CITY OF GLENDALE
5909 North Milwaukee River Parkway
Glendale, WI 53209

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AGENDA-COMMON COUNCIL MEETING

Monday, September 22, 2025
6:00 PM

1. Roll Call and Pledge of Allegiance

2. Public Comment

Glendale residents, business owners, and property owners are invited to speak to the Council on items that are not on tonight's agenda but are within the City's ability to regulate or control.

3. Consent Agenda

a. July Monthly Report

b. August Monthly Report

c. September 8, 2025 Meeting Minutes

4. Unfinished Business

a. Review and Possible Action: *Ordinance* - Amending Schedule A Speed Limits to lower the Speed Limit on Green Bay Road between West Brantwood Avenue and Good Hope Road from 40 miles per hour to 35 miles per hour.

5. New Business

The public may speak to the Council prior to the beginning of deliberations on these items, provided they have notified their respective Alderperson or the Mayor in advance of this meeting.

a. Review and Possible Action: *Acceptance of Filing* - 2024 Financial Audit

b. Review and Possible Action: *Authorization to Execute* - Amendment to the Tower/Rooftop Lease regarding the leased premises located at 7007 N. Range Line Rd with T-Mobile Central LLC

c. Review and Possible Action: *Authorization to Execute* - Multi-Year Lease Agreement with BTS Towers, LLC for a Cell Tower at 7007 N. Range Line Road

d. Review and Possible Action: *Approval* - 2026 Budget Schedule

e. Review and Possible Action: *Ordinance* — Amending Chapter 8.5 Recycling in accordance with the Department of Natural Resources (DNR) revised administrative code that oversees Responsible Units' (RUs) effective recycling programs and other aspects of Wisconsin's recycling law

f. Review and Possible Action: *Authorization to Execute* - Agreement with Camosy Construction for Construction Pre-Construction Cost Estimation Services for the Glendale Police Station, not to Exceed $30,000

6. Commission, Committee, Board, and Staff Reports

This is an Opportunity for Council Members to Report on their Respective Committees, Commissions, Boards of which they serve as a Member and for Staff and Administrator updates.

7. Closed Session

The Common Council will consider going into closed session pursuant to Wis. Stat. Sec. 19.85(1)(g) to confer with legal counsel for the City in order to receive advice concerning a strategy to be adopted by the City in the legal challenge to the placement of two sex offenders on Silver Spring Drive, including possible appeal or new mandamus action.

8. Return to Open Session

9. Adjournment

The Common Council of Glendale currently holds meetings in person at City Hall, or an alternative physical location as allowed by the City Ordinance. As a courtesy to residents, Council meetings will also be made available live on Zoom virtual platform for viewing and possible participation. However, the City cannot guarantee the technology supporting the virtual viewing option will operate perfectly and continuously. The only way to guarantee the ability to offer public comment, or view the meeting uninterrupted, is to appear in person. If the Zoom platform fails, the meeting will continue as scheduled.

CITY OF GLENDALE
POLICE DEPARTMENT

5909 North Milwaukee River Parkway
Glendale, Wisconsin 53209-3815
(414) 228-1753
Fax (414) 228-1707
Email: police@glendale-wi.org

August 10th, 2025

Mayor and Common Council
City of Glendale
5909 N. Milwaukee River Pkwy.
Glendale, Wisconsin 53209

Dear Mayor and Common Council,

Attached is the Glendale Police Department monthly report for July 2025. This report tabulates the total number of calls handled and provides an overview of our monthly activity.

Officers responded to a total of 1476 calls for service in this period. There were 7 Crime Against Persons reported, 80 Crimes Against Property investigated, 68 Crimes Against Society and 14 Flock Alerts.

Should you have any questions regarding this report, or additional suggestions, please don't hesitate to call on me.

Sincerely,

Rhett Fugman
Chief of Police

5909 North Milwaukee River Parkway
Glendale, WI 53209

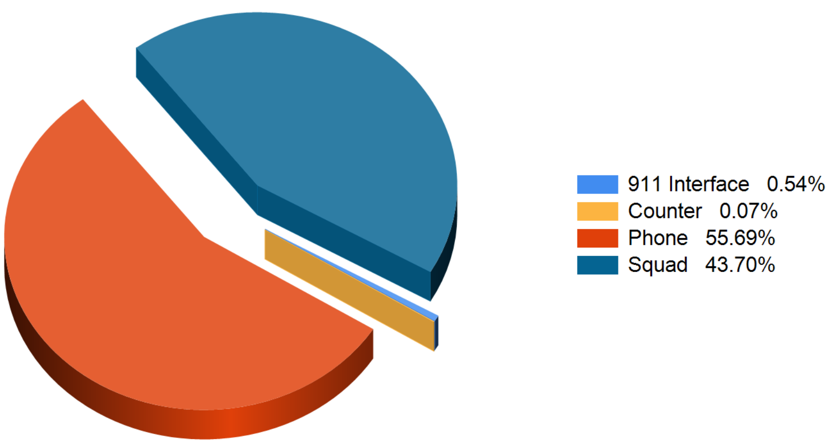
Monthly Activity Overview Report

Printed On: 09/08/25 13:34

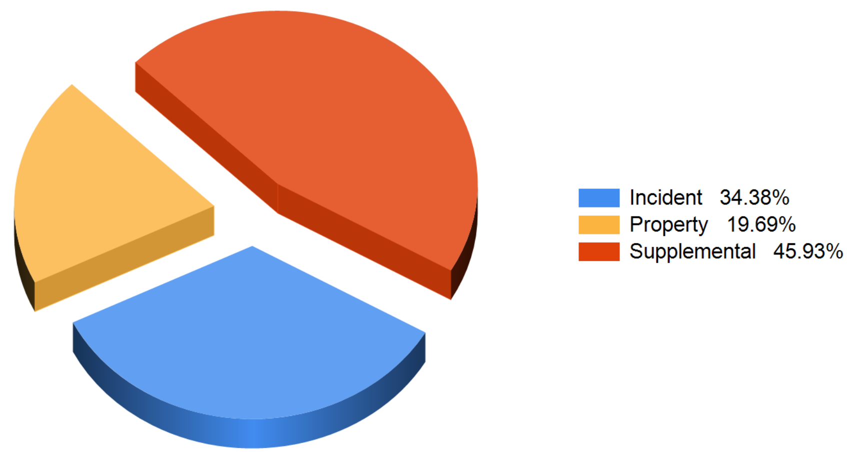
For Reporting Period: 07/01/2025 - 07/31/2025 **Patrol Area: NULL,DE,FS,G1,G2,G3,G4,G5,RN,RS,SW,WE,WN,WW**

NOTE: This report cannot be run based on indivdual officer - it is based on unique Incident. This report is for specific overview purposes & counts. For individual Officer activities, please refer to Officer Activity Count reports.

Calls



Reports



Reports are selected based upon Dttm report is written and selected if Dttm falls within date range above-specified.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**1,476**	**339**	**578**	**559**
Calls	911 Interface	**8**	0	3	5
	Counter	**1**	0	1	0
	Phone	**822**	131	358	333
	Squad	**645**	208	216	221

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**762**	**143**	**346**	**273**
Reports	Incident	**262**	59	99	104
	Property	**150**	43	42	65
	Supplemental	**350**	41	205	104

**** Confidential - Unauthorized Use Prohibited ****

5909 North Milwaukee River Parkway
Glendale, WI 53209

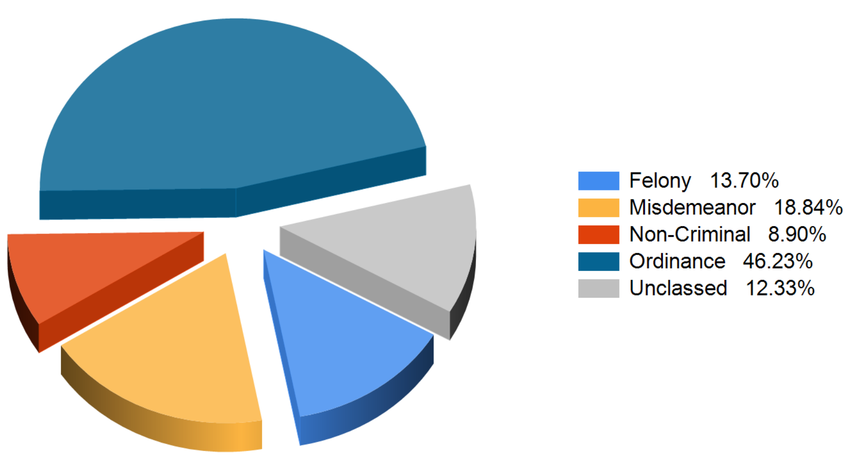
Monthly Activity Overview Report

Printed On: 09/08/25 13:34

For Reporting Period: 07/01/2025 - 07/31/2025

Patrol Area: NULL,DE,FS,G1,G2,G3,G4,G5,RN,RS,SW,WE,WN,WW

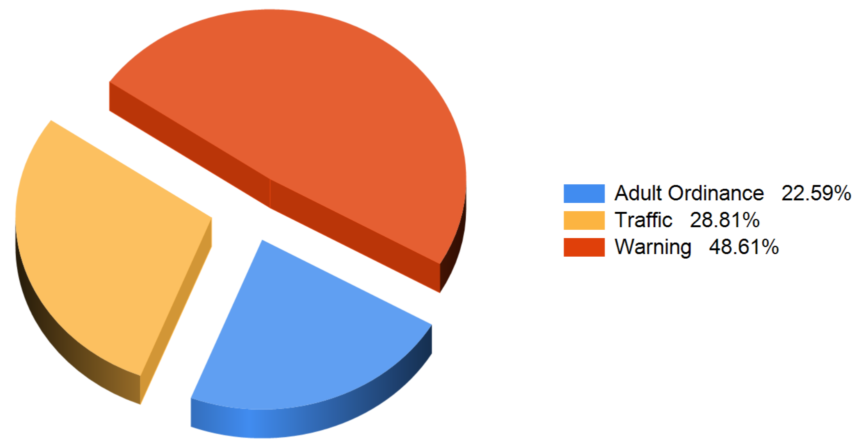
Arrests



Arrests are selected based upon the charge type. Therefore if an arrest was made wherein three charges with different types are noted, the arrest will count under Each charge type.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**292**	**80**	**75**	**137**
Arrests	Felony	**40**	10	8	22
Arrests	Misdemeanor	**55**	23	13	19
Arrests	Non-Criminal	**26**	20	0	6
Arrests	Ordinance	**135**	18	44	73
Arrests	Unclassed	**36**	9	10	17

Citations



Citations are counted by Citation Type alone.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**575**	**198**	**157**	**220**
Citations	Adult Ordinance	**138**	19	46	73
Citations	Traffic	**176**	93	47	36
Citations	Warning	**261**	86	64	111

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Monthly Activity Overview Report

For Reporting Period: 07/01/2025 - 07/31/2025 **Patrol Area: NULL,DE,FS,G1,G2,G3,G4,G5,RN,RS,SW,WE,WN,WW**

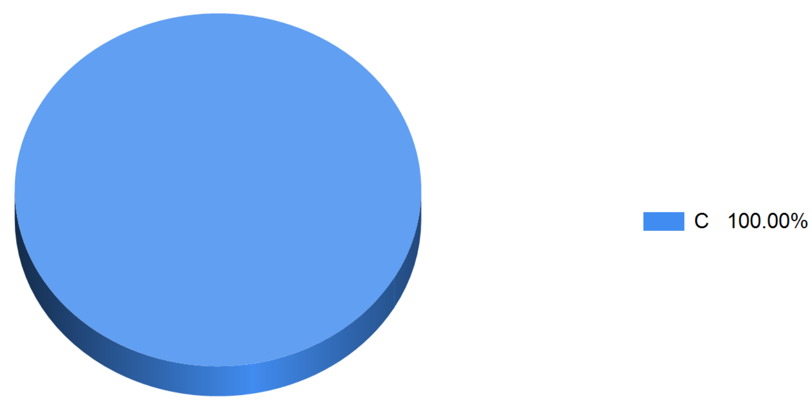
Field Interview Stops

No Data Available

Field Interview Stops are counted by reason for stop.

	Total
Total	**0**

Crash



Crashes are counted by Crash type alone.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**28**	**4**	**18**	**6**
crash	C	**28**	4	18	6

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:34

Reporting Period: 07/01/2025 - 07/31/2025

Hourly Breakdown

City of Glendale

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total	**1,476**	**80**	**76**	**52**	**37**	**20**	**18**	**25**	**31**	**49**	**59**	**76**	**80**	**80**	**94**	**62**	**77**
911 - 911 Hang up/error	**121**	4			1	5	3	1	4	2	4	7	9	5	10	2	9
AC - Animal Complaints	**34**		1					2	1	2	2		2	4	2	2	3
ACPD - Accident - PDO	**38**	1		1				1	1	1	2	2	4	5	5	2	3
AOA - Assist Other Agency	**23**		3	1	1					2		1	2				1
ASBT - Assault/Battery	**4**	1				1					1			1			
AV - Abandoned Vehicle	**2**															1	
BA - Burglar Alarm	**48**	5	4	2	3		1	2	2	5	3	1	2		1	1	1
BIKE - Bike Patrol	**1**																
BURG - Burglary	**1**										1						
CDTP - Property Damage	**11**	1	1							1	1	1	1	1	1		
CFR107 - SUAS Utilization - GLPD only	**2**																
CHAP - Chapter 51 Commitment	**2**												1				
CHECK - Vacation/Business Checks	**35**	7	5	2	6	1				3	3			1			
CODE - Code Violations	**3**												1			1	
CONV - Conveyance	**1**																
DC - Disorderly Conduct	**75**	5	3	2	1	2			3	4	7	3	7	8	4		2
DIST - Disturbance	**1**															1	
DISV - Disabled Vehicle	**23**	1						1			1	3	2		3	2	3
DRIVE - Driving Complaint	**16**												2	3	1		2
DRUG - Controlled Substance	**5**	1			1									1			
DV - Domestic Violence	**2**											2					
ESC - Escort	**6**													1	1	1	
EV - Entry to Vehicle	**8**					1	1			1				1			1
EXPO - Indecent Exposure	**2**													1			

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CFS Tally by Hours

Reporting Period: 07/01/2025 - 07/31/2025

Hourly Breakdown

	16	17	18	19	20	21	22	23
Total	**85**	**84**	**66**	**61**	**66**	**79**	**74**	**45**
911 - 911 Hang up/error	11	7	10	9	6	9	1	2
AC - Animal Complaints	3	3	1	2	2	1	1	
ACPD - Accident - PDO	5			2	1	1	1	
AOA - Assist Other Agency	2	3	2		2	1	1	1
ASBT - Assault/Battery								
AV - Abandoned Vehicle			1					
BA - Burglar Alarm	4	1	4	2	2	1		1
BIKE - Bike Patrol	1							
BURG - Burglary								
CDTP - Property Damage		1			1			1
CFR107 - SUAS Utilization - GLPD only					1		1	
CHAP - Chapter 51 Commitment					1			
CHECK - Vacation/Business Checks	1		1			4	1	
CODE - Code Violations			1					
CONV - Conveyance								1
DC - Disorderly Conduct	4	4	3	4	2	4	2	1
DIST - Disturbance								
DISV - Disabled Vehicle		1	2	2	1	1		
DRIVE - Driving Complaint	2		1	2	1			2
DRUG - Controlled Substance	1	1						
DV - Domestic Violence								
ESC - Escort		2	1					
EV - Entry to Vehicle		1			1	1		
EXPO - Indecent Exposure	1							

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CFS Tally by Hours

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Reporting Period: 07/01/2025 - 07/31/2025

Hourly Breakdown

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FDCALL - Fire Call - PD	**15**		1	1	1			1			1		1	1			
FI - Subject Stop for FI	**15**	1	5	1									2		2		
Fight - Fight	**1**																
FLOCK - Flock Camera Safety System	**14**			1				1	1		1		4				1
FPROP - Found Property	**15**			1					1	1	1	1		2	1	1	
FRAUD - Fraud	**10**											1	1	2		2	1
FT - Family Trouble	**13**										2		1	2			
FW - Fireworks	**6**	1	1														
HALM - Hold Up Alarm	**8**												1		1		3
HAZ - Road Hazard - PD	**8**	1										2	1	1	1		1
HR - Hit and Run	**10**	1										2		1		1	1
JUV - Juvenile Complaint	**26**	3		1	1											1	1
LOCK - Lock Out	**3**		1							1	1						
LOCKOUT - Auto Lockout	**9**						1					1	1		2		
MEDS - Medication Collection	**1**																1
MISSING - Missing	**6**				1							1	1		1		
MVT - Motor Vehicle Theft	**7**								2		1		1		2		1
NOISE - Noise Complaint	**16**							2		1			1				1
NT - Neighbor Trouble	**4**								1						1		1
OPEN - Open Door	**1**					1											
PARK - Parking Complaint	**19**									1	2	2		1	1		3
PI - Accident/PI	**2**																1
PROP - Property Damage-Unintentional	**1**																
REPO - Repossess A Vehicle	**14**				1	1		1			1			1	2	2	1
RFP - Request for Police	**69**		1	2		1			1		4	3	6	6	7	4	4
ROBB - Robbery	**2**			1	1												
RTHFT - Retail Theft	**54**								1			2	4	6	5	9	5

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CFS Tally by Hours

Reporting Period: **07/01/2025 - 07/31/2025**

Hourly Breakdown

	16	17	18	19	20	21	22	23
FDCALL - Fire Call - PD	2	2		2		1	1	
FI - Subject Stop for FI			2				2	
Fight - Fight		1						
FLOCK - Flock Camera Safety System	1				1	2		1
FPROP - Found Property		1	1			1	1	2
FRAUD - Fraud			2	1				
FT - Family Trouble	1	2	2		1	1	1	
FW - Fireworks				1		1	1	1
HALM - Hold Up Alarm	1		1			1		
HAZ - Road Hazard - PD							1	
HR - Hit and Run			2		2			
JUV - Juvenile Complaint	2	2	2	3	4	5	1	
LOCK - Lock Out								
LOCKOUT - Auto Lockout		2			1		1	
MEDS - Medication Collection								
MISSING - Missing	1				1			
MVT - Motor Vehicle Theft								
NOISE - Noise Complaint	1			3	1	3	2	1
NT - Neighbor Trouble					1			
OPEN - Open Door								
PARK - Parking Complaint	2	2	2		2	1		
PI - Accident/PI				1				
PROP - Property Damage-Unintentional					1			
REPO - Repossess A Vehicle		1				1		2
RFP - Request for Police	4	7	7	2	2	5	1	2
ROBB - Robbery								
RTHFT - Retail Theft	4	5	4	5	4			

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CFS Tally by Hours

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Reporting Period: 07/01/2025 - 07/31/2025

Hourly Breakdown

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
SEX - Sex Offense / Assault	**2**						1										
SHOTS - Shots Fired	**1**																
SOLIC - Solicitor Complaint	**7**									1		1				1	
SPAS - Special Assignment	**11**							1							1	1	1
STAT - STAT Alert	**1**													1			
SUSP - Suspicious Activity	**45**	2	5	3	3	2	2	1		1		1	1	4			2
TELE - Telephone Complaint	**2**																
THEFT - Theft Complaint	**17**	1								2		2	1	1	3	2	2
TRES - Trespassing	**17**			1				1	3			2			1		2
TS - Traffic Stop	**465**	43	42	30	15	5	7	7	4	16	17	28	17	13	32	22	17
UTIL - Utilities	**6**								2	1						1	1
WELF - Welfare Check	**58**	1	3	2	1		2	3	4	3	3	7	3	6	3	2	1
ZRIDESCH - *Ride Schedule-GLPD ONLY*	**31**																

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CFS Tally by Hours

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Reporting Period: 07/01/2025 - 07/31/2025

Hourly Breakdown

	16	17	18	19	20	21	22	23
SEX - Sex Offense / Assault		1						
SHOTS - Shots Fired						1		
SOLIC - Solicitor Complaint	1			2	1			
SPAS - Special Assignment	1	1	2	2	1			
STAT - STAT Alert								
SUSP - Suspicious Activity	1		1	4		4	4	4
TELE - Telephone Complaint	2							
THEFT - Theft Complaint				3				
TRES - Trespassing	1	1			2	1	2	
TS - Traffic Stop	23	29	10	6	18	27	31	6
UTIL - Utilities		1						
WELF - Welfare Check	2	2	1	3	2	1		3
ZRIDESCH - *Ride Schedule-GLPD ONLY*							17	14

NORTH SHORE LIBRARY **NSL Statistics Update for July 2025**

		January	February	March	April	May	June	July	August	September	October	November	December	YTD	
Library Activity	**Checkouts**	15091	13356	15570	13978	14082	15782	17765						105624	
	Checkins	11384	9526	11569	11758	11579	11509	11363						78688	
	Patron Count	7128	6367	7554	8705	6434	7488	8832						52508	
Patron Activity by Community	**Bayside**	3885	3296	3624	3824	3868	3712	4015						26224	
(daily patron use)	**Fox Point**	7654	6588	7549	7516	7738	7598	7906						52549	
	Glendale	11357	9994	10901	10973	11107	10867	11340						76539	
	River Hills	1072	907	1085	1055	1025	1015	1104						7263	
Average Daily Patron Count	**Monday**	273	279	312	322	278	339	343						2146	
	Tuesday	312	322	320	348	303	323	376						2304	
	Wednesday	303	243	311	318	300	339	381						2195	
	Thursday	299	254	276	379	276	306	355						2145	
	Friday	243	221	234	311	255	266	283						1813	
	Saturday	295	273	287	331	252	215	263						1916	
Curbside		20	10	11	8	4	7	5						65	
Study Room(s) Usage	**Uses per month**	133	111	128	121	122	137	154						906	
	Hours per month	287.93	238.67	235.65	252.77	253.83	336.72	331.85						1937.42	
Community Room Usage	**Library program**	18	18	18	31	23	28	33						169	
	Outside group	6	6	3	2	0	2	4						23	
	Total uses	24	24	21	33	23	30	37						192	
Community Room Hours	**Library program**	22	26	27	50	39	41	58.5						263.5	
	Outside group	13	10	11.5	6	0	3	7.5						51	
	Total hours	35	36	38.5	56	39	44	66						314.5	
Kanopy	**Film**	345	223	266	181	265	295	371						1946	
Overdrive	**Audio**	2844	2571	2834	2674	2843	2726	2470						18962	
	E-book	2470	2202	2276	2316	2245	2052	3034						16595	
	Magazine	1701	1477	1737	1765	1698	1572	1580						11530	
	Total	7021	6250	6847	6755	6756	6350	7084						47063	
Hoopla* ended 1/1/25	**Digital collections**	59					1*							59	*non-resident staff
Filled holds		4454	3799	3981	4474	4199	3961	4415						29283	
New patrons		72	42	85	58	53	84	81						475	
New items		450	343	462	368	309	334	717						2983	
Wifi access		1710	1457	1400	1282	1215	1124	1145						9333	
Website visits		3565	2868	4024	3418	3184	3507	3502						24068	
Programs offered: in person	**Young child (0-5)***	7	10	9	10	3	10	13						62	
	Child (6-11)	4	5	3	5	1	5	7						30	
*compiled with children if not shown	**Young adult (12-18)**	1	0	0	0	0	1	1						3	

	Adult (19+)	5	9	7	10	22	15	13						81
	General interest (all ages)		1	0	1	0	1	1						4
Total		17	25	19	26	26	32	35						180
Programming attendance: in person	Young child (0-5)*	251	267	297	339	66	287	350						1857
	Child (6-11)	106	433	0	157	36	195	277						1204
*compiled with children if not shown	Young adult (12-18)	2	0	0	0	0	6	5						13
	Adult (19+)	73	152	191	213	322	207	216						1374
	General interest (all ages)			0	0	0	20	72						92
Total		432	852	488	709	424	715	920						4540
Reference questions		1232	844	1031	892	757	771	1440						6967

READ THE

NORTH SHORE HEALTH DEPARTMENT

MONTHLY REPORT

JULY 2025

THIS REPORT HIGHLIGHTS THE WORK DONE IN EACH OF OUR FOUR PRIORITY AREAS OVER THE PAST MONTH, AS WELL AS OTHER IMPORTANT WORK AND ACTIVITIES DONE BY OUR DEPARTMENT.

OUR 4 PRIORITY AREAS

The goal of these monthly reports is to showcase the work being done at the North Shore Health Department and to increase transparency with community leaders, partners, elected officials, and the public.

NORTH SHORE HEALTH DEPARTMENT

Serving the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay in Wisconsin

NORTH SHORE HEALTH DEPARTMENT

Monthly Report

MONTHLY REPORT — JULY 2025

NSHD Priority Areas

The goal of these monthly reports is to showcase the work being done at the North Shore Health Department and to increase transparency with community leaders, partners, elected officials, and the public.

We align our work with our department's four priority areas that were established in the last Community Health Improvement Plan (CHIP) published in 2020. The monthly report highlights the work done in each of our four priority areas over the past month, as well as other important work and activities done by our department. We completed our 2022-26 Community Health Assessment (CHA) which will lead into the development of a new CHIP with updated priority areas.

July Highlights

- Our PH Intern and PH Specialist were trained by WI DHS on how to setup mosquito traps and collect them for testing for West Nile Virus. This is a summer project that our intern is taking on and will be a great surveillance system for this vector-borne disease. Our surveillance began at the beginning of the month and will last through September.
- Our Community Health Improvement Plan (CHIP) team hosted our third Mental Health workgroup meeting for our CHIP. New members joined and it was wonderful to discuss ideas centered around mental health and what NSHD can do to better support the community.
- Two of our PHNs attended Zilber's Virtual interprofessional Education Session for UWM where they discussed public health and public health nursing to health professional students in various graduate level programs (PT, SP, OT, etc.), as well as a narrative training for PHNs.

Updates from the Health Officer

Completed PHEP funding budgets for the season and continued to work on other various funding reviews.

Attended meeting on sheltering and urgent need plans as a preparedness response.

Attended the South East Wisconsin Association of Local Health Departments and Boards (WALHDAB) Meeting.

NORTH SHORE HEALTH DEPARTMENT

Monthly Report

MONTHLY REPORT — JULY 2025

1 MENTAL HEALTH

Our MCH team partnered with the North Shore Wellness Collective to host our first Breastfeeding Circle, which is a support group for families centered around breastfeeding and physical and mental health. Our hope is to host one of these every other month in order to support more families throughout their breastfeeding journeys.

4 Social Media Posts about mental health

Our Community Case Manager is working to create a North Shore Mental Health Group focused on our elderly population. This has been a concern we have heard in addition to social isolation, which go hand-in-hand.

2 SUBSTANCE USE

45 Boxes (90 doses) of Narcan throughout the North Shore

Of the 45 boxes of Narcan distributed this month, 14 were through our harm reduction vending machine.

Our PH Strategist attended a Harm Reduction Summit.

Our Community Case Manager attended community events and distributed information on medication boxes and medication management, as well as prescription drug disposal bags.

18 People trained in overdose response using Narcan

3 INJURY PREVENTION

Our Case Manager attended an event at a local community living center and educated residents on fall prevention and medication management.

One of our PHNs completed her car seat technician certification and can now complete car seat checks for the department.

4 Car seat fittings with education provided to parents/caregivers

One of our PHNs is working on making NSHD a certified sharps drop-off site!

4 PHYSICAL ACTIVITY & NUTRITION

Provided **two** home visits, where lactation support and education was given.

16 Social media posts on nutrition and healthy living

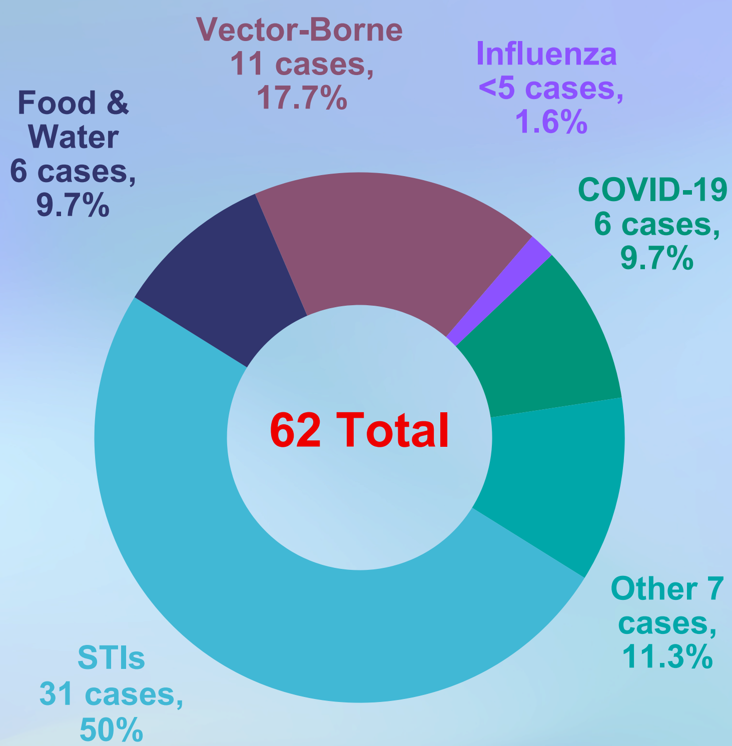
We hosted our annual Swim Safety Event at the Brown Deer Pond with the help of the Milwaukee Swim Ambassadors.

Discussed the relationship between physical and mental health in our CHIP workgroup and how we can better support both.

MONTHLY REPORT — JULY 2025

Communicable Diseases

Probable + Confirmed Cases



11 Vaccines provided by PHNs

Case Management & Environmental Health

CASE MANAGEMENT UPDATES

19	Fall-specific calls dispatched, all of which were contacted
17	Referrals received and followed up on
30	Home visits
0	EMS consultations/trainings
6	Responses to overdoses
8	Community agency site visits

NORTH SHORE ENVIRONMENTAL HEALTH CONSORTIUM

57 Inspections	6 New Licenses	5 Animal Bite Follow-Ups

Workforce Development

- Our PH Specialist attended a workshop that focused on preparedness planning for exposure to Toxic Industrial Chemicals (TICs) and Toxic Industrial Materials (TIMs). This was a new topic to learn about that provided insight into materials that are not typical for our regional preparedness plans.
- Our PH Strategist presented at the Southeast Regional Radon Information Center workshop and attended Building Your Public Health Comms Toolkit: Communications Planning on a Budget webinar.
- Two of our PHNs participated in Mayo Clinic's TB Nurse Case Management Training program, which included 4 weeks of online classes in addition to synchronous Zoom meetings.

Service Request - July 2025

Request Category	Created in period	Closed in period	Average days to close
Animal Concern	1	0	
Utility Billing Questions	0	0	
Property Maintenance and Building Code Violations	3	0	
Speeding & Traffic Enforcement	1	1	5
Storm Drainage/Standing Water	0	0	
Snow & Ice Control Service Request	0	0	
Request for Information	0	0	
Public Works Maintenance	0	0	
Illegal Dumping	0	0	
Water Quality Issues	0	0	
Abandoned Vehicle	0	0	
Miscellaneous Police	0	0	
Parks Maintenance	0	0	
Pothole	1	1	5.3
Restoration of City Work	0	0	
Right-of-Way Damage (From City Snow Control Operations)	0	0	
Sidewalk Repair	0	0	
Miscellaneous Sanitary Sewer	0	0	
Miscellaneous	0	0	
Street Light	1	1	5.3
Miscellaneous Storm Sewer	0	0	
Damage to City Property	0	0	
Street Sign	3	3	7.8
Traffic Signal	1	1	6
Garbage and Recycling Collection	0	0	
Tree Maintenance	8	5	18.8
Sink Hole/Ground Settling	0	0	
Street Maintenance General	1	1	5.5
General & Other	5	5	6.8
Dead Animal on City Property	2	2	6.5
	27	**20**	**7.44**

Revenue	July 2025	Year to Date	Percent Budget	
General Fund	1,215,597.34	12,572,879.06	76.82%	
Proprietary Funds				
Water (900)	15,607.70	2,294,443.09	46.30%	
Sewer (201)	-	1,208,265.09	47.48%	
Stormsewer (250)	-	578,945.26	49.32%	
TOTAL	15,607.70	4,081,653.44		
Special Revenue Funds				
Environmental (260)	-	376,561.57	556.09%	
Police Acquisition (204)	-	7,535.21	128.48%	
Crime Prevention (205)	2,740.00	16,127.03	42.52%	
Economic Development (280)	-	-	0.00%	No activity for Economic Development fund
Refuse & Recycling (221)	80.00	199,764.44	20.30%	
Hotel (244)	129,257.73	416,715.53	41.40%	
Special Events (247)	3,645.19	58,746.62	80.39%	
Health & Human Services (248)	21,034.12	700,401.48	75.64%	
REM Park (270)	20,858.16	97,497.14	58.19%	
Anniversary (274)	-	48,104.17	30.07%	
ARPA Funds (290)	-	-	0.00%	no budget for ARPA fund
North Shore Court (275)	98,029.22	854,243.95	65.61%	
TOTAL	275,644.42	2,775,697.14		

Expenditures	July 2025	Year to Date	Percent Budget	
General Fund				
Mayor & Common Council (518.01)	5,660.17	56,116.47	62.21%	
Administration (518.02)	48,408.93	496,508.14	85.10%	
Finance (518.03)	28,429.16	172,847.39	64.55%	
Clerk (518.04)	12,214.84	140,315.66	56.17%	
Public Safety (520.19)	696,039.96	7,682,022.83	64.44%	
Public Works (522.51)	138,366.99	1,035,680.44	56.93%	
Community Development (528.15)	96,173.88	373,407.54	104.74%	
Community Health (524.41)	4,310.40	99,454.13	71.84%	
Building & Technology (518.12)	60,370.85	327,110.59	80.47%	
Library (526.71)	122,630.50	367,891.50	75.00%	
TOTAL	1,212,605.68	10,751,354.69		
Proprietary Funds				
Water (900)	153,293.54	1,575,095.87	30.54%	
Sewer (201)	367,211.74	941,988.40	37.53%	
Stormsewer (250)	28,302.13	381,489.21	27.70%	
TOTAL	548,807.41	2,898,573.48		
Special Revenue Funds				
Environmental (260)	-	17,322.83	36.86%	
Police Acquisition (204)	-	13,076.00	43.59%	
Crime Prevention (205)	15,668.03	21,967.84	73.23%	
Economic Development (280)	-	-	0.00%	No activity for Economic Development fund
Refuse & Recycling (221)	85,253.65	595,665.35	61.00%	
Hotel (244)	86,330.18	172,157.14	17.22%	
Special Events (247)	35,664.34	70,422.74	99.19%	
Health & Human Services (248)	79,910.41	616,504.72	66.90%	
REM Park (270)	28,690.70	127,601.37	76.32%	
Anniversary (274)	32,060.00	61,986.69	61.99%	
ARPA Funds (290)	3,165.00	443,904.27	100.00%	no budget for ARPA fund
North Shore Court (275)	93,323.94	849,736.34	65.26%	
TOTAL	460,066.25	2,990,345.29		

July 2025	1-Jan Fund Balance	Fund + or -	Current Fund Balance		
General Fund	6,579,694.00	3,977,697.37	10,557,391.37		Property tax revenue already recorded for entire fiscal period
Proprietary Funds	3,511,047.21	1,329,230.05	4,840,277.26	*	Net current assets. This method can indicate the liqudity of assets
	25,459,706.00	1,183,079.96	26,642,785.96	**	Net of Revenue & Expenditures. This method is aligned with the calculation for other funds.
	25,459,706.00	(21,608,331.32)	3,851,374.68	***	Cash balance. This method uses total balance in cash account and this is the most conservative method.
Special Revenue Funds					
Environmental (260)	1,208,366.00	359,238.74	1,567,604.74		
Police Acquisition (204)	156,984.00	(5,540.79)	151,443.21		
Crime Prevention (205)	128,591.00	(5,840.81)	122,750.19		
Economic Development (280)	-	-	-		
Recycling (221)	36,401.00	(395,900.91)	(359,499.91)		timing of revenue is later in the year.
Hotel (244)	212,407.00	244,558.39	456,965.39		
Special Events (247)	(32,079.00)	(11,676.12)	(43,755.12)		historically negative balance
Health & Human Services (248)	318,195.00	83,896.76	402,091.76		
REM Park (270)	(22,961.00)	(30,104.23)	(53,065.23)		historically negative balance
Anniversary (274)	-	(13,882.52)	(13,882.52)		
ARPA Funds (290)	104,513.00	(443,904.27)	(339,391.27)		
North Shore Court (275)	(52,827.00)	4,507.61	(48,319.39)		historically negative balance
	2,057,590.00	(214,648.15)	1,842,941.85		
TOTAL	12,148,331.21	5,092,279.27	17,240,610.48		

*Current Assets - Current Liabilities = Net Current Assets
**Revenue-Expenditure=Net of Revenues & Expenditures
***Cash balance

Revenue by Month	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Proprietary Funds:													
Water	11,882.49	1,961.21	1,104,980.80	1,224.53	14,323.38	1,144,462.98	15,607.70						2,294,443.09
Sewer	0.00	1,869.83	580,959.14	0.00	35,107.75	590,328.37	0.00						1,208,265.09
Storm	0.00	0.00	289,502.63	0.00	0.00	289,442.63	0.00						578,945.26
TOTAL	11,882.49	3,831.04	1,975,442.57	1,224.53	49,431.13	2,024,233.98	15,607.70						4,081,653.44
General Funds:													
Property Taxes	3,641,164.98	2,380,854.43	0.00	1,433,730.52	259,439.60	962,027.73	0.00						8,677,217.26
Intergovernmental	287,209.95	32,699.46	1,934.31	380,689.39	270,371.99	57,842.86	1,024,531.39						2,055,279.35
Licenses & Permits	71,386.79	255,995.98	64,868.05	67,380.07	58,189.03	206,232.29	48,090.14						772,142.35
Fines	10,066.25	60,531.14	97,370.66	80,917.99	1,371.82	43,783.09	28,409.92						322,450.87
General Government	109,285.41	105,431.76	116,000.87	108,043.67	99,244.29	93,217.34	114,565.89						745,789.23
TOTAL	4,119,113.38	2,835,512.77	280,173.89	2,070,761.64	688,616.73	1,363,103.31	1,215,597.34	0.00	0.00	0.00	0.00	0.00	12,572,879.06

Business Review

Glendale, WI

August 1, 2025

Our Partnership

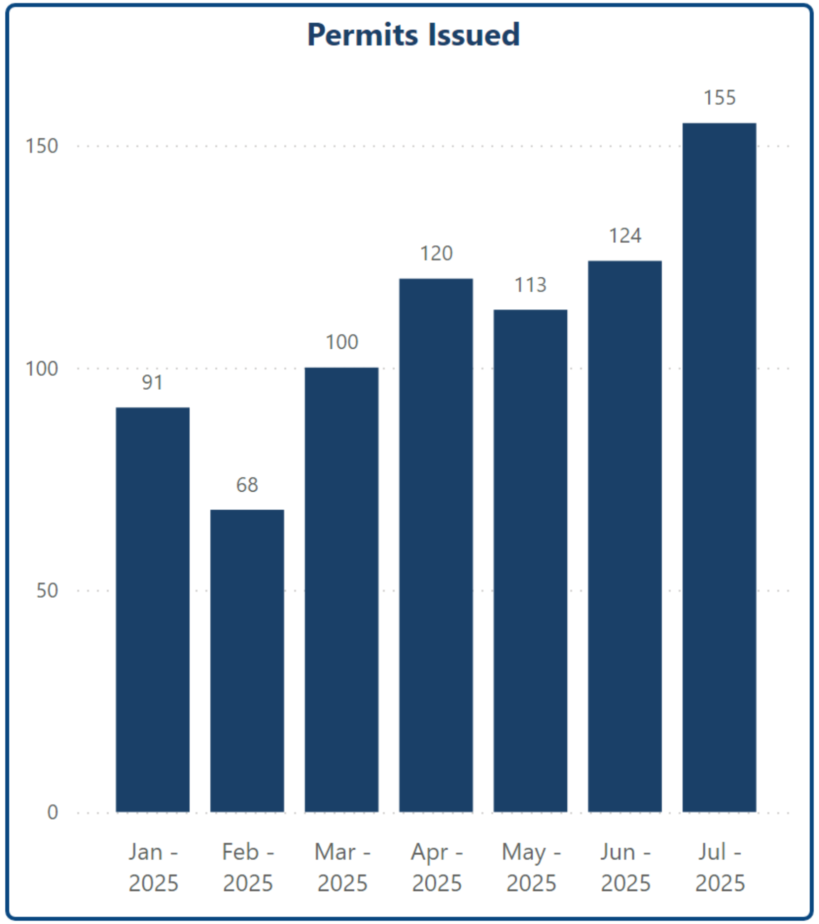
We currently provide the following services to City of Glendale

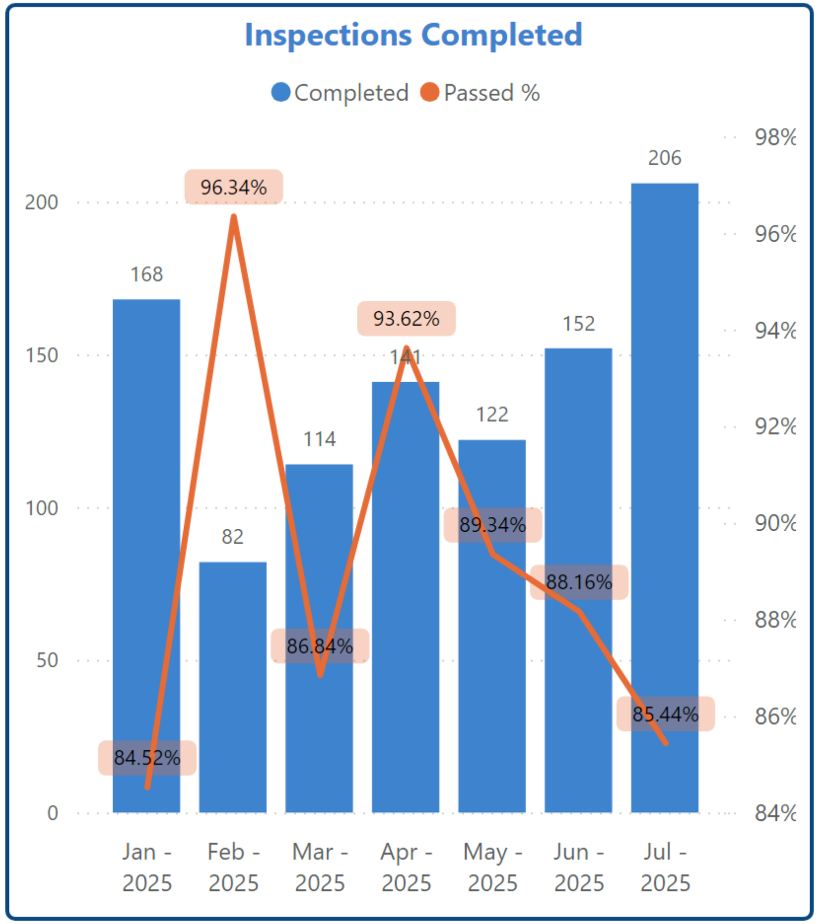
- Building, Electrical, Mechanical and Plumbing Inspections
- Permit Technician Services
- Plan Review Services
- Zoning Services

