449	60,000	60,000	60,000
5090	Sewer System Repairs	324,165	500,000	500,000	500,000
TOTAL CONTRACTUAL EXPENDITURES		386,633	581,333	581,000	622,843
OTHER					
2390	Debt Services	162,116	118,635	118,635	80,833
3190	Admin, Billing, Collection		-	5,000	5,000
3190	Other supplies and expenses	2,038	5,000	5,000	5,000
4075	Computer software	-	81	81	81
4140	Meter Reading Expense	20,734		21,000	5,000
4070	Telephone	260	450	450	450
TOTAL OTHER EXPENDITURES		185,148	124,166	150,166	96,364
TOTAL SANITARY SEWER EXPENDITURES		2,103,502	2,263,165	2,446,241	2,510,051
Non-Budgeted					
4030	Depreciation Expense	120,158		120,158	
2390	Debt Services-Principal	(155,859)	(114,164)	(114,164)	(79,178)

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
SALARY/BENEFITS					
1100	Salaries	128,738	153,822	158,000	219,686
1200	Overtime	2,723	15,000	3,000	3,000
1310	Health Insurance	16,259	43,219	44,000	56,967
1330	Social Security & Medicare	4,865	11,094	12,317	17,035
1340	Wisconsin Retirement	4,467	9,895	11,190	15,477
1199	WRS GASB 68	6,691	9,000	-	-
1350	Life Insurance	108	94	100	498
1365	Workers Compensation	1,926	2,596	1,249	4,005
1318	Employee HRA Contribution	-	-	-	498
2120	Uniform Allowance	-	-	-	5,000
2140	Employee Training-Certification	-	4,000	2,000	4,000
6100	Fringe Benefits	20,669	22,000	-	-
TOTAL SALARY & BENEFITS EXPENDITURES		186,446	270,720	231,855	326,167
CONTRACTUAL					
3152	Maintenance		32,000	32,000	32,000
4141	Catch basin repair		120,000	120,000	120,000
4142	Televising		40,000	40,000	40,000
4143	Wisconsin DNR		2,000	2,000	2,000
4144	Sweeping		5,000	5,000	5,000
4145	Utility Bill Management, Printing, Software, & Lockbox		17,333	17,000	19,843
	Financial Management	-	-	-	39,000
4151	Engineering/MS4 Permit	21,541	65,000	65,000	65,000
4159	Ditching Program	310,969	325,000	-	325,000
5090	Storm Sewer Repairs		300,000	300,000	300,000
TOTAL CONTRACTUAL EXPENDITURES		332,510	906,333	581,000	947,843
OTHER					
3160	Other supplies and expense	1,687	25,000	25,000	25,000
8502	Debt Services	208,477	110,928	110,928	78,379
TOTAL OTHER EXPENDITURES		210,164	135,928	135,928	103,379
TOTAL STORM SEWER EXPENDITURES		729,120	1,312,981	948,783	1,377,389
Non-Budgeted					
4030	Depreciation	108,821	109,121	109,121	109,121
2390	Debt Services-Principal	(201,715)	(106,261)	(106,261)	(76,122)

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	Recycling Property Taxes	90,000	90,000	90,000	90,000
3545	Intergovernmental Recycling Grant	61,617	61,500	61,500	61,500
6319	Residential Recycling Fees	1,840	1,500	-	183,793
6325	Residential Refuse Fees		-	-	501,717
1110	Yard Waste Property Taxes	-	-	-	139,502
	Residential Yard Waste Fees	-	-	-	-
	Penalties	-	-	-	5,000
8111	Earned Interest	3,081	1,250	3,602	2,390
TOTAL REVENUES		156,538	154,250	155,102	983,902
EXPENSES					
4148	Refuse Collection	-	-	-	501,717
4150	Recycling Collection	164,647	161,247	166,728	335,294
4149	Yard Waste Collection	-	-	-	139,502
TOTAL EXPENSES		164,647	161,247	166,728	976,513

