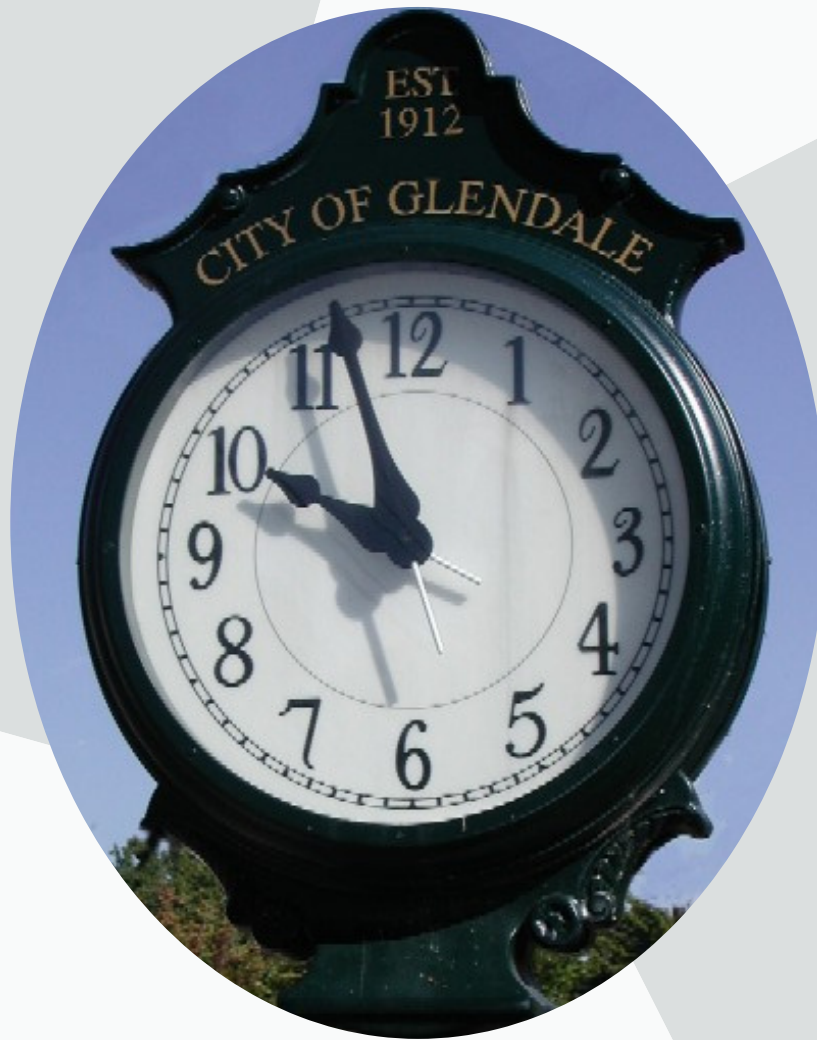


**ADOPTED
ANNUAL OPERATING BUDGET**



**FISCAL YEAR
JULY 1, 2022 TO JUNE 30, 2023**

CITY OF GLENDALE, MISSOURI

CITY OF GLENDALE MISSION STATEMENT

Over 2,200 families have chosen Glendale as their home. The family atmosphere of the community is created by the churches, schools, neighborhoods and the municipal government that serves the residents. The mission of the elected officials, management and employees of the City of Glendale is to prudently use the resources entrusted to them by the residents to maintain and enhance the quality of life of the residents in the areas of public safety, infrastructure, health, housing and community traditions!





ELECTED OFFICIALS

MAYOR

MICHAEL A. WILCOX

BOARD OF ALDERMEN

LISA CAPSHAW CUSHING	Ward I
PAUL ROETTGER	Ward I
AARON NAUMAN	Ward II
SARAH VITALE	Ward II
RICH FANNING	Ward III
BERRY LANE	Ward III

CITY STAFF

CITY ADMINISTRATOR

BENJAMIN C. DECLUE

TREASURER

STEVE CHAMBERLIN

FINANCE DIRECTOR

DANIEL LAWRENCE

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424 N. Sappington Road Glendale, Missouri 63122 (314) 965-3600 fax (314) 965-4772

June 20, 2022

Honorable Mayor Mike Wilcox and
Members of the Board of Aldermen,
City of Glendale

Dear Honorable Mayor and Board of Aldermen:

This document is the Annual Operating Budget for Fiscal Year 2023. This budget complies in full with Chapter 67 of the Missouri Revised Statutes, which sets forth that proposed expenditures may not exceed projected revenues plus any unencumbered reserve funds from prior years.

This document includes individual budgets for all nine of the City's distinct funds. Budgets for the two funds related to core City operations, the General Fund and the Capital Improvement Fund, are summarized below.

GENERAL FUND

Revenue

General Fund revenue is projected to increase approximately 3.0% from \$4,612,300 (estimated actual revenue) in FY 2022 to **\$4,751,600**. The increase in revenue for FY 2023 is anticipated to come from a variety of taxes as well as increases in fire contract revenue, merchant's licenses, and transfers from other funds. Further details are explained in the General Fund budget narratives.

Expenditures

General Fund expenditures are budgeted to increase by 6.2% from \$4,420,970 (estimated actual expenditures) in FY 2022 to a total of **\$4,696,600** for FY 2023. The majority of the increase in expenditures for FY 2023 is related to costs in personnel. The proposed General Fund Budget includes a COLA of 4% for full and part-time personnel and a 7% increase in health insurance premiums. Other insurance costs such as workers compensation, property, and liability have also risen significantly.

Each City department has once again worked hard to keep non-personnel spending in check where possible, but this will be challenging considering the inflationary environment we are currently experiencing. Details for each department are explained in the General Fund budget narrative. The proposed FY 2023 General Fund Budget is budgeted to result in a surplus of \$55,000.

Given the City's rising costs and the likelihood of continued sluggish revenue growth, we will need to evaluate further operational efficiencies and new or increased revenue sources. Taking advantage of these opportunities will allow the City to maintain the high level of services within a sustainable long-term financial plan.

CAPITAL IMPROVEMENT FUND

Revenue

A total of **\$2,465,700** in total revenue to the Capital Improvement Fund is projected for FY 2023. The bulk of the revenue will come from the half-cent capital improvement sales tax (\$428,000), federally funded STP grants (\$764,500), and transfers from the ARPA Fund (\$1,025,000).

Expenditures

Capital Improvement Fund expenditures for FY 2023 are budgeted at **\$2,717,700**. The bulk of the Capital Improvement expenditures are for street and stormwater improvements with monies appropriated for Novachip (\$172,000), E. Essex reconstruction (\$850,000), and Edwin and Moreland curbing and repavement (\$700,000).

The budget document being presented reflects a great deal of work by many people within the City. Department heads, administration staff, and especially Finance Officer Dan Lawrence are to be commended for their efforts in preparing the FY 2023 Annual Budget. This financial plan will allow the City of Glendale to continue providing our citizens with the level of services they expect with an efficient and financially sound municipal operation.

Respectfully Submitted,



Benjamin C. DeClue
City Administrator

BUDGET PROCESS

BUDGETING

The Board of Alderman set priorities for the coming year by allocating resources for this annual budget document. The budgeting process consists of meetings where the Finance Officer meets with the Department Heads to discuss current year estimates as well as objectives and estimates for the upcoming budget year. The budget process also includes a workshop with the Board of Alderman. City staff then implements the budget, which is designed to achieve the strategic priorities of the City.

ANNUAL BUDGET

The budget is intended to present a complete financial plan for the coming fiscal year and includes the following information:

- A budget message describing the important features of the budget and major changes from the preceding year.
- Estimated revenues to be received from all sources for the budget year with a comparative statement of actual (or estimated revenues) for the preceding three years, itemized by year, fund, and source.
- Proposed expenditures for each fund, together with a comparative statement of actual or estimated expenditures for the preceding three years, itemized by year, fund, activity, and object.
- The amount required for the payment of interest and principal on any debts to the City.
- A projected five year capital program.
- A general budget summary.

BUDGET CALENDAR

- March-April: The Finance Officer meets with the Department Heads to discuss current year estimates, upcoming fiscal year operating budget figures as well as five year capital plans.
- April-May: The budget workshop occurs at a Board of Alderman meeting where the Department Heads explain to the Board their justification for all capital requests as well as any major changes for operating expenditures.
- May-Early June: The final budget document is prepared by City staff which includes all budget figures, narratives, and graphs.
- Early June: The first reading of the budget ordinance. (Public Input)
- Mid June: The public hearing for the budget and second reading of the budget ordinance as well the adoption of the Pay Plan and resolution for current fiscal year budget revisions. (Public Input)

ABOUT OUR COMMUNITY

FORM OF GOVERNMENT

The City of Glendale operates under the Mayor-Council-Administrator form of government, whereby the Mayor and Board of Aldermen adopt and amend the policies of the City.

The City Administrator and City staff are responsible for carrying those policies out and implementing city programs. Under this form of government, the City Administrator is the Chief Administrative Officer of the City and serves at the convenience of the Mayor and Board of Aldermen.



CITY DEMOGRAPHICS

The City of Glendale, Missouri, is a small city located within the St. Louis County region. The City has a population of 6,176 residents according to the 2020 census. The City offers a rural feel with 2,246 single-family homes and small retail district along the southside of Manchester Road.



MUNICIPAL SERVICES AND UTILITIES

The City provides municipal services such as police, fire, public works, and municipal court. The trash services are provided by the City through a subcontract with Republic Services. The City partners with Kirkwood Police for dispatching and the Kirkwood Fire Department for the Fire Chief function. Other utility services for Glendale residents are provided by Missouri American Water, Spire, Ameren Missouri, and Metropolitan St. Louis Sewer District.



EDUCATIONAL FACILITIES

The City provides two schools within the city limits with additional access to one in Oakland and another in Webster Groves. The schools located within Glendale are Christ Community Lutheran School and North Glendale Elementary School, both located on North Sappington Road near the City Hall. The school located in Oakland is Kirkwood Early Childhood Center located on North Sappington Road. The school located in Webster Groves is Mary Queen of Peace Roman Catholic School located on West Lockwood Avenue.



RECREATIONAL FACILITIES

The Cities of Glendale, Oakland and Kirkwood, Missouri share the expenses of the Aquatic Center located in Kirkwood. This allows residents of Glendale, Missouri to use the center at the rate enjoyed by Kirkwood residents.



GOALS, PRIORITIES, & ACTION ITEMS

STRATEGIC GOALS

Strategic goals are created through a discussion between the board and staff. Department heads work together to ensure that Glendale is serving the mission statement and directing the community toward positive change.

GOAL	ACTION ITEM	DUE DATE
ADMINISTRATION		
Developing a New Website	Glendale hired Revize to develop a new website to modernize the website so that residents and contractors will have a more user-friendly experience. They will also be able to pay trash bills, application fees, and permit fees online.	Winter 2022
New Trash Bill Statements	The City is in the process of contracting with the software provider to have the trash bills mailed out in an envelope with a modern-looking statement rather than the current process of a postcard that is easily misplaced by residents or the post office.	Fall 2022
Electronic Employee Payroll Stubs	The city is in the process of working with the accounting software provider to allow the payroll stubs to be emailed and encrypted for all the paychecks that are direct deposited. Currently, the paystubs are printed, stuffed in an envelope, and handed to the employees.	Summer 2022
PUBLIC WORKS		
Street Repairs	Street repairs and maintenance are always an ongoing issues due to normal wear and tear, potholes, and damage from heavy trucks. With extra funds available during FY 2023 from the ARPA and STP grants, street maintenance expenses will be expanded during FY 2023. The streets of Moreland, Edwin, Elm, and Parkland will have curbing repairs and an asphalt overlay with the available ARPA funds. Also, E. Essex will be reconstructed during FY 2023 with 80% of the funding from an STP grant.	FY 2023
POLICE/CITY HALL		
New Diesel Generator	A new automatic diesel generator for the Police and City Hall building will be purchased and installed on the Police Department parking lot during FY 2023. The old generator suffered a catastrophic failure during 2021	FY 2023
Stormwater Repair	Stormwater continues to penetrate the newly renovated City Hall building due to poor drainage behind the building along the east property line. This is caused by the significant change in elevation from the City Hall building compared to the neighboring residences. Installation of concrete flatwork, underground roof drains, proper caulking, and a small retaining wall will address the issue.	FY 2023

DEPARTMENTS

ADMINISTRATION

Under the Mayor-Council-Administrator form of government, the City Administrator is the Chief Administrative Officer of the City and serves at the direction of the Mayor and Board of Aldermen. The City Administrator supervises the general day-to-day operations of the City and is generally responsible for carrying out all lawful policies established by the Mayor and Board of Aldermen, and coordinating the activities of all departments and offices of the City. The City Administrator's duties also include submitting the City's annual Budget for the approval of the Board of Aldermen and administering personnel programs for the City, including the appointment, promotion, or discharge of City employees.

The City Administrator also serves as the City Clerk and Building Commissioner and is assisted in these duties by the Deputy City Clerk. Major responsibilities of the City Clerk include upholding the laws of the City, maintaining and drafting official records such as Board of Aldermen and Board of Adjustment minutes, ordinances, resolutions, and other vital documents. Other responsibilities include assisting citizens, corporate residents, and the general public with information; processing 'filing applications' and legal notices for municipal elections; posting public meeting notices as required by Missouri law; administering oaths of office; certifying and affirming various City documents; maintaining the City's Municipal Code Book; and several other day-to-day functions. The City Clerk also retains custody of the official City seal. The Office of the City Clerk strives to give complete and accurate information, and remains neutral and impartial on all political matters, rendering equal service to all.

The Finance Officer's objective is to ensure fiscal responsibility in budgeting, planning, and decision-making, and to act responsibly as custodian of the public trust by following the prudent man rule of fiduciary responsibility. The Finance Officer is responsible for all financial and accounting functions, cash management and investment, budget preparation, and employee benefits. The City maintains its accounting records consistent with generally accepted accounting principles and presents the financial statements on the accrual basis of accounting. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by means of a separate set of self-balancing accounts. Governmental resources are allocated and accounted for in the individual funds based upon the purpose for which they are to be spent. To comply with Missouri State Law, the City's financial records are audited each year by an independent auditing firm.

The City of Glendale currently has 30 full time employees, 4 part time employees, and 3 seasonal workers spread out across various departments including Administration, Fire, Police, Court and Public Works.



POLICE DEPARTMENT

The Glendale Police Department is a full-service law enforcement agency. It is committed to the principles of community policing and to providing high-quality public safety service to the nearly 6,200 residents and business people of Glendale. Chief of Police Jeffrey Beaton commands the Glendale Police Department. The department is comprised of eleven sworn, full-time commissioned police officers and two part-time civilian employees. Our civilian employees are assigned to the records division and are primarily responsible for records, administrative duties, and assisting the Municipal Prosecuting Attorney.



FIRE DEPARTMENT

The City of Glendale Fire Department has been providing fire protection to the city of Glendale Missouri in a full-time capacity since 1926. Prior to 1926, the city was served by an auxiliary fire department. In 1976 the Fire Department added Emergency Medical Services to its list of services provided. In 2006 the city of Glendale Fire Department began hiring Paramedics and added further upgrades to its Emergency Medical Service delivery. The Department provides fire, rescue, and emergency medical services to the cities of Glendale and Warson Woods. The Glendale Fire Department moved into a newly constructed facility next door to City Hall in 2018. The old Glendale Fire Department was remodeled and is now the Glendale City Hall and Glendale Police Department.



