



**NOTICE OF PUBLIC MEETING
MAY 18, 2026 – 7:00 P.M.
BOARD OF ALDERMEN MEETING
TENTATIVE AGENDA**

- I. MEETING CALLED TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. APPROVAL OF APRIL 30 AND MAY 4, 2026 MINUTES
- V. CITIZEN COMMENTS
- V. TREASURER’S REPORT
- VI. FY27 BUDGET WORKSHOP
- VII. ORDINANCE FOR FIRST READING

B07-26 AN ORDINANCE ADOPTING A NEW ARTICLE IV AND SECTION 210.300 OF CHAPTER 210 OF THE CODE OF ORDINANCES OF THE CITY OF GLENDALE, MISSOURI, PERTAINING TO THE KEEPING OF HONEYBEES IN THE CITY OF GLENDALE

VIII. RESOLUTIONS

R23-26 A RESOLUTION TO APPROVE THE APPOINTMENT OF ROBERT CATLETT AS THE POLICE CHIEF OF THE CITY OF GLENDALE, MISSOURI

R24-26 A RESOLUTION AUTHORIZING A CONTRACT WITH GAMMA TREE SERVICE FOR PRUNING, REMOVAL AND STUMP GRINDING AT VARIOUS LOCATIONS IN THE CITY OF GLENDALE, MISSOURI

R25-26 A RESOLUTION DECLARING THE WEEK OF MAY 17-23, 2026, AS NATIONAL PUBLIC WORKS WEEK

IX. DISCUSSION ITEM

- a. Candidate Filing Requirements

X. REPORTS

XI. ADJOURNMENT

XII. EXECUTIVE SESSION

Notice is hereby given that, subject to a motion duly made and adopted, the Board of Aldermen will hold a closed meeting pursuant to (i) RSMo Section 610.021(1) for the purpose of dealing with matters relating to privileged communications between the City’s representatives and its attorney; and (ii) Section 610.021(13) individually identifiable personnel records, performance ratings or records pertaining to applicants for employment.

Gabrielle Macaluso
Deputy City Clerk

Posted 1:00 p.m., May 15, 2026



MINUTES
BOARD OF ALDERMEN SPECIAL MEETING
APRIL 30, 2026 –5:00 p.m.

CALL TO ORDER

A special meeting of the Board of Aldermen of the City of Glendale was held on Monday, April 30, 2026. Mayor Wilcox presided and called the meeting to order at 5:01 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Aldermen Present

Aldermen Absent

Alderman Nauman
Alderwoman Volk
Alderwoman Capshaw Cushing
Alderwoman Lane
Alderwoman Fiordelisi
Alderman Stewart

Also present were: City Administrator, Frank Johnson; City Attorney, Brian Malone; and Police Sargeant, Chris Sarantakis.

APPROVAL OF AGENDA

Moved by Alderwoman Volk, seconded by Alderman Stewart, and unanimously carried, to approve the agenda as submitted.

**EXECUTIVE SESSION
(CLOSED)**

Moved by Alderwoman Lane, seconded by Alderwoman Volk to adjourn to Executive Session pursuant to (i) RSMo Section 610.021(1) for the purpose of dealing with matters relating to privileged communications between the City’s representatives and its attorney; (ii) Section 610.021(3) hiring, firing, disciplining or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded.

The vote thereon was as follows:

Alderman Nauman	“Aye”
Alderwoman Volk	“Aye”
Alderwoman Capshaw Cushing	“Aye”
Alderwoman Lane	“Aye”
Alderwoman Fiordelisi	“Aye”
Alderman Stewart	“Aye”

ADJOURN

The Board of Aldermen returned from closed session at 8:26 p.m. Moved by Alderman Stewart, seconded by Alderwoman Volk to adjourn the Board of Aldermen public meeting at 8:26 p.m.



Internal Memorandum

Office of the City Administrator

**To: Honorable Mayor Mike Wilcox
Members of the Board of Aldermen**

**From: Frank Johnson, City Administrator
Steve Chamberlin, City Treasurer & Dan Lawrence, Finance Officer**

Subject: April Treasurer's Report

Date: May 15, 2026

Cash and Investment Balances:

The City's cash position remains stable through the end of April with a cash and investment balance as of March 31, 2026, of \$6,373,886. Of this figure, \$5,496,057 is available for operations of the city. A month ago, the figure was \$5,483,439 with a comparable number on April 30, 2025, of \$5,611,544.

