

CITY OF GLENDALE, MISSOURI

**ADOPTED ANNUAL
OPERATING BUDGET**

FISCAL YEAR
JULY 1, 2025 - JUNE 30, 2026



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 in the areas of public safety, infrastructure, health, housing, and community traditions!



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ELECTED OFFICIALS

MAYOR

MICHAEL A. WILCOX

BOARD OF ALDERMEN

LISA CAPSHAW CUSHING	WARD I
ANDREW STEWART	WARD I
AARON NAUMAN	WARD II
GINA FIORDELISI	WARD II
AMY VOLK	WARD III
BERRY LANE	WARD III

CITY STAFF

CITY ADMINISTRATOR

FRANK JOHNSON

TREASURER

STEVE CHAMBERLIN

FINANCE DIRECTOR

DANIEL LAWRENCE



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

June 16, 2025

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 2026. 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 2.0% from \$5,511,500 (original budgeted revenue) for FY 2025 to **\$5,620,700**. The increase in revenue for FY 2026 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 6.0% from \$5,167,300 (original estimated expenditures) in FY 2025 to a total of **\$5,502,900** for FY 2026. The majority of the increase in expenditures for FY 2026 is related to costs in personnel. The proposed General Fund Budget includes a COLA of 6% for full and part-time personnel and a 3% 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 as of today. Details for each department are explained in the General Fund budget narrative. The proposed FY 2026 General Fund Budget is budgeted to result in a surplus of \$117,800.

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 2025 and 2026. Taking advantage of these opportunities will allow the City to maintain the high level of services within a sustainable long-term financial plan.

PROP S FUND

Revenue

Following the passage of Prop S by voters in April 2025, the city of Glendale established a new Prop S fund to record the revenues and expenditures associated with the \$18 million bond issue for street, sidewalk and stormwater improvements. The City received the first **\$9,700,000** tranche of funds, covering the first three years of project, in FY 2025 following a successful bond sale in June. A further **\$300,000** in revenue to the Prop S fund is projected for FY 2026.

Expenditures

Prop S expenditures for FY 2026 are budgeted at **\$4,192,000**. The expenditures are for street and stormwater improvements on Greenview Dr., Glenvista Pl., Alexandra Ave., Hill Dr., Armstrong Dr., Northarm Dr., Southarm Dr., Halycon Dr., Algonquin Estates Rd., and Devon Rd.

CAPITAL IMPROVEMENT FUND

Revenue

A total of **\$1,089,000** in total revenue to the Capital Improvement Fund is projected for FY 2026. The bulk of the revenue will come from the half-cent capital improvement sales tax (\$510,000) and federally funded STP grants (\$464,000).

Expenditures

Capital Improvement Fund expenditures for FY 2026 are budgeted at **\$1,560,200**. The bulk of the Capital Improvement expenditures are for street and stormwater improvements with monies appropriated for Novachip overlay (\$225,500), the N. Sappington preservation project (\$532,000), and the E. Essex reconstruction project (\$107,500). Other expenditures include \$115,000 for radios in the fire department and \$72,700 for IT infrastructure.

The budget document being presented reflects a great deal of work by many people within the City. Department heads, administration staff, and especially Finance Officer Dan Lawrence are to be commended for their efforts in preparing the FY 2026 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

BUDGETING PROCESS

BUDGETING

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

ANNUAL BUDGET

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

- A budget message describing the important features of the budget and major changes from the preceding year.
- Estimated revenues to be received from all sources for the budget year with a comparative statement of actual (or estimated revenues) for the preceding three years, itemized by year, fund, and source.
- Proposed expenditures for each fund, together with a comparative statement of actual or estimated expenditures for the preceding three years, itemized by year, fund, activity, and object.
- The amount required for the payment of interest and principal on any debts to the City.
- A projected five-year capital program.
- 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 has two schools within the city limits with additional access to one in Oakland and another in Webster Groves. The schools located within Glendale are Christ Community Lutheran School and North Glendale Elementary School, both located on North Sappington Road near the City Hall. The school located in Oakland is Kirkwood Early Childhood Center located on North Sappington Road. The school located in Webster Groves is Mary Queen of Peace Roman Catholic School located on West Lockwood Avenue.

RECREATIONAL FACILITIES

Glendale has an agreement with the City of Kirkwood that provides residents with the full use of parks and recreation facilities, programs and classes at resident rates. This agreement is part of a long-standing partnership between the two cities. In 2024, Glendale also entered into an agreement with the City of Webster Groves that provides for resident-rate access at the municipality's fitness center, aquatic center, ice arena and tennis/pickle ball courts.

GOALS, PRIORITIES, & 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. **Communications:** 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** **Communications**

Strategies

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

Milestones

- In the fall of 2024, the Board of Aldermen approved the revised ARB guidelines. The updated guidelines were the culmination of years' worth of effort by staff, elected officials and the members of the ARB, and will provide a solid foundation to guide thoughtful residential development.
- Worked with the Steering Committee for the "Blueprint Glendale" comprehensive plan to revise and refine the accompanying zoning code update.

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

Communications

Strategies

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

Milestones

- Continued to grow the Weekly News Recap email, which has grown to more than 970 subscribers with an average open rate of 64.9 percent, above the industry average of 45 percent.
- Established a quarterly delivery cadence for the revamped print newsletter mailed to every address in the City.
- Onboarded new communications coordinator and increased use of video content on social media.

Performance Indicators

Platform/Tool	FY2024	FY2025	Change
<u>Email Newsletters</u>	17	45	+165%
<u>Facebook</u>			
Posts	233	427	+83%
Followers	2,085	2,322	+11%
Reach	57,200	77,610	+36%
Interactions	3,953	6,102	+54%
<u>Instagram</u>			
Posts	67	170	+154%
Followers	241	394	+63%
Reach	4,360	9,210	+111%
Interactions	--	2,074	--
<u>Videos Published</u>	2	12	+500%
<u>Website Articles</u>	42	38	-10%

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

Infrastructure **Financial Planning** **Communications**

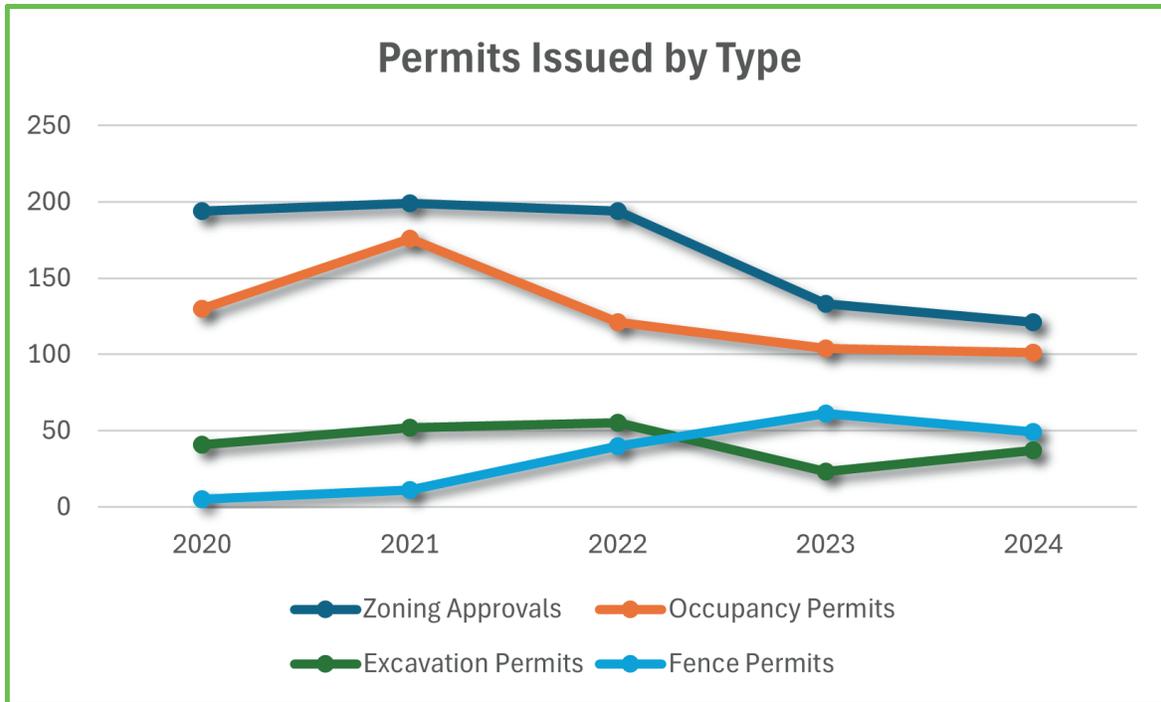
Strategies

1. Hold regular cross-departmental meetings to review police and procedures and discuss potential issues and points of friction.
2. Transition to cloud-based municipal software platform for permits, code enforcement and land management.

Milestones

- Awarded a contract to MyGovernmentOnline for configuration, implementation and training on their cloud-based permitting and code enforcement platform.

Performance Indicators



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

Infrastructure **Financial Planning** **Communications**

Strategies

1. Conservatively budget annual revenue and expense estimates so that a proper fund balance is maintained.
2. Work with Department Heads regarding the 5-year CIP (Capital Improvement Plan) to ensure the capital needs of each department are met and that proper funding is available.
3. 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 \$260,000 in the City's general operating fund for FY2025 and a general fund balance of more than \$3.2 million.
- Awarded Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY2025 Budget.

FIRE DEPARTMENT

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

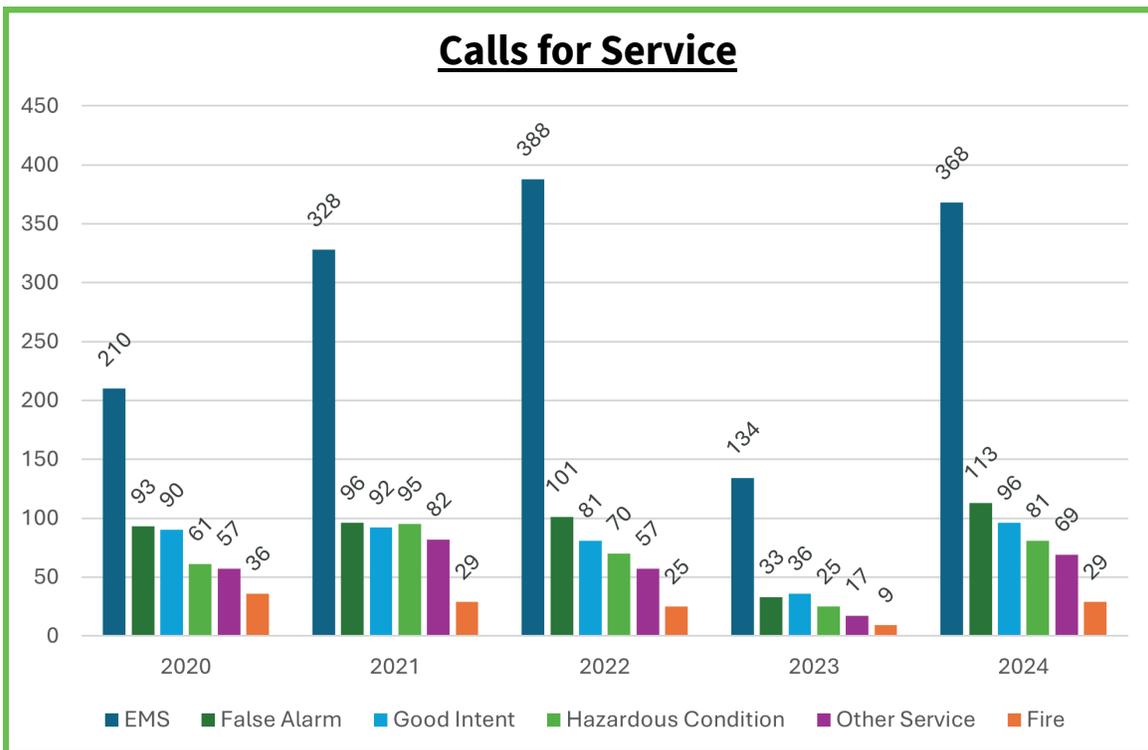
Infrastructure **Staffing**

Strategies

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

Performance Indicators

<u>NFPA Metric</u>	<u>NFPA Standard</u>	<u>Glendale FD</u>
Alarm Processing Time	64 seconds	48.10 seconds
Turnout Time (EMS)	60 seconds	56.04 seconds
Turnout Time (Fire)	80 seconds	54.77 seconds
Travel Time (First Arriving)	240 seconds	214 seconds
Travel Time (All Unit Response)	610 seconds	289 seconds



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

Financial Planning

Communications

Strategies

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

Milestones

- On Dec. 30, 2024, the City of Glendale received a Class 2 ranking under the Fire Suppression Rating Schedule from ISO.

POLICE DEPARTMENT

Goal: Maintain high levels of service delivery.

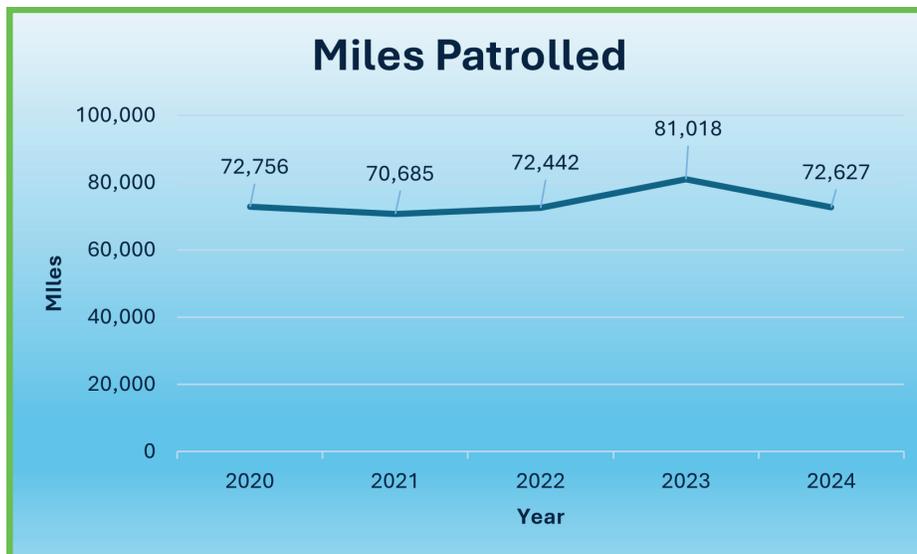
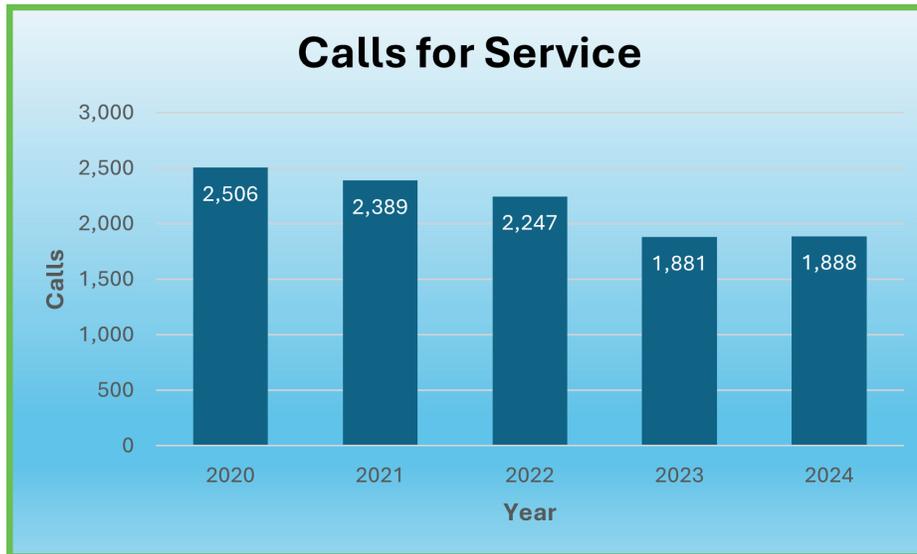
Staffing

Communications

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.

Performance Indicators



Goal: Achieve police accreditation.

Infrastructure **Financial Planning** **Staffing** **Communications**

Strategies

1. 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.
2. Continue annual review of all policies and procedures. Continue to provide annual proof of policies and procedures compliance.
3. Provide police accreditation training to staff.

Goal: Provide quality training opportunities to police employees and staff.

Staffing **Communications**

Strategies

1. 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: Provide quality training opportunities to police employees and staff.

Infrastructure **Financial Planning**

Strategies

1. 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.
2. 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

1. Continue to recruit, hire, and retain the approved staffing levels within the department to ensure we can provide the best level of service possible.
2. Maintain staffing for part-time code enforcement officer due to high demand and ensure effective management of property maintenance issues.

Milestones

- Successfully filled open code enforcement officer position following staff resignation.

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

Infrastructure

Financial Planning

Strategies

1. Maintain License Plate Recognition (LPR) Pole cameras to help identify wanted vehicles, stolen vehicles and suspects who may be breaking into cars, stealing cars, and/or committing other street crimes. These cameras take photographic and video images of vehicles and run them through the police criminal database system (REJIS). The City will consider purchasing additional cameras as may be deemed necessary.
2. Research and purchase new desktop computers and laptop/mobile computers to replace the aging computers currently in service within the police department.

Milestones

- Purchased and installed additional LPR Pole Cameras at several key City intersections.