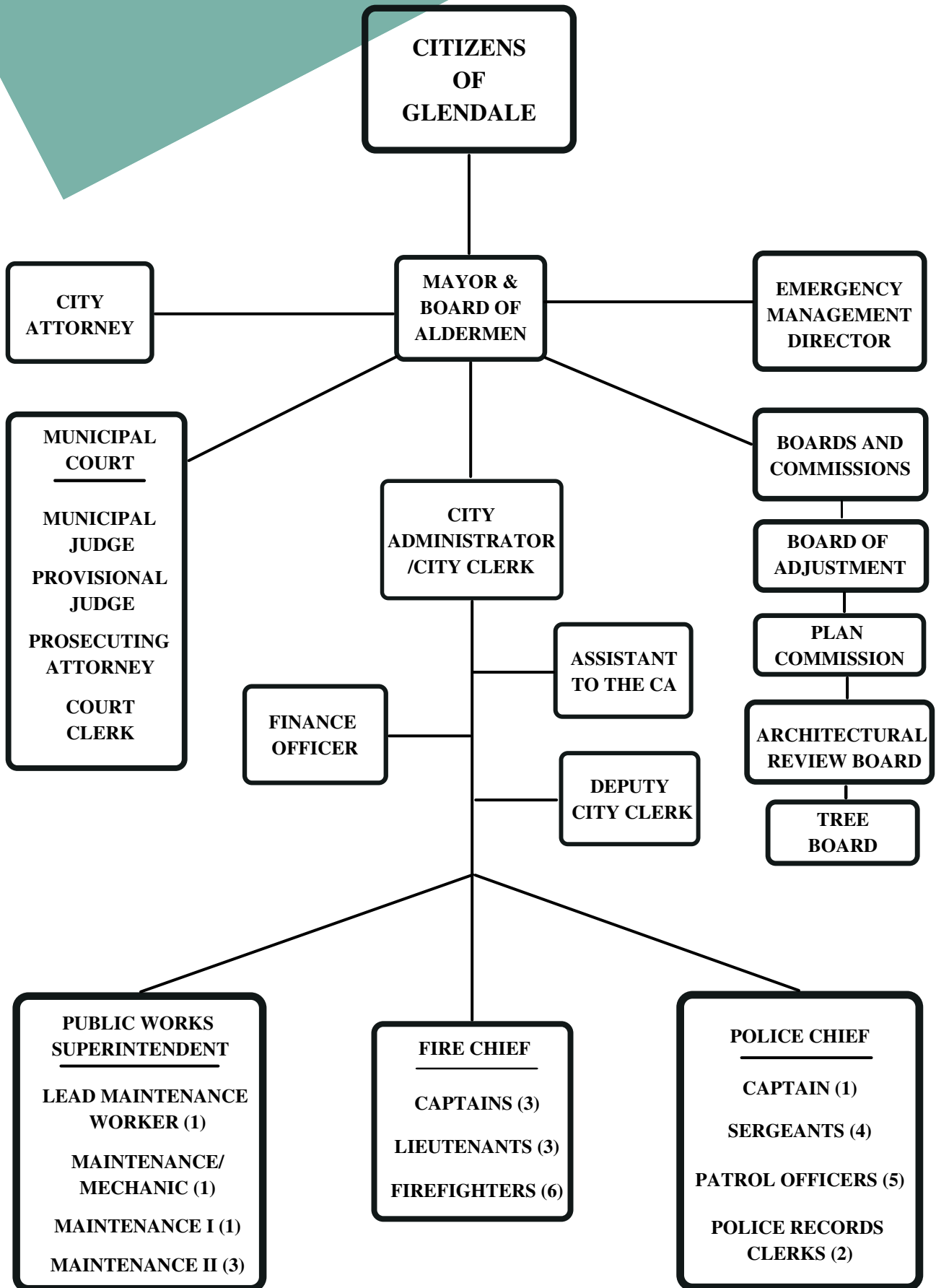
PUBLIC WORKS

The Public Works Department is responsible for the construction, maintenance, and repair of the City's infrastructure systems, including stormwater, streets, sidewalks, and signage. Construction and repair responsibilities are scheduled at specific times throughout the year, while maintenance responsibilities are generally conducted on an ongoing basis.



The Public Works Department is also responsible for snow removal services during the winter months and for clearing post-storm debris from public right-of-ways year-round. During the summer months, Glendale hires seasonal employees to help the regular crew perform various street, curb and sidewalk construction and repairs.

ORGANIZATIONAL CHART



MANPOWER FULL-TIME POSITIONS

DESCRIPTION	MANPOWER	MANPOWER	MANPOWER	MANPOWER
	2019-20	2020-21	2021-22	2022-23
ADMINISTRATION				
City Administrator/City Clerk	1.0	1.0	1.0	1.0
Finance Officer	1.0	1.0	1.0	1.0
Deputy City Clerk (PT)	0.5	0.5	0.5	0.5
Assistant to the City Administrator (PT)*	0.5	0.5	0.5	0.5
Court Clerk	1.0	1.0	1.0	1.0
TOTAL ADMINISTRATION	4.0	4.0	4.0	4.0
POLICE				
Chief	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Sergeant	3.0	3.0	3.0	4.0
Patrol Officer	6.0	6.0	6.0	5.0
Police Records Clerk	0.0	0.0	1.0	1.0
TOTAL POLICE	11.0	11.0	12.0	12.0
DISPATCH				
Dispatcher I	3.0	3.0	0.0	0.0
Dispatcher II (PT)	2.0	2.0	0.0	0.0
TOTAL DISPATCH	5.0	5.0	0.0	0.0
FIRE				
Chief/Captain ***	1.0	1.0	0.0	0.0
Captain	2.0	2.0	3.0	3.0
Lieutenant/Paramedic	0.0	1.0	2.0	2.0
Lieutenant	3.0	2.0	1.0	1.0
Firefighter/Paramedic	4.0	5.0	5.0	5.0
Firefighter	2.0	1.0	1.0	1.0
TOTAL FIRE	12.0	12.0	12.0	12.0
PUBLIC WORKS				
Superintendent	1.0	1.0	1.0	1.0
Lead Maintenance I	1.0	1.0	1.0	1.0
Mechanic/Maintenance I	1.0	1.0	1.0	1.0
Maintenance I	1.0	1.0	1.0	1.0
Maintenance II (PT)	1.5	1.5	1.5	1.5
TOTAL PUBLIC WORKS	5.5	5.5	5.5	5.5
TOTAL ALL DEPARTMENTS	37.5	37.5	33.5	33.5
NET CHANGE	0	0.0	-4.0	0.0

*** The Fire Chief position is now subcontracted through the City of Kirkwood and not reflected in these figures.

* Part-Time Assistant position is proposed to be funded 50% out of the Sanitation Enterprise fund.

FISCAL POLICIES

PURPOSE:

The City of Glendale has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and facilities desired and needed by the public.

Our purpose in establishing a formal set of fiscal policies is to ensure that the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

OBJECTIVES:

Our fiscal policy has specific objectives designed to ensure our continued fiscal well-being. These objectives are:

- A. To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- B. To enhance the Board of Aldermen's policy-making ability by providing accurate information on program and operating costs.
- C. To assist the sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
- D. To provide sound principles to guide the important decisions of the Board of Aldermen and of management which have significant fiscal impact.
- E. To set forth operational principles, which minimize the cost and financial risk of government consistent with the services, desired by the public.
- F. To employ revenue policies which prevent undue or unbalanced reliance on any one source; which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs.
- G. To provide and maintain essential public facilities and infrastructure.
- H. To protect and enhance the City's credit rating.
- I. To insure the legal use of all City funds through efficient systems of financial security and internal control.

I. REVENUE POLICY

1. A diversified and stable revenue system will be maintained to shelter the government from short-run fluctuations in any one revenue source.
2. Each existing and potential revenue source will be re-examined annually to insure that they are kept current.
3. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
4. All revenue forecasts shall be conservative.
5. Regular reports comparing actual to budgeted revenues will be prepared by the City Administrator for the Mayor and the Board of Aldermen to keep them abreast of the City's revenues.
6. All City funds shall be (1) safely invested, (2) with a sufficient level of liquidity to meet cash flow needs, and (3) invested at the maximum yield possible consistent with the City's Investment Policy. One hundred percent (100%) of all idle cash will be continuously invested.

II. OPERATING BUDGET POLICY

1. Current operating expenses will not exceed current operating revenues.
2. Regular reports comparing actual to budgeted expenditures will be prepared for the Mayor and Board of Aldermen to keep them abreast of the City's expenditures.
3. Departmental objectives will be integrated into the City's annual budget.
4. All nonsalary benefits, such as social security, pension and insurance, will be estimated and their impact on the budget annually assessed.
5. Cost analysis of salary increases will include the effect of such increases on the City share of related fringe benefits.

III. CAPITAL IMPROVEMENT POLICY

1. City staff will prepare for the Board's adoption annually a five (5) year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description and fund source.
2. The City will determine and use the most effective and efficient method for financing all new capital projects.

IV. ACCOUNTING POLICY

1. The City will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used.
2. An independent annual audit will be performed by a public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. Auditing firm will be changed periodically to insure objectivity and accountability.
3. Full disclosure will be provided in the financial statements.
4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment of the Annual Budget at mid-year and any other appropriate time.
5. The accounting system will provide monthly information about cash position and investment performance.
6. The year-end audited financial statements as well as the annual budget will be prepared using the accrual method of accounting.

V. DEBT POLICY

1. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.
2. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.

VI. RESERVE POLICY

1. The City will maintain an unallocated fund balance or retained earnings equal to or greater than 25% of the adopted annual operating budget of the City. These funds will be used to avoid cash-flow interruptions, generate interest income and to pay for certain capital outlays and improvements, which do not require debt financing.

VII. ENTERPRISE FUND POLICY

1. Sanitation user charges will be based on cost of services and established to generate sufficient revenues to recover annual system operation costs.

LEASE-PURCHASE POLICY

PURPOSE

To provide general guidelines so that this financial tool will be utilized in light of available annual revenue, revenue from prior years and operational needs. The lease-purchase financing tool will be used selectively by the Board of Aldermen to pay for capital outlays that are of an expense that in total may be beyond the scope of annual revenue or would crowd out other worthwhile projects and programs. It is the intent of the City of Glendale to operate under a “pay as you go” philosophy and not to accumulate debt so as to not affect the daily operational requirements of the City and its long-term future.

GUIDELINES

1. Items to be lease-purchased should be of a sufficient dollar amount to be burdensome from a funding standpoint on the Annual Operating Budget. Based on past experience with our current budget, anything over \$50,000 in cost with an anticipated life span of seven (7) to ten (10) years may be a candidate for the lease-purchasing finance method. Lease purchasing shall be limited to the financing of capital outlays only.
2. The lease-purchase financing term shall be no less than five (5) years and no greater than ten (10) years. The Board of Aldermen may choose to pay off the balance of any lease-purchase item at any time during its term.
3. Principal payments on a lease-purchase agreement shall be made at least annually subject to the approval of the Board of Aldermen and their desire to pay off the remaining balance of a particular lease purchase. Interest payments for lease-purchase items shall be paid quarterly.
4. The amount and scope of lease-purchasing that will be done at any given time will be subject to certain limitations as follows:
 - A. Lease purchase principal balances shall never be so high they can not be paid off at any time using available revenue.
 - B. No City Department shall have more than one (1) outstanding lease-purchase.
5. Lease-purchasing will be done in accordance with Section 71.680 RSMo and the City of Glendale’s Fiscal Policies.

ASSESSED VALUATION, TANGIBLE PROPERTY

YEAR	REAL PROPERTY	PERSONAL PROPERTY	RAILROAD & UTILITIES	TOTAL
1985*	40,496,958	5,841,756	1,432,041	47,770,755
1986	40,809,550	6,622,148	1,667,864	49,099,562
1987*	49,201,940	7,873,650	1,704,810	58,780,400
1988	49,453,590	8,203,596	1,673,414	59,330,600
1989*	55,539,240	8,489,961	1,521,533	65,550,734
1990	55,632,120	9,138,938	1,449,046	66,220,104
1991*	59,624,040	8,857,135	1,402,414	69,883,589
1992	59,918,420	9,154,810	1,389,135	70,462,365
1993*	61,127,290	9,392,558	1,352,739	71,872,587
1994	61,358,030	9,720,440	1,379,349	72,457,819
1995*	66,493,060	10,599,239	1,298,705	78,391,004
1996	66,984,060	11,622,129	1,281,872	79,888,061
1997*	72,537,200	12,144,956	1,254,915	85,937,071
1998	72,998,640	11,964,650	1,244,887	86,208,175
1999*	79,429,940	12,933,128	1,205,182	93,568,250
2000	79,876,980	14,915,510	1,203,394	95,995,884
2001*	95,741,560	15,785,427	1,232,747	112,759,734
2002	95,781,660	14,794,735	1,172,523	111,928,918
2003*	101,360,560	15,069,906	1,111,668	117,542,134
2004	101,990,880	14,820,730	1,178,758	117,990,368
2005*	120,083,100	15,260,330	1,219,783	136,563,213
2006	121,991,519	15,725,343	1,229,132	137,716,862
2007*	147,459,441	14,596,627	1,489,490	163,545,558
2008	148,438,740	14,667,480	1,175,203	164,281,423
2009*	139,103,090	14,674,860	1,154,077	154,932,027
2010	138,303,240	12,396,540	1,271,955	151,971,735
2011*	139,287,678	13,374,922	1,357,510	154,020,110
2012	139,484,271	14,521,269	1,344,890	155,350,430
2013*	139,232,481	14,716,689	1,371,756	155,320,926
2014	139,569,158	15,835,573	1,381,315	156,786,046
2015*	140,054,730	15,482,191	1,321,938	156,858,859
2016	141,121,830	15,945,070	1,223,172	158,290,072
2017*	158,304,869	15,948,273	No longer	174,253,142
2018	158,733,791	16,248,572	broken out	174,982,363
2019*	185,560,393	16,650,139	by STL	202,210,532
2020	187,080,880	17,122,516	County	204,203,396
2021*	201,671,138	19,549,027		221,220,165
2022	to be determined.			

*Reassessment Years

PROPERTY TAX RATES

YEAR	RATE GENERAL	DEBT SERV.	PENSION	TOTAL
1960	0.54			0.54
1961	0.54			0.54
1962	0.53			0.53
1963	0.52			0.52
1964	0.50			0.50
1965	0.50			0.50
1966	0.54			0.54
1967	0.52		0.04	0.56
1968	0.54		0.04	0.58
1969	0.56		0.04	0.60
1970	0.56		0.04	0.60
1971	0.56		0.07	0.63
1972	0.48		0.10	0.58
1973	0.48		0.10	0.58
1974	0.48		0.10	0.58
1975	0.48		0.10	0.58
1976	0.48		0.10	0.58
1977	0.48		0.10	0.58
1978	0.48		0.17	0.65
1979	0.48		0.17	0.65
1980	0.48		0.17	0.65
1981	0.48		0.17	0.65
1982	0.48		0.17	0.65
1983	0.48		0.17	0.65
1984	0.48		0.20	0.68
1985 (Reassessment)	0.24		0.10	0.34
1986	0.24		0.10	0.34
1987 (Reassessment)	0.203		0.084	0.29
1988	0.203		0.084	0.29
1989 (Reassessment)	0.20		0.087	0.29
1990	0.20		0.09	0.29
1991 (Reassessment)	0.20		0.09	0.29
1992 (Increased by Vote of People)	0.60		0.09	0.69
1993 (Reassessment)	0.60		0.09	0.69

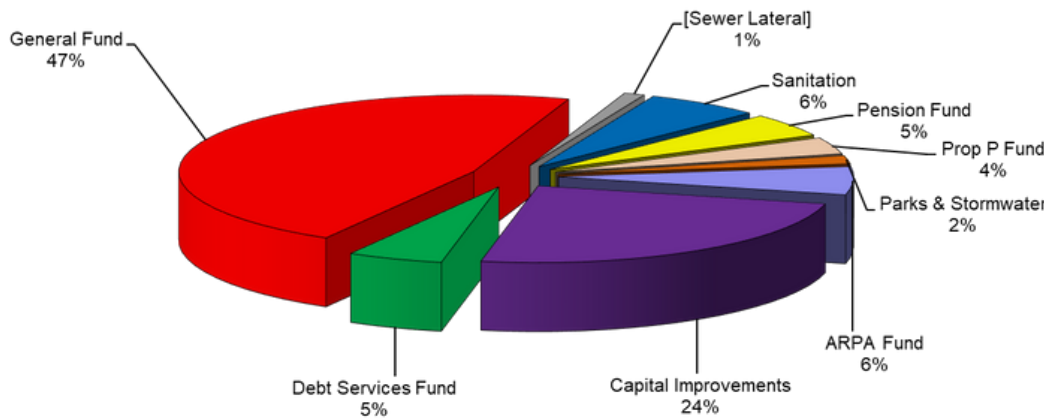
YEAR	RATE GENERAL	DEBT SERV.	PENSION	TOTAL
1994	0.60		0.09	0.69
1995 (Reassessment)	0.58		0.06 (Voluntarily Reduced)	0.64
1996	0.52 (Voluntarily Reduced)		0.06	0.58
1997 (Reassessment)	0.52		0.06	0.58
1998	0.52		0.06	0.58
1999 (Reassessment)	0.51		0.06	0.57
2000	0.51		0.06	0.57
2001 (Reassessment)	0.449		0.06	0.51
2002	0.514		0.06	0.57
2003 (Reassessment)	0.494		0.0956	0.5896*
2004	0.516		0.100	0.616*
2005 (Reassessment)	0.447		0.086	0.533*
2006	0.447		0.086	0.533*
2007 (Reassessment)	0.388		0.075	0.463*
2008	0.3824		0.0767	0.4591*
2009 (Reassessment)	0.420		0.0812	0.5012*
2010	0.429		0.082	0.511*
2011 (Reassessment)	0.434		0.084	0.518*
2012	0.432		0.083	0.515*
2013 (Reassessment)	0.433		0.085	0.518*
2014	0.433		0.084	0.517*
2015 (Reassessment)	0.432		0.084	0.516*
2016	0.432	0.346	0.083	0.861*
2017 (Reassessment)	0.402	0.342	0.078	0.822*
2018	0.403	0.300	0.078	0.781*
2019 (Reassessment)	0.359	0.262	0.069	0.690*
2020	0.360	0.268	0.246	0.874*
2021 (Reassessment)	0.341	0.229	0.238	0.808*