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
6420	User Fees	666,994	610,000	614,350	51,000
6421	Penalties and Interest	3,109	2,200	4,000	500
8111	Earned Interest	59,285	10,400	25,422	16,216
TOTAL REVENUES		729,388	622,600	643,772	67,716
EXPENDITURES					
4150	Solid Waste Collection	37,582	517,432	535,020	-
4151	Environmental Engineering	-	20,000	40,000	47,000
8505	General Fund Transfer	517,432	-	-	-
TOTAL EXPENDITURES		555,014	537,432	575,020	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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
3527	Justice	-	500	-	500
8111	Earned Interest	9,467	3,000	7,333	4,865
3526	Treasury	-	500	-	500
TOTAL REVENUES		9,467	4,000	7,333	5,865
EXPENDITURES					
5047	Justice	6,441	17,000	11,550	15,000
5046	Treasury		17,000	-	15,000
TOTAL EXPENDITURES		6,441	34,000	11,550	30,000

City of Glendale

Special Revenue Fund-Police Acquisition Fund

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

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

REVENUES:

Justice

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

Treasury

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

EXPENDITURES:

Justice

\$15,000 – unanticipated expenses

Treasury

\$15,000 – unanticipated expenses

SPECIAL REVENUE FUND - CRIME PREVENTION & K-9

Fund 205

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
8111	Earned Interest	8,508	1,500	3,667	2,432
8907	Miscellaneous Revenue	-	5,000		
8981	K-9 Revenue	32,065	15,000	30,000	30,000
8982	Crime Prevention Revenue	22,368	1,600		
8984	Vest Grant	-	2,835	2,988	5,500
TOTAL REVENUES		62,941	25,935	36,655	37,932
EXPENDITURES					
5051	K-9 Expense	6,146	5,500	52,000	28,000
5052	Crime Prevention Expense	13,535	3,200	1,000	2,000
5054	Vest Repacements	-	7,700	7,700	-
TOTAL EXPENDITURES		19,681	16,400	60,700	30,000

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 \$5,500 BVP grant for purchase of 11 body armor vests.

Crime Prevention Revenue

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

Miscellaneous Revenue

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

EXPENDITURES:

K-9 Expense

Costs for the City's K-9 program. New K-9 squad will be setup with equipment and a 2nd K-9 will be purchased. 2024 costs include the purchase of K-9 vehicle. 2025 cost includes vehicle outfitting, purchase of new K-9 (17,000) and annual K-9 expenses.

Crime Prevention Expense

General costs for the City's crime prevention program.

SPECIAL REVENUE FUND - ECONOMIC DEVELOPMENT

Fund

ACTUAL	BUDGET	EST. YR. END	BUDGET
2023	2024	2024	2025

REVENUES

44118	Motion Sign Fees	-	300,000	-	-
44202	Other Revenue	-	100	-	-
41210	Hotel Tax Surplus	-	20,000	-	-
44310	Electronic Billboard	-	12,000	-	-
TOTAL REVENUES		-	332,100	-	-

CONTRACTUAL EXPENDITURES

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

SPECIAL REVENUE FUND - HOTEL

Fund 244

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
8111	Earned Interest	12,852	4,000	9,778	6,486
1210	Taxes - Hotel and Motel Room Tax	1,011,691	1,000,000	1,063,955	1,000,000
TOTAL REVENUES		1,024,543	1,004,000	1,073,733	1,006,486
FUND EXPENSES					
8090	Convention and Tourism	365,357	351,700	374,193	351,700
8505	General Fund Contribution	655,288	648,300	689,762	648,300
TOTAL EXPENDITURES		1,020,645	1,000,000	1,063,955	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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	Property Taxes	-	20,000	20,000	40,000
6510	Food/Beverage Sales	1,754	1,000	610	750
6511	Beer Sales	3,196	-	2,063	2,000
6610	Vendor Fees	960	-	960	1,000
8000	Donations - 4th of July	9,367	10,000	12,185	12,000
8001	Donations - City Events	4,650	6,000	18,267	17,000
8111	Earned Interest	-	200	489	324
TOTAL REVENUES		19,927	37,000	54,574	73,074
FUND EXPENSES					
	Staff Charges	23,981	-	-	-
8420	Maslowski Park Events	6,459	15,000	19,130	13,000
8120	Independence Day	34,916	42,000	45,013	45,000
8320	Live at the Oasis	7,546	6,000	13,250	13,000
TOTAL EXPENDITURES		72,902	63,000	77,393	71,000