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

Infrastructure

Financial Planning

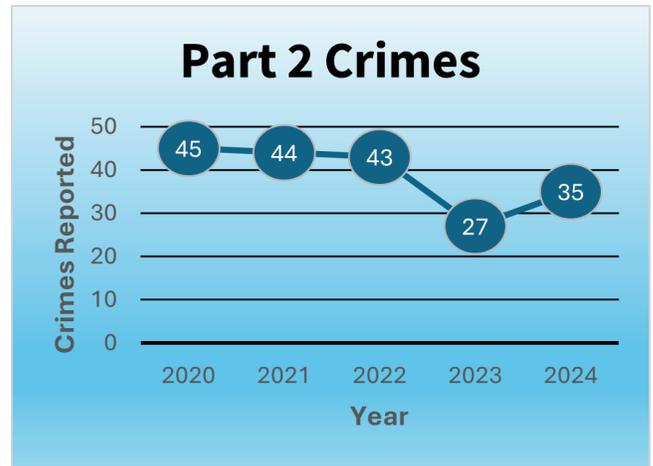
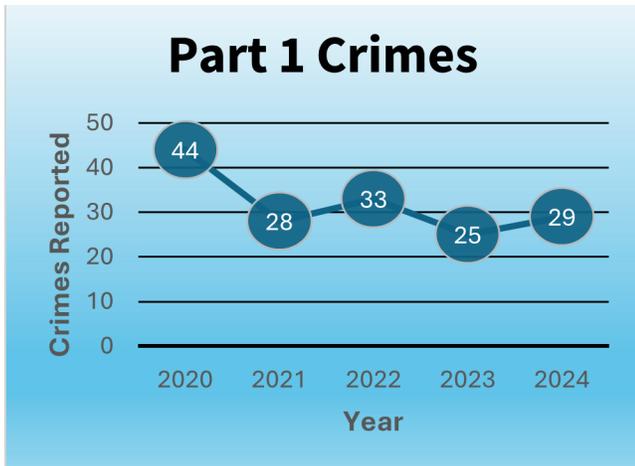
Staffing

Communications

Strategies

1. 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
2. Leverage hot spot policing by providing extra, frequent and heavy patrols in areas where crimes have recently been committed or occur regularly.

Performance Indicators



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

1. 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
2. Regularly contract for street reconstruction and repair, using either City funds or by applying for federal reimbursement through the Surface Transportation Program (STP).

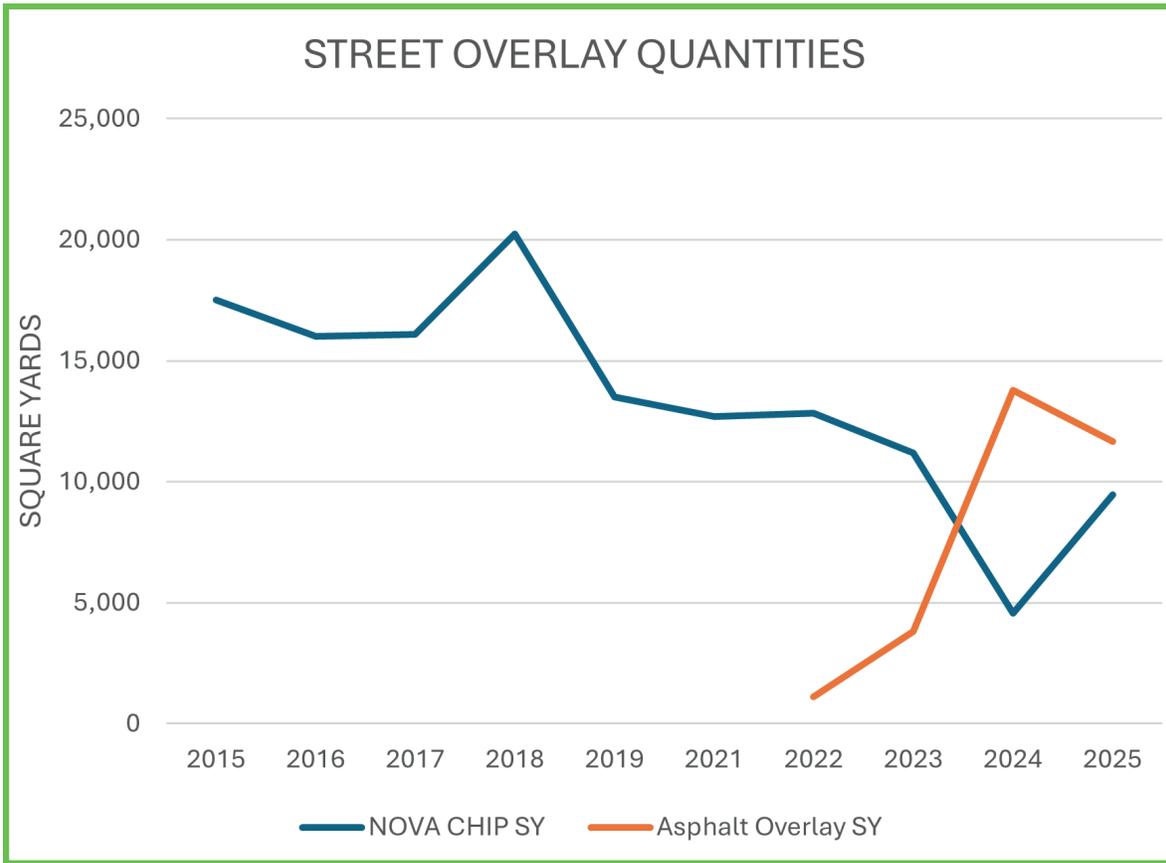
Milestones

- Completed Phase 1 of the E. Essex Ave reconstruction project. In 2025, E. Essex Ave was reconstructed using federal aid through the Surface Transportation Program (STP) between N. Sappington Rd. in Glendale, to Dickson St. in Kirkwood. This project included construction of 4,564 linear feet of concrete curbing, paving of 12,202 square yards of pavement, construction of 756 square feet of modular block walls, pouring of 905 square yards of concrete sidewalk, and pouring of 94 square yards of ADA sidewalk ramps.
- By way of public vote, successfully passed an \$18.18 million streets bond (Prop S) for the reconstruction of 33 street sections, repair and reconstruction of all sidewalks and ADA ramps throughout the city, introduction of two new sidewalks within the Glendale Elementary School Zone, and construction of three stormwater improvement projects. This work is slated for construction during the summer months between 2026 – 2030.

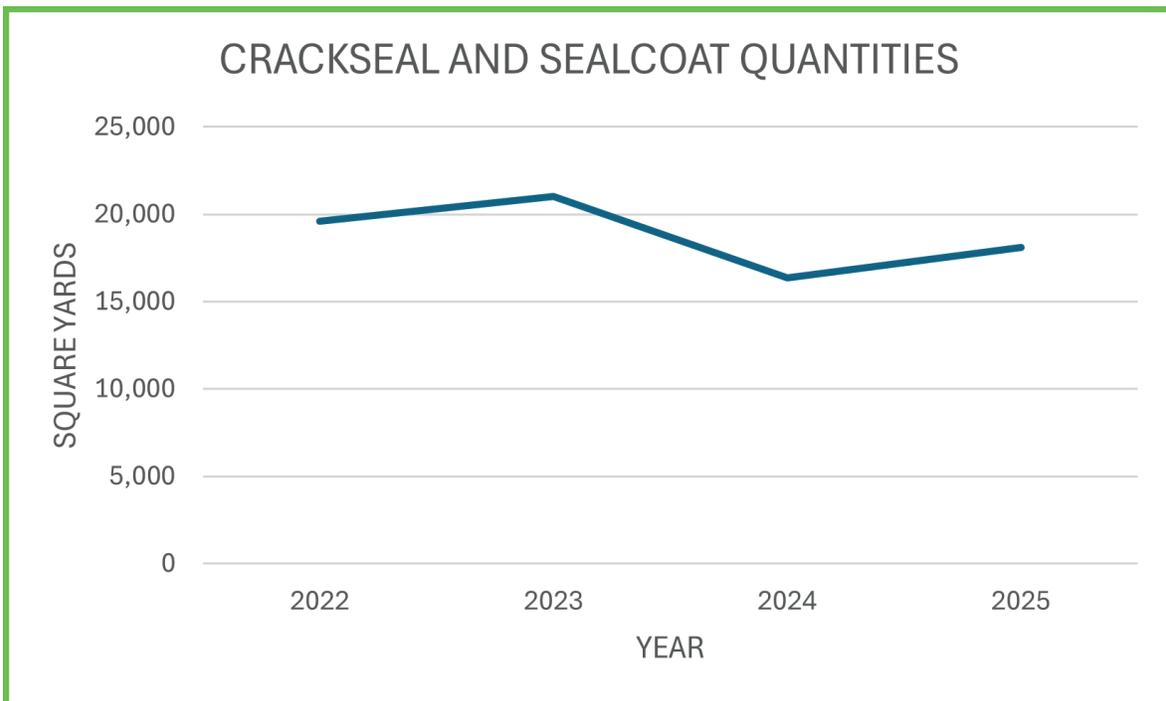
Performance Indicators

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 City will conduct its final Nova Chip overlay in 2025 and then transition to the comprehensive five-year project schedule funded by Prop S.

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

1. Identify areas of the city with poor stormwater drainage conditions.
2. Develop management strategies for stormwater runoff from private property.
3. Include construction of stormwater improvement projects in the city's 5-year CIP.

Milestones

- 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.
- Included 3 stormwater improvement projects in the Proposition S work list. The first project is scheduled for construction in 2026.

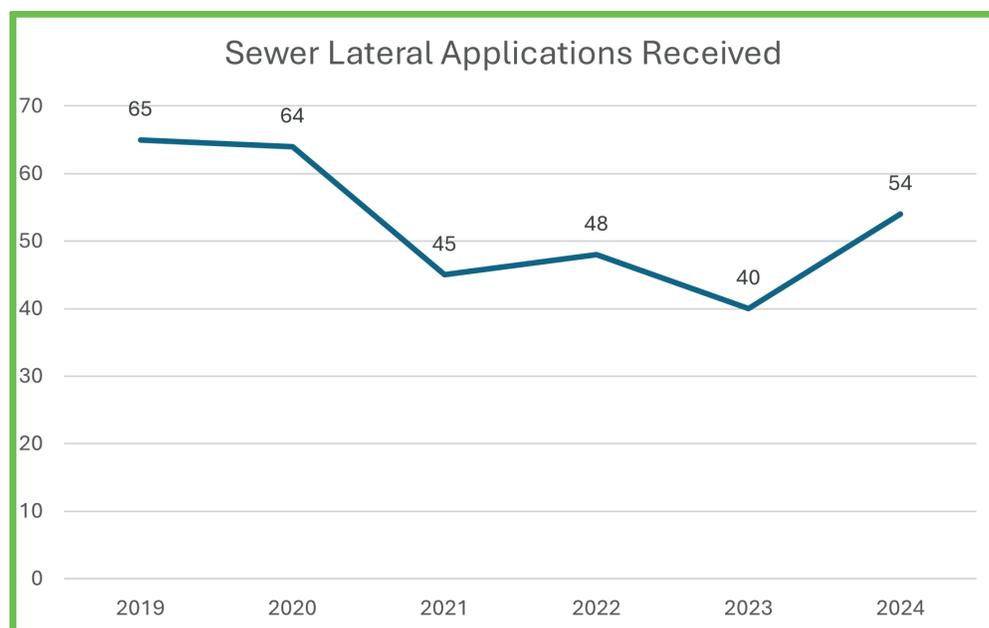
Goal: To ensure safe and sanitary conditions of residential properties through the efficient operation of our sewer lateral program.

Infrastructure Financial Planning Communications

Strategies

1. 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 Indicator



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

Infrastructure

Strategies

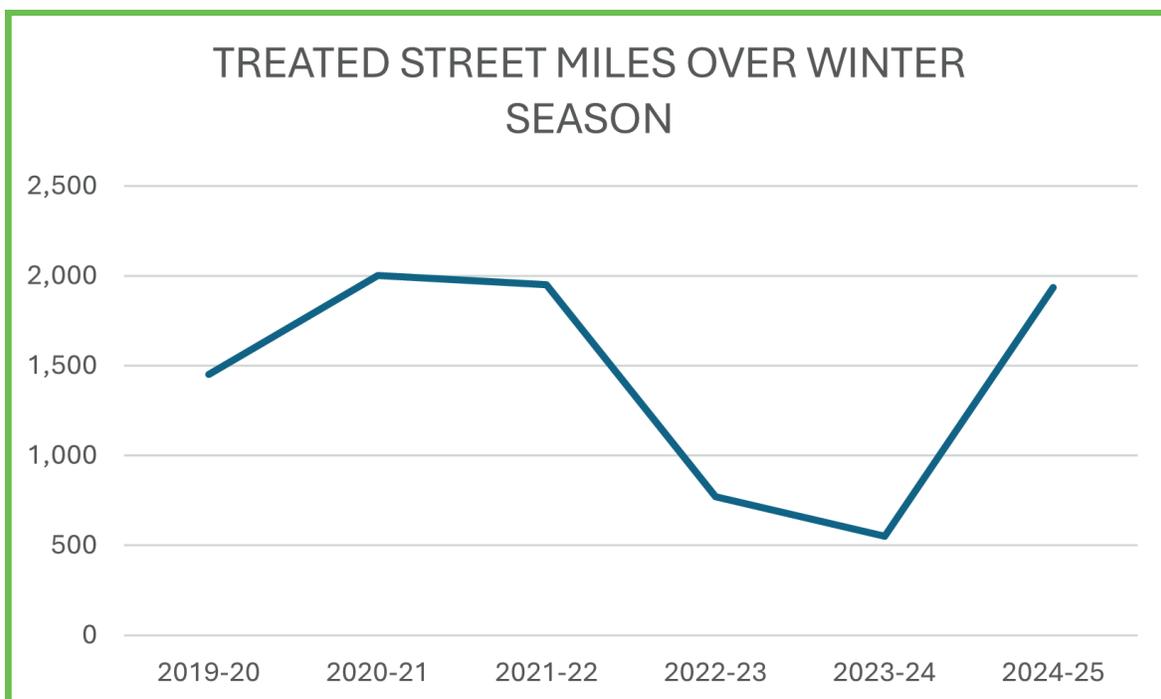
1. Maintain fleet of snowplow and salt loading and application equipment in good working order to ensure reliability.
2. Purchase of road salt from the City of Chesterfield Salt Co-op which provides the lowest cost for bulk salt purchase and delivery.
3. Continue updating mapping system that divides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

Milestones

- In 2025, the city hired 2 new Public Works employees. Increasing the staffing level puts less burden on other employees which decreases driver fatigue, thus increasing drivers safety.

Performance Indicator

The graph below indicates the actual number of miles of streets where snow and ice removal operations occurred.



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

1. Continue to remove City trees identified as hazards, deadwood where appropriate, and replace trees to replenish the urban forest.
2. Work closely with residents when suspected issues are identified and respond quickly when a hazardous tree is confirmed.
3. 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 per applicant and budgeted at \$6,000 annually. To date, we have received six applications.

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

1. Maintain a 50/50 Sidewalk Repair Program where residents can request funding from the city to pay half the cost of sidewalk repairs or replacement to the public sidewalk that abuts their property. This program is budgeted at \$6,000 annually.

DEPARTMENTS

The City of Glendale currently has 32 full-time employees, four part-time employees, and two seasonal workers spread out across various departments including Administration, Fire, Police, Court and Public Works.

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 DEPARTMENT

The Glendale Police Department is a full-service law enforcement agency. It is committed to the principles of community policing and to providing high-quality public safety service to the approximately 6,200 residents and business people of Glendale. Chief of Police Jeffrey Beaton commands the Glendale Police Department. 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 are primarily responsible for records, administrative duties, and assisting the Municipal Prosecuting Attorney.