*Blended Rates

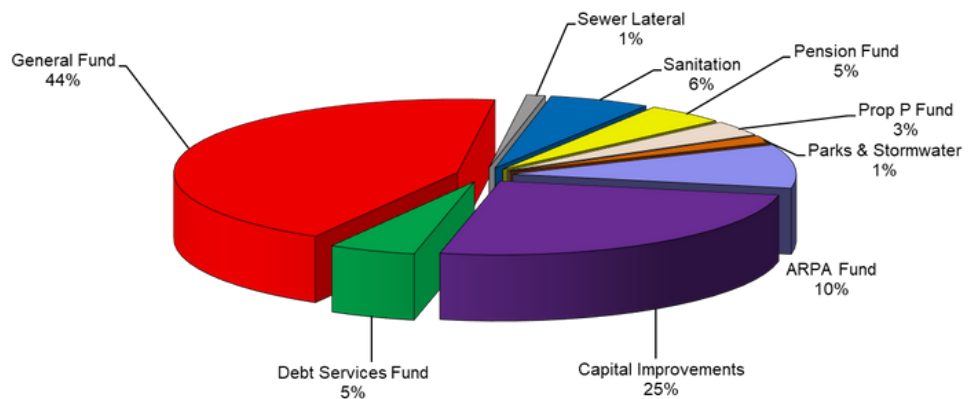
FY 2022-2023 ALL FUNDS SUMMARY

	Revenues	Expenditures	Surplus/ (Deficit)	Estim. Fund Balance 7/1/2022	Estim. Fund Balance 6/30/2023
GENERAL FUND:	4,751,600	4,696,600	55,000	2,661,321	2,716,321
SEWER LATERAL FUND:	114,600	115,000	(400)	89,507	89,107
SANITATION ENT. FUND:	639,000	618,550	20,450	118,173	138,623
PENSION FUND:	500,800	491,954	8,846	359,318	368,164
PROP P FUND	360,000	360,000	0	291,294	291,294
PARKS & STORMWATER FUND:	176,000	171,800	4,200	26,961	31,161
ARPA FUND:	597,740	1,025,000	(427,260)	597,815	170,555
CAPITAL IMPROVEMENT FUND:	2,465,700	2,717,700	(252,000)	401,897	149,897
DEBT SERVICES FUND:	530,300	530,300	0	155,699	155,699
GRAND TOTAL ALL FUNDS:	10,135,740	10,726,904	(591,164)	4,701,985	4,110,821

REVENUE FOR ALL FUNDS FOR THE 2022-2023 FISCAL YEAR



EXPENSE FOR ALL FUNDS FOR THE 2022-2023 FISCAL YEAR



GENERAL FUND SUMMARY

SUMMARY

Revenue to the General Fund Budget for the 2022-2023 Fiscal Year is expected to increase to \$4,751,600, a 3.0% increase from FY 2022 estimated revenue of \$4,612,300 and a \$298,500 increase from the original FY 2022 budget. The increase in revenue for FY 2022-23 from the FY 2021-22 estimated figure is due to anticipated increases in a variety of taxes as well as increases in the Fire Contract with Warson Woods, merchant's license, and transfers from other funds. Total expenditures in the General Fund Budget will increase 6.2% from the estimated FY 2022 Budget of \$4,420,970 to \$4,696,600, mainly because of personnel expenditures.

The City may budget expenditures greater than revenues due to the healthy fund balance in the General Fund of approximately \$2.6 million.

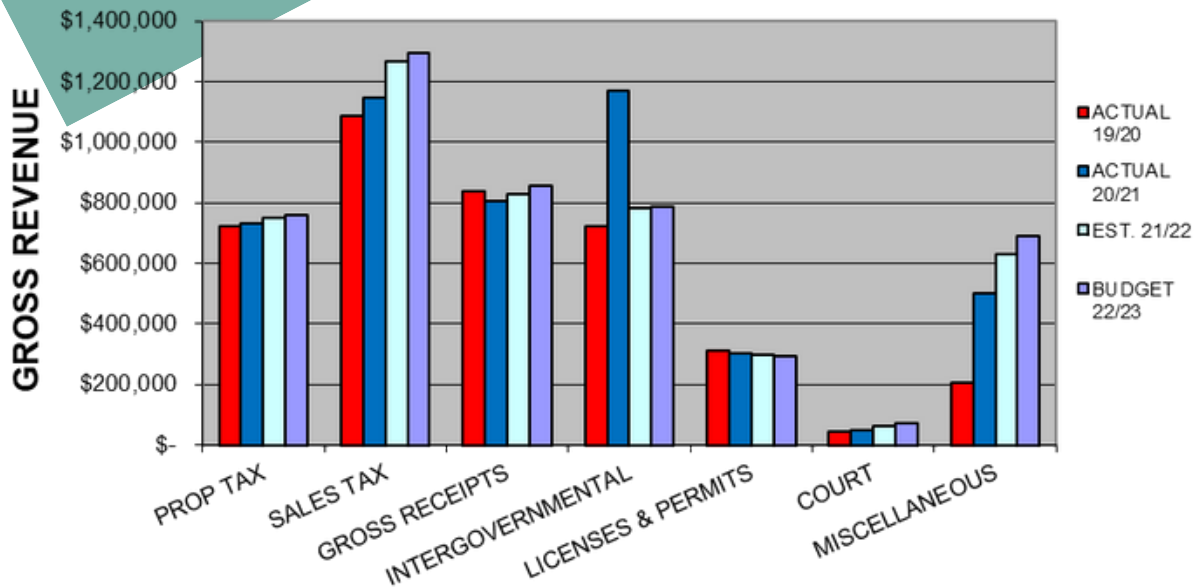
GENERAL FUND REVENUE

The FY 2022-2023 revenue sources, as a percentage of the General Fund Budget, are broken down as follows:

SOURCES OF REVENUE AS A PERCENT OF TOTAL

	2019-2020	2020-2021	2021-2022	2022-2023
	ACTUAL	ACTUAL	EST.	BUDGET
Property Taxes	18.39%	15.59%	16.22%	15.96%
Sales Tax	27.61%	24.36%	27.45%	27.28%
Utility Taxes	21.29%	17.13%	17.97%	18.00%
Fire Contract	6.26%	5.33%	5.59%	5.80%
Intergovt. Revenue	12.09%	19.51%	11.39%	10.80%
Licenses & Permits	7.96%	6.42%	6.45%	6.14%
Municipal Court	1.16%	0.99%	1.31%	1.51%
Misc. Revenue	5.24%	10.67%	13.62%	14.51%
TOTAL REVENUE	\$3,938	\$4,705	\$4,612	\$4,752
(IN THOUSANDS)				

SOURCE OF REVENUE FOR THE GENERAL FUND



PROPERTY TAXES (\$758,100)

Projected property tax revenue is based on an estimated assessed valuation in 2022 of \$218,307,345. As 2022 is not a reassessment year, we are anticipating that property tax revenue will grow about 1.33% from this year’s revised/estimated General Fund budget figure of \$748,100 to \$758,100 for FY 2022-23. The increase in property tax revenue will come from a larger tax base due to home additions and renovations.

In the years since the recession of 2008-09, the real estate market and construction industries have thrived in Glendale because of our location, schools, and public services. All of this will continue to have a positive impact on the property tax. We continue to see residents adding substantial improvements and value to their homes in an effort to meet the demands of growing families and to add amenities to their properties so that they can remain in Glendale over the long term. Most of the new construction comes from additions but we continue to have a few “tear-downs” wherein older homes are demolished and replaced by significantly larger homes.

SALES TAXES AND LOCAL OPTION USE TAX (\$1,296,000)

Included under this revenue account is sales tax from the one percent countywide sales tax, which the City of Glendale, along with other “Pool” cities (also known as “B” cities) which the County, receives on a per capita basis. Also included in this category is the new Prop F sales taxes and the Local Option Use tax. Due to the strong recovery from the Coronavirus pandemic, revenue from the one percent countywide sales tax is estimated to finish at \$1,020,000 and \$1,035,000 respectively for FY 22 and 23 compared to an actual figures of \$888,056 and \$918,304 for FY 2020 and 2021.

With the increase in internet shopping over the last few years, the local option use tax has increased from actual figures of \$115,960 for FY 2019 to \$154,874 for FY 2020 with estimated figures for FY 2022 and 2023 of \$195,000 and \$210,000 respectively. The local option use tax is a point-of-sale tax for internet and out-of-state purchases. Amazon began remitting the tax in January 2017.

With the passage of Prop F by Glendale voters at the August 2016 elections, as of January 1, 2017, the City began collecting a ¼ cent sales tax to pay for Fire Department purposes. The estimated figure earmarked for the General Fund is \$51,000 for both FY 2022 and 2023.

UTILITY TAXES (\$855,000)

Gross Receipts Utility Taxes in total are expected to increase from an actual figure of \$805,895 for FY 2021 to estimated figures of \$828,500 and \$855,000 for FY 2022 and 2023 respectively. The figures for FY 2022 and 2023 would be even more impressive if it were not for the continued decline in telephone and cell phone taxes. Phone revenues have been declining for several years as they dropped from \$263,812 for FY 2014 to \$98,379 for FY 2021. The estimated figure for FY 2022 is \$90,000 with a budgeted amount of \$85,000 for FY 2023. The decrease in phone revenue is two-fold. One, municipalities are not getting paid for revenue from trac phone minutes purchased at retail stores. There currently is no method for the retail outlets to trace the revenue back to any particular municipality. But more importantly, the phone companies are not remitting monies to the municipalities for the data portion of cell phone bills. But this interpretation of telephone service is being challenged in court and is currently ongoing. Unfortunately, this litigation has been continuing for several years.

Gas, electrical, and water gross receipts tax revenues are difficult to predict from year to year because of variations in weather conditions. Abnormal weather increases city revenues as households consume more electricity in hot summers and more natural gas in cold winters. Mild weather has the opposite effect. For example, due to the hot summer of 2017, electrical gross receipts tax revenue peaked in FY 2018 at \$435,018.

Tax revenues will be aided by the Spire rate increase on 11/30/2021 from 37c to 59c per therm and the Ameren Missouri increase that went into effect on 2/28/2022. The gross receipts tax-gas is estimated to increase from an actual figure of \$217,723 for FY 2021 to estimated figures of \$235,000 and \$245,000 respectively for FY 2022 and 2023. Ameren Missouri revenues to the City are budgeted to increase from \$347,572 in FY 2021 to \$370,000 and \$390,000 for FY 2022 and 2023.

INTERGOVERNMENTAL REVENUE (\$789,100)

Revenue from the Warson Woods Fire Agreement will increase approximately 8% from the 2021-2022 FY budget due to the elevated level of inflation. For the first nine months of the

upcoming fiscal year, the monthly rate will be \$22,840.14 while the last three months will be dependent upon the Consumer Price Index for Municipal and Clerical Workers for the St. Louis area. The total revenue next year under this contract is estimated to be \$276,000.

Beginning with October 2018, we receive revenue from a contract whereas Glendale provides Court Clerk services to the cities of Oakland and Warson Woods. Revenue from the contract is currently \$4,675 per month or \$56,100 annually. The revenue is fully offset by increased expenditures in the Court Department as the court clerk is now full-time.

Since revenue from Gasoline Tax Motor Fuels is based on volume and not price (17c per gallon in the state of Missouri), revenue for this line item has remained steady for years at approximately \$20,000 per month. Estimated annual revenue for FY 2022 and 2023 is \$254,000 and \$245,000 respectively.

Under the Road and Bridge Fund, which is based on a rate of 10.5 cents per \$100 assessed valuation, we are budgeting for revenue of \$197,000 for the 2022-23 FY which is a slight increase over the \$195,000 estimated for FY 2021-22.

OTHER REVENUE (\$1,053,400)

Merchants License Revenue is calculated as \$1 per one thousand in revenue for each business. Over three-quarters of the revenue in this account, which is budgeted at \$158,000 for FY 2022-23, is received from Glendale Chrysler. Receipts in the calendar year 2022 from Glendale Chrysler will total \$148,476.

Franchise Fees from Cable TV are budgeted for \$65,000 for FY 2022-23. This figure is about \$40,000 lower than what the City received for FY 2016 due to competition from the streaming services that do not pay a franchise fee. This revenue source will again be decreasing in the next several years as part of the Wayfair Use Tax legislation agreement which is that the 5% franchise fee will decrease by .5% each year until it reaches 2.5%. The belief is that Local Option Use Tax revenue from internet purchases as part of the Wayfair legislation will more than make up for lost revenue from Cable TV franchise fees.

Revenue from Municipal Court has decreased significantly from where it was eight and nine years ago. The cause of the municipal court revenue shortfall is due to the legislation of SB5 which no longer allows “failure to appear” arrest warrants to be issued and charged. For FY 2022-23 we are budgeting an increase in court revenue from an estimated total at FY 2021-22 of \$60,700 to \$72,000. Before SB5, a normal year for Court Revenue would be approximately \$170,000.

The bulk of the \$35,000 budgeted for Miscellaneous Revenue comes from rental fees from the cell phone tower and Jazzfest sponsorships. Each month \$1,685 is received from AT&T and Verizon for cell tower rent. Jazzfest sponsorships were \$5,450 for 2021 and a similar figure is expected for 2022.

The transfer into the General Fund from the Sewer Lateral Fund was reduced to \$25,000 from \$50,000 for FY 2014-15 and will remain the same moving forward. The transfer from the Prop P Fund for FY 2022-23 will increase to \$360,000 from \$320,000 for FY 2021. Also for FY 2022 and 2023, with the Police and Fire Departments joining MO Lagers on January 1, 2021, the property tax revenue required to fund the City portion of the current employee expense will be transferred from the Pension Fund. The estimated amounts are \$248,000 for FY 2022 and \$254,500 for FY 2023.

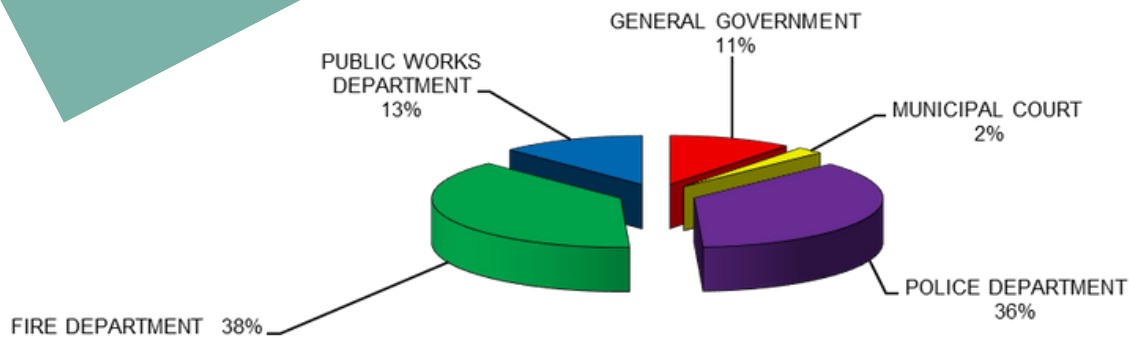
GENERAL FUND EXPENDITURES

Estimated General Fund expenditures for the 2022-2023 Fiscal Year are proposed to come in at \$4,696,600. This figure is an increase of \$275,630 or 6.2% in spending from the revised/estimated budget from the 2021-22 Fiscal Year and a \$305,000 increase from the original budget. Most of this increase is due to increases in personnel expenditures such as wages/salaries, and health and worker’s compensation insurance. Health insurance is budgeted to increase by 7% on July 1, 2022. Expenditures in other line item accounts are similar to what they have been in previous years with a few exceptions due to inflation.