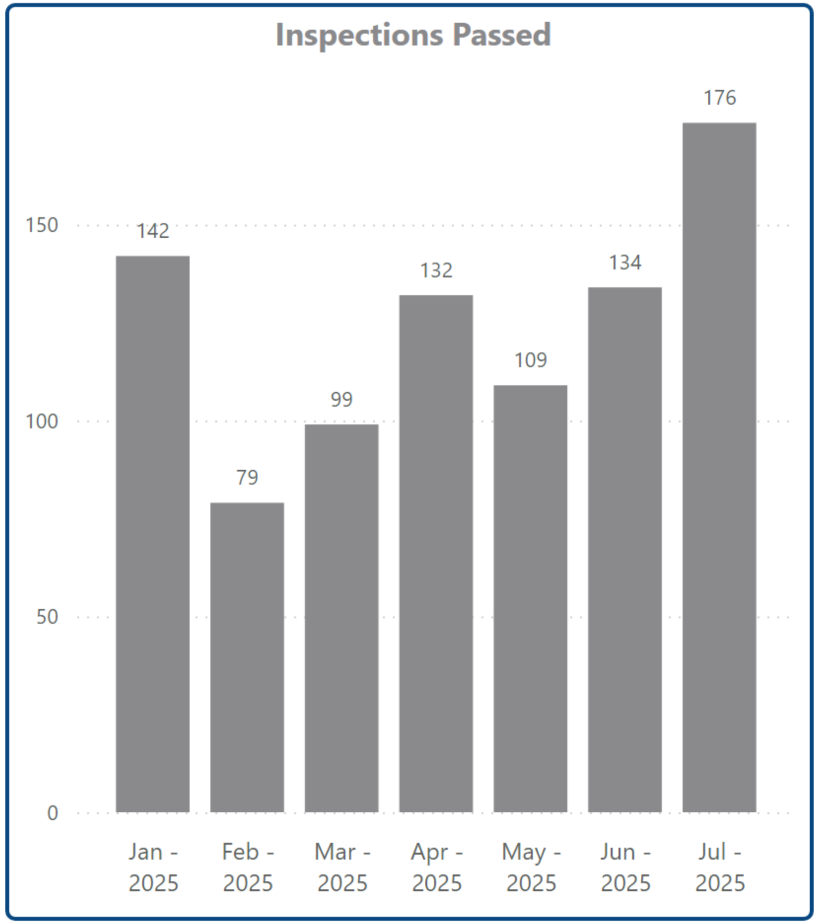
Summary

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

Permits Issued	Inspections Completed	Inspections Passed	Inspections Passed %
771	985	871	88.43%







Note: *Inspections Passed and Inspections Passed % : based on whole inspections passed, excludes partial pass.*
Passed % = Whole Passed Inspections / Total Inspections

Summary by Property Type

Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Residential

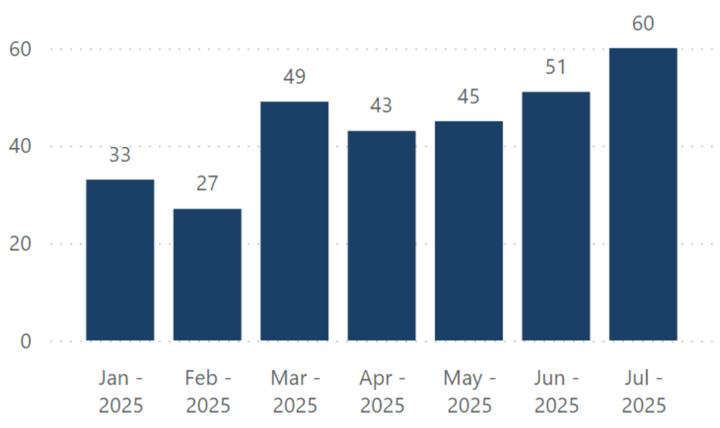
308
Permit Issued

287
Inspection Completed

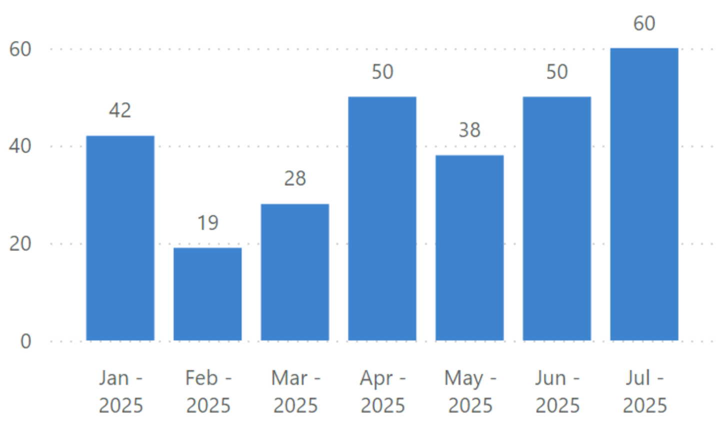
259
Inspection Passed

90.24%
Inspections Passed %

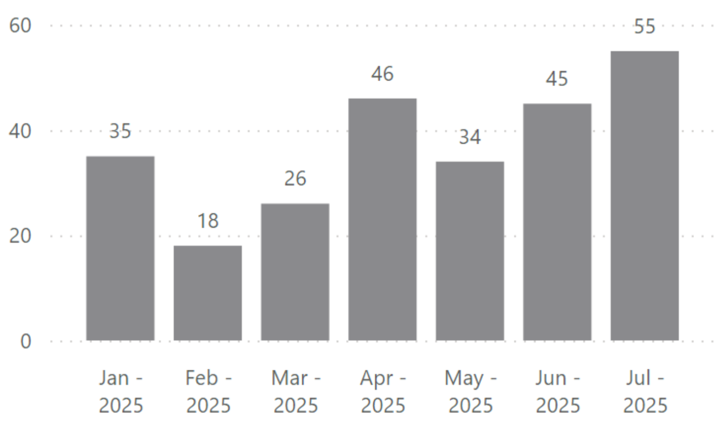
Permits Issued



Inspections Completed



Inspections Passed



Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Commercial

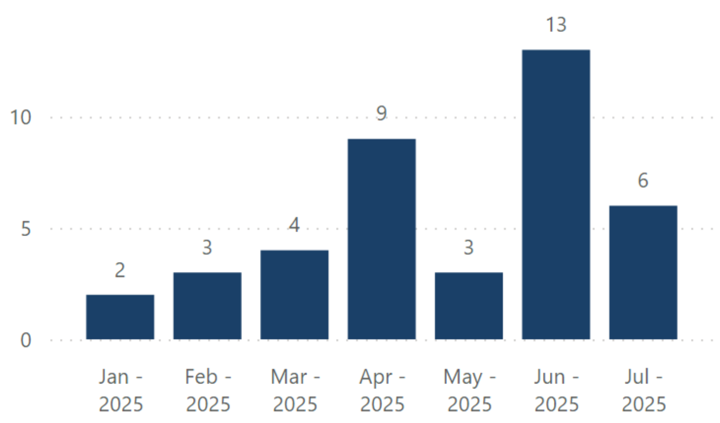
40
Permit Issued

211
Inspection Completed

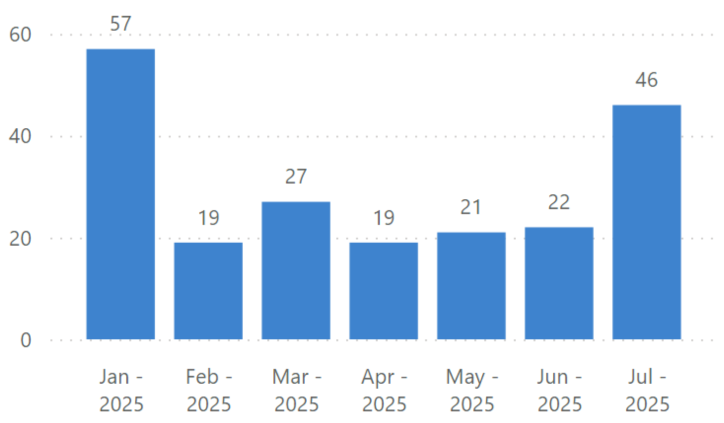
192
Inspection Passed

91.00%
Inspections Passed %

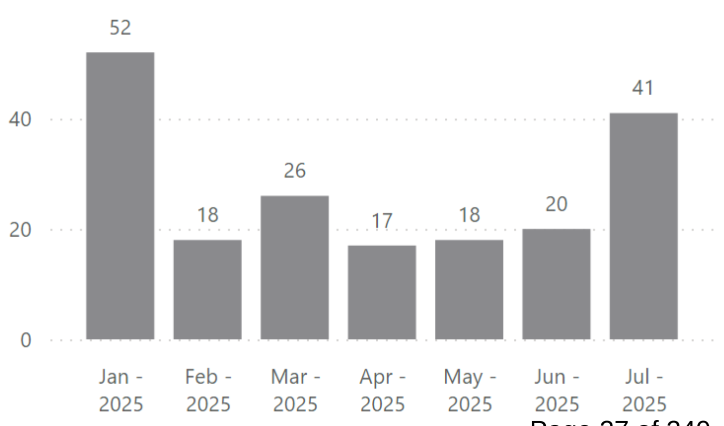
Permits Issued



Inspections Completed

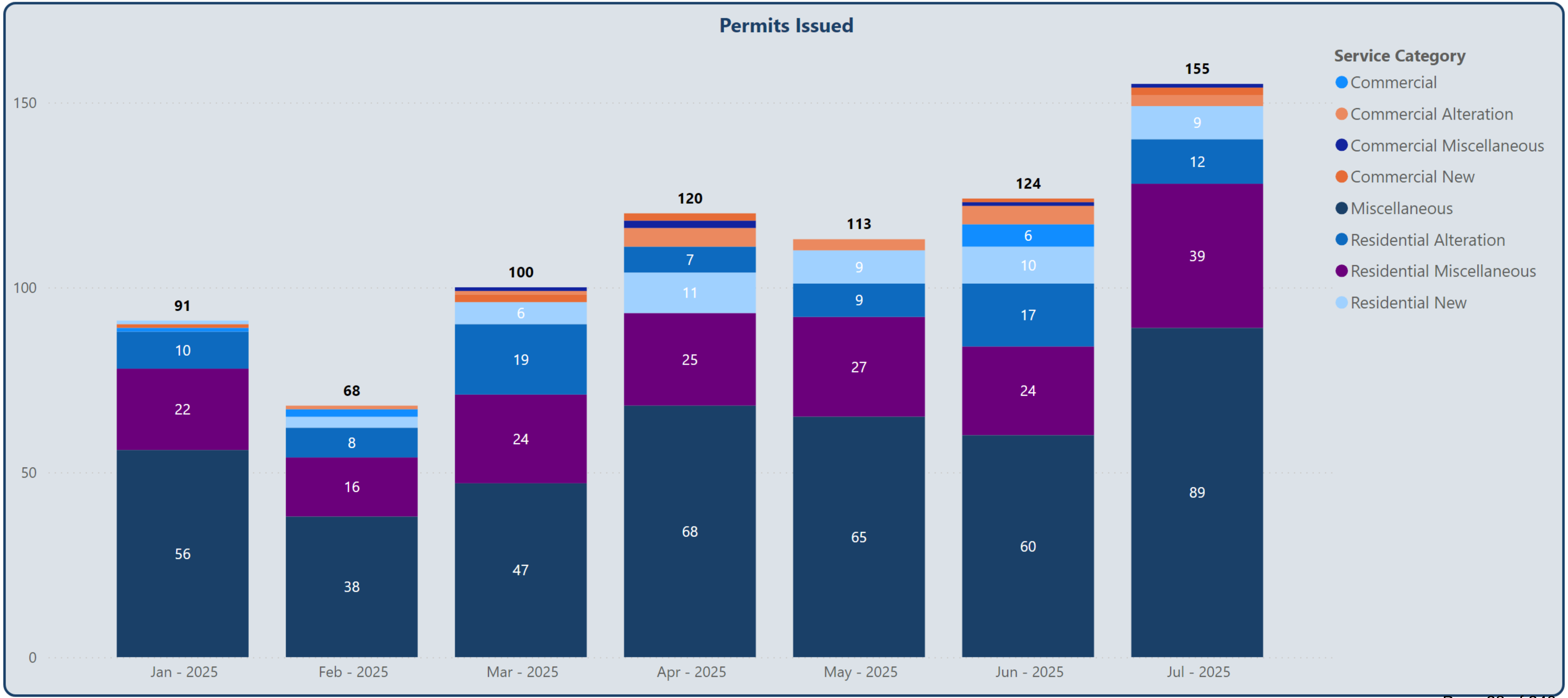


Inspections Passed



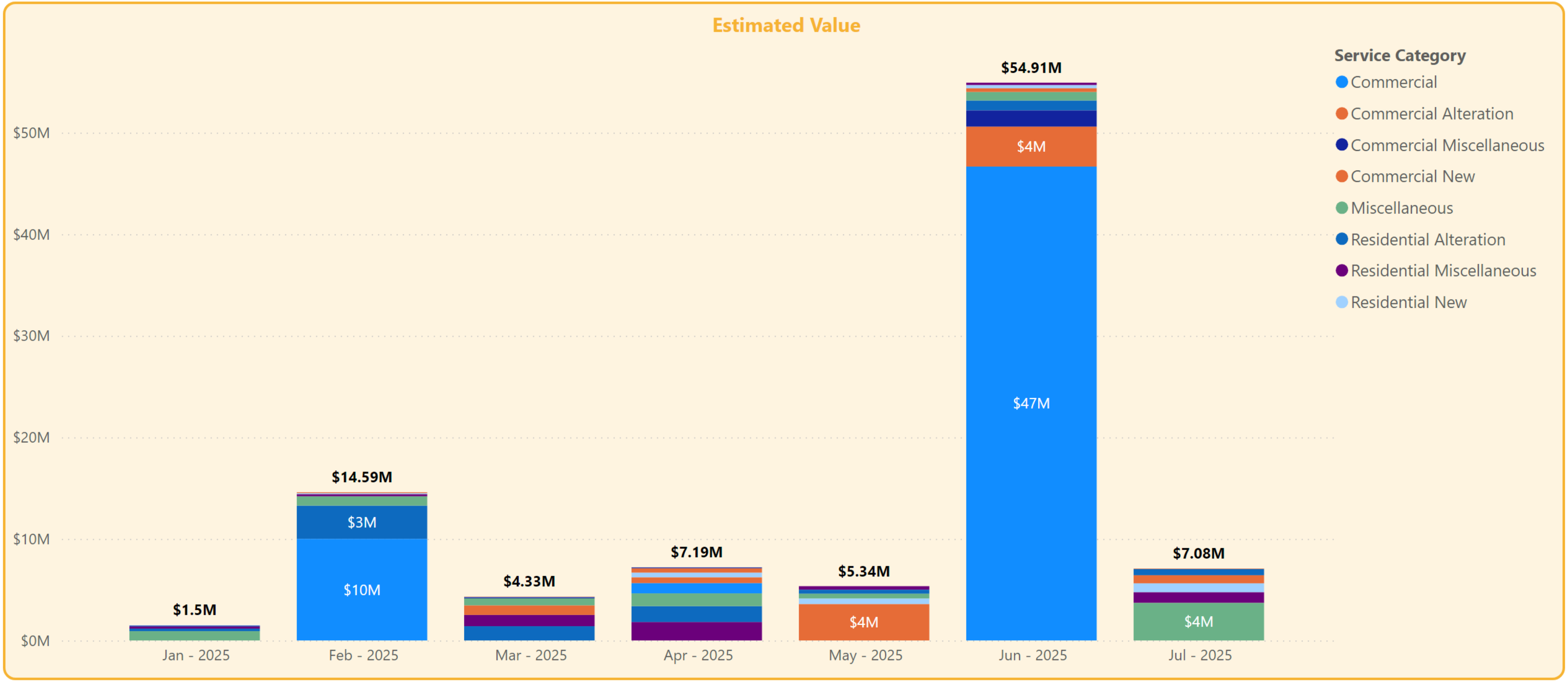
Permits Issued

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



Estimated Value

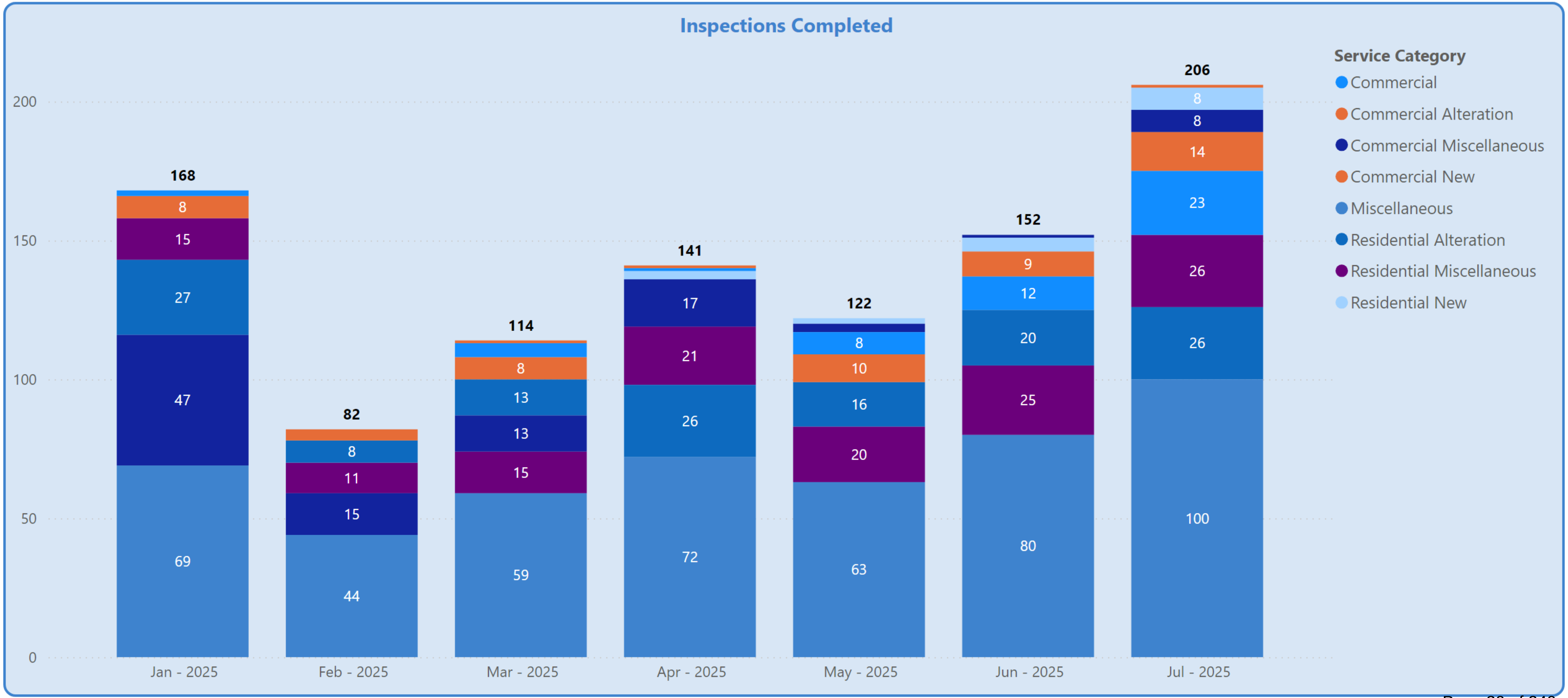
Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



Note: *Valuations may not be provided by client and/or are unavailable for certain permits. Valuations presented reflect what is shown in the source system(s) and estimates are not validated for accuracy.*

Inspections Completed

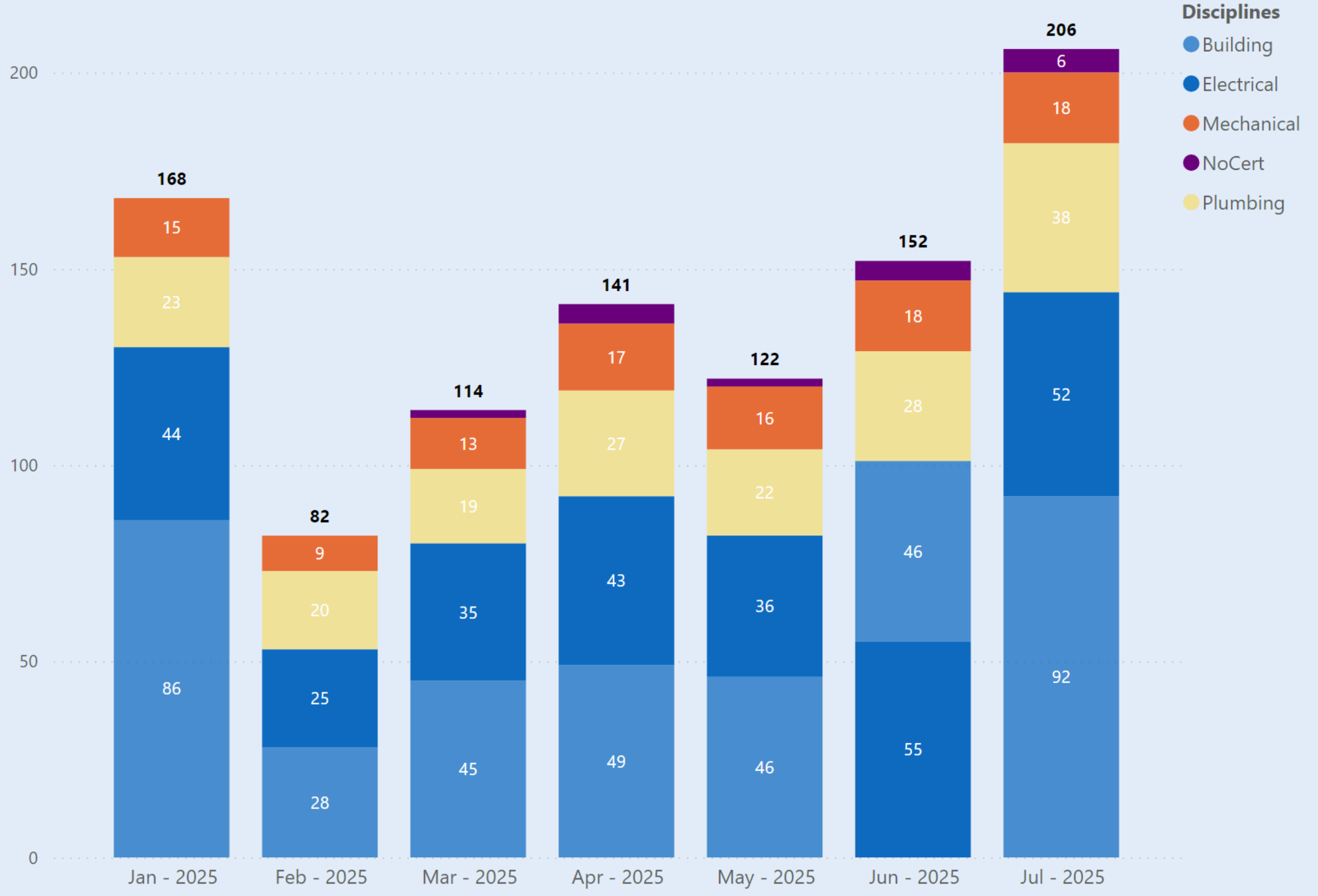
Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



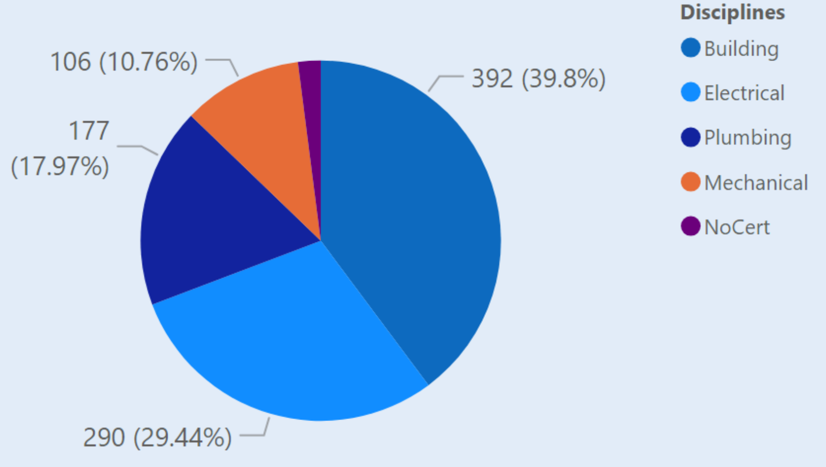
Inspections Completed Detail

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

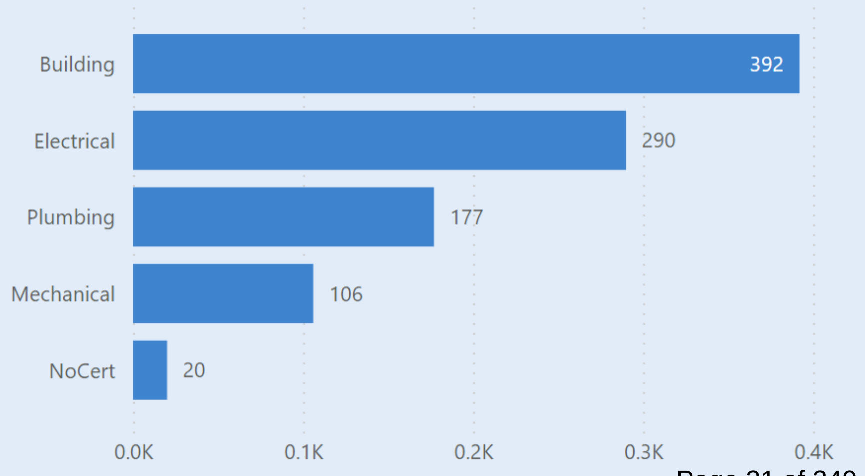
Inspections Completed



Inspections Completed



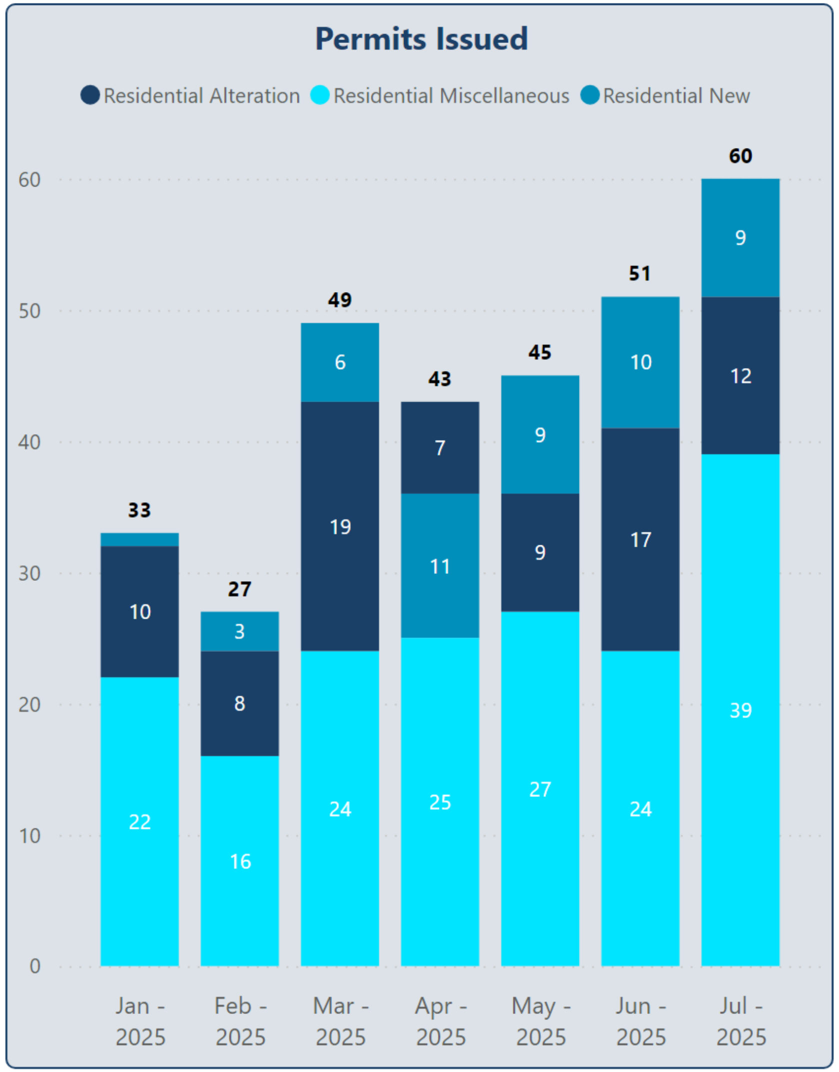
Inspections Completed

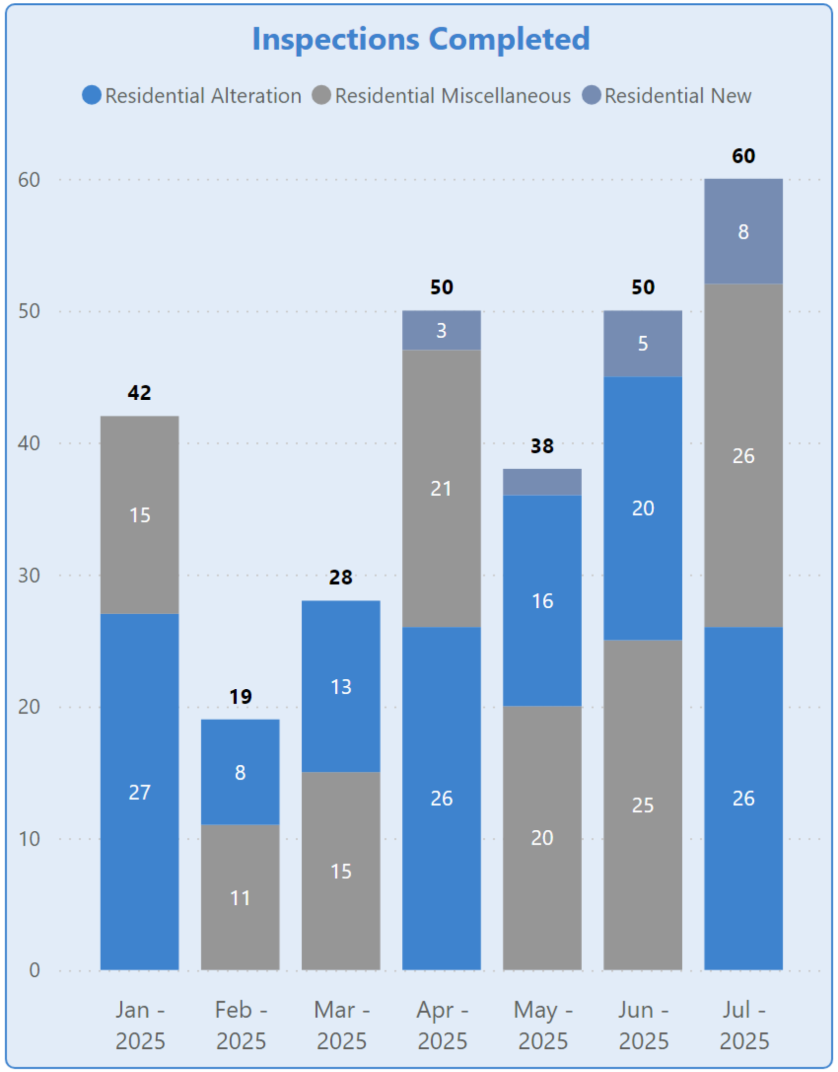


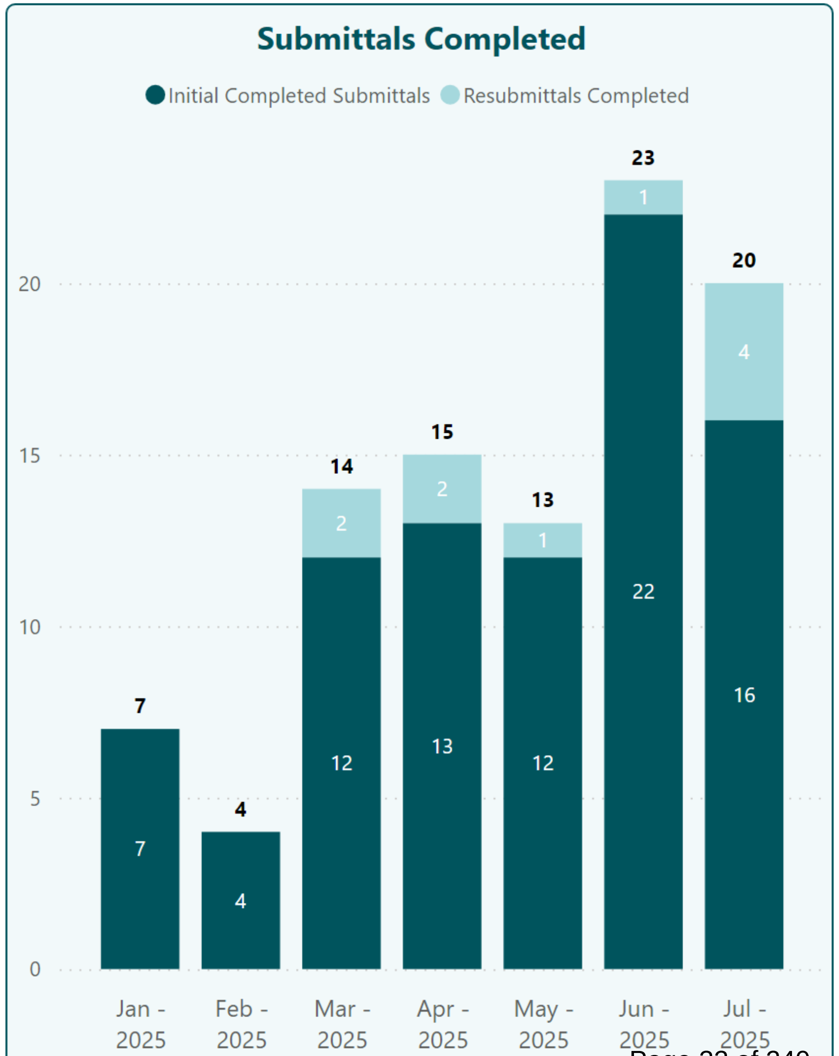
Residential

Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Residential





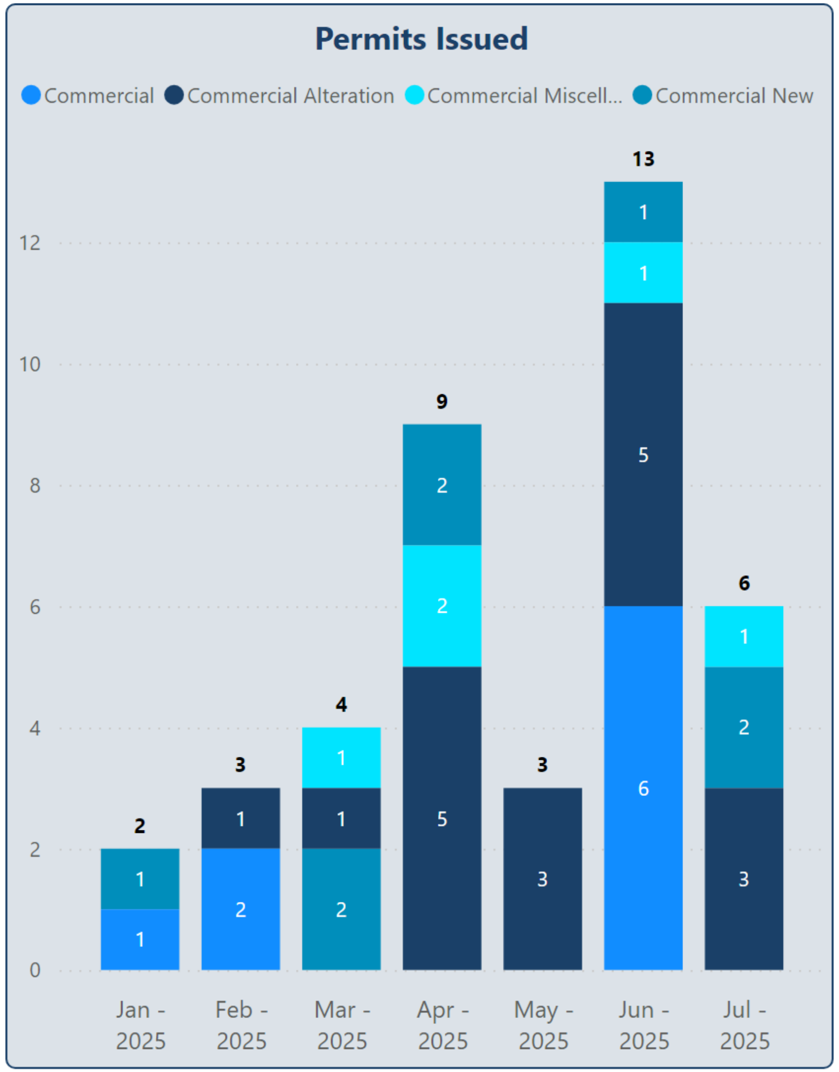


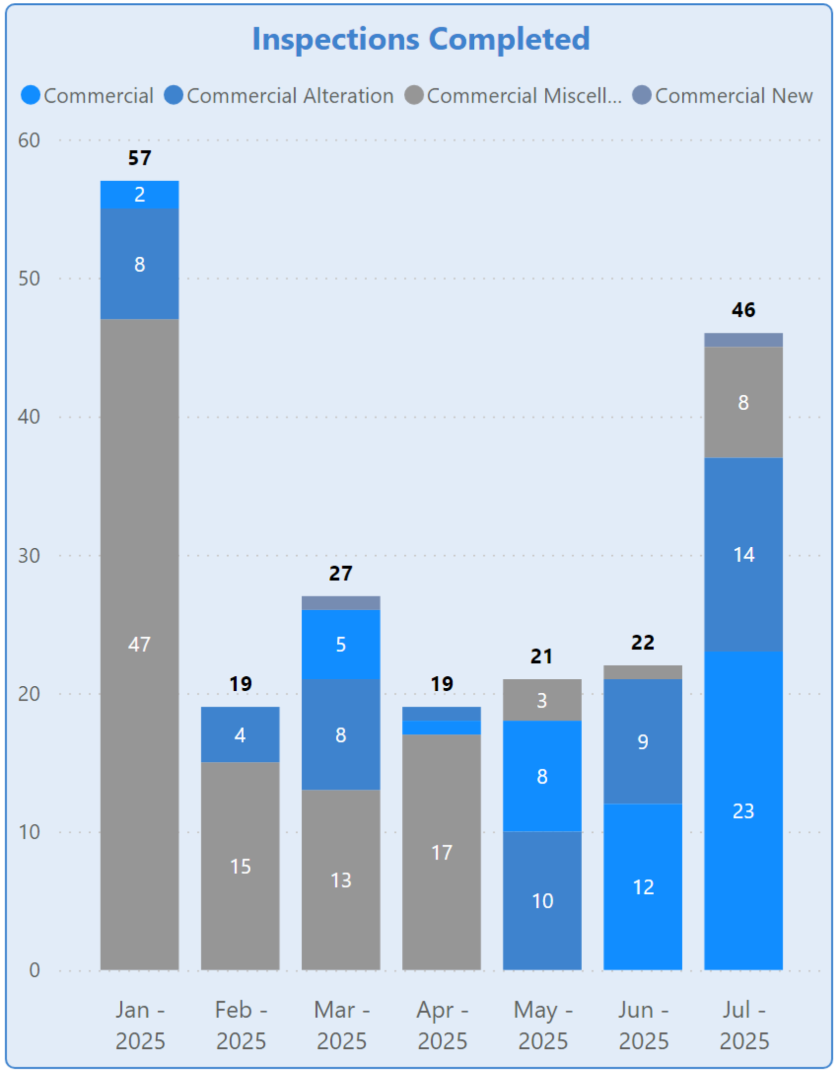
SAFEbuilt

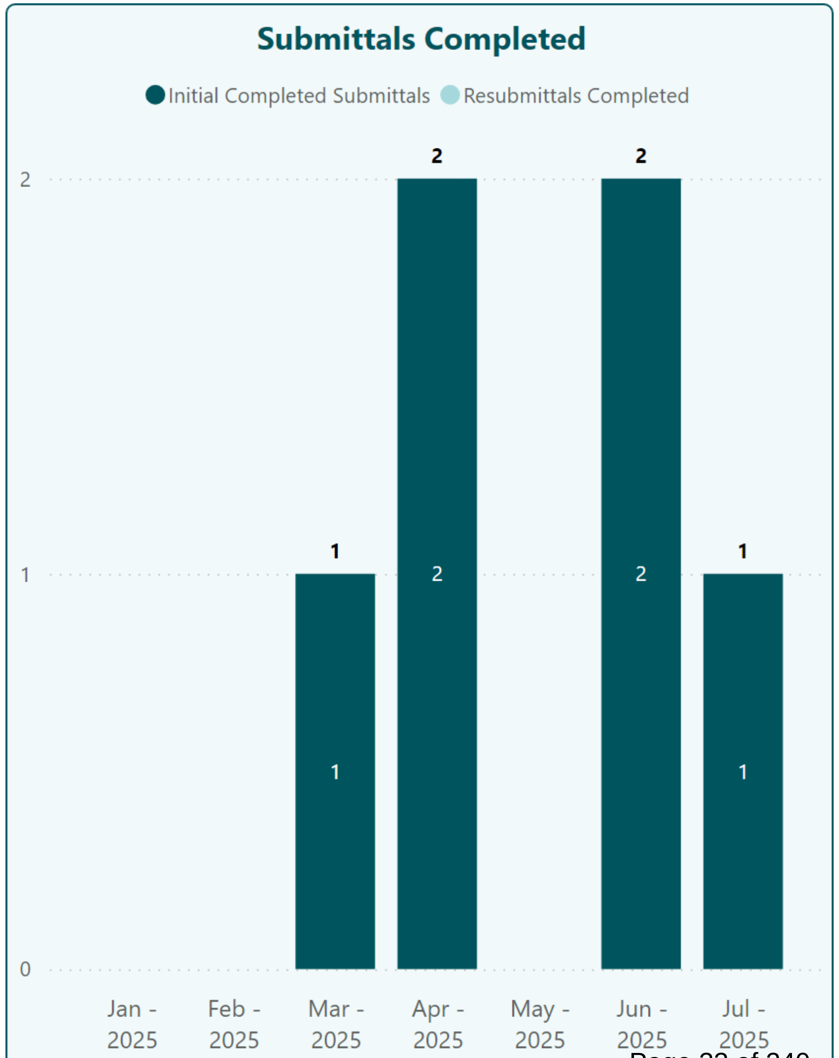
Commercial

Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Commercial







Activity Detail

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

Category Group Calculated	Permit Issued	Inspection Completed	Inspections Whole Passed	Inspections Part Passed	Inspections Whole Passed %	Inspecctions Whole Failed	Inspections Failed Code Violation	Inspections Failed Not Present	Inspections Failed Not Ready	Inspections Failed Other
Commercial	40	211	192	5	91.00%	19	9	13	6	0
Miscellaneous	423	487	420	14	86.24%	67	23	42	41	0
Residential	308	287	259	10	90.24%	28	11	12	13	0
Total	**771**	**985**	**871**	**29**	**88.43%**	**114**	**43**	**67**	**60**	**0**

North Shore Library

Capital Project Schedule and Financial Update

SEPTEMBER 10TH, 2025

Northshorelibrary.org

NEWS AND NOTES

- The general contractor's modified construction schedule now anticipates completion by 12/15/2025, establishing the opening date for the new Library as 02/02/2026.
- The existing library location is tentatively scheduled to close in the latter part of December to begin the move to its new location.
- Wall frames have been completed, drywall work & installation of mechanicals are continuing.
- Four-member communities provided their municipal contributions by September 1st, pursuant to the approved finding agreement.
- The second draw with the contractor was $856,494.49 to be paid in August.
- Reduction of anticipated short-term financing from $3 million to an anticipated $500,000, resulting from expedited pledges since start of project construction, receipt of the HUD grant, and stronger-than-anticipated interest earnings.
- It is anticipated that the loan will need to begin in late November, early December.