It is normal for the cash and investment balance to increase during April due to the collection of the quarterly trash bills (\$220,187). Another factor assisting cash flow was that capital expenditures were very modest during April.

The City's cash and investment position increases in December and January and generally declines from February through November as a normal occurrence until property tax collections start back up again in December.

General Fund Revenues and Expenditures:

During the month of April, the General Fund received \$358,145 in revenues and had \$390,468 in expenditures causing a monthly deficit of \$32,323. A year ago, the figures were \$370,527 in revenues and \$343,946 in expenses for a surplus of \$26,581. Please see below for further details as well as the enclosed all funds totals document. With ten months now in the books for FY 2026 and the FY 2027 budget nearly complete, as of this writing I am predicting FY 2026 to conclude with a surplus of approximately \$267,000 before any transfers.



**MINUTES
BOARD OF ALDERMEN MEETING
MAY 4, 2026 –7:00 p.m.**

CALL TO ORDER A meeting of the Board of Aldermen of the City of Glendale was held on Monday, May 4, 2026. Mayor Wilcox presided and called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE Mayor Wilcox led the Pledge of Allegiance.

ROLL CALL

<u>Aldermen Present</u>	<u>Aldermen Absent</u>
Alderman Nauman	Alderman Stewart
Aldерwoman Volk	
Alderwoman Capshaw Cushing	
Alderwoman Lane	
Alderwoman Fiordelisi	

Also present were: City Administrator, Frank Johnson; Public Works Superintendent, Terry Jones; City Attorney, Brian Malone; Police Chief, Jeff Beaton; Fire Chief, Jim Silvernail; Finance Director, Dan Lawrence; and Community Engagement Officer, Gabby Wesche.

APPROVAL OF AGENDA Mayor Wilcox noted that Mr. Johnson made a correction to Resolution 18-26 on the agenda, correcting the election date from April 6, 2026, to April 7, 2026. Following the noted correction, Alderwoman Capshaw Cushing moved to approve the agenda, and Alderwoman Volk seconded the motion. The motion was carried unanimously to approve the agenda as amended.

APPROVAL OF MINUTES Moved by Alderwoman Lane, seconded by Alderwoman Capshaw Cushing, and unanimously carried to approve the regular meeting minutes of April 20, 2026.

CITIZEN COMMENTS **Brian Hoelscher, 1169 N. Berry Road:** Mr. Hoelscher noted that May 17–23 is National Public Works Week and acknowledged the many on-the-job fatalities suffered by public works employees nationwide each year. He commended public works professionals for their service and specifically recognized the Glendale Public Works Department and Superintendent Terry Jones for their outstanding work and dedication.

RESOLUTIONS

R18-26 – Acceptance of the Abstract of the Annual City Election Held on April 7, 2026 Mayor Wilcox introduced Resolution R18-26, a resolution accepting the abstract of the annual city election held on the 7th day of April, 2026, as returned to the city by the Board of Election Commissioners of St. Louis County.

Mr. Johnson noted that this resolution formally accepts the results of the April municipal election, as certified by the official tallies from the St. Louis County

Board of Elections. He explained that the official vote tabulations are included with the resolution.

Moved by Alderwoman Lane, seconded by Alderwoman Volk and unanimously carried to approve Resolution 18-26.

**ADJOURNMENT
SINE DIE**

Moved by Alderman Nauman, seconded by Alderman Capshaw Cushing, and unanimously carried to adjourn the Board of Aldermen public meeting at 7:06 p.m.

**SWEARING IN OF
ALDERMEN**

Mayor Wilcox swore in the following aldermen:

- Lisa Capshaw Cushing as Alderman for Ward I.
- Aaron Nauman as Alderman for Ward II.
- Berry Lane as Alderman for Ward III.

**MEETING CALLED
TO ORDER**

A meeting of the newly reconstituted Board of Aldermen of the City of Glendale was held on Monday, May 4, 2026. Mayor Wilcox presided and called the meeting to order at 7:09 p.m.