EXPENDITURES BY DEPARTMENT AS A PERCENTAGE OF TOTAL

	2019-20	2020-21	2021-22	2022-23
	ACTUAL	ACTUAL	EST.	BUDGET
General Government	10.98%	10.74%	10.33%	10.57%
Municipal Court	2.37%	2.41%	2.39%	2.27%
Police Department	31.75%	34.22%	35.88%	36.40%
Dispatching	8.66%	3.04%	0.00%	0.00%
Fire Department	34.01%	36.74%	37.85%	38.41%
Public Works	12.23%	12.85%	13.55%	12.35%
TOTAL EXPENDITURES	\$3,892	\$4,017	\$4,421	\$4,697

EXPENDITURE DETAILS BY DEPARTMENT FOR THE GENERAL FUND BUDGET 22/23



PERSONNEL SERVICES (\$3,739,800)

Appropriations in this category include full and part-time salaries along with scheduled merit increases for employees with less than five (5) years of service pursuant to our pay plan and an across-the-board pay increase approved by the Board of Alderman on the June 20, 2022 meeting.

Also included in this account classification are costs for employee health insurance, life and AD&D insurance, long-term disability insurance, Social Security, LAGERS, and workers compensation costs.

The \$3,739,800 budgeted for FY 2022-2023 is 8.0% greater than last year's original budgeted figure of \$3,463,000 and 7.2% higher than the FY 2021-2022 estimated figure of \$3,488,500. From a staffing point, as of November 2020, the dispatch function is now subcontracted to the City of Kirkwood, with their administrative functions replaced by two part-time records clerks for the Police Department.

During early calendar year 2021, the City of Glendale conducted a comprehensive salary and benefits survey prepared by GOVHRUSA. Due to the City of Glendale's size and structure, the City has not been able to utilize the midpoint average compensation of survey cities for determining pay increases. Instead, across-the-board adjustments, based on the availability of funds, have been provided as a hedge against inflation for employees. Due to the strong rebound in sales taxes following the pandemic of 2020 and 2021, the City is budgeting for FY 22-23 a 4% increase in salaries plus a \$1,750 one-time inflation assistance payment to all full and part-time employees.

As of January 1, 2021, all full-time employees are participating in the MO LAGERS pension plan at the L-6 level. Total LAGERS expense for FY 22-23 is budgeted at \$277,000 with most of this covered by a designated property tax.

The City continues exploring ways to control health insurance costs. On January 1, 2022, the City joined the SLAIT health insurance pool managed by Daniel & Henry and Thomas McGee. This will hopefully allow for more stable health insurance rates in future years. With the SLAIT pool having the same fiscal year as the City, budgeting will be much simpler. For FY 22-23, the health insurance rate will increase by 7% compared to calendar year 2021. For the calendar year 2022, the City is self-insuring a \$2,500 deductible for employee medical expenses. Health insurance expense (including deductibles paid to employees) has generally been increasing faster than the rest of the budget. The amounts paid for health insurance premiums plus employee reimbursements for the last 10 calendar year ending are as follows: 2012-\$374,064, 2013-\$452,240, 2014-\$526,361, 2015-\$581,092, 2016-\$548,362, 2017-\$545,083 2018-\$586,520, 2019-\$599,836, 2020-\$509,478, 2021-\$535,089 with a budgeted figure of \$592,200 for FY 2022-23. The 2020 and 2021 health insurance figures are temporarily lower as the dispatch function is now subcontracted out. 2016 through current figures would be higher but the employees began sharing in the deductible on January 1, 2016. In summary, the increases in employee health insurance are crowding out any real salary growth.

The premium for Worker's Compensation Insurance will increase about 8%, plus any increase as a result of scheduled merit increases. Increases in workers compensation are based on the size of our payroll, our experience rating, (which is a rating on the frequency and size of our workers compensation losses), and the amount the State Division of Workers Compensation deems necessary to be collected to operate the SLAIT workers compensation pool. The increase in worker's compensation has been relatively steady over the past decade but the City has had a couple of relatively large claims in the past few years and therefore SLAIT has recommended an 8% increase in work comp rates. Worker's comp for FY 2021-2022 is \$194,718 with a budgeted figure of \$213,200 for FY 2022-23.

Personnel Services represent 80% of the General Fund Budget with employee health insurance as the major growth area on the expenditure side of the budget.

CONTRACTUAL AND COMMODITIES (\$720,800)

In this category, we are budgeting an increase of 6% from the original FY 2021-2022 budget of \$679,500 to \$720,800 for FY 2022-2023. Budget amounts in most accounts for FY 2022-23 are very close to what was budgeted and estimated for FY 2021-22. Therefore, only a few items need to be mentioned in this report. First, like FY 21-22, the dispatch function is again subcontracted from the City of Kirkwood and charged to the Police and Fire Departments at 60% and 40% respectively. Also, the fire chief position is also subcontracted out with the City of Kirkwood for FY 2023 with an estimated cost of \$72,300. Second, with all departments now in the new facilities for several years, total utility expenditures for FY 2023 are budgeted for \$78,900 compared to \$61,812 at FY 2018 which was the final complete year in the former facilities. Third, some expenses such as Forestry, Snow Removal, and the various Utilities could be relatively lower or higher depending on the weather. Finally, the price of fuel projects to be a major expense as prices are at historic highs.

As of the writing of this transmittal letter, the national average price for regular unleaded gasoline has surged to over \$5.00/gallon, the result of supply concerns caused by the war in Ukraine and continued strained relations between the United States and certain OPEC nations, such as Saudi Arabia. For FY 2023, the total figure budgeted for fuel is \$51,000.

Spending in the Contractual and Commodities Account category has been greatly constrained over the years as evidenced in the following table:

2022-23	\$720,800	Budget
2021-22	\$691,770	Estimate
2020-21	\$588,838	
2019-20	\$453,202	
2018-19	\$437,555	
2017-18	\$415,980	
2016-17	\$466,061	
2015-16	\$434,820	
2014-15	\$496,798	
2013-14	\$487,309	
2012-13	\$459,362	
2011-12	\$464,446	
2010-11	\$479,192	
2009-10	\$441,530	
2008-09	\$429,819	
2007-08	\$486,772	
2006-07	\$443,796	Excluding Storm
2005-06	\$405,201	
2004-05	\$394,865	
2003-04	\$368,439	

Contractual and Commodities represents 15.3% of the General Fund Budget.

OTHER EXPENSES (\$249,100)

Expenses in this account classification are budgeted to decrease from the FY 2021-22 estimated figure of \$240,700 to \$236,000 for FY 2022-2023. The decrease in this category is due to the one-time transfer of \$40,000 to the CIP Fund during FY 2022. Items in this category include professional development, employee and community relations, general insurance, professional services, etc. Other Expenses represents about 5.0% of the General Fund Budget.

ADDITIONAL COMMENTS

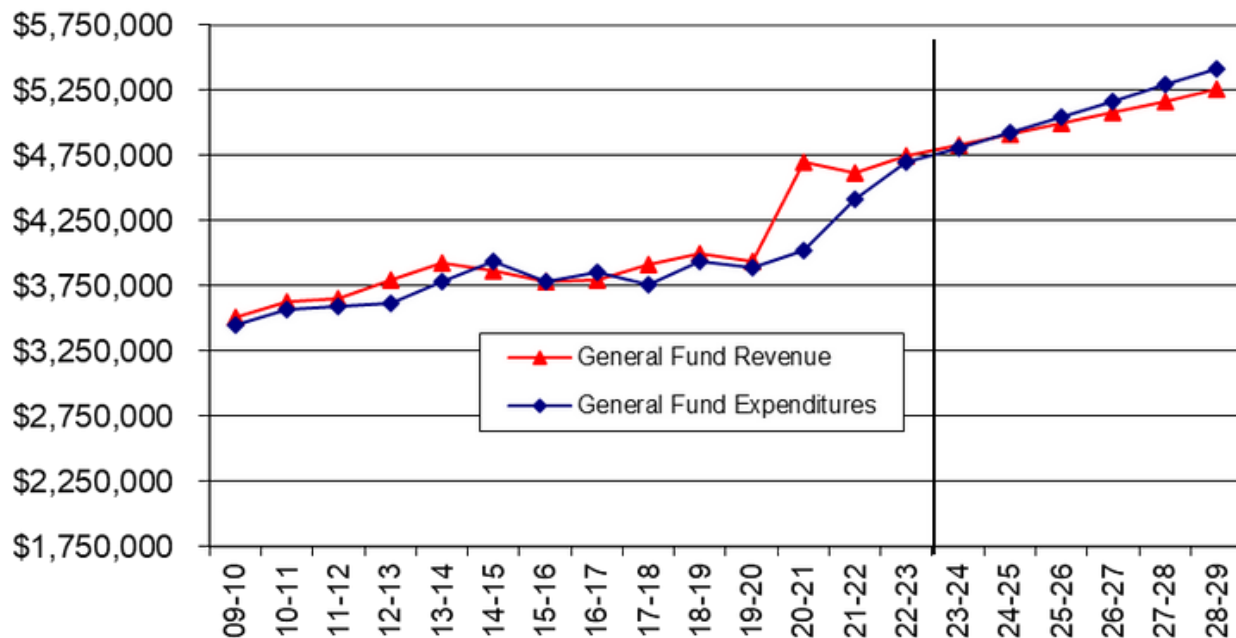
Three significant positive events have occurred in the last year or so that have improved the financial outlook for the City of Glendale in FY 2022-23 and moving forward. First was the outsourcing of dispatch services to the City of Kirkwood. The change in the dispatch function

will save the City of Glendale approximately \$120,000 per year. The second was the strong rebound in the county-wide 1-cent sales tax as described above. Third is the fact the City joined the SLAIT health insurance pool on January 1, 2022. Future revenue possibilities include increased Local Option Use tax revenue due to the recent Wayfair legislation that should increase taxation of internet sales and a possible future settlement in the cell phone lawsuit. Concerns include the still rising cost of health insurance, lower revenues from cell phone taxes, and lower court revenues. From a balance sheet perspective, the General Fund is expected to end FY 2023 with a Fund Balance of approximately \$2.7 million. This figure is substantially above the Government Finance Officers Association minimum reserve recommendation of three months of expenses or approximately \$1,100,000.

On the following page, a graph illustrates projected General Fund revenue and expenditures over the next six (6) years. This graph is based on actual information for FY 2010 to FY 2021, a current estimate for FY 2022, budgeted figures for FY 2023, and a forecast of 1.71% revenue growth and 2.41% expense growth for future years. Future years assume that the revenue transfer from Prop P will be the same as FY 2023.

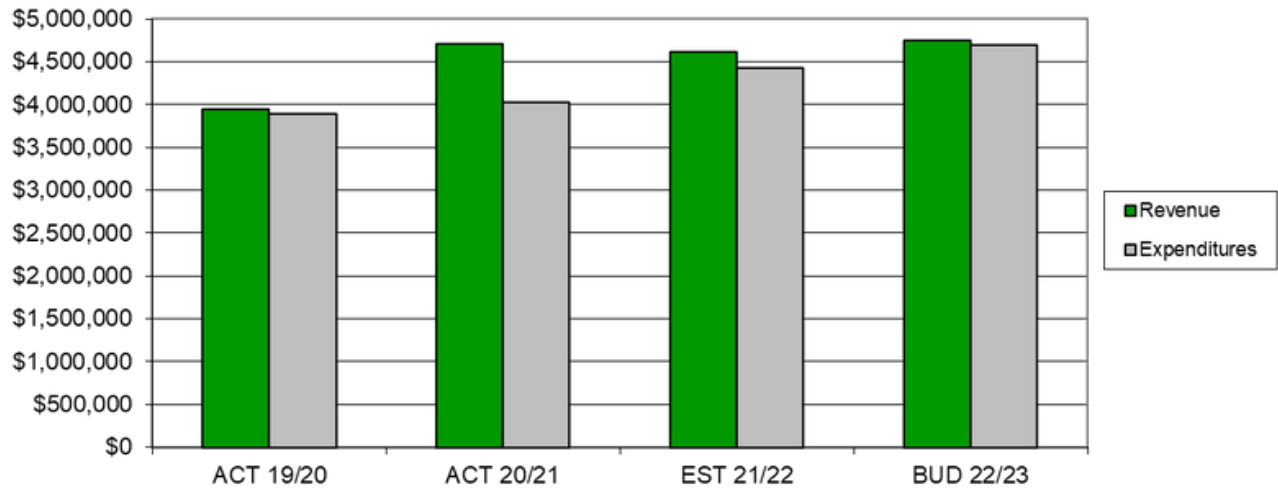
The conclusion of this analysis is that in future years, depending on future trends in revenues and expenditures, a variety of options must be considered to allow the City to maintain a high level of services within a long-term financial plan.

General Fund Revenue vs Expenditures



GENERAL FUND REVENUE VS EXPENDITURE

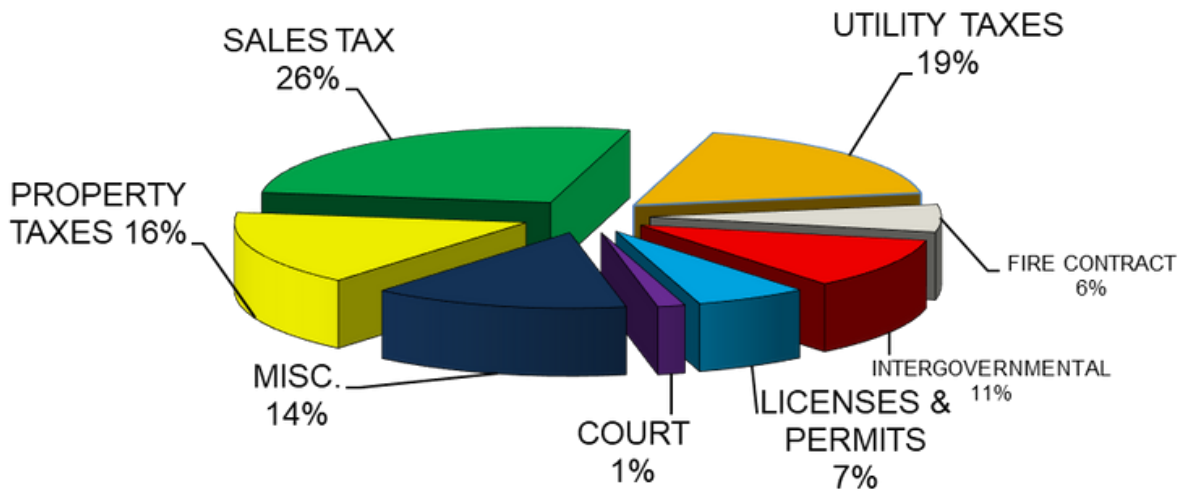
GENERAL FUND REVENUE VS EXPENDITURES



GENERAL FUND REVENUE SUMMARY

REVENUE DETAIL	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
SUMMARY					
TOTAL TAXES	2,649,569	2,685,300	2,711,300	2,842,600	2,909,100
INTERGOVERNMENTAL REVENUE	722,427	1,168,811	739,500	783,100	789,100
LICENSES & PERMITS	313,643	302,526	306,900	297,900	291,900
MUNICIPAL COURT	46,023	46,961	56,400	60,700	72,000
MISC REVENUE	206,490	501,791	639,000	628,000	689,500
TOTAL REVENUE	3,938,152	4,705,389	4,453,100	4,612,300	4,751,600

