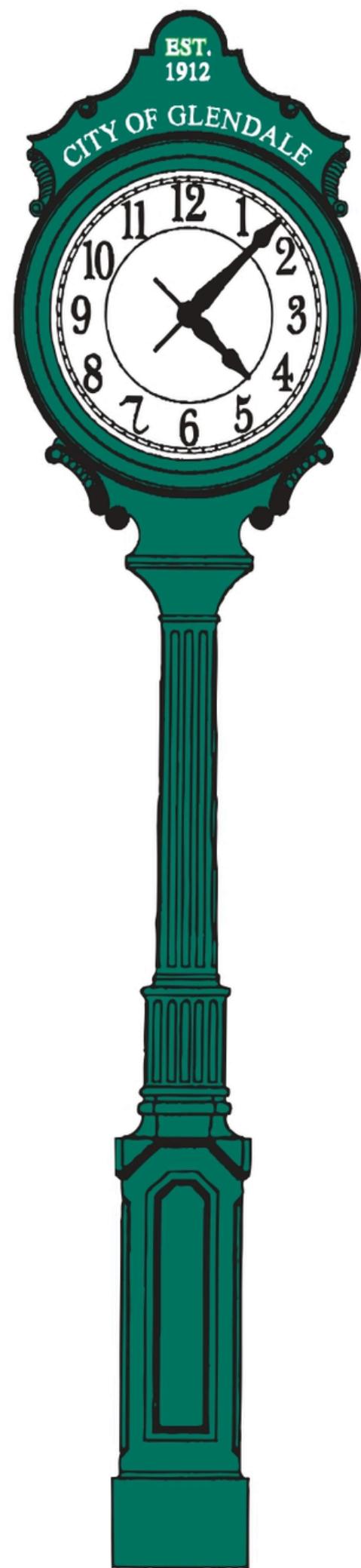


ADOPTED ANNUAL OPERATING BUDGET

City of Glendale, Missouri

2025



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!



TABLE OF CONTENTS

Introduction and Overview

Elected Officials and Staff	1
Budget Message	2
Budget Process	6
About Our Community	9
Departments	11
Goals, Priorities, and Action Items	14
Organization Chart	36
Manpower Authorization	37

Policies and Other Information

Fiscal Policies	38
Lease-Purchase Policy	44
Assessed Valuation	46
Property Tax Rates	47

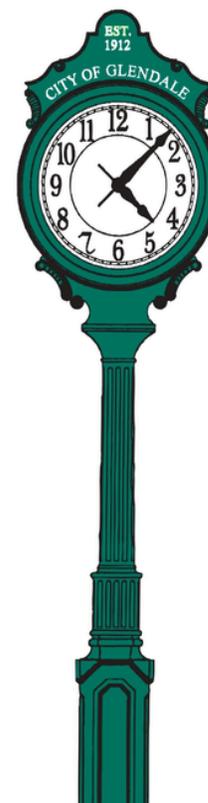
Financial Summaries

FY 24-25 Budget Summary	49
General Fund Summary	50

Detailed Financials

General Fund Revenue	70
General Expenditure	71
General Government	72
Municipal Court	73
Police Department	74
Fire Department	75

Public Works	76
Sewer Lateral Fund	77
Sanitation Enterprise Fund	79
Employee Pension Fund	81
Prop P Fund	84
Parks and Stormwater Fund	85
ARPA Fund	88
Capital Improvement Fund	90
Debt Service Fund	98
Capital Improvement Program	100
Glossary	103





ELECTED OFFICIALS

MAYOR

MICHAEL WILCOX

BOARD OF ALDERMEN

LISA CAPSHAW CUSHING	Ward I
PAUL ROETTGER	Ward I
AARON NAUMAN	Ward II
DONALD KAYSER	Ward II
TONY ROBERTS	Ward III
BERRY LANE	Ward III

CITY STAFF

CITY ADMINISTRATOR

FRANK JOHNSON

TREASURER

STEVE CHAMBERLIN

FINANCE DIRECTOR

DANIEL LAWRENCE



June 17, 2024

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 2025. 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 6.9% from \$5,155,700 (original budgeted



revenue) for FY 2024 to **\$5,511,500**. The increase in revenue for FY 2025 is anticipated to come from a variety of taxes as well as increases in fire contract revenue, investment income, and transfers from other funds. Further details are explained in the General Fund budget narratives.

Expenditures

General Fund expenditures are budgeted to increase by 4.5% from \$4,944,400 (original estimated expenditures) in FY 2024 to a total of **\$5,167,300** for FY 2025. The majority of the increase in expenditures for FY 2025 is related to costs in personnel. The proposed General Fund Budget includes a COLA of 3% for full- and part-time personnel and a 5% increase in health insurance premiums. Other insurance costs such as property, liability, and cyber continue to rise 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 live in today. Details for each department are explained in the General Fund budget narrative. The proposed FY 2025 General Fund Budget is budgeted to result in a surplus of **\$344,200**.



In conclusion, the City's rising revenues and the likelihood of some continued growth has allowed for a relatively generous payroll/COLA adjustment for both FY 2024 and 2025. 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 **\$1,661,695** in revenue to the Capital Improvement Fund is projected for FY 2025. The bulk of the revenue will come from the half-cent capital improvement sales tax (\$515,000), federally funded STP grants (\$815,200), and transfers from the ARPA Fund (\$215,495).

Expenditures

Capital Improvement Fund expenditures for FY 2025 are budgeted at **\$2,241,700**. The bulk of the Capital Improvement expenditures are for street and stormwater improvements with monies appropriated for Novachip (\$87,000), E. Essex reconstruction (\$937,000), and Dwyer and Hillard curbing and repavement (\$400,000).

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 commended for their efforts in preparing the FY 2025 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,



Frank A. Johnson

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 of the City.
- A projected five-year capital program.
- An individual budget summary for each individual fund.

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 as the adoption of the Pay Plan. (Public Input)

- **Mid-June:** Current year budget amendments are made for revenue and expenditure line items that are expected to be different by more than \$10,000. This often occurs due to changes in economic conditions, extreme weather, and personnel.





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 municipality 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 small-town feel with 2,246 single-family homes and a small retail district along the south side 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 W. Lockwood Avenue.

Recreational Facilities

The Cities of Glendale and Kirkwood have historically shared the expenses of the Kirkwood Aquatic Center. Beginning in FY2024, the City has entered an expanded parks and recreation agreement, which allows Glendale residents to enjoy Kirkwood facilities at resident rates.



DEPARTMENTS

The City of Glendale currently has 32 full-time employees, three part-time employees, and two seasonal workers spread out across the administration, fire, police, court, and public works departments.

Administration

Under the Mayor-Council-Administrator form of government, the city administrator is the chief administrative officer of the City and is charged with carrying out the policies of the mayor and board of aldermen as well as supervising the general day-to-day operations of the City. The administration department is also responsible for budgeting and accounting functions, processing permits and business licenses, maintaining official records and public information, administering personnel and HR programs, and sending out City communications.

Police

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. The department is comprised of 11



sworn, full-time commissioned police officers, one part-time code enforcement officer and one part-time, civilian employee. Our civilian employee is assigned to the records division and is primarily responsible for records, administrative duties, and assisting the Municipal Prosecuting Attorney.

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.

Fire

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.



GOALS, PRIORITIES, AND ACTION ITEMS

Strategic Priorities

Strategic priorities 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. The City of Glendale Board of Aldermen has identified four future priorities for the City, listed below.

1. **Infrastructure:** Improvements, repairs, and maintenance of roads/sidewalks and other items in the public realm.
2. **Staffing:** Attraction and retention of highly qualified professional staff.
3. **Financial Planning:** Ensuring long-term financial stability through careful budgeting and expenditures.
4. **Communication:** Informing and responding to residents and businesses.

The following individual items listed from the various departments will attempt to address these issues, as well as others, depending upon the department.



ADMINISTRATION

Goal: Create a comprehensive plan with zoning code updates which will also harmonize with the pending Architectural Review Board (ARB) guidelines.

Infrastructure | Financial Planning | Communication Strategies

- Engage planning firm to lead comprehensive plan creation and provide recommendations for zoning code updates.
- Work with ARB members, the City Attorney and elected officials to draft and revise updated ARB guidelines.

Milestones

- Re-engaged planning consulting firm H3 and completed the first two phases of the project. Branded the comprehensive plan as “Blueprint Glendale” and held a public workshop attended by more than 30 residents.
- Assisted ARB with approving a new, revised draft of the guidelines, which were reviewed by the City Attorney and Board of Aldermen subcommittee.



Goal: Engage and inform residents through robust communications and a variety of community events and public involvement opportunities.

Communication

Strategies

- Increase the variety of communication channels and mediums used to reach residents, including digital, print, and video.
- Grow social media presence through consistent and frequent content.
- Establish weekly email newsletters and quarterly print newsletters mailed to every address in the City.
- Develop a Strategic Communications Plan to provide specific goals and guide communications and outreach efforts.
- Increase number of community events and City-sponsored programming.

Milestones

- Transitioned to a new email marketing software provider and started a Weekly News Recap email that has grown to more than 850 subscribers with an average open rate of 64.4 percent, far above the industry average of 25.2 percent.
- Designed and published the City's first in-house printed newsletter in many years, which was mailed to every address in the City.

- Held an educational class on residential composting in partnership with St. Louis County Department of Public Health and provided attendees with free composting bins.

Performance Indicators

Platform/Tool	FY2023	FY2024	Change
Email Newsletters	--	17	--
Videos published	0	2	--
Website Articles	9	42	+366%
Facebook			
Posts	229	234	+1.7%
Followers	1,852	2,085	+12.6%
Reach	56,200	33,800	-39.9%
Interactions	3,900	4,000	+1.5%
Instagram			
Posts	52	80	+53%
Followers	190	241	+26.8%
Reach	716	797	+11.3%
Interactions	--	427	--
X/Twitter			
Posts	60	91	+52%

Goal: Provide efficient and effective processing of permits and enhance staff ability to manage records across departments.

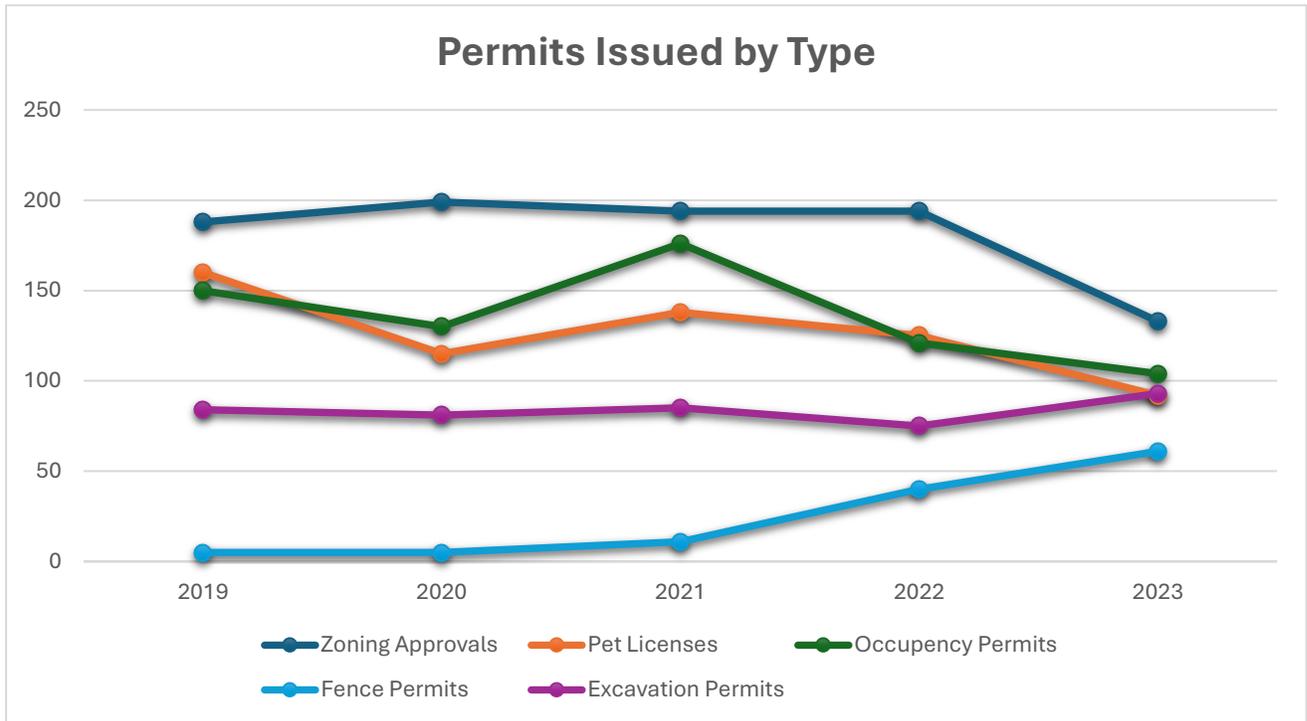
Infrastructure | Financial Planning | Communication

Strategies

- Hold regular cross-departmental meetings to review police and procedures and discuss potential issues and points of friction.

- Transition to cloud-based municipal software platform for permits, code enforcement, and land management.

Performance Indicators



Goal: Ensure long-term financial stability for the organization and community.

Infrastructure | Financial Planning

Strategies

- Conservatively budget annual revenue and expense estimates so that a proper fund balance is maintained.
- Work with Department Heads regarding the five-year CIP (Capital Improvement Plan) to ensure the



capital needs of each department are met and that the proper funding is available.

- Revamp annual budget presentation to integrate strategic planning with financial management and provide taxpayers with a better overview of the City and its operations.

Milestones

- Achieved surplus of more than \$600,000 in the City's general operating fund for FY2024. Most of this surplus was then transferred to the capital improvement fund to help fund future street improvement projects.
- Awarded Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY2024 Budget.

FIRE

Goal: Maintain high levels of service to residents in Glendale and Warson Woods.

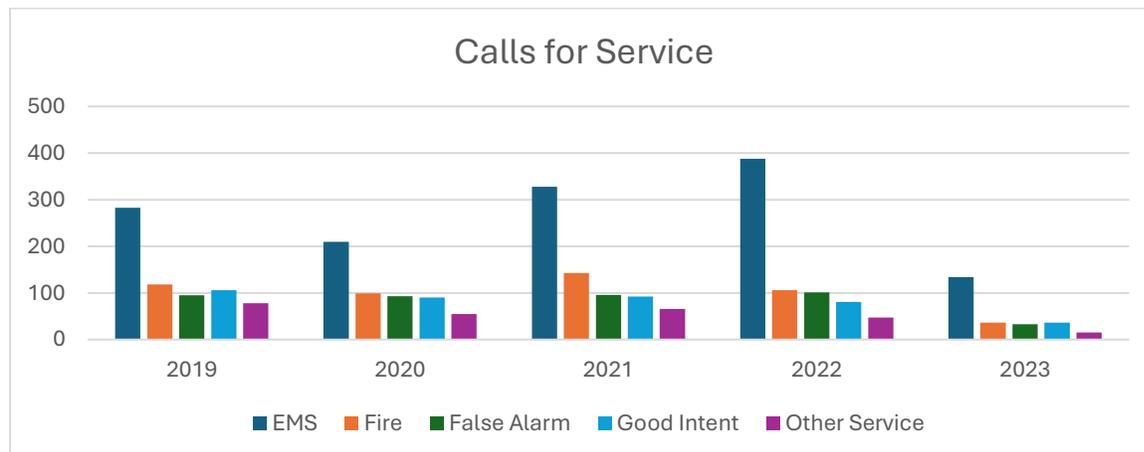
Infrastructure | Staffing

Strategies

- Respond to all emergencies within Glendale and Warson Woods within the time parameters established by the National Fire Protection Association (NFPA) 1710.