ROLL CALL

Aldermen Present

Aldermen Absent

Alderman Nauman
Alderwoman Volk
Alderwoman Capshaw Cushing
Alderwoman Lane
Alderwoman Fiordelisi

Alderman Stewart

**APPOINTMENT OF
ACTING
PRESIDENT OF
THE BOARD OF
ALDERMEN**

Moved by Alderman Nauman, seconded by Alderwoman Volk, and unanimously carried to name Alderwoman Lisa Capshaw Cushing as acting president of the Board of Aldermen.

**ANNUAL
APPOINTMENT OF
CITY OFFICIALS**

Mr. Johnson noted that due to specific regulations in the City Code of Ordinances, the individuals serving in the offices of City Attorney, Municipal Prosecutor, City Engineer and City Treasurer all hold one-year terms and must be reappointed annually. The Municipal Judge is appointed to a two-year term. He recommended that Mayor Wilcox reappointment all currently serving officials (listed below).

<u>Name</u>	<u>Position</u>	<u>First Appointed</u>	<u>Current Term</u>
Jim Hetlage	City Attorney	2008	2025-2026
Steve Chamberlin	City Treasurer	2017	2025-2026
Brian Malone	Municipal Prosecutor	2021	2025-2026
Chris Graville	Municipal Judge	2021	2024-2026
Kori Neely	City Engineer	2025	2025-2026

Moved by Alderwoman Lane, seconded by Alderman Nauman, and unanimously carried to approve the reappointment of the city officials listed above.

**PROCLAMATION –
100-Year Anniversary
of the Glendale Fire
Department**

Ahead of the Glendale Fire Department’s 100-year anniversary open house on May 16, Mayor Wilcox presented the Glendale Fire Department with a proclamation plaque honoring the anniversary and the department’s history and professionalism.

**CAPITAL BUDGET
WORKSHOP**

Police Chief Beaton and Fire Chief Silvernail presented their capital budget requests for over the next five years to the Board of Aldermen for their respective departments. A police project highlighted included a police carport. A fire project highlighted included a new cardiac monitor.

Mr. Johnson presented an overview of the Capital Fund’s projected performance in FY2027. He explained that the City is estimating revenue of \$1,574,800 and expenditures of \$1,984,700. He explained that this does not include Prop S spending and that the deficit is due to a higher than anticipated City share for the N. Sappington Road project and the acceleration of the IT capital plan.

**ORDINANCES FOR
SECOND READING
AND FINAL
APPROVAL**

**Bill 06-26 –
Architectural Review
Board Fees (Assigned
Ord. No. 06-26)**

Mayor Wilcox introduced Bill 06-26, an ordinance amending Section 535.060 of the Glendale Municipal Code Pertaining to Architecture Review Board application fees.

Moved by Alderman Nauman, seconded by Alderwoman Volk, and unanimously carried to approve the second reading of Bill 06-26 by title only.

Moved by Alderman Nauman, seconded by Alderwoman Volk to provide final approval of Bill 06-26.

The vote thereon was as follows:

Alderman Nauman	“Aye”
Alderwoman Volk	“Aye”
Alderwoman Capshaw Cushing	“Aye”
Alderwoman Lane	“Aye”
Alderwoman Fiordelisi	“Aye”
Alderman Stewart	Absent

Bill 06-26 passed with a vote of 5 Ayes, 0 Nays, 1 Absent

RESOLUTIONS

R19-26 – National Police Week & Peace Officers Memorial Day Mayor Wilcox introduced Resolution 19-26, a resolution declaring the week of May 10–16, 2026, as National Police Week, and Friday, May 15, 2026, as Peace Officers Memorial Day.

Moved by Alderwoman Lane, seconded by Alderwoman Capshaw Cushing, and unanimously carried to approve Resolution 19-26.

R20-26 – EMS Week Mayor Wilcox introduced Resolution 20-26, a resolution declaring the week of May 17-23, 2026, as National Emergency Medical Services (EMS) Week.

Moved by Alderwoman Lane, seconded by Alderman Nauman, and unanimously carried to approve Resolution 20-26.

R21-26 – Health Insurance Renewal Mayor Wilcox introduced Resolution 21-26, a resolution authorizing an agreement with SLAIT-Health and Anthem for renewal of health insurance coverage effective July 1, 2026.