PROJECT SCHEDULE

Construction

Q-3 Q-4 Q-1

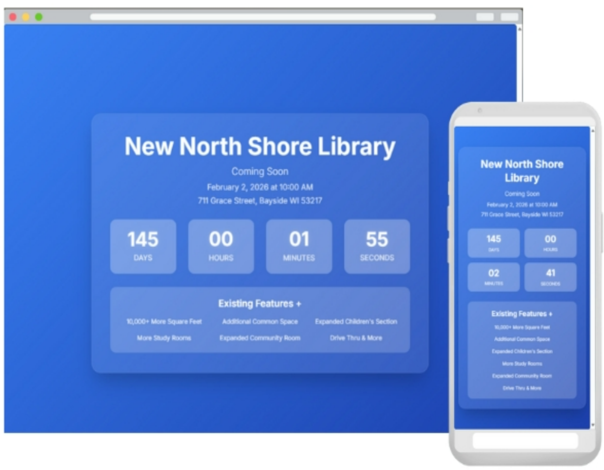
	Duration	Start	Finish
	170 days	**Wed 12/11/24**	**Fri 1/30/26**
Building Permit	1 day	Mon 6/16/25	Fri 2/6/26
Commencement	1 day	Mon 6/16/25	Mon 6/16/25
Wall Framing	41 days	Mon 6/16/25	Mon 6/23/25
MEP Rough In	46 days	Tue 6/24/25	Tue 8/19/25
Structural	54 days	Tue 6/24/25	Tue 8/26/25
Mechanical Equipment	66 days	Wed 6/25/25	Mon 9/8/25
Blocking/Hollow Metal Frame Install	22 days	Wed 7/23/25	Mon 9/29/25
Drywall	35 days	Wed 7/30/25	Thu 8/21/25
Finishes	65 days	Wed 8/13/25	Tue 9/16/25
Painting	30 days	Wed 8/13/25	Tue 11/11/25
Ceiling Grid Framing	30 days	Wed 8/27/25	Tue 9/23/25
Flooring	25 days	Wed 9/10/25	Tue 10/7/25
Millwork	25 days	Wed 9/24/25	Tue 10/14/25
Specialists	25 days	Wed 10/1/25	Tue10/28/25
MEP Trim	25 days	Wed 10/8/25	Tue 11/4/25
Final Clean and Punchlist	25 days	Wed 11/12/25	Tue 12/16/25
Final Inspections/ Commissioning's/ Sign-Off	37 days	Wed 12/17/25	Thu 2/5/26
Substantial Completion	1 day	Fri 2/6/26	Fri 2/6/26

PROJECT FINANCE OVERVIEW

REVENUE	TOTAL	REVENUE TO DATE	MONTHLY CHANGE	REMAINING
Building Shell	4,000,000	4,000,000	0	0
Donations	4,844,416	4,128,162	733	716,254
Grants	500,000	500,000	500,000	0
Remaining Pledges	836,333	0	0	836,333
Interest Income	35,000	74,754	6,437.27	+39,754
City of Glendale	1,238,909	1,238,909	1,238,909	0
Village of Fox Point	643,185	643,185	643,185	0
Village of Bayside	415,661	415,661	415,661	0
Village of River Hills	148,503	148,503	148,503	0

*Pre-2025 revenue classified as donations

EXPENSES	TOTAL BUDGET	EXPENSES TO DATE	MONTHLY CHANGE	REMAINING
Shell Donation	4,000,000	4,000,000	0	0
Shell Build Out	5,575,413	1,324,981	1,020,434	4,250,432
Professional Architect Services	531,500	440,666	8,787	90,834
Legal	250,000	226,909	285	23,091
Fundraising	260,000	247,763	0	12,237
Marketing/PR	16,000	16,184	0	-184
Owner's Representative	90,000	69,000	9,000	21,000
Furniture & Shelving	100,000	0	0	100,000
Moving/Storage	150,000	46,067	1,241	103,933
Technology	300,000	0	0	300,000
Contingency	200,000	1,602	1,602	198,398
Lease/Loan Interest	614,760	265,068	5,493.99	349,692
TOTALS	12,087,673			5,449,433
Cash on Hand	4,496,553			



https://northshorelibrary.my.canva.site

CITY OF GLENDALE
POLICE DEPARTMENT

5909 North Milwaukee River Parkway
Glendale, Wisconsin 53209-3815
(414) 228-1753
Fax (414) 228-1707
Email: police@glendale-wi.org

September 8th, 2025

Mayor and Common Council
City of Glendale
5909 N. Milwaukee River Pkwy.
Glendale, Wisconsin 53209

Dear Mayor and Common Council,

Attached is the Glendale Police Department monthly report for August 2025. This report tabulates the total number of calls handled and provides an overview of our monthly activity.

Officers responded to a total of 1461 calls for service in this period. There were 4 Crime Against Persons reported, 52 Crimes Against Property investigated, 34 Crimes Against Society and 14 Flock Alerts.

Should you have any questions regarding this report, or additional suggestions, please don't hesitate to call on me.

Sincerely,

Rhett Fugman
Chief of Police

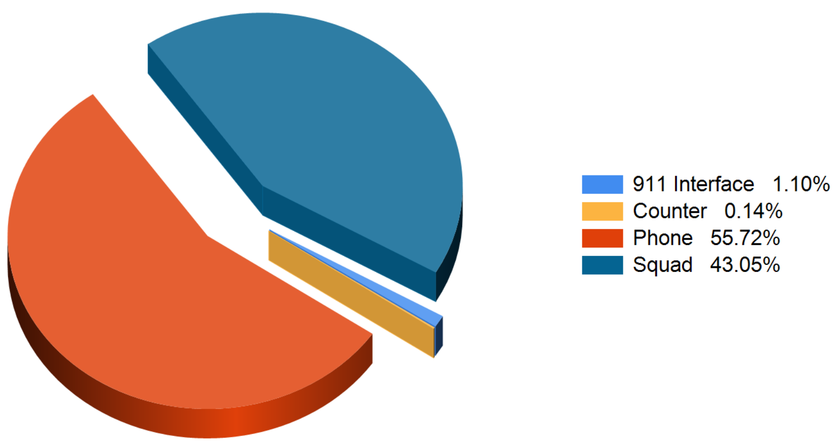
5909 North Milwaukee River Parkway
Glendale, WI 53209

Monthly Activity Overview Report Printed On: 09/08/25 13:28

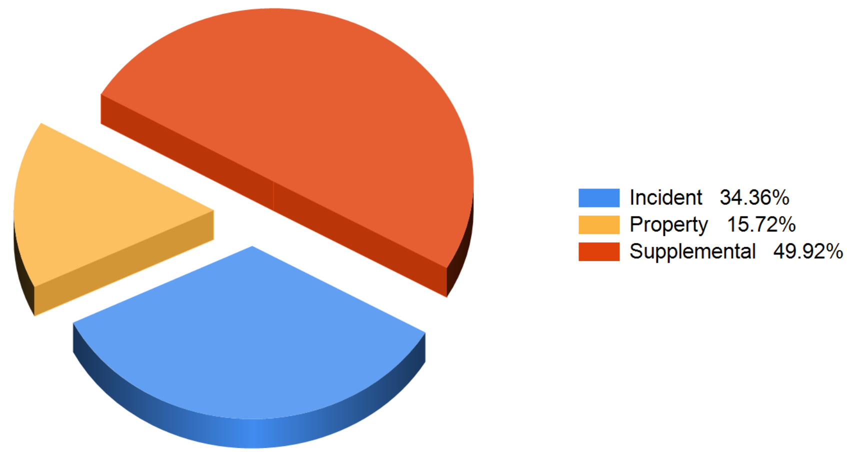
For Reporting Period: 08/01/2025 - 08/31/2025 **Patrol Area: NULL,DE,F4,FS,G1,G2,G3,G4,G5,RS,SW,WW**

NOTE: This report cannot be run based on indivdual officer - it is based on unique Incident. This report is for specific overview purposes & counts. For individual Officer activities, please refer to Officer Activity Count reports.

Calls



Reports



Reports are selected based upon Dttm report is written and selected if Dttm falls within date range above-specified.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**1,461**	**342**	**516**	**603**
Calls	911 Interface	**16**	8	4	4
	Counter	**2**	0	2	0
	Phone	**814**	173	320	321
	Squad	**629**	161	190	278

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**649**	**134**	**297**	**218**
Reports	Incident	**223**	53	88	82
	Property	**102**	39	26	37
	Supplemental	**324**	42	183	99

5909 North Milwaukee River Parkway
Glendale, WI 53209

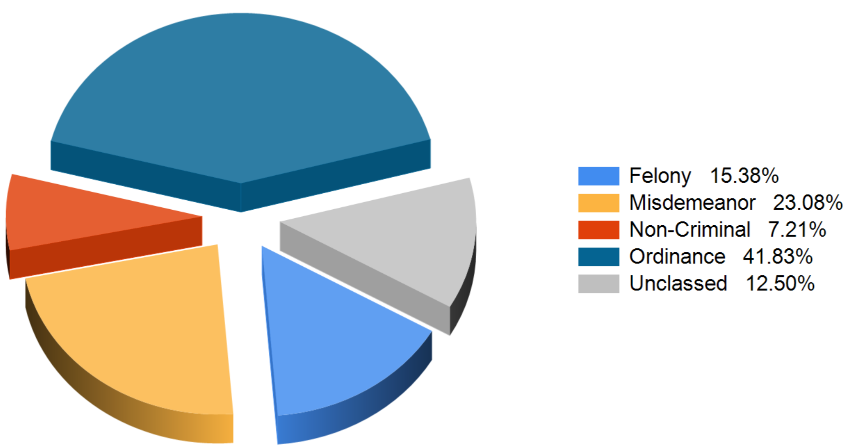
Monthly Activity Overview Report

Printed On: 09/08/25 13:28

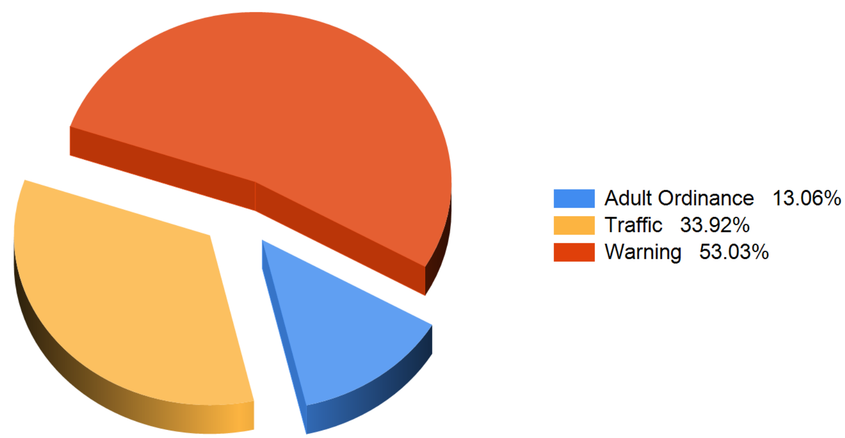
For Reporting Period: 08/01/2025 - 08/31/2025

Patrol Area: NULL,DE,F4,FS,G1,G2,G3,G4,G5,RS,SW,WW

Arrests



Citations



Arrests are selected based upon the charge type. Therefore if an arrest was made wherein three charges with different types are noted, the arrest will count under Each charge type.

Citations are counted by Citation Type alone.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**208**	**88**	**53**	**67**
Arrests	Felony	**32**	16	9	7
	Misdemeanor	**48**	26	10	12
	Non-Criminal	**15**	12	0	3
	Ordinance	**87**	27	24	36
	Unclassed	**26**	7	10	9

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**568**	**158**	**139**	**271**
Citations	Adult Ordinance	**82**	28	16	38
	Traffic	**213**	74	69	70
	Warning	**273**	56	54	163

5909 North Milwaukee River Parkway
Glendale, WI 53209

Monthly Activity Overview Report

Printed On: 09/08/25 13:28

For Reporting Period: 08/01/2025 - 08/31/2025

Patrol Area: NULL,DE,F4,FS,G1,G2,G3,G4,G5,RS,SW,WW

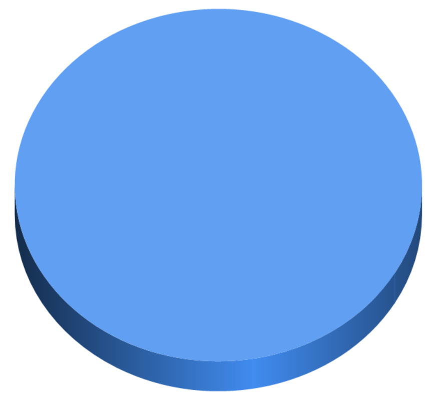
Field Interview Stops

No Data Available

Field Interview Stops are counted by reason for stop.

	Total
Total	**0**

Crash



Crashes are counted by Crash type alone.

		Total	0001 0800 Hours	0800 1600 Hours	1601 2400 Hours
	Total	**33**	**6**	**19**	**8**
crash	C	**33**	6	19	8

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:27

Reporting Period: 08/01/2025 - 08/31/2025

Hourly Breakdown

City of Glendale

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total	**1,461**	**56**	**68**	**62**	**48**	**18**	**18**	**33**	**39**	**59**	**68**	**77**	**63**	**59**	**81**	**60**	**49**
911 - 911 Hang up/error	**84**	5	1	6	2	3	2			4	4	5	6	6	4	2	4
AC - Animal Complaints	**33**				1				2	3	4	4	4	1	1		1
ACPD - Accident - PDO	**39**							1	1	1		2	3	3	2	7	4
AOA - Assist Other Agency	**16**		1		1						3	4	1		1		
ASBT - Assault/Battery	**4**															1	
AV - Abandoned Vehicle	**3**								1			1			1		
BA - Burglar Alarm	**54**	4	2	3	2		1	8	4	3	3	2	1			1	
BIKE - Bike Patrol	**2**																
CDTP - Property Damage	**7**										1		1				
CFR107 - SUAS Utilization - GLPD only	**2**																
CHAP - Chapter 51 Commitment	**1**																
CHECK - Vacation/Business Checks	**23**	3	10	5	4	1											
CODE - Code Violations	**2**									1					1		
DC - Disorderly Conduct	**57**	3	3	1	3	1	1			2	3	4	5	2	6		5
DEATH - Death Investigation	**3**										2						
DIST - Disturbance	**1**															1	
DISV - Disabled Vehicle	**24**	1		1	3							2	2	2	1	1	
DRIVE - Driving Complaint	**21**	1					1		1	1		1	2	1		3	
DRUG - Controlled Substance	**4**	1							1								
DV - Domestic Violence	**5**				1					1						1	1
EIP - Entry in Progress	**1**	1															
ESC - Escort	**1**								1								
EV - Entry to Vehicle	**2**		1							1							
EXPO - Indecent Exposure	**1**															1	

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:27

Reporting Period: **08/01/2025 - 08/31/2025**

Hourly Breakdown

	16	17	18	19	20	21	22	23
Total	**95**	**95**	**68**	**61**	**72**	**87**	**76**	**49**
911 - 911 Hang up/error	3	7	6	3	1	3	6	1
AC - Animal Complaints	4			4	2		1	1
ACPD - Accident - PDO	3	4	5		1	1		1
AOA - Assist Other Agency		2		1		1	1	
ASBT - Assault/Battery	1				2			
AV - Abandoned Vehicle								
BA - Burglar Alarm	1	3	2	2	6	3	3	
BIKE - Bike Patrol	2							
CDTP - Property Damage	1	1	2				1	
CFR107 - SUAS Utilization - GLPD only				1			1	
CHAP - Chapter 51 Commitment						1		
CHECK - Vacation/Business Checks								
CODE - Code Violations								
DC - Disorderly Conduct	1	2	1	2	3	3	2	4
DEATH - Death Investigation				1				
DIST - Disturbance								
DISV - Disabled Vehicle	2	5	1		1	1	1	
DRIVE - Driving Complaint	1	1	1		1	2	1	3
DRUG - Controlled Substance		2						
DV - Domestic Violence					1			
EIP - Entry in Progress								
ESC - Escort								
EV - Entry to Vehicle								
EXPO - Indecent Exposure								

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Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:27

Reporting Period: 08/01/2025 - 08/31/2025

Hourly Breakdown

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FDCALL - Fire Call - PD	**10**		1						1					1		1	1
FI - Subject Stop for FI	**16**		1	2	5					2			1				
Fight - Fight	**1**																
FLOCK - Flock Camera Safety System	**14**				1					2	1		1		2	2	
FPROP - Found Property	**12**											1	1	1	1		
FRAUD - Fraud	**18**								1	1	1	3			1	1	1
FT - Family Trouble	**7**										1	1	1				
FW - Fireworks	**1**																
HALM - Hold Up Alarm	**3**									1	1						
HAZ - Road Hazard - PD	**19**					1		2		2	1	2					1
HR - Hit and Run	**7**	1								1			1			1	1
JUV - Juvenile Complaint	**9**	1									1				1	1	
LOCK - Lock Out	**2**		1														
LOCKOUT - Auto Lockout	**7**								1				2		1		1
LPROP - Lost Property	**1**																
MISSING - Missing	**7**	1		1										1			1
MVT - Motor Vehicle Theft	**10**			1	1			1		1		2	1			2	
NOISE - Noise Complaint	**12**			2	1			2						1	1		
NT - Neighbor Trouble	**12**	1										1			4		
OPEN - Open Door	**1**												1				
OWI - Operating While Intoxicated	**3**	1	1														
PARK - Parking Complaint	**34**	1		1	1	1	2		1	4	2	2	2	2	1	1	3
PI - Accident/PI	**8**	1		1				1			1						2
PRIS - Prisoner Transport	**1**					1											
PROP - Property Damage-Unintentional	**1**								1								
REPO - Repossess A Vehicle	**17**		2	1	1	3	2	1							2	1	

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

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Reporting Period: **08/01/2025 - 08/31/2025**

Hourly Breakdown

	16	17	18	19	20	21	22	23
FDCALL - Fire Call - PD			1	1	1		1	1
FI - Subject Stop for FI					2	2	1	
Fight - Fight						1		
FLOCK - Flock Camera Safety System		1	1	1	1	1		
FPROP - Found Property	2	1	2	1	1			1
FRAUD - Fraud	1	2	2	2	2			
FT - Family Trouble	1	1					2	
FW - Fireworks							1	
HALM - Hold Up Alarm		1						
HAZ - Road Hazard - PD	2	2	3		2	1		
HR - Hit and Run					1		1	
JUV - Juvenile Complaint				1	3		1	
LOCK - Lock Out		1						
LOCKOUT - Auto Lockout		2						
LPROP - Lost Property					1			
MISSING - Missing	2						1	
MVT - Motor Vehicle Theft		1						
NOISE - Noise Complaint	1	1				1	2	
NT - Neighbor Trouble	3		1	2				
OPEN - Open Door								
OWI - Operating While Intoxicated				1				
PARK - Parking Complaint	4	1	2	1	1		1	
PI - Accident/PI				2				
PRIS - Prisoner Transport								
PROP - Property Damage-Unintentional								
REPO - Repossess A Vehicle								4

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:27

Reporting Period: 08/01/2025 - 08/31/2025

Hourly Breakdown

	Total	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
RFP - Request for Police	**77**	2	2	3		2	2		3	1	2	7	5	6	9	3	3
ROBB - Robbery	**1**		1														
RTHFT - Retail Theft	**23**		1					1	1			1	1	2	2	2	2
SEX - Sex Offense / Assault	**1**																1
SHOTS - Shots Fired	**2**	1					1										
SOLIC - Solicitor Complaint	**3**										1						
SPAS - Special Assignment	**11**	1							1	1		1					
STAT - STAT Alert	**1**						1										
SUSP - Suspicious Activity	**44**	4	4	3	3	1	3		1		2	1		3		2	1
TELE - Telephone Complaint	**5**											1	1				2
THEFT - Theft Complaint	**20**								1		2				1	1	
TRES - Trespassing	**7**								1	2		1			1	1	
TRFC - Traffic Control	**4**							1		2			1				
TS - Traffic Stop	**503**	20	34	27	15	1		10	10	19	27	23	13	21	34	14	7
UTIL - Utilities	**20**	2		2	2	1	1	1	1	1		1		1		1	
WEAP - Weapons Complaint	**6**								1			1		1			
WELF - Welfare Check	**79**		2	2	1	2	1	4	3	2	5	3	6	4	3	8	7
ZRIDESCH - *Ride Schedule-GLPD ONLY*	**31**																

5909 North Milwaukee River Parkway
Glendale, WI 53209

CFS Tally by Hours

Printed On: 09/08/25 13:27

Reporting Period: **08/01/2025 - 08/31/2025**

Hourly Breakdown

	16	17	18	19	20	21	22	23
RFP - Request for Police	3	4	3	8	4	1	1	3
ROBB - Robbery								
RTHFT - Retail Theft	2	3		1	3			1
SEX - Sex Offense / Assault								
SHOTS - Shots Fired								
SOLIC - Solicitor Complaint				1			1	
SPAS - Special Assignment	3		4					
STAT - STAT Alert								
SUSP - Suspicious Activity	3	3	2	3	2	2	1	
TELE - Telephone Complaint						1		
THEFT - Theft Complaint	4	2	2	4			2	1
TRES - Trespassing					1			
TRFC - Traffic Control								
TS - Traffic Stop	38	35	22	15	26	58	27	7
UTIL - Utilities	1	1					2	2
WEAP - Weapons Complaint		1			1			1
WELF - Welfare Check	6	5	5	3	2	4	1	
ZRIDESCH - *Ride Schedule-GLPD ONLY*							13	18

Business Review

Glendale, WI

September 2, 2025

Our Partnership

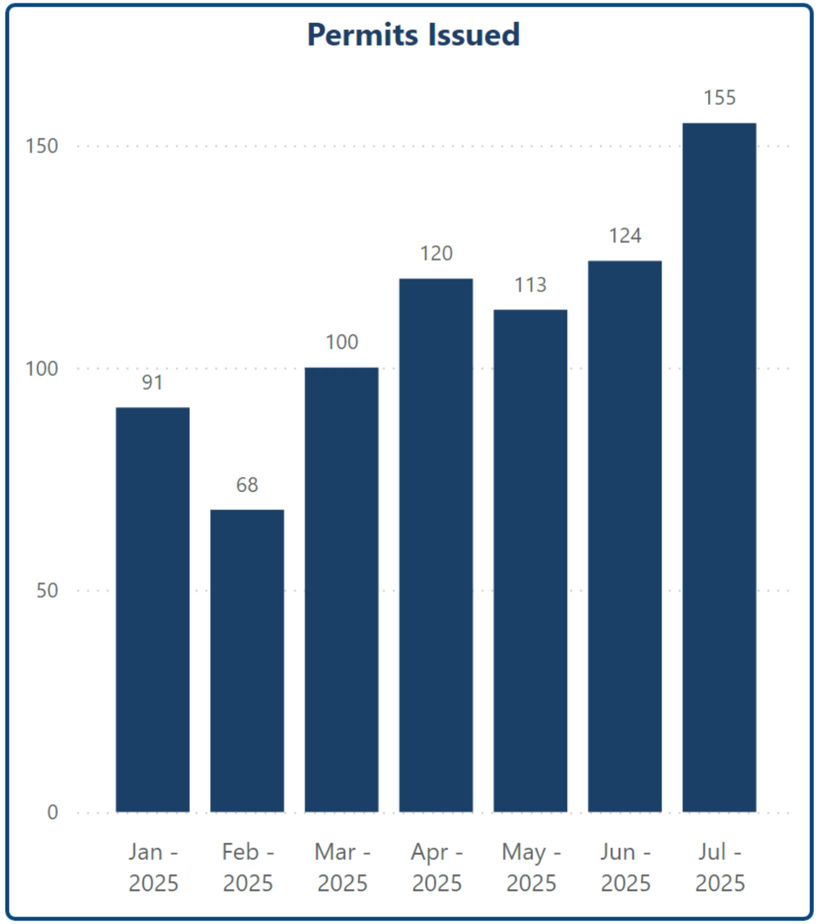
We currently provide the following services to City of Glendale

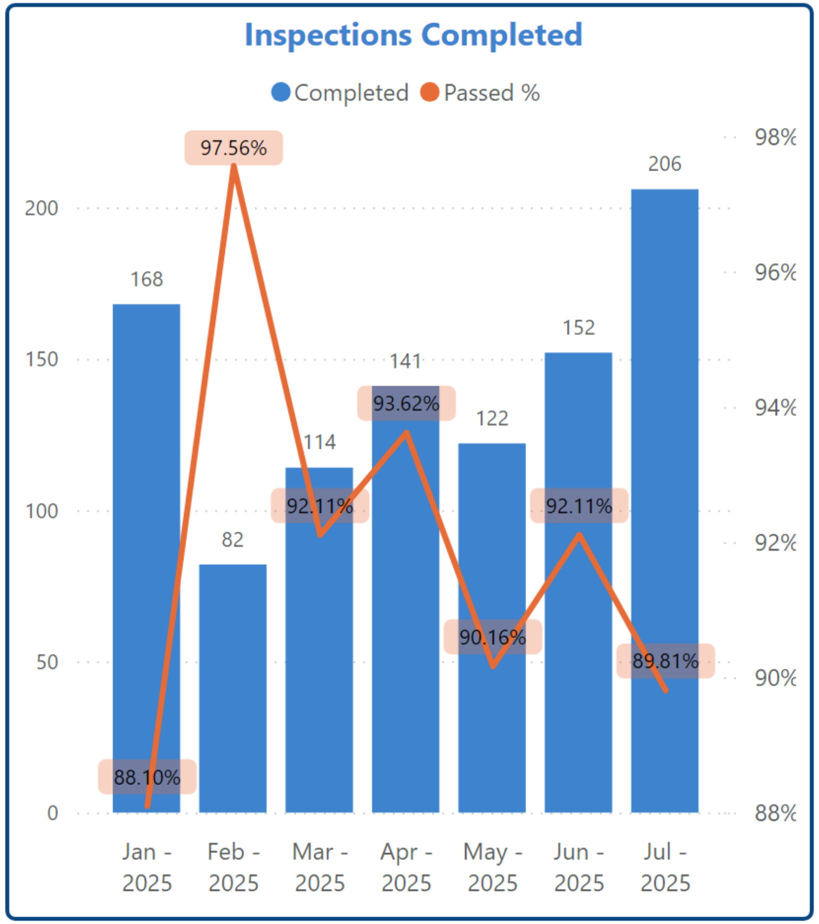
- Building, Electrical, Mechanical and Plumbing Inspections
- Permit Technician Services
- Plan Review Services
- Zoning Services

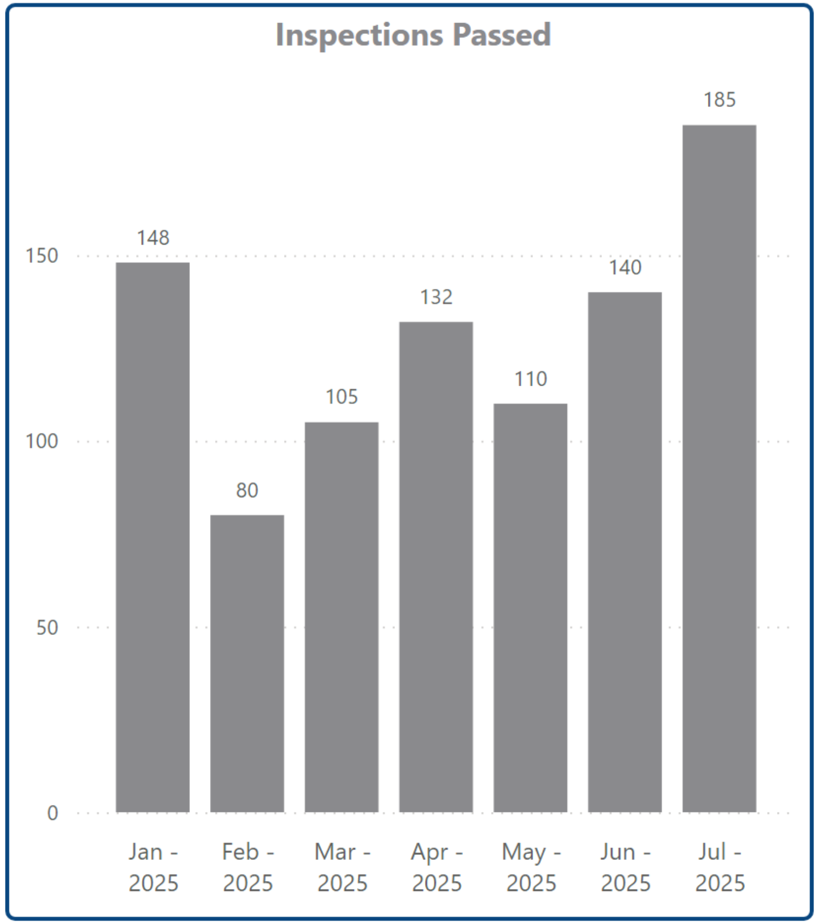
Summary

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

Permits Issued	Inspections Completed	Inspections Passed	Inspections Passed %
771	985	900	91.37%



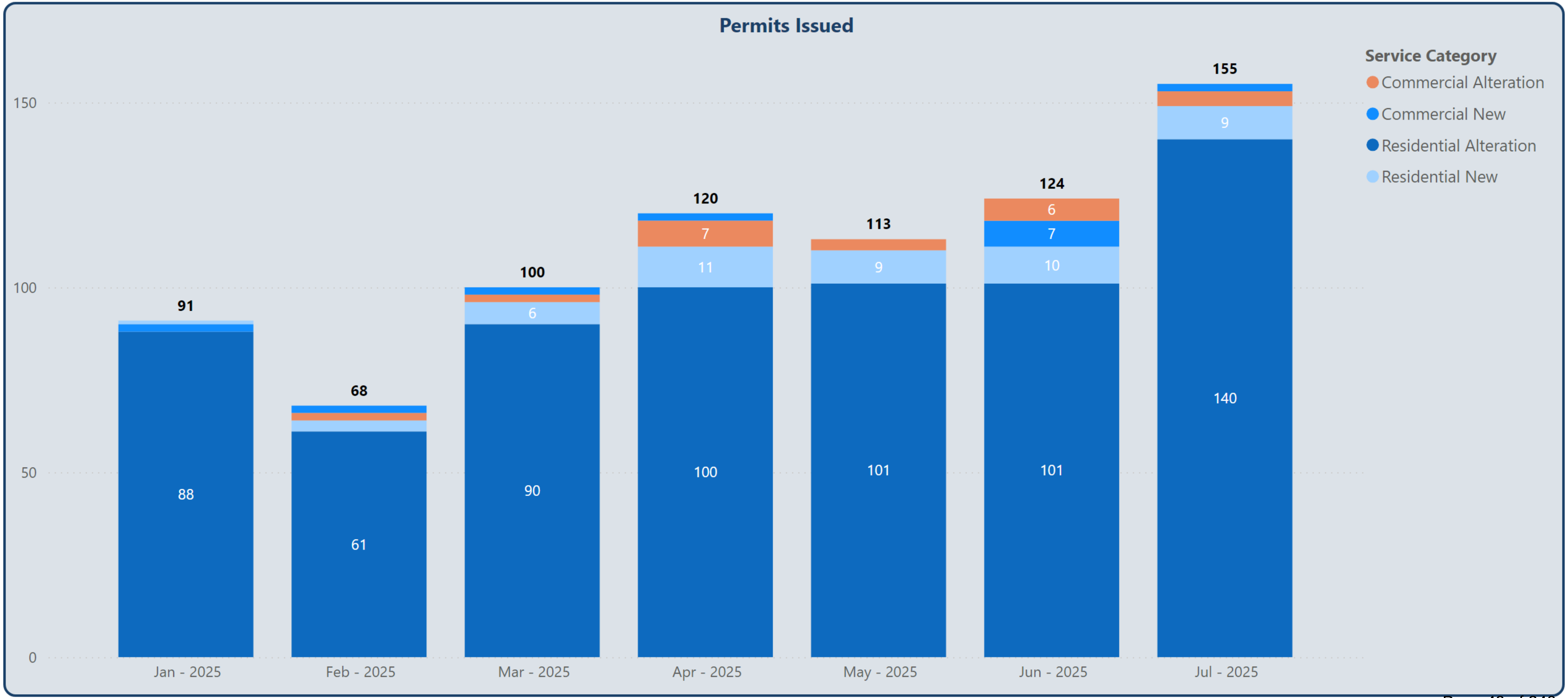




Note: *Inspections Passed and Inspections Passed % : based on whole inspections passed, excludes partial pass.*
Passed % = Whole Passed Inspections / Total Inspections

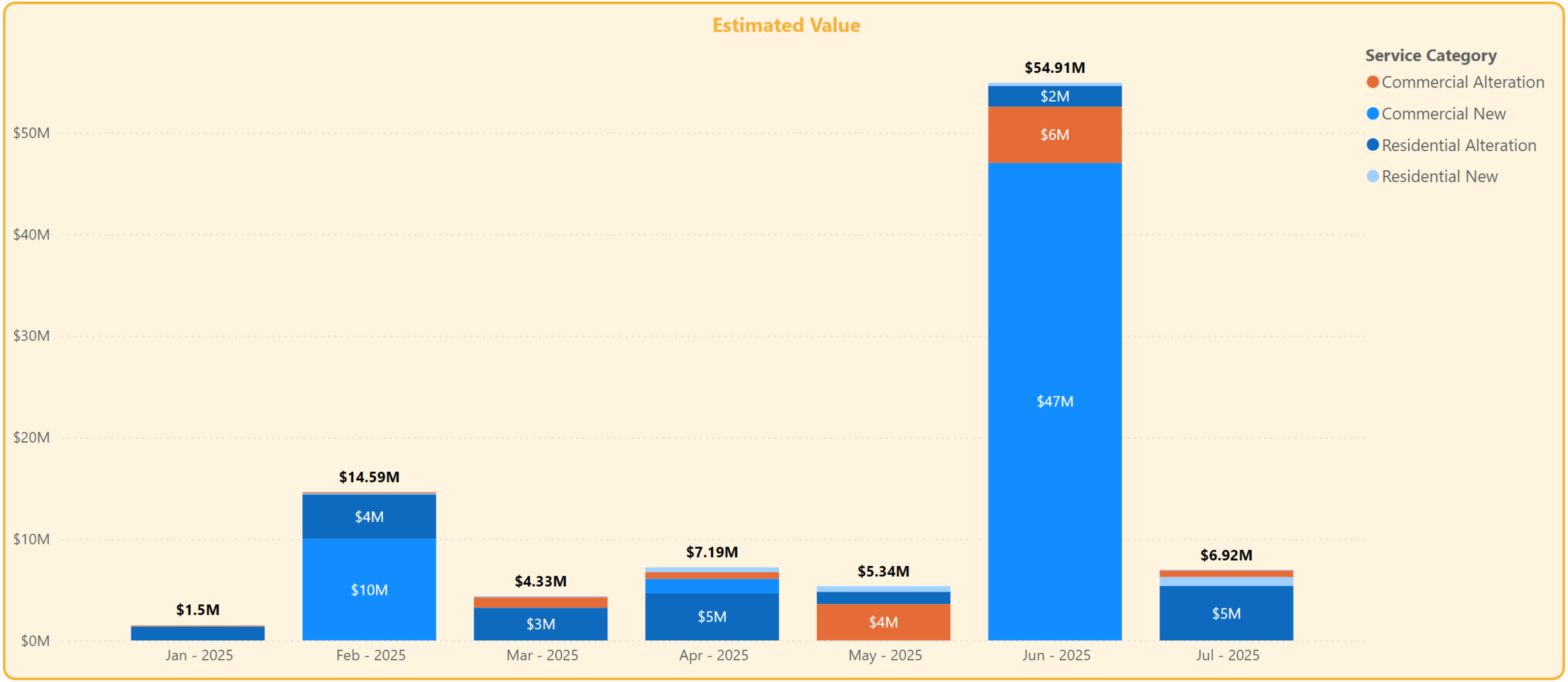
Permits Issued

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



Estimated Value

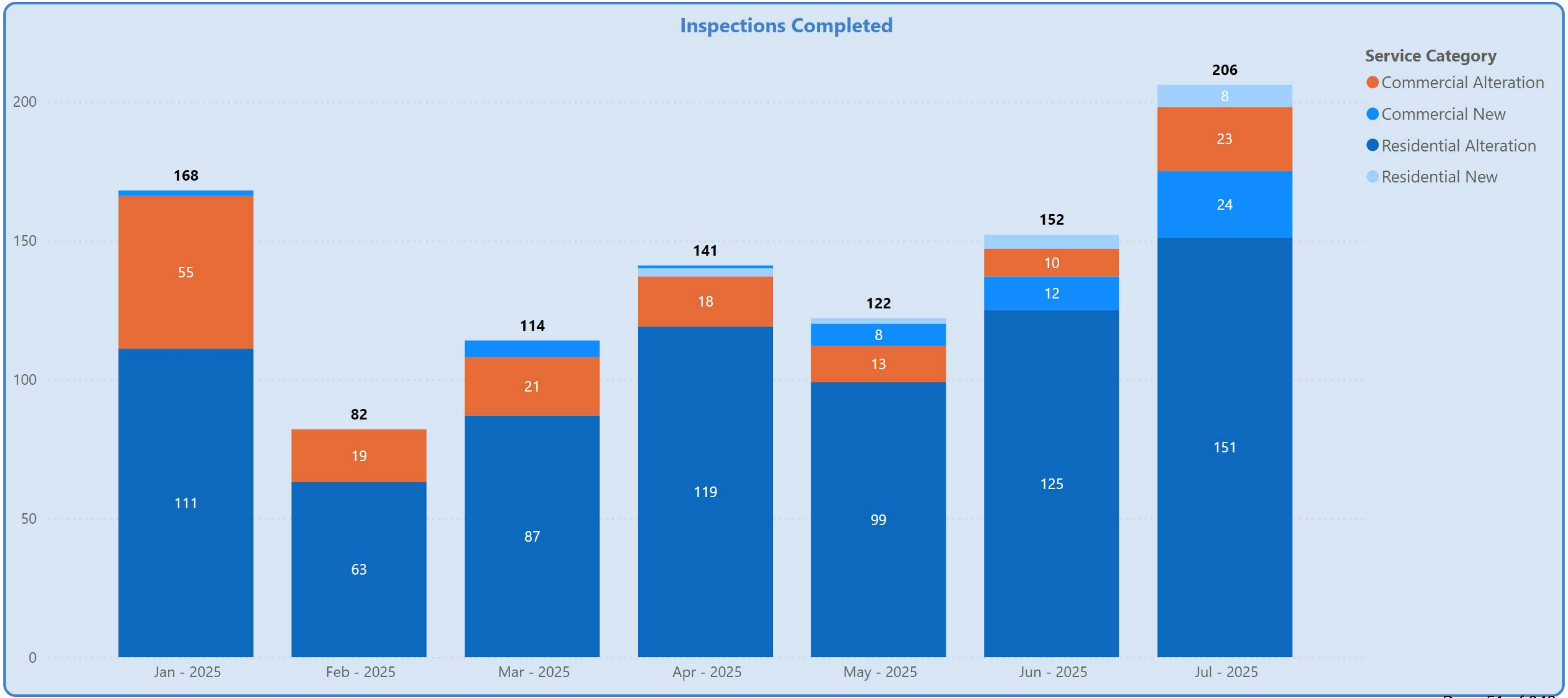
Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