PUBLIC WORKS

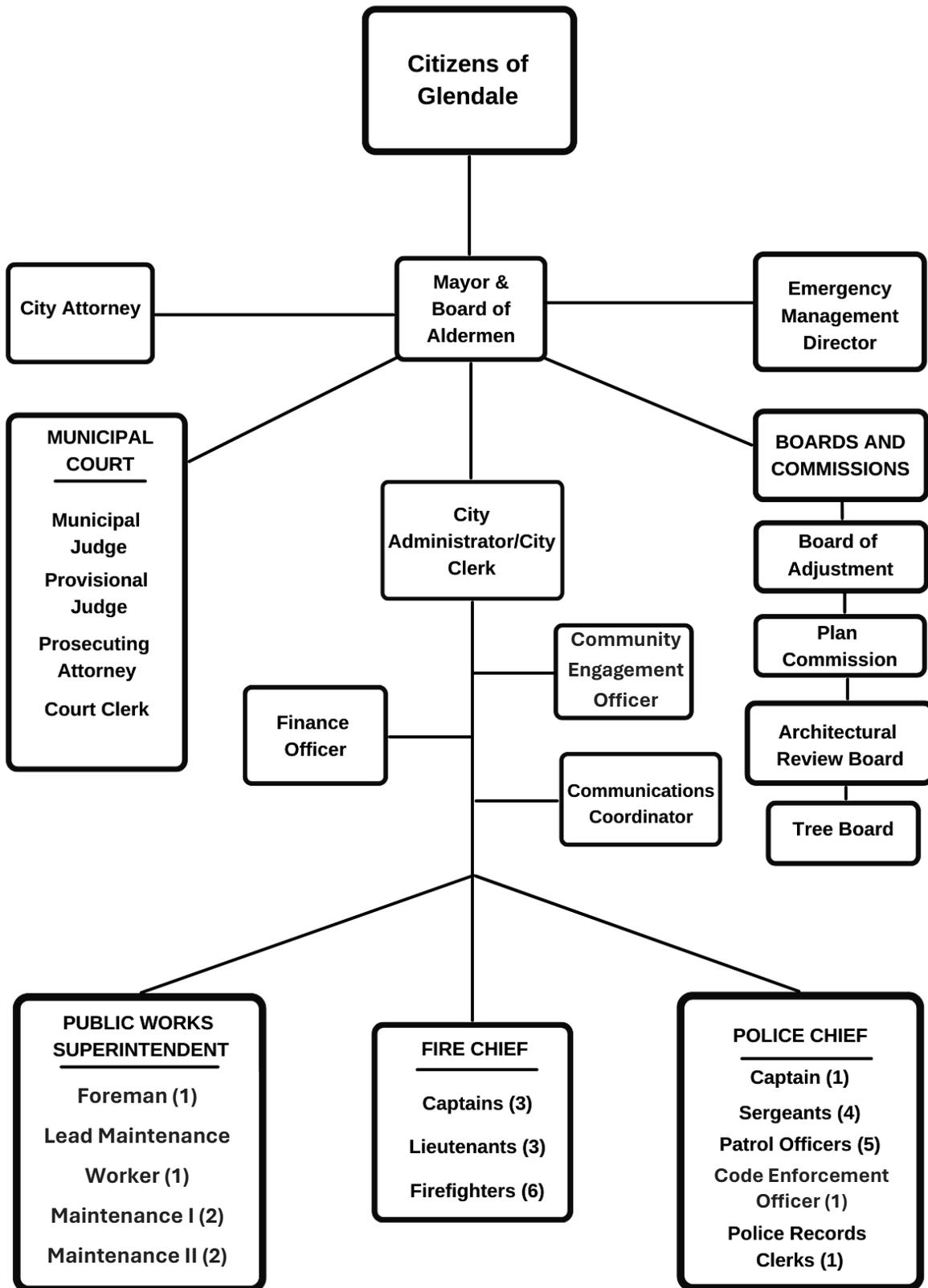
The Public Works Department is responsible for the construction, maintenance, and repair of the City's infrastructure systems, including stormwater, streets, sidewalks, and signage. Construction and repair responsibilities are scheduled at specific times throughout the year, while maintenance responsibilities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

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

DEPARTMENTS

ORGANIZATIONAL CHART



MANPOWER AUTHORIZATION

Department/Position	2022-23	2023-24	2024-25	2025-26	2025-26
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
Community Engagement Officer	0.5	0.5	0.5	1.0	1.0
Comm. Coord./Admin. Assistant*	0.5	0.5	0.5	0.5	0.5
Court Clerk	1.0	1.0	1.0	1.0	1.0
Total Administration	4.0	4.0	4.0	4.5	4.5
POLICE					
Chief	1.0	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0	1.0
Sergeant	4.0	4.0	4.0	4.0	4.0
Patrol Officer	5.0	5.0	5.0	5.0	5.0
Police Records Clerk	0.5	0.5	0.5	0.5	0.5
Code Enforcement Officer	0.0	0.5	0.5	0.5	0.5
Total Police	11.5	12.0	12.0	12.0	12.0
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					
Superintendent	1.0	1.0	1.0	1.0	1.0
Foreman	0.0	0.0	0.0	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	0.0	0.0
Maintenance I	1.0	1.0	2.0	2.0	2.0
Maintenance II (PT)	1.5	1.5	1.0	0.5	1.0
Total Public Works	5.5	5.5	6.0	5.5	6.0
TOTAL ALL DEPARTMENTS					
	33.0	33.5	34.0	34.0	32.0 FT/2.5 PT
NET CHANGE					
	0.0	0.5	0.5	0.0	36 TOTAL

*Part-Time Communication Coord./Office Asst. 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:

1. To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. To enhance the Board of Aldermen's policy-making ability by providing accurate information on program and operating costs.
3. To assist the sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
4. To provide sound principles to guide the important decisions of the Board of Aldermen and of management which have significant fiscal impact.
5. To set forth operational principles, which minimize the cost and financial risk of government consistent with the services, desired by the public.
6. 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.
7. To provide and maintain essential public facilities and infrastructure.
8. To protect and enhance the City's credit rating.
9. To insure the legal use of all City funds through efficient systems of financial security and internal control.

I. 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 insure 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 (100%) of all idle cash will be continuously invested.

II. 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 nonsalary 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.

III. CAPITAL IMPROVEMENT POLICY

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

IV. 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 on a monthly basis, 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.

V. 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.

VI. 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.

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

GUIDELINES

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

BASIS OF BUDGETING

The budget is prepared using the accrual basis of accounting for all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. The annual audit performed by an outside accounting firm will also use the accrual method of accounting. Monthly financial statements (Treasurer's Reports) will be using a modified accrual basis which allows for timely reporting. The only difference is that revenues are reported as received when using the modified accrual method.

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	228,146,551	25,778,136	—	253,924,687
2025*	to be determined		—	

*Reassessment Years

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

PROPERTY TAX RATES

Year	General Rate	Debt Serv.	Pension	Total
1960	0.54	—	—	0.54
1961	0.54	—	—	0.54
1962	0.53	—	—	0.53
1963	0.52	—	—	0.52
1964	0.50	—	—	0.50
1965	0.50	—	—	0.50
1966	0.54	—	—	0.54
1967	0.52	—	0.04	0.56
1968	0.54	—	0.04	0.58
1969	0.56	—	0.04	0.60
1970	0.56	—	0.04	0.60
1971	0.56	—	0.04	0.63
1972	0.48	—	0.07	0.55
1973	0.48	—	0.10	0.58
1974	0.48	—	0.10	0.58
1975	0.48	—	0.10	0.58
1976	0.48	—	0.10	0.58
1977	0.48	—	0.10	0.58
1978	0.48	—	0.15	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	—	0.20	0.68
1985	0.24	—	0.10	0.34
1986	0.24	—	0.10	0.34
1987	0.203	—	0.084	0.287
1988	0.203	—	0.084	0.287
1989	0.20	—	0.087	0.287
1990	0.20	—	0.09	0.29
1991	0.20	—	0.09	0.29
1992				
<i>Voter-Approved Increase</i>	0.60	—	0.29	0.89
1993	0.60	—	0.09	0.69
1994	0.60	—	0.09	0.69
1995	0.58	—	0.09	0.67

PROPERTY TAX RATES

Year	General Rate	Debt Serv.	Pension	Total
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	0.4940	–	0.0956	0.5896
2004	0.516	–	0.100	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	0.300	0.078	0.781
2019	0.359	0.262	0.069	0.690
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	0.210	0.780
2024	0.326	0.246	0.217	0.789
2025	<i>to be determined</i>			

Voluntarily Reduced

Blended Rates

FUND DESCRIPTION AND STRUCTURE

MAJOR GOVERNMENTAL FUNDS

General Fund: The main operating fund of the City of Glendale. The fund supports day-to-day activities of Administration, Court, Police, Fire, and Public Works. The fund is supported by a variety of sales, property, and utility taxes as well as other fees and various charges.

Capital Improvement Fund: The fund accounts for large one-time purchases over \$2,500 that are generally physical in nature and have a benefit of several years. Most of the purchases are for street or building improvements or equipment and vehicle purchases. The fund is supported by a designated Sales Tax as well as street improvement grants.

Prop S Fund: This fund accounts for the loan proceeds from the bond issue as well as the corresponding expenditures to improve designated streets, sidewalks, and stormwater issues. The improvements are expected to take five years to complete and expend approximately \$18 million dollars.

NONMAJOR GOVERNMENTAL FUNDS

Sewer Lateral Fund: The fund pays for qualified sewer lateral repairs up to \$3,000 for Glendale residents who have applied for repair assistance. The fund is supported by a \$50 annual fee to all Glendale residents.

Pension Fund: The fund accounts for pension expenses of current employees as well as the unfunded balance of retirees. The fund is supported by a designated property tax.

Prop P Fund: The fund is a pass-through process that records revenue from the Prop P Sales tax which is then transferred to the General Fund.

Parks & Stormwater Fund: The fund records revenue from the Parks & Stormwater tax which is used to fund aquatic and park opportunities for residents. Remaining funds are transferred to the Capital Improvement Fund to assist with stormwater expenditures.

Debt Services Fund: This fund records the designated property tax revenue which is then used to pay the bond expenditures for the Municipal Complex improvements and Prop S street improvements.

NONMAJOR PROPRIETARY FUNDS

Sanitation Fund: The fund accounts for the quarterly trash bill sent to all residents. Most of the revenue is then used to pay the contracted trash service.

BUDGET OVERVIEW

CITYWIDE BUDGET – ALL FUNDS

EST. BEGINNING BALANCE
\$6,095,296

REVENUE
\$20,472,200

EXPENDITURES
\$14,352,854

ENDING BALANCE
\$12,214,642

The City of Glendale maintains nine fund types. The FY2025-26 Citywide Budget is:

General Fund: The City’s primary fund; supports most City Staff and key City services such as Administration, Police, Fire, and Public Works.

Sewer Lateral Fund: Used for collecting sewer lateral fees from residents and then repairing broken sewer lateral lines at resident homes.

Sanitation Fund: Used for collecting sanitation charges from residents and then paying subcontracted trash hauler.

Pension Fund: Accounts for collection of property taxes whereas funds are used for pension expenses.

Prop P Fund: Accounts for Prop S sales tax which is transferred to General Fund.

Parks & Stormwater Fund: Used for collection of sales tax which pays for recreation and stormwater expenditures.

Capital Improvement Fund: Accounts for Capital Projects from the City’s Capital Improvement Program (CIP).

Debt Service Fund: Accounts for collection of property taxes and repayment of construction debt.

Prop S Fund: Accounts for bond proceeds and street repair expenditures.

DEPARTMENT-FUND RELATIONSHIP

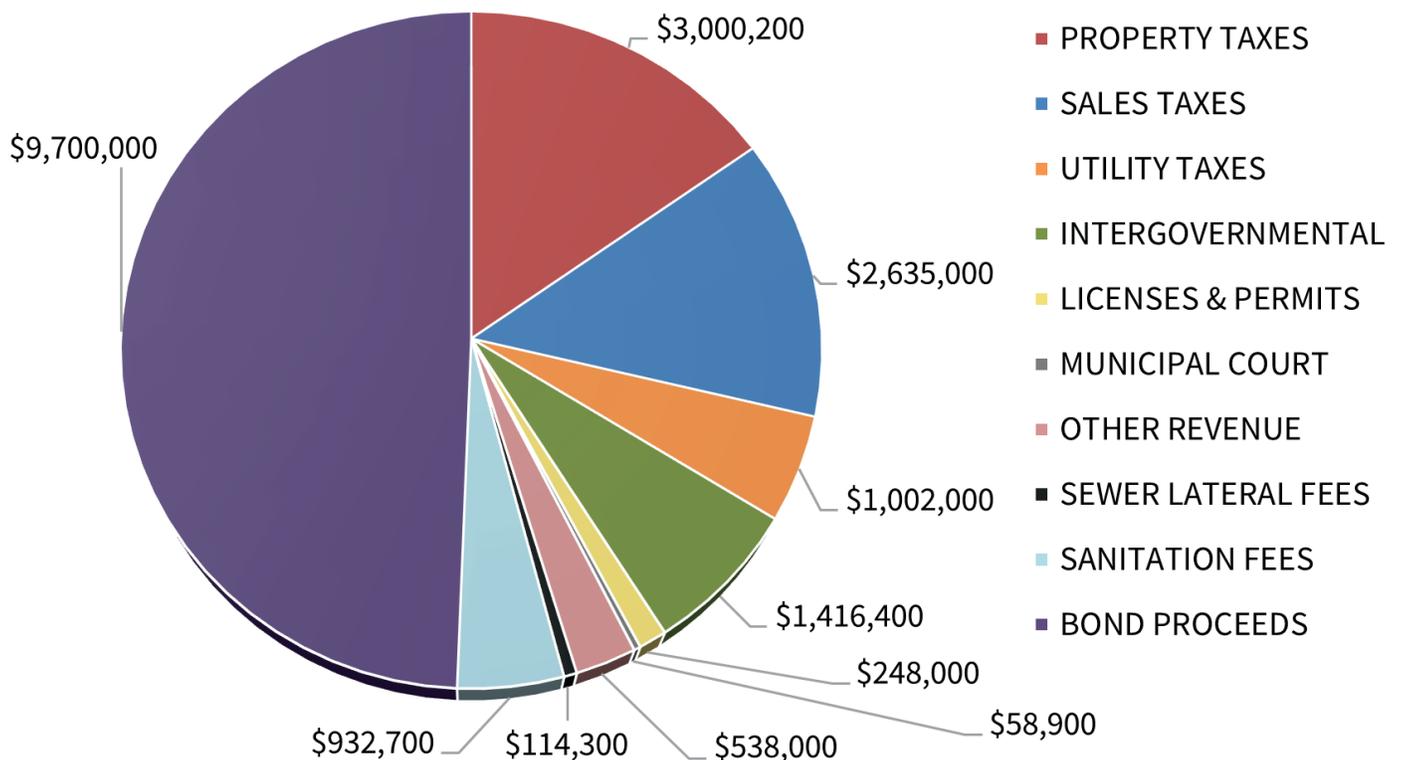
Department	MAJOR FUNDS			NONMAJOR FUNDS					
	General Fund	Capital Imp. Fund	Prop S Fund	Sewer Lateral Fund	Sanitation Fund	Pension Fund	Prop P Fund	Parks and Stormwater Fund	Debt Services Fund
Administration	X	X	X	X	X	X	X	X	X
Court	X								
Police	X	X							
Fire	X	X							
Public Works	X	X	X	X				X	

REVENUE SOURCES BUDGET YEAR 2025/26

The City of Glendale generally receives most of its revenue from various sales, property, and utility taxes. Other revenue sources include intergovernmental, licenses and permit fees, court fines, and sanitation, as well as other miscellaneous revenues. The 25-26 budget year is rather unusual due to the one-time bond proceeds that will be used to repair and improve select streets and sidewalks in the City of Glendale.

Many revenue estimates are based on some sort of trend analysis. The best example of this would be the various sales and property taxes. But other revenue sources are estimated based on the particulars of each line item. For example, investment income is budgeted to decrease from the estimated FY 24-25 figure of \$238,000 to \$185,000 for FY 25-26 due to expectations of lower interest rates from the Federal Reserve. Utility tax estimates are often adjusted if a known rate case has been passed, and STP grant revenue to the Capital Fund is estimated based on the percentage of the project that will be reimbursed by the grant.