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 - AMERICAN RESCUE PLAN

Fund 290

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
8111	Earned Interest	87,529	15,000	36,666	-
3300	Federal Government	20,480	-	-	-
TOTAL REVENUES		108,009	15,000	36,666	-
EXPENSES					
3166	COVID -19 Response	-	750,000	1,324,059	-
TOTAL EXPENDITURES		-	750,000	1,324,059	-

SPECIAL REVENUE FUND - RICHARD E. MASLOWSKI COMMUNITY PARK

Fund 270

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	General Property Taxes	80,000	-	-	-
6511	Beer	9,567	20,000	17,000	20,000
6510	Soda / Food	31,268	25,000	30,000	25,000
6512	Vending Machine	378	500	500	500
6721	Park Rentals	10,645	12,000	12,000	12,000
8111	Earned Interest	-	-	-	-
8907	Miscellaneous Revenue	622	1,500	750	1,000
8960	Nicolet Contribution	11,513	11,500	11,500	11,500
8975	Veteran Memorial Names	500	750	500	750
NON-CITY REVENUES		144,493	71,250	72,250	70,750
8000	REM Park Contributions	3,900	54,800	54,800	54,800
8912	Property Taxes	-	25,000	25,000	42,000
TOTAL CITY REVENUE		3,900	79,800	79,800	96,800
TOTAL REVENUES		148,393	151,050	152,050	167,550
SALARY/BENEFITS					
1100	Full-time Wages	52,820	51,707	51,707	60,506
1110	Part Time Wages	7,621	10,000	7,428	8,000
1200	Overtime Wages	-	1,000	1,000	1,000
1310	Health Insurance	17,077	17,199	17,199	19,005
1330	Social Security & Medicare	4,646	5,562	4,600	5,241
1340	Wisconsin Retirement	3,579	3,557	3,626	4,205
1350	Life Insurance	161	80	80	180
1365	Workers Compensation	2,044	933	933	1,103
1318	Employee HRA Contribution	-	-	-	840
TOTAL SALARY & BENEFITS EXPENDITURES		87,948	90,038	86,574	100,080
OTHER EXPENSES					
2510	Soda / Food	17,190	15,000	17,000	16,000
2511	Beer	6,831	7,000	7,246	7,250
3010	Park Supplies	8,066	4,000	5,000	5,000
4020	Miscellaneous Expenses	10,676	7,000	9,000	1,000
4060	Utilities	17,738	18,000	20,000	20,000
4070	Telephone	380	500	500	500
4075	Computer Software License	-	80	80	80
4090	Janitorial Supplies	1,554	1,000	1,000	1,000
5060	Maintenance Supplies & Contract	8,990	-	10,000	10,000
6200	Sales Tax	2,346	1,000	2,275	2,275
6250	Bank / Processing Fees	1,083	1,200	1,500	1,500
8010	Marketing Materials	-	-	-	2,000
	Food License Fees	-	-	-	500
TOTAL OTHER EXPENDITURES		74,854	54,780	73,601	67,105
TOTAL REM EXPENDITURES		162,802	144,818	160,175	167,185

City of Glendale

Special Revenue Fund-REM Community Park

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

REVENUES:

Beer

Revenue from the sale of Sprecher Beer at the Outdoor Oasis

Soda/Food

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

Vending Machine

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

Park Rentals

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

Nicolet Contribution

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

Veteran Memorial Names

Sale of names at the Veteran's Memorial.

Miscellaneous Revenue

Revenue received for REM Park operation not classified elsewhere.

Property Tax Contribution

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

REM Park Contributions

Donations for the operation of the Maslowski Park.

City of Glendale

Special Revenue Fund-REM Community Park

SALARIES/BENEFITS:

Part-Time Wages

Part-Time employees for staffing the Sprecher Outdoor Oasis.