Performance Indicators

NFPA Metric	NFPA Standard	Glendale FD
Alarm Processing Time	64 seconds	55.87 seconds
Turnout Time (EMS)	60 seconds	63.04 seconds
Turnout Time (Fire)	80 seconds	58.73 seconds
Travel Time (First Arriving)	240 seconds	228 seconds
Travel Time (All Unit Response)	610 seconds	294 seconds





Goal: To maintain our ISO 2 rating and continue providing lower insurance rates to our residents.

Financial Planning | Communication

Strategies

- Maintain apparatus compliance with all NFPA standards.
- Maintain specified training compliance standards for all members.
- Complete annual hydrant testing and flow requirements.
- Complete yearly commercial fire inspections.
- Complete annual hose testing.
- Provide Community Risk Reduction initiatives/programs to identified segments of the Glendale community.

POLICE

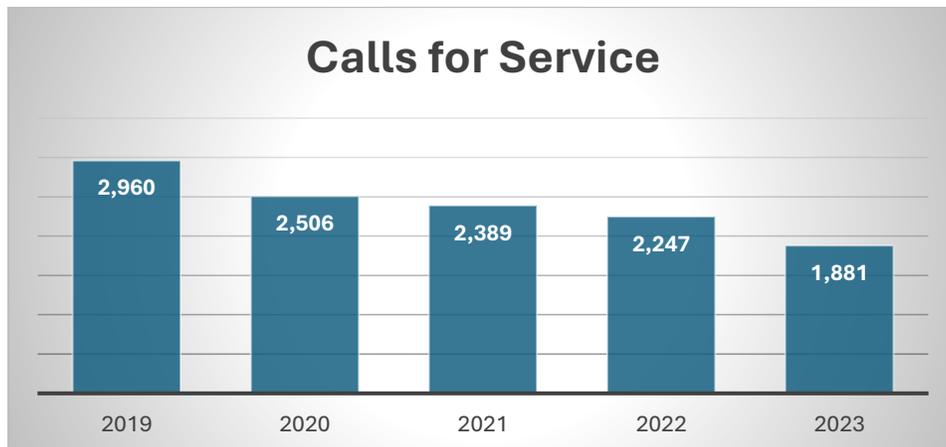
Goal: Maintain high levels of service delivery.

Staffing | Communication

Strategies

- Perform proactive police patrols by monitoring and searching for suspicious activity, criminal activity, and criminal offenders.
- Implement community policing strategies by meeting with residents and citizens to hear their concerns within the community. This strategy includes implementing problems-solving measures.
- Conduct community engagement by attending community events and providing crime prevention and safety presentations.
- Leverage hot spot policing by providing extra, frequent and heavy patrols in areas where crimes have recently been committed or occur regularly.

Performance Indicators





Goal: Maintain police accreditation.

Infrastructure | Financial Planning

Staffing | Communication

Strategies

- Maintain Police Accreditation through the Missouri Police Chief’s Association Charitable Foundation. The accreditation is a three-year process that includes implementing best practices within the law enforcement profession.

Milestones

- Mock assessment conducted on February 13, 2024, followed by an on-site assessment in early April 2024.

- 
- Full accreditation achieved on April 9, 2024, following successful on-site assessment and review of all submitted proofs and standards.

Goal: Provide quality training opportunities to police department staff.

Staffing | Communication

Strategies

- Provide educational courses to police employees including CPR certification, ASP Baton certification, Radar certification, Active Shooter training, LE Web Booking and Processing as well as a new Officer Wellness Program.

Goal: Purchase equipment to ensure community and officer safety.

Infrastructure | Financial Planning

Strategies

- Continue to research and purchase equipment to ensure police employees can safely provide high levels of service to the community including ballistic vests, body cameras, communication equipment, one new vehicle annually, and other equipment as needed.

- 
- Schedule and plan for major purchases as part of the five-year Capital Improvement Plan (CIP) budget process.

Goal: Maintain adequate staffing levels to ensure quality of service.

Staffing | Financial Planning

Strategies

- Continue to recruit, hire, and retain the approved staffing levels within the department to ensure we can provide the best level of service possible.

Milestones

- Successfully filled two open positions following a police sergeant retirement and a police officer resignation.
- Promoted current police officer to the rank of sergeant.
- Hired a part-time code enforcement officer due to high demands to effectively handle and deal with property maintenance complaints.

Goal: Use police technology to improve crime prevention and deterrence.

Infrastructure | Financial Planning



Strategies

- Purchase License Plate Recognition (LPR) Pole Cameras to help identify wanted vehicle, stolen vehicles and suspects who may be breaking into cars, stealing cars, and/or committing other street crimes. The cameras take photographic and video images of vehicles and run them through a police database system (REJIS). The City will continue to purchase additional cameras as may be deemed necessary.

Goal: Analyze crime trends to ensure adequate staffing levels and programs.

Infrastructure | Financial Planning

Staffing | Communication

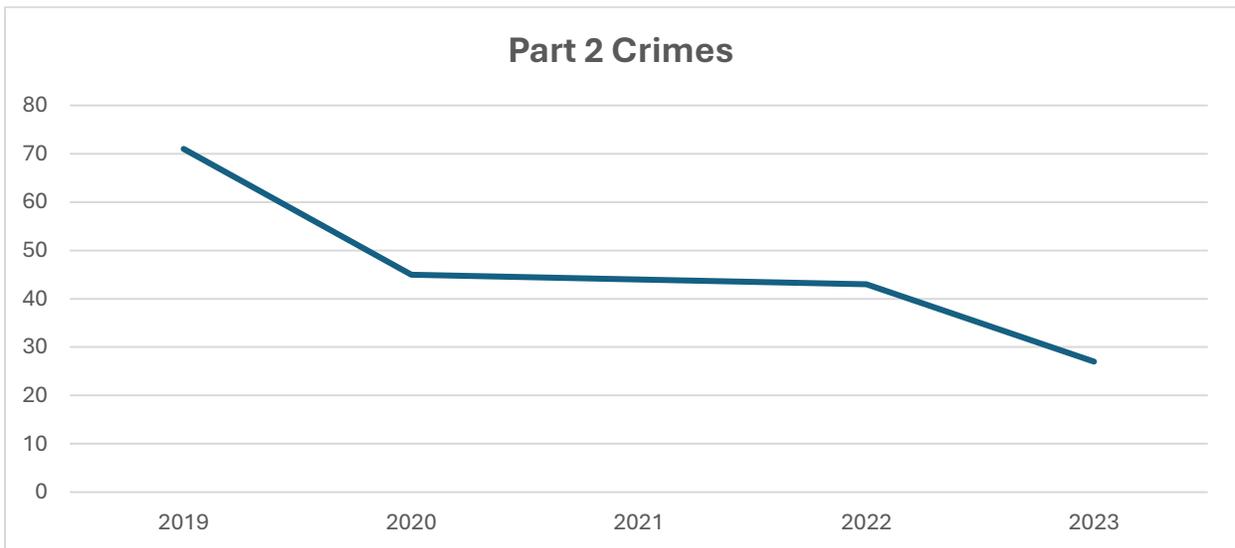
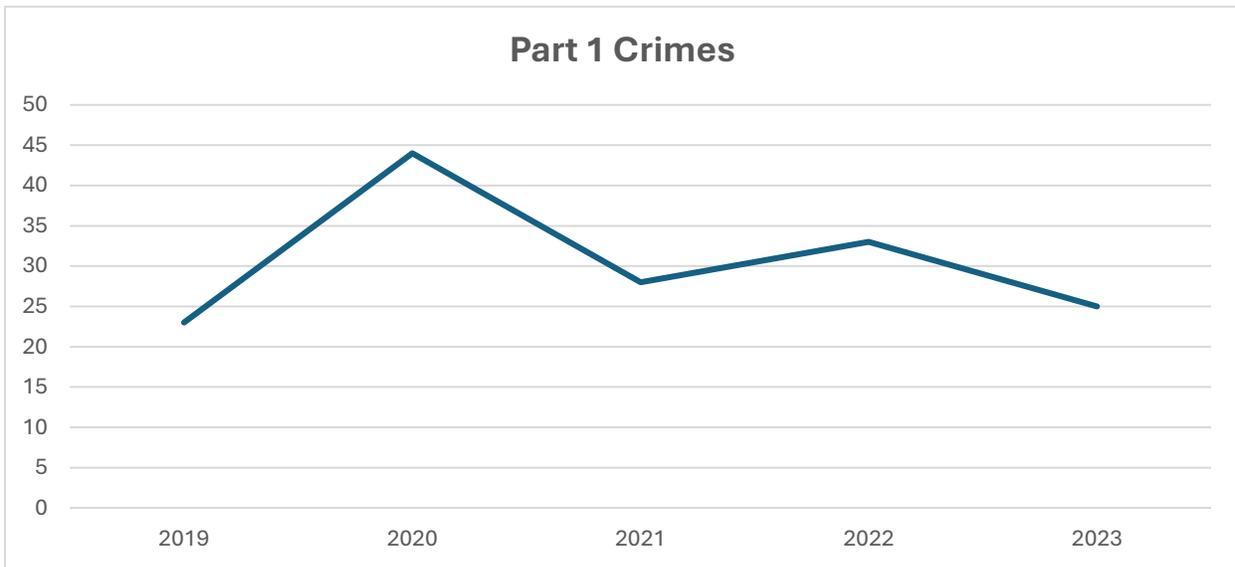
Strategies

- Continually assess and analyze current crime trends and determine the appropriate staffing levels to combat the crimes discovered. Current crime prevention measures and programs will also be considered to deal with the crime trends geared towards crime prevention and suspect apprehension

Performance Indicators

Charts on the following page display the crime rates for two categories of crime. Part 1 crimes consist of homicide, rape, robbery, aggravated assault, burglary, substantial theft, motor vehicle theft, and human trafficking. Part 2

crimes consist of simple assaults, forgery, fraud, embezzlement, receiving stolen property, vandalism, possession of unlawful weapons, prostitution, drug violations, driving while intoxicated, liquor laws, and disorderly conduct.





PUBLIC WORKS

Goal: To improve and maintain the city streets in a good, well-draining condition that is safe for vehicular and pedestrian traffic.

Infrastructure | Financial Planning

Strategies

- Perform street improvements and maintenance using a variety of strategies, including in-house asphalt curbing replacement/installation, Pothole repair, application of Ultrathin Bonded Wearing Surfaces (Nova Chip) street overlays, and cracksealing and sealcoating.
- Regularly contract for street reconstruction and repair, using either City funds or by applying for federal reimbursement through the Surface Transportation Program (STP).
- Contract with the City Engineer, Lochmueller Group, to develop a Streets and Sidewalks Master Plan to identify specific needs of each unimproved street and recommend additions or needed upgrades to sidewalk sections.

Milestones

- Secured approximately \$2 million in competitive federal grant funding for two major street reconstruction projects – phase I of a full

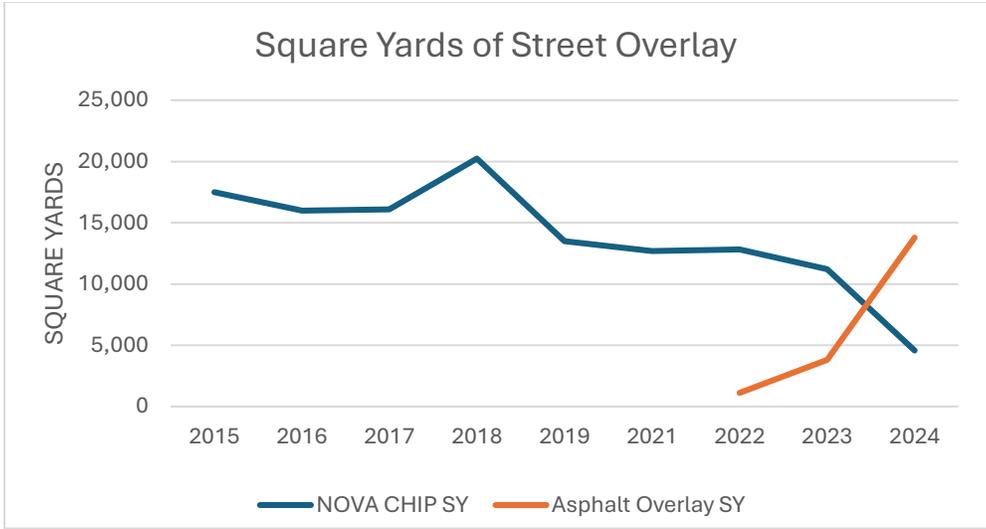


reconstruction of E. Essex Ave. and a preservation project for N. Sappington Rd.

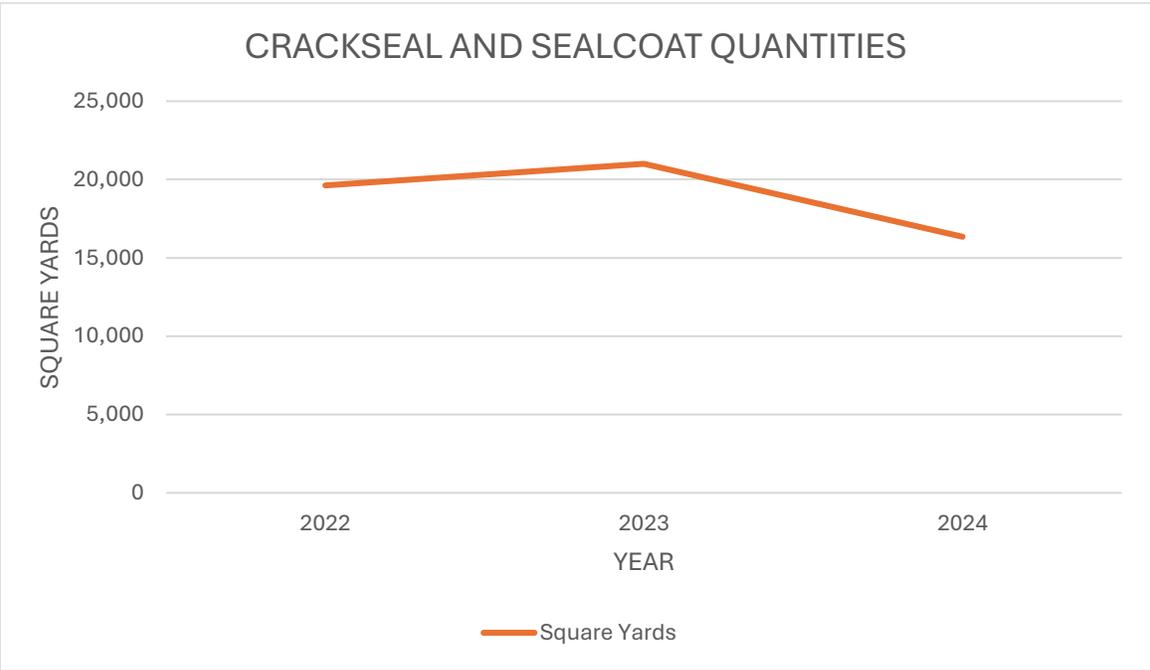
- Used funds from the American Rescue Plan Act (ARPA) to reconstruct portions of Elm, Parkland, Moreland and S. Moreland, and Edwin. This work took place in 2023 and included the removal of the existing concrete curbing that was badly deteriorated, construction of 7,459 feet of new concrete curbing, and the milling and paving of 9,457 square yards of pavement.
- Contracted for the reconstruction of Dwyer Ave. and Hillard Rd. using city funds. This work is currently underway and includes the removal of the existing concrete curbing that was badly deteriorated, construction of 5,053 feet of new concrete curbing, and the milling and paving of 6,700 square yards of pavement.