CONSOLIDATED FUNDS 2025-26



CONSOLIDATED FUNDS BUDGET SCHEDULE 2025/26

	General Fund	Sewer Lateral Fund	Sanitation Fund	Pension Fund	Prop P Fund	Parks and Stormwater Fund	Capital Imp. Fund	Debt Services Fund	Prop S Fund	TOTALS
BEGINNING BALANCE JULY 1, 2025	3,215,665	117,546	151,482	521,841	338,855	71,692	1,252,043	426,172	0	6,095,296
REVENUE										
PROPERTY TAXES	859,700	0	0	580,300	0	0	0	1,560,200	0	3,000,200
SALES TAXES	1,513,000	0	0	0	400,000	175,000	547,000	0	0	2,635,000
UTILITY TAXES	1,002,000	0	0	0	0	0	0	0	0	1,002,000
INTERGOVERNMENTAL	952,400	0	0	0	0	0	471,000	0	0	1,423,400
LICENSES & PERMITS	248,000	0	0	0	0	0	0	0	0	248,000
MUNICIPAL COURT	58,900	0	0	0	0	0	0	0	0	58,900
OTHER REVENUE	220,000	0	0	0	0	0	11,000	0	300,000	531,000
SEWER LATERAL FEES	0	114,300	0	0	0	0	0	0	0	114,300
SANITATION FEES	0	0	932,700	0	0	0	0	0	0	932,700
BOND PROCEEDS	0	0	0	0	0	0	0	0	9,700,000	9,700,000
TOTAL FUND REVENUE	\$4,854,000	\$114,300	\$932,700	\$580,300	\$400,000	\$175,000	\$1,029,000	\$1,560,200	\$10,000,000	\$19,645,500
INTERFUND TRANSFER IN	\$766,700	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$826,700
TOTAL AVAILABLE	\$8,836,365	\$231,846	\$1,084,182	\$1,102,141	\$738,855	\$246,692	\$2,341,043	\$1,986,372	\$10,000,000	\$26,567,496
EXPENDITURES										
PERSONNEL	4,280,700	0	15,600	0	0	0	0	0	0	4,296,300
CONTRACTUAL & COMMODITIES	905,000	0	0	0	0	134,600	0	3,600	0	1,043,200
OTHER	317,200	0	0	0	0	0	0	0	0	317,200
SEWER LATERAL EXPENDITURES	0	85,000	0	0	0	0	0	0	0	85,000
SANITATION EXPENSES	0	0	901,300	0	0	0	0	0	0	901,300
PENSION EXPENSE LEGACY	0	0	0	237,454	0	0	0	0	0	237,454
CAPITAL	0	0	0	0	0	0	1,560,200	0	4,192,000	5,752,200
DEBT SERVICE	0	0	0	0	0	0	0	893,500	0	893,500
TOTAL FUND EXPENDITURES	\$5,502,900	\$85,000	\$916,900	\$237,454	\$0	\$134,600	\$1,560,200	\$897,100	\$4,192,000	\$13,526,154
INTERFUND TRANSFER OUT	\$0	\$25,000	\$0	\$341,700	\$400,000	\$60,000	\$0	\$0	\$0	\$826,700
TOTAL DISBURSEMENTS	\$5,502,900	\$110,000	\$916,900	\$579,154	\$400,000	\$194,600	\$1,560,200	\$897,100	\$4,192,000	\$14,352,854
ENDING FUND BALANCE JUNE 30, 2026	\$3,333,465	\$121,846	\$167,282	\$522,987	\$338,855	\$52,092	\$780,843	\$1,089,272	\$5,808,000	\$12,214,642

CONSOLIDATED FUNDS

	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE					
PROPERTY TAXES	1,904,195	1,989,53	1,969,600	2,017,100	3,000,200
SALES TAXES	2,485,555	2,648,10	2,647,000	2,629,200	2,635,000
UTILITY TAXES	1,105,110	938,052	987,000	992,000	1,002,000
INTERGOVERNMENTAL	1,356,251	1,744,43	1,933,800	1,957,417	1,416,400
LICENSES & PERMITS	299,865	277,063	284,700	247,700	248,000
MUNICIPAL COURT	48,600	56,263	56,600	56,900	58,900
OTHER REVENUE	218,855	319,207	228,000	276,862	538,000
SEWER LATERAL FEES	114,876	114,169	114,800	114,300	114,300
SANITATION FEES	635,833	659,136	754,400	790,200	932,700
BOND PROCEEDS	0	0	0	0	9,700,000
TOTAL FUND REVENUE	\$8,169,140	\$8,745,959	\$8,975,900	\$9,081,679	\$19,645,500
EXPENDITURES					
PERSONNEL	3,590,238	3,672,40	4,016,200	3,893,500	4,296,300
CONTRACTUAL & COMMODITIES	789,049	874,320	976,100	990,400	1,039,600
OTHER	243,184	288,210	286,600	302,300	317,200
SEWER LATERAL EXPENDITURES	92,346	79,110	85,000	75,000	85,000
SANITATION EXPENSES	610,587	631,323	717,600	760,300	901,300
PENSION EXPENSE LEGACY	237,454	237,454	237,454	237,454	237,454
CAPITAL	1,038,078	1,913,73	2,241,700	1,933,800	5,752,200
DEBT SERVICE	531,800	531,300	530,500	530,500	897,100
TOTAL FUND EXPENDITURES	\$7,132,736	\$8,227,856	\$9,091,154	\$8,723,254	\$13,526,154
SURPLUS (DEFICIT)	\$1,036,404	\$518,103	(\$115,254)	\$358,425	\$6,119,346
ENDING FUND BALANCE	\$5,218,768	\$5,736,871	\$5,621,617	\$6,095,296	\$12,214,642

Note: Interfund transfers are not included in the schedule above.

FY2025/26 ALL FUNDS SUMMARY

Funds	Revenues	Expenditures	Surplus/ (Deficit)	Est. Fund Balance 7/1/2025	Est. Fund Balance 6/30/2026
GENERAL	5,620,700	5,502,900	117,800	3,215,665	3,333,465
SEWER LATERAL	114,300	110,000	4,300	117,546	121,846
SANITATION ENT.	932,700	916,900	15,800	151,482	167,282
PENSION	580,300	579,154	1,146	521,841	522,987
PROP P	400,000	400,000	0	338,855	338,855
PARKS & STORMWATER	175,000	194,600	(19,600)	71,692	52,092
CAPITAL IMPROVEMENT	1,089,000	1,560,200	(471,200)	1,252,043	780,843
DEBT SERVICES	1,560,200	897,100	663,100	426,172	1,089,272
PROP S	10,000,000	4,192,000	5,808,000	0	5,808,000
TOTAL ALL FUNDS	\$20,472,200	\$14,352,854	\$6,119,346	\$6,095,296	\$12,214,642

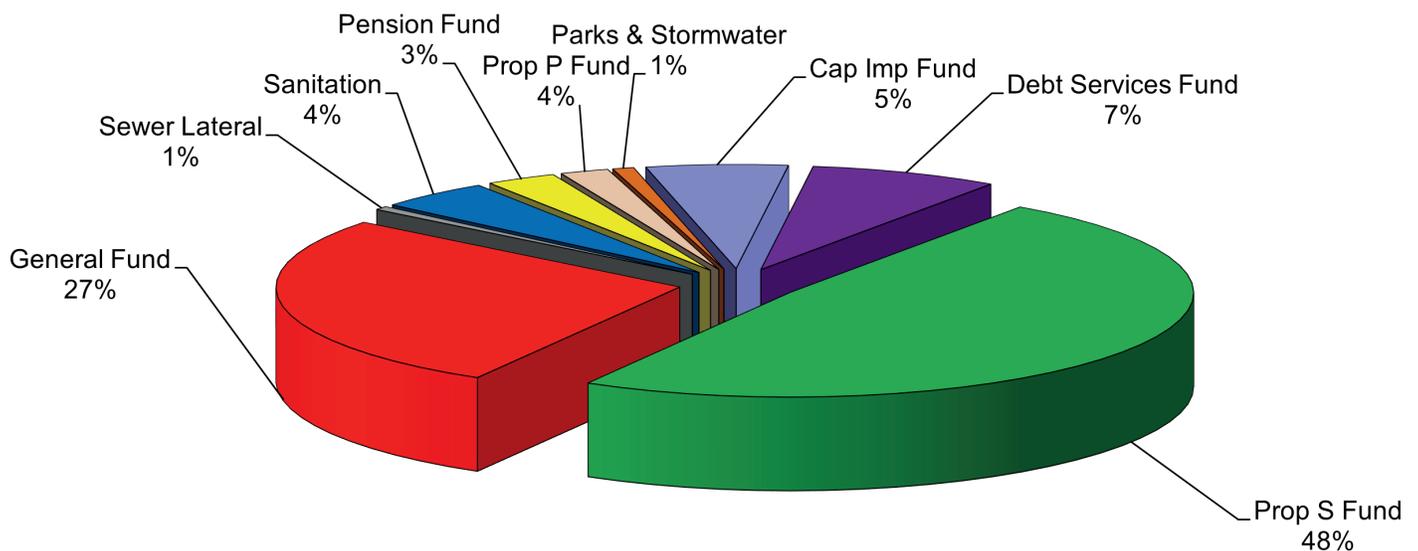
The Parks & Stormwater Fund will budget a deficit for FY 25-26 due to an extra year of aquatic maintenance payments to the City of Kirkwood.

The Capital Improvement Fund will budget a current year deficit due to extensive street repairs not fully reimbursed by grant funds.

The Debt Services Fund will budget a large surplus for FY 25-26 as it ramps up for future debt payments.

The Prop S Fund will budget a large surplus for FY 25-26 due to bond proceed receipts.

REVENUE FOR ALL FUNDS FOR FY2025/26



GENERAL FUND SUMMARY

Revenue to the General Fund Budget for the 2025-2026 Fiscal Year is expected to increase to \$5,620,700, a 1.6% increase from FY 2025 estimated revenue of \$5,529,700 and a 2.0% or \$109,200 increase from the original FY 2025 budget. The slight increase in revenue for FY 2025-26 from the FY 2024-25 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 the transfer from the Pension Fund. Total expenditures in the General Fund Budget will increase 6.5% from the original FY 2025 Budget of \$5,167,300 to \$5,502,900, 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 \$3.2 million.

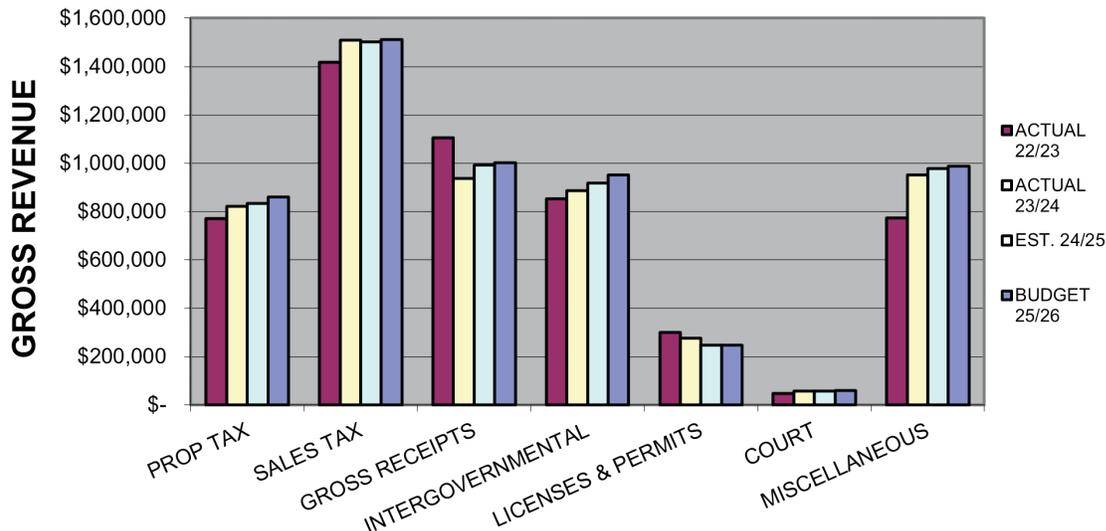
GENERAL FUND REVIEW

The FY 2025-2026 revenue sources, as a percentage of the General Fund Budget, are broken down as follows:

SOURCES OF REVENUE AS A PERCENT OF TOTAL

REVENUE SOURCE:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 EST.	2025-2026 BUDGET
Property Taxes	14.65%	15.12 %	15.09%	15.30%
Sales Tax	26.89%	27.74 %	27.15%	26.92%
Utility Taxes	20.97%	17.25 %	17.94%	17.83%
Fire Contract	5.27%	5.36%	5.45%	5.5 1%
Intergovt. Revenue	10.92%	10.91 %	11.18%	11.43%
Licenses & Permits	5.68%	5.09%	4.48%	4.4 1%
Municipal Court	0.92%	1.03%	1.02%	1.0 4%
Misc. Revenue	14.70%	17.50 %	17.69%	17.56%
Total Revenue <i>(in thousands)</i>	\$5,272	\$5,440	\$5,530	\$5,621

SOURCES OF REVENUE FOR THE GENERAL FUND



PROPERTY TAXES (\$859,700)

Projected property tax revenue is based on an estimated assessed valuation in 2025 of \$298,818,137. As 2025 is a reassessment year, we are anticipating that property tax revenue will grow about 3.03% from this year's revised/estimated General Fund budget figure of \$834,400 to \$859,700 for FY 2025-26. The increase in property tax revenue will come from a larger tax base due to home additions and renovations.

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

SALES TAXES AND LOCAL OPTION USE TAX (\$1,513,000)

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) in the County, receives on a per capita basis. Also included in this category is the 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 \$1,150,000 and \$1,155,000 respectively for FY 25 and 26 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 2025 and 2026 of \$295,000 and \$300,000. 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 has 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 \$56,200 and \$58,000 for FY 2025 and 2026 respectively.

UTILITY TAXES (\$1,002,000)

Gross Receipts Utility Taxes in total are expected to increase from an actual figure of \$938,052 for FY 2024 to estimated figures of \$992,000 and \$1,002,000 for FY 2025 and 2026 respectively. Due to an accounting system error by Spire the estimated revenue figure for FY 2025 includes \$31,584 paid by Spire in September of 2024 that should have been paid the previous FY. Phone revenues have been declining for several years as they dropped from \$263,812 for FY 2014 to \$90,018 for FY 2024. The estimated figure for FY 2025 is \$75,000 with a budgeted amount of \$72,000 for FY 2026. The major issue is that the phone companies are not required to remit monies to the municipalities for the data portion of cell phone bills.

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. Ameen is also requesting a 15.77% increase that will go into affect July 1, 2025 but the final rate has not been determined by the Public Service Commission as of this writing. The gross receipts tax-gas is estimated to increase from an actual figure of \$254,852 for FY 2024 to estimated figures of \$305,000 and \$300,000 respectively for FY 2025 and 2026. Ameren Missouri revenues to the City are budgeted to increase from an actual figure of \$407,533 for FY 2024 to estimated figures of \$412,000 and \$425,000 for FY 2025 and 2026.

INTERGOVERNMENTAL REVENUE (\$952,400)

Revenue from the Warson Woods Fire Agreement will only increase approximately 3% from the 2024-2025 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 \$25,659.71 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 \$310,000.

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 Parsons signed into law in 2021 that the Motor Fuels tax will increase from 17 cents per gallon by 2.5 cents each year on July 1. The final increase will be July 1, 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 through FY 2026. Estimated annual revenue for FY 2025 and 2026 is \$350,000 and \$370,000 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 \$204,000 for the 2025-26 FY which is a slight increase over the \$201,000 estimated for FY 2024-25.

OTHER REVENUE (\$1,293,600)

Merchants License revenue is calculated at \$1 per thousand for most businesses, among other reforms. Over three quarters of the revenue in this account, which is budgeted at \$150,000 for FY 2025-26, is received from Glendale Chrysler. Receipts in calendar year 2025 from Glendale Chrysler will total \$114,898.

Franchise Fees from Cable TV is budgeted for \$40,000 for FY 2025-26. This figure is about \$65,000 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 has also been decreasing for the last 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 over a decade 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, among other reforms. For FY 2025-26 we are budgeting an increase in court revenue from an estimated total at FY 2024-25 of \$56,900 to \$58,900. 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 only recently have begun to decline with further rate cuts expected later in calendar year 2025. 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 \$254,114 earned for FY 24. The estimated and budgeted figures for FY 25 and 26 are \$238,000 and \$185,000 respectively.

The bulk of the \$35,000 budgeted for Miscellaneous Revenue comes from rental fees from the cell phone tower and JazzFest sponsorships. Each month \$1,685 is received from AT&T and Verizon for cell tower rent. JazzFest sponsorships were \$6,000 for 2024 and a similar figure is expected for 2025. 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 case work hours the Glendale employee works 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 2025-26 is budgeted to decrease to \$400,000 from \$410,000 for FY 2025. 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 \$270,600 for FY 2025 and \$341,700 for FY 2026.

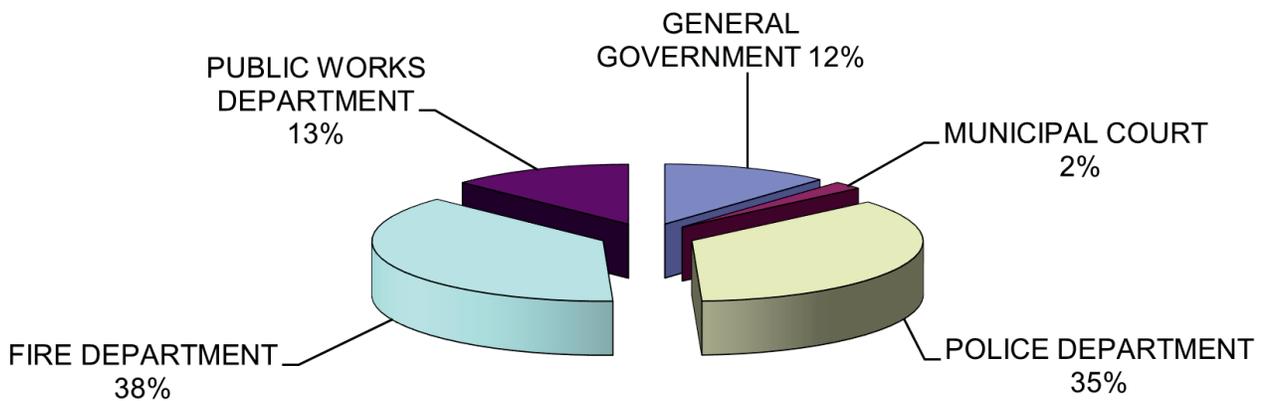
GENERAL FUND EXPENDITURES

Estimated General Fund expenditures for the 2025-2026 Fiscal Year are proposed to come in at \$5,502,900. This figure is an increase of \$232,100 or 4.4% in spending from the revised/estimated budget from the 2024-25 Fiscal Year and a \$335,600 increase from the original budget. Most of the increase from the original FY 2025 budget is due to the 6% salary increase that goes into effect July 1, 2025. Health insurance is budgeted to increase by 3% on July 1, 2025. Expenditures in other line-item accounts are similar to what they have been in previous years with a few exceptions due to inflation.

EXPENDITURES BY DEPARTMENT AS A PERCENTAGE OF TOTAL

EXPENDITURES	ACTUAL 2022-2023	ACTUAL 2023-2024	EST. 2024-2025	BUDGET 2025-2026
General Government	10.28%	10.43%	11.18%	11.71%
Municipal Court	2.04%	2.01 %	2.09%	2.08%
Police Department	32.95%	32.32%	34.25%	35.53%
Fire Department	34.54%	32.65%	36.06%	37.90%
Public Works	20.19%	22.59%	16.42%	12.78%
Total Expenditures <i>(in thousands)</i>	\$5,054	\$5,384	\$5,271	\$5,503

Expenditure Details by Department for the General Fund Budget 25/26



PERSONNEL SERVICES (\$4,280,700)

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 16, 2025 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 \$4,280,700 budgeted for FY 2025-2026 is 7.0% greater than last year's original budgeted figure of \$4,000,600 and 10.3% higher than the FY 2024-2025 estimated figure of \$3,879,300.