Mr. Johnson explained that the City of Glendale’s experience modification remains low, so the City is experiencing a low increase in costs of 10 percent.

Moved by Alderman Nauman, seconded by Alderwoman Volk, and unanimously carried to approve Resolution 21-26.

R22-26 – Dental Insurance Renewal Mayor Wilcox introduced Resolution 22-26, a resolution authorizing a contract for employee dental insurance coverage through Delta Dental of Missouri for a term beginning July 1, 2026 and ending June 30, 2027.

Mr. Johnson explained that the coverage rates have not increased for this one-year contract.

Moved by Alderwoman Volk, seconded by Alderwoman Capshaw Cushing, and unanimously carried to approve Resolution 22-26.

REPORTS

Mr. Johnson reported the following information to the Board of Aldermen.

- The City is still working to get online payments working on the new MGO portal and will begin training of the code enforcement portion of the software during the upcoming week.
- The Webster Kirkwood Times will feature the Fire Department’s Open House.
- Chief Beaton will retire next month and Captain Catlett will be promoted to Police Chief at the May 18th meeting.

City Attorney Brian Malone provided a legislative update for the Board of Aldermen.

Ms. Wesche reminded the Board of the City's e-recycling and paper shredding event scheduled for May 30th from 8-11 a.m. at North Glendale Elementary and the Summer Bash event on June 12th from 7-10:30 p.m. at the City Hall building.

**ALDERMEN
COMMENTS**

Alderman Nauman said that he and Alderwoman Lane are the longest continually serving aldermen in city history.

Alderwoman Volk asked what the City does to recognize the different appreciation weeks in May, and suggested that the City host a BBQ for employees. The other aldermen expressed that they would like to help plan the event.

Mayor Wilcox encouraged the public to attend the upcoming events.

ADJOURN

Moved by Alderman Nauman, seconded by Alderwoman Volk, and unanimously carried to adjourn the Board of Aldermen public meeting at 8:30 p.m.

REVENUES

General Fund	April-26		Year to Date	
	2026	2025	2026	2025
Property Taxes	4,376	8,328	813,674	791,013
Sales Tax	86,166	78,860	983,728	951,472
Gross Receipts-Electric	25,431	24,649	419,531	374,050
Gross Receipts-Telephone	6,828	10,806	62,034	70,673
Gross Receipts-Gas	27,954	24,440	262,162	276,829
Gross Receipts-Water	11,652	10,330	214,699	180,709
Local Option Use Tax	32,296	42,889	308,716	282,290
Court Revenues	5,463	8,226	36,686	54,865

EXPENDITURES

General Fund	April-26		Year to Date	
	2026	2025	2026	2025
Administration	48,683	42,764	589,477	516,762
Court	9,610	8,550	91,222	89,404
Police Department	140,457	130,177	1,733,706	1,535,162
Fire Department	144,960	122,462	1,767,392	1,629,603
Public Works	46,758	39,993	618,794	521,829

Notes:

- Sales tax revenue from the 1% pool through April 2026 of \$983,728 is nearly \$32,000 more than the same comparable figure a year ago.
- September 2024 includes Gas revenue receipt of \$31,584 from Spire that should have been recorded the previous fiscal year due to accounting error by Spire.
- Police overtime for the Police Department through October for the Senator Schmitt security detail is approximately \$80,000 and was reimbursed by the Capital Police on January 13, 2026.
- General liability, vehicle, and property insurance expense across all four departments has increased by approximately \$20,000 compared to previous fiscal year.
- Year-to-date expenditures across Administration, Police, and Fire Departments are higher by approximately \$330,000 compared to previous due to budgeted increases in salaries and worker's compensation expense. The figure has been adjusted for Police overtime.
- Expenses are higher in Public Works year-to-date compared to FY 2025 by approximately \$97,000 mostly due to extra full-time employee, vehicle repairs, street maintenance and general insurance.