Performance Indicators

The city initiated a curbing replacement/street resurfacing program in 2015 to replace asphalt curbing and concrete curbing along city streets, and then apply a Nova Chip street overlay. The chart below illustrates the number of square yards of pavement that have been resurfaced each year. No overlay work was performed in 2020 due to the onset of the Covid-19 pandemic.



The City also initiated a Pavement Preservation program in 2022 that uses crackseal and sealcoating to extend the useful life of a street. The chart below illustrates the number of square yards of pavement that were preserved each year.





Goal: To improve the stormwater drainage conditions in the City to control flooding and limit stormwater runoff between property owners.

Infrastructure

Strategies

- Identify areas of the City with poor stormwater drainage conditions.
- Develop management strategies for stormwater runoff from private property.
- Include construction of stormwater improvement projects in the City's five-year CIP.

Milestones

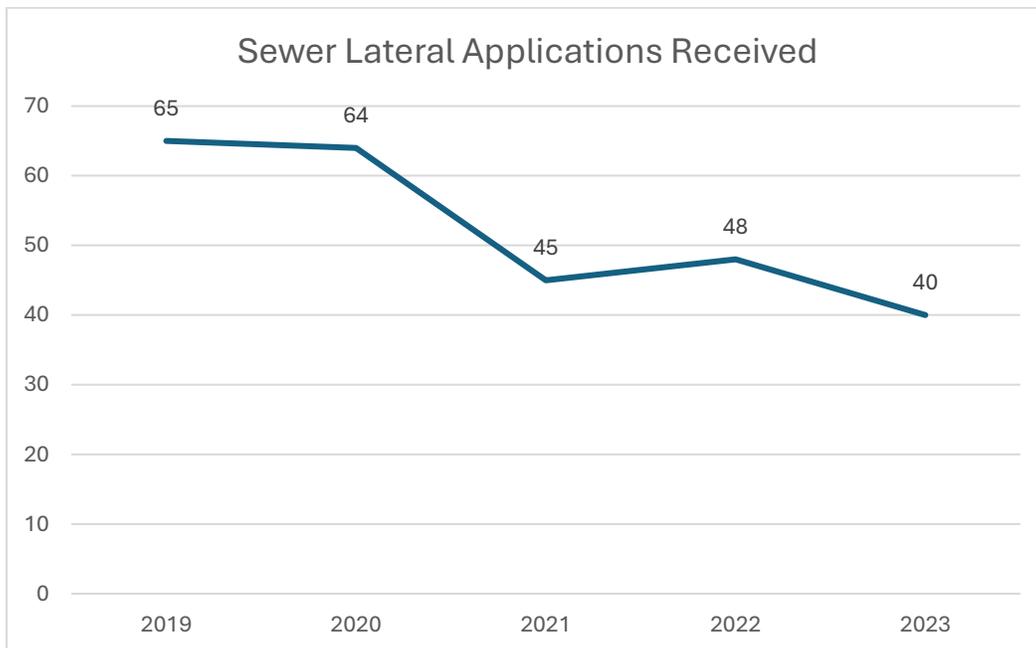
- Issued a contract to Lochmueller Group in 2022 for the development of a Stormwater Master Plan (SWMP). This plan identified 14 areas of the city needing the construction of stormwater improvement infrastructure with a combined estimated construction cost of approximately \$22 million.
- Issued a contract to Lochmueller Group for the development of Stormwater Ordinance Updates and the development of an Infill Guide. The purpose of the project is to strengthen the city's existing Stormwater Ordinances to give the city authorization to enforce the City Code to better manage stormwater runoff from private property.

Goal: To ensure safe and sanitary conditions of residential properties through the efficient operation of our sewer lateral program.

Infrastructure | Financial Planning | Communication Strategies

- Continue to operate our sewer lateral program in a way that provides essential assistance to our residents in maintaining the functionality of their sewer lateral while staying on budget and providing efficient repairs that make sense for both the resident and the City.

Performance Indicators



Goal: Remove snow and ice from Glendale streets and keep them clear for safe travel.

Infrastructure

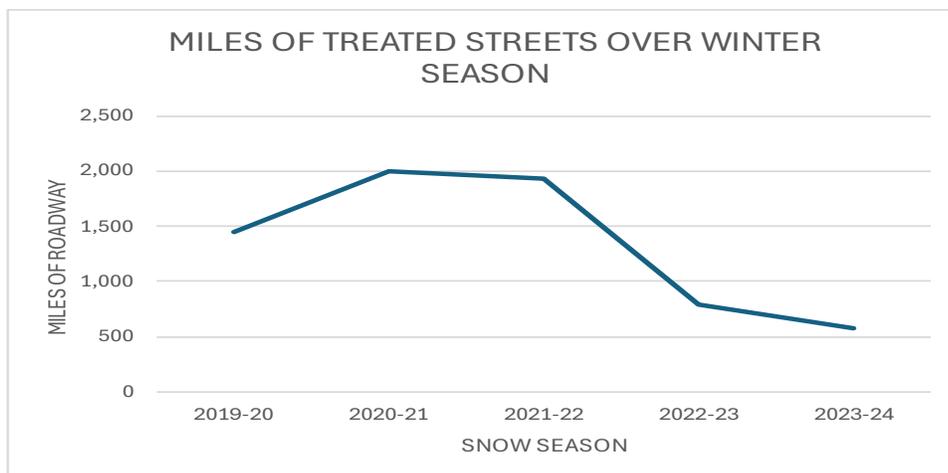
Strategies

- Maintain fleet of snowplow and salt loading and application equipment in good working order to ensure reliability.
- Purchase of road salt from the City of Chesterfield Salt Co-op which provides the lowest cost for bulk salt purchase and delivery.
- Continue updating mapping system that divides the City into routes that are assigned to each snowplow truck and driver to ensure maximum efficiency and productivity.
- Provide safety and operations training for drivers.

Milestones

- In 2024, the City purchased two new dump trucks upfitted with snowplows and salt application equipment in efforts to maintain a reliable snowplow fleet at a combined cost of \$254,133.

Performance Indicators





Goal: To maintain our status as a Tree City USA through the careful and thoughtful management of our urban forest, particularly those portions located within the City’s right-of-way.

Infrastructure | Financial Planning

Strategies

- Continue to remove City trees identified as hazards, deadwood where appropriate, and replace trees to replenish the urban forest.
- Work closely with residents when suspected issues are identified and respond quickly when a hazardous tree is confirmed.
- Balance the budget for our tree removal program with the actual on-the-ground needs, in part through use of a volunteer City Forester.

Milestones

- Initiated a 50/50 Tree Planting Cost-share Program in 2024 where residents can request funding from the city to pay half the cost to plant a tree at their home within or near the public ROW. This cost-share is limited to \$500/year annually per applicant. This program is budgeted at \$6,000 annually.

Goal: To assist homeowners with repair and upkeep to city sidewalks that abut their property to ensure the safe passage of pedestrian traffic.

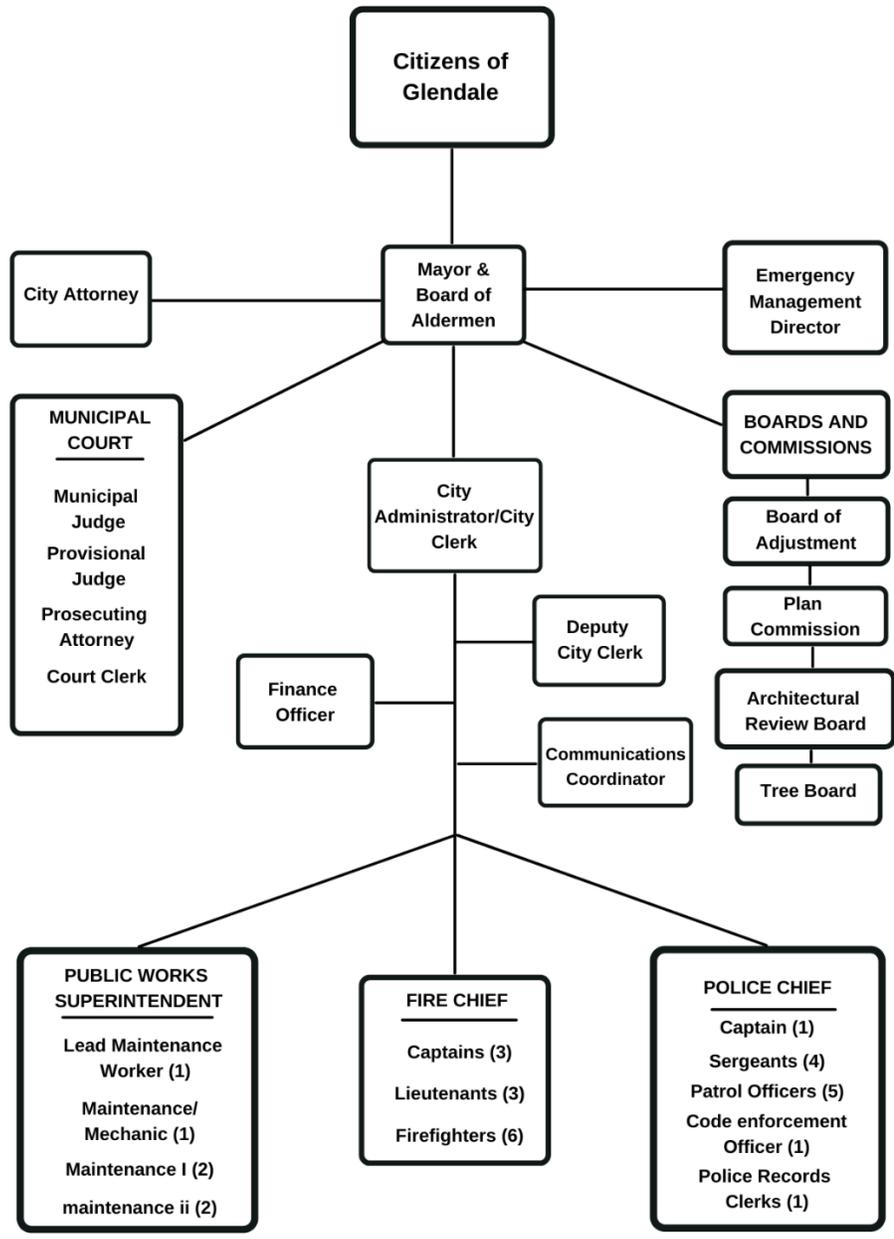


Infrastructure

Strategies

- The city maintains a 50/50 Sidewalk Repair Program whereas residents can request funding from the city to pay ½ the cost of sidewalk repairs or replacement to the public sidewalk that abuts their property. This program is funded by the city's General Fund and budgeted at \$6,000 annually.

ORGANIZATIONAL CHART



AUTHORIZATION OF MANPOWER

Department/Position	2021-22	2022-23	2023-24	2024-25	# of Employees
Administration					
City Administrator/City Clerk	1.0	1.0	1.0	1.0	1.0
Finance Officer	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	0.5	0.5	0.5	1.0	1.0
Comm. Coord./Admin. Assistant*	0.5	0.5	0.5	0.5	1.0
Court Clerk	1.0	1.0	1.0	1.0	1.0
Total Administration	4.0	4.0	4.0	4.5	5.0
Police					
Chief	1.0	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0	1.0
Sergeant	3.0	4.0	4.0	4.0	4.0
Patrol Officer	6.0	5.0	5.0	5.0	5.0
Code Enforcement Officer	0.0	0.0	0.5	0.5	1.0
Police Records Clerk	0.5	0.5	0.5	0.5	1.0
Total Police	11.5	11.5	12.0	12.0	13.0
Fire					
Chief/Captain**	0.0	0.0	0.0	0.0	0.0
Captain	3.0	3.0	3.0	3.0	3.0
Lieutenant	3.0	3.0	3.0	3.0	3.0
Firefighter/Paramedic	6.0	6.0	6.0	6.0	6.0
Total Fire	12.0	12.0	12.0	12.0	12.0
Public Works					
Foreman	1.0	1.0	1.0	1.0	1.0
Lead Maintenance I	1.0	1.0	1.0	1.0	1.0
Mechanic/Maintenance I	1.0	1.0	1.0	1.0	1.0
Maintenance I	1.0	1.0	2.0	2.0	2.0
Maintenance II (PT)	1.5	1.5	1.0	1.0	2.0
Total Public Works	5.5	5.5	6.0	6.0	7.0
TOTAL ALL DEPARTMENTS	33.0	33.0	34.0	34.5	31.0 FT/5.0 PT
NET CHANGE		0.0	-1.0	-0.5	

*Communications Coordinator/Admin Assistant position is proposed to be funded 50% out of the Sanitation Enterprise fund.

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



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:

- To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.

- 
- To enhance the Board of Aldermen's policy-making ability by providing accurate information on program and operating costs.
 - To assist the sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
 - To provide sound principles to guide the important decisions of the Board of Aldermen and of management which have significant fiscal impact.
 - To set forth operational principles, which minimize the cost and financial risk of government consistent with the services desired by the public.
 - 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.
 - To provide and maintain essential public facilities and infrastructure.
 - To protect and enhance the City's credit rating.
 - To insure the legal use of all City funds through efficient systems of financial security and internal control.



Revenue Policy

- A diversified and stable revenue system will be maintained to shelter the government from short-run fluctuations in any one revenue source.
- Each existing and potential revenue source will be re-examined annually to ensure that they are kept current.
- One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
- All revenue forecasts shall be conservative.
- 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.
- 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 of all idle cash will be continuously invested.

Operating Budget Policy

- Current operating expenses will not exceed current operating revenues.
- 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.

- Departmental objectives will be integrated into the City's annual budget.
- All non-salary benefits—such as social security, pension, and insurance—will be estimated and their impact on the budget annually assessed.
- Cost analysis of salary increases will include the effect of such increases on the City share of related fringe benefits.

Capital Improvement Policy

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

Accounting Policy

- The City will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used.
- 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.

- Full disclosure will be provided in the financial statements.
- Financial systems will be maintained to monitor expenditures and revenues monthly, with a thorough analysis and adjustment of the Annual Budget at mid-year and any other appropriate time.
- The accounting system will provide monthly information about cash position and investment performance.
- The year-end audited financial statements as well as the annual budget will be prepared using the accrual method of accounting.

Debt Policy

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

Reserve Policy

- 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.

Enterprise Fund Policy

- 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 considering 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

- 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 7 to 10 years may be a candidate for the lease-purchasing finance method. Lease purchasing shall be limited to the financing of capital outlays only.
- The lease-purchase financing term shall be no less than five years and no greater than ten years. The



Board of Aldermen may choose to pay off the balance of any lease-purchase item at any time during its term.

- 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.
- The amount and scope of lease-purchasing that will be done at any given time will be subject to certain limitations as follows:
 - Lease purchase principal balances shall never be so high they cannot be paid off at any time using available revenue.
 - No City Department shall have more than one outstanding lease-purchase.
- 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	--	174,253,142
2018	158,733,791	16,248,572	--	174,982,363
2019*	185,560,393	16,650,139	--	202,210,532
2020	187,080,880	17,122,516	--	204,203,396
2021*	201,671,138	19,549,027	--	221,220,165
2022	202,505,189	27,430,618	--	229,935,807
2023*	227,232,068	27,523,734	--	254,755,802
2024	To be determined.			