Full-Time Wages

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

Overtime Wages

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

Health Insurance

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

Social Security & Medicare

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

Wisconsin Retirement

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

Life Insurance

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

Worker's Compensation

Costs for worker's compensation costs for employees.

City of Glendale

Special Revenue Fund-REM Community Park

OTHER EXPENSES:

Beer

Purchase of beer from Sprecher and wine.

Soda/Food

Purchase of soda from Sprecher and food.

Vending

Revenue from the vending machine.

Supplies

Cost to purchase various supplies for the park.

Miscellaneous Fees

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

Utilities

Costs for phone, internet, natural gas and electricity.

Telephone

Costs for cellphone allowance for full-time parks employee.

Computer Software Licenses

Software licenses associated with the Park operation.

Janitorial

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

Sales Tax

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

Building

Building maintenance and improvement items.

Bank/Processing Fees

Expenses for the processing of bank items.

SPECIAL REVENUE FUND - HEALTH & HUMAN SERVICES

Fund 248

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	Property Taxes	465,000	500,000	500,000	666,299
8111	Earned Interest	16,321	8,000	19,555	12,973
8432	Retiree Contributions-Dental	-		16,064	17,381
8435	Retiree Contributions-Health	-	-	17,217	229,332
TOTAL REVENUES		481,321	508,000	552,836	925,985

FUND EXPENSES					
1315	Retiree Health Insurance	770	611,184	-	-
6032	Dental Insurance	1,452	-	18,722	12,973
6035	Health Insurance	582,342	-	804,792	908,604
TOTAL EXPENDITURES		584,564	611,184	823,514	921,577

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
5110	Old Bayside	626	15,000	6,800	2,000
5115	Old Brown Deer	-	151,500	198,000	100,000
5140	North Shore Municipal Court	123,797	691,000	607,000	935,550
5140	NSMC-Cost Share	-	-	143,000	264,450
5150	Restitution	-	5,000	10,000	9,356
TOTAL REVENUES		124,423	862,500	964,800	1,311,356
SALARY/BENEFITS					
1100	Full-time Wages	62,953	94,938	92,173	117,398
1110	Part Time Wages	21,083	21,996	23,329	32,668
1310	Health Insurance	-	-	6,417	11,516
1330	Social Security & Medicare	6,495	6,366	8,836	11,480
1340	Wisconsin Retirement	4,293	4,211	6,342	8,159
1350	Life Insurance	390	400	500	607
1365	Workers Compensation	149	1,092	1,092	2,140
2160	Training, Memberships, Conferences	845	2,420	2,945	3,100
1318	Employee HRA Contribution	-	-	-	607
TOTAL SALARY & BENEFITS EXPENDITURES		96,208	131,422	141,633	187,675
INTERGOVERNMENTAL					
5085	Restitution	-	5,000	10,000	9,356
5081	Glendale General Fund Share	-	312,092	248,870	383,576
5080	Old Bayside Share	-	5,505	1,428	420
5086	Old Brown Deer	-	101,500	33,660	17,000
5082	Bayside General Fund Share	-	34,500	63,284	94,315
5087	Brown General Fund Share	-	19,000	230,300	242,110
5083	North Shore Court State Share	-	146,091	186,986	238,717
5084	North Shore Court County Share	-	38,847	47,272	61,413
TOTAL INTERGOVERNMENTAL EXPENDITURES		-	662,535	821,800	1,046,906
EXPENSES					
3010	Office Supplies	-	1,500	1,500	3,000
5089	Translation Fees	-	-	-	500
3040	Postage	-	6,000	6,000	12,000
3190	Copier Lease	1,488	1,500	1,379	1,379
3931	Rents	35,000	30,575	30,575	30,575
4020	Glendale Fees	1,540	-	-	-
4070	Telephone/Internet	243	300	300	300
4080	TIPPS Software	14,234	14,586	24,389	22,020
9000	Annual Capital	110	7,000	7,000	7,000
TOTAL EXPENDITURES		52,615	61,461	71,143	76,774
TOTAL NORTH SHORE COURT EXPENDITURES		148,823	855,418	1,034,577	1,311,355