From a staffing point, as of November 2020, the dispatch and fire chief functions are now subcontracted with the City of Kirkwood. The only recent staffing change is that the Deputy City Clerk position is now full-time. It was also expected that the Public Works Department would hire the fifth employee as budgeted for FY 24-25 but the position was not filled until June of 2025.

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 25-26 a 6% 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 25-26 is budgeted at \$341,700 with all 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 25-26, the health insurance rate will increase by 3% compared to FY 2025. For calendar year 2025, the City is self-insuring a \$2,500 deductible for employee medical expenses. Health insurance expense (including deductibles paid to employees) has generally been increasing faster than the rest of the budget. The amounts paid for health insurance premiums plus employee reimbursements for the last 10 calendar year ending are as follows: 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 2024-\$576,539 with a budgeted figure of \$641,500 for FY 2025-26. The 2020 and 2021 health insurance figures are temporarily lower as the dispatch function is now subcontracted out. 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 20% for FY 2025-26 from FY 2024-25. 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 1.11% for FY 2025 to 1.19% for FY 2026. Worker's comp for FY 2024-2025 is \$158,427 with a budgeted figure of \$189,800 for FY 2025-26.

Personnel Services represent 78% of the General Fund Budget.

CONTRACTUAL AND COMMODITIES (\$905,000)

In this category, we are budgeting an increase of 3% from the original FY 2024-2025 budget of \$880,100 to \$905,000 for FY 2025-2026. Budget amounts in most accounts for FY 2025-26 are very close or slightly higher than what was budgeted and estimated for FY 2024-25. 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 Administration Department is budgeted to increase from an estimated \$17,200 for FY 25 to \$32,000 for FY 26 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:

2025-26	\$905,000	Budget
2024-25	\$839,200	Estimate
2023-24	\$838,478	
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

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

OTHER EXPENSES (\$317,200)

Expenses in this account classification are budgeted to decrease from the FY 2024-25 estimated figure of \$552,300 to \$317,200 for FY 2025-2026. The decrease in this category is due to the one-time transfer of \$250,000 to the CIP Fund during FY 2025. 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 could be increasing significantly due to continued extensive losses by the carrier. As of this writing, the City did not have final property rates for FY 2026. Therefore, the City of Glendale is budgeting a 7.8% increase for FY 25-26 to \$116,700. Other Expenses represents about 5.8% of the General Fund Budget.

ADDITIONAL COMMENTS

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 cent 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 stay somewhat elevated in the future as described above. Also, the City of Glendale joined the SLAIT health insurance pool on January 1, 2022, which has allowed for stable health insurance increases each year. The biggest immediate concern could be sales tax revenues. If the St. Louis County economy would slip into a recession, possibly caused global tariff and or trade issues, sales tax revenues available to the City of Glendale could come in as less than expected. Other than the sales tax 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 \$600,000 was transferred to the Capital Improvement Fund at the end of FY 2024 with another \$250,00 planned for FY 2025. Transfers to the Capital Fund are necessary as they will help fund the future purchase of a fire apparatus. The General Fund is budgeted to conclude FY 2026 with a surplus of \$117,800 before any transfer to the Capital Improvement Fund. From a balance sheet perspective, the General Fund is expected to end FY 2026 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 \$1,375,000.

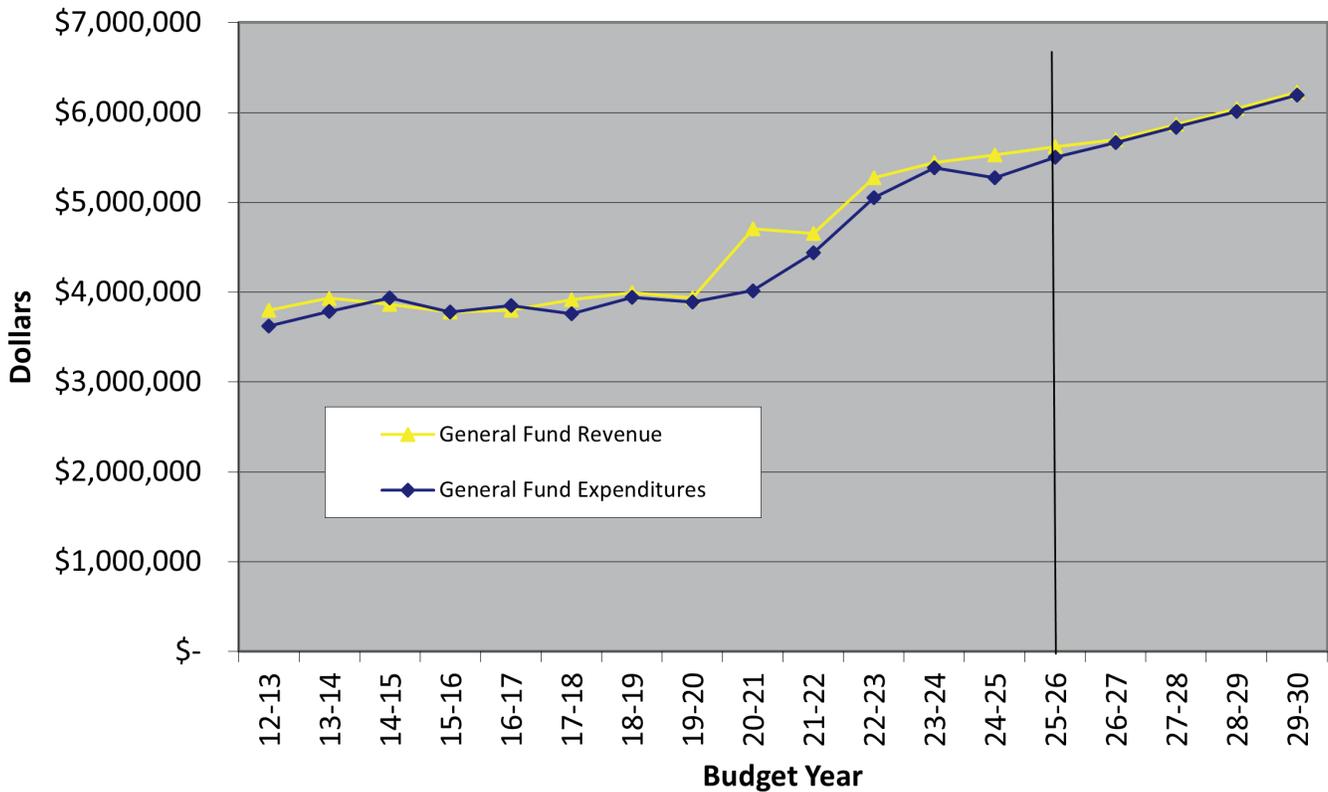
The conclusion of this analysis is that since property tax and utility tax revenues are rather steady, unless something drastic occurs politically or economically to the 1% Countywide Sales Tax of which the City of Glendale is a pool participant, the City of Glendale General Fund should be in good condition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

GENERAL FUND FUTURE BUDGET ESTIMATES

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 no 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 2012-13 to FY 2023-24, and estimated or budgeted figures for FY 24-25 through FY 29-30. 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 a couple of charts with more detailed estimated information for FY 25-26 through FY 29-30.

GENERAL FUND REVENUE VS EXPENDITURES



GENERAL FUND REVENUE FOR BUDGET PROJECTIONS

REVENUE SUMMARY	25/26 BUDGET	26/27 BUDGET	27/28 BUDGET	28/29 BUDGET	29/30 BUDGET
Total Taxes	3,374,700	3,475,941	3,580,219	3,687,626	3,798,255
Intergov. Revenue	952,400	980,972	1,010,401	1,040,713	1,071,935
Licenses & Permits	248,000	255,440	263,103	270,996	279,126
Municipal Court	58,900	60,667	62,487	64,362	66,292
Misc. Revenue	986,700	925,751	953,524	982,129	1,011,593
Total Revenue	\$5,620,700	\$5,698,771	\$5,869,734	\$6,045,826	\$6,227,201

EXPENSES FOR BUDGET PROJECTIONS

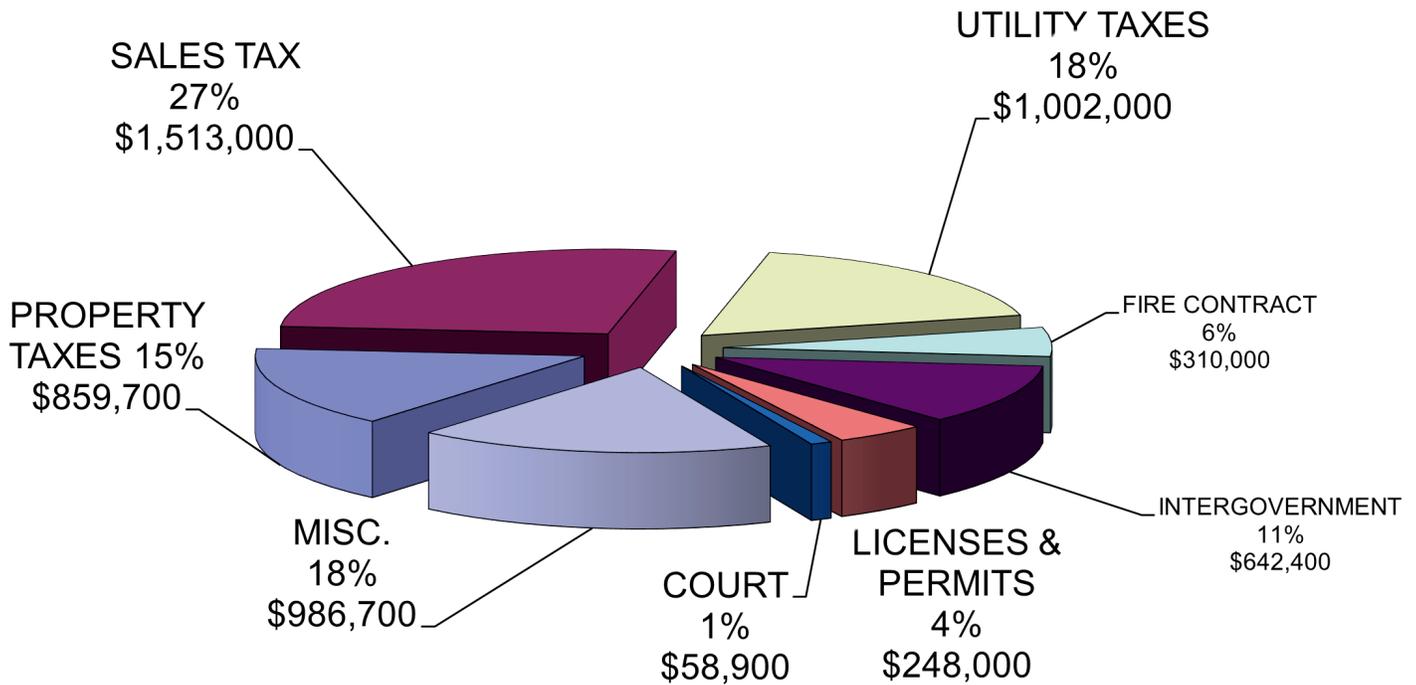
EXPENDITURE DETAIL	25/26 BUDGET	26/27 BUDGET	27/28 BUDGET	28/29 BUDGET	29/30 BUDGET
Administration	644,700	664,041	683,962	704,481	725,616
Municipal Court	114,500	117,935	121,473	125,117	128,871
Police Department	1,954,900	2,013,547	2,073,953	2,136,172	2,200,257
Fire Department	2,085,400	2,147,962	2,212,401	2,278,773	2,347,136
Public Works	703,400	724,502	746,237	768,624	791,683
Total Expenditures	\$5,502,900	\$5,667,987	\$5,838,027	\$6,013,167	\$6,193,562
Surplus Ending Fund	\$117,800	\$30,784	\$31,708	\$32,659	\$33,639
Balance	\$3,333,465	\$3,364,249	\$3,395,957	\$3,428,615	\$3,462,254

GENERAL FUND REVENUE SUMMARY

REVENUE FOR BUDGET 2025/26

Source	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
TOTAL TAXES	3,294,704	3,269,492	3,330,200	3,327,600	3,374,700
INTERGOV. REVENUE	854,150	885,570	910,600	918,900	952,400
LICENSES & PERMITS	299,865	277,063	284,700	247,700	248,000
MUNICIPAL COURT	48,600	56,263	56,600	56,900	58,900
MISC REVENUE	774,871	951,937	929,400	978,600	986,700
TOTAL REVENUE	\$5,272,190	\$5,440,325	\$5,511,500	\$5,529,700	\$5,620,700

SOURCE OF REVENUE FOR THE GENERAL FUND BUDGET 2025/26



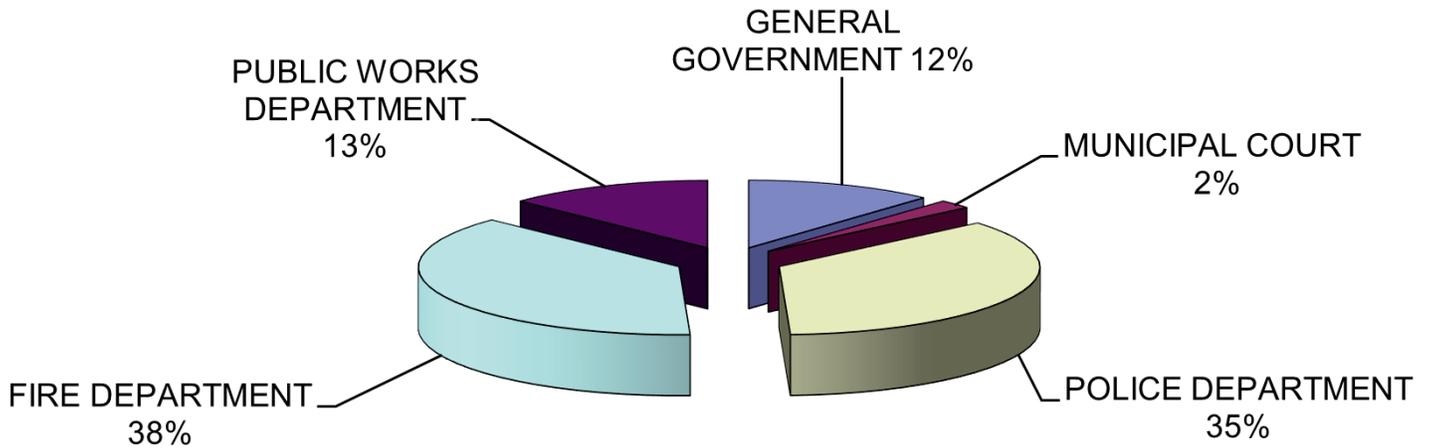
GENERAL FUND REVENUE DETAIL

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
TAXES						
10001-01011	REAL ESTATE TAXES	657,694	701,352	690,000	720,000	740,000
10001-01021	PERSONAL PROPERTY TAXES	106,386	111,750	115,000	105,000	110,000
10001-01031	DELINQUENT TAXES	2,851	4,544	4,000	4,500	4,500
10001-01041	UTILITY PROPERTY TAXES	5,115	5,058	5,200	4,900	5,200
10001-01051	SALES TAX	1,138,138	1,147,318	1,140,000	1,150,000	1,155,000
10001-01056	FIRE SERVICE SALES TAX	50,236	52,696	49,000	56,200	58,000
10001-01060	GROSS RECEIPTS WATER	168,334	185,649	192,000	200,000	205,000
10001-01070	GROSS RECEIPTS PHONE	250,370	90,018	85,000	75,000	72,000
10001-01080	GROSS RECEIPTS GAS	289,455	254,852	300,000	305,000	300,000
10001-01090	GROSS RECEIPTS ELECTRIC	396,951	407,533	410,000	412,000	425,000
10001-01110	LOCAL OPTION USE TAX	229,174	308,722	340,000	295,000	300,000
TOTAL TAXES		\$3,294,704	\$3,269,492	\$3,330,200	\$3,327,600	\$3,374,700
INTERGOV. REVENUE						
10001-02011	CONTRACTUAL FIRE SERVICE	277,9675	291,896	301,000	301,000	310,000
10001-02016	COURT CLERK REVENUE	6,100	56,100	56,100	56,100	56,100
10001-02021	ROAD & BRIDGE REFUND	193,974	198,956	197,000	201,000	204,000
10001-02031	CIGARETTE TAX	9,646	9,798	9,500	8,300	8,300
10001-02041	GASOLINE TAX	308,633	324,678	340,000	350,000	370,000
10001-02051	MOTOR FUELS GRANTS	7,830	4,142	7,000	2,500	4,000
TOTAL INTERGOV. REVENUE		\$854,150	\$885,570	\$910,600	\$918,900	\$952,400
LICENSES AND PERMITS						
10001-03010	MERCHANT LICENSES	166,547	162,738	164,000	145,000	150,000
10001-03020	AUTO LICENSES	31,139	31,062	31,000	31,000	31,000
10001-03030	PET LICENSE	240	189	200	100	0
10001-03040	CONSTRUCTION	16,750	16,025	16,500	16,800	17,000
10001-03050	PERMITS HOUSING	11,820	10,730	13,000	8,800	10,000
10001-03060	INSPECTIONS CABLE TV	73,369	56,319	60,000	46,000	40,000
TOTAL LICENSES AND PERMITS		\$299,865	\$277,063	\$284,700	\$247,700	\$248,000
MUNICIPAL COURT						
10001-04011	COURT COSTS COURT	914	0	100	100	100
10001-04021	FINES MISCELLANEOUS	7,283	54,432	55,000	55,000	57,000
10001-04041	COURT	1,226	1,831	1,500	1,800	1,800
TOTAL MUNICIPAL COURT		\$48,600	\$56,263	\$56,600	\$56,900	\$58,900
MISCELLANEOUS REVENUE						
10001-05010	INVESTMENT INCOME	116,814	254,114	175,000	238,000	185,000
10001-05030	MISCELLANEOUS TRF	36,490	33,285	40,000	35,000	35,000
10001-05034	FROM SEWER LATERAL	25,000	25,000	25,000	25,000	25,000
10001-05035	TRF FROM PROP P TRF	360,000	390,000	410,000	410,000	400,000
10001-05036	FROM PENSION	236,567	249,538	279,400	270,600	341,700
TOTAL MISCELLANEOUS REVENUE		\$774,871	\$951,937	\$929,400	\$978,600	\$986,700
TOTAL ALL REVENUE		\$5,272,190	\$5,440,325	\$5,511,500	\$5,529,700	\$5,620,700
SURPLUS (DEFICIT)		\$217,512	\$56,433	\$344,200	\$258,900	\$117,800
ENDING FUND BALANCE		\$2,900,332	\$2,956,765	\$3,300,965	\$3,215,665	\$3,333,465