**As of 2017, Railroad & Utilities is no longer broken out by St. Louis County

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	0.5			0.5
1965	0.5			0.5
1966	0.54			0.54
1967	0.52		0.04	0.56
1968	0.54		0.04	0.58
1969	0.56		0.04	0.6
1970	0.56		0.04	0.6
1971	0.56		0.07	0.63
1972	0.48		0.1	0.58
1973	0.48		0.1	0.58
1974	0.48		0.1	0.58
1975	0.48		0.1	0.58
1976	0.48		0.1	0.58
1977	0.48		0.1	0.58
1978	0.48		0.15	0.63
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		0.2	0.68
1985	0.24		0.1	0.34
1986	0.24		0.1	0.34
1987	0.203		0.084	0.287
1988	0.203		0.084	0.287
1989	0.2		0.087	0.287
1990	0.2		0.09	0.29

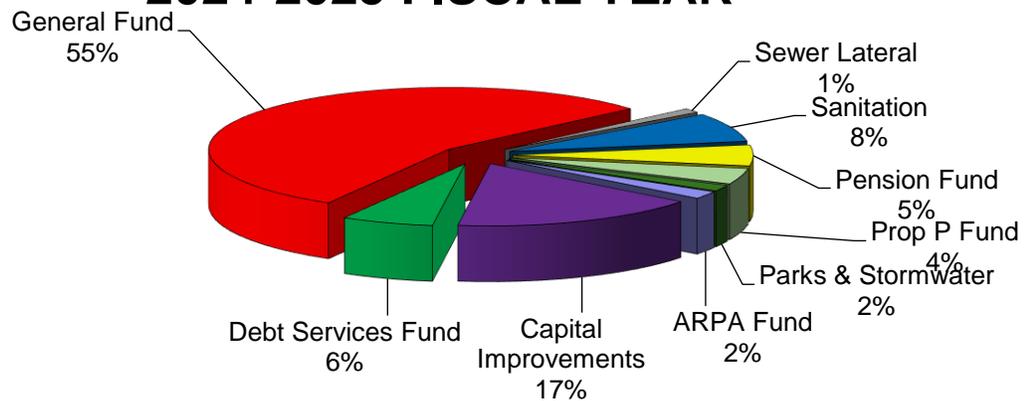
1991	0.2		0.09	0.29
1992	0.6		0.09	0.69
1993	0.6		0.09	0.69
1994	0.6		0.09	0.69
1995	0.58		0.06	0.64
1996	0.52		0.06	0.58
1997	0.52		0.06	0.58
1998	0.52		0.06	0.58
1999	0.51		0.06	0.57
2000	0.51		0.06	0.57
2001	0.449		0.06	0.509
2002	0.514		0.06	0.574
2003	0.494		0.0956	0.5896
2004	0.516		0.1	0.616
2005	0.447		0.086	0.533
2006	0.447		0.086	0.533
2007	0.388		0.075	0.463
2008	0.3824		0.0767	0.4591
2009	0.42		0.0812	0.5012
2010	0.429		0.082	0.511
2011	0.434		0.084	0.518
2012	0.432		0.083	0.515
2013	0.433		0.085	0.518
2014	0.433		0.084	0.517
2015	0.432		0.084	0.516
2016	0.432	0.346	0.083	0.861
2017	0.402	0.342	0.078	0.822
2018	0.403	0.3	0.078	0.781
2019	0.359	0.262	0.069	0.69
2020	0.36	0.268	0.246	0.874
2021	0.341	0.229	0.238	0.808
2022	0.334	0.227	0.274	0.835
2023	0.324	0.246	0.21	0.78

Voluntarily Reduced ** Blended rates

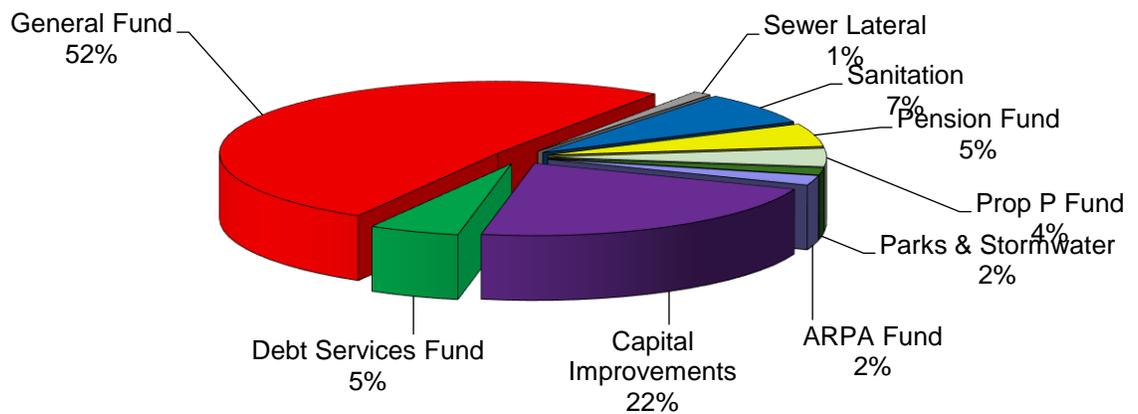
FY24-25 ALL FUNDS SUMMARY

Funds	Revenues	Expenditures	Surplus/(Deficit)	Est. Balance July 1, 2024	Est. Balance June 30, 2025
General	5,511,500	5,167,300	344,200	2,961,932	3,306,132
Sewer Lateral	114,800	110,000	4,800	112,787	117,587
Sanitation Enterprise	754,400	733,200	21,200	136,770	157,970
Pension	539,900	516,854	23,046	462,544	485,590
Prop P	410,000	410,000	0	339,814	339,814
Parks & Stormwater	160,000	156,000	4,000	35,663	39,663
ARPA	198,000	215,495	(17,495)	17,495	0
Capital Improvement	1,661,695	2,241,700	(580,005)	1,279,562	699,557
Debt Services	615,500	530,500	85,000	319,034	404,034
Grand Total	\$9,965,795	\$10,081,049	(\$115,254)	\$5,665,601	\$5,550,347

REVENUE FOR ALL FUNDS FOR THE 2024-2025 FISCAL YEAR



EXPENSE FOR ALL FUNDS FOR THE 2024-2025 FISCAL YEAR





GENERAL FUND SUMMARY

Summary

Revenue to the General Fund Budget for the 2024-2025 Fiscal Year is expected to increase to \$5,511,500, a 1.4% increase from FY 2024 estimated revenue of \$5,434,500 and a 6.9% or \$355,800 increase from the original FY 2024 budget. The increase in revenue for FY 2024-25 from the FY 2023-24 estimated figure is due to anticipated increases in a variety of property and sales taxes, an increase in the Fire Contract with Warson Woods, and transfers from the Prop P and Pension Funds. Total expenditures in the General Fund Budget will increase 4.5% from the original FY 2024 Budget of \$4,944,400 to \$5,167,300, mainly because of personnel expenditures.

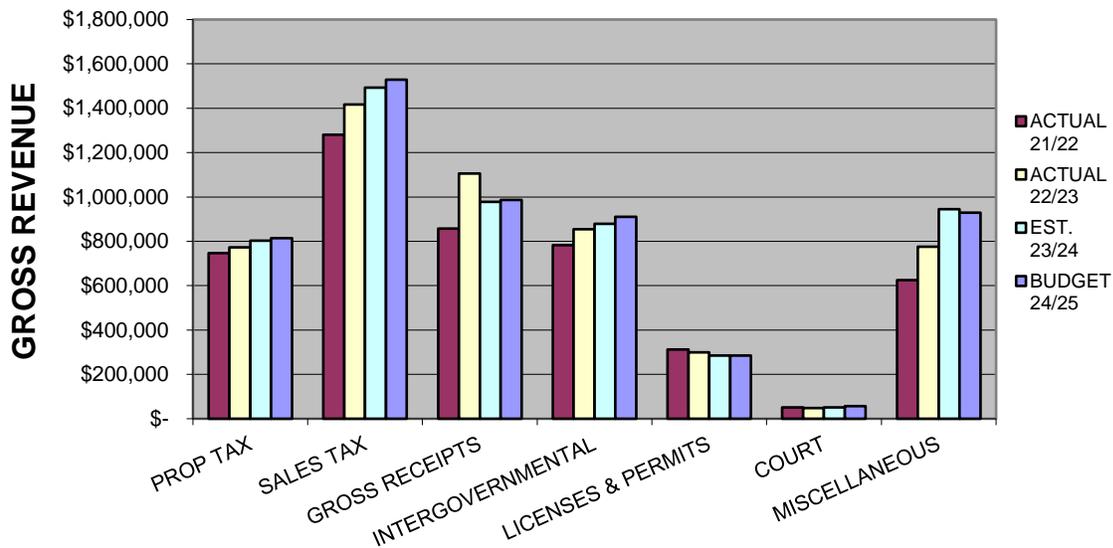
The City may budget expenditures greater than revenues due to the healthy fund balance in the General Fund of approximately \$2.96 million.

Revenue

The 2024-2025 Fiscal Year sources, as a percentage of the General Fund Budget, are broken down on the following page.

Source	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Est.	Budget
Property Taxes	16.06%	%	14.77%	14.78%
Sales Tax	27.51%	26.89%	27.48%	27.75%
Utility Taxes	18.42%	20.97%	17.99%	17.91%
Fire Contract	5.55%	5.27%	5.38%	5.46%
Intergovt. Revenue	11.26%	10.92%	10.81%	11.06%
Licenses & Permits	6.70%	5.68%	5.24%	5.16%
Municipal Court	1.08%	0.92%	0.94%	1.02%
Misc. Revenue	<u>13.42%</u>	<u>14.70%</u>	<u>17.39%</u>	<u>16.86%</u>
<i>Total Revenue (In Thousands)</i>	\$4,653	\$5,272	\$5,435	\$5,512

SOURCE OF REVENUE FOR THE GENERAL FUND



Property Taxes (\$814,200)

Projected property tax revenue is based on an estimated assessed valuation in 2024 of \$254,755,802. As 2024 is not a reassessment year, we are anticipating that property tax revenue will grow about 1.44% from this year’s revised/estimated General Fund budget figure of



\$802,600 to \$814,200 for FY 2024-25. 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 “tear-downs” wherein older homes are demolished and replaced by significantly larger homes.

Sales Taxes and Local Option Use Tax (\$1,529,000)

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) within St. Louis 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 and the current inflationary economic environment, revenue from the one percent countywide sales tax is estimated to



finish at \$1,115,000 and \$1,140,000 respectively for FY 2024 and 2025 compared to actual figures of \$1,025,808 and \$1,138,138 for FY 2022 and 2023. The FY 2023 figure includes a one-time adjustment error increase of \$52,239. The FY 2020 figure was \$888,056 during the pandemic. With the increase in internet shopping the last few years and Missouri finally passing the Wayfair Legislation, the local option use tax has increased from actual figures of \$115,960 and \$154,874 for FY 2019 and 2020 respectively to estimated figures for FY 2024 and 2025 of \$330,000 and \$340,000. 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. In conclusion, the increases in the two tax revenues listed above have been the single largest factor in the improved financial outlook for the City of Glendale.

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 figures earmarked for the General Fund are \$48,000 and \$49,000 for FY 2024 and 2025 respectively.

Utility Taxes (\$987,000)



Gross Receipts Utility Taxes in total are expected to decrease from an actual figure of \$1,105,110 for FY 2023 to estimated figures of \$978,000 and \$987,000 for FY 2024 and 2025 respectively. The actual figure for FY 2023 includes \$159,186 paid by Charter Communications for several years of back taxes of telephone receipts. Phone revenues have been declining for several years as they dropped from \$263,812 for FY 2014 to \$92,421 for FY 2022. The estimated figure for FY 2024 is \$87,000 with a budgeted amount of \$85,000 for FY 2025. The major issue is that 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, the greater amounts to be paid by AT&T or any other telephone company is virtually impossible to estimate at this time and probably several years away from any sort of settlement with the important companies of AT&T and Verizon.

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 a hot summer and more natural gas in a cold winter. 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.



Gross receipts tax revenues from gas and electric have been aided by the Spire rate increase on 1/19/2023 from .71Ccf to .78Ccf and the Ameren Missouri increase that went into effect July 2023. The gross receipts tax-gas is estimated to increase from an actual figure of \$289,455 for FY 2023 to estimated figures of \$295,000 and \$300,000 respectively for FY 2024 and 2025. Ameren Missouri revenues to the City are budgeted to increase from \$396,951 for FY 2023 to \$406,000 and \$410,000 for FY 2024 and 2025.

Intergovernmental Revenue (\$910,600)

Revenue from the Warson Woods Fire Agreement will only increase approximately 3% from the 2023-2024 FY budget as the level of inflation has begun to slow. For the first nine months of the upcoming fiscal year, the monthly rate will be \$24,893.01 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 \$301,000.

Beginning with October 2018, the City of Glendale receives 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.

Governor Parson signed into law in 2021 that the Motor Fuels tax will increase from 17 cents per gallon by 2.5 cents each year until 2025 when the tax will reach 29.5 cents. Since revenue from Gasoline Tax Motor Fuels is based on volume and not price, revenue for this line item will steadily rise until 2025. Estimated annual revenue for FY 2024 and 2025 is \$320,000 and \$340,000 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 FY 2024-25 which is a slight increase over the \$194,400 estimated for FY 2023-24.

Other Revenue (\$1,270,700)

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 \$164,000 for FY 2024-25, is received from Glendale Chrysler. Receipts in calendar year 2024 from Glendale Chrysler will total \$144,616.



Franchise Fees from Cable TV is budgeted for \$60,000 for FY 2024-25. This figure is about \$45,000 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 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 increase in Local Option Use Tax revenue from internet purchases as part of the Wayfair legislation has more than made up for lost revenue from Cable TV franchise fees.

Revenue from Municipal Court has decreased significantly from where it was 10 and 11 years ago. The cause in 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 2024-25 we are budgeting an increase in court revenue from an estimated total at FY 2023-24 of \$51,600 to \$56,600. Before SB5, a normal year for Court Revenue would be approximately \$170,000.

Beginning in the fall of 2022, the Federal Reserve Banking System started raising interest rates in an effort to help fight inflation. The rates today remain elevated and are not expected to decline until later in calendar year 2024. This scenario has allowed the City of Glendale to earn



much more interest revenue on the excess invested funds. For example, the interest earnings were only \$5,678 for FY 22 with \$116,814 earned for FY 23. The estimated and budgeted figures for FY 24 and 25 are \$245,000 and \$175,000 respectively.

The bulk of the \$40,000 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 \$5,350 for 2023 and a similar figure is expected for 2024. New for this line item is the prosecutor assistant fees that are billed to the City of Oakland each month. The fees are approximately \$300 per month depending on how many hours the Glendale employee works cases for the City of Oakland.

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 2024-25 will increase to \$410,000 from \$390,000 for FY 2024. Also, 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

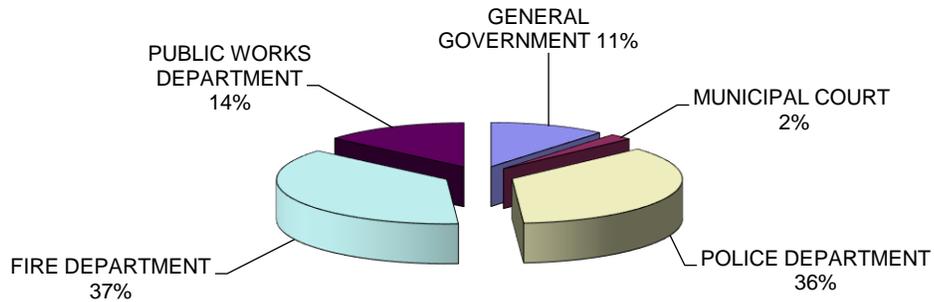
amounts are \$248,000 for FY 2024 and \$279,400 for FY 2025.