Note: *Valuations may not be provided by client and/or are unavailable for certain permits. Valuations presented reflect what is shown in the source system(s) and estimates are not validated for accuracy.*

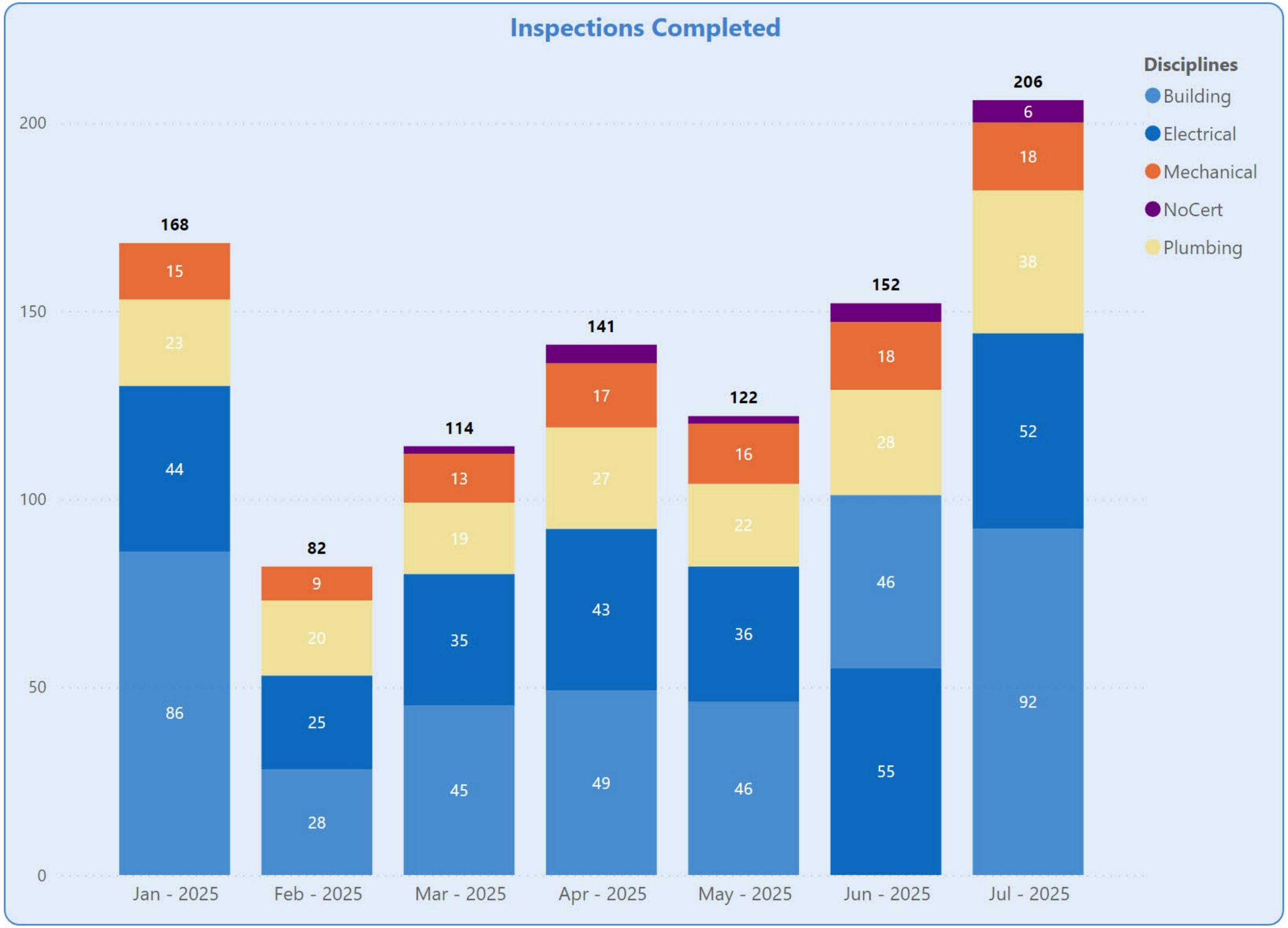
Inspections Completed

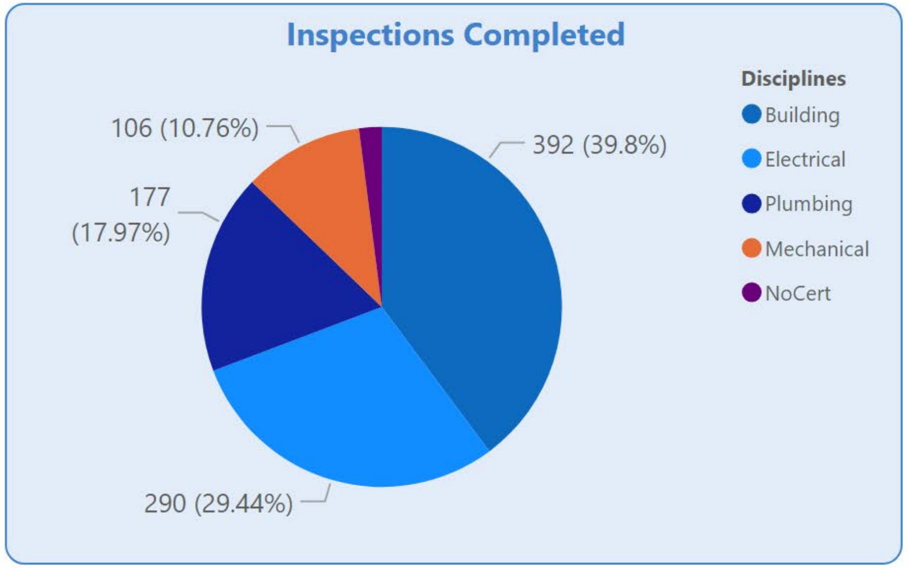
Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False



Inspections Completed Detail

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

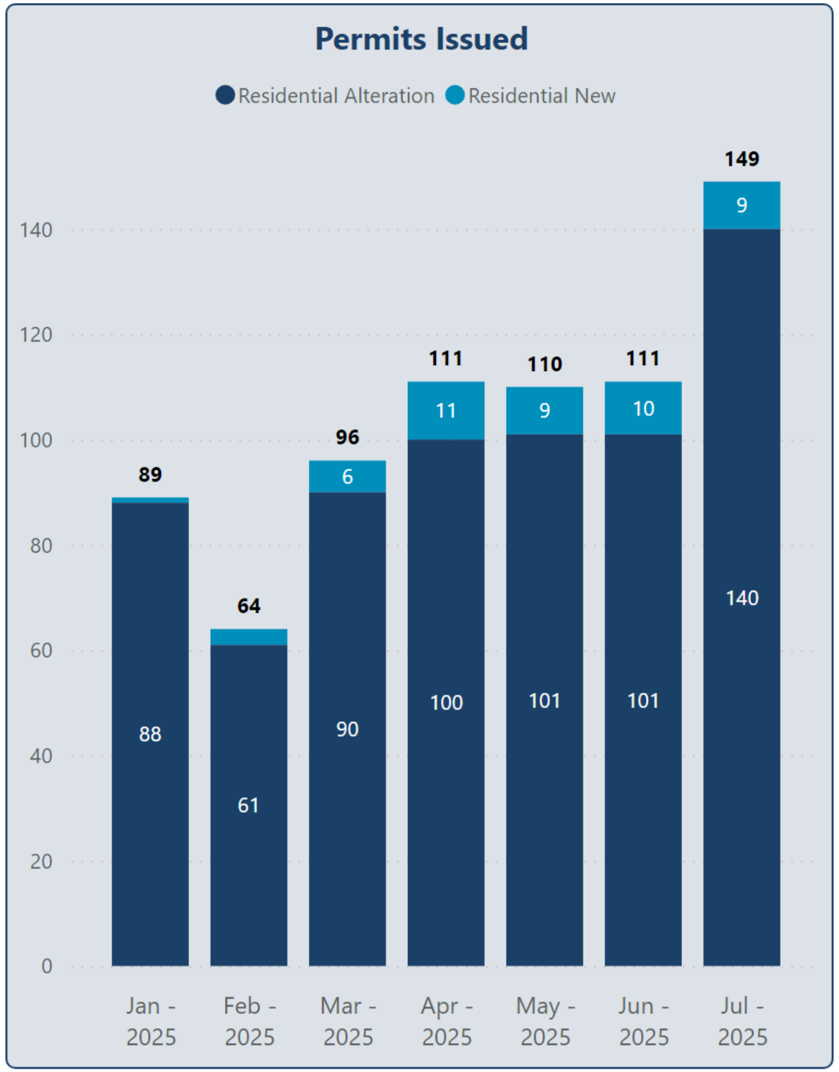


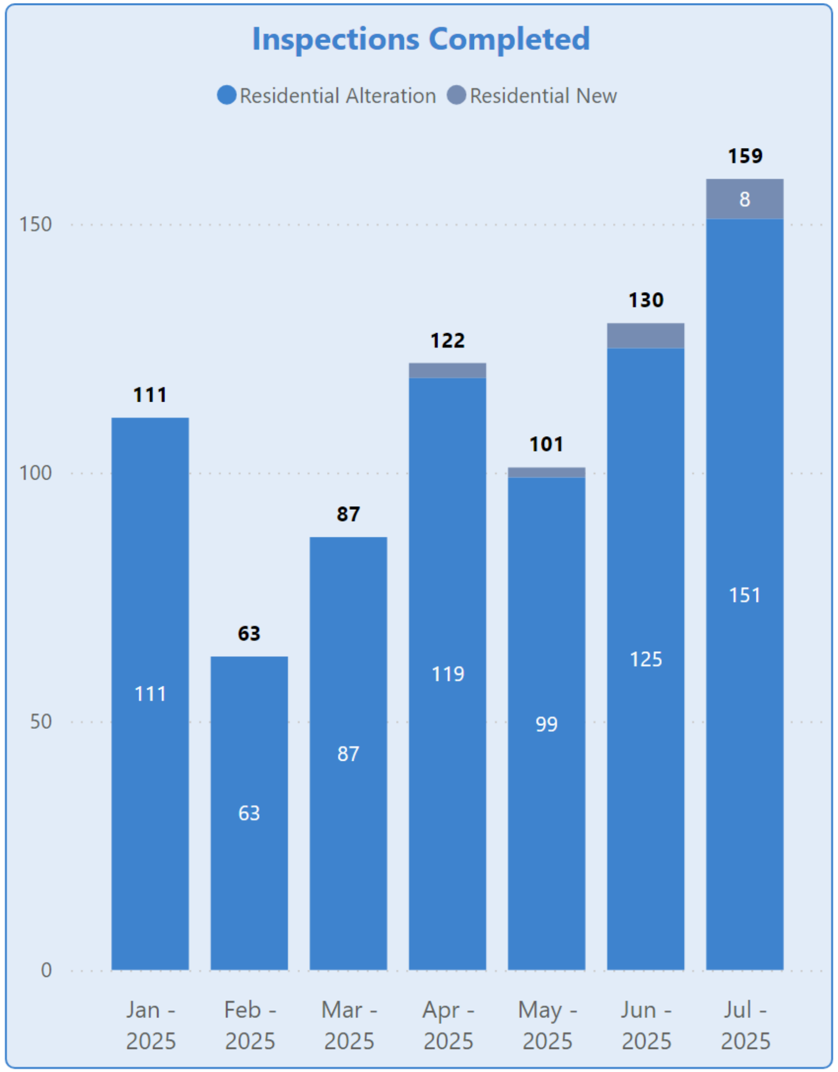


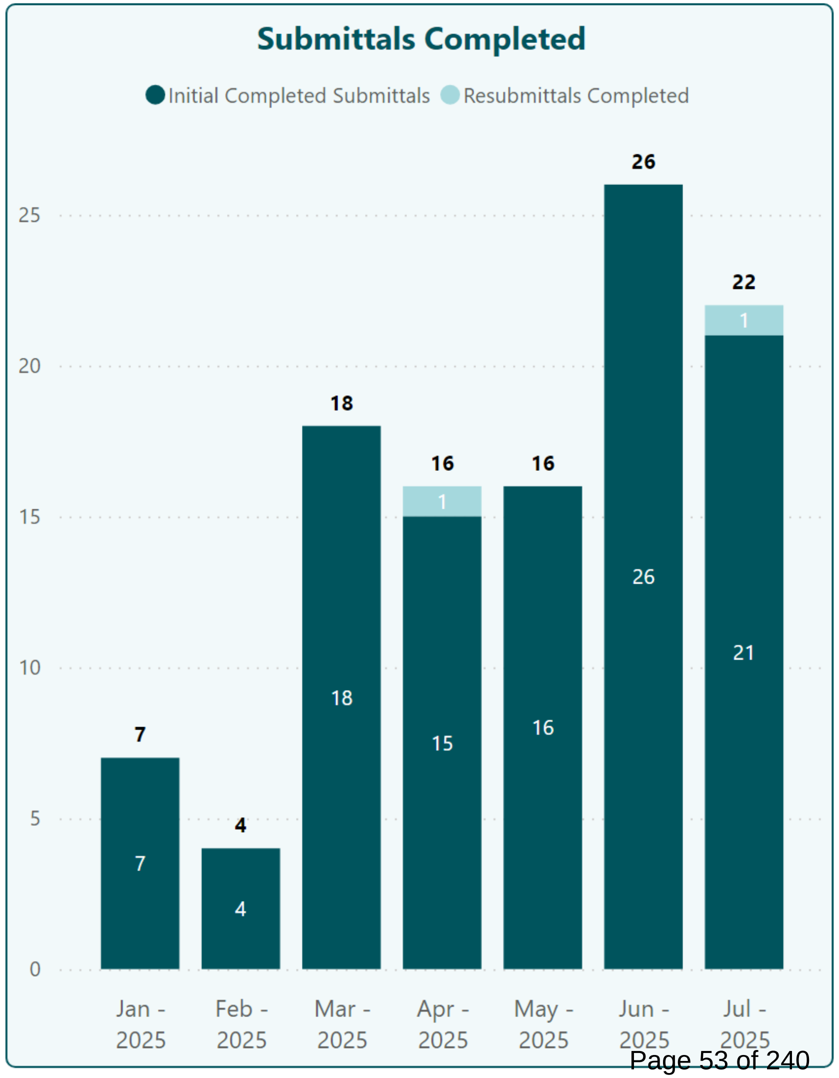
Residential

Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Residential



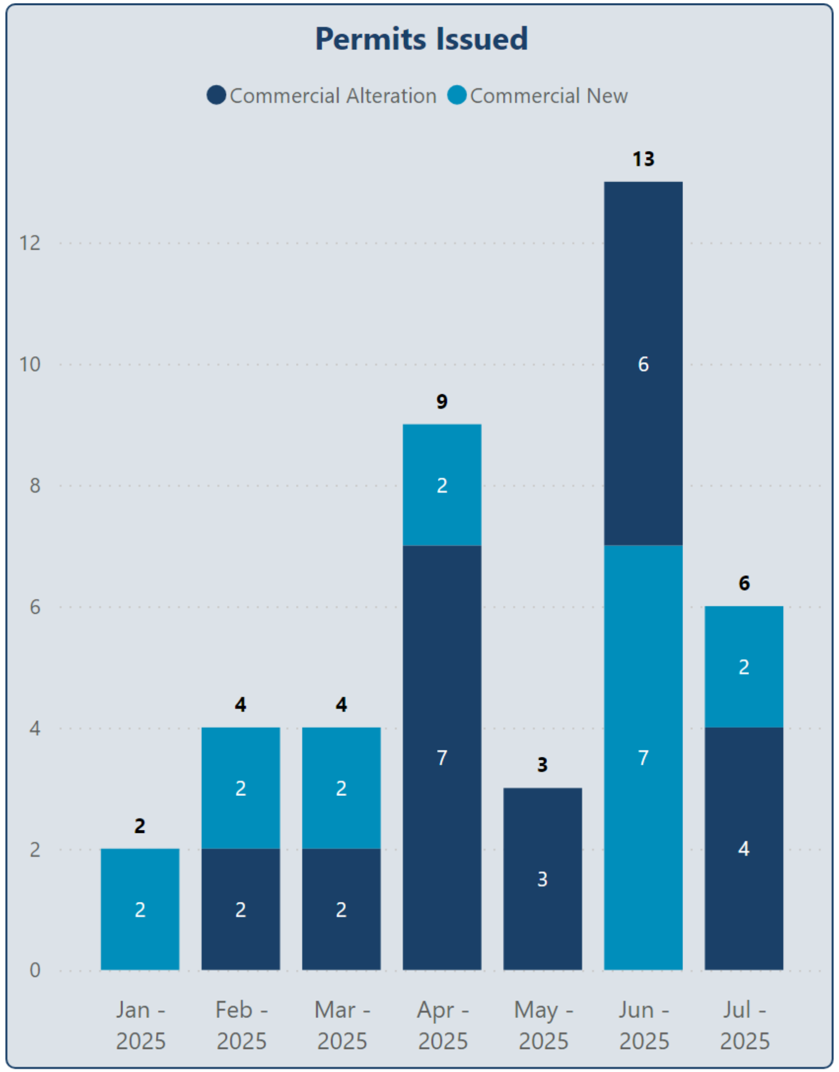


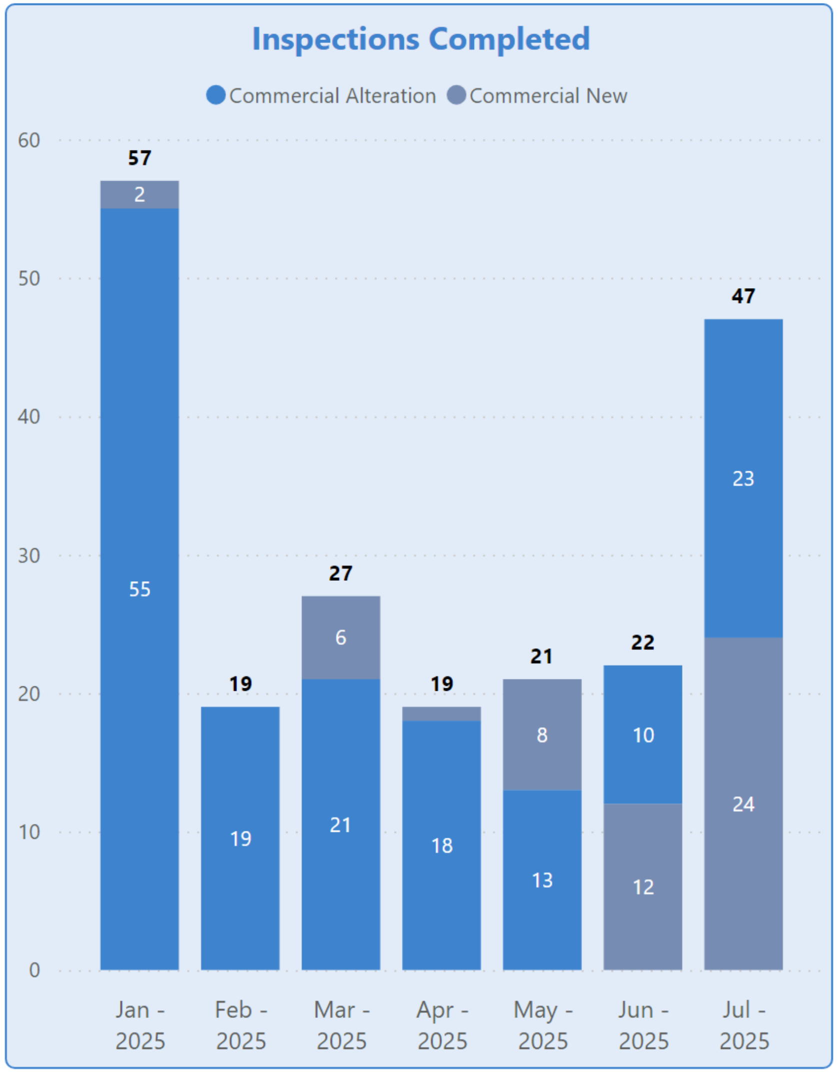


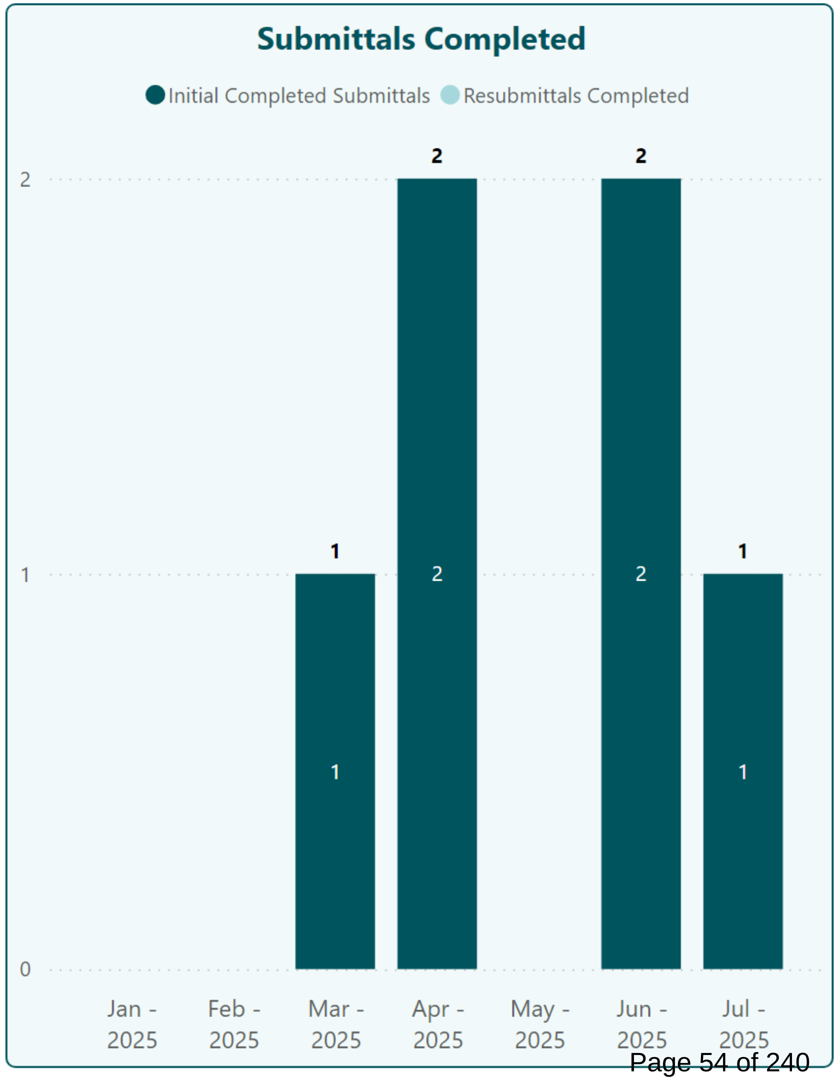
Commercial

Account Manager	Account Name	Month	Source	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	False

Commercial







Activity Detail

Account Manager	Account Name	Month	Source	Service Category	Book of Business
Alan Greene	Glendale, WI, City of	Multiple selections	All	All	False

Category Group Calculated	Permit Issued	Inspection Completed	Inspections Whole Passed	Inspections Part Passed	Inspections Passed %	Inspecctions Whole Failed	Inspections Failed Code Violation	Inspections Failed Not Present	Inspections Failed Not Ready	Inspections Failed Other
Residential	730	773	678	24	90.82%	71	37	17	17	0
Commercial	41	212	193	5	93.40%	14	5	1	8	0
Total	**771**	**985**	**871**	**29**	**91.37%**	**85**	**42**	**18**	**25**	**0**

READ THE
NORTH SHORE HEALTH DEPARTMENT
MONTHLY REPORT
AUGUST 2025

THIS REPORT HIGHLIGHTS THE WORK DONE IN EACH OF OUR FOUR PRIORITY AREAS OVER THE PAST MONTH, AS WELL AS OTHER IMPORTANT WORK AND ACTIVITIES DONE BY OUR DEPARTMENT.

OUR 4 PRIORITY AREAS

- **MENTAL & EMOTIONAL WELLBEING** for a Healthy North Shore
- **SUBSTANCE-FREE LIVING** for a Healthy North Shore
- **INJURY PREVENTION** ACROSS THE LIFESPAN for a Healthy North Shore
- **PHYSICAL ACTIVITY and NUTRITION** for a Healthy North Shore

The goal of these monthly reports is to showcase the work being done at the North Shore Health Department and to increase transparency with community leaders, partners, elected officials, and the public.

NORTH SHORE HEALTH DEPARTMENT

Serving the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay in Wisconsin

NORTH SHORE HEALTH DEPARTMENT

Monthly Report

MONTHLY REPORT — AUGUST 2025

NSHD Priority Areas

The goal of these monthly reports is to showcase the work being done at the North Shore Health Department and to increase transparency with community leaders, partners, elected officials, and the public.

We align our work with our department's four priority areas that were established in the last Community Health Improvement Plan (CHIP) published in 2020. The monthly report highlights the work done in each of our four priority areas over the past month, as well as other important work and activities done by our department. We completed our 2022-26 Community Health Assessment (CHA) which will lead into the development of a new CHIP with updated priority areas.

August Highlights

- The team worked numerous events in August, including Bayside Blue Night Out, North Shore Night Out, Shorewood connections group, Brown Deer Community Vibes, Brown Deer Farmers Market, and more.
- Both of our Car Passenger Safety Technicians attended a car seat event hosted by Safe Kids, where they gave away and fitted folks for car seats in Glendale. Over 10 families attended and were given seats (with installation by techs).
- Worked on improving communication skills and opportunities between County and State Emergency Management and Local Public Health Officials in regards to emergency response following the historic flooding Milwaukee county and other parts of the state faced this month.

Updates from the Health Officer

Supported PHEP Coordinator in flood response.

Co-facilitated Overdose Fatality Review (OFR) with PH Strategist.

Attended the South East Wisconsin Association of Local Health Departments and Boards (WALHDAB) Meeting.

NORTH SHORE HEALTH DEPARTMENT

Monthly Report

MONTHLY REPORT — AUGUST 2025

1 MENTAL HEALTH

Reviewed our first substance-related suicide case review for OFR and discussed numerous recommendations specifically around mental health.

4 Social Media Posts about mental health

Discussed mental health after the flooding and provided resources for services specifically after natural disasters.

Our Community Case Manager worked with the Community Advocates and attended their mental health and wellness event in conjunction with REDgen. Future similar event planning was also discussed.

2 SUBSTANCE USE

72 Boxes (144 doses) of Narcan throughout the North Shore

Of the **72** boxes of Narcan distributed this month, **20** were through our harm reduction vending machine.

Shared resources and amplified messaging around substance use, as well as promoted International Overdose Awareness Day.

Prepared for case review and held our Overdose Fatality Review (OFR), which included supporting a co-facilitator with our first substance-related suicide case review.

2 People trained in overdose response using Narcan

3 INJURY PREVENTION

After the major floods Wisconsin experienced, we shared numerous resources and education around mold mitigation, safe cleanup precautions, and guidance on waste removal for the community. Clean up kits with some PPE and guidance on reporting damages to 211 were also shared.

2 Car seat fittings with education provided to parents/caregivers

One of our PHNs completed additional education around bat exposure and precautions. This includes prophylactic treatment recommendations and exposure protocol.

4 PHYSICAL ACTIVITY & NUTRITION

Worked with Whitefish Bay Parks and Rec and Police on plans for the September bike rodeo.

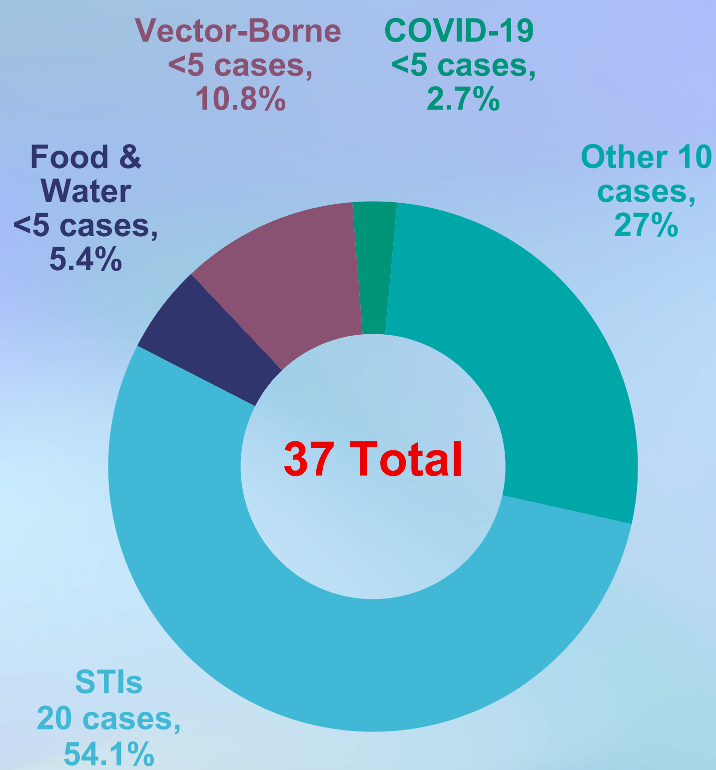
13 Social media posts on nutrition and healthy living

One of our PHNs attended a monthly Childhood Lead Poisoning Prevention webinar.

During our community events, our staff discussed nutrition and food safety, specifically during summer months.

Communicable Diseases

Probable + Confirmed Cases



4 Vaccines provided by PHNs

Case Management & Environmental Health

CASE MANAGEMENT UPDATES

28	Fall-specific calls dispatched, all of which were contacted
20	Referrals received and followed up on
32	Home visits
20	EMS consultations/trainings
5	Responses to overdoses
6	Community agency site visits

NORTH SHORE ENVIRONMENTAL HEALTH CONSORTIUM

49	3	5
Inspections	New Licenses	Animal Bite Follow-Ups

Workforce Development

- Our PH Strategist trained and onboarded with a new data collection/survey software that will allow us to create and collect more community surveys like those we use for our Community Health Assessments and Improvement Plans.
- Our Public Health Emergency Preparedness Coordinator attended an all-day Special Pathogens training, which was attended by Infection Preventionists, hospital staff, and other PHEP Coordinators in the region.
- Two of our PHNs attended DHS OPPA Narrative Training for Nurses, which provided guidance on how to have patient-centered conversations with community members around difficult topics like vaccines, etc.

Service Request - August 2025

Request Category	Created in period	Closed in period	Average days to close
Animal Concern	0	0	
Utility Billing Questions	0	0	
Property Maintenance and Building Code Violations	10	6	9.1
Speeding & Traffic Enforcement	1	1	6
Storm Drainage/Standing Water	1	1	1
Snow & Ice Control Service Request	0	0	
Request for Information	0	0	
Public Works Maintenance	0	0	
Illegal Dumping	1	1	5.2
Water Quality Issues	0	0	
Abandoned Vehicle	1	1	7
Miscellaneous Police	0	0	
Parks Maintenance	0	0	
General Suggestion or Concern	3	2	6.1
Pothole	0	0	
Miscellaneous Water	4	2	0.9
Restoration of City Work	0	0	
Right-of-Way Damage (From City Snow Control Operations)	0	0	
Sidewalk Repair	0	0	
Miscellaneous Sanitary Sewer	7	7	1.7
Miscellaneous	0	0	
Street Light	3	3	3.8
Miscellaneous Storm Sewer	5	5	0.7
Damage to City Property	0	0	
Street Sign	1	1	19.8
Traffic Signal	0	0	
Garbage and Recycling Collection	6	6	6.9
Tree Maintenance	10	6	8
Sink Hole/Ground Settling	2	2	8.3
Street Maintenance General	0	0	
General & Other	4	4	10.7
Dead Animal on City Property	0	0	
	59	**48**	**6.35**

Revenue	August 2025	Year to Date	Percent Budget	
General Fund	1,661,138.69	14,234,017.75	86.97%	
Proprietary Funds				
Water (900)	2,824.10	2,297,267.19	46.35%	
Sewer (201)	-	1,208,265.09	47.48%	
Stormsewer (250)	-	578,945.26	49.32%	
TOTAL	2,824.10	4,084,477.54		
Special Revenue Funds				
Environmental (260)	-	376,561.57	556.09%	
Police Acquisition (204)	-	7,535.21	128.48%	
Crime Prevention (205)	460.35	16,587.38	43.73%	
Economic Development (280)	-	-	0.00%	No activity for Economic Development fund
Refuse & Recycling (221)	30,817.56	230,582.00	23.44%	
Hotel (244)	98,643.90	515,359.43	51.20%	
Special Events (247)	5,420.23	64,166.85	87.81%	
Health & Human Services (248)	89,354.57	789,756.05	85.29%	
REM Park (270)	11,907.45	109,404.59	65.30%	
Anniversary (274)	7,375.83	55,480.00	34.68%	
ARPA Funds (290)	-	-	0.00%	no budget for ARPA fund
North Shore Court (275)	82,953.32	937,197.27	71.98%	
TOTAL	326,933.21	3,102,630.35		

Expenditures	August 2025	Year to Date	Percent Budget	
General Fund				
Mayor & Common Council (518.01)	6,092.73	62,209.20	68.96%	
Administration (518.02)	50,135.82	546,643.96	93.70%	
Finance (518.03)	35,511.07	208,358.46	77.81%	
Clerk (518.04)	19,640.23	159,955.89	64.03%	
Public Safety (520.19)	581,930.60	8,263,953.43	69.32%	
Public Works (522.51)	116,604.76	1,152,285.20	63.34%	
Community Development (528.15)	19,883.44	393,290.98	110.32%	
Community Health (524.41)	-	99,454.13	71.84%	
Building & Technology (518.12)	30,046.17	357,156.76	87.86%	
Library (526.71)	-	367,891.50	75.00%	
TOTAL	859,844.82	11,611,199.51		
Proprietary Funds				
Water (900)	182,126.02	1,757,221.89	34.07%	
Sewer (201)	25,463.66	967,452.06	38.54%	
Stormsewer (250)	29,567.94	411,057.15	29.84%	
TOTAL	237,157.62	3,135,731.10		
Special Revenue Funds				
Environmental (260)	2,566.73	19,889.56	42.32%	
Police Acquisition (204)	1,171.65	14,247.65	47.49%	
Crime Prevention (205)	5,033.96	27,001.80	90.01%	
Economic Development (280)	-	-	0.00%	No activity for Economic Development fund
Refuse & Recycling (221)	87,373.60	683,038.95	69.95%	
Hotel (244)	-	172,157.14	17.22%	
Special Events (247)	5,582.77	76,005.51	107.05%	
Health & Human Services (248)	-	616,504.72	66.90%	
REM Park (270)	21,504.93	149,106.30	89.19%	
Anniversary (274)	5,368.87	67,355.56	67.36%	
ARPA Funds (290)	892.38	444,796.65	100.00%	no budget for ARPA fund
North Shore Court (275)	15,693.58	865,429.92	66.47%	
TOTAL	145,188.47	3,135,533.76		

August 2025	1-Jan Fund Balance	Fund + or -	Current Fund Balance		
General Fund	6,579,694.00	4,778,991.24	11,358,685.24		Property tax revenue already recorded for entire fiscal period
Proprietary Funds	3,511,047.21	925,736.89	4,436,784.10	*	Net current assets. This method can indicate the liqudity of assets
	25,459,706.00	948,746.44	26,408,452.44	**	Net of Revenue & Expenditures. This method is aligned with the calculation for other funds.
	25,459,706.00	(21,892,074.77)	3,567,631.23	***	Cash balance. This method uses total balance in cash account and this is the most conservative method.
Special Revenue Funds					
Environmental (260)	1,208,366.00	356,672.01	1,565,038.01		
Police Acquisition (204)	156,984.00	(6,712.44)	150,271.56		
Crime Prevention (205)	128,591.00	(10,414.42)	118,176.58		
Economic Development (280)	-	-	-		
Recycling (221)	36,401.00	(452,456.95)	(416,055.95)		timing of revenue is later in the year.
Hotel (244)	212,407.00	343,202.29	555,609.29		
Special Events (247)	(32,079.00)	(11,838.66)	(43,917.66)		historically negative balance
Health & Human Services (248)	318,195.00	173,251.33	491,446.33		
REM Park (270)	(22,961.00)	(39,701.71)	(62,662.71)		historically negative balance
Anniversary (274)	-	(11,875.56)	(11,875.56)		
ARPA Funds (290)	104,513.00	(444,796.65)	(340,283.65)		
North Shore Court (275)	(52,827.00)	71,767.35	18,940.35		historically negative balance
	2,057,590.00	(32,903.41)	2,024,686.59		
TOTAL	12,148,331.21	5,671,824.72	17,820,155.93		

*Current Assets - Current Liabilities = Net Current Assets

**Revenue-Expenditure=Net of Revenues & Expenditures

***Cash balance

Revenue by Month	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Proprietary Funds:													
Water	11,882.49	1,961.21	1,104,980.80	1,224.53	14,323.38	1,144,462.98	15,607.70	2,824.10					2,297,267.19
Sewer	0.00	1,869.83	580,959.14	0.00	35,107.75	590,328.37	0.00	0.00					1,208,265.09
Storm	0.00	0.00	289,502.63	0.00	0.00	289,442.63	0.00	0.00					578,945.26
TOTAL	11,882.49	3,831.04	1,975,442.57	1,224.53	49,431.13	2,024,233.98	15,607.70	2,824.10					4,084,477.54
General Funds:													
Property Taxes	3,641,164.98	2,380,854.43	0.00	1,433,730.52	259,439.60	962,027.73	0.00	1,299,802.69					9,977,019.95
Intergovernmental	287,209.95	32,699.46	1,934.31	380,689.39	270,371.99	57,842.86	1,024,531.39	0.00					2,055,279.35
Licenses & Permits	71,386.79	255,995.98	64,868.05	67,380.07	58,189.03	206,232.29	48,090.14	238,886.71					1,011,029.06
Fines	10,066.25	60,531.14	97,370.66	80,917.99	1,371.82	43,783.09	28,409.92	10,445.00					332,895.87
General Government	109,285.41	105,431.76	116,000.87	108,043.67	99,244.29	93,217.34	114,565.89	112,004.29					857,793.52
TOTAL	4,119,113.38	2,835,512.77	280,173.89	2,070,761.64	688,616.73	1,363,103.31	1,215,597.34	1,661,138.69	0.00	0.00	0.00	0.00	14,234,017.75

CITY OF GLENDALE
5909 North Milwaukee River Parkway
Glendale, WI 53209
MINUTES- Common Council

Monday, September 8, 2025

6:00 PM

1. Roll Call and Pledge of Allegiance

Mayor Bryan Kennedy called the Common Council Meeting to order at 6:02 PM.

Roll Call:
Present: Mayor Bryan Kennedy, Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling (virtual), and Ald. Shaw (virtual).
Other Officials Present: City Administrator Karl Warwick, Deputy City Administrator Jessica Ballweg, City Attorney Nathan Bayer, Deputy City Clerk Abigail Slack, and Assistant to the Administrator Ben Polony.
Absent: Ald. Daugherty.

2. Public Comment

Glendale residents, business owners, and property owners are invited to speak to the Council on items that are not on tonight's agenda but are within the City's ability to regulate or control.

Kathleen Carey (5711 N Crestwood Blvd) requested that someone from the Department of Public Works come out to the Crestwood neighborhood to trim the bushes that are along the side of the road, which block residents' views when pulling out of driveways.

3. Consent Agenda

Motion made by Ald. Vukovic, and seconded by Ald. Bailey to approve the Consent Agenda. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

a. Adoption of the Minutes: August 11th, 2025 Common Council Meeting

b. Approval: Final Pay Request - LaLonde Contractors, Inc. for $89,399.84 for the 2024 ARPA Sidewalk Project

c. Approval: Accounts Payable

d. Approval: Fall 2025 Newsletter

4. Unfinished Business

a. Review: Speed Limit Study on North Green Bay Avenue, between West Brantwood Avenue and West Good Hope Road.

City Administrator Karl Warwick and City Engineer Mustafa Emir provided an overview of the recently completed Speed Limit Study conducted on North Green Bay Avenue, between Brantwood Avenue and West Good Hope Road. Following the findings of this study, City Engineer Mustafa Emir recommended maintaining the existing speed limit of 40 MPH. Ald. Steve Schmelzling expressed concerns regarding pedestrian and bicyclist safety in the area and proposed a reduction of the speed limit to 35 MPH.

5. New Business

The public may speak to the Council prior to the beginning of deliberations on these items, provided they have notified their respective Alderperson or the Mayor in advance of this meeting.

a. Review: August 9th Flooding Event and City Actions

City Administrator Karl Warwick provided a brief presentation regarding the recent flooding event that occurred on August 9th and 10th, 2025. During his presentation, City Administrator Karl Warwick highlighted that the 53209 ZIP Code received the second-highest amount of rainfall within Milwaukee County during this period. Over the course of two weeks dedicated to flood debris collection, the City successfully collected approximately 628 tons—equivalent to 1.28 million pounds—of debris, reflecting the substantial impact on residents and infrastructure within Glendale.

b. Review and Possible Action: *Approval of Appointments* — Glendale Youth Council Applicants

Mayor Bryan Kennedy provided a brief update on the newly established Glendale Youth Council and extended his congratulations to the individuals selected to participate in the program. Motion made by Ald. Shaw, and seconded by Ald. Gelhard to approve the Appointments of the Glendale Youth Council Applicants. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

c. Review and Possible Action: *Proclamation* - National See Tracks, Think Train Week in Glendale

Motion made by Ald. Vukovic, and seconded by Ald. Gelhard to approve the Proclamation - National See Tracks, Think Train Week. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

d. Review and Approval: *Competitive Funding Agreement* - Metropolitan Milwaukee Sewerage District (MMSD) - 2025 Private Property Inflow Infiltration Reduction Program, not to exceed $1,071,651.