Pension Fund Revenues and Expenditures:

The City's contribution to the Fire and Police Pension Fund is funded by property tax, which for FY 2025 is budgeted to generate \$580,000. This is substantially greater than FY 2020 and earlier year figures of approximately \$135,000 as the passage of Prop E during the June 2020 election will greatly increase the property tax revenues available to the Pension Plan. All full-time

employees have been enrolled in the MO Lagers plan as of January 1, 2021. The employee (4% of salary) and City contributions (various rate depending on department) are paid monthly to MO Lagers. For April 2026, the employee withholding was \$8,072 with a City contribution of \$24,301. On April 1, 2021, MO Lagers took over the legacy portion of the Glendale retirement plan for retirees as well. The underfunded balance in the legacy portion of the plan is paid through semi-annual payments of \$118,728 beginning May 1, 2021. Also beginning January of 2021, transfers to the General Fund from the Pension Fund are recorded for the current month City Lagers expense.

The Pension Fund's assets held at PNC of \$5,540,348 was transferred to MO LAGERS on March 9, 2021.

Park and Stormwater Revenues and Expenditures:

The ½ cent Park and Stormwater sales tax (collected on a point-of-sale basis) typically generates approximately \$175,000 a year. Of this amount, \$120,000 is budgeted to pay for the annual maintenance expense for Glendale's portion of the Aquatic Center for 2023 (\$76,533) and 2026 as well as additional costs of \$14,500 for an expanded parks and recreational agreement with the City of Kirkwood and Webster Groves. The annual transfer budgeted for FY 2026 of \$60,000 to the Capital Improvement Fund for the stormwater portion of street projects in the CIP Fund will occur in June. Sales tax revenue through ten months of the 2026 fiscal year is \$153,390 compared to \$157,377 for the previous fiscal year.

Capital Improvement Fund Revenues and Expenditures:

The Capital Improvement Fund has four sources of funding – a ½ cent sales (collection based on population) as well as a portion of the Fire Safety sales tax, transfers from the Park and Storm water Fund, occasional sales of surplus equipment, and grant revenue from STP street projects. Through ten months of the fiscal year sales tax revenue is \$467,134 compared to \$450,248 for the prior year. The two significant Capital Improvement Fund expenditures during April are listed below:

- Parking assessment study-\$8,960
- Radios for Fire Dept.-\$66,376

\$1,000 to \$5,000 Purchases:

There were 4 items that fell into this category during April 2026, and they are listed below.

- National Construction Rentals-\$1,673 Fencing for Summer Bash.
- ULine-\$1,304 Storage Cabinet for Fire Dept.
- Lowe's-\$1,684 Shower doors for Fire Dept.
- Degel Truck Center-\$4,536 Fire Pumper accident repair to be reimbursed.

If you have any questions regarding this report, please let me know. Thank you.

Internal Memorandum

Office of the City Administrator

To: Honorable Mayor Mike Wilcox
Members of the Board of Aldermen

From: Frank Johnson, City Administrator
Steve Chamberlin, City Treasurer & Dan Lawrence, Finance Officer

Subject: Draft FY2027 Budget

Date: May 12, 2026

Draft FY 2027 Budget Overview

The draft FY2027 budget represents months of work by Finance Director Dan Lawrence and the department heads to craft a financial plan for Glendale's operations for the upcoming fiscal year. The budget itself consists of summaries of the revenues and expenditures for the nine funds that comprise the City's budget. The General Fund is further divided into five categories – administration, courts, police, fire and public works – with revenue and expenditures summaries for each one.

Included in your packet are three items prepared by Dan to help provide you with a thorough review of the draft FY 2026 budget:

1. **Narrative Summaries** – These are attached to this memo and provide a narrative overview of each fund in the city and providing an analysis of the revenue and expenditure trends.
2. **Budget Tables** – These provide a summary of all revenues and expenditures organized by fund and accounting line item. In addition to the upcoming fiscal year, they also provide figures for the actual results from the two most recent fiscal years and the budget and estimate for the current fiscal year.
3. **Risk Analysis** – New this year, Dan has also modeled two potential risk-based scenarios for discussion and analysis.

Lastly, like with the Capital Fund workshop, I have put together a presentation with some charts breaking down various aspects of the General Fund to help us walk through the discussion during the meeting. This same presentation will also be used for the required public hearing on the budget that will be held in June.

2026-2027 BUDGET

CITY OF GLENDALE, MISSOURI

GENERAL FUND SUMMARY

Revenue to the General Fund Budget for the 2026-2027 Fiscal Year is expected to increase to \$5,904,400, a 0.8% increase from FY 2026 estimated revenue of \$5,855,600 and a 5.0% or \$283,700 increase from the original FY 2026 budget. The slight increase in revenue for FY 2026-27 from the FY 2025-26 estimated figure is due to anticipated minor 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 6.3% from the original FY 2026 Budget of \$5,502,900 to \$5,848,100, 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 \$3.3 million.