Expenditures

Estimated General Fund expenditures for the 2024-2025 Fiscal Year are proposed to come in at \$5,167,300. This figure is a decrease of \$205,600 or 3.8% in spending from the revised/estimated budget from the 2023-24 Fiscal Year and a \$222,900 increase from the original budget. Most of the increase from the original FY 2024 budget is due to the 3% salary increase that goes into effect July 1, 2024. Health insurance is budgeted to increase by 5% on July 1, 2024. Expenditures in other line-item accounts are similar to what they have been in previous years with a few exceptions due to inflation.

Source	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Est.	Budget
General Government	10.54%	10.28%	10.50%	11.24%
Municipal Court	2.35%	2.04%	1.93%	2.16%
Police Department	35.59%	32.95%	32.36%	35.60%
Fire Department	38.05%	34.54%	32.63%	37.33%
Public Works	13.47%	20.19%	22.58%	13.67%
Total Expenditures (In Thousands)	\$4,440	\$5,054	\$5,373	\$5,167

**EXPENDITURE DETAILS BY DEPARTMENT FOR THE
GENERAL FUND BUDGET 24/25**



Personnel Services (\$4,000,600)

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 at the June 17, 2024 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 \$4,000,600 budgeted for FY 2024-2025 is 3.9% greater than last year’s original budgeted figure of \$3,848,700 and 9.0% higher than the FY 2023-2024 estimated figure of \$3,671,000. From a staffing point, as of November 2020, the dispatch and fire chief functions are now



subcontracted with the City of Kirkwood. There are no staffing changes for FY 24-25.

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 and investment income following the pandemic of 2020 and 2021, the City is budgeting for FY 24-25 a 3% increase in salaries for all full and part-time employees. This salary increase will somewhat decrease the payroll rate gap between Glendale and other survey cities but not close it totally due to the difference in the sales tax base.

Relatively new is that 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 24-25 is budgeted at \$307,800 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. This has and should continue to 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 24-25, the health insurance rate will increase by 5% compared to FY 2024. For calendar year 2024, 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 endings are as follows: 2014-\$526,361, 2015-\$581,092, 2016-\$548,362, 2017-\$545,083 2018-\$586,520, 2019-\$599,836, 2020-\$509,478, 2021-\$535,089, 2022-\$538,945, 2023-\$579,845 with a budgeted figure of \$610,200 for FY 2024-25. The 2020 and 2021 health insurance figures are temporarily lower as the dispatch function is now subcontracted out. The 2016 through current figures would be slightly higher but the employees began sharing in the deductible on January 1, 2016. In summary, the increases in employee health insurance has previously crowded out any real salary growth.

The premium for worker's compensation insurance is budgeted to increase approximately 40% for FY 2024-25 from FY 2023-24. Costs 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. For FY 2023 the City of Glendale enjoyed a 40% reduction in work comp premiums due to several years of low workers compensation insurance claims. The City of Glendale experienced one large claim in FY 2023 and another in FY 2024 causing the City's mod rate to jump from .83% for FY 2024 to 1.11% for FY 2025. Worker's comp for FY 2024-25 is \$115,162 with a budgeted figure of \$162,000 for FY 2024-25.

Personnel Services represent 77% of the General Fund Budget.

Contractual and Commodities (\$880,100)

In this category, we are budgeting an increase of 6% from the original FY 2023-2024 budget of \$830,900 to \$880,100 for FY 2024-2025. Budget amounts in most accounts for FY 2024-25 are very close or slightly higher than what was budgeted and estimated for FY 2023-24. Therefore, only a few items need to be mentioned in this report with one line item increasing significantly for this category. First, other contractual expense in the Police Department is budgeted to increase from an estimated \$58,900 for FY 2024 to \$65,200 for FY 2025 due to increased IT costs. Also, some expenses such as forestry, snow removal, and

the various utilities could be relatively lower or higher depending on the weather.

As mentioned above, spending in the contractual and commodities account category has greatly increased in the last few years as evidenced in the following table:

2024-25	\$880,100	(Budget)
2023-24	\$834,500	(Estimate)
2022-23	\$759,720	
2021-22	\$707,243	
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	

Contractual and commodities represents 17% of the General Fund Budget.



Other Expenses (\$286,600)

Expenses in this account classification are budgeted to decrease from the FY 2023-24 estimated figure of \$867,400 to \$286,600 for FY 2024-2025. The decrease in this category is due to the one-time transfer of \$600,000 to the CIP Fund during FY 2024. Items in this category include professional development, employee and community relations, general insurance, professional services, etc. The one growing expense in this category is General Insurance as the City was recently informed that property insurance will be increasing significantly due to continued extensive losses by the carrier. Therefore, the City of Glendale is budgeting a 15% increase for FY 2024-25 to \$108,600. Other expenses represents about 5.5% of the General Fund budget.

Additional Notes

Similar to last year's narrative, the multiple positive events that have aided the City of Glendale's General Fund outlook continue today and are expected to continue into the near future. First and most important is the continued strong rebound in the Countywide 1 percent sales tax and local option use tax as described above. Second is the fact that investment interest revenue has risen dramatically since the fall of 2022 and will continue to do so in the future as described above. The City joined the SLAIT



health insurance pool on January 1, 2022, which should allow for stable health insurance increases each year. A significant future increased revenue possibility would be a settlement of the litigation in the municipalities favor vs. the cell phone companies regarding the taxation of cell phone charges. The biggest immediate concern could be sales tax revenues. There has been recent legislation in the Missouri House that would eliminate sales tax on groceries. The very rough estimate is that this legislation would reduce the one percent countywide sales tax revenue by 25% or nearly \$300,000 to the City of Glendale.

Other than the taxation on groceries concern, the City of Glendale General Fund is in good condition. In fact, the General Fund has performed so well the last few years that \$475,000 was transferred to the Capital Improvement Fund at the end of FY 2023 with another \$600,00 planned for FY 2024. Transfers to the Capital Improvement Fund are necessary due to the poor condition of Glendale streets and the future need of a fire apparatus. The General Fund is budgeted to conclude FY 2025 with a surplus of \$344,200 before any transfer to the Capital Improvement Fund. From a balance sheet perspective, the General Fund is expected to end FY 2025 with a Fund Balance of approximately \$3.3 million. This figure is substantially above the Government Finance Officers Association minimum reserve recommendation of three months of expenses or approximately \$1,290,000.

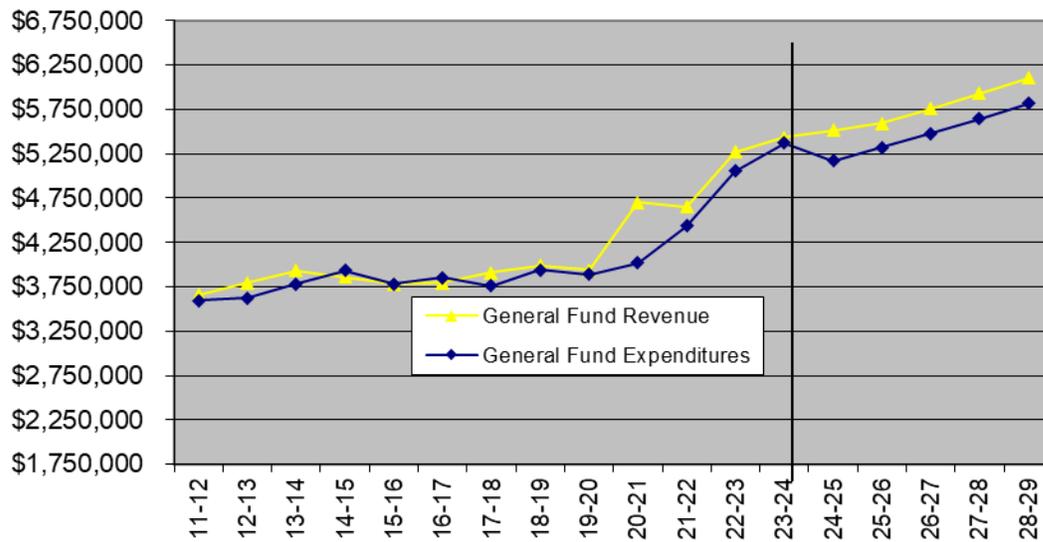


The conclusion of this analysis is that since property tax and utility tax revenues are rather steady, unless something drastic occurs politically or economically to the Countywide 1 percent Sales Tax of which the City of Glendale is a pool participant, the City of Glendale General Fund should be in good condition moving forward.

With the City of Glendale being a small suburban residential community, there are generally no major changes in the budget from year-to-year. The information listed below represents an approximate estimate of how the General Fund should perform assuming no major changes in estimated revenues and expenditures. The revenues are more challenging to estimate as Sales Tax receipts are tied to the economy and utility taxes can vary slightly due to the weather. Revenues can also be affected by legislation. Currently there has been discussion in the state legislature to longer tax sales on groceries but that has been postponed for at least another year. If grocery sales become tax exempt in the state of Missouri, it would have a significant negative impact on municipal revenues. Expenses are easier to predict due to the fact that about 77% of all expenses are personnel related and somewhat locked in.

Below is a line graph with historical General Fund figures from FY 2011-12 to FY 2022-23, and estimated or budgeted figures for FY 23-24 through FY 28-29. The assumption is that all revenues and expenses will rise at a rate of 3% each year with investment income flat at an estimated figure of \$100,000 each year. Below the graph are charts with more detailed estimated information for FY 24-25 through FY 28-29.

General Fund Revenue vs Expenditures



General Fund Revenue for Budget Projections

Source	Budget 24/25	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29
Total Taxes	3,330,200	3,430,106	3,533,009	3,638,999	3,748,169
Intergovernmental Revenue	910,600	937,918	966,056	995,037	1,024,888
Licenses and Permits	284,700	293,241	302,038	311,099	320,432
Municipal Court	56,600	58,298	60,047	61,848	63,704
Misc Revenue	929,400	877,032	900,343	924,353	949,084
Total Revenue	\$ 5,511,500.00	\$ 5,596,595.00	\$ 5,761,493.00	\$ 5,931,338.00	\$ 6,106,278.00



General Fund Expenditures for Budget Projections

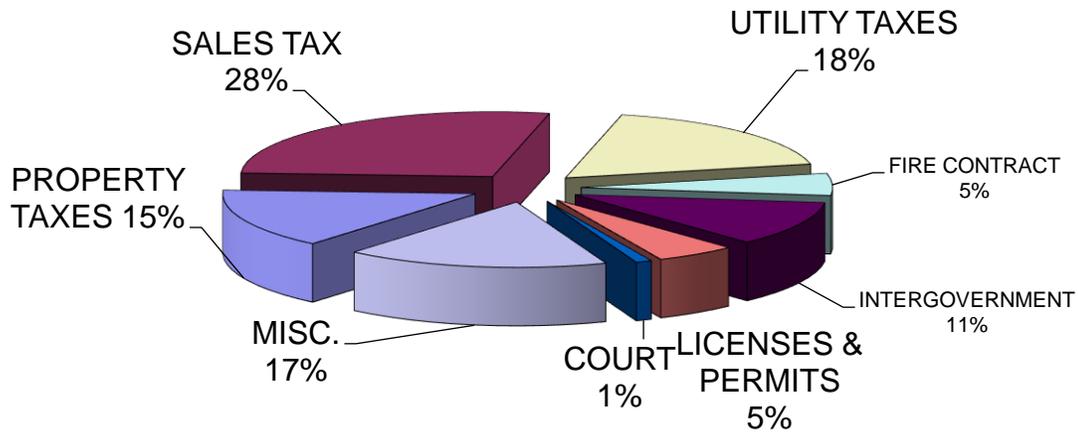
Department	Budget 24/25	Budget 25/26	Budget 26/27	Budget 27/28	Budget 28/29
Administration	581,200	598,636	616,595	635,093	654,146
Municipal Court	111,800	115,154	118,609	122,167	125,832
Police	1,839,100	1,894,273	1,951,101	2,009,634	2,069,923
Fire	1,928,700	1,986,561	2,046,158	2,107,543	2,170,769
Public Works	706,500	727,695	749,526	772,012	795,172
Total	\$ 5,167,300.00	\$ 5,322,319.00	\$ 5,481,989.00	\$ 5,646,448.00	\$ 5,815,842.00
Surplus (Deficit)	\$ 344,200.00	\$ 274,276.00	\$ 279,504.00	\$ 284,889.00	\$ 290,436.00
Ending Fund Balance	\$ 3,306,132.00	\$ 3,580,408.00	\$ 3,859,912.00	\$ 4,144,802.00	\$ 4,435,238.00

GENERAL FUND REVENUE

Summary

Source	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Total Taxes	2,883,810	3,294,704	3,106,500	3,273,600	3,330,200
Intergovernmental Revenue	782,535	854,150	878,600	878,900	910,600
Licenses & Permits	311,954	299,865	290,100	284,900	284,700
Municipal Court	50,378	48,600	36,600	51,600	56,600
Misc. Revenue	624,391	774,871	843,900	945,500	929,400
Total Revenue	4,653,068	5,272,190	5,155,700	5,434,500	5,511,500

**SOURCE OF REVENUE FOR THE GENERAL FUND
BUDGET 24/25**



Detail

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Taxes						
10001-01011	Real Estate Taxes	655,034	657,694	675,000	683,000	690,000
10001-01021	Personal Property Taxes	80,548	106,386	110,000	110,000	115,000
10001-01031	Delinquent Taxes	5,857	2,851	5,000	4,500	4,000
10001-01041	Utility Property Taxes	5,594	5,115	5,500	5,100	5,200
10001-01051	Sales Tax	1,025,808	1,138,138	1,080,000	1,115,000	1,140,000
10001-01056	Fire Service Sales Tax	52,910	50,236	56,000	48,000	49,000
10001-01060	Gross Receipts Water	131,041	168,334	160,000	190,000	192,000
10001-01070	Gross Receipts Phone	92,421	250,370	95,000	87,000	85,000
10001-01080	Gross Receipts Gas	250,941	289,455	285,000	295,000	300,000
10001-01090	Gross Receipts Electric	382,467	396,951	420,000	406,000	410,000
10001-01110	Local Option Use Tax	201,189	229,174	215,000	330,000	340,000
Total Taxes		\$2,883,810	\$3,294,704	\$3,106,500	\$3,273,600	\$3,330,200