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 75

ACTUAL	BUDGET	EST. YR. END	BUDGET
2023	2024	2024	2025

REVENUES

1110	Property Taxes	-	-	-	55,000
8912	Private Donations	-	-	-	45,000
TOTAL REVENUES		-	-	-	100,000

EXPENSES

8010	Anniversary Book	-	-	-	50,000
8130	Special Events	-	-	-	50,000
TOTAL EXPENDITURES		-	-	-	100,000

GENERAL CAPITAL FUND

Fund 420

ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
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REVENUES

43538	Federal Grants		50,000	-	10,000
43538	State Grants	21,770	50,000	-	10,000
43793	Milwaukee County Grants	-	175,000	-	500
48000	REM Park Sponsorship	53,500	50,000	-	-
48300	Sale of Equipment		5,000		5,000
48904	Reimbursement of General Capital Project	116,155	-	-	-
48907	Miscellaneous Revenue	485,177	120,000	-	50,000
48111	Earned Interest		70,000	171,109	113,510
3792	MMSD Grant Match		2,460,000	2,460,000	2,000,000
49101	Proceeds of Debt	8,685,000	3,239,246	3,239,246	3,866,649
TOTAL REVENUES		9,361,602	6,219,246	5,870,355	6,055,659

FUND EXPENSES

Vehicle and Equipment Replacement

	Stump Grinder/Trailer	-	-	-	95,000
	Wheel Loader	-	-	-	300,000
58005	Water Utility Trailer	-	85,000	85,000	-
58310	Plow Truck with Wing	-	680,000	370,000	760,000
58310	Public Works Pickup Truck	-	65,000	59,000	-
58063	Police Squads (w/equipment)	269,510	226,600	226,600	186,000
58063	Firearms / Service Pistols and Rifle Sights	-	-	-	-
58310	Riding Mower	-	20,000	17,299	-

Street and Right of Way Maintenance

58340	Upgrade Street Lighting	-	375,000	259,935	350,000
58082	Sidewalk Rehabilitation	71,087	50,000	-	25,000
58054	Pavement Patching	196,018	50,000	100,000	100,000
58079	Traffic Calming	-	144,000	63,200	25,000
58003	Pavement Markings	-	15,000	15,000	15,000
58079	Silver Spring Design Engineering	-	658,000	650,000	32,514
58003	Design Engineering - Road Reconstruction	-	-	-	150,000
58003	Road Reconstruction	672,650	504,000	300,000	442,000
58003	Design Engineering - Alley Reconstruction	-	-	-	50,000
58003	Alley Reconstruction	-	468,000	383,730	795,000
58082	Green Bay Sidewalk to Benard	-	175,000	135,016	-
58054	Mount Royal Landscaping	-	250,000	250,000	-
58079	Port Washington Rd & Jean Nicolet Rd Improvements	2,146,612	1,227,378	1,192,378	35,000
58070	Bender Bridge - Expansion Repair	41,232	125,000	79,000	150,000