City Administrator Karl Warwick and City Engineer Mustafa Emir provided an update on the ongoing sewer lateral program, which is currently structured as a four-to five-year initiative. City Administrator Karl Warwick expressed his intent to expedite the program, aiming to transition it into a three-to-four-year timeline in order to enhance efficiency and deliver improvements to residents more quickly.

He informed the Council that the Milwaukee Metropolitan Sewerage District (MMSD) is covering 100% of the project costs, beginning with the replacement of 37 laterals in the Crestwood neighborhood. Furthermore, MMSD is in the process of developing a comprehensive plan to review all 170 homes that have enrolled in the program, ensuring a thorough assessment and prioritization of needs as the program advances.

Motion made by Ald. Bailey, and seconded by Ald. Shaw to approve the Competitive Funding Agreement - Metropolitan Milwaukee Sewerage District (MMSD) - 2025 Private Property Inflow Infiltration Reduction Program, not to exceed $1,071,651. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

e. Review and Approval: *Construction Engineering Services* - 2026 Glendale PPII Lateral Replacement Construction Phase - Clark Dietz Construction Engineering Services PSA, not to exceed $139,690 as part of MMSD Agreement M10005GL04

Motion made by Ald. Shaw, and seconded by Ald. Gelhard to approve the Construction Engineering Services - 2026 Glendale PPII Lateral Replacement Construction Phase - Clark Dietz Construction Engineering Services PSA, not to exceed $139,690 as part of MMSD Agreement M10005GL04. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

f. Review and Approval: *Design Engineering Services Amendment* - 2025 Glendale PPII Lateral Replacement Design Phase – Clark Dietz Design Engineering Services Amendment 1, not to exceed $16,530 as part of MMSD Agreement M10005GL03

City Administrator Karl Warwick briefly discussed the change order of the 2025 Glendale PPII Lateral Replacement Design Phase. Motion made by Ald. Schmelzling, and seconded by Ald. Vukovic to approve the Design Engineering Services Amendment - 2025 Glendale PPII Lateral Replacement Design Phase – Clark Dietz Design Engineering Services Amendment 1, not to exceed $16,530 as part of MMSD Agreement M10005GL03. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

6. Commission, Committee, Board, and Staff Reports

This is an Opportunity for Council Members to Report on their Respective Committees, Commissions, Boards of which they serve as a Member and for Staff and Administrator updates.

At the September 8th, 2025 Common Council Meeting, the City of Glendale recognizes Mayor Bryan Kennedy and Deputy City Administrator Jessica Ballweg for their 10 years of service with the city.

7. Adjournment

Motion made by Ald. Vukovic, and seconded by Ald. Gelhard to adjourn the September 8th, 2025, Common Council Meeting. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

Mayor Bryan Kennedy called the Common Council Meeting to adjourn at 6:56 PM.

[MIN_SIGNATURES]

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5909 North Milwaukee River Parkway
Glendale, WI 53209
MINUTES- Common Council

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Motion made by Ald. Bailey, and seconded by Ald. Shaw to approve the Competitive Funding Agreement - Metropolitan Milwaukee Sewerage District (MMSD) - 2025 Private Property Inflow Infiltration Reduction Program, not to exceed $1,071,651. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

e. <u>Review and Approval:</u> *Construction Engineering Services* - 2026 Glendale PPII Lateral Replacement Construction Phase - Clark Dietz Construction Engineering Services PSA, not to exceed $139,690 as part of MMSD Agreement M10005GL04

Motion made by Ald. Shaw, and seconded by Ald. Gelhard to approve the Construction Engineering Services - 2026 Glendale PPII Lateral Replacement Construction Phase - Clark Dietz Construction Engineering Services PSA, not to exceed $139,690 as part of MMSD Agreement M10005GL04. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

f. <u>Review and Approval:</u> *Design Engineering Services Amendment* - 2025 Glendale PPII Lateral Replacement Design Phase – Clark Dietz Design Engineering Services Amendment 1, not to exceed $16,530 as part of MMSD Agreement M10005GL03

City Administrator Karl Warwick briefly discussed the change order of the 2025 Glendale PPII Lateral Replacement Design Phase. Motion made by Ald. Schmelzling, and seconded by Ald. Vukovic to approve the Design Engineering Services Amendment - 2025 Glendale PPII Lateral Replacement Design Phase – Clark Dietz Design Engineering Services Amendment 1, not to exceed $16,530 as part of MMSD Agreement M10005GL03. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

6. Commission, Committee, Board, and Staff Reports

This is an Opportunity for Council Members to Report on their Respective Committees, Commissions, Boards of which they serve as a Member and for Staff and Administrator updates.

At the September 8th, 2025 Common Council Meeting, the City of Glendale recognizes Mayor Bryan Kennedy and Deputy City Administrator Jessica Ballweg for their 10 years of service with the city.

7. Adjournment

Motion made by Ald. Vukovic, and seconded by Ald. Gelhard to adjourn the September 8th, 2025, Common Council Meeting. Ayes: Ald. Vukovic, Ald. Gelhard, Ald. Bailey, Ald. Schmelzling, and Ald. Shaw. Noes: None. Abstain: None. Absent: Ald. Daugherty.

Mayor Bryan Kennedy called the Common Council Meeting to adjourn at 6:56 PM.

[MIN_SIGNATURES]

Glendale Wisconsin
Rich Past • Bright Future

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT:	*Ordinance* - Amending Schedule A Speed Limits to lower the Speed Limit on Green Bay Road between West Brantwood Avenue and Good Hope Road from 40 miles per hour to 35 miles per hour.
FROM:	Karl Warwick, City Administrator
MEETING:	September 22, 2025 Common Council Meeting
MEETING DATE:	September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	NA
Budgeted Revenue:	NA

STATUTORY REFERENCE:

Wisconsin Statutes:	NA
Municipal Code:	Schedule A – "Speed Limits Established" as part of Section 10.1.12

BACKGROUND & ANALYSIS: The enclosed ordinance would amend Schedule A Speed Limits to lower the speed limit on Green Bay Road between West Brantwood Avenue to Good Hope Road from 40 miles per hour to 35 miles per hour.

This ordinance amendment was recommended for consideration by the Common Council following a review of a speed study in this area.

RECOMMENDATION: Adopt the ordinance if the Common Council desires to amend the speed limit on Green Bay Road to 35 MPH from Brandtwood to Good Hope.

ACTION REQUESTED: Adopt the ordinance if the Common Council desires to amend the speed limit on Green Bay Road to 35 MPH from Brandtwood to Good Hope.

ATTACHMENTS:

Ordinance Speed Limit Jean Nicolet Schedule A

ORDINANCE NO. 2025 - ____

Amending Schedule A – "Speed Limits Established" as part of Section 10.1.12 to reduce the Speed Limit on North Green Bay Avenue, between West Brantwood Avenue and West Good Hope Road from 40 MPH to 35 MPH

The Mayor and the Common Council of the City of Glendale, Milwaukee County, Wisconsin, do herewith ordain as follows, to-wit:

SECTION I

That Schedule A of Title 10, Chapter 1, Section 12 of the Code of Ordinances is hereby amended as follows:

"SCHEDULE A
SPEED LIMITED ESTABLISHED"
(A PART OF SECTION 10.1.12)

2. On State Trunk Highway 57 (North Green Bay Road) between West Brantwood Avenue and West Good Hope Road, 35 miles per hour.

SECTION II

If any subsection, section or portions of this article or the sections of this ordinance as enacted hereunder is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portions shall be deemed a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portions hereof.

SECTION III

All ordinances or parts of ordinances contravening the terms and provisions of this ordinance are hereby to that extent repealed.

SECTION IV

This Ordinance shall take effect upon passage and publication as provided by law, and the City Clerk shall so amend the Code of Ordinances of the City of Glendale and shall indicate the date and number of this amending ordinance therein.

PASSED AND ADOPTED by the Common Council of the City of Glendale, this 9th day of June 2025.

CITY OF GLENDALE

____

Bryan Kennedy, Mayor

Countersigned:

____

Deputy City Clerk

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT:	Review and Acceptance of 2024 Financial Audit
FROM:	Karl Warwick, City Administrator
MEETING:	September 22, 2025 Common Council Meeting
MEETING DATE:	September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	NA
Budgeted Revenue:	NA

STATUTORY REFERENCE:

Wisconsin Statutes:	NA
Municipal Code:	NA

BACKGROUND & ANALYSIS: The City recently completed the 2024 Financial Audit. Representatives from the City's Contractual Audit Firm, Clifton, Larson, and Allen, will be present to review the results of the Financial Audit.

RECOMMENDATION: Review and request the 2024 Financial Audit be filed.

ACTION REQUESTED: Review and request the 2024 Financial Audit be filed.

ATTACHMENTS:

2024 Glendale FS, 2024 Glendale Governance letter, 2024 Glendale IC letter, City of Glendale, Wisconsin – Audit Results

CITY OF GLENDALE

Glendale, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2024

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CITY OF GLENDALE

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

City Council
City of Glendale
Glendale, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glendale, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Glendale's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glendale, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Glendale and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Glendale's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Glendale's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Glendale's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Glendale's basic financial statements. The supplementary information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
September 16, 2025

BASIC FINANCIAL STATEMENTS

CITY OF GLENDALE

STATEMENT OF NET POSITION
As of December 31, 2024

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	$ 14,777,563	$ 1,957,929	$ 16,735,492
Receivables (net)			
Taxes	19,800,128	-	19,800,128
Accounts	6,855,906	2,762,872	9,618,778
Due from other governments	271,722	-	271,722
Internal balances	296,113	(296,113)	-
Inventories	-	81,252	81,252
Prepaid items	338,690	-	338,690
Restricted assets			
Cash and investments	-	519,343	519,343
Deposit with insurance company	658,835	-	658,835
Other assets	-	441	441
Capital assets			
Land	2,655,860	52,186	2,708,046
Other capital assets, net of accumulated depreciation	25,695,322	33,063,348	58,758,670
Total Assets	71,350,139	38,141,258	109,491,397
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	6,359,063	326,399	6,685,462
OPEB related amounts	2,662,856	23,719	2,686,575
Total Deferred Outflows of Resources	9,021,919	350,118	9,372,037
LIABILITIES			
Accounts payable and other accrued liabilities	2,181,826	1,378,203	3,560,029
Accrued interest	306,527	73,004	379,531
Unearned revenues	346,510	-	346,510
Noncurrent liabilities			
Net pension liability	707,644	35,819	743,463
Due within one year	7,463,045	1,706,163	9,169,208
Due in more than one year	49,440,917	7,770,212	57,211,129
Total Liabilities	60,446,469	10,963,401	71,409,870
DEFERRED INFLOWS OF RESOURCES			
Pension related amounts	3,791,359	191,904	3,983,263
OPEB related amounts	2,785,718	29,264	2,814,982
Subsequent year tax levy	19,800,128	-	19,800,128
Total Deferred Inflows of Resources	26,377,205	221,168	26,598,373
NET POSITION			
Net investment in capital assets	8,394,306	23,797,008	32,191,314
Restricted for			
Emergency fund	-	97,600	97,600
Maintenance	-	421,743	421,743
TIF Purposes	6,152,574	-	6,152,574
Unrestricted (deficit)	(20,998,496)	2,990,456	(18,008,040)
TOTAL NET POSITION (DEFICIT)	$ (6,451,616)	$ 27,306,807	$ 20,855,191

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	$ 3,424,490	$ 1,102,341	$ 982,675	$ -
Public safety	11,075,208	2,158,281	102,799	-
Public works	7,370,081	449,083	1,156,996	479,501
Health and human services	1,079,854	-	-	-
Culture, education and recreation	1,036,119	71,560	157,851	-
Conservation and development	2,610,134	1	488,012	-
Interest and fiscal charges	1,485,475	-	-	-
Total Governmental Activities	28,081,361	3,781,266	2,888,333	479,501
Business-type Activities				
Water Utility	3,142,227	4,155,424	-	1,444,322
Sewer Utility	2,348,121	2,403,171	-	-
Storm Water Utility	1,136,917	1,158,506	-	-
Total Business-type Activities	6,627,265	7,717,101	-	1,444,322
Total	$ 34,708,626	$ 11,498,367	$ 2,888,333	$ 1,923,823

General Revenues
Taxes
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for TIF districts
Property taxes, levied for other
Intergovernmental revenues not restricted to specific programs
Investment income
Miscellaneous
Transfers
Total General Revenues and Transfers

Change in net position

NET POSITION (DEFICIT) - Beginning of Year

NET POSITION (DEFICIT) - END OF YEAR

See accompanying notes to the financial statements.

Net (Expenses) Revenues and Changes in Net Position		
Governmental Activities	Business-type Activities	Totals
$ (1,339,474)	$ -	$ (1,339,474)
(8,814,128)	-	(8,814,128)
(5,284,501)	-	(5,284,501)
(1,079,854)	-	(1,079,854)
(806,708)	-	(806,708)
(2,122,121)	-	(2,122,121)
(1,485,475)	-	(1,485,475)
(20,932,261)	-	(20,932,261)
-	2,457,519	2,457,519
-	55,050	55,050
-	21,589	21,589
-	2,534,158	2,534,158
(20,932,261)	2,534,158	(18,398,103)
10,874,998	-	10,874,998
3,185,546	-	3,185,546
4,723,197	-	4,723,197
957,392	-	957,392
1,546,092	-	1,546,092
1,045,349	127,900	1,173,249
687,615	-	687,615
814,957	(814,957)	-
23,835,146	(687,057)	23,148,089
2,902,885	1,847,101	4,749,986
(9,354,501)	25,459,706	16,105,205
$ (6,451,616)	$ 27,306,807	$ 20,855,191

See accompanying notes to the financial statements.

CITY OF GLENDALE

BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2024

	General
ASSETS	
Cash and investments	$ 6,011,742
Receivables (net)	
Taxes	9,694,876
Accounts	254,806
Due from other governments	-
Due from other funds	233,930
Prepaid items	281,994
TOTAL ASSETS	$ 16,477,348
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	$ 385,607
Accrued liabilities	566,325
Unearned revenue	-
Deposits	536,306
Due to other funds	-
Total Liabilities	1,488,238
Deferred Inflows of Resources	
Subsequent year tax levy	9,694,876
Unavailable revenues	47,369
Total Deferred Inflows of Resources	9,742,245
Fund Balances	
Nonspendable	281,994
Restricted	-
Committed	-
Unassigned (deficit)	4,964,871
Total Fund Balances (deficit)	5,246,865
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 16,477,348

Amounts reported for governmental activities
in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds. See Note II. A.

Internal Service fund net position

Deferred outflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.

Deferred inflows of resources related to pensions and OPEBs do not relate to current financial resources and are not reported in the governmental funds.

Some receivables that are not current available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.

Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds. See Note II. A.

NET POSITION (DEFICIT) OF GOVERNMENTAL ACTIVITIES

See accompanying notes to the financial statements.

Debt Service	General Capital Projects	TIF #7 Capital Projects	TIF #8 Capital Projects	Nonmajor Governmental Funds	Totals
$ -	$ 580,403	$ 3,843,652	$ 2,316,485	$ 1,615,635	$ 14,367,917
4,031,244	-	2,613,684	2,427,523	1,032,801	19,800,128
6,335,626	156,666	-	-	108,808	6,855,906
-	271,722	-	-	-	271,722
-	-	-	-	296,113	530,043
-	-	-	-	56,696	338,690
$ 10,366,870	$ 1,008,791	$ 6,457,336	$ 4,744,008	$ 3,110,053	$ 42,164,406
$ -	$ 478,403	$ -	$ 2,635	$ 195,399	$ 1,062,044
-	-	-	-	9,826	576,151
-	-	-	-	346,510	346,510
-	-	-	-	7,325	543,631
-	-	-	-	233,930	233,930
-	478,403	-	2,635	792,990	2,762,266
4,031,244	-	2,613,684	2,427,523	1,032,801	19,800,128
6,335,626	530,388	-	4,928	-	6,918,311
10,366,870	530,388	2,613,684	2,432,451	1,032,801	26,718,439
-	-	-	-	56,696	338,690
-	-	3,843,652	2,308,922	-	6,152,574
-	-	-	-	1,525,200	1,525,200
-	-	-	-	(297,634)	4,667,237
-	-	3,843,652	2,308,922	1,284,262	12,683,701
$ 10,366,870	$ 1,008,791	$ 6,457,336	$ 4,744,008	$ 3,110,053	
					28,351,182
					1,068,481
					9,021,919
					(6,577,077)
					6,918,311
					(57,918,133)
					$ (6,451,616)

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General
REVENUES	
Taxes	$ 10,249,561
Intergovernmental	2,879,856
Licenses and permits	678,681
Fines, forfeitures and penalties	497,622
Public charges for services	790,350
Investment income	542,898
Miscellaneous	229,541
Total Revenues	15,868,509
EXPENDITURES	
Current	
General government	2,347,099
Public safety	11,522,590
Public works	2,442,334
Health and human services	106,994
Culture, recreation and education	484,443
Conservation and development	89,563
Capital outlay	-
Debt service	
Principal	-
Interest and fees	-
Total Expenditures	16,993,023
Excess (deficiency) of revenues over expenditures	(1,124,514)
OTHER FINANCING SOURCES (USES)	
Debt premium	-
Debt issued	-
Transfers in	1,947,858
Transfers out	(2,156,173)
Total Other Financing Sources (Uses)	(208,315)
Net Change in Fund Balances	(1,332,829)
FUND BALANCES - Beginning of Year (Deficit)	6,579,694
FUND BALANCES - END OF YEAR (DEFICIT)	$ 5,246,865

See accompanying notes to the financial statements.

Debt Service	General Capital Projects	TIF #7 Capital Projects	TIF #8 Capital Projects	Nonmajor Governmental Funds	Totals
$ 3,185,383	$ -	$ 2,903,292	$ 1,819,905	$ 1,581,832	$ 19,739,973
-	260	432,133	55,268	61,707	3,429,224
-	-	.	-	-	678,681
-	-	-	-	-	497,622
-	-	-	-	695,797	1,486,147
-	-	248,371	149,688	104,392	1,045,349
479,501	81,999	-	1	2,229,211	3,020,253
3,664,884	82,259	3,583,796	2,024,862	4,672,939	29,897,249
-	-	-	-	765,748	3,112,847
-	-	-	-	101,604	11,624,194
-	-	-	-	1,152,015	3,594,349
-	-	-	-	972,860	1,079,854
-	-	-	-	402,125	886,568
-	-	-	2,132,272	342,514	2,564,349
-	5,279,662	4,497	44,800	576,500	5,905,459
4,699,291	-	-	-	-	4,699,291
1,778,192	-	-	-	-	1,778,192
6,477,483	5,279,662	4,497	2,177,072	4,313,366	35,245,103
(2,812,599)	(5,197,403)	3,579,299	(152,210)	359,573	(5,347,854)
-	304,594	-	-	-	304,594
-	4,500,000	-	-	-	4,500,000
3,115,119	1,197,475	-	-	9,467	6,269,919
-	-	(2,156,421)	-	(1,142,368)	(5,454,962)
3,115,119	6,002,069	(2,156,421)	-	(1,132,901)	5,619,551
302,520	804,666	1,422,878	(152,210)	(773,328)	271,697
(302,520)	(804,666)	2,420,774	2,461,132	2,057,590	12,412,004
$ -	$ -	$ 3,843,652	$ 2,308,922	$ 1,284,262	$ 12,683,701

See accompanying notes to the financial statements.

CITY OF GLENDALE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Net change in fund balances - total governmental funds	$ 271,697
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However in the statement of net position the cost of these assets are capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide statements	5,905,459
Some items reported as capital outlay were not capitalized	(2,912,115)
Net book value of retired assets	(141,045)
Depreciation is reported in the government-wide financial statements	(1,919,231)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt issued	(4,500,000)
Principal repaid	4,699,291
Debt premium on current year issuance	(304,594)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	
Sponsor receivables	279,888
Other	(7,848)
Internal service fund change in net position	47,758
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	5,979
Debt premium amortization (net)	216,142
Other post employment obligations	(666,359)
Net pension liability (asset)	1,804,111
Deferred outflows of resources related to pensions and OPEBs	(3,208,081)
Deferred inflows of resources related to pensions and OPEBs	3,255,258
Accrued interest	76,575
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 2,902,885

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Storm Water Utility	Totals	
ASSETS					
Current Assets					
Cash and investments	$ 175,553	$ 1,300,401	$ 481,975	$ 1,957,929	$ 409,646
Receivables					
Accounts	2,762,872	-	-	2,762,872	-
Due from other funds	-	2,996,547	558,314	3,554,861	-
Inventories	81,252	-	-	81,252	-
Total Current Assets	3,019,677	4,296,948	1,040,289	8,356,914	409,646
Noncurrent Assets					
Restricted Assets					
Cash and investments	519,343	-	-	519,343	-
Deposit with insurance company	-	-	-	-	658,835
Capital assets					
Land	52,186	-	-	52,186	-
Property and equipment	40,507,623	4,743,416	7,031,405	52,282,444	-
Less: Accumulated depreciation	(14,148,933)	(2,302,349)	(2,767,814)	(19,219,096)	-
Other Assets					
Non-utility property - net value	441	-	-	441	-
Total Noncurrent Assets	26,930,660	2,441,067	4,263,591	33,635,318	658,835
Total Assets	29,950,337	6,738,015	5,303,880	41,992,232	1,068,481
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflow related to life OPEB	15,910	2,701	5,108	23,719	-
Deferred outflow related to pension	229,191	39,550	57,658	326,399	-
Total Deferred Outflows of Resources	245,101	42,251	62,766	350,118	-

See accompanying notes to the financial statements.

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Storm Water Utility	Totals	
LIABILITIES					
Current Liabilities					
Accounts payable	387,424	780,142	180,570	1,348,136	-
Accrued payroll	17,565	7,380	5,122	30,067	-
Due to other funds	3,850,974	-	-	3,850,974	-
Current portion of long-term debt	1,536,497	79,178	76,121	1,691,796	-
Compensated absences	4,789	4,789	4,789	14,367	-
Accrued interest payable	71,342	680	982	73,004	-
Total Current Liabilities	5,868,591	872,169	267,584	7,008,344	-
Noncurrent Liabilities					
Bonds and notes payable	7,634,921	22,456	56,584	7,713,961	-
Net life OPEB liability	37,738	6,408	12,105	56,251	-
Net pension liability	25,172	4,358	6,289	35,819	-
Total Noncurrent Liabilities	7,697,831	33,222	74,978	7,806,031	-
Total Liabilities	13,566,422	905,391	342,562	14,814,375	-
DEFERRED INFLOWS OF RESOURCES					
Deferred inflow related to life OPEB	19,633	3,334	6,297	29,264	-
Deferred inflow related to pension	134,863	23,348	33,693	191,904	-
Total Deferred Inflows of Resources	154,496	26,682	39,990	221,168	-
NET POSITION					
Net investment in capital assets	17,239,458	2,396,960	4,160,590	23,797,008	-
Restricted for					
Emergency fund	97,600	-	-	97,600	-
Maintenance	421,743	-	-	421,743	-
Unrestricted	(1,284,281)	3,451,233	823,504	2,990,456	1,068,481
TOTAL NET POSITION	$ 16,474,520	$ 5,848,193	$ 4,984,094	$ 27,306,807	$ 1,068,481

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Storm Water Utility	Total	
OPERATING REVENUES					
Charges for services and sales	$ 4,155,424	$ 2,403,171	$ 1,158,506	$ 7,717,101	$ -
Other operating revenues	-	-	-	-	105,210
Total Operating Revenues	4,155,424	2,403,171	1,158,506	7,717,101	105,210
OPERATING EXPENSES					
Operation and maintenance	2,208,119	2,239,929	1,011,168	5,459,216	83,923
Depreciation	736,122	103,999	109,121	949,242	-
Total Operating Expenses	2,944,241	2,343,928	1,120,289	6,408,458	83,923
Operating income	1,211,183	59,243	38,217	1,308,643	21,287
NONOPERATING REVENUES (EXPENSES)					
Investment income	12,725	84,031	31,144	127,900	26,471
Grant revenue	-	-	-	-	-
Other expense	-	(1,301)	(13,338)	(14,639)	-
Interest expense	(197,986)	(2,892)	(3,290)	(204,168)	-
Total Nonoperating Revenues (Expenses)	(185,261)	79,838	14,516	(90,907)	26,471
Income Before Transfers	1,025,922	139,081	52,733	1,217,736	47,758
TRANSFERS					
Capital contributions	1,444,322	-	-	1,444,322	-
Transfers out - tax equivalent	(814,957)	-	-	(814,957)	-
Total Transfers	629,365	-	-	629,365	-
CHANGE IN NET POSITION	1,655,287	139,081	52,733	1,847,101	47,758
NET POSTION - Beginning of Year	14,819,233	5,709,112	4,931,361	25,459,706	1,020,723
NET POSITION - END OF YEAR	$ 16,474,520	$ 5,848,193	$ 4,984,094	$ 27,306,807	$ 1,068,481

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Storm Water Utility	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 3,637,200	$ 2,441,996	$ 1,158,506	$ 7,237,702	$ -
Receipts from (payments to) other funds	1,201,463	(1,096,396)	(68,794)	36,273	105,210
Paid to suppliers for goods and services	(1,949,866)	(1,678,381)	(680,955)	(4,309,202)	(105,210)
Paid to employees for services	(472,404)	(203,233)	(223,841)	(899,478)	-
Net Cash Flows From Operating Activities	2,416,393	(536,014)	184,916	2,065,295	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Payments to city for tax equivalent	(814,957)	-	-	(814,957)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(234,793)	-	-	(234,793)	-
Debt issued	320,000	-	-	320,000	-
Debt retired	(1,455,680)	(114,164)	(106,261)	(1,676,105)	-
Premium issued	22,253	-	-	22,253	-
Grant funds received	-	-	-	-	-
Capital Contributions	-	(1,301)	(13,338)	(14,639)	-
Interest paid	(354,974)	(2,892)	(3,290)	(361,156)	-
Net Cash Flows From Capital and Related Financing Activities	(1,703,194)	(118,357)	(122,889)	(1,944,440)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment income received	12,725	84,031	31,144	127,900	26,471
Net Cash Flows From Investing Activities	12,725	84,031	31,144	127,900	26,471
Net Change in Cash and Cash Equivalents	(89,033)	(570,340)	93,171	(566,202)	26,471
CASH AND CASH EQUIVALENTS - Beginning of Year	783,929	1,870,741	388,804	3,043,474	383,175
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 694,896	$ 1,300,401	$ 481,975	$ 2,477,272	$ 409,646

See accompanying notes to the financial statements.

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Storm Water Utility	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income	$ 1,211,183	$ 59,243	$ 38,217	$ 1,308,643	$ 21,287
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities:					
Depreciation	736,122	103,999	109,121	949,242	-
Depreciation charged to other funds	56,111	(56,111)	-	-	-
Change in assets and liabilities					
Accounts receivable	(520,568)	38,825	-	(481,743)	-
Inventory	2,344	-	-	2,344	-
Accounts payable	(173,204)	356,137	102,250	285,183	(21,287)
Other current liabilities	(31,501)	-	-	(31,501)	-
Due to other funds	1,145,352	(1,040,285)	(68,794)	36,273	-
Compensated absences	2,527	3,040	5,050	10,617	-
Pension Asset / Liability	(60,165)	(11,523)	(13,216)	(84,904)	-
Pension Deferred Outflows	89,981	19,639	14,888	124,508	-
Pension Deferred Inflows	(44,309)	(9,995)	(7,259)	(61,563)	-
OPEB Liability	8,230	1,854	5,581	15,665	-
OPEB Deferred Outflows	(2,873)	(703)	(2,251)	(5,827)	-
OPEB Deferred Inflows	(2,837)	(134)	1,329	(1,642)	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	$ 2,416,393	$ (536,014)	$ 184,916	$ 2,065,295	$ -
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS					
Cash and investments - statement of net position	$ 175,553	$ 1,300,401	$ 481,975	$ 1,957,929	$ 409,646
Restricted Cash and investments - statement of net position	519,343	-	-	519,343	-
CASH AND CASH EQUIVALENTS	$ 694,896	$ 1,300,401	$ 481,975	$ 2,477,272	$ 409,646
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital assets contributed from city	$ 1,444,322	$ -	$ -	$ -	$ -

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
As of December 31, 2024

	Retirees Health Insurance Benefit Trust	Custodial Tax Collection Fund
ASSETS		
Cash and investments	$ 2,106	$ 22,182,209
Taxes receivable	-	19,824,226
TOTAL ASSETS	2,106	42,006,435
LIABILITIES		
Taxes levied for subsequent year's budget	-	22,182,209
DEFERRED INFLOWS OF RESOURCES		
Taxes levied for subsequent year's budget	-	19,824,226
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	42,006,435
NET POSITION		
Restricted for retirement benefits	$ 2,106	$ -

See accompanying notes to the financial statements.

CITY OF GLENDALE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2024

	Retirees Health Insurance Benefit Trust	Custodial Tax Collection Fund
ADDITIONS		
Property tax collections	$ -	$ 22,233,456
Total Additions	-	22,233,456
DEDUCTIONS		
Benefit expenses	2,910	-
Settlement of property tax collections	-	22,233,456
Total Deletions	2,910	22,233,456
Change in net position	(2,910)	-
Net Position - Beginning of year	5,016	-
NET POSITION - END OF YEAR	$ 2,106	$ -

See accompanying notes to financial statements.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Glendale, Wisconsin (the City) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. Reporting Entity

This report includes all of the funds of the city. The reporting entity for the city consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government. This report does not include any discretely presented component units.

Blended Component Unit

The Glendale Community Development Authority (CDA) serves all the citizens of the government and is governed by a board comprised of the mayor and citizens appointed by the mayor to serve four year terms. The rates for user charges and bond issuance authorizations are approved by the city council and the government is legally obligated to provide resources in case there are deficiencies in debt service payments and resources are not available from other remedies. The Glendale CDA debt and transactions are reported within the city's TIF and parking capital projects funds.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The city does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund equity, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the city or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities\deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the city believes is particularly important to financial statement users may be reported as a major fund.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. Government-Wide and Fund Financial Statements (cont.)

Fund Financial Statements (cont.)

Separate financial statements are provided for governmental funds and proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The city reports the following major governmental funds:

General Fund – accounts for the city's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than enterprise debt.

General Capital Projects Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital improvement projects.

Tax Incremental District (TIF) #7 Capital Projects Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.

Tax Incremental District (TIF) #8 Capital Projects Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditures outlined in the TID project plan.

The city reports the following major enterprise funds:

Water Utility – accounts for operations of the water system
Sewer Utility – accounts for operations of the sewer system
Storm Water Utility – accounts for operations of the storm water system

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The city reports the following non-major governmental funds:

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Recycling Funds	July 4th Celebration
Human Services	Environmental Fund
Police Acquisition	DARE Fund
Hotel Room Tax	Park
North Shore Municipal Court	American Rescue Plan

In addition, the city reports the following fund types:

Internal Service Fund is used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governmental units, on a cost-reimbursement basis.

General Liability Self Insurance

Pension (and Other Employee Benefit) trust fund is used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Retirees Health Insurance Benefit Trust

Custodial Fund is used to account for and report assets held by the city in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Collection Fund

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and unearned revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the city’s water, sewer and storm water utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and unearned revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the city is entitled the resources and the amounts are available. Amounts owed to the city which are not available are recorded as receivables and unavailable revenues. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (cont.)

Fund Financial Statements (cont.)

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements (other than fiduciary funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Fiduciary funds follow the accrual basis of accounting and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows, the city considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of city funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions, and grant resolutions.

The city's investment policy follows the state statute for allowable investments. The city has not adopted a policy specifically addressing Custodial Credit Risk, Credit Risk, Interest Rate Risk, or Concentration of Credit Risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note IV.A. The Wisconsin Local Government Invest Pool (LGIP) is reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the city's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note IV.A. for further information.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (cont.)

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar – 2024 tax roll:

Lien date and levy date	November 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	March 31, 2025
Third installment due	May 31, 2025
Tax deed by county – 2024	
Delinquent real estate taxes	October 2027

Accounts receivable have been shown net of an allowance for uncollectible accounts of $729,979. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water, sewer, and storm water utilities because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

3. Inventories and Prepaid Items

Governmental fund inventories are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on a first-in first-out (FIFO) basis, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

5. Capital Assets

Government –Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and $10,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	40	Years
Machinery and Equipment	5-20	Years
Utility System	4-100	Years
Infrastructure	25-100	Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (cont.)

6. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

7. *Compensated Absences*

The liability for compensated absences reported in the financial statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024 are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, vested accrued compensated absences, and net other post employment benefits obligation.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

The city has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the city. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At the end of the year there were several series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the issues could not be determined.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

9. Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

10. Equity Classifications

Government–Wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the city’s policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund equity is classified as fund balance and displayed as follows:

a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. Restricted - Consists of fund balances with constraints place on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance, resolution, motion) of the city council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the city council that originally created the commitment.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (cont.)

10. Equity Classifications (cont.)

Fund Statements (cont.)

d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) The city has adopted a financial policy authorizing the city administrator to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.

e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceeds amounts restricted, committed, or assigned for those purposes.

The city considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the city would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Proprietary fund equity is classified the same as in the government-wide statements.

Fiduciary fund equity is classified as restricted for retirement benefits on the statement of fiduciary net position. Various restrictions apply and the city believes it is in compliance with all significant restrictions.

See Note IV. G. for further information.

11. Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

12. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the city health insurance OPEB Plan has been determined on the same basis they are reported by the plan. For this purpose, the city OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin and went into effect on June 29, 2024.

Sewer Utility

Current sewer rates were approved by the council and went into effect on January 1, 2017.

Stormwater Utility

Current stormwater rates were approved by the council and went into effect on June 17, 2015.

E. NEW ACCOUNTING STANDARDS

Effective January 1, 2024, the Utility implemented GASB Statement No. 101, *Compensated Absences*. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. The implementation of this standard did not affect beginning net position.

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. *Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position*

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. The details of this reconciliation include the following items:

One element of that reconciliation explains that other long term assets that are not available to pay for current period expenditures and therefore are deferred in the funds.

Sponsor receivables	$ 530,388
North Shore Fire Deparment receivable	6,335,626
Other	52,297
Combined Adjustment for Other Long-term Assets	$ 6,918,311

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.

Land	$ 2,655,860
Buildings	15,651,473
Machinery and equipment	6,774,774
Infrastructure	31,112,895
Less: Accumulated depreciation	(27,843,820)
Combined Adjustment for Capital Assets	$ 28,351,182

Long-term liabilities applicable to the city's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities–both current and long-term–are reported in the statement of net position.

Bonds and notes payable	$ 40,814,420
Compensated absences	243,062
Net Health OPEB liability	13,921,016
Net pension liability (asset)	707,644
Net life OPEB liability	655,788
Accrued Interest	306,527
Unamortized debt premium	1,269,676
Combined Adjustment for Long-Term Liabilities	$ 57,918,133

CITY OF GLENDALE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024

NOTE III – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following funds had an excess of actual expenditures (including transfers out) over appropriations for the year ended December 31, 2024.

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
General Fund	$ 15,912,844	$ 16,993,023	$ 1,080,179
Debt Service Fund	6,441,199	6,477,483	36,284
Recycling Fund	161,247	170,969	9,722
July 4th Celebration Fund	63,000	150,717	87,717
Park Fund	146,094	180,290	34,196
Environmental Fund	537,432	1,091,268	553,836
DARE Fund	16,400	90,054	73,654

The city controls expenditures at the department level for the General Fund and at fund level for all other funds. Some individual departments in the General Fund experienced expenditures which exceeded appropriations. The detail of those items can be found in the city's year-end budget to actual report.

B. LIMITATIONS ON THE CITY'S TAX LEVY

Wisconsin law limits the city's future tax levies. Generally the city is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the city's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The city is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

C. DEFICIT BALANCE

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2024, the July 4th Celebration fund held a deficit balance of $32,079, the Park fund held a deficit balance of $104,993 and the North Shore Municipal Court held a deficit balance of $103,860 due to current year expenditures exceeding current year revenues. The city plans to fund this deficit with future contributions and/or tax levies.

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The city maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments. The city's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Demand Deposits	$ 18,886,871	$ 8,739,582	Custodial credit
LGIP	20,032,626	20,032,626	Credit, interest rate
Cash held by others	519,343	519,343	Custodial credit
Petty cash	310	-	N/A
Total Deposits and Investments	$ 39,439,150	$ 29,291,551	

Reconciliation to financial statements	
Per statement of net position	
Unrestricted cash and investments	$ 16,735,492
Restricted cash and investments	519,343
Per statement of fiduciary net position	
Retiree Health Insurance Benefit Trust	2,106
Custodial	22,182,209
Total Deposits and Investments	$ 39,439,150

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

A. Deposits and Investments (cont.)

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts), and $250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The city categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets: Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The valuation method for recurring fair value measurements of investments is the quoted market prices approach.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the city's deposits may not be returned to the city.

As of December 31, 2024, $8,489,582 of the city's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 8,489,582

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the city will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The city does not have any investments exposed to custodial credit risk.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

A. *DEPOSITS AND INVESTMENTS* (cont.)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation.

The city had investments in the LGIP which is not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the city's investment in a single issuer. At December 31, 2024, no single issuer represented more than 5% of the total investment portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

The City held investments in LGIP with a weighted average maturity of 28 days.

See Note I.D.1. for further information on deposit and investment policies.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

All of the receivables are expected to be collected within one year.

Governmental funds report *unavailable or unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue and unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned/Tax Levy
Property taxes for subsequent year	$ -	$ 19,800,128
North Shore Fire Department	6,335,626	-
Sponsor receivables	530,388	-
Other	52,297	-
Total Unearned/Unavailable Revenue for Governmental Funds	$ 6,918,311	$ 19,800,128

C. RESTRICTED ASSETS

The following represent the balances of the restricted assets:

Long Term Debt Accounts

Reserve – Used to report resources set aside to make up potential future deficiencies in the reserve account. This reserve is to be used only if sufficient resources are not available to finance the annual debt service. If used, the city is obligated to replenish the account. This includes any remaining capitalized interest from the borrowing.

Deposits with North Shore Water Commission

The water utility established separate emergency and maintenance accounts with the North Shore Water Commission. The commission has custody of these accounts and is authorized to draw on the accounts as needed.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

C. RESTRICTED ASSETS (cont.)

Following is a list of restricted assets at December 31, 2024:

	Restricted Assets	Restricted Net Position
Governmental Activities		
TIF Purposes	$ 6,152,574	$ 6,152,574
Business-type Activities		
Water deposit - Emergency	$ 97,600	$ 97,600
Water deposit - Maintenance	421,743	421,743
Total Business-type Activities	$ 519,343	$ 519,343

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 2,648,060	$ 7,800	$ -	$ 2,655,860
Total Capital Assets Not Being Depreciated	2,648,060	7,800	-	2,655,860
Capital assets being depreciated				
Buildings	15,651,473	-	-	15,651,473
Machinery and equipment	6,036,220	1,019,566	281,012	6,774,774
Infrastructure	29,146,917	1,965,978	-	31,112,895
Total Capital Assets Being Depreciated	50,834,610	2,985,544	281,012	53,539,142
Less: Accumulated depreciation for				
Buildings	4,719,488	391,038	-	5,110,526
Machinery and equipment	3,379,217	570,980	139,967	3,810,230
Infrastructure	17,965,851	957,213	-	18,923,064
Total Accumulated Depreciation	26,064,556	1,919,231	139,967	27,843,820
Net Capital Assets Being Depreciated	24,770,054	1,066,313	141,045	25,695,322
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	$27,418,114	$1,074,113	$ 141,045	$28,351,182

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 369,532
Public safety	244,223
Public works, which includes the depreciation of infrastructure	1,154,553
Culture, recreation and education	150,923
Total Governmental Activities Depreciation Expense	$1,919,231

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Water				
Capital assets not being depreciated:				
Land and land rights	$ 52,186	$ -	$ -	$ 52,186
Total Capital Assets Not Being Depreciated	52,186	-	-	52,186
Capital assets being depreciated:				
Source of supply	754,238	-	-	754,238
Pumping	1,959,596	205,828	54,706	2,110,718
Treatment	4,248,740	65,164	24,567	4,289,337
Transmission and distribution	30,614,828	1,321,880	62,685	31,874,023
Administrative and general assets	1,395,189	86,245	2,127	1,479,307
Total Capital Assets Being Depreciated	38,972,591	1,679,117	144,085	40,507,623
Less: Accumulated depreciation for				
Source of supply	557,805	13,061	-	570,866
Pumping	1,344,600	18,507	54,706	1,308,401
Treatment	2,912,055	121,865	24,567	3,009,353
Transmission and distribution	7,424,838	573,607	62,685	7,935,760
Administrative and general assets	1,261,485	65,195	2,127	1,324,553
Total Accumulated Depreciation	13,500,783	792,235	144,085	14,148,933
Net Water Plant	$25,523,994	$ 886,882	$ -	$26,410,876

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. Capital Assets (cont.)