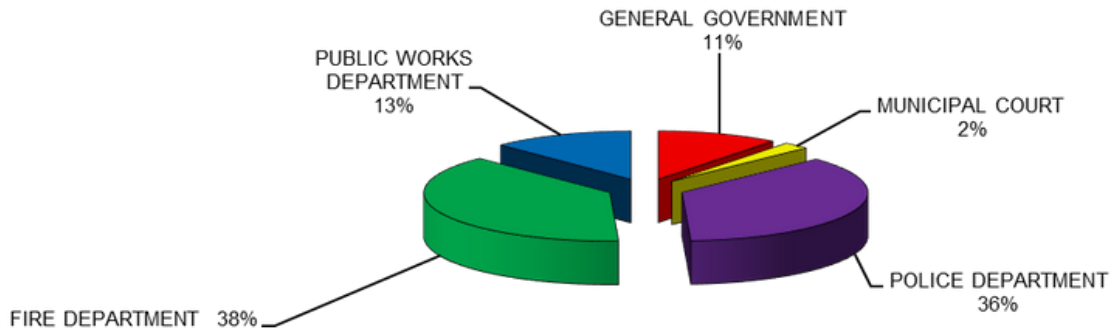
**SOURCE OF REVENUE FOR THE GENERAL FUND
BUDGET 22/23**



GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURE DETAIL	ACTUAL 19/20	ACTUAL 20/21	BUDGET ESTIMATED 21/22	BUDGET 21/22	BUDGET 22/23
SUMMARY					
BY DEPARTMENT					
GENERAL GOVERNMENT	427,608	431,405	482,200	456,900	496,500
MUNICIPAL COURT	92,455	97,007	103,000	105,770	106,700
POLICE DEPARTMENT	1,235,635	1,374,469	1,595,400	1,586,100	1,709,500
DISPATCH	337,223	122,267	0	0	0
FIRE DEPARTMENT	1,323,348	1,475,907	1,666,100	1,673,300	1,803,900
PUBLIC WORKS	475,631	516,146	544,900	598,900	580,000
TOTAL BY DEPARTMENT	\$3,891,900	\$4,017,201	\$4,391,600	\$4,420,970	\$4,696,600
BY FUNCTION					
PERSONNEL SERVICES	3,250,217	3,251,825	3,463,000	3,488,500	3,739,800
CONTRACTUAL & COMMOD.	453,202	588,838	679,500	691,770	720,800
OTHER EXPENSES	188,481	176,538	249,100	240,700	236,000
TOTAL BY FUNCTION	\$3,891,900	\$4,017,201	\$4,391,600	\$4,420,970	\$4,696,600

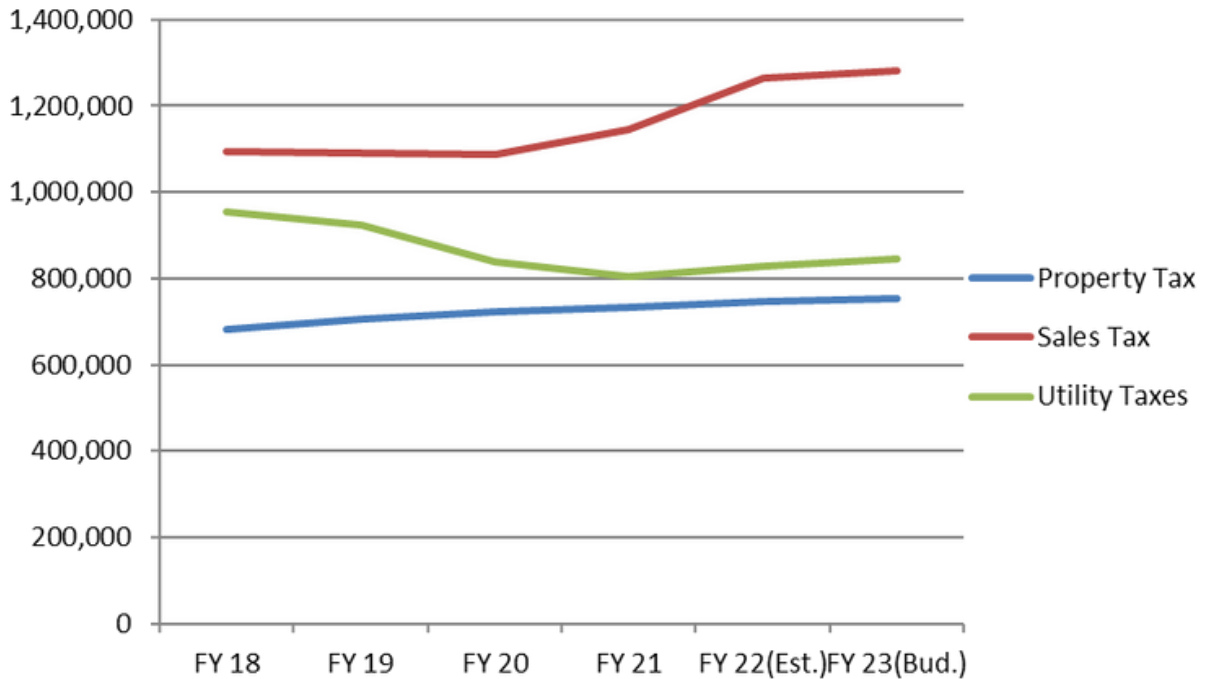
EXPENDITURE DETAILS BY DEPARTMENT FOR THE GENERAL FUND BUDGET 22/23



GENERAL FUND REVENUE

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
TAXES					
10001-01011 REAL ESTATE TAXES	641,609	649,843	650,000	657,000	665,000
10001-01021 PERSONAL PROPERTY TAXES	74,392	73,350	75,000	80,000	82,000
10001-01031 DELINQUENT TAXES	2,574	4,561	4,500	5,500	5,500
10001-01041 UTILITY PROPERTY TAXES	5,455	5,623	5,800	5,600	5,600
10001-01051 SALES TAX	888,056	918,304	900,000	1,020,000	1,035,000
10001-01056 FIRE SERVICE SALES TAX	44,314	51,431	50,000	51,000	51,000
10001-01060 GROSS RECEIPTS WATER	125,950	142,221	141,000	133,500	135,000
10001-01070 GROSS RECEIPTS PHONE	122,463	98,379	92,000	90,000	85,000
10001-01080 GROSS RECEIPTS GAS	223,314	217,723	230,000	235,000	245,000
10001-01090 GROSS RECEIPTS ELECTRIC	366,568	347,572	375,000	370,000	390,000
10001-01110 LOCAL OPTION USE TAX	154,874	176,293	188,000	195,000	210,000
TOTAL TAXES	\$2,649,569	\$2,685,300	\$2,711,300	\$2,842,600	\$2,909,100

TAX REVENUE



INTERGOVERNMENTAL REVENUE

10001-02011 CONTRACTUAL FIRE SERVICE	246,255	250,858	253,500	258,000	276,000
10001-02016 COURT CLERK REVENUE	49,286	53,524	50,000	56,100	56,100
10001-02021 ROAD & BRIDGE REFUND	180,112	181,972	185,000	195,000	197,000
10001-02031 CIGARETTE TAX	11,267	11,721	10,000	10,000	8,000
10001-02041 GASOLINE TAX MOTOR FUELS	234,165	251,335	236,000	254,000	245,000
10001-02051 GRANTS	1,342	419,401	5,000	10,000	7,000

TOTAL INTERGOVERNMENTAL REVENUE	\$722,427	\$1,168,811	\$739,500	\$783,100	\$789,100
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LICENSES AND PERMITS

10001-03010 MERCHANT LICENSES	149,411	142,155	145,000	148,000	158,000
10001-03020 AUTO LICENSES	30,933	31,847	31,000	31,500	31,500
10001-03030 PET LICENSE	360	392	400	400	400
10001-03040 CONSTRUCTION PERMITS	20,270	18,650	19,000	19,000	19,000
10001-03050 HOUSING INSPECTIONS	14,500	17,865	17,000	18,000	18,000
10001-03060 CABLE TV	82,022	75,470	78,000	73,000	65,000
10001-03070 UTILITY ROW FEES	16,147	16,147	16,500	8,000	0

TOTAL LICENSES & PERMITS	\$313,643	\$302,526	\$306,900	\$297,900	\$291,900
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MUNICIPAL COURT

10001-04011 COURT COSTS	6,862	3,023	5,200	100	0
10001-04021 COURT FINES	37,546	43,273	50,000	60,000	71,400
10001-04041 MISCELLANEOUS COURT	1,615	665	1,200	600	600

TOTAL MUNICIPAL COURT	\$46,023	\$46,961	\$56,400	\$60,700	\$72,000
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MISCELLANEOUS REVENUE

10001-05010 INVESTMENT INCOME	43,540	19,017	5,000	5,000	15,000
10001-05030 MISCELLANEOUS	62,950	42,615	45,000	30,000	35,000
10001-05034 TRF FROM SEWER LATERAL	25,000	25,000	25,000	25,000	25,000
10001-05035 TRF FROM PROP P	75,000	307,000	320,000	320,000	360,000
10001-05036 TRF FROM PENSION	0	108,159	244,000	248,000	254,500

TOTAL MISCELLANEOUS REVENUE	\$206,490	\$501,791	\$639,000	\$628,000	\$689,500
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TOTAL ALL REVENUE	\$3,938,152	\$4,705,389	\$4,453,100	\$4,612,300	\$4,751,600
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SURPLUS (DEFICIT)	\$46,252	\$688,188	\$61,500	\$191,330	\$55,000
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ENDING FUND BALANCE	\$1,781,803	\$2,469,991	\$2,531,491	\$2,661,321	\$2,716,321
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GENERAL FUND EXPENDITURE

GENERAL GOVERNMENT

GENERAL GOVERNMENT

ACCOUNT NUMBER & DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	19/20	20/21	21/22	21/22	22/23
PERSONNEL SERVICES					
10010-11010 SALARIES CITY OFFICIALS	13,650	14,400	14,400	14,400	14,400
10010-11020 SALARIES FULL-TIME	153,344	154,379	160,400	163,200	169,800
10010-11030 SALARIES PART-TIME	40,846	41,304	43,000	47,800	60,000
10010-11040 EMPLOYEE INSURANCE	25,345	22,341	28,300	24,300	26,400
10010-11050 WORKMENS COMPENSATION INS.	632	1,034	1,000	1,000	1,100
10010-11060 F.I.C.A.	15,852	15,836	16,500	17,000	17,500
10010-11070 LAGERS	5,952	7,232	9,800	10,000	8,200
10010-11100 UNSCHEDULED OVERTIME	640	459	1,000	1,700	1,700
TOTAL PERSONNEL SERVICES	\$256,261	\$256,985	\$274,400	\$279,400	\$299,100
CONTRACTUAL & COMMODITIES					
10010-22010 MAINTENANCE BUILDING & GR.	6,607	9,048	6,500	10,600	10,000
10010-22020 UTILITIES ELECTRICAL	8,439	7,730	8,500	7,500	8,600
10010-22030 UTILITIES GAS	2,132	1,930	2,500	2,100	2,500
10010-22040 UTILITIES PHONE	5,178	6,311	7,000	5,800	6,500
10010-22050 UTILITIES WATER & SEWER	762	724	1,200	700	900
10010-22070 MOTOR FUELS	1,057	1,044	1,200	1,800	2,000
10010-22080 MAINTENANCE EQUIPMENT	430	1,157	800	1,300	1,500
10010-22100 EQUIPMENT RENTAL	127	260	200	200	200
10010-22110 LEGAL PUBLICATIONS	803	359	1,000	1,100	1,100
10010-22120 AUDIT	7,100	7,100	7,100	7,100	7,500
10010-22190 ELECTIONS	4,164	3,793	4,200	3,000	4,000
10010-22210 INSPECTION CONTRACTS	12,259	15,185	14,700	16,000	16,000
10010-22220 OTHER CONTRACTUAL	10,384	23,083	12,000	11,900	13,000
10010-22230 POSTAGE	677	589	1,200	600	800
10010-22240 PRINTING	1,747	666	1,500	800	1,000
10010-22250 OFFICE SUPPLIES	2,658	2,082	2,600	2,000	2,600
10010-22260 COMPUTER SUPPLIES	0	130	400	400	400
10010-22270 JANITORIAL SUPPLIES & SERVICES	5,429	5,429	5,500	5,500	5,500
10010-22290 OTHER COMMODITIES	118	85	200	200	200
TOTAL CONTRACTUAL & COMMODITIES	\$70,071	\$86,705	\$78,300	\$78,600	\$84,300

OTHER EXPENSES

10010-33000 EMPLOYEE RELATIONS	8,441	655	8,500	7,700	8,500
10010-33010 COMMUNITY RELATIONS	9,108	5,623	45,000	21,500	28,000
10010-33020 PROFESSIONAL SERVICES	46,051	47,757	36,000	30,000	36,000
10010-33030 PROFESSIONAL DEVELOPMENT	2,510	760	3,000	3,000	3,000
10010-33040 DUES & SUBSCRIPTIONS	8,564	5,838	8,500	6,000	7,500
10010-33050 GENERAL INSURANCE	17,242	21,085	24,000	23,300	25,100
10010-33055 COVID-19	4,590	1,092	0	0	0
10010-33060 MISCELLANEOUS EXPENSE	4,770	4,905	4,500	7,400	5,000
TOTAL OTHER EXPENSES	\$101,276	\$87,715	\$129,500	\$98,900	\$113,100
GENERAL GOVERNMENT TOTAL	\$427,608	\$431,405	\$482,200	\$456,900	\$496,500

GENERAL FUND EXPENDITURE

MUNICIPAL COURT

MUNICIPAL COURT

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
PERSONNEL SERVICES					
10020-11010 SALARIES CITY OFFICIALS	14,400	12,300	0	0	0
10020-11020 SALARIES FULL TIME	41,302	43,591	46,600	48,200	49,900
10020-11030 SALARIES PART TIME	0	0	0	0	0
10020-11040 EMPLOYEE INSURANCE	19,758	22,541	23,500	25,400	23,800
10020-11060 F.I.C.A.	4,208	3,886	3,600	3,400	3,600
10020-11070 LAGERS	1,637	1,990	2,900	2,900	2,500
10020-11100 UNSCHEDULED OVERTIME	2,206	700	1,000	300	800
TOTAL PERSONNEL SERVICES	\$83,511	\$85,008	\$77,600	\$80,200	\$80,600
CONTRACTUAL & COMMODITIES					
10020-22100 EQUIPMENT RENTAL	127	260	200	170	200
10020-22180 REJIS COURT	7,467	5,439	5,300	6,100	6,000
10020-22230 POSTAGE	1,500	1,000	1,500	1,500	1,500
10020-22240 PRINTING	202	1,023	800	800	800
10020-22250 OFFICE SUPPLIES	170	978	500	800	800
TOTAL CONTRACTUAL & COMMODITIES	\$9,466	\$8,700	\$8,300	\$9,370	\$9,300
OTHER EXPENSES					
10020-33020 PROFESSIONAL SERVICES	475	2,428	14,900	14,900	14,900
10020-33030 PROFESSIONAL DEVELOPMENT	0	1,393	1,700	1,100	1,700
10020-33060 MISCELLANEOUS EXPENSE	-997	-522	500	200	200
TOTAL OTHER EXPENSES	-\$522	\$3,299	\$17,100	\$16,200	\$16,800
TOTAL MUNICIPAL COURT	\$92,455	\$97,007	\$103,000	\$105,770	\$106,700