Utility Improvements					
58002	I-43 Utilities	1,985	35,000	35,000	5,000
	Unanticipated Utility Improvements	-	-	-	100,000
58004	Watermain Replacement (W)	-	1,473,500	1,736,120	-
58310	Leaf Vacuuming Unit (Hook Lift) (Storm)	194,489	145,000	-	295,000
58008	Drainage Ditch Maintenance (Storm)	-	-	-	85,000
58008	Stormsewer System Rehabilitation (Storm)	-	-	-	309,000
900-000.00-39200	Water Utility Service Body (W)	-	-	-	80,000
58008	Ditching Program (Storm)	-	-	-	85,000
58005	North Shore Water Commission Capital Improvements (W)	-	308,000	336,000	1,854,122
58004	Design Engineering - Watermain Replacement (W)	-	-	-	300,000
58065	Manhole Maintenance (Sanitary)	-	-	-	100,000
58065	Sewer Inspection Camera (Sanitary)	-	-	-	120,000
58065	Sanitary Sewer Rehabilitation (Sanitary)	-	-	-	309,000
Other Capital Improvements					
58097	Floodplain/Floodway Property Acquisitions	-	2,460,000	2,460,000	2,000,000
58006	Water Lead Lateral Replacements	-	45,000	45,000	100,000
53930	Misc. Unanticipated Capital Improvements	-	-	-	75,000
58031	Richard E. Maslowski Community Park Pergola	-	-	-	100,000
58085	North Shore Fire Capital	-	-	184,092	187,382
58057	Central Dispatch Capital	-	-	-	32,755
58067	Software/Technology Replacements	-	-	-	176,873
58031	REM Park Shade Structures	-	-	-	100,000
58059	Police Station Remodel - Design Engineering	-	-	-	350,000
58310	Public Works Air Ventillation	-	-	-	200,000
58044	Bulk Oil Storage	-	-	-	50,000
58046	Tire Machines	-	-	-	45,000
58047	Tools and Tool Storage	-	-	-	50,000
58048	Design - Public Works Yard	-	-	-	75,000
58042	Zoning Ordinance Diagnostic and Solution	-	-	-	8,000
58050	CORP Plan	-	20,000	-	30,000
58098	Building Department Software	2,164	25,000	-	5,000
58031	Maslowski Park Foul Ball Structure	22,667	-	22,667	-
58085	North Shore Fire Department	-	-	134,292	-
58086	City Service Building	55,218	-	-	-
58088	Document Management Scanner	-	5,500	4,390	-
54152	MMSD-ICS Expense	1,340	-	-	-
58097	Property Aquisitions	68,515	-	280	-
58071	Express Votes (6 Machines)	-	24,000	24,420	-
TOTAL EXPENDITURES		3,743,487	9,658,978	9,168,419	10,737,646

FUND PURPOSE:

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

FUND DESCRIPTION:

Description of major operating and capital projected included in the proposed 2024 Budget.

SIGNIFICANT CAPITAL PROJECTS:

Capital Improvement Projects as approved in the 2024 10-Year Capital Improvement Plan by the Common Council.

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

All items per the approved Capital Improvement plan and itemized below if necessary.

Software/Technology Replacements

- \$17,000 - wireless access points. Usable life is 5 years.
- \$24,000 - Computers, monitors, laptops and docking stations \$24k – Established life cycle for personal computer replacements. Usable life is 5 years. Target replacement schedule is 20% of total PCs per year.
- \$114,010 – BSA Cloud Upgrade
- \$6,863 – Laserfiche Cloud Upgrade
- \$15,000 website re-design and agenda

CAPITAL PROJECT FUND - TIF #7

TIF #7 Capital Projects Fund (477)

		ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	Taxes - TIF Increment	2,424,881	2,359,264	2,557,932	2,606,533
3414	Computer Exemption Payment	322,269	5,000	322,269	300,000
3415	Personal Property Aid	109,864	5,000	109,863	110,000
8111	Interest Income	147,959	10,000	28,819	19,118
TOTAL REVENUES		3,004,973	2,379,264	3,018,883	3,035,651
EXPENSES					
9585	Outlay	4,055	3,905	3,905	3,905
8510	TIF Payment	2,156,421	2,156,421	2,156,421	3,106,946
TOTAL EXPENDITURES		2,160,476	2,160,326	2,160,326	3,110,851

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 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES					
1110	Taxes - TIF Increment	1,246,243	1,400,000	1,603,419	1,700,000
3414	Computer Exemption Payment	23,234	-	23,234	23,234
3415	Personal Property Aid	32,034	32,000	32,034	32,000
8111	Interest income	150,475	10,000	28,819	19,118
8970	Miscellaneous Revenue		-	-	-
TOTAL REVENUES		1,451,986	1,442,000	1,687,506	1,774,352
EXPENSES					
1587	Bayshore Maintenance Services	41,791		31,764	31,764
8515	Developer Incentive	1,242,071	1,400,000	2,132,271	2,132,271
TOTAL EXPENDITURES		1,283,862	1,400,000	2,164,035	2,164,035

PURPOSE:

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

DEPARTMENT DESCRIPTION:

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

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

DEBT SERVICES FUND

Fund 301

			ACTUAL 2023	BUDGET 2024	EST. YR. END 2024	BUDGET 2025
REVENUES						
41110	Taxes - General Property Tax		2,847,372	3,239,246	3,239,246	4,031,244
49101	Utility Funds Debt		13,375,000	269,563	224,249	1,998,992
49011	Capital Projects Fund		-	214,143	214,143	200,000
49160	Debt Premium		553,446	326,847	326,847	214,113
48921	North Shore Fire Contributions		-	348,214	348,214	-
49007	Capital Projects Fund TIF #7		2,156,421	2,156,421	2,156,421	3,110,851
TOTAL REVENUES			18,932,239	6,554,434	6,509,120	9,555,200
EXPENSES						
GENERAL FUND						
58760	Promissory notes	4/21/14		165,291	165,291	
58760	Promissory notes	4/13/15		214,225	214,225	208,076
58760	Promissory notes	4/4/16		727,600	727,600	515,599
58760	Promissory notes	4/17/17		324,660	324,660	328,100
58760	Promissory notes	4/17/17		296,730	296,730	289,508
58760	Promissory notes (levy & SA)	6/28/18		504,100	504,100	570,300
58760	Promissory notes	8/5/19		24,900	24,900	24,900
58760	State Trust Fund Loan	12/21/20		197,191	197,191	197,191
58760	State Trust Fund Loan	12/28/21		433,588	433,588	433,588
58760	GO Refunding Bonds, Series 2023B	7/25/23		640,643	640,643	639,300
58760	Promissory notes 2024	4/10/24			-	660,087
TOTAL GENERAL FUND			4,648,218	3,528,928	3,528,928	3,866,649
NORTH SHORE DEBT						
58760	North Shore Fire-GO Series 2023A			479,501	479,501	164,595
TOTAL NORTH SHORE			-	479,501	479,501	164,595
TIF						
78510	GO refinancing (TIF #7)	3/27/19	276,750	276,750	276,750	1,227,275
58750	State Trust Fund Loan (TIF #7)	8/31/20	1,879,671	1,879,671	1,879,671	1,879,671
TOTAL TIF			2,156,421	2,156,421	2,156,421	3,106,946

DEBT SERVICES FUND

Fund 301

WATER						
22390	Promissory notes	4/21/14	-	37,582	37,582	-
22390	Promissory notes	4/13/15	-	59,999	59,999	58,276
22390	Promissory notes	4/4/16	-	191,673	191,673	188,027
22390	Promissory notes	4/17/17	-	298,587	298,587	317,400
22390	Promissory notes	6/28/18	-	187,050	187,050	195,150
22390	Promissory notes	8/5/19	-	131,100	131,100	127,500
58750	State Trust Fund Loan	12/21/20	-	356,237	356,237	356,237
58750	State Trust Fund Loan	12/28/21	-	164,130	164,130	164,130
22390	GO Refunding Bonds, Series 2023B	7/25/23	-	384,296	384,296	382,125
22390	Promissory notes 2024	4/10/24	-	-	-	50,935
	Estimated 2025 Loan Payment		-	-	-	0
TOTAL WATER			1,439,341	1,810,654	1,810,654	1,839,780
SANITARY SEWER						
22390	Promissory notes	4/21/14	-	40,586	40,586	-
22390	Promissory notes	4/13/15	-	69,902	69,902	67,895
22390	Promissory notes	4/4/16	-	2,404	2,404	2,358
22390	Promissory notes	4/17/17	-	5,743	5,743	10,580
	Estimated 2025 Loan Payment		-	-	-	-
TOTAL SANITARY SEWER			163,943	118,635	118,635	80,833
STORMSEWER						
22390	Promissory notes	4/22/13	-	30,591	30,591	-
22390	Promissory notes	4/21/14	-	42,524	42,524	41,303
22390	Promissory notes	4/13/15	-	16,223	16,223	15,916
22390	Promissory notes	4/4/16	-	21,590	21,590	21,160
	Estimated 2025 Loan Payment		-	-	-	-
TOTAL STORMSEWER			210,618	110,928	110,928	78,379
TOTAL EXPENDITURES			8,618,541	8,205,067	8,205,067	9,137,182

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.