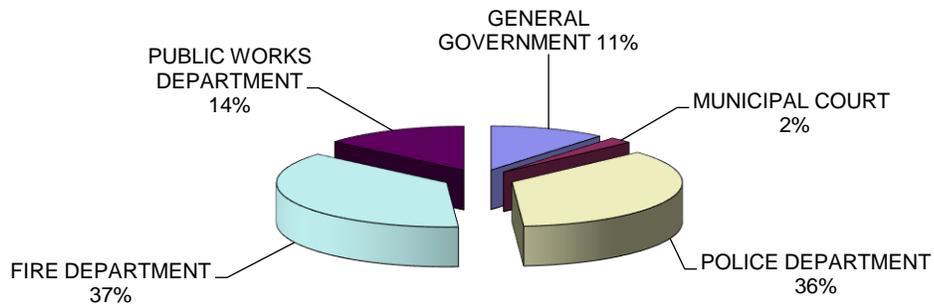
Intergovernmental Revenue						
10001-02011	Contractual Fire Service	258,380	277,967	293,500	291,900	301,000
10001-02016	Court Clerk Revenue	56,100	56,100	56,100	56,100	56,100
10001-02021	Road & Bridge Refund	186,809	193,974	197,000	194,400	197,000
10001-02031	Cigarette Tax	10,932	9,646	10,000	9,500	9,500
10001-02041	Gasoline Tax Motor Fuels	261,604	308,633	315,000	320,000	340,000
10001-02051	Grants	8,710	7,830	7,000	7,000	7,000
Total Intergovernmental Revenue		\$782,535	\$854,150	\$878,600	\$878,900	\$910,600
Licenses & Permits						
10001-03010	Merchant Licenses	165,407	166,547	162,000	162,000	164,000
10001-03020	Auto Licenses	31,203	31,139	31,300	30,600	31,000
10001-03030	Pet License	345	240	300	200	200
10001-03040	Construction Permits	18,700	16,750	18,000	16,000	16,500
10001-03050	Housing Inspections	14,960	11,820	13,500	12,000	13,000
10001-03060	Cable TV	73,266	73,369	65,000	64,100	60,000
10001-03070	Utility Row Fees	8,073	0	0	0	0
Total Licenses & Permits		\$311,954	\$299,865	\$290,100	\$284,900	\$284,700
Municipal Court						
10001-04011	Court Costs	115	91	100	100	100
10001-04021	Court Fines	49,130	47,283	35,000	50,000	55,000
10001-04041	Miscellaneous Court	1,133	1,226	1,500	1,500	1,500
Total Municipal Court		\$50,378	\$48,600	\$36,600	\$51,600	\$56,600
Miscellaneous Revenue						
10001-05010	Investment Income	5,678	116,814	120,000	245,000	175,000
10001-05030	Miscellaneous	34,047	36,490	42,000	37,500	40,000
10001-05034	Trf From Sewer Lateral	25,000	25,000	25,000	25,000	25,000
10001-05035	Trf From Prop P	320,000	360,000	390,000	390,000	410,000
10001-05036	Trf From Pension	239,666	236,567	266,900	248,000	279,400
Total Miscellaneous Revenue		\$624,391	\$774,871	\$843,900	\$945,500	\$929,400
Total All Revenue		\$4,653,068	\$5,272,190	\$5,155,700	\$5,434,500	\$5,511,500
Surplus (Deficit)		\$212,829	\$217,512	\$211,300	\$61,600	\$344,200
Ending Fund Balance		\$2,682,820	\$2,900,332	\$3,111,632	\$2,961,932	\$3,306,132

GENERAL FUND EXPENDITURE

Summary

Department	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
General Government	468,379	519,678	532,300	564,200	581,200
Municipal Court	104,537	103,218	109,400	103,900	111,800
Police Department	1,579,981	1,665,346	1,783,600	1,738,400	1,839,100
Fire Department	1,689,168	1,745,532	1,840,600	1,752,700	1,928,700
Public Works	598,174	1,020,904	678,500	1,213,700	706,500
Total Expenditure	\$ 4,440,239.00	\$ 5,054,678.00	\$ 4,944,400.00	\$ 5,372,900.00	\$ 5,167,300.00
Function	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services	3,469,024	3,576,774	3,848,700	3,671,000	4,000,600
Contractual & Commodities	707,243	759,720	830,900	834,500	880,100
Other Expenses	263,972	718,184	264,800	867,400	286,600
Total Expenditure	\$ 4,440,239.00	\$ 5,054,678.00	\$ 4,944,400.00	\$ 5,372,900.00	\$ 5,167,300.00

EXPENDITURE DETAILS BY DEPARTMENT FOR THE GENERAL FUND BUDGET 24/25



Detail

General Government

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services						
10010-11010	Salaries City Officials	14,400	14,600	21,000	20,700	24,000
10010-11020	Salaries Full-Time	163,991	170,930	176,800	165,000	178,400
10010-11030	Salaries Part-Time	46,451	50,628	60,000	76,000	65,000
10010-11040	Employee Insurance	23,944	25,798	27,400	35,000	36,800

10010-11050	Workmens Compensation Ins.	1,090	600	500	500	600
10010-11060	F.I.C.A.	17,234	18,032	19,600	19,700	20,300
10010-11070	Lagers	10,033	8,235	8,900	8,300	9,500
10010-11100	Unscheduled Overtime	2,030	2,451	1,700	1,800	1,700
Total Personnel Services		\$279,173	\$291,274	\$315,900	\$327,000	\$336,300
Contractual & Commodities						
10010-22010	Maintenance Building & Gr.	9,710	18,645	14,200	18,700	20,000
10010-22020	Utilities Electrical	6,994	7,736	8,600	8,000	8,400
10010-22030	Utilities Gas	2,262	2,003	2,500	2,200	2,300
10010-22040	Utilities Phone	5,052	4,812	5,500	4,400	4,500
10010-22050	Utilities Water & Sewer	695	793	900	1,100	1,100
10010-22070	Motor Fuels	1,903	1,840	2,000	600	0
10010-22080	Maintenance Equipment	3,073	2,204	1,500	3,100	2,000
10010-22100	Equipment Rental	169	195	200	300	300
10010-22110	Legal Publications	1,623	1,848	1,700	2,400	2,600
10010-22120	Audit	7,100	7,400	7,500	7,500	7,600
10010-22190	Elections	2,602	3,284	4,000	3,900	4,000
10010-22210	Inspection Contracts	13,084	10,450	11,700	11,000	11,000
10010-22220	Other Contractual	11,097	20,060	15,000	23,000	24,000
10010-22230	Postage	726	1,121	900	900	1,000
10010-22240	Printing	505	602	800	600	3,000
10010-22250	Office Supplies	1,854	4,431	2,800	2,800	2,800
10010-22260	Computer Supplies	25	25	400	400	400
10010-22270	Janitorial Supplies & Services	5,429	5,564	5,700	5,700	5,700
10010-22290	Other Commodities	0	195	200	200	200
Total Contractual & Commodities		\$73,903	\$93,208	\$86,100	\$96,800	\$100,900
Other Expenses						
10010-33000	Employee Relations	8,016	11,911	12,000	11,500	12,000
10010-33010	Community Relations	24,303	25,727	29,000	24,500	35,000
10010-33020	Professional Services	38,933	53,046	38,000	60,000	45,000
10010-33030	Professional Development	7,313	3,968	4,500	1,400	3,000
10010-33040	Dues & Subscriptions	6,144	8,061	8,200	7,800	8,200
10010-33050	General Insurance	23,365	28,290	33,600	31,200	35,800
10010-33060	Miscellaneous Expense	7,229	4,193	5,000	4,000	5,000
Total Other Expenses		\$115,303	\$135,196	\$130,300	\$140,400	\$144,000
General Government Total		\$468,379	\$519,678	\$532,300	\$564,200	\$581,200

Municipal Court

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services						
10020-11020	Salaries Full Time	48,667	50,397	51,300	50,200	52,800
10020-11040	Employee Insurance	24,223	23,175	24,800	24,000	26,100
10020-11060	F.I.C.A.	3,389	3,496	3,600	3,500	3,700
10020-11070	Lagers	2,974	2,419	2,600	2,600	2,800
10020-11100	Unscheduled Overtime	357	76	500	0	200
Total Personnel Services		\$79,610	\$79,563	\$82,800	\$80,300	\$85,600

Contractual & Commodities						
10020-22100	Equipment Rental	169	195	200	300	300
10020-22180	Rejis Court	5,648	5,717	6,500	6,100	6,500
10020-22230	Postage	1,200	1,500	1,500	1,500	1,500
10020-22240	Printing	318	339	800	500	500
10020-22250	Office Supplies	612	609	800	600	800
Total Contractual & Commodities		\$7,947	\$8,360	\$9,800	\$9,000	\$9,600
Other Expenses						
10020-33020	Professional Services	15,700	13,907	14,900	13,800	15,600
10020-33030	Professional Development	980	832	1,700	800	1,000
10020-33060	Miscellaneous Expense	300	556	200	0	0
Total Other Expenses		\$16,980	\$15,295	\$16,800	\$14,600	\$16,600
Municipal Court Total		\$104,537	\$103,218	\$109,400	\$103,900	\$111,800

Police Department

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services						
10030-11020	Salaries Full Time	784,775	842,254	883,000	858,700	894,400
10030-11030	Salaries Part Time	24,332	26,698	57,000	45,600	64,900
10030-11040	Employee Insurance	208,151	232,081	232,800	232,500	235,000
10030-11050	Workmens Compensation	55,592	33,135	36,000	36,000	51,300
10030-11060	F.I.C.A.	63,662	67,578	73,100	70,200	74,000
10030-11070	Lagers	104,542	105,737	120,500	115,200	124,600
10030-11091	Clothing Allowance	2,781	6,826	6,500	7,500	8,000
10030-11100	Unscheduled Overtime	55,546	48,792	45,000	58,800	50,000
Total Personnel Services		\$1,299,381	\$1,363,101	\$1,453,900	\$1,424,500	\$1,502,200
Contractual & Commodities						
10030-22010	Maintenance Building & Gr	13,140	15,024	12,200	14,000	14,500
10030-22020	Utilities Electrical	6,994	7,736	8,200	8,300	8,600
10030-22030	Utilities Gas	2,262	2,003	2,500	2,400	2,500
10030-22040	Utilities Phone	6,446	6,405	7,200	6,200	6,400
10030-22050	Utilities Water & Sewer	695	793	1,000	1,100	1,100
10030-22070	Motor Fuels	20,859	20,666	24,000	23,000	24,000
10030-22080	Maintenance Motor Equip	15,405	20,067	15,000	6,000	12,000
10030-22090	Maintenance Equipment	2,893	6,025	4,500	4,000	4,500
10030-22180	Rejis Contract	33,477	30,682	35,000	37,300	37,500
10030-22185	Dispatch Expense	84,824	87,821	92,000	90,900	94,100
10030-22220	Other Contractual	44,262	48,771	64,200	58,900	65,200
10030-22230	Postage	620	803	800	800	800
10030-22240	Printing	140	220	500	1,000	1,000
10030-22250	Office Supplies	3,116	2,204	3,000	3,000	3,000
10030-22270	Janitorial Supplies & Ser	5,575	5,564	5,700	5,700	5,700
10030-22290	Other Commodities	4,181	14,036	12,000	12,000	12,000
Total Contractual & Commodities		\$244,889	\$268,820	\$287,800	\$274,600	\$292,900
Other Expenses						
10030-33010	Community Relations	187	108	400	100	400
10030-33030	Professional Development	12,355	8,456	12,700	11,900	12,700
10030-33040	Dues & Subscriptions	3,089	3,428	3,500	3,100	3,500
10030-33050	General Insurance	17,938	18,943	23,000	21,200	24,400
10030-33060	Miscellaneous Expense	2,142	2,490	2,300	3,000	3,000
Total Other Expenses		\$35,711	\$33,425	\$41,900	\$39,300	\$44,000
Police Department Total		\$1,579,981	\$1,665,346	\$1,783,600	\$1,738,400	\$1,839,100

Fire Department

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services						
10050-11020	Salaries Full Time	885,411	917,166	979,000	923,500	1,015,500
10050-11040	Employee Insurance	192,533	221,553	228,000	206,200	222,300
10050-11050	Workmens Compensation	106,881	64,857	62,800	62,800	85,900
10050-11060	F.I.C.A.	68,935	72,590	75,800	72,200	78,300
10050-11070	Lagers	126,331	130,830	146,400	132,800	154,800
10050-11100	Unscheduled Overtime	42,920	66,848	45,000	48,100	45,000
Total Personnel Services		\$1,423,011	\$1,473,844	\$1,537,000	\$1,445,600	\$1,601,800
Contractual & Commodities						
10050-22010	Building Maintenance	9,995	7,743	12,200	12,500	13,000
10050-22020	Utilities Electrical	10,682	12,359	12,500	12,000	12,500
10050-22030	Utilities Gas	4,072	4,453	5,000	5,100	5,500
10050-22040	Utilities Phone	6,765	7,228	7,600	7,400	7,600
10050-22050	Utilities Water & Sewer	4,809	6,474	6,000	5,500	6,000
10050-22070	Motor Fuels	5,928	6,547	7,500	6,900	7,500
10050-22080	Apparatus Maintenance	10,953	-433	6,500	15,000	13,500
10050-22090	Equipment Maintenance	4,445	3,400	6,000	10,000	6,000
10050-22130	Medical Supplies	4,374	5,755	5,500	4,900	5,500
10050-22185	Dispatch Expense	56,550	58,547	60,000	63,000	67,000
10050-22220	Other Contractual	18,821	24,520	22,000	23,000	27,500
10050-22225	Fire Chief Contract	67,127	73,450	77,200	75,900	78,200
10050-22270	Station Supplies	1,686	2,032	4,300	3,600	4,000
10050-22280	Small Tools & Hardware	882	1,091	1,000	1,300	1,200
10050-22290	Other Commodities	2,318	3,086	0	0	0
10050-22300	Uniforms & Clothing	10,915	6,804	12,000	6,500	10,000
Total Contractual & Commodities		\$220,322	\$223,056	\$245,300	\$252,600	\$265,000
Other Expenses						
10050-33010	Community Relations	2,980	1,980	2,800	2,100	2,300
10050-33030	Professional Development	11,242	14,117	16,000	16,500	17,500
10050-33040	Dues & Subscriptions	4,623	4,710	6,000	4,000	5,500
10050-33050	General Insurance	26,945	27,735	33,200	31,600	36,300
10050-33060	Miscellaneous Expense	45	90	300	300	300
Total Other Expenses		\$45,835	\$48,632	\$58,300	\$54,500	\$61,900
Fire Department Total		\$1,689,168	\$1,745,532	\$1,840,600	\$1,752,700	\$1,928,700

Public Works

Account	Description	Actual 21/22	Actual 22/23	Budget 23/24	Est. 23/24	Budget 24/25
Personnel Services						
10060-11020	Salaries Full Time	225,639	225,580	288,800	255,500	304,200
10060-11030	Salaries Part Time	8,380	13,148	12,000	12,000	12,500
10060-11040	Employee Insurance	86,049	81,996	100,000	75,500	90,000
10060-11050	Workmens Compensation	31,155	19,158	15,900	15,900	24,200
10060-11060	FICA	17,362	17,545	22,700	20,600	23,700
10060-11070	Lagers	13,798	10,557	14,700	11,700	16,100
10060-11100	Unscheduled Overtime	5,466	1,008	5,000	2,400	4,000
Total Personnel Services		\$387,849	\$368,992	\$459,100	\$393,600	\$474,700
Contractual & Commodities						
10060-22010	Maintenance Building & Gr	9,134	13,163	11,000	11,500	12,000
10060-22020	Utilities Electrical	1,575	1,905	2,000	1,800	2,000
10060-22030	Utilities Gas	2,969	3,295	2,800	3,400	3,500
10060-22040	Utilities Phone	4,615	4,265	4,500	4,100	4,400
10060-22050	Utilities Water & Sewer	1,578	1,917	2,200	1,600	1,700
10060-22060	Street Lights	28,649	29,660	30,000	27,800	30,000
10060-22070	Motor Fuels	16,433	14,456	17,000	12,700	16,000
10060-22080	Maintenance Motor Equip	7,707	22,649	11,300	12,000	13,000
10060-22090	Maintenance Equipment	9,874	21,942	10,300	20,000	15,000
10060-22100	Equipment Rental	757	0	400	2,400	1,000
10060-22121	Welding	224	678	300	300	300
10060-22140	Forestry	40,231	15,310	17,000	8,500	17,000
10060-22150	Snow Removal	21,366	17,051	26,000	32,200	26,000
10060-22160	Signs & Pavement Marking	3,312	7,137	5,000	7,800	8,000
10060-22170	Vector Control	193	0	500	100	300
10060-22270	Janitorial Supplies & Ser	2,682	2,134	2,600	3,900	3,500
10060-22280	Small Tools & Hardware	2,915	2,474	2,500	2,500	2,500
10060-22290	Other Commodities	4,727	4,650	7,000	5,700	7,000
10060-22300	Uniforms & Clothing	1,241	3,590	3,500	3,700	4,500
10060-22310	Street Maintenance	0	0	46,000	39,500	44,000
Total Contractual & Commodities		\$160,182	\$166,276	\$201,900	\$201,500	\$211,700
Other Expenses						
10060-33020	Professional Services	0	0	4,000	4,000	4,000
10060-33030	Professional Development	0	25	500	1,500	2,000
10060-33050	General Insurance	8,954	9,207	11,000	10,600	12,100
10060-33060	Miscellaneous Expense	1,189	1,404	2,000	2,500	2,000
10060-33065	Transfer To Capital Imp. Func	40,000	475,000	0	600,000	0
Total Other Expenses		\$50,143	\$485,636	\$17,500	\$618,600	\$20,100
Public Works Total		\$598,174	\$1,020,904	\$678,500	\$1,213,700	\$706,500



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 2,300 households in Glendale, the Sewer Lateral Fund receives about \$114,800 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 \$85,000 per year, the transfer of funds to the General Fund was reduced from \$50,000 to \$25,000. This change was effective starting with FY 2015.