GENERAL FUND EXPENDITURE

POLICE DEPARTMENT

POLICE DEPARTMENT

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET ESTIMATED 21/22	BUDGET 21/22	BUDGET 22/23
PERSONNEL SERVICES					
10030-11020 SALARIES FULL TIME	744,590	730,758	790,000	792,000	841,600
10030-11030 SALARIES PART TIME	0	9,123	53,700	24,200	53,700
10030-11040 EMPLOYEE INSURANCE	207,135	214,421	225,000	212,500	240,800
10030-11050 WORKMENS COMPENSATION	41,930	45,664	50,300	55,600	60,000
10030-11060 F.I.C.A.	57,998	57,588	64,100	64,000	69,300
10030-11070 LAGERS	0	46,992	105,100	109,300	109,300
10030-11091 CLOTHING ALLOWANCE	4,453	5,110	6,500	3,500	6,500
10030-11100 UNSCHEDULED OVERTIME	46,721	45,872	25,000	55,000	40,000
TOTAL PERSONNEL SERVICES	\$1,102,827	\$1,155,528	\$1,319,700	\$1,316,100	\$1,421,200
CONTRACTUAL & COMMODITIES					
10030-22010 MAINTENANCE BUILDING & GR	4,882	6,940	7,500	12,300	7,500
10030-22020 UTILITIES ELECTRICAL	8,439	7,730	8,700	7,500	8,600
10030-22030 UTILITIES GAS	2,132	1,930	2,500	2,300	2,500
10030-22040 UTILITIES PHONE	6,941	8,253	8,000	7,400	8,000
10030-22050 UTILITIES WATER & SEWER	735	725	800	700	900
10030-22070 MOTOR FUELS	15,417	13,164	16,500	21,000	25,000
10030-22080 MAINTENANCE MOTOR EQUIP	19,771	8,240	15,000	14,000	14,000
10030-22090 MAINTENANCE EQUIPMENT	3,107	4,817	4,700	2,400	4,000
10030-22180 REJIS CONTRACT	0	30,885	32,400	31,000	35,000
10030-22185 DISPATCH EXPENSE	0	53,542	84,800	84,800	87,800
10030-22220 OTHER CONTRACTUAL	29,930	36,153	37,400	36,300	37,400
10030-22230 POSTAGE	798	800	800	800	800
10030-22240 PRINTING	237	880	500	500	500
10030-22250 OFFICE SUPPLIES	416	593	3,700	2,500	3,000
10030-22270 JANITORIAL SUPPLIES & SER	5,429	5,471	5,500	5,500	5,500
10030-22290 OTHER COMMODITIES	5,456	7,330	10,000	9,000	10,000
TOTAL CONTRACTUAL & COMMODITIES	\$103,690	\$187,453	\$238,800	\$238,000	\$250,500
OTHER EXPENSES					
10030-33010 COMMUNITY RELATIONS	295	0	400	100	400
10030-33030 PROFESSIONAL DEVELOPMENT	6,556	9,565	12,300	8,700	12,300
10030-33040 DUES & SUBSCRIPTIONS	2,862	3,373	3,500	3,300	3,500
10030-33050 GENERAL INSURANCE	17,463	16,619	18,400	17,900	19,300
10030-33060 MISCELLANEOUS EXPENSE	1,942	1,931	2,300	2,000	2,300
TOTAL OTHER EXPENSES	\$29,118	\$31,488	\$36,900	\$32,000	\$37,800
TOTAL POLICE DEPARTMENT	\$1,235,635	\$1,374,469	\$1,595,400	\$1,586,100	\$1,709,500

GENERAL FUND EXPENDITURE

DISPATCHING

DISPATCHING

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
PERSONNEL SERVICES					
10040-11020 SALARIES FULL TIME	146,258	62,343	0	0	0
10040-11030 SALARIES PART TIME	38,840	19,798	0	0	0
10040-11040 EMPLOYEE INSURANCE	55,620	17,865	0	0	0
10040-11020 WORKMENS COMPENSATION	632	345	0	0	0
10040-11020 F.I.C.A.	14,964	7,134	0	0	0
10040-11020 LAGERS	1,972	426	0	0	0
10040-11020 CLOTHING ALLOWANCE	322	0	0	0	0
10040-11020 UNSCHEDULED OVERTIME	27,130	11,450	0	0	0
TOTAL PERSONNEL SERVICES	\$285,738	\$119,361	\$0	\$0	\$0
CONTRACTUAL & COMMODITIES					
10040-22090 MAINTENANCE EQUIPMENT	299	65	0	0	0
10040-22180 REJIS CONTRACT	30,405	43	0	0	0
10040-22220 OTHER CONTRACTUAL	16,457	680	0	0	0
10040-22240 PRINTING	0	0	0	0	0
10040-22250 OFFICE SUPPLIES	372	0	0	0	0
10040-22260 COMPUTER SUPPLIES	3,322	2,318	0	0	0
TOTAL CONTRACTUAL & COMMODITIES	\$50,855	\$3,106	\$0	\$0	\$0
OTHER EXPENSES					
10010-33030 PROFESSIONAL DEVELOPMENT	630	-200	0	0	0
TOTAL OTHER EXPENSES	\$630	-\$200	\$0	\$0	\$0
TOTAL DISPATCH	\$337,223	\$122,267	\$0	\$0	\$0

GENERAL FUND EXPENDITURE

FIRE DEPARTMENT

FIRE DEPARTMENT

ACCOUNT NUMBER & DESCRIPTION	ACTUAL	ACTUAL	BUDGET ESTIMATED		BUDGET
	19/20	20/21	21/22	21/22	22/23
PERSONNEL SERVICES					
10050-11020 SALARIES FULL TIME	840,604	844,720	886,100	862,400	934,100
10050-11040 EMPLOYEE INSURANCE	185,164	183,849	187,000	190,800	212,100
10050-11050 WORKMENS COMPENSATION	77,869	84,902	96,700	106,900	117,400
10050-11060 F.I.C.A.	64,626	66,082	68,100	72,800	72,500
10050-11070 LAGERS	0	59,020	130,100	128,200	145,200
10050-11100 UNSCHEDULED OVERTIME	35,316	46,887	30,000	54,900	40,000
TOTAL PERSONNEL SERVICES	\$1,203,579	\$1,285,460	\$1,398,000	\$1,416,000	\$1,521,300
CONTRACTUAL & COMMODITIES					
10050-22010 BUILDING MAINTENANCE	7,973	7,563	8,000	7,900	8,000
10050-22020 UTILITIES ELECTRICAL	11,714	10,052	11,000	10,900	12,000
10050-22030 UTILITIES GAS	3,513	3,408	3,700	3,700	3,700
10050-22040 UTILITIES PHONE	7,352	7,886	7,600	7,700	7,600
10050-22050 UTILITIES WATER & SEWER	5,008	5,298	4,800	5,700	6,000
10050-22070 MOTOR FUELS	4,405	3,043	5,000	5,000	7,000
10050-22080 APPARATUS MAINTENANCE	3,479	3,461	7,200	4,900	6,500
10050-22090 EQUIPMENT MAINTENANCE	6,156	3,337	6,000	3,100	6,000
10050-22130 MEDICAL SUPPLIES	4,196	4,545	6,000	4,300	5,000
10050-22185 DISPATCH EXPENSE	0	37,345	56,600	56,600	58,500
10050-22220 OTHER CONTRACTUAL	6,703	13,859	14,600	20,000	16,000
10050-22225 FIRE CHIEF CONTRACT	0	33,294	68,000	67,100	72,300
10050-22270 JANITORIAL SUPPLIES	1,253	1,893	1,500	1,800	1,800
10050-22280 SMALL TOOLS & HARDWARE	660	239	1,000	600	1,000
10050-22290 OTHER COMMODITIES	1,642	1,112	1,800	2,200	2,000
10050-22300 UNIFORMS & CLOTHING	11,970	10,154	10,000	12,000	12,000
TOTAL CONTRACTUAL & COMMODITIES	\$76,024	\$146,489	\$212,800	\$213,500	\$225,400
OTHER EXPENSES					
10050-33010 COMMUNITY RELATIONS	2,632	1,787	2,800	2,200	2,800
10050-33030 PROFESSIONAL DEVELOPMENT	14,257	14,621	18,000	10,000	18,000
10050-33040 DUES & SUBSCRIPTIONS	6,963	3,101	7,000	4,300	7,000
10050-33050 GENERAL INSURANCE	19,893	24,448	27,200	27,000	29,100
10050-33060 MISCELLANEOUS EXPENSE	0	1	300	300	300
TOTAL OTHER EXPENSES	\$43,745	\$43,958	\$55,300	\$43,800	\$57,200
FIRE DEPARTMENT TOTAL	\$1,323,348	\$1,475,907	\$1,666,100	\$1,673,300	\$1,803,900

GENERAL FUND EXPENDITURE

PUBLIC WORKS

PUBLIC WORKS

ACCOUNT NUMBER & DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	19/20	20/21	21/22	21/22	22/23
PERSONNEL SERVICES					
10060-11020 SALARIES FULL TIME	187,003	207,075	224,500	224,500	239,900
10060-11030 SALARIES PART TIME	6,086	7,326	18,000	15,400	18,000
10060-11040 EMPLOYEE INSURANCE	77,136	78,453	85,700	88,200	89,100
10060-11050 WORKMENS COMPENSATION	22,581	24,759	28,200	31,200	34,700
10060-11060 F.I.C.A.	14,403	15,467	17,900	17,500	19,100
10060-11070 LAGERS	6,513	9,838	14,000	14,000	11,800
10060-11100 UNSCHEDULED OVERTIME	4,579	6,565	5,000	6,000	5,000
TOTAL PERSONNEL SERVICES	\$318,301	\$349,483	\$393,300	\$396,800	\$417,600
CONTRACTUAL & COMMODITIES					
10060-22010 MAINTENANCE BUILDING & GR	17,320	15,220	14,000	9,000	11,000
10060-22020 UTILITIES ELECTRICAL	1,664	1,534	1,700	1,700	1,800
10060-22030 UTILITIES GAS	2,428	2,605	2,800	2,800	2,800
10060-22040 UTILITIES PHONE	3,922	4,380	4,200	4,300	4,300
10060-22050 UTILITIES WATER & SEWER	2,881	1,547	3,000	1,700	2,200
10060-22060 STREET LIGHTS	31,383	25,152	28,000	28,700	30,000
10060-22070 MOTOR FUELS	9,642	10,477	12,000	15,000	17,000
10060-22080 MAINTENANCE MOTOR EQUIP	9,386	13,121	11,000	11,200	11,000
10060-22090 MAINTENANCE EQUIPMENT	7,688	8,554	10,000	10,000	10,000
10060-22100 EQUIPMENT RENTAL	0	940	300	800	800
10060-22121 WELDING	324	477	500	400	500
10060-22140 FORESTRY	19,981	22,908	12,000	28,000	15,000
10060-22150 SNOW REMOVAL	19,869	31,318	22,000	21,400	26,000
10060-22160 SIGNS & PAVEMENT MARKING	2,842	4,502	6,000	3,000	4,500
10060-22170 MOSQUITO FOGGING	424	322	500	500	500
10060-22270 JANITORIAL SUPPLIES & SER	1,649	2,939	2,600	2,500	2,600
10060-22280 SMALL TOOLS & HARDWARE	1,990	2,353	2,500	2,500	2,500
10060-22290 OTHER COMMODITIES	7,783	6,816	7,000	7,000	7,000
10060-22300 UNIFORMS & CLOTHING	1,920	1,220	1,200	1,800	1,800
TOTAL CONTRACTUAL & COMMODITIES	\$143,096	\$156,385	\$141,300	\$152,300	\$151,300
OTHER EXPENSES					
10060-33030 PROFESSIONAL DEVELOPMENT	488	260	500	0	500
10060-33050 GENERAL INSURANCE	8,225	8,149	9,000	9,000	9,800
10060-33060 MISCELLANEOUS EXPENSE	5,521	1,869	800	800	800
10060-33065 TRANSFER TO CAPITAL IMP. FUND	0	0	0	40,000	0
TOTAL OTHER EXPENSES	\$14,234	\$10,278	\$10,300	\$49,800	\$11,100
PUBLIC WORKS TOTAL	\$475,631	\$516,146	\$544,900	\$598,900	\$580,000

SEWER LATERAL FUND

The City of Glendale’s Sewer Lateral Repair Program provides a dedicated source of funds to assist property owners with repairs to residential sewer laterals. Property owners pay \$12.50 per quarter, which is included on quarterly trash bills. The program, as authorized by Section 249.422 RSMo, serves as a type of insurance—homeowners pay a relatively small quarterly fee, and the City is then able to pay for covered repairs to the homeowner’s sanitary sewer lateral (up to a maximum cost of \$3,000). The Sewer Lateral Repair Program is operated in accordance with policy established by the Board of Aldermen in October 1997 and amended in January 2001.

Based on the \$50 annual fee paid by approximately 2,275 households in Glendale, the Sewer Lateral Fund receives about \$114,600 per year. This revenue then funds the direct cost of making repairs and a transfer to the General Fund to cover the administrative costs of running the program.

As repairs for the program are now running at about \$90,000 per year, the transfer of funds to the General Fund was reduced from \$50,000 to \$25,000. This change was effective starting with the 2015 FYE.

SEWER LATERAL FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
REVENUE					
20000-02001 SEWER LATERAL FEES	114,672	117,771	114,800	114,600	114,600
TOTAL SEWER LATERAL REVENUE	\$114,672	\$117,771	\$114,800	\$114,600	\$114,600
CONTRACTUAL & COMMODITIES					
20070-22218 TRANSFER TO GENERAL FUND	25,000	25,000	25,000	25,000	25,000
20070-22220 OTHER CONTRACTUAL	109,524	86,899	90,000	70,000	90,000
TOTAL CONTRACTUAL & COMMODITIES	\$134,524	\$111,899	\$115,000	\$95,000	\$115,000
TOTAL SEWER LATERAL EXPENDITURES	\$134,524	\$111,899	\$115,000	\$95,000	\$115,000
SURPLUS (DEFICIT)	(\$19,852)	\$5,872	(\$200)	\$19,600	(\$400)
ENDING FUND BALANCE	\$64,035	69,907	69,707	\$89,507	\$89,107

SANITATION ENTERPRISE FUND

The Sanitation Enterprise Fund operates as a fully self-sufficient enterprise fund to separately account for the cost of providing residential sanitation (trash, recycling, and yard waste collection) service.

Residential sanitation collection is provided to residents through a contract between the City of Glendale and Republic Services, which took effect on January 1, 2018, for a period of eight (8) calendar years, expiring at the end of 2025. Under this contract, the residents receive weekly curbside trash collection, weekly curbside yard waste and weekly recycling collection as well as special waste pickup service.

Beginning January 1 2022, sanitation fees are charged to each household dependent upon which size trash container each resident chooses. The three option prices as of January 1, 2022 are listed below.

CONTAINER SIZE	QUARTERLY FEE	ANNUAL BASIS
32 gallon	\$64.35	\$257.40
64 gallon	\$67.84	\$271.36
96 gallon	\$71.32	\$285.28

The Sanitation Enterprise Fund has had no significant changes in the Fund Balance for years as the fund is designed to post a modest surplus each year. For FY 2022-23 revenues of \$639,000 are projected with budgeted expenditures of \$618,550.

SANITATION ENTERPRISE FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
REVENUE					
30001-03025 INTEREST & PENALTIES	1,859	2,417	2,600	2,000	2,000
30001-05041 SANITATION FEES	578,859	595,238	608,000	617,000	637,000
TOTAL SANITATION REVENUE	\$580,718	\$597,655	\$610,600	\$619,000	\$639,000
PERSONNEL SERVICES					
30070-11030 SALARIES PART-TIME	9,244	8,990	10,400	7,700	10,800
30070-11060 FICA	694	720	800	600	800
30070-11100 UNSCHEDULED OVERTIME	0	12	0	0	0
TOTAL PERSONNEL SERVICES	\$9,938	\$9,722	\$11,200	\$8,300	\$11,600
CONTRACTUAL & COMMODITIES					
30070-22230 POSTAGE	3,239	2,805	2,800	2,800	3,000
30070-22240 PRINTING	1,741	523	600	600	800
30070-22331 RESIDENTIAL COLLECTION	554,266	571,813	582,000	587,200	603,150
TOTAL CONTRACTUAL & COMMODITIES	\$559,246	\$575,141	\$585,400	\$590,600	\$606,950
TOTAL SANITATION EXPENDITURES	\$569,184	\$584,863	\$596,600	\$598,900	\$618,550
SURPLUS (DEFICIT)	\$11,534	\$12,792	\$14,000	\$20,100	\$20,450
ENDING FUND BALANCE	\$85,281	\$98,073	\$112,073	\$118,173	\$138,623

PENSION FUND

The City of Glendale’s Police and Fire Pension Plan was a defined benefit pension program to provide retirement benefits to Police Department and Fire Department personnel. The Plan was established in 1967 and has been periodically amended. The Pension Fund is financed by a property tax levy first approved by the voters on August 7, 1984, with a second property tax increase approved by the voters on June 2, 2020. The 2020 levy increase also authorized the fund to cover pension expenses related to all full-time City employees, rather than just police and fire.