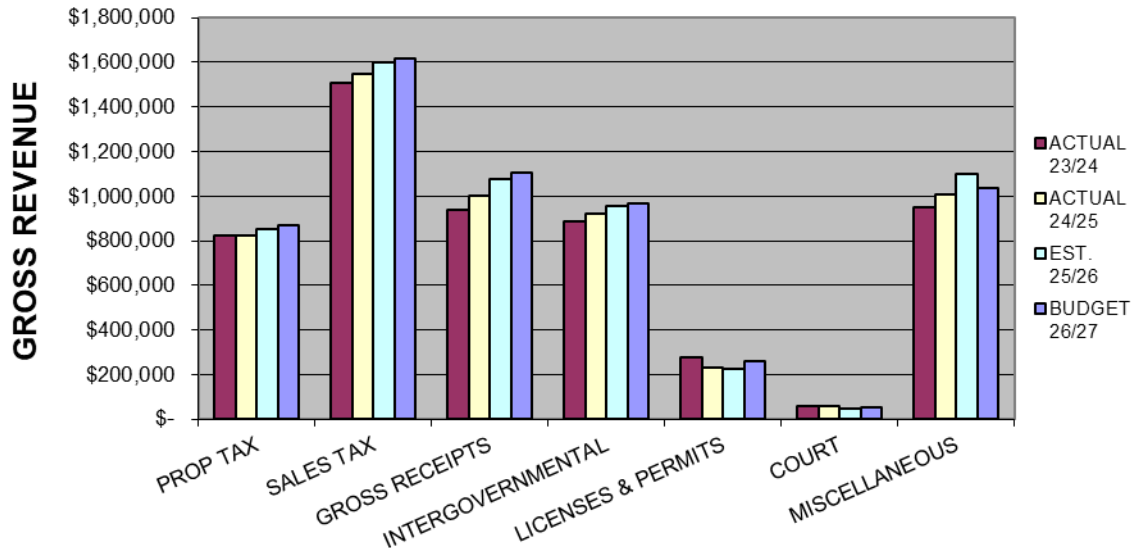
GENERAL FUND REVENUE

The FY 2026-2027 revenue sources, as a percentage of the General Fund Budget, are broken down as follows:

SOURCES OF REVENUE AS A PERCENT OF TOTAL

	2023-2024	2024-2025	2025-2026	2026-2027
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST.</u>	<u>BUDGET</u>
Property Taxes	15.12%	14.70%	14.55%	14.73%
Sales Tax	27.74%	27.63%	27.34%	27.41%
Utility Taxes	17.25%	17.91%	18.34%	18.71%
Fire Contract	5.36%	5.38%	5.29%	5.41%
Intergovt. Revenue	10.91%	11.10%	11.02%	10.93%
Licenses & Permits	5.09%	4.17%	3.84%	4.40%
Municipal Court	1.03%	1.07%	0.78%	0.86%
Misc. Revenue	<u>17.50%</u>	<u>18.04%</u>	<u>18.82%</u>	<u>17.55%</u>
<i>TOTAL REVENUE</i>				
<i>(IN THOUSANDS)</i>	\$5,440	\$5,598	\$5,856	\$5,904

SOURCE OF REVENUE FOR THE GENERAL FUND



PROPERTY TAXES (\$869,500)

Projected property tax revenue is based on an estimated assessed valuation in December 2025 of \$296,018,388. As 2026 is not a reassessment year, we are anticipating that property tax revenue will grow only about 2.04% from this year’s revised/estimated General Fund budget figure of \$852,100 to \$869,500 for FY 2026-27. The increase in property tax revenue will come from a larger tax base due to home additions and renovations.

New for calendar year 2025 in St. Louis County is the Senior Property Tax Freeze. Since about 25% of all homes in Glendale applied for the freeze, it is estimated the loss in revenue to the Glendale General Fund for FY 2026 is \$10,000 with a greater amount each year as homes increase in value.