GENERAL FUND EXPENDITURE SUMMARY

Expenditure Detail Summary	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
BY DEPARTMENT					
GENERAL GOVERNMENT	519,678	561,931	581,200	589,300	644,700
MUNICIPAL COURT	103,218	108,306	111,800	110,400	114,500
POLICE DEPARTMENT	1,665,346	1,739,661	1,839,100	1,805,100	1,954,900
FIRE DEPARTMENT	1,745,532	1,757,496	1,928,700	1,900,300	2,085,400
PUBLIC WORKS	1,020,904	1,216,498	706,500	865,700	703,400
TOTAL BY DEPARTMENT	\$5,054,678	\$5,383,892	\$5,167,300	\$5,270,800	\$5,502,900
BY FUNCTION					
PERSONNEL SERVICES	3,576,774	3,657,204	4,000,600	3,879,300	4,280,700
CONTRACTUAL & COMMOD.	759,720	838,478	880,100	839,200	905,000
OTHER EXPENSES	718,184	888,210	286,600	552,300	317,200
TOTAL BY FUNCTION	\$5,054,678	\$5,383,892	\$5,167,300	\$5,270,800	\$5,502,900

EXPENDITURE DETAILS BY DEPARTMENT FOR THE GENERAL FUND BUDGET 2025/26



GENERAL FUND EXPENDITURE DETAIL

GENERAL GOVERNMENT

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
PERSONNEL SERVICES						
10010-11010	SALARIES CITY OFFICIALS	14,600	20,700	24,000	23,500	24,000
10010-11020	SALARIES FULL-TIME	170,930	164,343	178,400	223,500	255,800
10010-11030	SALARIES PART-TIME	50,628	71,508	65,000	18,200	16,500
10010-11040	EMPLOYEE INSURANCE	25,798	34,889	36,800	44,700	47,700
10010-11050	WORKMENS COMPENSATION INS.	600	500	600	600	600
10010-11060	F.I.C.A.	18,032	19,643	20,300	18,300	20,600
10010-11070	LAGERS	8,235	8,265	9,500	11,800	13,000
10010-11100	UNSCHEDULED OVERTIME	2,451	2,114	1,700	500	1,000
TOTAL PERSONNEL SERVICES		\$291,274	\$321,962	\$336,300	\$341,100	\$379,200
CONTRACTUAL & COMMODITIES						
10010-22010	MAINTENANCE BUILDING & GR.	18,645	18,303	20,000	8,600	15,000
10010-22020	UTILITIES ELECTRICAL	7,736	8,707	8,400	8,900	9,400
10010-22030	UTILITIES GAS	2,003	2,299	2,300	2,300	2,400
10010-22040	UTILITIES PHONE	4,812	4,591	4,500	4,800	5,000
10010-22050	UTILITIES WATER & SEWER	793	1,161	1,100	1,100	1,400
10010-22070	MOTOR FUELS	1,840	602	0	0	0
10010-22080	MAINTENANCE EQUIPMENT	2,204	2,664	2,000	2,000	2,000
10010-22100	EQUIPMENT RENTAL	195	259	300	300	300
10010-22110	LEGAL PUBLICATIONS	1,848	2,458	2,600	2,100	2,600
10010-22120	AUDIT	7,400	7,500	7,600	7,600	8,200
10010-22190	ELECTIONS	3,284	3,197	4,000	3,800	3,800
10010-22210	INSPECTION CONTRACTS	10,450	10,983	11,000	9,100	11,000
10010-22220	OTHER CONTRACTUAL	20,060	18,215	24,000	17,200	32,000
10010-22230	POSTAGE	1,121	993	1,000	1,000	1,200
10010-22240	PRINT ING	602	608	3,000	500	800
10010-22250	OFFICE SUPPLIES	4,431	3,099	2,800	3,000	3,200
10010-22260	COMPUTER SUPPLIES	25	345	400	1,600	500
10010-22270	JANITORIAL SUPPLIES & SERVICES	5,564	5,700	5,700	5,700	5,700
10010-22290	OTHER COMMODITIES	195	160	200	200	200
TOTAL CONTRACTUAL & COMMODITIES		\$93,208	\$91,844	\$100,900	\$79,800	\$104,700
OTHER EXPENSES						
10010-33000	EMPLOYEE RELATIONS	11,911	12,379	12,000	12,400	13,500
10010-33010	COMMUNITY RELATIONS	25,727	28,858	35,000	35,000	35,000
10010-33020	PROFESSIONAL SERVICES	53,046	62,571	45,000	73,300	60,000
10010-33030	PROFESSIONAL DEVELOPMENT	3,968	1,161	3,000	2,000	3,000
10010-33040	DUES & SUBSCRIPTIONS	8,061	7,616	8,200	8,200	8,400
10010-33050	GENERAL INSURANCE	28,290	31,702	35,800	33,500	35,900
10010-33060	MISCELLANEOUS EXPENSE	4,193	3,838	5,000	4,000	5,000
TOTAL OTHER EXPENSES		\$135,196	\$148,125	\$144,000	\$168,400	\$160,800
GENERAL GOVERNMENT TOTAL		\$519,678	\$561,931	\$581,200	\$589,300	\$644,700

GENERAL FUND EXPENDITURE DETAIL

MUNICIPAL COURT

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
PERSONNEL SERVICES						
10020-11020	SALARIES FULL TIME	50,397	51,318	52,800	52,800	56,000
10020-11040	EMPLOYEE INSURANCE	23,175	25,619	26,100	27,800	27,400
10020-11060	F.I.C.A.	3,496	3,539	3,700	3,700	3,800
10020-11070	LAGERS	2,419	2,560	2,800	2,800	2,800
10020-11100	UNSCHEDULED OVERTIME	76	0	200	0	200
TOTAL PERSONNEL SERVICES		\$79,563	\$83,036	\$85,600	\$87,100	\$90,200
CONTRACTUAL & COMMODITIES						
10020-22100	EQUIPMENT RENTAL	195	259	300	300	300
10020-22180	REJIS COURT	5,717	5,580	6,500	4,800	4,500
10020-22230	POSTAGE	1,500	1,200	1,500	1,500	1,500
10020-22240	PRINTING	339	245	500	500	500
10020-22250	OFFICE SUPPLIES	609	290	800	800	900
TOTAL CONTRACTUAL & COMMODITIES		\$8,360	\$7,574	\$9,600	\$7,900	\$7,700
OTHER EXPENSES						
10020-33020	PROFESSIONAL SERVICES	13,907	16,358	15,600	14,400	15,600
10020-33030	PROFESSIONAL DEVELOPMENT	832	1,338	1,000	1,000	1,000
10020-33060	MISCELLANEOUS EXPENSE	556	0	0	0	0
TOTAL OTHER EXPENSES		\$15,295	\$17,696	\$16,600	\$15,400	\$16,600
TOTAL MUNICIPAL COURT		\$103,218	\$108,306	\$111,800	\$110,400	\$114,500

POLICE DEPARTMENT

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
PERSONNEL SERVICES						
10030-11020	SALARIES FULL TIME	842,254	857,659	894,400	903,000	969,400
10030-11030	SALARIES PART TIME	26,698	45,869	64,900	40,500	45,000
10030-11040	EMPLOYEE INSURANCE	232,081	217,339	235,000	244,700	253,000
10030-11050	WORKMENS COMPENSATION	33,135	36,000	51,300	50,000	57,000
10030-11060	F.I.C.A.	67,578	71,231	74,000	72,200	78,700
10030-11070	LAGERS CLOTHING	105,737	115,771	124,600	120,600	144,000
10030-11091	ALLOWANCE UNSCHEDULED	6,826	10,316	8,000	9,000	8,000
10030-11100	OVERTIME	48,792	66,798	50,000	45,000	50,000
TOTAL PERSONNEL SERVICES		\$1,363,101	\$1,420,983	\$1,502,200	\$1,485,000	\$1,605,100
CONTRACTUAL & COMMODITIES						
10030-22010	MAINTENANCE BUILDING & GR	15,024	14,578	14,500	11,300	15,000
10030-22020	UTILITIES ELECTRICAL	7,736	8,707	8,600	9,000	9,500
10030-22030	UTILITIES GAS	2,003	2,299	2,500	2,400	2,500
10030-22040	UTILITIES PHONE	6,405	6,287	6,400	6,700	6,800
10030-22050	UTILITIES WATER & SEWER	793	1,161	1,100	1,100	1,200
10030-22070	MOTOR FUELS	20,666	21,232	24,000	24,100	23,400
10030-22080	MAINTENANCE MOTOR EQUIP	20,067	5,793	12,000	13,500	14,000
10030-22090	MAINTENANCE EQUIPMENT	6,025	3,850	4,500	2,500	4,000
10030-22180	REJIS CONTRACT	30,682	38,938	37,500	34,000	37,500
10030-22185	DISPATCH EXPENSE	87,821	90,895	94,100	92,400	95,500
10030-22220	OTHER CONTRACTUAL	48,771	62,771	65,200	57,500	65,200
10030-22230	POSTAGE	803	529	800	800	800
10030-22240	PRINTING	220	1,177	1,000	500	800
10030-22250	OFFICE SUPPLIES JANITORIAL	2,204	3,490	3,000	2,400	3,000
10030-22270	SUPPLIES & SER	5,564	5,700	5,700	5,700	5,700
10030-22290	OTHER COMMODITIES	14,036	9,134	12,000	13,000	14,000
TOTAL CONTRACTUAL & COMMODITIES		\$268,820	\$276,541	\$292,900	\$276,900	\$298,900
OTHER EXPENSES						
10030-33010	COMMUNITY RELATIONS	108	0	400	400	400
10030-33030	PROFESSIONAL DEVELOPMENT	8,456	12,668	12,700	10,000	15,000
10030-33040	DUES & SUBSCRIPTIONS	3,428	3,334	3,500	5,000	5,000
10030-33050	GENERAL INSURANCE	18,943	22,178	24,400	24,600	27,000
10030-33060	MISCELLANEOUS EXPENSE	2,490	3,957	3,000	3,200	3,500
TOTAL OTHER EXPENSES		\$33,425	\$42,137	\$44,000	\$43,200	\$50,900
TOTAL POLICE DEPARTMENT		\$1,665,346	\$1,739,661	\$1,839,100	\$1,805,100	\$1,954,900

GENERAL FUND EXPENDITURE DETAIL

FIRE DEPARTMENT

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
PERSONNEL SERVICES						
10050-11020	SALARIES FULL TIME	917,166	926,153	1,015,500	1,004,000	1,099,100
10050-11040	EMPLOYEE INSURANCE	221,553	204,999	222,300	230,000	240,000
10050-11050	WORKMENS COMPENSATION	64,857	62,762	85,900	83,900	103,700
10050-11060	F.I.C.A.	72,590	71,551	78,300	77,600	85,400
10050-11070	LAGERS	130,830	133,767	154,800	150,000	166,800
10050-11100	UNSCHEDULED OVERTIME	66,848	44,498	45,000	47,000	47,000
TOTAL PERSONNEL SERVICES		\$1,473,844	\$1,443,730	\$1,601,800	\$1,592,500	\$1,742,000
CONTRACTUAL & COMMODITIES						
10050-22010	BUILDING MAINTENANCE	7,743	12,052	13,000	13,000	15,000
10050-22020	UTILITIES ELECTRICAL	12,359	12,590	12,500	12,800	14,000
10050-22030	UTILITIES GAS	4,453	4,010	5,500	3,200	4,500
10050-22040	UTILITIES PHONE	7,228	7,588	7,600	7,600	7,800
10050-22050	UTILITIES WATER & SEWER	6,474	6,782	6,000	6,600	7,000
10050-22070	MOTOR FUELS	6,547	6,595	7,500	5,800	7,000
10050-22080	APPARATUS MAINTENANCE	-433	19,663	13,500	14,700	15,000
10050-22090	EQUIPMENT MAINTENANCE	3,400	10,122	6,000	7,000	7,000
10050-22130	MEDICAL SUPPLIES	5,755	4,664	5,500	4,300	5,500
10050-22185	DISPATCH EXPENSE	58,547	64,760	67,000	66,100	69,000
10050-22220	OTHER CONTRACTUAL	24,520	21,341	27,500	20,500	26,000
10050-22225	FIRE CHIEF CONTRACT	73,450	75,926	78,200	77,800	81,300
10050-22270	STATION SUPPLIES SMALL	2,032	3,197	4,000	4,500	5,000
10050-22280	TOOLS & HARDWARE OTHER	1,091	1,104	1,200	1,100	1,200
10050-22290	COMMODITIES	3,086	0	0	0	0
10050-22300	UNIFORMS & CLOTHING	6,804	7,625	10,000	5,000	10,000
TOTAL CONTRACTUAL & COMMODITIES		\$223,056	\$258,019	\$265,000	\$250,000	\$275,300
OTHER EXPENSES						
10050-33010	COMMUNITY RELATIONS	1,981	2,080	2,300	1,800	2,300
10050-33030	PROFESSIONAL DEVELOPMENT	4,117	15,992	17,500	12,500	19,000
10050-33040	DUES & SUBSCRIPTIONS	4,710	4,095	5,500	5,900	6,000
10050-33050	GENERAL INSURANCE	27,735	33,368	36,300	37,300	40,500
10050-33060	MISCELLANEOUS EXPENSE	90	212	300	300	300
TOTAL OTHER EXPENSES		\$48,632	\$55,747	\$61,900	\$57,800	\$68,100
FIRE DEPARTMENT TOTAL		\$1,745,532	\$1,757,496	\$1,928,700	\$1,900,300	\$2,085,400

GENERAL FUND EXPENDITURE DETAIL

PUBLIC WORKS

Account Number	Description	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
PERSONNEL SERVICES						
10060-11020	SALARIES FULL TIME	225,580	251,161	304,200	230,000	312,000
10060-11030	SALARIES PART TIME	13,148	12,517	12,500	14,000	7,000
10060-11040	EMPLOYEE INSURANCE	81,996	74,161	90,000	63,500	73,400
10060-11050	WORKMENS COMPENSATION	19,158	15,900	24,200	23,900	28,500
10060-11060	F.I.C.A.	17,545	19,829	23,700	18,700	24,200
10060-11070	LAGERS	10,557	11,257	16,100	11,400	15,100
10060-11100	UNSCHEDULED OVERTIME	1,008	2,668	4,000	12,100	4,000
TOTAL PERSONNEL SERVICES		\$368,992	\$387,493	\$474,700	\$373,600	\$464,200
CONTRACTUAL & COMMODITIES						
10060-22010	MAINTENANCE BUILDING & GR	13,163	15,379	12,000	20,200	14,000
10060-22020	UTILITIES ELECTRICAL	1,905	1,878	2,000	1,900	2,100
10060-22030	UTILITIES GAS	3,295	3,435	3,500	3,300	3,600
10060-22040	UTILITIES PHONE	4,265	4,162	4,400	3,200	4,000
10060-22050	UTILITIES WATER & SEWER	1,917	2,071	1,700	2,200	2,400
10060-22060	STREET LIGHTS	29,660	27,755	30,000	27,300	30,000
10060-22070	MOTOR FUELS MAINTENANCE	14,456	12,815	16,000	12,800	15,000
10060-22080	MOTOR EQUIP MAINTENANCE	22,649	12,487	13,000	16,000	15,000
10060-22090	EQUIPMENT EQUIPMENT	21,942	21,542	15,000	13,700	15,000
10060-22100	RENTAL	0	1,952	1,000	500	1,000
10060-22121	WELDING	678	0	300	300	300
10060-22140	FORESTRY	15,310	7,614	17,000	32,400	20,000
10060-22150	SNOW REMOVAL	17,051	32,194	26,000	26,000	26,000
10060-22160	SIGNS & PAVEMENT MARKING	7,137	6,244	8,000	9,000	8,000
10060-22170	VECTOR CONTROL	0	54	300	400	500
10060-22270	JANITORIAL SUPPLIES & SER	2,134	3,119	3,500	3,000	3,500
10060-22280	SMALL TOOLS & HARDWARE	2,474	2,541	2,500	2,000	2,500
10060-22290	OTHER COMMODITIES	4,650	8,782	7,000	20,700	7,000
10060-22300	UNIFORMS & CLOTHING	3,590	3,631	4,500	4,500	4,500
10060-22310	STREET MAINTENANCE	0	36,845	44,000	25,200	44,000
TOTAL CONTRACTUAL & COMMODITIES		\$166,276	\$204,500	\$211,700	\$224,600	\$218,400
OTHER EXPENSES						
10060-33020	PROFESSIONAL SERVICES	0	8,231	4,000	2,600	4,000
10060-33030	PROFESSIONAL DEVELOPMENT	25	1,620	2,000	900	1,500
10060-33050	GENERAL INSURANCE	9,207	11,093	12,100	12,800	13,300
10060-33060	MISCELLANEOUS EXPENSE	1,404	3,561	2,000	1,200	2,000
10060-33065	TRANSFER TO CAPITAL IMP. FUND	475,000	600,000	0	250,000	0
TOTAL OTHER EXPENSES		\$485,636	\$624,505	\$20,100	\$267,500	\$20,800
PUBLIC WORKS TOTAL		\$1,020,904	\$1,216,498	\$706,500	\$865,700	\$703,400

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 \$114,300 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 the 2015 FYE.