The property tax increase passed by the voters on June 2, 2020, increased the annual property tax revenues available to the Pension Fund from approximately \$135,000 per year to approximately \$500,800. The extra funds available allowed the City to migrate all pension activities from the Glendale Pension Plan to MO LAGERS. On January 1, 2021, all current full-time Police and Fire employees were enrolled in the MO LAGERS L-6 plan where they will be joined by all full-time Administrative and Public Works employees formerly in the MO LAGERS LT-8 plan. All full-time employees now contribute 4% of their earnings to their LAGERS retirement. On March 9, 2021, the Glendale Pension assets of over \$5.5 million were transferred to MO LAGERS. Effective April 2021, MO LAGERS now administers the payments made to the 18 Glendale retirees from the frozen pension plan.

The fund assets had been incrementally increasing from 2009 through 2020 after the 2008 financial crisis when the investment assets bottomed out at approximately \$2.8 million. Unfortunately, \$5.5 million in assets was still approximately \$2.5 million less than the actuarial liabilities of approximately \$8 million. Therefore, this unfunded balance will also be paid to MO LAGERS over 15 years (\$19,787.83 per month beginning May 2021) from the extra funds available with the passage of Prop E during June 2020. The property tax rates for each fiscal year are listed below:

1967-68	\$0.01	1968-69	\$0.04	1969-70	\$0.04
1670-71	\$0.04	1971-72	\$0.07	1972-73	\$0.10
1973-74	\$0.10	1974-75	\$0.10	1975-76	\$0.10
1976-77	\$0.10	1977-78	\$0.10	1978-79	\$0.15
1979-80	\$0.17	1980-81	\$0.17	1981-82	\$0.17
1982-83	\$0.17	1983-84	\$0.17	1984-85	\$0.20
1985-86	\$0.10	1986-87	\$0.10	1987-88	\$0.084
1988-89	\$0.084	1989-90	\$0.087	1990-91	\$0.09
1991-92	\$0.09	1992-93	\$0.09	1993-94	\$0.09
1994-95	\$0.09	1995-96	\$0.06	1996-97	\$0.06
1997-98	\$0.06	1998-99	\$0.06	1999-00	\$0.06
2000-01	\$0.06	2001-02	\$0.06	2002-03	\$0.06
2003-04	\$0.0965	2004-05	\$0.10	2005-06	\$0.095
2006-07	\$0.0897	2007-08	\$0.0857	2008-09	\$0.075
2009-10	\$0.081	2010-11	\$0.083	2011-12	\$0.083
2012-13	\$0.083	2013-14	\$0.083	2014-15	\$0.083
2015-16	\$0.084	2016-17	\$0.082	2017-18	\$0.078
2018-19	\$0.078	2019-20	\$0.068	2020-21	\$0.244
2021-22	\$0.227				

The accounting for this fund changed dramatically on January 1, 2021, as monies will be transferred to the General Fund for reimbursement of LAGERS expense for Police and Fire employees. The amount for FY 2022-23 will be approximately \$254,500.

PENSION FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
TAXES					
60001-01011 REAL ESTATE TAXES	122,985	440,936	441,000	437,000	441,000
60001-01021 PERSONAL PROPERTY TAXES	14,280	49,302	50,000	54,000	54,000
60001-01031 DELIQUENT TAXES	497	1,203	1,200	2,800	2,000
60001-01041 UTILITY PROPERTY TAXES	1,047	3,841	3,800	3,700	3,800
TOTAL TAXES	\$138,809	\$495,282	\$496,000	\$497,500	\$500,800
MISCELLANEOUS REVENUE					
60001-05010 INVESTMENT INCOME	152,226	-214,328	0	0	0
60001-05022 EMPLOYEE CONTRIBUTION	48,385	31,302	0	0	0
60001-05034 TRF FROM PROP P	250,000	0	0	0	0
TOTAL MISCELLANEOUS REVENUE	\$450,611	-\$183,026	\$0	\$0	\$0
TOTAL REVENUE	\$589,420	\$312,256	\$496,000	\$497,500	\$500,800
EXPENDITURES					
60070-53070 CONTRIBUTIONS TO PENSION FUND	437,194	31,577	0	0	0
60070-53072 LAGERS EXP.LEGACY PLAN	0	5,580,459	237,454	237,454	237,454
60070-53075 TRANSFER TO GENERAL FUND	0	108,159	244,000	248,000	254,500
TOTAL EXPENDITURES	\$437,194	\$5,720,195	\$481,454	\$485,454	\$491,954
SURPLUS (DEFICIT)	\$152,226	-\$5,407,939	\$14,546	\$12,046	\$8,846
ENDING FUND BALANCE	\$5,755,211	\$347,272	\$361,818	\$359,318	\$368,164

PROP P FUND

The Prop P Fund was created during the 2017-18 Fiscal Year to record the collection and transfer to other funds of the Prop P Sales tax. Prop P was passed by St. Louis County voters in the April 2017 election for the collection of a 1/2 cent sales tax on taxable sales throughout St. Louis County. The tax was passed as a way to strengthen public safety through higher salaries and benefits, more manpower and equipment. The Prop P tax is estimated to generate approximately \$80 million in tax revenue throughout St. Louis County and to be shared with the municipalities based on population. The City of Glendale is estimated to receive approximately \$360,000 annually from the tax. With the passage of Prop E during the June 2020 election, the entire \$360,000 will be transferred to the General Fund for FY 2023 as transfers to the Pension Fund are no longer planned.

PROP P FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
REVENUE					
70001-01051 - PROP P SALES TAX	314,803	321,359	320,000	350,000	360,000
TOTAL PARKS & STORMWATER REV.	\$314,803	\$321,359	\$320,000	\$350,000	\$360,000
CONTRACTUAL & COMMODITIES					
70070-22218 - TRANSFER TO OTHER FUNDS	325,000	307,000	320,000	320,000	360,000
TOTAL CONTRACTUAL & COMMODITIES	\$325,000	\$307,000	\$320,000	\$320,000	\$360,000
SURPLUS (DEFICIT)	(\$10,197)	\$14,359	\$0	\$30,000	\$0
ENDING FUND BALANCE	\$246,935	\$261,294	\$261,294	291,294	\$291,294

PARKS AND STORMWATER FUND

The Parks and Stormwater Fund accounts for funds collected under the ½ cent sales tax for local parks and stormwater, which was approved by a vote of the people. Collection of this sales tax began in October of 1998.

We are projecting that the Parks and Stormwater sales tax, which is collected and distributed on a “point-of-sale” basis, will generate \$176,000 during the 2022-2023 Fiscal Year. The ½ cent sales tax collected for this fund shall only be used for local parks and stormwater as authorized by Section 644.032 RSMo. One of the primary purposes of this sales tax is to cover our share of the expenses for constructing and maintaining a jointly operated Aquatic Center with the cities of Kirkwood and Oakland.

The Aquatic Center is located at the corner of Geyer Road and Monroe Avenue, south of the Kirkwood Community Center. The Aquatic Center consists of a diving and competitive lap swim pool, a children’s playground pool, a passive swimming area, a slide area and a lazy river. Construction of the Aquatic Center began in early June 1998. The facility was completed in June 1999. The cost of the Aquatic Center was \$5,600,000, which was financed through a twenty (20) year bond issue through the City of Kirkwood. The bond issue was completed with the August 2018 payment. Unfortunately, increased maintenance costs have prevented any sort of real savings from the bond retirement. Therefore, also budgeted for FY 2022-23 are the annual pool maintenance expenses estimated at \$41,800.

It has been decided by Administration that for ease of preparing the CIP budget, that all Stormwater related projects will be financed through the Capital Improvements Budget. Therefore, all excess funds in the Parks & Stormwater Fund will be transferred each year to the Capital Improvements Fund after the Aquatic Center expenses have been accounted for. Beginning with the 2017-18 FY, the standard transfer of \$85,000 for street maintenance will be made as well as an additional transfer of \$45,000 for stormwater projects. For FY 2023, stormwater projects to be budgeted are \$31,800.

PARKS & STORMWATER FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
REVENUE					
85001-01051 - PARKS/STORMWATER SALES TAX	149,494	172,008	175,000	176,000	176,000
TOTAL PARKS & STORMWATER REV.	\$149,494	\$172,008	\$175,000	\$176,000	\$176,000
CONTRACTUAL & COMMODITIES					
85070-22220 - OTHER CONTRACTUAL	14,452	46,162	57,000	46,700	41,800
85070-22218 - TRANSFER TO OTHER FUNDS	141,000	130,000	130,000	130,000	130,000
TOTAL CONTRACTUAL & COMMODITIES	\$155,452	\$176,162	\$187,000	\$176,700	\$171,800
SURPLUS (DEFICIT)	(\$5,958)	(\$4,154)	(\$12,000)	(\$700)	\$4,200
ENDING FUND BALANCE	\$31,815	\$27,661	\$15,661	26,961	\$31,161

ARPA FUND FOR 2022/2023

The ARPA Fund was established August 2021 to account for funds received and expensed as part of the American Rescue Plan Act. The City of Glendale will receive \$1,195,080 from the US Treasury to help organizations with their budgets as the country recovers from the coronavirus pandemic. The Act requires the funds to be obligated by 2024 and to be disbursed by 2026. ARPA Fund expenditures for FY 2023 include \$200,000 for a new generator and rainwater channel improvements at City Hall. Also budgeted for FY 2023 is \$700,000 for upgrades to the curbs and pavement for the streets of Moreland, Edwin, Elm and Parkland as well as \$125,000 for professional fees to upgrade the City of Glendale zoning ordinances. The actual expenditures are recorded in the CIP budget with dollar-for-dollar transfers from the ARPA Fund. This is done to allow all CIP items to be expensed in the same budget.

ARPA FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
REVENUE					
86001-02051 GRANT INCOME	0	0	0	597,540	597,540
86001-05010 INVESTMENT INCOME	0	0	0	275	200
TOTAL FUND REVENUE	\$0	\$0	\$0	\$597,815	\$597,740
CONTRACTUAL & COMMODITIES					
86070-33080 TRANSFER TO CAPITAL FUND	0	0	0	0	1,025,000
TOTAL CONTRACTUAL & COMMODITIES	\$0	\$0	\$0	\$0	\$1,025,000
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$597,815	(\$427,260)
ENDING FUND BALANCE	\$0	\$0	\$0	\$597,815	\$170,555

DEBT SERVICE FUND

The Debt Service Fund was created in November 2016 to account for property tax receipts and bond payments related to the Public Safety facilities expansion and renovation. In August of 2016 the voters of Glendale overwhelmingly passed a property tax increase to support the General Obligation bonds. The bond proceeds of \$8,000,000 were used to construct a new firehouse directly to the south of the current City Hall at the former properties of 412 and 414 N. Sappington and renovate & update the current City Hall located at 424 N. Sappington Road. The principal payment in February 2023 of \$340,000 will lower the outstanding principal balance from \$6,000,000 to \$5,660,000.

The property tax of approximately of 24 cents per \$100 of assessed value will generate approximately \$530,000 each year to pay the bond principal and interest payments. The bonds will mature in 14 years or 2036. Upon maturity in 2036, the tax increase to support the bonds will no longer be necessary and will cease to exist.

DEBT SERVICE FUND

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET 21/22	ESTIMATED 21/22	BUDGET 22/23
TAXES					
94001-01011 REAL ESTATE TAXES	465,937	481,009	467,100	457,000	466,600
94001-01021 PERSONAL PROPERTY TAXES	54,271	54,561	53,000	56,500	56,000
94001-01031 DELINQUENT TAXES	1,972	3,335	2,800	4,000	3,500
94001-01041 UTILITY PROPERTY TAXES	3,979	4,185	4,200	3,900	4,200
TOTAL TAXES	\$526,159	\$543,090	\$527,100	\$521,400	\$530,300
EXPENDITURES					
94070-22220 OTHER CONTRACTUAL	300	300	300	300	300
94070-22320 INTEREST EXPENSE	200,400	193,600	186,800	186,800	180,000
94070-22325 BOND PRINCIPAL EXPENSE	340,000	340,000	340,000	340,000	350,000
TOTAL EXPENDITURES	\$540,700	\$533,900	\$527,100	\$527,100	\$530,300
SURPLUS (DEFICIT)	(\$14,541)	\$9,190	\$0	(\$5,700)	\$0
ENDING FUND BALANCE	\$152,209	\$161,399	\$161,399	155,699	155,699

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for use of the ½ cent Capital Improvement Sales Tax, which was approved by the voters in August of 1995. Under State statute (RSMo Section 94.577), all revenue received by a municipality for the tax authorized under the provision of this Section “shall be deposited into a special trust fund and shall be used solely for capital improvements, including the operation and maintenance of all capital improvements, for so long as they shall remain in effect.”

REVENUE (\$2,465,700)

For FY 2022-23, we are estimating that the ½ cent Capital Improvement Sales Tax, which is collected and distributed to the City of Glendale from the County sales tax sharing pool, will generate approximately \$428,000. This figure is up \$3,000 from the estimated FY 2022 Budget.

New for FY 22-23 is monies available from the American Rescue Plan Act or ARPA. The City of Glendale will receive \$1,195,080 in ARPA funds from the Federal Government as part of the corona virus pandemic recovery. For FY 22-23, \$1,025,000 will be transferred from the ARPA Fund to pay for various projects explained below.

Once again, we are proposing a transfer to the Capital Improvement Fund from the Parks and Stormwater Fund to help pay for stormwater-related street projects and future stormwater projects and other future infrastructure improvements. The proposed transfer for FY 22-23 is \$130,000. For planning purposes, it has been decided by Administration to pay for future Stormwater projects through the Capital Improvement Fund.

The other major revenue item for FY 22-23 is the reimbursement from STP grants for the E. Essex and Sappington Road resurfacing projects in the amounts of \$680,000 and \$84,500 respectively. The STP grants cover 80% of the cost of the project with the City of Glendale paying the difference.

The ending fund balance For FY 22 and 23 is projected to be \$401,897 and \$149,897 respectively.

EXPENDITURES (\$2,717,700)

As explained in further detail below, expenses for the Capital Budget for FY 22-23 will increase drastically due to the availability of ARPA monies and STP grant reimbursements.

GENERAL GOVERNMENT

The only Capital request for FY 22-23 from Administration are professional fees to create a comprehensive plan for zoning law and ordinance improvements. The estimated cost is \$125,000 and will be financed with monies available from ARPA.

POLICE DEPARTMENT

Normally each year, one new police patrol vehicle is purchased. For FY 22-23, two vehicles are budgeted at a total cost of \$62,000 as a vehicle was not purchased for a couple of years due to anticipated revenue shortfalls from the coronavirus pandemic.

The other major Capital item listed for the Police Department are funds for a new generator and rainwater channel improvements on the East side of City Hall. This project will also be funded with monies available from ARPA at a budgeted cost of \$200,000.

Other items budgeted for the Police Department for the 2022-23 FY include the following items:

Computer Hardware	\$17,400
Body & Mobile Cameras	\$8,400
Copy Machine	\$8,200
AR-15 Optical Rifle Sites	\$3,000
Pole Security Cameras	\$5,700

FIRE DEPARTMENT

The Fire Department Capital budget for FY 22-23 consists of four items. The first is for a new rapid response vehicle at a budgeted cost of \$50,000. This vehicle replaces a 1995 Chevy pickup. The second request at a total of \$55,000 is for two new sets of turnout gear for each member of the department as the current gear will expire per NFPA standards. The third and fourth items requested are annual hose replacement and a one-time purchase of SCBA fitting upgrades.