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities (cont.)				
Sewer				
Capital assets being depreciated				
Collection system	$ 4,541,993	$ -	$ -	$ 4,541,993
Collection system pumping	281,939	-	80,516	201,423
Total Capital Assets Being Depreciated	4,823,932	-	80,516	4,743,416
Less: Accumulated depreciation for				
Collection system	2,069,050	45,420	-	2,114,470
Collection system pumping	265,927	2,468	80,516	187,879
Total Accumulated Depreciation	2,334,977	47,888	80,516	2,302,349
Net Sewer Plant	$ 2,488,955	$ (47,888)	$ -	$ 2,441,067
Storm Water				
Capital assets being depreciated				
Collection system	$ 6,600,217	$ -	$ -	$ 6,600,217
Collection system pumping	431,188	-	-	431,188
Total Capital Assets Being Depreciated	7,031,405	-	-	7,031,405
Less: Accumulated depreciation for				
Collection system	2,318,616	66,002	-	2,384,618
Collection system pumping	340,077	43,119	-	383,196
Total Accumulated Depreciation	2,658,693	109,121	-	2,767,814
Net Storm Water Plant	$ 4,372,712	$ (109,121)	$ -	$ 4,263,591
Business-Type Capital Assets, Net of Accumulated Depreciation	$ 32,385,661	$ 729,873	$ -	$ 33,115,534

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Business-type Activities	
Water	$ 736,122
Sewer	103,999
Storm water	109,121
Total Business-type Activities Depreciation Expense	$ 949,242

Depreciation expense may be different from business-type activity capital asset additions because of joint metering, salvage, cost of removal, internal allocations, or costs associated with the disposal of assets.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

E. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Debt Service	$ -
General	General Capital Projects	-
General	Nonmajor	233,930
Environment Fund	Water Utility	296,113
Sewer Utility	Water Utility	2,996,547
Storm Water Utility	Water Utility	558,314
Total - Fund Financial Statements		4,084,904
Less: Fund eliminations		(3,788,791)
Total Internal Balances - Government-Wide Statement of Net Position		$ 296,113

Receivable Fund	Payable Fund	Amount
Governmental Activities	Business-Type Activities	$ 296,113

The principal purpose of these interfunds is to account for the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

E. Interfund Receivables/Payables and Transfers (cont.)

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General	Hotel Room Tax	$ 615,469	City portion of room tax
General	Water Utility	814,957	Tax equivalent
General	Environmental Fund	517,432	Garbage collection
Dare	Police Fund	9,467	
Debt Service	TIF #7 Capital Projects	2,156,421	Current debt payments
Sub-Total		4,113,746	
Less: Fund eliminations		(3,289,322)	
Total Transfers - Government-Wide Statement of Activities		$ 814,957	

Fund Transferred To	Fund Transferred From	Amount
Governmental Activities	Business-Type Activities	$ (814,957)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable:					
General obligation debt	$ 39,947,244	$ 4,500,000	$ 4,623,980	$ 39,823,264	$ 6,251,522
Notes payable - direct placement	1,066,467	-	75,311	991,156	57,498
Premiums (net of discounts)	1,181,224	304,594	216,142	1,269,676	-
Sub-totals	42,194,935	4,804,594	4,915,433	42,084,096	6,309,020
Other Liabilities					
Vested compensated absences	249,041	254,738	260,717	243,062	243,062
Net life OPEB liability	515,896	139,892	-	655,788	-
Total Health OPEB liability	13,394,549	1,437,430	910,963	13,921,016	910,963
Total Other Liabilities	14,159,486	1,832,060	1,171,680	14,819,866	1,154,025
Total Government Activities Long-Term Liabilities	$ 56,354,421	$ 6,636,654	$ 6,087,113	$ 56,903,962	$ 7,463,045

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-type Activities					
Bonds and Notes Payable:					
General obligation debt	$ 10,563,367	$ 320,000	$ 1,676,108	$ 9,207,259	$ 1,691,796
Premiums (net of discounts)	195,824	22,253	19,579	198,498	-
Sub-totals	10,759,191	342,253	1,695,687	9,405,757	1,691,796
Other Liabilities					
Vested compensated absences	6,786	87,845	80,264	14,367	14,367
Net life OPEB liability	40,586	15,665	-	56,251	-
Total Other Liabilities	47,372	103,510	80,264	70,618	14,367
Total Business-type Activities Long-Term Liabilities	$ 10,806,563	$ 445,763	$ 1,775,951	$ 9,476,375	$ 1,706,163

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed 5% of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2024, was $130,869,515. Total general obligation debt outstanding at year end was $49,030,523.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the city. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebted-ness	Balance December 31, 2024
Promissory Notes	04/13/15	04/01/25	2.00 - 3.00%	$ 1,820,000	$ 205,000
Promissory Notes	04/04/16	04/01/26	2.00 - 3.00%	4,250,000	1,030,000
Promissory Notes	04/17/17	04/01/27	2.10 - 3.00%	2,125,000	935,000
Promissory Notes	04/17/17	04/01/27	2.00 - 2.95%	2,700,000	810,000
Promissory Notes	06/28/18	04/01/28	3.00 - 4.00%	7,315,000	6,305,000
Refunding Notes (TIF 7)	03/27/19	04/01/28	3.00 - 5.00%	6,620,000	6,620,000
Promissory Notes	08/05/19	04/01/29	3.00%	1,030,000	830,000
State Trust Fund Loan (TIF 7)	08/31/20	03/15/25	2.50%	8,832,146	1,833,826
State Trust Fund Loan	12/21/20	03/15/30	3.00%	1,525,000	1,068,180
State Trust Fund Loan	12/28/21	03/15/31	3.00%	3,355,000	2,701,258
Refunding Bonds, Series 2023A	05/23/23	04/01/33	4.00%	8,740,000	8,740,000
Refunds Bonds, Series 2023B	07/25/23	03/15/25	4.00%	4,635,000	4,245,000
Promissory Notes	04/10/24	04/10/27	2.00 - 2.95%	4,500,000	4,500,000
Total Governmental Activities – General Obligation Debt					$ 39,823,264

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Water Utility					
Promissory Notes	04/13/15	04/01/25	2.00 - 3.00%	$ 515,000	$ 57,415
Promissory Notes	04/04/16	04/01/26	2.00 - 3.00%	1,595,000	378,243
Promissory Notes	04/17/17	04/01/27	2.10 - 3.00%	1,885,000	900,000
Promissory Notes	06/28/18	04/01/28	3.00 - 4.00%	1,410,000	565,000
Promissory Notes	08/05/19	04/01/29	3.00 - 4.00%	1,720,000	1,250,000
Promissory Notes	12/21/20	03/15/30	3.00%	2,755,000	1,929,730
Promissory Notes	12/28/21	03/15/31	3.00%	1,270,000	1,022,532
GO Refund Bonds, Series 2023B	07/25/23	04/01/33	4.00%	2,780,000	2,550,000
Promissory Notes	04/10/24	04/10/27	3.00%	1,410,000	320,000
Total Water Utility					8,972,920
Sewer Utility					
Promissory Notes	04/13/15	04/01/25	2.00 - 3.00%	600,000	66,892
Promissory Notes	04/04/16	04/01/26	2.00 - 3.00%	20,000	4,742
Promissory Notes	04/17/17	04/01/27	2.10 - 3.00%	65,000	30,000
Total Sewer Utility					101,634
Storm Water Utility					
Promissory Notes	04/13/15	04/01/25	2.00 - 3.00%	365,000	40,692
Promissory Notes	04/04/16	04/01/26	2.00 - 3.00%	135,000	32,013
Promissory Notes	04/17/17	04/01/27	2.10 - 3.00%	225,000	60,000
Total Storm Water Utility					132,705
Total Business-type Activities General Obligation Debt					$ 9,207,259

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. Long-Term Obligations (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
Years	Principal	Interest	Principal	Interest
2025	$ 6,251,522	$ 1,537,336	$ 1,691,796	$ 307,193
2026	5,228,227	1,214,682	1,569,753	248,430
2027	5,094,224	1,010,567	1,553,095	198,257
2028	7,745,522	783,582	1,221,706	151,311
2029	2,357,665	606,488	1,260,990	107,202
2030 - 2034	7,531,105	1,837,412	1,909,919	116,553
2035 - 2039	2,255,000	907,100	-	-
2040 - 2044	3,359,999	275,600	-	-
Totals	$ 39,823,264	$ 8,172,767	$ 9,207,259	$ 1,128,946

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Notes Payable – Direct Placement

Notes payable to the Village of Whitefish Bay and the Village of Bayside for a portion of various fire department projects of the North Shore Fire Department are payable from future property tax levies or other general revenues of the city. These notes are not backed by the full faith and credit of the city. Notes payable at December 31, 2024 consists of the following:

Governmental Activities Notes Payable	Date of Issue	Final Maturity	Interest Rates	Original Indebted-ness	Balance December 31, 2024
Village of Whitefish Bay	05/01/19	05/01/39	3%	$ 186,535	$ 171,125
Village of Whitefish Bay	01/22/20	05/01/39	2.25 - 4.00%	928,340	820,031
Total Governmental Activities – Notes Payable					$ 991,156

Debt service requirements to maturity are as follows:

	Governmental Activities Notes Payable	
Years	Principal	Interest
2025	$ 57,498	$ 26,223
2026	58,867	24,019
2027	60,236	21,760
2028	61,605	19,447
2029	62,974	17,078
2030-2034	334,036	59,148
2035-2039	355,940	20,672
Totals	$ 991,156	$ 188,347

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Other Debt Information

The city's outstanding notes from direct borrowings of State Trust Fund Loans contain the following provisions in the event of a default: 1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the City or add the amounts due as a special charge to the property taxes apportioned; 2) may appoint a receiver for the Program's benefit; 3) may declare the principal amount immediately due and payable; 4) may enforce any right or obligation under the financing agreement including the right to seek specific performance or mandamus; and 5) may increase the interest rate set forth in the financing agreement to the market interest rate.

Estimated payments of compensated absences and other post employment benefits are not included in the debt service requirement schedules. The compensated absences, net pension liability and other post-employment benefits liability attributable to governmental activities will be liquidated primarily by the general fund.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The city believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

Defeased Debt

As of December 31, 2024, the City has $28,440,000 of bonds outstanding that are considered defeased. The bonds mature between 2025 and 2029.

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

G. Net Position/Fund Balances

Net position reported on the government wide statement of net position at December 31, 2024 includes the following:

Governmental Activities

Net Investment in Capital Assets		
Land	$	2,655,860
Other capital assets, net of accumulated depreciation		25,695,322
Less: Capital related long-term debt outstanding		(19,956,876)
Total Net Investment in Capital Assets	$	8,394,306

Business-type Activities

Net Investment in Capital Assets		
Land	$	52,186
Other capital assets, net of accumulated depreciation		33,063,348
Less: Capital related long-term debt outstanding		(9,318,526)
Total Net Investment in Capital Assets	$	23,797,008

Governmental fund balances reported on the fund financial statements at December 31, 2024 include the following:

Nonspendable		
Major Funds		
General Fund		
Prepaid items	$	281,994
Special Revenue Fund		
Human Services - Prepaid items		56,696
Total	$	338,690

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

G. *Net Position/Fund Balances* (cont.)

Governmental Activities (cont.)

Restricted		
Major Funds		
TIF #7 Capital Projects - TIF Purposes	$	3,843,652
TIF #8 Capital Projects - TIF Purposes		2,308,922
Total	$	6,152,574

Committed		
Non-major Fund		
Special Revenue Funds		
Grant Funds	$	19,830
Human Services		129,646
Environmental Fund		770,606
Police Acquisition		143,128
DARE Fund		100,172
Hotel Room Tax		225,689
American Rescue Plan		136,129
Total	$	1,525,200

Unassigned (deficit)		
Major Funds		
General Fund	$	4,964,871
Non-major Fund		
Special Revenue Fund		
July 4th Celebration (deficit)		(88,781)
Park (deficit)		(104,993)
North Shore Municipal Court (deficit)		(103,860)
Total	$	4,667,237

NOTE V – OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Post-retirement adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $763,247 in contributions from the city.

Contribution rates as of December 31, 2023 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

NOTE V – OTHER INFORMATION (cont.)

A. ***EMPLOYEES' RETIREMENT SYSTEM*** (cont.)

Pension Liability, Pension Expense (Credit), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the city reported a liability of $743,463 for its proportionate share of the net pension asset. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the city's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the city's proportion was 0.05000391%, which was an increase of 0.00031297% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the city recognized pension expense of $513,139.

At December 31, 2024, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of of Resources
Differences between expected and acutal experience	$ 2,997,627	$ 3,970,376
Changes in assumptions	324,053	-
Net differences between projected and actual earnings on pension plan investments	2,590,841	-
Changes in proportion and differences between employer contibutions and proportionate share of contributions	9,694	12,887
Employer contributions subsequent to the measurement date	763,247	-
Total	$ 6,685,462	$ 3,983,263

$763,247 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

NOTE V – OTHER INFORMATION (cont.)

A. *EMPLOYEES' RETIREMENT SYSTEM* (cont.)

Year ended December 31:		Pension Expense
2025	$	396,846
2026		414,437
2027		1,625,647
2028		(497,978)
2029		-
Total	$	1,938,952

Actuarial assumptions. The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% -5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-term expected return on plan assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

NOTE V – OTHER INFORMATION (cont.)

A. *EMPLOYEES' RETIREMENT SYSTEM* (cont.)

Core Fund Asset Class	Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
US Equities	70	6.8	1.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

Asset allocations are managed within established ranges, target percentages may differ from actual monthly allocations.
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%
The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single discount rate. A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE V – OTHER INFORMATION (cont.)

A. *Employees' Retirement System* (cont.)

Sensitivity of the city's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the city's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the city's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
The City's proportionate share of the net pension liability (asset)	$ 7,185,910	$ 743,463	$ (3,764,593)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

B. *Risk Management*

The city is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The city purchases commercial insurance and participates in a public entity risk pool called CVMIC to provide coverage for losses from theft of, damage to, or destruction of assets; and errors and omission. However, other risks, such as torts; workers compensation; and health care of its employees are accounted for and financed by the city in the general fund. CVMIC activity is accounted for in an internal service fund.

Public Entity Risk Pool

Wisconsin Municipal Insurance Commission (WMIC)
Cities and Villages Mutual Insurance Company (CVMIC)

The WMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC, and has numerous cities and villages as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the WMIC.

The CVMIC is self-insured up to a maximum of $2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The city's share of such losses is approximately 1.41914%.

NOTE V – OTHER INFORMATION (cont.)

B. *RISK MANAGEMENT* (cont.)

Public Entity Risk Pool (cont.)

Wisconsin Municipal Insurance Commission (WMIC)

Cities and Villages Mutual Insurance Company (CVMIC) (cont.)

Management of each organization consists of a board of directors or officers comprised of representatives elected by each of three classes of participants based on population. The city does not exercise any control over the activities of the agencies beyond the election of the officers and board.

Financial statements of WMIC and CVMIC can be obtained directly from CVMIC's offices.

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of $658,835 in the insurance internal service fund.

The city pays an annual premium to the mutual for its general liability insurance, which provides coverage up to $10,000,000 per occurrence, less the city's retained liability. The city's retained liability is limited to $25,000 per occurrence and an annual aggregate limit of $100,000. A total liability of approximately $0 at December 31, 2024 was recorded as claims payable in the internal service fund statement of net position. Changes in the fund's claims loss liability follow:

Year	Beginning Balance	Incurred Claims	Claims Paid/ Settled	Ending Balance
2024	$ 21,287	$ 83,923	$ 105,210	$ -
2023	20,989	106,232	105,934	21,287

C. *COMMITMENTS AND CONTINGENCIES*

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the city is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the city attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the city's financial position or results of operations.

The city has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The city has no active construction projects as of December 31, 2024. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures, expenses or construction in progress. Contractual commitments to complete these projects amounted to $0 as of December 31, 2024.

NOTE V – OTHER INFORMATION (cont.)

D. Joint Ventures

North Shore Water Commission

The City of Glendale, Village of Fox Point and the Village of Whitefish Bay jointly operate the local supply and filtration system, which is called the North Shore Water Commission (NSWC), and provides water supply and filtration. The communities share in the operation proportionately based upon water sold to each participant.

The governing body is made up of citizens from each municipality. Local representatives are appointed by the municipalities. The governing body has authority to adopt its own budget and control the financial affairs of the commission.

Debt is being repaid with resources of the water utility and is secured by the assets and revenues of NSWC. The transactions of the Commission are not reflected in these financial statements. $743,368 of operating costs, which represents the city's share for the North Shore Water Commission for 2024, is included in the water utility financial statements. The city believes that the Commission will continue to provide services in the future at similar rates. Financial information of the North Shore Water Commission as of December 31, 2024 is available directly from the NSWC office.

North Shore Fire Department

By agreement dated December 30, 1994, the North Shore Fire Department (NSFD) was created. The NSFD, which provides a unified integrated fire and emergency medical service, began operations on January 1, 1996. The NSFD was created pursuant to the provisions of Wisconsin Statutes 61.65 and 66.30. Participants are the City of Glendale, Village of Fox Point, Village of Shorewood, Village of Brown Deer, Village of River Hills, Village of Whitefish Bay and Village of Bayside. The NSFD is operated by a Board of Directors consisting of seven members, which includes the mayor and village presidents of each participating municipality. The affirmative vote of a majority of the members of the Board of Directors is required on most matters.

The powers of the Board of Directors include authorizing repair, maintenance and renewal of physical assets and recommending adoptions of the department's budget. The capital and operating budget of the department must receive approval of at least five of the seven participating municipalities.

Also established by the agreement is a Joint Fire Commission that has the powers related to appointments, promotions, suspensions, removals, dismissals, reemployment, compensation, rest days, etc.

Each participating municipality's annual financial contribution to the NSFD's operations and capital budget shall be based on its prorated share of population, equalized valuation and usage to all the municipalities. For the 2008 to 2012 NSFD budgets, the communities agreed to use the formula factors for 2007. The city accounts for its share of the operations of the North Shore Fire Department in the general fund. The city's share of the costs for 2024 was $3,977,930. Complete 2024 financial information is available from the Department at 5901 N Milwaukee River Parkway, Glendale, WI 53209.

NOTE V – OTHER INFORMATION (cont.)

D. Joint Ventures (cont.)

North Shore Library

The City of Glendale and the Villages of Fox Point, Bayside, and River Hills operate the North Shore Library under a Joint Library Agreement dated January 1, 1985. Under the joint agreement, a Joint Library Board is created to operate the North Shore Library. The Joint Library Board is composed of ten members: five members from Glendale, two members each from Fox Point and Bayside, one member from River Hills, and the Superintendent of Schools for Nicolet School District. The Joint Library Board has the powers to repair, maintain, and renew physical assets of the library and to prepare and adopt a budget for the library's operating expenses and a budget for the library's capital improvement expenses. The operating budget must be approved by at least three of the four municipalities. In addition, the Joint Library Board has the power to appoint the Library Director and such other assistants and employees as it deems necessary. Operating and capital expenses are shared proportionately based upon population estimates published in October.

The city's share of operations in 2024 was $506,222. The city accounts for its share of the operations of the North Shore Library in the general fund. The city believes that the library will continue to provide services in the future at similar rates. Some library capital expenditures are also included in the general fund. Complete 2024 financial information is available from the Village of Bayside.

Milwaukee Area Domestic Animal Control Commission

The city is a member of the Milwaukee Area Domestic Animal Control Commission along with eighteen other communities within Milwaukee County. The Commission was created by an agreement signed in 1997 pursuant to the provisions of Section 66.30 of the Wisconsin Statutes. The Commission was established to provide a jointly-operated animal control services facility for dogs and cats. The Commission is governed by an eighteen member Board consisting of one representative from each municipality, each having one vote. Formulas for the sharing of operating and debt costs, and for the distribution of assets upon termination of participation, are provided within the agreement. In 1997, the Commission borrowed $2.5 million at 4.40-5.00% due annually from 1998 through 2014, for the purchase of land and the construction of a facility. The city's share of that borrowing was approximately $82,000. The city's share of operations in 2024 was $21,971 which is recorded in the general fund.

E. Other Postemployment Benefits

General Information about the OPEB Plan

The city is part of a defined benefit healthcare plan called Wisconsin Public Employers' Group Health Insurance. This plan provides health insurance contributions for eligible retirees and their spouses through the city's group health insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements and state that eligible retirees and their spouses at established contribution rates. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the city and the union. The city contributions various amounts toward retiree health insurance based on agreements in place when each former employee retired.

NOTE V – OTHER INFORMATION (cont.)

E. Other Postemployment Benefits (cont.)

Employees covered by benefit terms

Inactive plan members or beneficiaries currently receiving benefit payments	58
Active plan members	63
	121

Total OPEB Liability

The City's total OPEB liability of $13,921,016 was measured as of December 31, 2024 and was determined by an actuarial valuation as of December 31, 2024.

Actuarial assumptions and other inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The discount rate of 3.26% was based on the 20-year Bond Buyer GO Index (20 Year Tax-Exempt Municipal Bond Yield). Salary increases including inflation as well as mortality assumptions were based on the results of an actuarial experience study for the period 2018-2020 for the Wisconsin Retirement System (WRS). Health care trend rates were based on the "Getzen" model published by the Society of Actuaries. Trend rates used for pre-65 employees were (3.1)% - 2021, 5.4% - 2022, 5.1% - 2023, 4.9% - 2024, 4.8% - 2025, 4.7% - 2026, 4.6% - 2027, 4.5% - 2028, 4.4% - 2030, 4.3% - 2038, 4.2% - 2065, 4.1% - 2067, 4.0% - 2069, 3.9% - 2071 and 3.8% - Ultimate. Trend rates used for post-65 employees were 1.4% - 2021, 5.4% - 2022, 5.1% - 2023, 4.9% - 2024, 4.8% - 2025, 4.7% - 2026, 4.6% - 2027, 4.5% - 2029, 4.4% - 2030, 4.3% - 2038, 4.2% - 2065, 4.1% - 2067, 4.0% - 2069, 3.9% - 2071 and 3.8% - Ultimate. Actuarial cost method was Entry Age Normal.

Changes in the Total OPEB Liability

Balances at December 31, 2023	$ 13,394,549
Changes for the year:	
Service cost	424,927
Interest on total OPEB liability	481,333
Effect of assumption changes or inputs	531,170
Benefit payments	(910,963)
Net changes	526,467
Balances at December 31, 2024	$ 13,921,016

NOTE V – OTHER INFORMATION (cont.)

E. *Other Postemployment Benefits* (cont.)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the city, as well as what the city's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

	1% Decrease 2.26%	Discount Rate 3.26%	1% Increase 4.26%
Total OPEB liability	$ 15,220,012	$ 13,921,016	$ 12,812,156

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate. Medical inflation was based on the "Getzen" model published by the Society of Actuaries for purposes of evaluating long term medical trend. The following presents the total OPEB liability of the city, as well as what the city's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend	1% Increase
Total OPEB liability	$ 12,640,319	$ 13,921,016	$ 15,460,410

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB

For the year ended December 31, 2024, the city recognized OPEB expense of $1,003,949. At December 31, 2024, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 650,778
Changes of assumptions or other inputs	1,472,823	1,793,772
Employer contributions subsequent to the measurement date	913,524	-
Total	$ 2,386,347	$ 2,444,550

NOTE V – OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

$913,524 reported as deferred outflows related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	
2025	$ 185,189
2026	(127,298)
2027	(289,076)
2028	(339,229)
2029	(342,965)
Thereafter	(58,348)
Total	$ (971,727)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

NOTE V – OTHER INFORMATION (cont.)

E. Other Postemployment Benefits (cont.)

Contribution rates for the plan year reported as of December 31, 2024 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance Employee Contribution Rates For the Plan Year

Attained Age	Basic
Under 30	$0.0500
30-34	0.0600
35-39	0.0700
40-44	0.0800
45-49	0.1200
50-54	0.2200
55-59	0.3900
60-64	0.4900
65-69	0.5700

During the reporting period, the LRLIF recognized $11,506 in contributions from the employer.

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the City reported a liability of $712,039 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the new OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the City's proportion was 0.15476900%, which was an increase of 0.00870400% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the City recognized OPEB expense of $51,173.

NOTE V – OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 63,017
Net differences between projected and actual earnings on OPEB plan investments	9,620	-
Changes in assumptions	222,733	280,386
Changes in proportion and differences between employer contributions and proportionate share of contributions	56,369	27,029
Employer contributions subsequent to the measurement date	11,507	-
Total	$ 300,228	$ 370,432

$11,507 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the new OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	OPEB Expense
2025	$(8,729)
2026	4,272
2027	(15,905)
2028	(36,801)
2029	(38,190)
Thereafter	13,642

NOTE V – OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Actuarial assumptions. The net OPEB liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	January 1, 2023
Measurement Date of Net OPEB Liability	December 31, 2023
Experience Study	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.26%
Long-Term Expected Rate of Return	4.25%
Discount Rate	3.32%
Salary Increases	
Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Mortality	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

NOTE V – OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40.00%	2.32%
US Mortgages	Bloomberg US MBS	60.00%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single discount rate. A single discount rate of 3.32% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

NOTE V – OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Sensitivity of the City's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.32 percent) or 1 percentage point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
The City's proportionate share of the net OPEB liability	$956,723	$712,039	$525,265

F. SUBSEQUENT EVENTS

In April of 2025, the City issued $7,800,000 in General Obligation Promissory Notes which will mature serially on April 1 of the years 2026 through 2035 and term bonds will mature on April 1, 2038, April 1, 2041, and April 1, 2045. Interest on the Notes shall be payable at a rate of 5-6% commencing on April 1, 2026 and semi-annually on October 1 and April 1 of each year.

In May of 2025, the City entered into a Third Party Custodian Agreement with BMO Bank N.A. to collateralize the bank deposits

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GLENDALE

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (NON-GAAP)
GENERAL FUND
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	$ 10,973,713	$ 10,973,713	$ 11,064,518	$ 90,805
Intergovernmental	2,583,850	2,583,850	2,879,856	296,006
Licenses and permits	818,635	818,635	678,681	(139,954)
Fines, forfeitures and penalties	425,000	425,000	497,622	72,622
Public charges for services	169,849	169,849	790,350	620,501
Investment income	275,000	275,000	542,898	267,898
Miscellaneous	91,900	91,900	229,541	137,641
Total Revenues	15,337,947	15,337,947	16,683,466	1,345,519
EXPENDITURES				
Current				
General government	1,935,037	1,935,037	2,347,099	(412,062)
Public safety	10,726,979	10,726,979	11,522,590	(795,611)
Public works	2,230,222	2,230,222	2,442,334	(212,112)
Health and human services	129,484	129,484	106,994	22,490
Culture, recreation and education	483,225	483,225	484,443	(1,218)
Conservation and development	219,910	219,910	89,563	130,347
Capital outlay	187,987	187,987	-	187,987
Total Expenditures	15,912,844	15,912,844	16,993,023	(1,080,179)
Excess (deficiency) of revenues over expenditures	(574,897)	(574,897)	(309,557)	265,340
OTHER FINANCING SOURCES				
Transfers in	648,300	648,300	1,132,901	484,601
Total other financing sources	(1,507,873)	648,300	(1,023,272)	(1,671,572)
Net Changes in Fund Balance	$ (2,082,770)	$ 73,403	(1,332,829)	$ (1,406,232)
FUND BALANCE - Beginning of Year			6,579,694	
FUND BALANCE - END OF YEAR			$ 5,246,865	

Note: Non-GAAP component relates to placement of tax equivalent between Water Utility and General Fund. Under GAAP, placement is within Other Financing Sources. Under Non-GAAP, placement is within Revenues - Taxes.

CITY OF GLENDALE

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY

Last 10 Fiscal Years*

	2019	2020	2021	2022	2023	2024
Total OPEB Liability						
Service cost	$ 472,162	$ 260,158	$ 348,090	$ 434,606	$ 370,659	$ 424,927
Interest	716,485	561,070	437,078	363,178	341,836	481,333
Changes of benefit terms	-	-	-	-	(237,540)	-
Differences between expected and actual experience	-	-	-	-	(626,522)	-
Changes of economic/demographic gains/losses	(3,747,385)	-	(497,243)	-	-	-
Changes of assumptions	(3,644,896)	2,171,189	1,635,132	128,200	(2,435,726)	531,170
Benefit payments	(664,955)	(793,003)	(831,077)	(828,183)	(1,224,343)	(910,963)
Net Change in Total OPEB Liability	(6,868,589)	2,199,414	1,091,980	97,801	(3,811,636)	526,467
Total OPEB Liability - Beginning	20,685,579	13,816,990	16,016,404	17,108,384	17,206,185	13,394,549
Total OPEB Liability - Ending	$ 13,816,990	$ 16,016,404	$ 17,108,384	$ 17,206,185	$ 13,394,549	$ 13,921,016

* Additional year's information will be displayed as it become available

CITY OF GLENDALE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM
Last Ten Measurement Periods*

WRS Fiscal Year End Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/23	0.05000391%	$ 743,463	$ 6,202,468	11.99%	98.85%
12/31/22	0.04969094%	2,632,478	5,733,352	45.57%	95.72%
12/31/21	0.04917141%	(3,963,306)	5,729,873	-69.17%	106.02%
12/31/20	0.04895606%	(3,056,394)	5,733,352	-53.31%	105.26%
12/31/19	0.04811793%	(1,551,540)	5,454,442	-28.45%	102.96%
12/31/18	0.04732586%	1,683,705	5,333,314	31.57%	96.45%
12/31/17	0.04592532%	(1,363,577)	5,230,424	-26.07%	102.93%
12/31/16	0.04478600%	369,140	5,135,855	7.19%	99.12%
12/31/15	0.04525747%	735,425	5,029,012	14.62%	98.20%
12/31/14	0.04606501%	(1,131,172)	4,892,989	-23.12%	102.74%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM
Last Ten Fiscal Years*

City's Fiscal Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/24	$ 763,248	$ 763,248	$ -	$ 6,406,306	11.91%
12/31/23	691,797	691,797	-	6,202,468	11.15%
12/31/22	605,190	605,190	-	5,733,352	10.48%
12/31/21	613,082	613,082	-	5,729,873	10.70%
12/31/20	626,854	626,854	-	5,733,352	10.94%
12/31/19	595,345	595,345	-	5,454,442	10.91%
12/31/18	633,560	633,560	-	5,333,314	11.88%
12/31/17	602,318	602,318	-	5,230,424	11.52%
12/31/16	479,700	479,700	-	5,135,855	9.34%
12/31/15	501,659	501,659	-	5,029,012	9.98%

See independent auditor's report and
accompanying notes to required supplementary information.

CITY OF GLENDALE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) -
LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)
For the Last Ten Measurement Periods*

LRLIF Fiscal Year End Date	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/23	0.15476900%	$ 712,039	$ 5,578,000	12.77%	33.90%
12/31/22	0.14606500%	556,482	5,748,000	9.68%	38.81%
12/31/21	0.14735300%	870,911	5,538,000	15.73%	29.57%
12/31/20	0.13871900%	763,054	5,427,000	14.06%	31.36%
12/31/19	0.13923600%	592,894	4,913,000	12.07%	37.58%

* Additional year's information will be displayed as it become available

SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB
LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)
For the Last Ten Fiscal Years*

City's Fiscal Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/24	$ 11,506	$ 11,506	$ -	$ 6,509,489	0.18%
12/31/23	11,514	11,514	-	5,578,000	0.21%
12/31/22	11,491	11,491	-	5,748,000	0.20%
12/31/21	10,601	10,601	-	5,538,000	0.19%
12/31/20	9,974	9,974	-	5,427,000	0.18%

* Additional year's information will be displayed as it become available

CITY OF GLENDALE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
As of and for the Year Ended December 31, 2024

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I. C. except the actual (non-GAAP) revenues presented reflect actual (GAAP) revenues adjusted for the payment in lieu of taxes for the water utility which is reported as a transfer under GAAP.

OPEB PLAN

The data presented in the Schedule of Changes in Total OPEB Liability was taken from the reports issued by the actuary.

Contributions to the OPEB plan are not based on covered-employee payroll; therefore covered-employee payroll and the related ratio of Total OPEB Liability as a percentage of covered-employee payroll is not presented.

The City is required to present the last ten fiscal years data; however, the standards allow the City to present as many years as are available until ten fiscal years are presented.

Changes of benefit terms. There were no changes of benefit terms.

Changes of assumptions. The discount rate was changed from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The medical costs and trend rates were updated based on recent and expected future experience.

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The City is required to present the last ten fiscal years data; however, the standards allow the City to present as many years as are available until ten fiscal years are presented.

Changes of benefit terms. There were no recent changes in benefit terms.

Changes of assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

WISCONSIN RETIREMENT SYSTEM

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

SUPPLEMENTARY INFORMATION

CITY OF GLENDALE

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
As of December 31, 2024

	Special Revenue Funds				
	Recycling Funds	July 4th Celebration	Human Services	Environmental Fund	Police Acquisition
ASSETS					
Cash and investments	$ 34,474	$ -	$ 117,984	$ 524,690	$ 143,128
Receivables					
Taxes	229,502	40,000	666,299	-	-
Accounts	-	2,053	17,687	-	-
Due from other funds	-	-	-	296,113	-
Prepaid items	-	-	56,696	-	-
TOTAL ASSETS	$ 263,976	$ 42,053	$ 858,666	$ 820,803	$ 143,128
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 14,644	$ 5,000	$ -	$ 50,197	$ -
Accrued payroll	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Deposits	-	-	6,025	-	-
Due to other funds	-	85,834	-	-	-
Total Liabilities	14,644	90,834	6,025	50,197	-
Deferred Inflows of Resources					
Subsequent year tax levy	229,502	40,000	666,299	-	-
Total Deferred Inflows of Resources	229,502	40,000	666,299	-	-
Fund Balances					
Nonspendable	-	-	56,696	-	-
Committed	19,830	-	129,646	770,606	143,128
Unassigned (deficit)	-	(88,781)	-	-	-
Total Fund Balances (deficit)	19,830	(88,781)	186,342	770,606	143,128
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 263,976	$ 42,053	$ 858,666	$ 820,803	$ 143,128

Special Revenue Funds						Total
DARE Fund	Hotel Room Tax	Park	75th Anniversary	North Shore Municipal Court	American Rescue Plan	Nonmajor Governmental Funds
$ 98,022	$ 214,698	$ -	$ -	$ -	$ 482,639	$ 1,615,635
-	-	42,000	55,000	-	-	1,032,801
2,584	79,880	3,413	-	3,191	-	108,808
-	-	-	-	-	-	296,113
-	-	-	-	-	-	56,696
$ 100,606	$ 294,578	$ 45,413	$ 55,000	$ 3,191	$ 482,639	$ 3,110,053
$ 434	$ 68,889	$ 3,047	$ -	$ 53,188	$ -	$ 195,399
-	-	3,967	-	5,859	-	9,826
-	-	-	-	-	346,510	346,510
-	-	1,300	-	-	-	7,325
-	-	100,092	-	48,004	-	233,930
434	68,889	108,406	-	107,051	346,510	792,990
-	-	42,000	55,000	-	-	1,032,801
-	-	42,000	55,000	-	-	1,032,801
-	-	-	-	-	-	56,696
100,172	225,689	-	-	-	136,129	1,525,200
-	-	(104,993)	-	(103,860)	-	(297,634)
100,172	225,689	(104,993)	-	(103,860)	136,129	1,284,262
$ 100,606	$ 294,578	$ 45,413	$ 55,000	$ 3,191	$ 482,639	$ 3,110,053

CITY OF GLENDALE

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

	Special Revenue Funds			
	Recycling Funds	July 4th Celebration	Human Services	Environmental Fund
REVENUES				
Taxes	$ 88,503	$ 19,667	$ 491,686	$ -
Intergovernmental	61,707	-	-	-
Public charges for services	1,960	2,674	-	619,603
Investment income	2,228	-	7,625	33,905
Miscellaneous	-	71,674	210,202	-
Total Revenues	154,398	94,015	709,513	653,508
EXPENDITURES				
Current				
General Government	-	-	-	-
Public safety	-	-	-	-
Public works	170,969	-	-	-
Health and human services	-	150,717	822,143	-
Culture, recreation and education	-	-	19,223	-
Conservation and development	-	-	-	-
Capital Outlay	-	-	-	573,836
Total Expenditures	170,969	150,717	841,366	573,836
Excess (deficiency) of revenues over expenditures	(16,571)	(56,702)	(131,853)	79,672
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(517,432)
Total Other Financing Sources (Uses)	-	-	-	(517,432)
Net Change in Fund Balances	(16,571)	(56,702)	(131,853)	(437,760)
FUND BALANCE (DEFICIT) - Beginning of Year	36,401	(32,079)	318,195	1,208,366
FUND BALANCE (DEFICIT) - END OF YEAR	$ 19,830	$ (88,781)	$ 186,342	$ 770,606

	Police Acquisition	DARE Fund	Hotel Room Tax	Park	North Shore Municipal Court	American Rescue Plan	Total Nonmajor Governmental Funds
		Special Revenue Funds					
	$ -	$ -	957,392	$ 24,584	$ -	$ -	$ 1,581,832
	-	-	-	-	-	-	61,707
	-	-	-	71,560	-	-	695,797
	9,249	6,325	13,873	-	-	31,187	104,392
	(2,088)	45,843	-	2,114	919,991	981,475	2,229,211
	7,161	52,168	971,265	98,258	919,991	1,012,662	4,672,939
	-	-	-	-	765,748	-	765,748
	11,550	90,054	-	-	-	-	101,604
	-	-	-	-	-	981,046	1,152,015
	-	-	-	-	-	-	972,860
	-	-	-	180,290	202,612	-	402,125
	-	-	342,514	-	-	-	342,514
	-	-	-	-	2,664	-	576,500
	11,550	90,054	342,514	180,290	971,024	981,046	4,313,366
	(4,389)	(37,886)	628,751	(82,032)	(51,033)	31,616	359,573
	-	9,467	-	-	-	-	9,467
	(9,467)	-	(615,469)	-	-	-	(1,142,368)
	(9,467)	9,467	(615,469)	-	-	-	(1,132,901)
	(13,856)	(28,419)	13,282	(82,032)	(51,033)	31,616	(773,328)
	156,984	128,591	212,407	(22,961)	(52,827)	104,513	2,057,590
	$ 143,128	$ 100,172	$ 225,689	$ (104,993)	$ (103,860)	$ 136,129	$ 1,284,262

CITY OF GLENDALE

SCHEDULE OF REVENUES - ACTUAL AND BUDGET (NON-GAAP)
GENERAL FUND
For the Year Ended December 31, 2024

	Actual	Final Budget	Variance with Final Budget
TAXES			
General property taxes	$ 10,213,845	$ 10,379,997	$ (166,152)
Water Utility tax equivalent - current	814,957	558,931	256,026
Torah Academy tax equivalent	10,509	9,746	763
State property tax equivalent	16,148	16,585	(437)
Whitefish Bay tax equivalent	1,088	1,008	80
Ohr Ha Torah tax equivalent	3,987	3,752	235
Lubavitch tax equivalent	3,984	3,694	290
Total taxes	11,064,518	10,973,713	90,805
INTERGOVERNMENTAL REVENUES			
State shared revenues			
Per capita	205,450	205,460	(10)
Special utility	182,766	104,129	78,637
Expenditure restraint payment	209,701	209,701	-
Computer exemption payment	377,345	377,345	-
Personal property aid	203,543	205,449	(1,906)
Video service provider aid	136,157	37,500	98,657
State grants			
Transportation aid - regular	1,013,740	970,000	43,740
Transportation aid - connecting streets	81,549	58,000	23,549
Other grants	469,605	416,266	53,339
Total intergovernmental revenues	2,879,856	2,583,850	296,006
LICENSES AND PERMITS			
Licenses			
Beverage	14,683	15,000	(317)
Special gatherings	10	300	(290)
Cigarette	1,100	1,000	100
Tavern operators	8,093	6,000	2,093
Bicycle	150	150	-
Dance hall	150	150	-
Coin operated machines	1,250	2,035	(785)
Coins, stones and metals	800	1,000	(200)
Used car dealers	6,000	6,500	(500)
Transient merchant permits	3,300	3,000	300
Cable television	120,389	135,000	(14,611)
Arcade	1,005	400	605
Permits			
Building	276,811	375,000	(98,189)
Electrical	49,800	100,000	(50,200)
Plumbing	41,083	75,000	(33,917)
Occupancy	4,410	15,000	(10,590)
Utility	92,128	45,000	47,128
Sign	7,175	4,800	2,375
Erosion control	21,004	3,000	18,004
Boring	24,300	25,000	(700)
Other	450	800	(350)
Parking	4,590	4,500	90
Total licenses and permits	678,681	818,635	(139,954)

CITY OF GLENDALE

SCHEDULE OF REVENUES - ACTUAL AND BUDGET (NON-GAAP)
GENERAL FUND
For the Year Ended December 31, 2024

	Actual	Final Budget	Variance with Final Budget
FINES, FORFEITURES AND PENALTIES			
Court fines and costs	$ 336,025	$ 325,000	$ 11,025
Parking fines	69,210	75,000	(5,790)
False alarms	92,387	25,000	67,387
Total fines, forfeitures and penalties	497,622	425,000	72,622
PUBLIC CHARGES FOR SERVICES			
General government			
Space rental and/or charges for administrative services			
Water Utility, Sewer Utility, Storm Water Utility	517,406	-	517,406
Water Utility insurance	20,312	25,000	(4,688)
Photocopies	2,477	2,000	477
Publication fees	750	750	-
Special assessment letters	11,355	9,500	1,855
TIF reimbursement	17,383	15,616	1,767
Public safety			
School liaison officer reimbursements	125,651	90,083	35,568
Auxiliary police reimbursements	33,398	1,500	31,898
Bail processing	3,065	2,000	1,065
Health and human services			
Dog and cat license fees	3,553	2,400	1,153
Public works			
Sale of materials and services	23,873	13,000	10,873
Planning			
Planning fees	22,872	-	22,872
Rezoning fees	-	500	(500)
Board of Appeals fees	8,255	7,500	755
Total public charges for services	790,350	169,849	620,501
INVESTMENT INCOME	542,898	275,000	267,898
MISCELLANEOUS			
Sale of equipment	33,522	11,000	22,522
Interest on delinquent personal property taxes	1,160	1,500	(340)
Insurance reimbursement	10,469	40,000	(29,531)
Rental income	1,200	1,000	200
CVMIC dividend	10,618	13,000	(2,382)
Miscellaneous	172,572	25,400	147,172
Total miscellaneous	229,541	91,900	137,641
TOTAL REVENUES	$ 16,683,466	$ 15,337,947	$ 1,345,519
OTHER FINANCING SOURCES			
Hotel Room tax transfer	$ 615,469	$ 648,300	$ (32,831)
Environmental transfer	517,432	-	517,432
Total other financing sources	$ 1,132,901	$ 648,300	$ 484,601

Note: Non-GAAP component relates to placement of tax equivalent between Water Utility and General Fund. GAAP placement is within Other Financing Sources. Non-GAAP placement is within Revenues - Taxes.