SEWER LATERAL FUND FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATE 23/24	BUDGET 24/25
REVENUE						
20001-02001	SEWER LATERAL FEES	114,984	114,876	114,800	114,600	114,800
TOTAL SEWER LATERAL REVENUE		\$114,984	\$114,876	\$114,800	\$114,600	\$114,800
CONTRACTUAL & COMMODITIES						
20070-22218	TRANSFER TO GENERAL FUND	25,000	25,000	25,000	25,000	25,000
20070-22220	OTHER CONTRACTUAL	64,234	92,346	90,000	70,000	85,000
TOTAL CONTRACTUAL & COMMODITIES		\$89,234	\$117,346	\$115,000	\$95,000	\$110,000
TOTAL SEWER LATERAL EXPENDITURES		\$89,234	\$117,346	\$115,000	\$95,000	\$110,000
SURPLUS (DEFICIT)		\$25,750	(\$2,470)	(\$200)	\$19,600	\$4,800
ENDING FUND BALANCE		\$95,657	93,187	92,987	\$112,787	\$117,587



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 seven calendar years, expiring at the end of 2024. 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.

Sanitation fees are charged to each household dependent upon which size trash container each resident chooses. The three option prices as of January 1, 2024 are listed below.

Container Size	Quarterly Fee	Annual Basis
32 gallon	\$68.78	\$275.12
64 gallon	\$72.48	\$289.92
96 gallon	\$76.16	\$304.64

With the contract expiring December 31, 2024, a new rate will go into effect January 1, 2025. Due to the high rate of inflation the last few years, Republic Services has informed the City that the increase in trash service rates for 2025 will be somewhere between 20% to 50% higher than calendar year 2024. Therefore, we are budgeting for a 25% increase on January 1, 2025.

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 2024-25 revenues of \$754,400 are projected with budgeted expenditures of \$733,200.

SANITATION ENTERPRISE FUND FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
REVENUE						
30001-03025	INTEREST & PENALTIES	2,174	2,551	2,200	3,500	2,500
30001-05041	SANITATION FEES	613,105	633,282	654,600	655,500	751,900
TOTAL SANITATION REVENUE		\$615,279	\$635,833	\$656,800	\$659,000	\$754,400
PERSONNEL SERVICES						
30070-11030	SALARIES PART-TIME	8,890	12,419	13,000	14,000	14,500
30070-11060	FICA	638	964	1,000	1,100	1,100
30070-11100	UNSCHEDULED OVERTIME	0	81	0	0	0
TOTAL PERSONNEL SERVICES		\$9,528	\$13,464	\$14,000	\$15,100	\$15,600
CONTRACTUAL & COMMODITIES						
30070-22230	POSTAGE	3,816	4,098	3,800	4,600	3,500
30070-22240	PRINTING	1,025	2,298	2,100	2,000	2,000
30070-22331	RESIDENTIAL COLLECTION	587,594	604,191	622,500	623,700	712,100
TOTAL CONTRACTUAL & COMMODITIES		\$592,435	\$610,587	\$628,400	\$630,300	\$717,600
TOTAL SANITATION EXPENDITURES		\$601,963	\$624,051	\$642,400	\$645,400	\$733,200
SURPLUS (DEFICIT)		\$13,316	\$11,782	\$14,400	\$13,600	\$21,200
ENDING FUND BALANCE		\$111,388	\$123,170	\$137,570	\$136,770	\$157,970



EMPLOYEE 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 property tax increase passed by the voters on June 2, 2020, will increase the annual property tax revenues available to the Pension Fund from approximately \$135,000 per year to approximately \$539,900. The extra funds available afforded 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 current full-time employees will also contribute 4% of their earnings. On March 9, 2021, the Glendale Pension assets of over \$5.5 million were transferred to MO LAGERS. Also, since April 2021, MO LAGERS has administered the payments made to the 18 Glendale retirees.

The funds 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:

Year	Rate	Year	Rate	Year	Rate
1967-68	\$0.01	1986-87	\$0.10	2005-06	\$0.095
1968-69	\$0.04	1987-88	\$0.084	2006-07	\$0.0897
1969-70	\$0.04	1988-89	\$0.084	2007-08	\$0.0857
1970-71	\$0.04	1989-90	\$0.087	2008-09	\$0.075
1971-72	\$0.07	1990-91	\$0.09	2009-2010	\$0.081
1972-73	\$0.10	1991-92	\$0.09	2010-11	\$0.083
1973-74	\$0.10	1992-93	\$0.09	2011-12	\$0.083
1974-75	\$0.10	1993-94	\$0.09	2012-13	\$0.083
1975-76	\$0.10	1994-95	\$0.09	2013-14	\$0.083
1976-77	\$0.10	1995-96	\$0.06	2014-15	\$0.083
1977-78	\$0.10	1996-97	\$0.06	2015-16	\$0.084
1978-79	\$0.15	1997-98	\$0.06	2016-17	\$0.082
1979-80	\$0.17	1998-99	\$0.06	2017-18	\$0.078
1980-81	\$0.17	1999-00	\$0.06	2018-19	\$0.078
1981-82	\$0.17	2000-01	\$0.06	2019-20	\$0.068
1982-83	\$0.17	2001-02	\$0.06	2020-21	\$0.244
1983-84	\$0.17	2002-03	\$0.06	2021-22	\$0.227
1984-85	\$0.20	2003-04	\$0.0965	2022-23	\$0.227
1985-86	\$0.10	2004-05	\$0.10	2023-24	\$0.215

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 2024-25 will be approximately \$279,400.

EMPLOYEE PENSION FUND FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
TAX REVENUE						
60001-01011	REAL ESTATE	441,264	438,852	465,000	456,000	460,000
60001-01021	PERSONAL PROPERTY	53,850	71,043	58,000	73,200	74,000
60001-01031	DELINQUENT	3,084	1,914	2,500	2,100	2,500
60001-01041	UTILITY PROPERTY	3,743	3,416	3,700	3,400	3,400
TOTAL TAX REVENUES		\$501,941	\$515,225	\$529,200	\$534,700	\$539,900
EXPENDITURES						
60070-53072	LAGERS EXP. LEGACY PLAN	237,454	237,454	237,454	237,454	237,454
60070-53075	TRANSFER TO GEN. FUND	239,666	236,566	266,900	248,000	279,400
TOTAL EXPENDITURES		\$477,120	\$474,020	\$504,354	\$485,454	\$516,854
SURPLUS (DEFICIT)		\$24,821	\$41,205	\$24,846	\$49,246	\$23,046
ENDING FUND BALANCE		\$372,093	\$413,298	\$438,144	\$462,544	\$485,590

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 ½ cent sales tax on taxable sales throughout St. Louis County. The tax was passed as means 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 \$410,000 annually from the tax. With the passage of Prop E during the June 2020 election, the entire \$410,000 will be transferred to the General Fund for FY 2025 as transfers to the Pension Fund are no longer planned.

PROP P FUND FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
REVENUE						
70001-01051	PROP P SALES TAX	362,695	385,825	390,000	400,000	410,000
TOTAL PARKS & STORMWATER REV.		\$362,695	\$385,825	\$390,000	\$400,000	\$410,000
CONTRACTUAL & COMMODITIES						
70070-22218	TRANSFER TO OTHER FUNDS	320,000	360,000	390,000	390,000	410,000
TOTAL CONTRACTUAL & COMMODITIES		\$320,000	\$360,000	\$390,000	\$390,000	\$410,000
SURPLUS (DEFICIT)		\$42,695	\$25,825	\$0	\$10,000	\$0
ENDING FUND BALANCE		\$303,989	\$329,814	\$329,814	339,814	\$339,814



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 \$160,000 during the 2024-2025 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. Historically, 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.

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-year bond issue through the City of Kirkwood. The bond issue was completed with the August 2018 payment. Since 2018, the City has paid the Glendale portion of the maintenance expense of the Aquatic Center. In July 2023, \$35,842 was paid for Aquatic Center maintenance for 2021 as Kirkwood invoices for two years



behind. Beginning with the FY 2023-24, the City of Glendale will enter into a more comprehensive Parks and Recreational facilities agreement with the City of Kirkwood. Therefore, the City of Glendale will also pay Aquatic Center maintenance for 2024 of approximately \$45,000 during May 2024. For FY 24-25, the City of Glendale will make payments to Kirkwood for Aquatic Center maintenance for the years of 2022 and 2025 as well the cost of subsidizing Glendale resident registrations for camps and facility usage. The total is approximately \$96,000. The agreement will allow Glendale residents to use the parks and recreational facilities in the City of Kirkwood at resident rates when fees apply.

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 Kirkwood Parks and Recreational expenses have been accounted for. For FY 2024-25, a transfer of \$60,000 will be made for stormwater-related street maintenance.

PARKS & STORMWATER FUND FOR 2024/2025

ACCOUNT # DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATE 23/24	BUDGET 24/25
REVENUE					
85001-01051 PARKS/STORMWATER SALES TAX	177,080	170,749	185,000	162,000	160,000
TOTAL PARKS & STORMWATER REV.	\$177,080	\$170,749	\$185,000	\$162,000	\$160,000
 CONTRACTUAL & COMMODITIES					
85070-22220 OTHER CONTRACTUAL	46,698	29,329	100,000	80,800	96,000
85070-22218 TRANSFER TO OTHER FUNDS	130,000	130,000	85,000	85,000	60,000
TOTAL CONTRACTUAL & COMMODITIES	\$176,698	\$159,329	\$185,000	\$165,800	\$156,000
 SURPLUS (DEFICIT)	 \$382	 \$11,420	 \$0	 (\$3,800)	 \$4,000
 ENDING FUND BALANCE	 \$28,043	 \$39,463	 \$39,463	 35,663	 \$39,663



ARPA FUND

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 received \$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 2024 included \$718,000 for upgrades to the curbs and pavement for the streets of Moreland, Edwin, Elm and Parkland as well as rainwater improvements and a new generator for City Hall in FY 2023. Therefore, there should be approximately \$215,000 in funds remaining for FY 2025. The FY 2025 budget includes \$85,000 for the completion of the zoning code ordinance update project with the remainder to be used for new curbs and gutters as well as new asphalt pavement on Dwyer Avenue and Hillard Road. 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.

The ARPA fund will no longer exist after FY24-25 as all funds available will have been expensed.

ARPA FUND FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
REVENUE						
86001-02051	GRANT INCOME	6,956	252,114	0	743,000	193,000
86001-05010	INVESTMENT INCOME	248	17,247	10,000	25,000	5,000
TOTAL FUND REVENUE		\$7,204	\$269,361	\$10,000	\$768,000	\$198,000
CONTRACTUAL & COMMODITIES						
86070-33080	TRANSFER TO CAPITAL FUND	6,956	252,114	968,372	768,000	215,495
TOTAL CONTRACTUAL & COMMODITIES		\$6,956	\$252,114	\$968,372	\$768,000	\$215,495
SURPLUS (DEFICIT)		\$248	\$17,247	(\$958,372)	\$0	(\$17,495)
ENDING FUND BALANCE		\$248	\$17,495	(\$940,877)	\$17,495	\$0



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 (\$1,661,695)

For FY 2024-25, 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 \$515,000. This figure is up \$9,000 from the estimated FY 2024 Budget.

Also for FY 24-25 is monies available from the American Rescue Plan Act or ARPA. The City of Glendale received \$1,195,080 in ARPA funds from the Federal Government as part of the corona virus pandemic recovery. For FY 24-25, \$215,495 is budgeted to 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 the stormwater-related portion of street projects and other infrastructure improvements. The proposed transfer for FY 24-25 is \$60,000. 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 24-25 is the reimbursement from STP grants for the E. Essex and Sappington Road resurfacing projects in the amounts of \$749,600 and \$65,600 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 24 and 25 is projected to be \$1,279,562 and \$699,557 respectively.

Expenditures (\$2,241,700)

As explained in further detail below, expenses for the Capital Budget for FY 24-25 will increase drastically from previous years due to the availability of ARPA monies and STP grant reimbursements.



General Government

The Administration Department has only one Capital request for FY 24-25 which is the completion of the project for professional fees to create a comprehensive plan for zoning law and ordinance improvements. The estimated cost is \$85,000 for FY 24-25 and will be financed with monies available from ARPA.

Police Department

Normally each year, one new police patrol vehicle is purchased. For FY 24-25, no vehicle will be purchased as four vehicles were purchased in late FY 23 or early FY 24 as a vehicle was wrecked and others had significant miles. Included in the FY 24-25 budget for the PD is a carport at a cost of \$30,000. The PD carport was cut out of the City Hall reconstruction project due to cost overrun issues but is still necessary as it allows for cleaner, safer, and dryer PD vehicles during inclement weather.

Other items budgeted for the Police Department for the 2024-25 FY include the following items:

Computer Hardware	\$9,300
Body & Mobile Cameras	\$8,400
Bullet Proof Vests	\$1,500



Flock Security Cameras

\$12,500

Fire Department

The Fire Department Capital budget for FY 24-25 consists of six items. The first is for the annual request of NFPA Compliance equipment. The bulk of this request is fire hose but it can include other fire equipment items needed. The second request, at a total cost of \$5,000, is for two new sets of turnout gear for one firefighter in case someone resigns or retires. The third request is for a thermal imaging camera at a cost of \$15,000 which allows a firefighter to see through smoke in search of victims and or the heat source. The fourth and fifth requests at a cost of \$30,000 and \$5,000 respectively is for repairs to the concrete work in front of the Firehouse and a guard rail to the top of the retaining wall south of the fire station. The final request is for mobile radios at a cost of \$30,000. This request will not be pursued if a grant for 50% of the cost is not obtained.