PUBLIC WORKS

The Public Works Department continues to have the largest portion of the Capital Improvement Fund Budget at \$2,162,900 due to annual street maintenance issues. The major annual street improvement expense during FY 2022-23 will be resurfacing of streets using the NOVA Chip process at a cost of approximately \$172,000. The NOVA Chip is an ultrathin bonded asphalt material which will allow for resurfacing of approximately 17,000-20,000 square feet of selected streets. Three other major street improvement projects for FY 22-23 are the E. Essex and Sappington STP resurfacing projects which will be 80% reimbursed by the federal grant and the Moreland, Edwin, and Elm repair project which will be funded with ARPA monies. The various street improvement projects are listed below:

NOVACHIP	\$200,000
Crackseal & Sealcoat	\$37,000
Curbs	\$37,000
50/50 Sidewalk Program	\$6,000
Oakway & Park Sidewalk Rep.	\$16,500
Essex Reclassification	\$7,500
Street Repairs	\$44,000
Algonquin Estates Repair	\$35,000
Essex STP Resurfacing	\$850,000
N. Sappington STP Resurf.	\$105,600
Moreland, Edwin, Elm Repairs	\$700,000

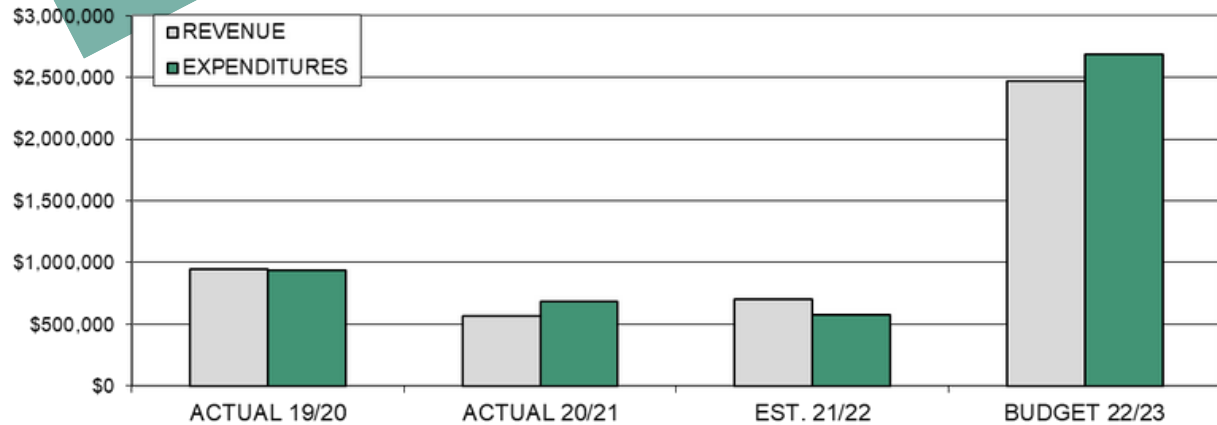
With stormwater improvements now funded through the Capital Improvement Fund, for FY 22-23, \$5,000 is to be expensed for a stormwater detention system at select streets. This system will help with water run-off and increase the life of the streets. Also budgeted in the stormwater category is \$26,800 to complete the Stormwater Master plan. The Stormwater Master Plan will allow the City to organize, identify, and prioritize future stormwater projects. The Plan will be reimbursed by MSD.

Other requests in the CIP Budget from the Public Works Department are \$12,000 for a cost-matching grant from the Missouri Department of Conservation, A pick-up truck at a cost of \$28,000, and \$55,000 for a 1 ½ ton dump truck. The TRIM grant funds are needed for tree removal and planting as seen fit by the Tree Board. The pick-up truck replaces a 16 year old vehicle with maintenance issues while the dump truck replaces a 14 year old vehicle that was heavily used for snow and tree removal and curbing. The final two requests are the annual \$3,000 figure budgeted for miscellaneous equipment such as hand tools, power tools and safety equipment and \$30,000 for asphalt overlay of the Public Works parking lot.

CAPITAL IMPROVEMENT FUND

REVENUE AND EXPENSES FOR 2022/2023

CAPITAL IMPROVEMENT FUND REVENUE VERSUS EXPENDITURES



CAPITAL IMPROVEMENT FUND REVENUE

ACCOUNT NUMBER & DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	19/20	20/21	21/22	21/22	22/23
REVENUE					
90001-01052 CAPITAL IMPROVEMENTS SALES TAX	382,498	401,829	390,000	425,000	428,000
90001-01056 FIRE SALES TAX	31,803	35,044	34,000	35,000	36,000
90001-02051 GRANTS	0	0	7,000	7,000	7,000
90001-05020 SALE OF SURPLUS EQUIPMENT	17,989	2,715	1,000	100	1,000
90001-05029 SIDEWALK REIMBURSEMENT	0	0	0	0	8,200
90001-05031 E. ESSEX STP REIMBURSEMENT	0	0	0	0	680,000
90001-05032 SAPPINGTON RD. STP REIMBURSEMENT	0	0	0	0	84,500
90001-05033 MSD REIMBURSEMENT	350,000	0	66,000	66,000	66,000
90001-05034 TRANSFER FROM OTHER FUNDS	161,987	130,000	130,000	170,000	1,155,000
TOTAL CAPITAL IMPROVEMENTS REVENUE	\$944,277	\$569,588	\$628,000	\$703,100	\$2,465,700

CAPITAL IMPROVEMENT FUND EXPENSES

ACCOUNT NUMBER & DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	19/20	20/21	21/22	21/22	22/23
GENERAL GOVERNMENT CAPITAL OUTLAY					
90010-44010 OFFICE EQUIPMENT	0	0	0	0	0
90010-44020 AUTOMOTIVE EQUIPMENT	0	0	0	0	0
90010-44030 OTHER CAPITAL OUTLAY	15,359	5,659	15,000	11,025	125,000
90010-44040 BUILDING & LAND	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	15,359	5,659	15,000	11,025	125,000
COURT CAPITAL OUTLAY					
90020-44010 MISCELLANEOUS EXPENSE	0	1,450	0	0	0
TOTAL COURT	0	1,450	0	0	0
POLICE CAPITAL OUTLAY					
90030-44020 AUTOMOTIVE EQUIPMENT	33,458	38,348	30,000	30,000	62,000
90030-44030 OTHER CAPITAL OUTLAY	26,598	40,883	40,200	38,511	44,800
90030-44040 BUILDING & LAND	0	0	39,700	0	200,000
TOTAL POLICE DEPARTMENT	60,056	79,231	109,900	68,511	306,800
DISPATCHING CAPITAL OUTLAY					
90040-44030 OTHER CAPITAL OUTLAY	0	34,367	0	0	0
TOTAL DISPATCHING	0	34,367	0	0	0
FIRE DEPARTMENT CAPITAL OUTLAY					
90050-22320 INTEREST EXPENSE	0	0	0	0	0
90050-44020 AUTOMOTIVE EQUIPMENT	28,203	28,203	28,200	28,200	50,000
90050-44030 OTHER CAPITAL OUTLAY	42,774	72,078	30,000	45,000	73,000
90050-44040 BUILDING & LAND	0	0	25,000	25,000	0
TOTAL FIRE DEPARTMENT	70,977	100,281	83,200	98,200	123,000

ACCOUNT NUMBER & DESCRIPTION	ACTUAL 19/20	ACTUAL 20/21	BUDGET ESTIMATED 21/22	BUDGET 21/22	BUDGET 22/23
PUBLIC WORKS CAPITAL OUTLAY					
90060-22320 INTEREST EXPENSE	0	0	0	0	0
90060-44020 AUTOMOTIVE EQUIPMENT	250	0	28,000	0	83,000
90060-44030 OTHER CAPITAL OUTLAY	7,067	14,298	36,500	35,500	3,000
90060-44031 TRIM	0	0	0	0	12,000
90060-44032 SIDEWALK IMPROVEMENTS	0	0	0	0	22,500
90060-44033 E. ESSEX STP PROJECT	0	0	0	0	850,000
90060-44034 N. SAPPINGTON STP PROJECT	0	0	0	0	105,600
90060-44035 ARPA FUND STREET IMPROVEMENTS	0	0	0	0	700,000
90060-44040 BUILDINGS & LAND	4,080	0	0	6,700	30,000
90060-44050 STREETS-CHIPSEAL/NOVACHIP	152,900	182,632	200,000	0	172,000
90060-44051 STREETS-CRACKSEAL & SEALCOAT	0	0	0	0	37,000
90060-44070 STREETS-OTHER	183,721	125,502	85,500	95,000	79,000
90060-44090 STORMWATER	371,977	9,635	195,000	219,800	31,800
90060-44100 CURBS	71,954	134,151	36,000	36,000	37,000
TOTAL PUBLIC WORKS	791,949	466,218	581,000	393,000	2,162,900
TOTAL CAPITAL OUTLAY EXPENDITURES	938,341	687,206	789,100	570,736	2,717,700
SURPLUS (DEFICIT)	\$5,936	(\$117,618)	(\$161,100)	\$132,364	(\$252,000)
ENDING FUND BALANCE	\$387,151	269,533	108,433	401,897	149,897

CAPITAL IMPROVEMENT PROGRAM (CIP)

SUMMARY FY 2023 - 2027

Department	Project/Equipment	Revenue Source	FY 23	FY 24	FY25	FY 26	FY 27	TOTAL
Administration	Comp Plan & Zoning Code Update	ARPA	125,000					125,000
Police	Police Patrol Vehicles	Capital Improvement Fund	62,000	31,000	31,500	32,000	32,500	189,000
Police	Bullet Proof Vests	Capital Improvement Fund	2,100	1,100	2,200	1,200	7,500	14,100
Police	Information Technology Contract	Capital Improvement Fund	17,400	17,400	17,400	17,400	17,400	87,000
Police	Rainwater Channel Imp./Generator	ARPA	200,000					200,000
Police	Covered Car Port	Capital Improvement Fund			30,000			30,000
Police	Body & Mobile Cameras	Capital Improvement Fund	8,400	8,400	8,400	8,400		33,600
Police	Copy Machine	Capital Improvement Fund	8,200					8,200
Police	AR-15 Optical Sites	Capital Improvement Fund	3,000					3,000
Police	Pole Security Cameras	Capital Improvement Fund	5,700	5,000	5,000	5,000	5,000	25,700
Fire	Air Compressor & Fill Station Unit	Capital Improvement Fund		66,000				66,000
Fire	Hose Replacement	Capital Improvement Fund	10,000	10,000	10,000	10,000	10,000	50,000
Fire	SCBA Fitting Upgrades	Capital Improvement Fund	8,000					8,000
Fire	Rapid Response Vehicle	Capital Improvement Fund	50,000					50,000
Fire	Turn Out Gear	Capital Improvement Fund	55,000	5,000	5,000	5,000	5,000	75,000
Fire	Cardiac Monitor	Capital Improvement Fund					50,000	50,000
Fire	Radios	Capital Improvement Fund				80,000		80,000
Fire	Computer	Capital Improvement Fund				5,000		5,000

Department	Project/Equipment	Revenue Source	FY 23	FY 24	FY25	FY 26	FY 27	TOTAL
Public Works	Novachip	Capital Improvement Fund	172,000	200,000	200,000	200,000	200,000	972,000
Public Works	Streets-Crackseal & Sealcoat	Capital Improvement Fund	37,000	38,000	39,000	40,000	41,000	195,000
Public Works	Light Duty Pick-up Truck	Capital Improvement Fund	28,000					28,000
Public Works	Miscellaneous Tools & Equipment	Capital Improvement Fund	3,000	3,000	3,000	3,000	3,000	15,000
Public Works	Asphalt Curbing	Capital Improvement Fund	37,000	38,000	39,000	40,000	41,000	195,000
Public Works	TRIM Grant Program	Capital Improvement Fund	12,000	12,000	12,000	12,000	12,000	60,000
Public Works	50/50 Sidewalk Repairs & Improvements	Capital Improvement Fund	6,000	6,000	6,000	6,000	6,000	30,000
Public Works	Oakway & Park Sidewalk Repairs	Capital Improvement Fund	16,500					16,500
Public Works	Street Repairs	Capital Improvement Fund	44,000	46,000	48,000	50,000	52,000	240,000
Public Works	Public Works Complex Asphalt Work	Capital Improvement Fund	30,000					30,000
Public Works	PW Roof Replacement	Capital Improvement Fund			45,000			45,000
Public Works	2 1/2 Ton Dump Truck	Capital Improvement Fund		120,000				120,000
Public Works	1 1/2 Ton Dump Truck	Capital Improvement Fund	55,000					55,000
Public Works	E. Essex Ave STP	Capital Improvement Fund	850,000					850,000
Public Works	N. Sappington STP	Capital Improvement Fund	105,600	32,000	967,900			1,105,500
Public Works	Algonquin Estates Repair	Capital Improvement Fund	35,000					35,000
Public Works	Moreland, Edwin, Elm/Parkland Repairs	ARPA	700,000					700,000
Public Works	Stormwater Detention Ssystems	Parks & Storm Water Fund	5,000	5,000	5,000	5,000	5,000	25,000
Public Works	Stormwater Master Plan	Parks & Storm Water Fund	26,800					26,800
			FY 23	FY 24	FY25	FY 26	FY 27	TOTAL
TOTALS			\$2,717,700	\$643,900	\$1,474,400	\$520,000	\$487,400	\$5,843,400

CAPITAL IMPROVEMENT PROGRAM (CIP)

ESTIMATED REVENUE SOURCES

	FY 23	FY 24	FY25	FY 26	FY 27	TOTAL
Sales Tax	428,000	431,000	434,000	437,000	440,000	2,170,000
Transfers	85,000	85,000	85,000	85,000	85,000	425,000
Sale of Surplus Equipment	1,000	1,000	1,000	1,000	1,000	5,000
Grants, Trim	7,000	7,000	7,000	7,000	7,000	35,000
Fire Sales Tax	36,000	37,000	38,000	39,000	40,000	190,000
MSD Reimbursement	66,000	46,000				112,000
Parks & Stormwater transfer	45,000	45,000	45,000	45,000	45,000	225,000
E. Essex STP reimbursement	680,000					680,000
Sappington STP reimbursement	84,500	25,600	774,300			884,400
Sidewalk reimbursement	8,200	3,000	3,000	3,000	3,000	20,200
ARPA reimbursement	1,025,000					1,025,000
TOTALS	\$2,465,700	\$680,600	\$1,387,300	\$617,000	\$621,000	\$5,771,600

	Cumulative Prior Years	FY 23	FY24	FY 25	FY 26	FY 27
Surplus/(Deficit)		(252,000)	36,700	(87,100)	97,000	133,600
Fund Balance	401,897	149,897	186,597	99,497	196,497	330,097

GLOSSARY

Account Number – A numerical code identifying revenues and expenditures by fund, department, activity, and object.

Assessed Valuation – The value set on real estate or other property as a basis for levying a tax.

Asset – A resource that has monetary value and is owned or held by the city.

Audit – An examination to determine whether the city’s financial statements are presented fairly in accordance with GAAP.

Balanced Budget – A financial plan that appropriates funds no more than the total of all resources that are expected to be available for a specific period of time.

Bond – A contract to pay a specified sum of money (the principal or face value) at a specified future date or dates (maturity) plus interest paid at an agreed-upon percentage of the principal. Maturity is usually longer than one year.

Budget – A comprehensive plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital – An expenditure for a good that has an expected life of more than one year and the cost of which is in excess of \$2,500. Capital items include real property, office equipment, furnishings, and vehicles.

Capital Improvement Program (CIP) – A fiscal and planning device that provides a tool for monitoring all capital project costs, funding sources, impact on future operating costs, and departmental responsibilities.

Commodities – Expendable items that are consumable or have a very short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Contractual Services – An expenditure for services performed by a private firm or other governmental agencies. Examples include legal services, utilities, and insurance.

Debt – An obligation of the city resulting from the borrowing of money, including bonds, and notes.

Deficit – The amount a specific fund’s expenditures (including outgoing operating transfers) exceed revenues in a given year.

Department – The primary administrative unit in city operations. Each is directed by a department head. Departments are generally composed of divisions and programs that share a common purpose.

Expenditure – Current operating expenses requiring the present or future use of current assets or the incurrence of debt.

Fund – A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The equity of a fund. Oftentimes incorrectly referred to as “surplus”. Each fund begins the fiscal year with a positive or negative fund balance.

GAAP – Generally Accepted Accounting Principles, uniform minimum standards of state and local governmental accounting and financial reporting set by the Governmental Accounting Standards Board (GASB).

Grant – A payment of money from one governmental unit to another for a specific service or program.

Line Item – The uniform identification of goods or services purchased; sub-unit of objects of expenditure. For example salaries, office supplies, postage, and insurance.

Personnel Services – All costs associated with employee compensation. For example salaries, pensions, and health insurance.

Position – A job title authorized by the city’s classification plan and approved for funding by the budget.

Revenue – Sources of income financing the operations of the city. An increase in fund balance is caused by the inflow of assets, usually cash.

Surplus – The amount that a specific fund’s revenues (and incoming operating transfers) exceed expenditures in a given year.

Transfer – A movement of monies from one fund to another. This can occur when one fund provides services to another or when a fund is used as a pass-through of revenue.

Undesignated Fund Balance – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. designations).