CITY OF GLENDALE

SCHEDULE OF DEPARTMENTAL EXPENDITURES - ACTUAL AND BUDGET
GENERAL FUND
For the Year Ended December 31, 2024

	Actual	Final Budget	Variance with Final Budget
CURRENT			
General government			
Common council and mayor	$ 76,807	$ 95,552	$ 18,745
City administrator	875,331	490,770	(384,561)
Finance	483,333	381,717	(101,616)
City clerk	242,146	215,983	(26,163)
Municipal court	52,941	294,587	241,646
Building and grounds	299,964	193,980	(105,984)
Property and liability insurance	200,788	200,028	(760)
Unclassified	62,244	47,920	(14,324)
Contingency	53,545	14,500	(39,045)
Total general government	2,347,099	1,935,037	(412,062)
Public safety			
Building	51,879	-	(51,879)
Police	7,482,967	6,708,735	(774,232)
Unclassified	441	5,600	5,159
Other Public Safety	3,987,303	4,012,644	25,341
Total public safety	11,522,590	10,726,979	(795,611)
Public works			
Engineering, administration and overhead	644,719	1,229,806	585,087
Machinery and equipment	217,564	111,650	(105,914)
Public works facility	333,241	244,500	(88,741)
Street lighting	188,300	85,000	(103,300)
Street and alley maintenance	210,697	22,500	(188,197)
Street signs	99,305	101,766	2,461
Snow removal and ice control	272,766	135,000	(137,766)
Roadside maintenance	214,443	-	(214,443)
Yard waste	261,299	300,000	38,701
Total public works	2,442,334	2,230,222	(212,112)
Health and human services			
Health department	106,994	129,484	22,490
Total health and human services	106,994	129,484	22,490
Culture, recreation and education	484,443	483,225	(1,218)
Conservation and development	89,563	219,910	130,347
Capital outlay	-	187,987	187,987
Total Current Expenditures	$ 16,993,023	$ 15,912,844	$ (1,080,179)
OTHER FINANCING USES			
Park fund transfer	$ 2,156,173	$ -	$ (2,156,173)

CITY OF GLENDALE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance with Final Budget
REVENUES			
Taxes	$ 3,239,246	$ 3,185,383	$ (53,863)
Other revenues	-	479,501	(479,501)
Total Revenues	3,239,246	3,664,884	(533,364)
EXPENDITURES			
Debt service			
Principal	6,164,449	4,699,291	1,465,158
Interest and fees	276,750	1,778,192	(1,501,442)
Total expenditures	6,441,199	6,477,483	(36,284)
Excess (deficiency) of revenues over expenditures	(3,201,953)	(2,812,599)	(569,648)
OTHER FINANCING SOURCES			
Transfers in	2,370,564	3,115,119	744,555
Total other financing sources	2,370,564	3,115,119	744,555
Net Changes in Fund Balance	$ (831,389)	302,520	$ 174,907
FUND BALANCE - Beginning of Year		(302,520)	
FUND BALANCE - END OF YEAR		$ -	

CITY OF GLENDALE

SCHEDULE OF OPERATIONS AND MAINTENANCE EXPENSES
ENTERPRISE FUND - WATER UTILITY
For the Year Ended December 31, 2024

	2024
SOURCE OF SUPPLY EXPENSES	
Purchased water	$ 743,368
TRANSMISSION AND DISTRIBUTION EXPENSES	
Operation supervision and engineering	107,682
Customer installations	822
Miscellaneous	90
Maintenance	
Distribution reservoirs and standpipes	13,766
Mains	826,925
Services	60,422
Meters	28,667
Hydrants	42,545
Total Transmission and Distribution Expenses	1,080,919
CUSTOMERS ACCOUNT EXPENSES	
Meter reading labor	10,038
Customer records and collection expenses	155,148
Total Customer Accounts Expenses	165,186
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and general salaries	99,348
Office supplies and expense	3,212
Outside services	89,825
Property insurance	11,030
Injuries and damages	7,686
Employee pensions and benefits	(11,973)
Regulatory Commission	16,684
Miscellaneous general expenses	2,834
Total Administrative and General Expenses	218,646
TOTAL OPERATION AND MAINTENANCE EXPENSES	$ 2,208,119

INDEPENDENT NETWORK MEMBER

CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

CliftonLarsonAllen LLP
CLAconnect.com

City Council
City of Glendale
Glendale, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Glendale (the City) as of and for the year ended December 31, 2024, and have issued our report thereon dated September 16, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our statement of work dated February 17, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Glendale are described in Note 1 to the financial statements.

As described in Note 1, the City changed accounting policies related to compensated absence accruals by adopting Statement of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absence*, in 2024.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the net other postemployment benefits – retiree medical liability, deferred outflows of resources, and deferred inflows of resources for other postemployment benefits – retiree medical is calculated by an actuary based on census data and management's assumptions for discount rate, health care trend rate, mortality, retirement and other data. We evaluated the key factors and assumptions used to develop the liability for other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated September 16, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the combining and individual fund statements noted as Supplementary Information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 16, 2025.

* * *

This communication is intended solely for the information and use of the City Council and management of City of Glendale and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
September 16, 2025

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
City of Glendale
Sewer Fund
Year Ended December 31, 2024

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
	Effect of misstatements on:			
Invoice double booked in 2023.	$ 38,828		$ (38,828)	$ 38,828
Net current year misstatements (Iron Curtain Method)	38,828	-	(38,828)	38,828
Net prior year misstatements	-	-		-
Combined current and prior year misstatements (Rollover Method)	$ 38,828	$ -	$ (38,828)	$ 38,828
Financial statement totals	$ 6,993,013	$ 905,391	$ 6,103,191	$ 394,079
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	1%		-1%	10%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	1%		-1%	10%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	Amount (If Applicable)
None	

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
City of Glendale
Water Utility
Year Ended December 31, 2024

UNCORRECTED MISSTATEMENTS OF AMOUNTS

	Effect of misstatements on:			
Description	**Assets**	**Liabilities**	**Fund Balance / Net Assets**	**Net Expense/Revenue and Change in Net Assets / Fund Balance**
Purchased Water Inadvertently charged twice in the prior year			$ 135,081	$ (135,081)
Net current year misstatements (Iron Curtain Method)	-	-	135,081	(135,081)
Net prior year misstatements	-	-		-
Combined current and prior year misstatements (Rollover Method)	$ -	$ -	$ 135,081	$ (135,081)
Financial statement totals	$ 29,937,612	$ 13,566,422	$ 16,461,795	$ 1,642,562
Current year misstatement as a % of financial statement totals (Iron Curtain Method)			1%	-8%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)			1%	-8%

INADEQUATE DISCLOSURES OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES

Description	**Amount (If Applicable)**
None	

Client: ***A126321 - City of Glendale***
Engagement: ***AUD 2024 - City of Glendale***
Period Ending: ***12/31/2024***
Trial Balance: ***0900.00 - New Combined TB***
Workpaper: ***0921.00 - Adjusting Journal Entry Report***
Fund Level: ***All***
Index: ***All***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**2400.21**		
To adjust WRS balances to CYE balances.				
201-000.00-17400	NET PENSION ASSET - WRS		11,523.00	
201-000.00-28601	DEFERRED INFLOWS - WRS		9,995.00	
250-000.00-17400	NET PENSION ASSET - WRS		13,216.00	
250-000.00-28601	DEFERRED INFLOWS - WRS		7,259.00	
900-000.00-17400	NET PENSION ASSET - WRS		60,165.00	
900-000.00-28601	DEFERRED INFLOWS - WRS		44,309.00	
201-000.00-18601	DEFERRED OUTFLOWS - WRS			19,639.00
201-522.01-51199	EMPL PEN & BEN - WRS GASB 68			1,879.00
250-000.00-18601	DEFERRED OUTFLOWS - WRS			14,888.00
250-522.57-51199	EMPL PEN & BEN - WRS GASB 68			5,587.00
900-000.00-18601	DEFERRED OUTFLOWS - WRS			89,981.00
900-500.00-09279	EMPL PEN & BEN - WRS GASB 68			14,493.00
Total			**146,467.00**	**146,467.00**
Adjusting Journal Entries JE # 2		**2450.21**		
To adjust LRLIF activity in CY to YE balances				
201-000.00-18603	DEFERRED OUTFLOWS - LIFE		703.00	
201-000.00-28603	DEFERRED INFLOWS - LIFE		134.00	
201-522.01-51197	EMPL PEN & BEN - LIFE		1,017.00	
250-000.00-18603	DEFERRED OUTFLOWS - LIFE		2,251.00	
250-522.57-51197	EMPL PEN & BEN - LIFE		4,659.00	
900-000.00-18603	DEFERRED OUTFLOWS - LIFE		2,873.00	
900-000.00-28603	DEFERRED INFLOWS - LIFE		2,837.00	
900-500.00-09277	EMPL PEN & BEN - LIFE		2,520.00	
201-000.00-27402	NET PENSION LIABILITY - LIFE			1,854.00
250-000.00-27402	NET PENSION LIABILITY - LIFE			5,581.00
250-000.00-28603	DEFERRED INFLOWS - LIFE			1,329.00
900-000.00-27402	NET PENSION LIABILITY - LIFE			8,230.00
Total			**16,994.00**	**16,994.00**
Adjusting Journal Entries JE # 3		**3000.01**		
To reclassify amounts to tie Beginning Fund Balance				
101-518.01-53190	OTHER SUPPLIES AND EXPENSE		167.00	
102-000.00-31001	UNDESIGNATED		18,191.00	
101-000.00-31001	UNDESIGNATED			167.00
102-000.00-48930	WORKERS COMP INSURANCE PMTS			18,191.00
Total			**18,358.00**	**18,358.00**
Adjusting Journal Entries JE # 7		**2500.02**		
Entry to reclass NSFD Interest Expense				
301-532.81-58761	INTEREST - NSFD DEBT		138,832.00	
301-532.82-58751	PRINCIPAL - NSFD DEBT			138,832.00
Total			**138,832.00**	**138,832.00**
Adjusting Journal Entries JE # 8		**6000.01**		
To record true up of PILOT				
900-500.00-04080	TAX EQUIVALENT (TAXES)		21,537.00	
900-000.00-10001	BMO BANK			21,537.00
Total			**21,537.00**	**21,537.00**
Adjusting Journal Entries JE # 9		**2500.10**		
To reclassify debt premium				
900-000.00-42800	AMORT OF DEBT DISCOUNT EXP		195,824.00	
900-000.00-42800	AMORT OF DEBT DISCOUNT EXP		22,253.00	
900-000.00-22300	ADVANCES FROM CITY OF GLENDALE			195,824.00
900-000.00-22300	ADVANCES FROM CITY OF GLENDALE			22,253.00
Total			**218,077.00**	**218,077.00**
Adjusting Journal Entries JE # 10		**2500.10**		
To record CY Debt Premium Amortization				
900-000.00-22300	ADVANCES FROM CITY OF GLENDALE		19,582.00	
900-000.00-42800	AMORT OF DEBT DISCOUNT EXP			19,582.00
Total			**19,582.00**	**19,582.00**
Adjusting Journal Entries JE # 11		**5000.09**		
To recognize ARPA revenue for 2024				
290-000.00-22000	DEFERRED REVENUE		981,046.00	
290-000.00-43300	OTHER FEDERAL GRANTS			981,046.00
Total			**981,046.00**	**981,046.00**

Adjusting Journal Entries JE # 12		**5000.10**		
To remove Due to NSWC balance for amounts previously recorded				
900-000.00-23315	DUE TO NO SHORE WATER COMMISSION		41,608.00	
900-500.00-06020	PURCHASED WATER			41,608.00
Total			**41,608.00**	**41,608.00**
Adjusting Journal Entries JE # 13		**2300.01**		
To reclassify ROI on Meters				
201-522.01-54140	METER READING EXPENSES		89,222.00	
201-000.00-21013	DUE TO WATER UTILITY			89,222.00
Total			**89,222.00**	**89,222.00**
Adjusting Journal Entries JE # 14		**1310.10**		
To adjust the tax collection fund for advanced collections				
001-000.00-10001	BMO BANK		546,338.00	
701-000.00-13002	CURRENT YEAR TAX COLLECTIONS		546,338.00	
001-000.00-11111	CASH ALLOCATED TO OTHER FUNDS			546,338.00
701-000.00-10001	BMO BANK			546,338.00
Total			**1,092,676.00**	**1,092,676.00**
Adjusting Journal Entries JE # 16				
PBC Entry to eliminate deficit fund balance				
101-518.03-58510	TRANSFER TO DEBT SERVICE FUND		958,698.00	
101-518.03-58512	TRANSFER TO CAPITAL PROJECTS FUND		1,197,475.00	
301-000.00-10001	BMO BANK		958,698.00	
420-000.00-10001	BMO BANK		1,197,475.00	
101-000.00-10001	BMO BANK			2,156,173.00
301-000.00-49014	TRANSFER FROM GENERAL FUND			958,698.00
420-000.00-49050	TRANSFER IN			1,197,475.00
Total			**4,312,346.00**	**4,312,346.00**
	Total Adjusting Journal Entries		**7,096,745.00**	**7,096,745.00**
	Total All Journal Entries		**7,096,745.00**	**7,096,745.00**

September 16, 2025

CliftonLarsonAllen LLP
10401 W Innovation Dr Suite 300
Wauwatosa, WI 53226

This representation letter is provided in connection with your audit of the financial statements of City of Glendale (the City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of September 16, 2025, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated February 17, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the City's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.

11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.

12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the City's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.

13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.

14. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

15. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.

16. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.

17. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

18. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences.*

Information Provided

1. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

    d. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.

    e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.

2. All transactions have been recorded in the accounting records and are reflected in the financial statements.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. We have no knowledge of any fraud or suspected fraud that affects the City and involves:

    a. Management;

    b. Employees who have significant roles in internal control; or

    c. Others when the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, grantors, regulators, or others.

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.

9. We have disclosed to you the identity of all the City's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.

10. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.

11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Glendale, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

12. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

13. The City has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.

14. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

15. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

16. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.

17. The financial statements properly classify all funds and activities.

18. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

19. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

20. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

22. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

23. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

24. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.

25. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

26. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

27. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

28. We acknowledge our responsibility for presenting the combining and individual nonmajor fund financial statements and schedules listed in the table of contents (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

29. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or

experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the City's data and records are complete and received sufficient information to oversee the service.

Signature: Fred Warner Title: City Administrator

Signature: Jialin Li, CPA Title: Finance Director & Treasurer

City of Council
and Management of City of Glendale
Glendale, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Glendale (the City) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

Material weakness

We consider the following deficiency in the City's internal control to be a material weakness:

Preparation of the Financial Statements and Audit Adjustments

The City's internal controls should be designed to adequately reconcile and adjust accounting records to present them in the City's financial statement in accordance with accounting principles generally accepted in the United States of America (GAAP). The City engaged CLA to assist in preparing its financial statements and accompanying disclosures. In addition, we proposed audit adjustments necessary to present the financial statements in accordance with accounting principles generally accepted in the United States of America. We recommend that the City update the financial close process to incorporate the adjustments required to present the financial statements in accordance with accounting principles generally accepted in the United States of America.

Significant deficiency

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City's internal control to be a significant deficiency:

Segregation of duties

Proper segregation of duties over financial reporting should include review of adjusting journal entries and supporting documentation by an appropriate person who is not the original preparer. In addition, account reconciliations prepared throughout the year should be performed by someone independent of processing transactions in the account. The City does not have controls in place to ensure that segregation of duties are maintained during the financial reporting process. We recommend the City review controls to determine if additional segregation of duties can be incorporated into the financial reporting process.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

* * *

This communication is intended solely for the information and use of management, City Council, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
September 16, 2025

City of Glendale, Wisconsin – Audit Results

Common Council

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Service Team

CLA

- Over 110 office locations nationally
- 18 office locations in Wisconsin
- Serve over 4,100 governmental clients nationally
- Serve over 500 governmental clients in Wisconsin
- 5th year working with City of Glendale

Service Team

Jake Lenell, Principal, CPA, MBA

23+ years working with Wisconsin cities, including

- Audit
- Consulting
- Budgeting
- HR support
- Departmental assessments
- IT Security

Michael Bahr, Senior

9+ years serving Wisconsin Cities. Audit experience includes:

- Financial Audit
- Federal Single Audit
- State Single Audit
- GFOA certifications

Financial Statement Audit Results

Opinion

- Unmodified ("Clean")

Accounting Policies

- GASB 101, Compensated Absences, implemented, but with no impact to the financial statements

Accounting Estimates

- OPEB liability and related deferred outflows/inflows of resources and expense

Financial Statement Audit Results (continued)

Financial Statement Disclosures

- No particularly sensitive financial statement disclosures
- Disclosures are neutral, consistent, and clear

Misstatements

- Listing of immaterial amounts uncorrected
- Listing post-close entries and audit entries

Financial Statement Audit Results (continued)

Disagreements with Management

- No disagreements with management

Management Representation Letter

- Management has provided us a letter representing the integrity, completeness, and relevancy of the information provided during the audit

Consultations with Other Accountants

- Interim assistance provided by contractors, but no accounting consultations with other accountants

Financial Statement Audit Results (continued)

- Management letter
  - Audit adjustments and financial statements preparation
  - Segregation of duties

Closing

- Closing steps
- ARPA testing
- Planning matters for future years
- Questions

CLAconnect.com

Jake Lenell, CPA
Principal
(414) 721-7572
jake.lenell@claconnect.com

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT:	Amendment to the Tower/Rooftop Lease regarding the leased premises located at 7007 N. Range Line Rd with T-Mobile Central LLC
FROM:	Karl Warwick, City Administrator
MEETING:	September 22, 2025 Common Council Meeting
MEETING DATE:	September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	NA
Budgeted Revenue:	$21,600

STATUTORY REFERENCE:

Wisconsin Statutes:	NA
Municipal Code:	NA

BACKGROUND & ANALYSIS: The City of Glendale has an active cell tower lease with the T-Mobile for the City's water tower on Range Line Road. Both parties have a desire to extend the term of the lease. The enclosed lease extends the lease to four, five-year terms. The current monthly lease revenue will remain at $1,800 with annual 10% escalators during the term of the agreement.

This is an amendment to the existing agreement.

RECOMMENDATION: Authorize the Execution of an Amendment to the Tower/Rooftop Lease regarding the leased premises located at 7007 N. Range Line Rd with T-Mobile Central LLC

ACTION REQUESTED: Authorize the Execution of an Amendment to the Tower/Rooftop Lease regarding the leased premises located at 7007 N. Range Line Rd with T-Mobile Central LLC

ATTACHMENTS:

ML11072A_AMD1_PE_9.15.25

FIRST AMENDMENT TO TOWER LEASE WITH OPTION

This First Amendment to Tower Lease with Option (the "**First Amendment**") is effective as of the last signature below (the "**Effective Date**"), by and between the City of Glendale, a Wisconsin municipal corporation ("**Landlord**"), and T-Mobile Central LLC, a Delaware limited liability company ("**Tenant**") (each a "**Party**", or collectively, the "**Parties**").

Landlord and Tenant (or their predecessors-in-interest) entered into that certain Tower Lease with Option, and Addendum to Tower/Rooftop Lease with Option, both dated February 1, 2000, (the "**Lease**") regarding the leased premises ("**Premises**") located at 7007 N. Range Line Rd., Glendale, WI 53209 (the "**Property**").

For good and valuable consideration, Landlord and Tenant agree as follows:

1. At the expiration of the Lease, the term of the Lease will be extended for four (4) additional and successive five (5) year terms, each included as a Renewal Term, upon the mutual consent of the Parties. At least twenty-four (24) months prior to the expiration of the then current Renewal Term, Tenant shall notify Landlord in writing whether or not it intends to renew the Lease for the next Renewal Term. Landlord, within ninety (90) days thereafter, shall notify Tenant in writing of its intention to renew or terminate the Lease. In the event Landlord does not provide such notice, as provided herein, the Lease shall then renew for the next Renewal Term.

2. Commencing on the Effective Date of this First Amendment, Tenant shall pay Landlord One-Thousand Eight Hundred and 00/100 Dollars ($1,800.00) per month as Rent, partial calendar months to be prorated in advance, by the fifth (5th) day of each calendar month. The Rent will escalate by 10% of the Rent in effect for the previous Renewal Term on June 1, 2030, and on the first day of each Renewal Term thereafter. Where duplicate Rent would occur, a credit shall be taken by Tenant for any prepayment of duplicate Rent by Tenant.

3. Notwithstanding anything to the contrary in the Lease and as of the Effective Date of the First Amendment, Tenant may terminate the Lease, upon 180 days' notice to Landlord, without further liability, for any or no reason. Any prepaid Rent for any time period after the termination date shall be refunded to Tenant within thirty (30) days of termination.

4. Notwithstanding anything to the contrary in the Lease and as of the Effective Date of the First Amendment, Landlord shall be responsible for maintaining all portions of the Property in good order and condition, including without limitation, plumbing, elevators, the roof and support structure, landscaping and common areas, as applicable.

5. Tenant shall have the right to assign, or otherwise transfer the Lease, upon Tenant's delivery to Landlord of written notice of any assignment or transfer by Tenant.

6. All notices, requests, demands and other communications shall be in writing and shall be deemed to have been delivered upon receipt or refusal to accept delivery, and are effective only when deposited into the U.S. certified mail, return receipt requested, or when sent via a nationally recognized courier to the addresses set forth below. Landlord or Tenant may from time to time designate any other address for this purpose by providing written notice to the other Party.

If to Tenant:	If to Landlord:
T-Mobile USA, Inc. 12920 SE 38th Street Bellevue, WA 98006 Attn: Lease Compliance/ ML11072A	City of Glendale 5909 North Milwaukee River Pkwy Glendale, WI 53209

7. Tenant and Landlord will reasonably cooperate with each other's requests to approve permit applications and other documents related to the Property without additional payment or consideration.

8. Any charges payable under the Lease other than Rent shall be billed by Landlord to Tenant within twelve (12) months from the date in which the charges were incurred or due; otherwise, the same shall be deemed time-barred and be forever waived and released by Landlord.

9. Except as expressly set forth in this First Amendment, the Lease otherwise is unmodified. To the extent any provision contained in this First Amendment conflicts with the terms of the Lease, the terms and provisions of this First Amendment shall control. Each reference in the Lease to itself shall be deemed also to refer to this First Amendment.

10. This First Amendment may be executed in duplicate counterparts, each of which will be deemed an original. Signed electronic, scanned, or facsimile copies of this First Amendment will legally bind the Parties to the same extent as originals.

11. Each of the Parties represents and warrants that it has the right, power, legal capacity and authority to enter into and perform its respective obligations under this First Amendment. Landlord represents and warrants to Tenant that the consent or approval of a third party has either been obtained or is not required with respect to the execution of this First Amendment. If Landlord is represented by any property manager, broker or any other leasing agent ("Agent"), then (a) Landlord is solely responsible for all commission, fees or other payment to Agent and (b) Landlord shall not impose any fees on Tenant to compensate or reimburse Landlord for the use of Agent, including any such commissions, fees or other payments arising from negotiating or entering into this First Amendment or any future amendment.

12. This First Amendment will be binding on and inure to the benefit of the Parties herein, their heirs, executors, administrators, successors-in-interest and assigns.

IN WITNESS WHEREOF, the Parties execute this First Amendment as of the Effective Date.

Landlord:	**Tenant:**
City of Glendale, a Wisconsin municipal corporation	**T-Mobile Central LLC, a Delaware limited liability company**
By: ______________________	By: DocuSigned by: Elisabeth Boyer 935ED204DFAB4B0...
Print Name: ______________________	Print Name: Elisabeth Boyer
Title: ______________________	Title: Sr. Manager, Procurement
Date: ______________________	Date: 9/15/2025

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT:	*Authorization to Execute — Multi-Year* Lease Agreement with BTS Towers, LLC for a Cell Tower at 7007 N. Range Line Road
FROM:	Karl Warwick, City Administrator
MEETING:	September 22, 2025 Common Council Meeting
MEETING DATE:	September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	none
Budgeted Revenue:	$30,000

STATUTORY REFERENCE:

Wisconsin Statutes:	NA
Municipal Code:	NA

BACKGROUND & ANALYSIS: The City negotiated a lease with BTS Towers, LLC for the installation and leasing of a standalone tower on the water tower property located at 7007 N. Range Line Road. The monthly lease revenue upon installation of the tower would be $2,500 per month, plus $5,000 one-time payment upon execution of the agreement.

The initial term of the agreement is 5 years with the option for nine successive renewals. The rent will increase 10% annually. This lease is for a new standalone tower. The T-Mobile lease is for the rental of space on the existing water tower.

The tenant will have access to the space for installation and maintenance of the equipment. This will not interfere with any of our Public Work operations.

RECOMMENDATION: Authorize the Execution of a multi-year lease agreement with BTS Towers, LLC for a Cell Tower at 7007 N. Range Line Road

ACTION REQUESTED: Authorize the Execution of a multi-year lease agreement with BTS

Towers, LLC for a Cell Tower at 7007 N. Range Line Road

ATTACHMENTS:

US-WI-5756_Ground Lease_Approval Review[1]

Landlord:
City of Glendale

,

Tenant:
BTS TOWERS, LLC
750 Park of Commerce Drive, Suite 200
Boca Raton, Florida 33487

Site #: US-WI-5756
Site Name: Good Hope Rd

OPTION AND LEASE AGREEMENT

THIS OPTION AND LEASE AGREEMENT (this "**Agreement**") is made this_______day of _______ ____________________, 20__________(the "**Effective Date**") by and between **City of Glendale**, a Wisconsin municipality, ("**Landlord**"), whose address is 5909 North Milwaukee River Parkway, Glendale, Wisconsin 53209, and **BTS TOWERS, LLC**, a Delaware limited liability company ("**Tenant**"), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487.

WHEREAS, Landlord owns certain real property located in the County of Milwaukee, in the State or Commonwealth of Wisconsin, that is more particularly described and/or depicted in **Exhibit 1** attached hereto (the "**Property**"); and,

WHEREAS, Tenant desires to lease from Landlord a certain portion of the Property measuring approximately 2,500 square feet and to obtain easements for landscape buffer, utilities and access (collectively, the "**Premises**"), which Premises is more particularly described and/or depicted in **Exhibit 2** attached hereto, for the placement of Communications Facilities (defined below).

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree:

1. OPTION TO LEASE.

(a) As of the Effective Date, Landlord grants to Tenant the exclusive option to lease the Premises (the "**Option**") during the Option Period (defined below). At any time during the Option Period and Term (defined below), Tenant and its agents, engineers, surveyors and other representatives will have the right to enter upon the Property to inspect, examine, conduct soil borings, drainage testing, material sampling, and other geological or engineering tests or studies of the Property (collectively, the "**Tests**"), to apply for and obtain licenses, permits, approvals, or other relief required of or deemed necessary or appropriate at Tenant's sole discretion for its use of the Premises including, without limitation, applications for zoning variances, zoning ordinances, amendments, special use permits, construction permits and any other permits and approvals deemed necessary by Tenant (collectively, the "**Government Approvals**"), initiate the ordering and/or scheduling of necessary utilities, obtain a title report with respect to the Property, and otherwise to do those things on or off the Property that, in the opinion of Tenant, are necessary in Tenant's sole discretion to determine the physical condition of the Property, the environmental history of the Property, and the feasibility or suitability of the Property for Tenant's permitted use under this Agreement, all at Tenant's expense. Tenant shall be authorized to apply for the Government Approvals on behalf of Landlord and Landlord agrees to reasonably cooperate with such applications. Tenant will not be liable to Landlord or any third party on account of any pre-existing defect or condition on or with respect to the Property, whether or not such defect or condition is disclosed by Tenant's Tests. Tenant will restore the Property to its condition as it existed prior to conducting any Tests, reasonable wear and tear and casualty not caused by Tenant excepted. In addition, Tenant shall indemnify, defend and hold Landlord harmless from and against any and all injury, loss, damage or claims arising directly out of Tenant's Tests.

(b) In consideration of Landlord granting Tenant the Option, Tenant agrees to pay Landlord the sum of Five Thousand Dollars ($5,000.00) within thirty (30) days of the full execution of this Agreement. The Option Period will be for a term of two years from the Effective Date (the "**Option Period**").

(c) Tenant may exercise the Option at any time during the Option Period by delivery of written notice to Landlord (the "**Notice of Exercise of Option**"). The Notice of Exercise of Option shall set forth the commencement date (the "**Commencement Date**") of the Initial Term (defined below). If Tenant does not provide a Notice of Exercise of Option during the Option Period, this Agreement will terminate and the parties will have no further liability to each other.

(d) During the Option Period or the Term, Landlord shall not take any action to change the zoning status or land use of the Property which would diminish, impair, or adversely affect the use of the Premises by Tenant for its permitted uses hereunder.

2. TERM.

(a) Effective as of the Commencement Date, Landlord leases the Premises to Tenant subject to the terms and conditions of this Agreement for an initial term of five (5) years (the "**Initial Term**").

(b) Tenant shall have the option to extend the Initial Term for nine (9) successive terms of five (5) years each (each a "**Renewal Term**"). Each Renewal Term shall commence automatically, unless Tenant delivers notice to Landlord, not less than thirty (30) days prior to the end of the then-current Term, of Tenant's intent not to renew. For purposes of this Agreement, "**Term**" shall mean the Initial Term and any applicable Renewal Term(s).

3. RENT

(a) Beginning on the first (1^{st}) day of the third (3^{rd}) month after the Commencement Date ("**Rent Commencement Date**"), Tenant shall pay to Landlord a monthly rent payment of Two Thousand Five Hundred Dollars ($2,500.00) ("**Rent**") at the address set forth in Section 29 above on or before the fifth (5th) day of each calendar month in advance. The initial payment of Rent will be forwarded by Tenant to Landlord within thirty (30) days after the Rent Commencement Date.

(b) Beginning on the first anniversary of the Rent Commencement Date of the first Renewal Term and each five-year anniversary of the Rent Commencement Date of each Renewal Term thereafter throughout the remainder of the Term and Renewal Term(s), if any, the Rent shall be increased by an amount equal to 10.00% of the amount of the Rent for the previous Term or previous Renewal Term, as the case may be, which sum shall be payable in equal monthly installments in advance as herein set forth.

4. TAXES. Tenant shall pay any personal property taxes assessed on, or any portion of such taxes attributable to, the Communications Facilities located on the Premises. Landlord shall pay when due all real property taxes and all other fees and assessments attributable to the Property and the Premises. Tenant shall pay as additional rent any increase in real property taxes levied against the Premises, which are directly attributable to Tenant's use of the Premises (but not, however, taxes attributable to periods prior to the Commencement Date such as roll-back or greenbelt assessments) if Landlord furnishes proof of such increase to Tenant (such increase, the "**Landlord Tax Reimbursement**"). In the event that Landlord fails to pay when due any taxes affecting the Premises or any easement relating to the Premises, Tenant shall have the right, but not the obligation, to pay such taxes and any applicable interest, penalties or similar charges, and deduct the full amount of the taxes and such charges paid by Tenant on Landlord's behalf from future installments of Rent. Notwithstanding the foregoing, Tenant shall not have the obligation to pay any tax, assessment, or charge that Tenant is disputing in good faith in appropriate proceedings prior to a final determination that such tax is properly assessed, provided that no lien attaches to the Property. In addition, Tenant shall not have the obligation to pay or reimburse Landlord for the Landlord Tax Reimbursement if Landlord has not provided proof of such amount and demand therefor within one (1) year of the date such amount is due and payable by Landlord.

5. **USE**. The Premises are being leased for the purpose of erecting, installing, operating, maintaining, repairing and replacing radio or communications towers, transmitting and receiving equipment, antennas, dishes, satellite dishes, mounting structures, equipment shelters and buildings, solar energy conversion and electrical power generation system, fencing and other supporting structures and related equipment (collectively, the "**Communications Facilities**"), and to alter, supplement and/or modify same. Tenant may, subject to the foregoing, make any improvements, alterations or modifications to the Premises as are deemed appropriate by Tenant for the permitted use herein. Tenant shall have the right to clear the Premises of any trees, vegetation, or undergrowth which interferes with the use of the Premises for the intended purposes by Tenant and/or its subtenants and licensees, as applicable. Tenant shall have the exclusive right to install and operate the Communications Facilities upon the Premises.

6. **ACCESS AND UTILITIES**. During the Term, Tenant and its guests, agents, employees, customers, invitees, subtenants, licensees and assigns shall have the unrestricted, exclusive right to use, and shall have free and unfettered access to, the Premises seven (7) days a week, twenty-four (24) hours a day. Landlord for itself, its successors and assigns, hereby grants and conveys unto Tenant, its customers, employees, agents, invitees, subtenants, licensees, successors and assigns a non-exclusive easement throughout the Term to a public right of way (a) for ingress and egress, and (b) for the construction, installation, operation, maintenance, repair and replacement of overhead and underground electric and other utility facilities (including fiber, backhaul, wires, poles, guys, cables, conduits and appurtenant equipment), with the right to reconstruct, improve, change and remove such facilities, over, across and through any easement for the benefit of and access to the Premises, subject to the terms and conditions herein set forth. Landlord agrees to coordinate, cooperate with Tenant such that Tenant may obtain any required access and utility easements to the Premises from a public right of way If there are utilities already existing on the Premises which serve the Premises, Tenant may utilize such utilities and services. The rights granted to Tenant herein shall also include the right to partially assign its rights hereunder to any public or private utility company or authority to facilitate the uses contemplated herein, and all other rights and privileges reasonably necessary for Tenant's safe and efficient use and enjoyment of the easements for the purposes described above.

7. **EQUIPMENT, FIXTURES AND REMOVAL**. The Communications Facilities shall at all times be the personal property of Tenant and/or its subtenants and licensees, as applicable. Tenant or its customers, subtenants or licensees shall have the right to erect, install, maintain, repair, replace and operate on the Premises such equipment, structures, fixtures, signs, and personal property appropriate to serve the Communications Facilities, in a manner that does not otherwise unreasonably interfere with the Landlord's use or operation on the Property.

Fixtures, signs and personal property of the Tenant or its assigns shall remain the property of Tenant or its customers, subtenants or licensees. Within ninety (90) days after the expiration or earlier termination of this Agreement (the "**Removal Period**"), Tenant, customers, subtenants or licensees shall remove its improvements and personal property and restore the Premises to grade and perform all obligations under this Agreement during the Removal Period, including, without limitation, the payment of Rent at the rate in effect upon the expiration or termination of this Agreement.

8. ASSIGNMENT AND SUBLEASE. Tenant may transfer or assign this Agreement to Tenant's Lender (defined below), principal, affiliates, subsidiaries, subsidiaries of its principal or to any entity which acquires all of or substantially all of Tenant's assets or ownership interests by reasons of merger, acquisition or other business reorganization without Landlord's consent (a "**Permitted Assignment**"). As to transfers or assignments which do not constitute a Permitted Assignment, Tenant is required to obtain Landlord's written consent prior to effecting such transfer or assignment. Landlord shall promptly review any such request and work collaboratively with Tenant to try to reach an agreement concerning said request. Factors to be considered by the Landlord are whether the Assignment will otherwise interfere with Landlord's use of the Property or otherwise be detrimental to Landlord. . Tenant shall have the exclusive right to sublease or grant licenses without Landlord's consent to use all or part of the Premises and/or the Communications Facilities, but no such sublease or license shall relieve or release Tenant from its obligations under this Agreement. Landlord may assign this Agreement only in its entirety and only to any person or entity who or which acquires fee title to the Property, subject to Section 15. Landlord may subdivide the Property without Tenant's prior written consent provided the resulting parcels from such subdivision are required to afford Tenant the protections set forth in Section 14 hereof.

9. COVENANTS, WARRANTIES AND REPRESENTATIONS.

(a) Landlord warrants and represents that it is the owner in fee simple of the Property, free and clear of all liens and encumbrances except as to those which may have been disclosed to Tenant in writing prior to the execution hereof, and that it alone has full right to lease the Premises for the Term.

(b) Landlord shall pay promptly, when due, any other amounts or sums due and owing with respect to its ownership and operation of the Property, including, without limitation, judgments, taxes, liens, mortgage payments and other similar encumbrances. If Landlord fails to make any payments required under this Agreement, or breaches any other obligation or covenant under this Agreement, Tenant may (without obligation), after providing ten (10) days written notice to Landlord, make such payment or perform such obligation on behalf of Landlord and offset such payment (including any reasonable attorneys' fees incurred in connection with Tenant performing such obligation) against payments of Rent.

(c) Landlord shall not do or knowingly permit anything that will interfere with or negate any special use permit or approval pertaining to the Premises or cause Tenant's use of the Premises to be in nonconformance with applicable local, state, or federal laws. Landlord shall cooperate with Tenant in any effort by Tenant to obtain certificates, permits, licenses and other approvals that may be required by any governmental authorities. Landlord agrees to execute any necessary applications, consents or other documents as may be reasonably necessary for Tenant to apply for and obtain the Government Approvals required to use and maintain the Premises and the Communications Facilities.

(d) To the best of Landlord's knowledge, Landlord has complied and shall comply with all laws with respect to the Property. No asbestos-containing thermal insulation or products containing PCB, formaldehyde, chlordane, or heptachlor or other hazardous materials have been placed on or in the Property by Landlord or, to the knowledge of Landlord, by any prior owner or user of the Property. There has been no release of or contamination by hazardous materials on the Property by Landlord, or to the knowledge of Landlord, any prior owner or user of the Property.

(e) Tenant shall have access to all utilities required for the operation of Tenant's improvements on the Premises that are existing on the Property.

(f) Landlord warrants and represents that there currently exist no licenses, sublicenses, or other agreements, written or oral, granting to any party or parties the right of use or occupancy of any portion of the Premises; there are no outstanding options or rights of first refusal to purchase the Premises or any portion thereof or interest therein, or any equity or interest in Landlord if Landlord is an entity; and there are no parties (other than Landlord) in possession of the Premises except as to those that may have been disclosed to Tenant in writing prior to the execution hereof.

10. HOLD OVER TENANCY. Should Tenant or any assignee, sublessee or licensee of Tenant hold over the Premises or any part thereof after the expiration of this Agreement, such holdover shall constitute and be construed as a tenancy from month-to-month only, but otherwise upon the same terms and conditions.

11. INDEMNITIES. Each party agrees to indemnify, defend and hold harmless the other party, its parent company or other affiliates, successors, assigns, officers, directors, shareholders, managers, members, agents and employees (collectively, "**Indemnified Persons**") from and against all claims, actions, judgments, damages, liabilities, losses, expenses and costs (including, without limitation, reasonable attorneys' fees and court costs) (collectively, "**Losses**") caused by or arising out of (a) such party's breach of any of its obligations, covenants, representations or warranties contained herein, or (b) such party's acts or omissions with regard to this Agreement; provided, however, in no event shall a party indemnify the other party for any such Losses to the extent arising from the gross negligence or willful misconduct of the party seeking indemnification. However, in the event of an Indemnified Person's contributory negligence or other fault, the Indemnified Person shall not be indemnified hereunder to the extent that the Indemnified Person's negligence or other fault caused such Losses. Tenant will indemnify Landlord from and against any mechanic's liens or liens of contractors and subcontractors engaged by or through Tenant.

12. WAIVERS.

(a) Landlord hereby waives any and all lien rights it may have, statutory or otherwise, in and to the Communications Facilities or any portion thereof, regardless of whether or not such is deemed real or personal property under applicable laws. Landlord will not assert any claim whatsoever against Tenant for loss of anticipatory profits or any other indirect, special, incidental or consequential damages incurred by Landlord as a result of the construction, maintenance, operation or use of the Premises by Tenant.

(b) EACH PARTY HERETO WAIVES ANY AND ALL CLAIMS AGAINST THE OTHER FOR ANY LOSS, COST, DAMAGE, EXPENSE, INJURY OR OTHER LIABILITY WHICH IS IN THE NATURE OF INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES WHICH ARE SUFFERED OR INCURRED AS THE RESULT OF, ARISE OUT OF, OR ARE IN ANY WAY CONNECTED TO THE PERFORMANCE OF THE OBLIGATIONS UNDER THIS AGREEMENT.

13. INSURANCE. Tenant shall insure against property damage and bodily injury arising by reason of occurrences on or about the Premises in the amount of not less than $1,000,000. The insurance coverage provided for herein may be maintained pursuant to master policies of insurance covering other communication facilities of Tenant and its corporate affiliates. All insurance policies required to be maintained by Tenant hereunder shall be with responsible insurance companies, authorized to do business in the State or Commonwealth where the Premises are located if required by law, and shall provide for cancellation only upon ten (10) days' prior written notice to Landlord. Tenant shall evidence such insurance coverage by delivering to Landlord, if requested, a copy of a certificate of insurance of such policies issued by the insurance companies underwriting such risks.

14. INTERFERENCE. During the Option Period and the Term, Landlord, its successors and assigns, will not grant any ground lease, license, or easement with respect to the Property (outside of the Premises) and any property adjacent or contiguous to the Property or in the immediate vicinity of the Property that is fee owned by Landlord: (a) for any of the uses contemplated in Section 5 herein; or (b) if such lease, license, or easement would detrimentally impact the Communications Facilities or Tenant's economic opportunities at the Premises, or the use thereof. Landlord shall not cause or permit the construction of communications or broadcast towers or structures, fiber optic backhaul facilities, or satellite facilities on the Property or on any other property of Landlord adjacent or contiguous to or in the immediate vicinity of the Property, except for the Communications Facilities constructed by Tenant. Landlord and Tenant intend by this Agreement for Tenant (and persons deriving rights by, through, or under Tenant) to be the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the Option Period and the Term. Landlord agrees that this restriction on the use of the Property is commercially reasonable, not an undue burden on Landlord, not injurious to the public interest, and shall be specifically enforceable by Tenant (and persons deriving rights by, through or under Tenant) in a court of competent jurisdiction. The foregoing restriction shall run with the land and be binding on the successors and assigns of Landlord.