SEWER LATERAL FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
20001-02001	SEWER LATERAL FEES	114,876	114,169	114,800	114,300	114,300
TOTAL SEWER LATERAL REVENUE		\$114,876	\$114,169	\$114,800	\$114,300	\$114,300
CONTRACTUAL & COMMODITIES						
20070-22218	TRANSFER TO GENERAL FUND	25,000	25,000	25,000	25,000	25,000
20070-22220	OTHER CONTRACTUAL	92,346	79,110	85,000	75,000	85,000
TOTAL CONTRACTUAL & COMMODITIES		\$117,346	\$104,110	\$110,000	\$100,000	\$110,000
TOTAL SEWER LATERAL EXPENDITURES		\$117,346	\$104,110	\$110,000	\$100,000	\$110,000
SURPLUS (DEFICIT)		(\$2,470)	\$10,059	\$4,800	\$14,300	\$4,300
ENDING FUND BALANCE		\$93,187	\$103,246	\$108,046	\$117,546	\$121,846

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, 2025 for a period of five (5) calendar years, expiring at the end of 2029. Under this contract, the residents receive weekly curbside trash collection, weekly curbside yard waste and weekly recycling collection as well as special waste pickup service.

Beginning January 1 2025, sanitation fees are charged to each household at a rate of \$99.93 per quarter. Unlike previous contracts with Republic Services, the rate does not differ depending on the size of the container. Also, per the contract with Republic Services, the rate will increase by 5.50% each calendar year.

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 2025-26 revenues of \$932,700 are projected with budgeted expenditures of \$916,900.

SANITATION ENTERPRISE FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
30001-03025	INTEREST & PENALTIES	2,551	3,036	2,500	3,000	3,000
30001-05041	SANITATION FEES	633,282	656,100	751,900	787,200	929,700
TOTAL SANITATION REVENUE		\$635,833	\$659,136	\$754,400	\$790,200	\$932,700
PERSONNEL SERVICES						
30070-11030	SALARIES PART-TIME	12,419	13,889	14,500	13,200	14,500
30070-11060	FICA	964	1,084	1,100	1,000	1,100
30070-11100	UNSCHEDULED OVERTIME	81	228	0	0	0
TOTAL PERSONNEL SERVICES		\$13,464	\$15,201	\$15,600	\$14,200	\$15,600
CONTRACTUAL & COMMODITIES						
30070-22230	POSTAGE	4,098	3,551	3,500	3,700	3,900
30070-22240	PRINTING	2,298	2,556	2,000	2,000	2,200
30070-22331	RESIDENTIAL COLLECTION	604,191	625,216	712,100	54,600	895,200
TOTAL CONTRACTUAL & COMMODITIES		\$610,587	\$631,323	\$717,600	\$760,300	\$901,300
TOTAL SANITATION EXPENDITURES		\$624,051	\$646,524	\$733,200	\$774,500	\$916,900
SURPLUS (DEFICIT)		\$11,782	\$12,612	\$21,200	\$15,700	\$15,800
ENDING FUND BALANCE		\$123,170	\$135,782	\$156,982	\$151,482	\$167,282

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 \$580,300. 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 (\$118,726.98 each June and December beginning May 2021) from the extra funds available with the passage of Prop E during June 2020. The property tax rates for each fiscal year are listed below:

1967-68	\$.01	1968-69	\$.04	1969-70	\$.04
1970-71	\$.04	1971-72	\$.07	1972-73	\$.10
1973-74	\$.10	1974-75	\$.10	1975-76	\$.10
1976-77	\$.10	1977-78	\$.10	1978-79	\$.15
1979-80	\$.17	1980-81	\$.17	1981-82	\$.17
1982-83	\$.17	1983-84	\$.17	1984-85	\$.20
1985-86	\$.10	1986-87	\$.10	1987-88	\$.084
1988-89	\$.084	1989-90	\$.087	1990-91	\$.09
1991-92	\$.09	1992-93	\$.09	1993-94	\$.09
1994-95	\$.09	1995-96	\$.06	1996-97	\$.06
1997-98	\$.06	1998-99	\$.06	1999-00	\$.06
2000-01	\$.06	2001-02	\$.06	2002-03	\$.06
2003-04	\$.0965	2004-05	\$.10	2005-06	\$.095
2006-07	\$.0897	2007-08	\$.0857	2008-09	\$.075
2009-10	\$.081	2010-11	\$.083	2011-12	\$.083
2012-13	\$.083	2013-14	\$.083	2014-15	\$.083
2015-16	\$.084	2016-17	\$.082	2017-18	\$.078
2018-19	\$.078	2019-20	\$.068	2020-21	\$.244
2021-22	\$.227	2022-23	\$.227	2023-24	\$.215
2024-25	\$.217				

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 all full-time employees. The amount for FY 2025-26 will be approximately \$341,700.

EMPLOYEE PENSION FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
TAX REVENUE						
60001-01011	REAL ESTATE TAXES	438,852	465,855	460,000	480,000	500,000
60001-01021	PERSONAL PROPERTY TAXES	71,043	74,608	74,000	70,200	74,000
60001-01031	DELINQUENT TAXES	1,914	3,049	2,500	3,200	3,000
60001-01041	UTILITY PROPERTY TAXES	3,416	3,377	3,400	3,300	3,300
TOTAL TAX REVENUES		\$515,225	\$546,889	\$539,900	\$556,700	\$580,300
EXPENDITURES						
60070-53072	LAGERS EXP. LEGACY PLAN	237,454	237,454	237,454	237,454	237,454
60070-53075	TRANSFER TO GEN. FUND	236,566	249,538	279,400	270,600	341,700
TOTAL EXPENDITURES		\$474,020	\$486,992	\$516,854	\$508,054	\$579,154
SURPLUS (DEFICIT)		\$41,205	\$59,897	\$23,046	\$48,646	\$1,146
ENDING FUND BALANCE		\$413,298	\$473,195	\$496,241	\$521,841	\$522,987

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 a way to strengthen public safety through higher salaries and benefits, more manpower and equipment. The Prop P tax is estimated to generate approximately \$80 million in tax revenue throughout St. Louis County and to be shared with the municipalities based on population. The City of Glendale is estimated to receive approximately \$400,000 annually from the tax.

PROP P FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
70001-01051	PROP P SALES TAX	385,825	409,041	410,000	400,000	400,000
TOTAL PARKS & STORMWATER REV.		\$385,825	\$409,041	\$410,000	\$400,000	\$400,000
CONTRACTUAL & COMMODITIES						
70070-22218	TRANSFER TO OTHER FUNDS	360,000	390,000	410,000	410,000	400,000
TOTAL CONTRACTUAL & COMMODITIES		\$360,000	\$390,000	\$410,000	\$410,000	\$400,000
SURPLUS (DEFICIT)		\$25,825	\$19,041	\$0	(\$10,000)	\$0
ENDING FUND BALANCE		\$329,814	\$348,855	\$348,855	\$338,855	\$338,855

PARKS & 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 \$175,000 during the 2025-2026 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 (20) 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 November 2024, \$44,899 was paid for Aquatic Center maintenance for 2022 as Kirkwood invoices for 2 years behind.

Beginning with the 2023-24 FY, the City of Glendale has entered into a more comprehensive Parks and Recreational facilities agreement with the City of Kirkwood. Therefore, the City of Glendale paid Aquatic Center maintenance for 2024 of \$45,000 during January 2025 with additional invoices to be paid during FY 25 of \$46,575 for 2025 and \$10,253 for the expanded recreational facilities charge. For FY 25-26, the City of Glendale will make payments to Kirkwood for Aquatic Center maintenance for the years of 2023 and 2026 as well the cost of subsidizing Glendale resident registrations for camps and facility usage. The total for FY 26 is budgeted at \$134,600. 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 2025-26, a transfer of \$60,000 will be made for stormwater related street maintenance.

PARKS & STORMWATER FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
85001-01051	PARKS/STORMWATER SALES TAX	170,749	177,271	160,000	187,000	175,000
TOTAL PARKS & STORMWATER REV.		\$170,749	\$177,271	\$160,000	\$187,000	\$175,000
CONTRACTUAL & COMMODITIES						
85070-22220	OTHER CONTRACTUAL	29,329	35,842	96,000	151,200	134,600
85070-22218	TRANSFER TO OTHER FUNDS	130,000	85,000	60,000	60,000	60,000
TOTAL CONTRACTUAL & COMMODITIES		\$159,329	\$120,842	\$156,000	\$211,200	\$194,600
SURPLUS (DEFICIT)		\$11,420	\$56,429	\$4,000	(\$24,200)	(\$19,600)
ENDING FUND BALANCE		\$39,463	\$95,892	\$99,892	\$71,692	\$52,092

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 (\$1,089,000)

For FY 2025-26, 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 \$510,000. This figure is up \$6,000 from the estimated FY 2025 Budget.

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 25-26 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 25-26 is the reimbursement from STP grants for the E. Essex and Sappington Road resurfacing projects in the amounts of \$80,000 and \$384,000 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 25 and 26 is projected to be \$1,252,043 and \$780,843 respectively.

EXPENDITURES (\$1,560,200)

As explained in further detail below, expenses for the Capital Budget for FY 25-26 are budgeted at \$1,560,200 with a good percentage of this for street improvements and stormwater improvements.

GENERAL GOVERNMENT

The Administration Department has two Capital requests for FY 25-26. One is the completion of the project for professional fees to create a comprehensive plan for zoning law and ordinance improvements. The estimated cost is \$25,000 for FY 25-26. The second request is for a Permitting and Code enforcement software package which will provide a fully integrated system for the processing of land use permits, zoning reviews, building permits, and tracking code enforcement cases. The City is currently going through the RFP process so the upfront cost could very wildly but for now we are budgeting \$24,500.

POLICE DEPARTMENT

As usual, one new police patrol vehicle is budgeted for FY 25-26. Also, due to the rising costs of vehicles, police vehicles including equipment are now approximately \$46,000 each. For the past several years, the City has been purchasing Dodge Durango's and that probably will be the case again in FY 25-26.

Included in the FY 25-26 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 2025-26 FY include the following items:

Computer Hardware	\$9,300
Body & Mobile Cameras	\$8,400
Bullet Proof Vests	\$1,500
Flock Security Cameras	\$12,500
Sig Sauer Rifles	\$7,500

FIRE DEPARTMENT

The Fire Department Capital budget for FY 25-26 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 handheld radios at a cost \$115,000 as St. Louis County switched to the digital P25 radio system. This purchase allows all radios to be intrinsically safe. The fourth request is \$7,000 to replace a 6-year-old laptop computer in the fire apparatus. The final two requests are for a stair climber exercise machine at a cost \$8,000 and new shower doors in the living area of the Firehouse at a cost of \$4,000.

PUBLIC WORKS

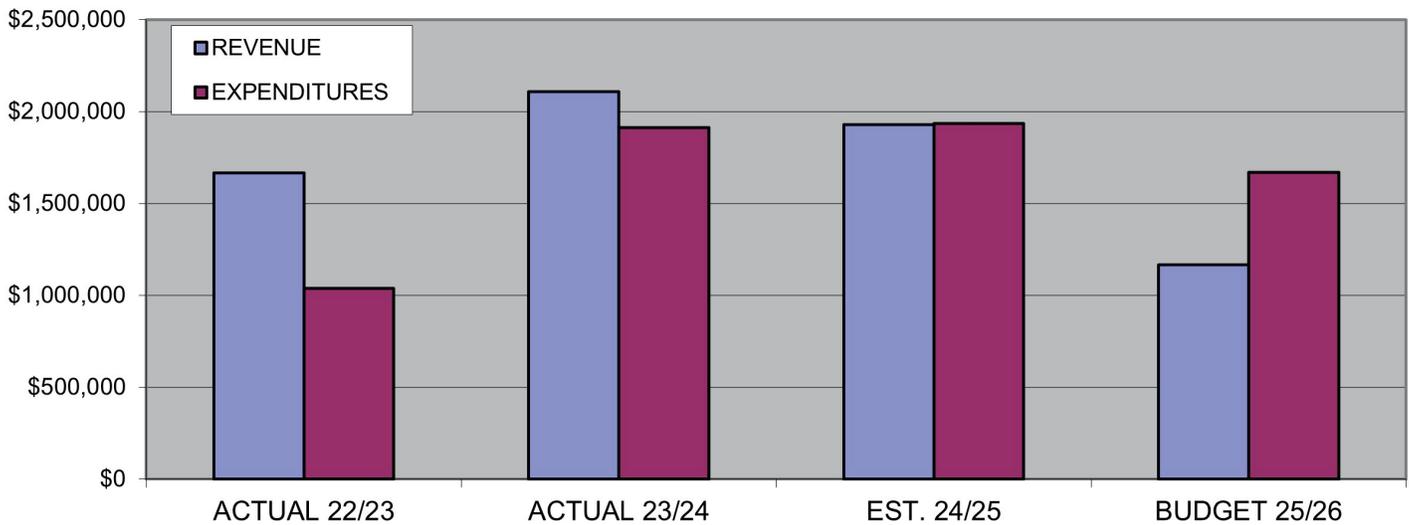
The Public Works Department continues to have the largest portion of the Capital Improvement Fund Budget at \$1,182,100 due to annual street maintenance issues. The major annual street improvement expense during FY 2025-26 will be resurfacing of streets using the NOVA Chip process at a cost of approximately \$225,500. 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. Two other major street improvement projects which will be underway during FY 25-26 are the E. Essex and Sappington STP resurfacing projects which will be partially reimbursed by the federal STP grant. The various street improvement projects are listed below:

NOVACHIP	\$225,000
Crackseal & Sealcoat	\$49,000
Curbs	\$20,000
50/50 Sidewalk Program	\$6,000
Pedestrian Safety Devices	\$25,000
Essex STP Resurf. Phase 1	\$107,500
N. Sappington STP Resurf.	\$480,000
N. Sappington ROW	\$52,000
Venneman Reclassification	\$8,100

With stormwater improvements now funded through the Capital Improvement Fund, for FY 25-26, \$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 25-26 in the stormwater category is \$139,000 to make improvements at 955 Glenway Drive.

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 budgeted is \$44,000 for the completion of a 2 ½ ton dump truck. The pick-up truck replaces a 19 year-old vehicle and is heavily used for snow removal, tree removal, and all other street maintenance events. The final two requests is the annual \$3,000 figure budgeted for miscellaneous equipment such as hand tools, power tools and safety equipment and \$12,000 for the TRIM grant program.