Public Works

The Public Works Department continues to have the largest portion of the Capital Improvement Fund Budget at \$1,994,000 due to annual street maintenance issues. The major annual street improvement expense during FY 2024-25 will be resurfacing streets using the NOVA Chip process at a cost of approximately \$87,000. 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 which will be underway during FY 24-25 are the E. Essex and Sappington STP resurfacing projects which will be 80% reimbursed by the federal grant and the Dwyer Avenue Improvement project. The various street improvement projects are listed below:

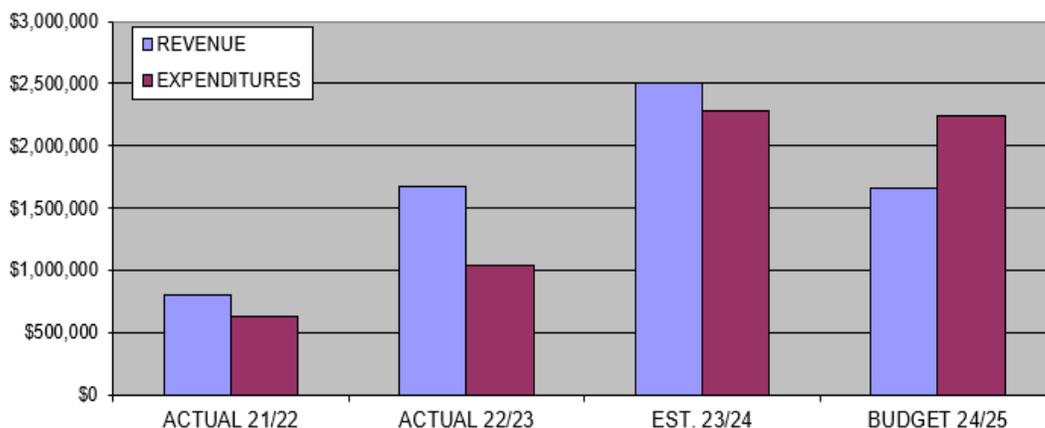
NOVACHIP	\$87,000
Crackseal & Sealcoat	\$87,000
Curbs	\$39,000
50/50 Sidewalk Program	\$6,000
Pedestrian Safety Devices	\$24,000
Dwyer Avenue	\$400,000
Essex STP Resurf. Phase 1	\$937,000
N. Sappington STP Resurf.	\$82,000

With stormwater improvements now funded through the Capital Improvement Fund, for FY 24-25, \$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 for FY 24-25 in the stormwater category is \$110,000 in the second year of a two-year project for a new stormwater ordinance. The Stormwater Ordinance is needed to help correct, enforce,

and cite stormwater issues in the community. The cost will be submitted to MSD for reimbursement.

Other requests in the CIP Budget from the Public Works Department are \$6,000 for a 50/50 Tree Planting Program for residential tree improvements on ROW property, Also requested is a 1 ½ ton pick-up truck at a cost of \$110,000, and \$43,000 for the completion of a 2 ½ ton dump truck. The pick-up trucks replace 15 and 18 year-old vehicles respectively and are heavily used for snow removal, tree removal, and all other street maintenance events. The final three requests are the annual \$3,000 figure budgeted for miscellaneous equipment such as hand tools, power tools and safety equipment and \$45,000 for replacement of the roof at the Public Works facility with an additional \$10,000 budgeted for replacement of the HVAC unit.

CAPITAL IMPROVEMENT FUND REVENUE VERSUS EXPENDITURES



CAPITAL IMPROVEMENTS FUND REVENUE FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
REVENUE						
90001-01052	CAPITAL IMPROVEMENTS SALES TAX	443,601	476,418	470,000	506,000	515,000
90001-01056	FIRE SALES TAX	35,984	35,015	38,000	32,700	33,000
90001-02051	GRANTS	77,818	67,103	7,000	38,200	15,000
90001-05020	SALE OF SURPLUS EQUIPMENT	45	45,202	46,000	15,000	5,000
90001-05029	SIDEWALK REIMBURSEMENT	0	3,102	3,000	600	3,000
90001-05031	E. ESSEX STP REIMBURSEMENT	0	89,330	345,600	306,400	749,600
90001-05032	SAPPINGTON RD. STP REIMBURSEMENT	0	27,635	120,000	12,800	65,600
90001-05033	MSD REIMBURSEMENT	67,254	65,919	155,000	137,900	0
90001-05034	TRANSFER FROM OTHER FUNDS	170,000	857,114	1,053,372	1,453,000	275,495
TOTAL CAPITAL IMPROVEMENTS REVENUE		\$794,702	\$1,666,838	\$2,237,972	\$2,502,600	\$1,661,695

CAPITAL IMPROVEMENTS FUND EXPENSES FOR 2024/2025

ACCOUNT #	DESCRIPTION	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	ESTIMATED 23/24	BUDGET 24/25
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	11,025	7,087	85,000	25,000	85,000
90010-44040	BUILDING & LAND	0	0	44,500	32,700	0
TOTAL GENERAL GOVERNMENT		11,025	7,087	129,500	57,700	85,000
COURT CAPITAL OUTLAY						
90020-44010	MISCELLANEOUS EXPENSE	0	0	0	0	0
TOTAL COURT		0	0	0	0	0
POLICE CAPITAL OUTLAY						
90030-44020	AUTOMOTIVE EQUIPMENT	33,136	62,970	90,000	81,300	0
90030-44030	OTHER CAPITAL OUTLAY	38,512	60,063	54,500	134,800	31,700
90030-44040	BUILDING & LAND	0	191,569	0	0	30,000
TOTAL POLICE DEPARTMENT		71,648	314,602	144,500	216,100	61,700
FIRE DEPARTMENT CAPITAL OUTLAY						
90050-22320	INTEREST EXPENSE	0	0	0	0	0
90050-44020	AUTOMOTIVE EQUIPMENT	28,203	46,191	60,000	8,200	0
90050-44030	OTHER CAPITAL OUTLAY	41,685	21,382	89,000	94,000	66,000
90050-44040	BUILDING & LAND	4,771	0	0	0	35,000
TOTAL FIRE DEPARTMENT		74,659	67,573	149,000	102,200	101,000
PUBLIC WORKS CAPITAL OUTLAY						
90060-22320	INTEREST EXPENSE	0	0	0	0	0
90060-44020	AUTOMOTIVE EQUIPMENT	0	0	190,000	120,500	153,000
90060-44030	OTHER CAPITAL OUTLAY	33,457	2,874	26,000	34,200	27,000
90060-44031	TRIM	0	4,275	12,000	0	6,000
90060-44032	SIDEWALK IMPROVEMENTS	0	23,306	6,000	3,000	6,000
90060-44033	E. ESSEX STP PROJECT	0	78,986	642,000	504,300	937,000
90060-44034	N. SAPPINGTON STP PROJECT	0	35,332	150,000	16,000	82,000
90060-44035	ARPA FUND STREET IMPROVE	0	99,802	718,000	718,000	0
90060-44040	BUILDINGS & LAND	11,173	38,297	45,000	45,000	55,000
90060-44050	STREETS-NOVACHIP	0	161,468	137,000	123,800	87,000
90060-44051	STREETS-CRACKSEAL & SEALC	0	30,103	50,000	74,000	87,000
90060-44070	STREETS-OTHER	193,727	107,850	124,500	132,200	400,000
90060-44090	STORMWATER	202,248	32,594	98,000	98,000	115,000
90060-44100	CURBS	35,097	33,929	38,000	38,000	39,000
TOTAL PUBLIC WORKS		475,702	648,816	2,236,500	1,907,000	1,994,000
TOTAL CAPITAL OUTLAY EXPENDITURES		633,034	1,038,078	2,659,500	2,283,000	2,241,700
SURPLUS (DEFICIT)		\$161,668	\$628,760	(\$421,528)	\$219,600	(\$580,005)
ENDING FUND BALANCE		\$431,202	1,059,962	638,434	1,279,562	699,557



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 2025 of \$370,000 will lower the outstanding principal balance from \$5,290,000 to \$4,920,000.

The property tax of approximately 25 cents per \$100 of assessed value will generate approximately \$615,500 each year to pay the bond principal and interest payments. The bonds will mature in 12 years or 2036. Upon maturity in 2036, the tax increase to support the bonds could cease to exist or could continue and be used for other purposes such as street improvements.

DEBT SERVICE FUND FOR 2024/2025

	ACTUAL 21/22	ACTUAL 22/23	BUDGET 23/24	EST. 23/24	BUDGET 24/25
TAXES					
94001-01011 REAL ESTATE TAXES	458,454	525,787	535,000	518,700	525,000
94001-01021 PERSONAL PROPERTY TAXES	56,025	84,932	80,000	83,300	84,000
94001-01031 DELIQUENT TAXES	4,244	2,112	3,000	2,500	2,500
94001-01041 UTILITY PROPERTY TAXES	3,888	4,093	4,100	3,800	4,000
TOTAL TAXES	\$522,611	\$616,924	\$622,100	\$608,300	\$615,500
EXPENDITURES					
94070-22220 OTHER CONTRACTUAL	300	1,800	1,800	1,800	1,800
94070-22320 INTEREST EXPENSE	186,800	180,000	169,500	169,500	158,700
94070-22325 BOND PRINCIPAL EXPENSE	340,000	350,000	360,000	360,000	370,000
TOTAL EXPENDITURES	\$527,100	\$531,800	\$531,300	\$531,300	\$530,500
SURPLUS (DEFICIT)	(\$4,489)	\$85,124	\$90,800	\$77,000	\$85,000
ENDING FUND BALANCE	\$156,910	\$242,034	\$332,834	\$319,034	\$ 404,034



CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a planning document that allows the City to prepare for and coordinate spending on infrastructure projects, vehicle purchases, equipment purchases, building projects and other special projects (collectively referred to as “capital spending”). Specifically, the CIP is a five-year plan for capital spending. The CIP is prepared by staff and adopted by the Board of Aldermen every year to allow continued adjustment in light of the community’s changing needs and the availability of resources.

The CIP is separate from the annual operating budget, which authorizes expenditures for the fiscal year. The operating budget covers routine costs for service delivery, while the capital budget covers one-time projects such as street reconstruction and acquisition of major items like a fire apparatus. The CIP also anticipates recurring purchases like police cars and computer systems, which are items that typically cost more than \$2,500 and last several years.

It should also be noted that the Capital Improvement Program is not the same as the Capital Improvement Fund in the City’s accounting system. The Capital Improvement Fund is one of nine funds in the City’s

accounting system, and the main purpose of this fund is to account for revenue from the half-cent capital improvement sales tax. This sales tax revenue pays for the vast majority of the City’s capital projects, but expenditures and projects can and should be paid for by other sources as well.

Grants have also been key funding sources for capital projects in Glendale. Current projects include federal transportation funds for the resurfacing of E. Essex and N. Sappington Road as well as ARPA funds received for various items. Another revenue source for capital spending is the Park and Stormwater Sales Tax.

Capital Improvement Program Estimated Revenues

Source	FY25	FY26	FY27	FY28	FY29	Total
Sales Tax	515,000	525,000	535,000	555,000	575,000	2,705,000
Transfers	60,000	60,000	95,000	95,000	95,000	405,000
Sale of Surplus Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Grants, Trim	15,000	7,000	7,000	7,000	7,000	43,000
Fire Sales Tax	33,000	34,000	35,000	36,000	37,000	175,000
MSD Reimbursement						0
E. Essex STP Reimbursement	749,600	186,400	138,100	400,000	674,100	2,148,200
Sappington STP Reimbursement	65,600	384,000	388,000			837,600
Sidewalk Reimbursement	3,000	3,000	3,000	3,000	3,000	15,000
ARPA Reimbursement	215,495	0				215,495
Totals	\$ 1,661,695.00	\$ 1,204,400.00	\$ 1,206,100.00	\$ 1,101,000.00	\$ 1,396,100.00	\$ 6,569,295.00

Department	Project/Equipment	Revenue Source	FY25	FY26	FY27	FY28	FY29	Total
Administration	Comp Plan & Zoning Code Update	ARPA	85,000					85,000
Administration	City Hall Fence & Building Maintenance	Capital Improvement Fund						0
Administration	City Clock Tower	Capital Improvement Fund						0
Police	Police Patrol Vehicles	Capital Improvement Fund		46,000	46,500	47,000	47,500	187,000
Police	Bullet Proof Vests	Capital Improvement Fund	1,500	1,500	10,500	1,500	1,500	16,500
Police	Information Technology Contract	Capital Improvement Fund	9,300	9,300	9,300	9,300	9,300	46,500
Police	Covered Car Port	Capital Improvement Fund	30,000					30,000
Police	Body & Mobile Cameras	Capital Improvement Fund	8,400	8,400	8,400			25,200
Police	Flock Security Cameras	Capital Improvement Fund	12,500	12,500	12,500	12,500	12,500	62,500
Fire	NFPA Compliance Equipment	Capital Improvement Fund	16,000	8,000	8,000	8,000	8,000	48,000
Fire	Turn Out Gear	Capital Improvement Fund	5,000	5,000	5,000	65,000	5,000	85,000
Fire	Cardiac Monitor	Capital Improvement Fund			50,000			50,000
Fire	Radios portable	Capital Improvement Fund		115,000				115,000
Fire	Computer & Cradle	Capital Improvement Fund			6,500			6,500
Fire	Thermal Imaging Camera	Capital Improvement Fund	15,000					15,000
Fire	Fire Apparatus	Capital Improvement Fund				1,200,000		1,200,000
Fire	Firehouse Concrete Repair	Capital Improvement Fund	30,000					30,000
Fire	Radios mobile	Capital Improvement Fund	30,000					30,000
Fire	Guard Rail	Capital Improvement Fund	5,000					5,000
Public Works	Novachip	Capital Improvement Fund	87,000	200,000	200,000	200,000	200,000	887,000
Public Works	Streets-Crackseal & Sealcoat	Capital Improvement Fund	87,000	48,000	49,000	50,000	51,000	285,000
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	39,000	40,000	41,000	42,000	43,000	205,000
Public Works	TRIM Grant Program	Capital Improvement Fund		12,000	12,000	12,000	12,000	48,000
Public Works	50/50 Sidewalk Repairs & Improvements	Capital Improvement Fund	6,000	6,000	6,000	6,000	6,000	30,000
Public Works	Pedestrian Safety Devices	Capital Improvement Fund	24,000	25,000				49,000
Public Works	50/50 Tree Planting Program	Capital Improvement Fund	6,000	6,000	6,000	6,000	6,000	30,000
Public Works	PW Roof Replacement	Capital Improvement Fund	45,000					45,000
Public Works	PW HVAC Replacement	Capital Improvement Fund	10,000					10,000
Public Works	2 1/2 Ton Dump Truck	Capital Improvement Fund	43,000					43,000
Public Works	1 1/2 Ton Dump Truck	Capital Improvement Fund	110,000					110,000
Public Works	E. Essex Ave STP Phase 1	Capital Improvement Fund	937,000					937,000
Public Works	E. Essex Ave STP Phase 2	Capital Improvement Fund		233,000	172,600	500,000	842,600	1,748,200
Public Works	N. Sappington STP	Capital Improvement Fund	82,000	480,000	485,000			1,047,000
Public Works	Dwyer Avenue	Capital Improvement Fund	400,000					400,000
Public Works	Skid Steer	Capital Improvement Fund				94,000		94,000
Public Works	Backhoe	Capital Improvement Fund					150,000	150,000
Public Works	Utility Truck	Capital Improvement Fund			70,000			70,000
Public Works	Stormwater Detention Systems	Parks & Storm Water Fund	5,000	5,000	5,000	5,000	5,000	25,000
Public Works	Stormwater Ordinance	MSD OMCI	110,000					110,000
Totals			\$ 2,241,700.00	\$ 1,263,700.00	\$ 1,206,300.00	\$ 2,261,300.00	\$ 1,402,400.00	\$ 8,375,400.00

	Cumulative Prior Years	FY25	FY26	FY27	FY28	FY29
Surplus/(Deficit)		\$ (580,005.00)	\$ (59,300.00)	\$ (200.00)	\$ (1,160,300.00)	\$ (6,300.00)
Fund Balance	\$	1,279,562.00	699,557.00	640,257.00	640,057.00	(526,543.00)

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, janitorial services, 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).