15. RIGHT OF FIRST REFUSAL. In the event Landlord determines to sell, transfer, license or otherwise convey any interest, whether fee simple interest, easement interest, leasehold, or otherwise, and whether direct or indirect by way of transfer of ownership interests in Landlord if Landlord is an entity, which interest underlies or affects any or all of the Premises (the "**ROFR Property**") to any third party that is a Third Party Competitor (as defined below), Landlord shall offer Tenant a right of first refusal to purchase the Premises (or such larger portion of the Property that encompasses the Premises, if applicable). For purposes herein, a "**Third Party Competitor**" is any person or entity directly or indirectly engaged in the business of owning, acquiring, operating, managing, investing in or leasing communications infrastructure or any person or entity directly or indirectly engaged in the business of owning, acquiring, or investing in real property leases or easements underlying communications infrastructure. In such event, Landlord shall send a written notice to Tenant in accordance with Section 29 below that shall contain an offer to Tenant of a right of first refusal to purchase the ROFR Property, together with a copy of any offer to purchase, or any executed purchase agreement or letter of intent (each, an "**Offer**"), which copy shall include, at a minimum, the purchase price or acquisition price, proposed closing date, and financing terms (collectively, the "**Minimum Terms**"). Within thirty (30) days of receipt of such Offer, Tenant shall provide written notice to Landlord of Tenant's election to purchase the ROFR Property on the same Minimum Terms, provided: (a) the closing date shall be no sooner than sixty (60) days after Tenant's purchase election notice; (b) given Landlord's direct relationship and access to Tenant, Tenant shall not be responsible for payment of any broker fees associated with an exercise of Tenant's rights to acquire the ROFR Property; and, (c) Tenant shall not be required to match any components of the purchase price which are speculative or incalculable at the time of the Offer. In such event, Landlord agrees to sell the ROFR Property to Tenant subject to Tenant's payment of the purchase price and compliance with a purchase and sale agreement to be negotiated in good faith between Landlord and Tenant. If Tenant provides written notice that it does not elect to exercise its right of first refusal to purchase the ROFR Property, or if Tenant does not provide notice of its election within the thirty (30) day period, Tenant shall be deemed to have waived such right of first refusal only with respect to the specific Offer presented (and any subsequent Offers shall again be subject to Tenant's continuing right of first refusal hereunder), and Landlord shall be permitted to consummate the sale of the ROFR Property in accordance with the strict terms of the Offer

("**Permitted Sale**"). If Landlord does not consummate the Permitted Sale within ninety (90) days of the date of Tenant's waiver of its right of first refusal, including if the Minimum Terms are modified between Landlord and the Third Party Competitor, Landlord shall be required to reissue a New Offer to Tenant.

16. SECURITY. The parties recognize and agree that Tenant shall have the right to safeguard and protect its improvements located upon or within the Premises. Consequently, Tenant may elect, at its expense, to construct such enclosures and/or fences as Tenant reasonably determines to be necessary to secure the Communications Facilities. Tenant may also undertake any other appropriate means to restrict access to the Communications Facilities including, without limitation, if applicable, installing security systems, locks and posting signs for security purposes and as may otherwise be required by law.

17. FORCE MAJEURE. The time for performance by Landlord or Tenant of any term, provision, or covenant of this Agreement shall be deemed extended by time lost due to delays resulting from acts of God, strikes, civil riots, floods, pandemics, material or labor restrictions by governmental authority, government shutdowns, quarantines, and/or other disease control measures and any other cause not within the control of Landlord or Tenant, as the case may be.

18. CONDEMNATION; CASUALTY.

(a) In the event Landlord receives any notice of any condemnation proceedings, or other proceedings in the nature of eminent domain related to the Property or the Premises, it will forthwith send a copy of such notice to Tenant. If all or any part of the Premises is taken by eminent domain, Tenant may, upon written notice to Landlord, elect to terminate this Agreement, whereupon neither party shall have any further liability or obligation hereunder.

(b) In case of damage to the Premises or the Communications Facilities by fire or other casualty, Landlord shall, with reasonable speed and diligence, subject to delays which may arise by reason of adjustment of loss under insurance policies, governmental regulations, and for delays beyond the control of Landlord, including a force majeure, and at its expense, cause any damage to the Property (excluding the Communications Facilities) to be repaired such that Tenant has reasonable access to the Premises and its communications Facilities. Landlord shall coordinate with Tenant as to the completion of Landlord's work to restore the Property so as not to adversely impact Tenant's use of the Premises and the Communications Facilities. Landlord shall not be liable for any inconvenience or annoyance to Tenant, or injury to Tenant's business or for any consequential damages resulting in any way from such damage or the repair thereof, except to the extent and for the time that the Communications Facilities or the Premises are thereby rendered unusable for Tenant's intended purpose the Rent shall proportionately abate. In the event the damage shall be so extensive that Tenant shall decide, in its sole discretion, not to repair or rebuild the Communications Facilities, or if the casualty shall not be of a type insured against under standard fire policies with extended type coverage, or if the holder of any mortgage, deed of trust or similar security interest covering the Communications Facilities shall not permit the application of adequate insurance proceeds for repair or restoration, this Agreement shall, at the sole option of Tenant, exercisable by written notice to Landlord, be terminated as of the date of such casualty, and the obligation to pay Rent (taking into account any abatement as aforesaid) shall cease as of the termination date and Tenant shall thereupon promptly vacate the Premises.

19. DEFAULT. The failure of Tenant or Landlord to perform any of the covenants of this Agreement shall constitute a default. The non-defaulting party shall give the other written notice of such default, and the defaulting party shall cure such default within thirty (30) days after receipt of such notice. In the event any such default cannot reasonably be cured within such thirty (30) day period, if the defaulting party shall proceed promptly after the receipt of such notice to cure such default, and shall pursue curing such default with due diligence, the time for curing shall be extended for such period of time as may be necessary to complete such curing, however, in no event shall this extension of time be in excess of sixty (60) days, unless agreed upon by the non-defaulting party.

20. REMEDIES. Should the defaulting party fail to cure a default under this Agreement, the other party shall have all remedies available either at law or in equity, and the right to terminate this Agreement. In the event Landlord elects to terminate this Agreement due to a default by Tenant (which remains uncured by Lender), Landlord shall continue to honor all sublease and license commitments made by Tenant through the expiration of the term of any such commitment and shall be entitled to collect and retain the rents or license fees associated with such subleases or license commitments, it being intended hereby that each such commitment shall survive the early termination of this Agreement.

21. INTENTIONALL DELETED.

22. ADDITIONAL TERMINATION RIGHT. If at any time during the Term there are not any paying sublessees on the Premises, in Tenant's sole and absolute discretion, Tenant shall have the right to terminate this Agreement upon sixty (60) days prior written notice to Landlord.

23. PRIOR AGREEMENTS. The parties hereby covenant, recognize and agree that the terms and provisions of this Agreement shall constitute the sole embodiment of the arrangement between the parties with regard to the Premises, and that all other written or unwritten agreements, contracts, or leases by and between the parties with regard to the Premises are hereby terminated, superseded and replaced by the terms hereof.

24. SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT. In the event the Property is encumbered by a mortgage or deed of trust or other security instrument of any kind (a "**Landlord Mortgage**"), Landlord, within fifteen (15) days following Tenant's request or immediately prior to the creation of any encumbrance created after the date this Agreement is fully executed, will obtain from the holder of each such Landlord Mortgage a fully-executed subordination, non-disturbance and attornment agreement (an "**SNDA**") in recordable form, which shall be prepared or approved by Tenant. The holder of every such Landlord Mortgage shall, in the SNDA, agree that in the event of a foreclosure, or conveyance in lieu of foreclosure of Landlord's interest in the Premises, such Landlord Mortgage holder shall recognize and confirm the validity and existence of this Agreement, not disturb the tenancy of Tenant (and its customers, subtenants, and licensees) and Tenant (and its customers, subtenants, and licensees) shall have the right to continue its use and occupancy of the Premises in accordance with the provisions of this Agreement, provided Tenant is not in default of this Agreement beyond applicable notice and cure periods.

(a) Tenant shall have the right from time to time to mortgage or otherwise encumber Tenant's interest in this Agreement, the Communications Facilities and/or leasehold estate in the Premises (a "**Tenant Mortgage**") and Landlord consents to the granting by Tenant of a lien and security interest in Tenant's interest in this Agreement and/or leasehold estate of the Premises and all of Tenant's personal property and fixtures attached to the real property described herein, and furthermore consents to the exercise by any such lender of Tenant ("**Lender**") of its rights of foreclosure with respect to its lien and security interest. Landlord agrees to recognize Lender as Tenant hereunder upon any such exercise by Lender ofits rights of foreclosure. The term "**Lender**" as used in this Agreement shall mean the lender identified in Section 29 hereof and its successors, assigns, designees or nominees.

(b) Landlord hereby agrees to give Lender written notice of any breach or default of Tenant of the terms of this Agreement within fifteen (15) days after the occurrence thereof at the address set forth in Section 29. Landlord further agrees that no default under this Agreement by Tenant shall be deemed to have occurred unless such notice to Lender is also given and that, in the event of any such breach or default under the terms of this Agreement, Lender shall have the right, to the same extent, for the same period and with the same effect, as Tenant, plus an additional ninety (90) days after any applicable grace period to cure or correct any such default.

(c) Landlord acknowledges that nothing contained herein shall be deemed or construed to obligate Lender to take any action hereunder, or to perform or discharge any obligation, duty or liability of Tenant under this Agreement. Lender shall not become liable under the provisions of this Agreement or any lease executed pursuant to Section 26 hereof unless and until such time as it becomes, and then only for as long as it remains, the owner of the leasehold estate created hereby or thereby.

(d) This Agreement shall not be amended or modified without the consent of Lender. In the event that Lender shall become the owner of such leasehold estate, Lender shall not be bound by any modification or amendment of this Agreement made subsequent to the date of a Tenant Mortgage unless Lender shall have consented to such modification or amendment at the time it was made.

25. RIGHT TO NEW LEASE.

(a) In the case of termination of this Agreement for any reason, or in the event this Agreement is rejected or disaffirmed pursuant to any bankruptcy, insolvency or other law affecting creditor's rights, Landlord shall give prompt notice thereof to Lender at the address set forth in Section 29 or as may be provided to Landlord by Tenant following the Commencement Date. Thereafter, Landlord, upon written request of Lender, and within thirty (30) days after the receipt of such request, shall promptly execute and deliver a new lease of the Premises and assignment of all subleases and licenses to Lender or its designee or nominee, for the remainder of the Term upon all the covenants, conditions, limitations and agreements contained herein (including, without limitation, options to extend the Term) except for such provisions which must be modified to reflect such termination, rejection or disaffirmance and the passage of time, provided that Lender (i) shall pay to Landlord, simultaneously with the delivery of such new lease, all unpaid rent due under this Agreement up to and including the date of the commencement of the term of such new lease and all reasonable expenses, including, without limitation, reasonable attorneys' fees and disbursements and court costs, incurred by Landlord in connection with the default by Tenant, the termination of this Agreement and the preparation of the new lease, and (ii) shall cure all defaults existing under this Agreement which are susceptible to being cured by Lender promptly and with due diligence after the delivery of such new lease. Notwithstanding anything to the contrary contained herein, provided Lender shall have otherwise complied with the provisions of this Section, Lender shall have no obligation to cure any defaults which are not susceptible to being cured by Lender (for example, the bankruptcy of Tenant).

(b) For so long as Lender shall have the right to enter into a new lease with Landlord pursuant to this Section, Landlord shall not enter into a new lease of the Premises with any person or entity other than Lender, without the prior written consent of Lender.

26. ADDITIONAL PROVISIONS.

(a) The parties hereto agree that (i) Tenant is in possession of the Premises notwithstanding the fact that Tenant has subleased or licensed, or may in the future sublease or license, certain of the improvements thereon or portions of the Premises to third parties, and (ii) the requirements of Section 365(h) of Title 11 of the United States Code (the Bankruptcy Code) with respect to Tenant's possession of the leasehold under this Agreement are satisfied. Accordingly, the right of Tenant to remain in possession of the leasehold under this Agreement shall continue notwithstanding any rejection of this Agreement in any bankruptcy proceeding involving Landlord, or any other actions by any party in such a proceeding. This provision, while included in this Agreement, has been separately negotiated and shall constitute a separate contract between the parties as well as a part of this Agreement. The provisions of this Section are for the benefit of Tenant and its assigns, including, without limitation, Lender. The parties hereto also agree that Lender is a party in interest and shall have the right to appear as a party in any proceeding brought under any bankruptcy law or under any other law which may affect this Agreement.

(b) The provisions of Section 25 and Section 26 hereof shall survive the termination, rejection or disaffirmance of this Agreement and shall continue in full force and effect thereafter to the same extent as if such Sections were a separate and independent contract made by Landlord, Tenant and Lender and, from the effective date of such termination, rejection or disaffirmance of this Agreement to the date of execution and delivery of such new lease, Lender may use and enjoy the leasehold estate created by this Agreement without hindrance by Landlord. The aforesaid agreement of Landlord to enter into a new lease with Lender shall be deemed a separate agreement between Landlord and Lender, separate and apart from this Agreement as well as a part of this Agreement, and shall be unaffected by the rejection of this Agreement in any bankruptcy proceeding by any party.

(c) Landlord shall have no right, and expressly waives any right arising under applicable law, in and to the rentals or other fees payable to Tenant, if any, under any sublease or license of the Premises by Tenant, which rentals or fees may be assigned by Tenant to Lender.

(d) If a Tenant Mortgage is in effect, this Agreement shall not be modified or amended by the parties hereto, or terminated or surrendered by Tenant, nor shall Landlord accept any such termination or surrender of this Agreement by Tenant, without the prior written consent of Lender.

(e) The provisions of Section 25 and Section 26 hereof are for the benefit of Lender and may be relied upon and shall be enforceable by Lender as if Lender were a party to this Agreement.

(f) Landlord shall, within ten (10) days of the request of Tenant or any Lender or prospective Lender, provide an estoppel certificate as to any matters reasonably requested by Tenant or Lender.

(g) The right to extend or renew this Agreement and any right of first refusal to purchase the Premises may be exercisable by the holder of a Tenant Mortgage and, before the expiration of any periods to exercise such a right, Landlord must provide to Lender at least thirty (30) days prior written notice before the expiration of the right to so extend or renew in order to extinguish Lender's right to so extend, renew or purchase.

(h) Under no circumstances shall the fee estate of Landlord and the leasehold estate created hereby merge, even though owned by the same party, without the written consent of the holder of a Tenant Mortgage.

27. QUIET ENJOYMENT. So long as Tenant is not in default under this Agreement beyond the applicable notice and cure period, Landlord covenants and agrees that Tenant shall peaceably and quietly hold and enjoy the Premises throughout the Term, without any hindrance, molestation or ejection by Landlord, its successors or assigns or by those claiming by, through or under them.

28. NOTICES. All notices, requests, claims, demands, and other communications hereunder shall be in writing and may be hand delivered (provided the deliverer provides proof of delivery) or sent by nationally established overnight courier that provides proof of delivery, or certified or registered mail (postage prepaid, return receipt requested). Notice shall be deemed received on the date of delivery as demonstrated by the receipt of delivery. Notices shall be delivered to a party at the party's respective address below, or to such other address that a party below may provide from time to time:

If to Landlord:	**If to Tenant:**	**If to Lender:**
City of Glendale ,	BTS TOWERS, LLC 750 Park of Commerce Drive, Suite 200 Boca Raton, Florida 33487 Ref: US-WI-5756 Attn: VP Asset Management With a copy to: General Counsel	Toronto Dominion (Texas) LLC 31 West 52nd Street New York, NY 10019 Attn: Admin Agent Fax No. 416-982-5535

29. MISCELLANEOUS.

(a) Each party hereto warrants and represents that it has the necessary power and authority to enter into and perform its respective obligations under this Agreement.

(b) If any term of this Agreement is found to be void or invalid, such invalidity shall not affect the remaining terms of this Agreement, which shall continue in full force and effect.

(c) All attached exhibits are hereby incorporated by this reference as if fully set forth herein.

(d) Failure of a party to insist on strict performance of any of the conditions or provisions of this Agreement, or failure to exercise any of a party's rights hereunder, shall not waive such rights.

(e) This Agreement shall be governed by and construed in accordance with the laws of the State or Commonwealth in which the Premises are located.

(f) This Agreement constitutes the entire agreement and understanding of the parties and supersedes all offers, negotiations, other leases and/or agreements with regard to the Premises. There are no representations or understandings of any kind not set forth herein. Any amendment to this Agreement must be in writing and executed by both parties.

(g) This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns.

(h) A short-form Memorandum of Option to Lease (and a short-form Memorandum of Lease in the event Tenant exercises its option to lease the Premises) may be recorded at Landlord's or Tenant's option in the form as depicted in **Exhibit 3** and **Exhibit 4**, respectively, attached hereto. In addition, Tenant's subtenants and licensees shall have the right to record a memorandum of its sublease or license with Tenant.

(i) Landlord shall keep the terms of this Agreement confidential and shall not disclose any terms contained within this Agreement to any third party other than such terms as are set forth in the Memorandum of Option to Lease or Memorandum of Lease.

SIGNATURES BEGIN ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date (date last signed by a party hereto).

WITNESSES:	**LANDLORD:**
	City of Glendale, a Wisconsin municipality
____________________________________ Name:______________________________	By:_________________________________
	Name:_______________________________
____________________________________ Name:______________________________	Title:_______________________________
	Date:_______________________________

STATE OF ______________________

COUNTY OF ___________________

This instrument was acknowledged before me on____________________, 20_________, by ___ _____________________________(name of signatory), as _____________________________ ______(title of signatory) of City of Glendale, a Wisconsin municipality.

____
Notary Public

Print Name:__________________________

My Commission Expires:________________

(Tenant signature page to Option and Lease Agreement)

WITNESSES:	**TENANT:**
________________________________	**BTS TOWERS, LLC** a Delaware limited liability company
Name:______________________________	By:______________________________
________________________________	Name:______________________________
Name:______________________________	Title:______________________________
	Date:______________________________

STATE OF FLORIDA

COUNTY OF PALM BEACH

This instrument was acknowledged before me on____________________, 20_________, by ___ ______________________________(name of signatory), as _____________________________ ______(title of signatory) of BTS TOWERS, LLC.

____
Notary Public

Print Name:__________________________

My Commission Expires:_______________

EXHIBIT 1

Legal Description of the Property (Parent Parcel)
(may be updated by Tenant upon receipt of final legal description from title)

EXHIBIT 2

Premises
(below may be replaced with a final survey and legal description of the Premises)

EXHIBIT 3

Memorandum of Option to Lease

(Attached)

(Above 3" Space for Recorder's Use Only)

Upon Recording Return to:

BTS TOWERS, LLC
750 Park of Commerce Drive, Suite 200
Boca Raton, Florida 33487
Attn: General Counsel

Site Name: Good Hope Rd
Site Number: US-WI-5756
Commitment #: ___________________

MEMORANDUM OF OPTION TO LEASE

This Memorandum of Option to Lease (this "**Memorandum**") evidences an Option and Lease Agreement (the "**Agreement**") between **City of Glendale**, a Wisconsin municipality ("**Landlord**"), whose address is , , , and **BTS TOWERS, LLC**, a Delaware limited liability company ("**Tenant**"), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487, dated ________________________ _______, 20___________(the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in **Exhibit A** attached hereto.

Pursuant to the Agreement, Landlord has granted Tenant an exclusive option to lease the Premises (the "Option"). The Option commenced as of the Effective Date and shall continue in effect for a period of two (2) years from the Effective Date.

Landlord ratifies, restates and confirms the Agreement and, upon exercise of the Option, shall lease to Tenant the Premises, subject to the terms and conditions of the Agreement. The Agreement provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord may assign the Agreement only in its entirety and only to a purchaser of the fee interest of the Property;

2. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises or the Property from Landlord;

3. Under certain circumstances, Landlord may subdivide the Property without Tenant's prior written consent; and

4. The Agreement restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of the Communications Facilities (as defined in the Agreement).

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Agreement. In the event of a conflict between the provisions of this Memorandum and the provisions of the Agreement, the provisions of the Agreement shall control. The Agreement shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Agreement.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES BEGIN ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF OPTION TO LEASE effective as of the date last signed by a party hereto.

WITNESSES:	**LANDLORD:**
	City of Glendale a Wisconsin municipality
______________________________ Name:__________________________	By:______________________________
	Name:____________________________
______________________________ Name:__________________________	Title:_____________________________
	Date:_____________________________

STATE OF ______________________

COUNTY OF ____________________

This instrument was acknowledged before me on____________________, 20_________, by ___ _____________________________(name of signatory), as ____________________________ _______(title of signatory) of City of Glendale, a Wisconsin municipality.

____
Notary Public

Print Name:__________________________

My Commission Expires:_______________

(**Tenant's Signature Page to Memorandum of Option to Lease**)

WITNESSES:	**TENANT:**
	BTS TOWERS, LLC a Delaware limited liability company
___________________________________ Name:___________________________________	By:___________________________________
	Name:___________________________________
___________________________________ Name:___________________________________	Title:___________________________________
	Date:___________________________________

STATE OF FLORIDA

COUNTY OF PALM BEACH

This instrument was acknowledged before me on______________________, 20_________, by ___ ________________________________(name of signatory), as ________________________________ _______(title of signatory) of BTS TOWERS, LLC.

____
Notary Public

Print Name:____________________________

My Commission Expires:_________________

EXHIBIT A
(TO MEMORANDUM OF OPTION TO LEASE)

The Property
(may be updated by Tenant upon receipt of final legal description from title)

Access and utilities serving the Premises (as defined in the Agreement) includes all easements of record as well as that portion of the Property designated by Landlord and Tenant for Tenant (and Tenant's guests, agents, customers, subtenants, licensees and assigns) ingress, egress, and utility purposes to and from a public right-of-way.

EXHIBIT 4

Memorandum of Lease

(Attached)

(Above 3" Space for Recorder's Use Only)

Upon Recording Return to:

BTS TOWERS, LLC
750 Park of Commerce Drive, Suite 200
Boca Raton, Florida 33487
Attn: General Counsel

Site Name: Good Hope Rd
Site Number: US-WI-5756
Commitment #: ___________________

MEMORANDUM OF LEASE

This Memorandum of Lease (this "**Memorandum**") evidences a Lease Agreement (the "**Lease**") between **City of Glendale**, a Wisconsin municipality ("**Landlord**"), whose address is , , , and **BTS TOWERS, LLC**, a Delaware limited liability company ("**Tenant**"), whose address is 750 Park of Commerce Drive, Suite 200, Boca Raton, Florida 33487, dated the_____________day of _______________ ______________, 20___________(the "**Effective Date**"), for a portion (the "**Premises**") of the real property (the "**Property**") described in Exhibit A attached hereto.

Landlord hereby ratifies, restates and confirms the Lease and leases to Tenant the Premises, subject to the terms and conditions of the Lease. The Commencement Date of the Lease is_____________________. The Lease provides for the lease by Landlord to Tenant of the Premises for an initial term of five (5) years with nine (9) renewal option(s) of an additional five (5) years each, and further provides:

1. Landlord will attorn to any mortgagee of Tenant, subordinate any Landlord's lien to the Lease and to liens of Tenant's mortgagees, and not disturb the tenancy of Tenant;

2. The Lease restricts Landlord's ability to utilize, or allow the utilization of the Property or real property owned by Landlord which is adjacent or contiguous to the Property for the construction, operation and/or maintenance of Communications Facilities (as defined in the Lease);

3. Tenant (and persons deriving rights by, through, or under Tenant) are the sole parties to market, use, or sublease any portion of the Property for Communications Facilities during the term of the Lease (such restriction shall run with the land and be binding on the successors and assigns of Landlord);

4. The Premises may be used exclusively by Tenant for all legal purposes, including, without limitation, erecting, installing, operating and maintaining Communications Facilities;

5. Tenant is entitled to sublease and/or license the Premises, including any Communications Facilities located thereon;

6. Under certain circumstances, Tenant has a right of first refusal to acquire the Premises from Landlord;

7. Landlord may assign the Lease only in its entirety and only to a purchaser of the fee interest of the Property; and

8. Under certain circumstances, Landlord may subdivide the Property without Tenant's prior written consent.

This Memorandum is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Lease. In the event of a conflict between the provisions of this Memorandum and the provisions of the Lease, the provisions of the Lease shall control. The Lease shall be binding upon and inure to the benefit of Landlord and Tenant and shall inure to the benefit of their respective heirs, successors, and assigns, subject to the provisions of the Lease.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK, SIGNATURES BEGIN ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this MEMORANDUM OF LEASE as of the date last signed by a party hereto.

WITNESSES:	LANDLORD:
    _____________________________________ Name:_________________________________ _____________________________________ Name:_________________________________	**City of Glendale** a Wisconsin municipality By:___________________________________ Name:_________________________________ Title:_________________________________ Date:_________________________________

STATE OF _______________________

COUNTY OF _____________________

This instrument was acknowledged before me on_____________________, 20_________, by ___ _______________________________(name of signatory), as _______________________________ _______(title of signatory) of City of Glendale, a Wisconsin municipality.

____
Notary Public

Print Name:___________________________

My Commission Expires:________________

(**Tenant's Signature Page to Memorandum of Lease**)

WITNESSES:	**TENANT:**
______________________________ Name:_____________________________ ______________________________ Name:_____________________________	**BTS TOWERS, LLC** a Delaware limited liability company By:________________________________ Name:______________________________ Title:______________________________ Date:______________________________

STATE OF FLORIDA

COUNTY OF PALM BEACH

This instrument was acknowledged before me on____________________, 20_________, by ___ ______________________________(name of signatory), as _____________________________ _______(title of signatory) of BTS TOWERS, LLC.

____
Notary Public

Print Name:___________________________

My Commission Expires:________________

EXHIBIT A
(TO MEMORANDUM OF LEASE)

The Property
(may be updated by Tenant upon receipt of final legal description from title)

Access and utilities serving the Premises (as defined in the Lease) includes all easements of record as well as that portion of the Property designated by Landlord and Tenant for Tenant (and Tenant's guests, agents, customers, subtenants, licensees and assigns) ingress, egress, and utility purposes to and from a public right-of-way.

Said interest being over land more particularly described by the following description:

Insert metes and bounds description of area

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT: 2026 City Budget Preparation and Review Schedule

FROM: Karl Warwick, City Administrator

MEETING: September 22, 2025 Common Council Meeting

MEETING DATE: September 22, 2025

FISCAL SUMMARY:

Budget Summary: NA
Budgeted Expenditure: NA
Budgeted Revenue: NA

STATUTORY REFERENCE:

Wisconsin Statutes: NA
Municipal Code: NA

BACKGROUND & ANALYSIS: The Common Council is annually required to adopt a budget and property tax levy in accordance with State Statutes. With the new fiscal year commencing January 1, 2026, staff and our North Shore partners have begun to prepare the 2026 budget, and staff is presenting the proposed timeline for adoption of this City Budget.
To allow the City the necessary time to prepare the budget, the following schedule is proposed:

Proposed Budget Schedule

Schedule	Review Items
August	Review/Discussion on budget submittals from North Shore Library, North Shore Fire/Rescue/North Shore Health Department, and North Shore Water Commission.
August/September	Department Heads finalize budget requests.
August/September	Preparation of the proposed 2026 budget for presentation to the City Council.
October 20	Draft Budget Released to City Council and Public.
November 10	City Council reviews Draft Budget.

November 24	Budget Public Hearing
December 8	Adoption of the City Budget.
December 15	Deadline to determine property tax levy.
January 1	Start of the new Fiscal Year.

RECOMMENDATION: Adopt the presented 2026 Budget Schedule

ACTION REQUESTED: Motion to adopt the presented 2026 Budget Schedule.

ATTACHMENTS:

None

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT: Review and Possible Action: *Ordinance* - amending Chapter 8.5 Recycling in accordance with the Department of Natural Resources (DNR) revised administrative code that oversees Responsible Units' (RUs) effective recycling programs and other aspects of Wisconsin's recycling law

FROM: Charlie Imig, Director of City Services

MEETING: September 22, 2025 Common Council Meeting

MEETING DATE: September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	NA
Budgeted Revenue:	NA

STATUTORY REFERENCE:

Wisconsin Statutes:	Chapters NR 542, 544, and 549 §287.11(2)a to (h)
Municipal Code:	Chapter 8.5.15(a)(1) and Chapter 8.5.16(a)(1)

BACKGROUND & ANALYSIS: The Department of Natural Resources (DNR) has revised the administrative code that oversees Responsible Units' (RUs) effective recycling programs and other aspects of Wisconsin's recycling law. The rule revisions took effect July 1, 2025.

Before the code revision, in an RU's recycling ordinance, multi-family properties needed to provide "adequate, separate containers" for the recycling program established in compliance with the ordinance. No additional details were included to define "adequate," which led to RU challenges with enforcing their ordinance and confusion at some multi-family properties.

Also, before the code revision, in an RU's recycling ordinance, non-residential properties needed to provide "adequate, separate containers" for the recycling program established in compliance with the ordinance. The DNR understood that non-residential properties vary significantly in recycling generation. For instance, the volume of recycling containers needed will be vastly different for a small shop, a 50-unit hotel, or a large manufacturing facility.

Therefore, “adequate” could not be as specifically described as for multi-family residences.

To clarify what “adequate, separate containers” means for non-residential properties, the code revisions require that the total volume of recycling containers be sufficient to avoid overflow during the time period between the collection of materials and the delivery to a recycling facility.

RECOMMENDATION: Staff recommends Common Council approve the recommended ordinance amendments.

ACTION REQUESTED: Grant approval of an ordinance amending Chapter 8.5 Recycling in accordance with the Department of Natural Resources (DNR) revised administrative code that oversees Responsible Units’ (RUs) effective recycling programs and other aspects of Wisconsin’s recycling law.

ATTACHMENTS:

Attachment - Ordinance ____ 2025 - Amendment to Recycling

STATE OF WISCONSIN MILWAUKEE COUNTY CITY OF GLENDALE, WI

ORDINANCE NO. 25-XX

An Ordinance Amending Title 8 Chapter 5 "Recycling" of the Code of Ordinances of the City of Glendale

At a regular meeting of the City Council of the City of Glendale, WI, Milwaukee County, held on this 22nd day of September 2025, a quorum being present and a majority of the Council voting therefore, said Common Council finds:

SECTION 1

That Title 8, Chapter 5, Section 8.5.15(a) – Responsibilities of owners or designated agents of multi-family dwellings is repealed and recreated as follows:

(1) Providing adequate recycling services to multi-family properties must include an equal or greater ratio of recycling containers to trash containers and one of the following:

- minimum total volume of recycling containers provided is 20 gallons per week per dwelling unit;
- ratio of trash container volume to recycling container volume is at most 2:1; or
- an alternative method which does not result in recyclable container overflow between collection.

All recyclable materials, whether within or without containers, shall be screened from view from streets and adjacent sites and shall not be located in any parking lot, except that the owner or lessee of the premises may apply to the city administrator or his/her designee to place such materials in the parking lot for a period not to exceed six months if the premises are undergoing construction, demolition or renovation. A permanent storage area may be allowed on the premises, including a designated area of a parking lot, in any area where the premises are screened from view of streets and surrounding lots. Landscape screens are preferred and shall provide a year round screen within two years of installation. Landscape screen plantings shall be permanently maintained by the owner of the property, and any plant materials which do not live shall be replaced within six months. Visually impervious fencing is allowed in areas wherein the layout of the lot, property lines, and location of buildings make landscape screening impracticable. Any person aggrieved by a decision of the city administrator or his/her designee pertaining to enforcement of this provision must appeal that decision to the plan commission within ten days of receipt of such decision. When considering an appeal under this subsection, the plan commission shall allow only such variances as will not substantially deviate from the requirements of this provision, and which shall promote the purpose and intent of this chapter. Compliance with the provisions of this subsection shall occur at the earlier of a change in ownership, use, exterior modification or renovation, or occupancy, or by December 31, 2002.

SECTION 2

That Title 8, Chapter 5, Section 8.5.16(a) – Responsibilities of owners or designated agents of non-residential facilities and properties:

(1) Provide the total volume of recycling containers sufficient to avoid overflow during the time period between collection of materials and delivery to a recycling facility. All recyclable materials, whether within or without containers, shall be screened from view from streets and adjacent sites and shall not be located in any parking lot, except that the owner or lessee of the premises may apply to the city administrator or his/her designee to place such materials in the parking lot for a period not to exceed six months if the premises are undergoing construction, demolition or renovation. A permanent storage area may be allowed on the premises, including a designated area of a parking lot, in any area where the premises are screened from view of streets and surrounding lots. Landscape screens are preferred and shall provide a year round screen within two years of installation. Landscape screen plantings shall be permanently maintained by the owner of the property, and any plant materials which do not live shall be replaced within six months. Visually impervious fencing is allowed in areas wherein the layout of the lot, property lines, and location of buildings make landscape screening impracticable. Any person aggrieved by a decision of the city administrator or his/her designee pertaining to enforcement of this provision must appeal that decision to the plan commission within ten days of receipt of such decision. When considering an appeal under this section, the plan commission shall allow only such variances as will not substantially deviate from the requirements of this provision, and which shall promote the purpose and intent of this chapter. Compliance with the provisions of this subsection shall occur at the earlier of a change in ownership, use, exterior modification or renovation, or occupancy, or by December 31, 2002.

SECTION 3

That if any Subsection, Section, or portions of this Ordinance or the application thereof to any persons as enacted hereunder is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portions shall be deemed a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portions hereof and the validity of the Ordinance in all other respects shall not be affected thereby.

SECTION 4

That all Ordinances or parts of Ordinances conflicting with the provisions of this ordinance are hereby to such extent repealed.

SECTION 5

This Ordinance shall be in full force and effect after its passage and posting as provided by law. PASSED AND ADOPTED by the City Council of the City of Glendale, Milwaukee County, Wisconsin, this 22nd Day of September 2025.

____

Bryan Kennedy, Mayor

Counter signed.

____

XXX, City Clerk

5909 North Milwaukee River Parkway
Glendale, WI 53209

SUBJECT:	Agreement with Camosy Construction for Construction Pre-Construction Cost Estimation Services for the Glendale Police Station, not to Exceed $30,000
FROM:	Rhett Fugman, Chief of Police
MEETING:	September 22, 2025 Common Council Meeting
MEETING DATE:	September 22, 2025

FISCAL SUMMARY:

Budget Summary:	NA
Budgeted Expenditure:	$30,000
Budgeted Revenue:	NA

STATUTORY REFERENCE:

Wisconsin Statutes:	NA
Municipal Code:	NA

BACKGROUND & ANALYSIS: The contract proposal from Camosy Construction is for cost estimation services for the remodeling of the Glendale police station. This service will provide detailed cost estimates for the construction budget as the project documents are developed.

This pre-construction phase will include a suggested Construction Phasing Plan and/or staff relocation plan designed to minimize interruptions and inconveniences to police operations during construction.

The inclusion of solar panels in the police station remodel project has been discussed with the architects and, at this time, deemed not feasible within the current budget. However, the evaluation of this option will continue to determine if there would be a rate of return on this part of the project. Additional information will be provided as the project progresses.

If the City elects to have Camosy perform the construction management, these costs would be deducted from the cost to provide credit to the City.

This cost estimation contract will allow the City to obtain a cost estimate of the work being proposed. Based on this, we will know whether the project is feasible or whether or not items must be removed or modified.

RECOMMENDATION: Authorize the execution of the contract with Camosy Construction for Construction Management for the Pre-Construction phase only, not to exceed $30,000.

ACTION REQUESTED: Authorize the execution of the contract with Camosy Construction for Construction Management for the Pre-Construction phase only, not to exceed $30,000.

ATTACHMENTS:

FINAL Precon ONly NO BID 9-16-25 Glendale WI Police Renovation - Sept 2025

CAMOSY CONSTRUCTION

September 16, 2025

City of Glendale
5909 North Milwaukee River Parkway
Glendale, WI 53209

Attention: **City Administrator Karl Warwick**
Re: Proposal for Construction Management Services – Preconstruction Phase Only
Renovations and Improvements to Existing Police Station

Dear Mr. Warwick,

As per Chief Fugman's request we are submitting this proposal for Preconstruction Services as outlined in detail below for the proposed Renovations and Improvements project for the Police Station.

Understanding and Purpose

The existing Police Station has been in operation since the 1960's with renovation and addition work in the 1990's. Recent projects included new Police Vehicle Garage, new Evidence Processing and Storage, new Sallyport, and Holding facilities. The remaining portions of the station are showing their age and no longer properly support the operational needs of a modern police department, and the various mechanical, electrical, and other building infrastructure systems have also neared or reached the end of their normal useful operational life span. The City has now hired FGM Architects for design and engineering needed to complete the much needed the renovations and improvements to the existing police station to extend its functional life and improve operational efficiencies.

Services Requested

The City has now requested Camosy Construction to provide a proposal for Construction Management Services for the Preconstruction Phase only. The Preconstruction Phase of CM Services will be focused on developing detailed Cost of Construction Budget Estimates based on the Preliminary Conceptual documents prepared by FGM Architects. The detailed Cost of Construction Budget Estimate will be created through a series of progressively more detailed estimates as the project documents (drawings and specifications) are developed. Immediately after this proposal is approved, Camosy will prepare a Preliminary Conceptual Budget Estimate based on meetings with the City, Police Department, FGM Architects, and other information currently available while conceptual drawings are being prepared.

This Preconstruction Phase will also include preparation of a suggested Construction Phasing Plan and/or Staff relocation plan designed to minimize interruptions and inconveniences to Police operations during construction.

Construction Managers
Design/Builders
General Contractors

www.camosy.com

12795 120th Avenue
Kenosha, WI
53142
262-552-9440

FAX 262-552-0480

It is understood by all parties that the project scope of work described above is general in nature and the exact project scope of work to be implemented for this project may change as the budget is developed and the schedule is finalized during the Pre-Construction Phase services.

Permit
Based on the proposed scope of work Camosy assumes that this project will require permits to be issued by the City of Glendale. The specific requirements for the permitting process are unknown at this time and will need to be determined in detail during the Pre-Construction Phase.

Schedule
Based on preliminary conversations with FGM Architects, we understand the preliminary schedule for this project to be as follows.

Preconstruction Phase (Architects Design and Construction Documents Phases)

- Schematic Design – complete September 27, 2025
- Design Development – September 28, 2025, to December 12, 2025
- Construction Documents – December 12, 2025 to March 27, 2026
- Bidding – March 27, 2026 to April 26, 2026 – NOT INCLUDED IN PRECONSTRUCTION SERVICES
- Permit Reviews – April 25, 2026 to June 10, 2026 - NOT INCLUDED IN PRECONSTRUCTION SERVICES

Please note: The schedule described above is very preliminary in nature and the final overall project schedule for the project will be developed as part of the Preconstruction Phase in conjunction with the City and FGM Architects. Certain portions of the work yet to be determined may be bid prior to this time frame to allow early ordering of equipment or materials with delivery lead times that could affect the final completion date. This proposed schedule assumes a reasonable and timely construction permit review and issuance process by all authorities having jurisdiction. The Construction Phase schedule is estimated to be approximately between ten (10) and eleven (11) months. A more detailed Construction Phase schedule will be developed as part of the Preconstruction Phase services with the input of City and Police representatives and FGM Architects so as to allow planning to maintain existing campus facility operations to the greatest degree possible.

Proposed Scope of Services
Camosy proposes to provide Construction Management at Risk services for the Preconstruction Phase only.

Our services will include:

Pre-Construction Services:

- Detailed estimates at the following schedule points
    - Preliminary Conceptual Budget based on proposed scope of work
    - Cost of Construction Budget Estimate at Conclusion of the Schematic Design Phase
    - Cost of Construction Budget Estimate at conclusion of Design Development Phase
    - Cost of Construction Budget Estimate at 50% completion of Construction Documents Phase
    - Cost of Construction Budget Estimate at 90% completion of Construction Documents Phase
- Assist with planning for relocation of staff prior to construction
- Preparation of preliminary schedules

Construction Managers
Design/Builders
General Contractors

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Kenosha, WI
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262-552-9440

FAX 262-552-0480

- Regular meetings with City of Glendale, Glendale Police, and FGM Architects
- Assistance with submittals to the local governing agencies for permits
- Cost control measures as necessary to maintain budget

Mr. Todd Peyron, Camosy's Chief Estimator, will lead the Preconstruction Phase for the project with assistance from other Camosy Estimating, Accounting and Operations staff as necessary. A Site Superintendent will be chosen with input from the City and Police Department prior to the start of the Construction Phase.

NOTE: The City may stop the work at any time during the Preconstruction Phase and their only financial obligation will be for work completed to that point.

Cost of Construction Estimate

Cost of Construction Estimates are based on all costs customarily associated with the actual cost of constructing the work and will include the cost of all trade work, all project management costs during the Construction Phase, field superintendents costs, contingency allowances, all general conditions costs and similar costs.

Cost of Construction does NOT include any costs for architect, engineer or other design fees.

Cost Control

Camosy Construction understands that budget planning and Cost of Construction control is a critical aspect of this project, particularly in terms of identifying and allowing the City to make informed decisions of how to allocate funds for immediate needs for the project and long-term goals for the City and Department overall. Camosy Construction will work with City and Police Department representatives and FGM Architects and their consultants to develop the Cost of Construction budget to facilitate the City choosing what aspects of the work to implement as part of this project and what portions to defer to the future. We will include bidding Alternates to further allow the City to decide how best to allocate available funds.

Fee

Based on Chief Fugman's email of September 15, 2025 this Fee is for Preconstruction Phase services only and is a Lump Sum amount. This fee is based on Camosy's preliminary understanding of the City's current proposed scope of work, budget and schedule.

Preconstruction Phase - includes limited Preconstruction Phase Services described herein.

Lump Sum Amount of $30,000

This is based on a preliminary estimated Cost of Construction budget range of $7,000,000 to $8,000,000.

This Fee amount includes the fee for Preconstruction Phase Services for the project as generally described above. The fee will be billed on a monthly basis according to the amount of work completed each month. This fee DOES NOT include any services related to Bidding the project. This includes the Construction Manager's office support staff including, Preconstruction Phase Coordinator, Accounting staff, Safety Director and clerical staff.

12795 120th Avenue
Kenosha, WI
53142
262-552-9440

FAX 262-552-0480

Should the scope of the project change and the City's desired services change to be outside the services described above the fee will be adjusted through negotiation with the City to a mutually agreeable amount.

Thank you for the opportunity to present this proposal and assist the City of Glendale and Glendale Police Department with this project. If this scope of work meets your expectations, your signature in the spaces provided below and return of one executed copy will be adequate for us to proceed with the work.

Todd Peyron
Vice President Estimating

CAMOSYCONSTRUCTION

Accepted on behalf of the City of Glendale by:

_________________________________	_________________________________
Printed name	Signature
_________________________________	______________
Title	date

Construction Managers
Design/Builders
General Contractors

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FAX 262-552-0480