CAPITAL IMPROVEMENTS FUND REVENUE VS EXPENDITURES



CAPITAL IMPROVEMENTS FUND REVENUE FOR 2025/2026

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
90001-01052	CAPITAL IMPROVEMENTS SALES TAX	476,418	517,294	515,000	504,000	510,000
90001-01056	FIRE SALES TAX	35,015	35,764	33,000	37,000	37,000
90001-02051	GRANTS	67,103	38,194	15,000	17,000	7,000
90001-05020	SALE OF SURPLUS EQUIPMENT	45,202	9,721	5,000	0	5,000
90001-05029	SIDEWALK REIMBURSEMENT	3,102	600	3,000	0	3,000
90001-05030	TREE PLANTING REIMBURSEMENT	0	0	0	0	3,000
90001-05031	E. ESSEX STP REIMBURSEMENT	89,330	31,101	749,600	613,800	80,000
90001-05032	SAPPINGTON RD. STP REIMBURSEMENT	27,635	23,126	65,600	80,000	384,000
90001-05033	MSD REIMBURSEMENT	65,919	115,647	0	92,500	0
90001-05034	TRANSFER FROM OTHER FUNDS	857,114	1,338,068	275,495	585,800	60,000
TOTAL CAPITAL IMPROVEMENTS REVENUE		\$1,666,838	\$2,109,515	\$1,661,695	\$1,930,100	\$1,089,000

CAPITAL IMPROVEMENTS FUND EXPENSES FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
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	7,087	18,795	85,000	60,000	49,500
90010-44040	BUILDING & LAND	0	32,703	0	0	0
TOTAL GENERAL GOVERNMENT		\$7,087	\$51,498	\$85,000	\$60,000	\$49,500
COURT CAPITAL OUTLAY						
90020-44010	MISCELLANEOUS EXPENSE	0	0	0	0	0
TOTAL COURT		0	0	0	0	0
POLICE CAPITAL OUTLAY						
90030-44020	AUTO MOTIVE EQUIPMENT	62,970	81,296	0	0	46,000
90030-44030	OTHER CAPITAL OUTLAY	60,063	126,230	31,700	31,700	102,600
90030-44040	BUILDING & LAND	191,569	0	30,000	0	30,000
TOTAL POLICE DEPARTMENT		\$314,602	\$207,526	\$61,700	\$31,700	\$178,600
FIRE DEPARTMENT CAPITAL OUTLAY						
90050-22320	INTEREST EXPENSE	0	0	0	0	0
90050-44020	AUTOMOTIVE EQUIPMENT	46,191	8,160	0	0	0
90050-44030	OTHER CAPITAL OUTLAY	21,382	95,391	66,000	45,300	146,000
90050-44040	BUILDING & LAND	0	0	35,000	17,000	4,000
TOTAL FIRE DEPARTMENT		\$67,573	\$103,551	\$101,000	\$62,300	\$150,000
PUBLIC WORKS CAPITAL OUTLAY						
90060-22320	INTEREST EXPENSE	0	0	0	0	0
90060-44020	AUTOMOTIVE EQUIPMENT	0	120,488	153,000	100,000	44,000
90060-44030	OTHER CAPITAL OUTLAY	2,874	39,126	27,000	18,600	28,000
90060-44031	TRIM	4,275	0	6,000	1,000	18,000
90060-44032	SIDEWALK IMPROVEMENTS	23,306	1,526	6,000	0	6,000
90060-44033	E. ESSEX STP PROJECT	78,986	232,352	937,000	829,500	107,500
90060-44034	N. SAPPINGTON STP PROJECT	35,332	41,075	82,000	100,000	532,000
90060-44035	ARPA FUND STREET IMPROVEMENTS	99,802	627,214	0	0	0
90060-44040	BUILDINGS & LAND	38,297	38,737	55,000	44,400	0
90060-44050	STREETS -NOVACHIP	161,468	123,849	87,000	99,700	225,500
90060-44051	STREETS-CRACKSEAL & SEALCOAT	30,103	71,838	87,000	35,000	49,000
90060-44070	STREETS-OTHER	107,850	151,029	400,000	421,600	8,100
90060-44090	STORMWATER	32,594	85,236	115,000	110,000	144,000
90060-44100	CURBS	33,929	18,689	39,000	20,000	20,000
TOTAL PUBLIC WORKS		\$648,816	\$1,551,159	\$1,994,000	\$1,779,800	\$1,182,100
TOTAL CAPITAL OUTLAY EXPENDITURES		\$1,038,078	\$1,913,734	\$2,241,700	\$1,933,800	\$1,560,200
SURPLUS (DEFICIT)		\$628,760	\$195,781	(\$580,005)	(\$3,700)	(\$471,200)
ENDING FUND BALANCE		\$1,059,962	\$1,255,743	\$675,738	\$1,252,043	780,843

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 2026 of \$385,000 will lower the outstanding principal balance from \$4,920,000 to \$4,535,000.

The debt service was expanded in 2025 with the passage of Prop S during the April 2025 election. Bonds of \$9.7 million will be issued in July of 2025 with another issuance in 2028 of approximately \$8.5 million. The bond proceeds will be used to reconstruct and repair certain streets, curbs, and stormwater issues in the City of Glendale. The project will take approximately five years to complete.

The property tax of approximately 53 cents per \$100 of assessed value will generate approximately \$1,560,200 each year to pay the bond principal and interest payments. The new bonds will mature in 2047. Upon maturity in 2047, the tax increase to support the bonds could cease to exist or could continue and be used for other purposes such as further street improvements.

The City of Glendale carries a bond rating from S&P of AA.

The total principal amount of general obligation indebtedness in the City cannot exceed 20% of the taxable tangible property in the City. Based on \$298,818,137 net assessed valuation as of January 1, 2015, the legal debt limit of the City is approximately \$59,763,627. The total outstanding general obligation indebtedness of the City is \$14,620,000 resulting in a legal debt margin of over \$45,000,000.

The amortization schedule for both the Series 2016 and 2025 bonds is listed below:

SERIES 2016

Year	Interest	Principal	Balance
11/2/2016	————	————	8,000,000
FY 2017	72,222	345,000	7,655,000
FY 2018	213,100	315,000	7,340,000
FY 2019	206,800	320,000	7,020,000
FY 2020	200,400	340,000	6,680,000
FY 2021	193,600	340,000	6,340,000
FY 2022	186,800	340,000	6,000,000
FY 2023	180,000	350,000	5,650,000
FY 2024	169,500	360,000	5,290,000
FY 2025	158,700	370,000	4,920,000
FY 2026	147,600	385,000	4,535,000
FY 2027	136,050	395,000	4,140,000
FY 2028	124,200	405,000	3,735,000
FY 2029	112,050	420,000	3,315,000
FY 2030	99,450	430,000	2,885,000
FY 2031	86,550	445,000	2,440,000
FY 2032	73,200	460,000	1,980,000
FY 2033	59,400	475,000	1,505,000
FY 2034	45,150	485,000	1,020,000
FY 2035	30,600	500,000	520,000
FY 2036	15,600	520,000	0

SERIES 2025

Year	Interest	Principal	Balance
7/1/2025	—	—	9,700,000
FY 2026	323,333	0	9,700,000
FY 2027	485,000	620,000	9,080,000
FY 2028	454,000	655,000	8,425,000
FY 2029	421,250	100,000	8,325,000
FY 2030	416,250	165,000	8,160,000
FY 2031	408,000	175,000	7,985,000
FY 2032	399,250	185,000	7,800,000
FY 2033	390,000	200,000	7,600,000
FY 2034	380,000	220,000	7,380,000
FY 2035	369,000	235,000	7,145,000
FY 2036	357,250	250,000	6,895,000
FY 2037	344,750	810,000	6,085,000
FY 2038	304,250	855,000	5,230,000
FY 2039	261,500	905,000	4,325,000
FY 2040	216,250	955,000	3,370,000
FY 2041	168,500	1,010,000	2,360,000
FY 2042	118,000	1,065,000	1,295,000
FY 2043	64,750	1,090,000	205,000
FY 2044	10,250	105,000	100,000
FY 2045	5,000	100,000	0

DEBT SERVICE FUND FOR 2025/26

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
TAXES						
94001-01011	REAL ESTATE TAXES	525,787	527,972	525,000	540,000	1,350,000
94001-01021	PERSONAL PROPERTY TAXES	84,932	84,645	84,000	79,000	196,600
94001-01031	DELINQUENT TAXES UTILITY	2,112	3,494	2,500	3,300	6,600
94001-01041	PROPERTY TAXES	4,093	3,827	4,000	3,700	7,000
TOTAL TAXES		\$616,924	\$619,938	\$615,500	\$626,000	\$1,560,200
EXPENDITURES						
94070-22220	OTHER CONTRACTUAL	1,800	1,800	1,800	1,800	3,600
94070-22320	INTEREST EXPENSE BOND	180,000	169,500	158,700	158,700	508,500
94070-22325	PRINCIPAL EXPENSE	350,000	360,000	370,000	370,000	385,000
TOTAL EXPENDITURES		\$531,800	\$531,300	\$530,500	\$530,500	\$897,100
SURPLUS (DEFICIT)		\$85,124	\$88,638	\$85,000	\$95,500	\$663,100
ENDING FUND BALANCE		\$242,034	\$330,672	\$415,672	\$426,172	\$1,089,272

PROP S FUND

In April 2025, Glendale voters approved Proposition S allowing for a property tax increase to fund over \$18 million in bonds to fund street improvement projects throughout the City of Glendale. Therefore, the Prop S Fund was created in FY 2025-26 to record bond proceed revenues, investment revenues and street improvement expenses.

With the passage of the property tax increase in April of 2025 and the corresponding receipt of the bond proceeds, construction of the project will begin late summer 2025 and will last through 2030. The work will include improvements to curbs, streets, sidewalks, sidewalk ramps, and stormwater improvements. Prop S work identified for FY 2026 includes reconstruction of seven streets, pavement maintenance on two streets and stormwater improvements and sidewalk construction on Alexandra Avenue.

PROP S FUND 2025/2026

ACCOUNT #	DESCRIPTION	ACTUAL 22/23	ACTUAL 23/24	BUDGET 24/25	ESTIMATED 24/25	BUDGET 25/26
REVENUE						
95001-05015	BOND PROCEEDS	0	0	0	0	9,700,000
95001-5010	INVESTMENT INCOME	0	0	0	0	300,000
TOTAL FUND REVENUE		\$0	\$0	\$0	\$0	\$10,000,000
EXPENDITURES						
95070-44030	OTHER CAPITAL OUTLAY	0	0	0	0	879,019
95070-44032	SIDEWALKS	0	0	0	0	834,000
95070-44070	STREETS OTHER	0	0	0	0	2,088,673
95070-44090	STORMWATER	0	0	0	0	390,308
TOTAL CONTRACTUAL & COMMODITIES		\$0	\$0	\$0	\$0	\$4,192,000
SURPLUS (DEFICIT)		\$0	\$0	\$0	\$0	\$5,808,000
ENDING FUND BALANCE		\$0	\$0	\$0	\$0	\$5,808,000

CAPITAL IMPROVEMENT PROGRAM

1.0 Purpose and Overview

INTRODUCTION

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.

The main source of revenue for the Capital Improvement Fund is the Capital Improvement Sales Tax but grants have also been a key funding sources for capital projects in Glendale. Current grant projects include federal transportation funds for the resurfacing of E. Essex and N. Sappington Road. Another revenue source for capital spending is the Park and Stormwater Sales Tax.

THE IMPORTANCE OF CAPITAL REINVESTMENT

We often associate capital spending with infrastructure (streets, sidewalks, and utilities). Infrastructure is the foundation of property values, and we in Glendale will have to give our streets, curbs and sidewalks increasing attention as the community continues to age. Aside from infrastructure, capital spending provides the facilities, vehicles and tools necessary to provide the City’s basic public services.

Part of the consideration in planning multi-year capital spending is the evaluation of ongoing maintenance expenses. For example, City of Glendale residents approved Proposition S during the April 2025 election authorizing a property tax increase to fund approximately \$18 million in bonds which will be used to reconstruct and improve curbs, streets, and stormwater systems throughout Glendale. Similarly, replacing city vehicles at the appropriate time reduces recurring repairs and maintenance expenses. Some capital expenditures, such as certain equipment in Public Works, are intended to save labor or make it safer to carry out job duties. In any case, all requests are scrutinized to ensure they are critical to City functions and wise investments of City funds.

**CAPITAL IMPROVEMENT PROGRAM (CIP)
ESTIMATED REVENUE SOURCES**

Source	FY26	FY27	FY28	FY29	FY30	TOTAL
Sales Tax	510,000	515,000	520,000	525,000	530,000	2,600,000
Transfers	60,000	60,000	60,000	60,000	60,000	300,000
Sale of Surplus Equipment	5,000	5,000	5,000	5,000	5,000	25,000
Grants, Trim	7,000	7,000	7,000	7,000	7,000	35,000
Fire Sales Tax	37,000	38,000	39,000	40,000	41,000	195,000
MSD Reimbursement*	—	—	—	—	—	—
E. Essex STP Reimbursement	80,000	76,860	120,400	145,500	874,000	1,296,760
Sappington STP Reimbursement	384,000	388,000				772,000
Tree Planting Reimbursement	3,000	3,000	3,000	3,000	3,000	15,000
Sidewalk Reimbursement	3,000	3,000	3,000	3,000	3,000	15,000
Prop S	4,192,000	2,737,300	3,912,700	3,405,100	3,548,500	17,795,600
TOTALS	\$5,281,000	\$3,833,160	\$4,670,100	\$4,193,600	\$5,071,500	\$23,049,360

**MSD reimbursements are requested as needed for stormwater improvement projects. The city anticipates developing a more detailed plan for future stormwater projects eligible for MSD reimbursement during FY26 for inclusion in the F27-FY31 CIP.*

CAPITAL IMPROVEMENT PROGRAM (CIP) SUMMARY FY2026 - FY2030

Project/Equipment	Category	Revenue Source	FY26	FY27	FY28	FY29	FY30	TOTAL
ADMINISTRATION								
Comp Plan & Zoning Code Update	Equipment	Capital Improvement Fund	25,000					25,000
Permitting and Code Enf. Software	Equipment	Capital Improvement Fund	24,500					24,500
POLICE								
Police Patrol Vehicles	Vehicles	Capital Improvement Fund	46,000	46,500	47,000	47,500		187,000
Bullet Proof Vests	Equipment	Capital Improvement Fund	1,500	10,500	1,500	1,500	1,500	16,500
Information Technology	Equipment	Capital Improvement Fund	72,700	21,900	80,200			174,800
Contract Covered Car Port	Facilities	Capital Improvement Fund	30,000					30,000
Body & Mobile Cameras	Equipment	Capital Improvement Fund	8,400	8,400	8,600	8,600	8,600	42,600
Flock Security Cameras	Equipment	Capital Improvement Fund	12,500	12,500	12,500	12,500	12,500	62,500
Sig Sauer Police Handguns	Equipment	Capital Improvement Fund		12,000				12,000
Sig Sauer Patrol Rifles	Equipment	Capital Improvement Fund	7,500					7,500
FIRE								
NFPA Compliance	Equipment	Capital Improvement Fund	11,000	8,000	8,000	8,000	8,000	43,000
Equipment Turn Out	Equipment	Capital Improvement Fund	5,000	5,000	65,000	5,000	5,000	85,000
Gear Cardiac Monitor	Equipment	Capital Improvement Fund		50,000				50,000
Radios portable	Equipment	Capital Improvement Fund	115,000					115,000
Computer & Cradle	Equipment	Capital Improvement Fund	7,000					7,000
Fire Apparatus	Vehicles	Capital Improvement Fund			1,200,000			1,200,000
Stair Climber	Equipment	Capital Improvement Fund	8,000					8,000
Engine Bay Resurface	Facilities	Capital Improvement Fund				32,000		32,000
Shower Doors	Facilities	Capital Improvement Fund	4,000					4,000
PUBLIC WORKS								
Novachip	Infrastructure	Capital Improvement Fund	225,500					225,500
Streets-Crackseal & Sealcoat	Infrastructure	Capital Improvement Fund	49,000	50,000	51,000	52,000	53,000	255,000
Miscellaneous Tools & Equipment	Equipment	Capital Improvement Fund	3,000	3,000	3,000	3,000	3,000	15,000
Salt Storage Door	Facilities	Capital Improvement Fund		9,000				9,000
TRIM Grant Program	Facilities	Capital Improvement Fund	12,000	12,000	12,000	12,000	12,000	60,000
50/50 Sidewalk Repairs & Imp.	Facilities	Capital Improvement Fund	6,000	6,000	6,000	6,000	6,000	30,000
Pedestrian Safety Devices	Equipment	Capital Improvement Fund	25,000					25,000
50/50 Tree Planting Program	Infrastructure	Capital Improvement Fund	6,000	6,000	6,000	6,000	6,000	30,000
PW Building Updates	Facilities	Capital Improvement Fund		35,000				35,000
Paint Striper	Equipment	Capital Improvement Fund		6,000				6,000
2 1/2 Ton Dump Truck	Vehicles	Capital Improvement Fund	44,000					44,000
E. Essex Ave STP Phase 1	Infrastructure	Capital Improvement Fund	107,500					107,500
E. Essex Ave STP Phase 2	Infrastructure	Capital Improvement Fund		109,800	170,600	206,100	1,238,000	1,724,500
N. Sappington STP	Infrastructure	Capital Improvement Fund	480,000	485,000				965,000
N. Sappington ROW	Infrastructure	Capital Improvement Fund	52,000					52,000
Prop S	Infrastructure	Capital Improvement Fund	4,192,000	2,737,300	3,912,700	3,405,100	3,548,500	17,795,600
Skid Steer	Equipment	Capital Improvement Fund			94,000			94,000
Backhoe	Equipment	Capital Improvement Fund				150,000		150,000
Utility Truck	Vehicles	Capital Improvement Fund		70,000				70,000
Venneman Reclassification	Infrastructure	Capital Improvement Fund	8,100					8,100
Asphalt Curbing	Infrastructure	Capital Improvement Fund	20,000					20,000
Glenway Stormwater	Infrastructure	Capital Improvement Fund	139,000					139,000
Stormwater Detention Systems	Infrastructure	Parks & Storm Water Fund	5,000	5,000	5,000	5,000	5,000	25,000
TOTALS			\$5,752,200	\$3,708,900	\$5,683,100	\$3,960,300	\$4,907,100	\$24,011,600
SURPLUS/(DEFICIT)			(\$471,200)	\$124,260	(\$1,013,000)	\$233,300	\$164,400	
FUND BALANCE			\$780,843	\$905,103	(\$107,897)	\$125,403	\$289,803	

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).

GLOSSARY

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).