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 (\$1,618,000)

Included under this revenue account is sales tax from the one percent countywide sales tax, which the City of Glendale, along with other “Pool” cities (also known as “B” cities) which the County, receives on a per capita basis. Also included in this category is the new Prop F sales taxes and the Local Option Use tax. Due to the strong recovery from the Coronavirus pandemic and the current inflationary economic environment, revenue from the one percent countywide sales tax is estimated to finish at \$1,172,000 and \$1,180,000 respectively for FY 26 and 27 compared to actual figures of \$1,147,318 and \$1,159,266 for FY 2024 and 2025. The FY 2020 figure was \$888,056 during the pandemic. The concern for FY 2027 is the Iran war and elevated gas prices which could slow St. Louis County residential spending and thus lower revenues available to the “Pool” cities. 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 2026 and 2027 of \$372,000 and \$380,000. 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 \$57,000 and \$58,000 for FY 2026 and 2027 respectively.

UTILITY TAXES (\$1,105,000)

Gross Receipts Utility Taxes in total are expected to increase from an actual figure of \$1,002,660 for FY 2025 to estimated figures of \$1,074,000 and \$1,105,000 for FY 2026 and 2027 respectively. Due to an accounting system error by Spire the actual 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 \$81,981 for FY 2025. The estimated figure for FY 2026 is \$72,000 with a budgeted amount of \$70,000 for FY 2027. 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.

Gross receipts tax revenues from gas and electric have been aided by the Spire rate increase on 10/24/2025 from .525Ccf to .617Ccf and the Ameren Missouri increase that went into effect June 1, 2025. Ameren Missouri rates are expected to continue rising into 2026, driven by \$31.8 billion in planned infrastructure investments from 2025–2030, which are projected to increase the rate base by over 10% annually. The date and amount of the next rate increase from Ameren 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 \$305,643 for FY 2025 to estimated figures of \$295,000 and \$315,000 respectively for FY 2026 and 2027. Ameren Missouri revenues to the City are budgeted to increase from an actual figure of \$412,329 for FY 2025 to estimated figures of \$465,000 and \$475,000 for FY 2026 and 2027.

INTERGOVERNMENTAL REVENUE (\$965,400)

Revenue from the Warson Woods Fire Agreement will only increase approximately 3% from the 2025-2026 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 \$26,278.11 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 \$320,000.

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. Since the Motor Fuels Tax has now reached the rate limit, annual revenue increases for this line item will be minimal if at all. Estimated annual revenue for FY 2026 and 2027 is \$367,000 and \$365,000 respectively. Also, Gasoline Tax Motor Fuel revenues for FY 2027 could be negatively impacted by high gas prices caused by the current war in Iran.

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 \$212,000 for the 2026-27 FY which is a slight increase over the \$210,000 estimated for FY 2025-26.

OTHER REVENUE (\$1,346,500)

Merchants License Revenue is calculated as \$1 per one thousand in revenue for each business. Over three quarters of the revenue in this account, which is budgeted at \$135,000 for FY 2026-27, is received from Glendale Chrysler. Receipts in calendar year 2026 from Glendale Chrysler will total \$108,705.

Franchise Fees from Cable TV is budgeted for \$30,000 for FY 2026-27. This figure is about \$75,000 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. For FY 2026-27 we are budgeting an increase in court revenue from an estimated total for FY 2025-26 of \$45,800 to \$50,800. 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. Rates today remain somewhat elevated but have begun to fall with one more possible rate cut by the Fed later in calendar year 2026. 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 \$248,268 earned for FY 25. The estimated and budgeted figures for FY 26 and 27 are \$202,000 and \$180,000 respectively. Generally the City is able to invest funds at approximately 3.75%.

The bulk of the \$45,000 budgeted for Miscellaneous Revenue comes from rental fees from the cell phone tower and event sponsorships. Each month \$1,914 is received from AT&T and Verizon for cell tower rent. Event sponsorships were \$16,500 for 2025 and a similar figure is expected for 2026. New for this category is the prosecutor assistant and code enforcement officer fees that are billed to the City of Oakland each month. The fees are approximately \$400 per month depending on how many 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 2026-27 is budgeted to increase to \$410,000 from \$400,000 for FY 2026. 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 \$335,300 for FY 2026 and \$375,700 for FY 2027.

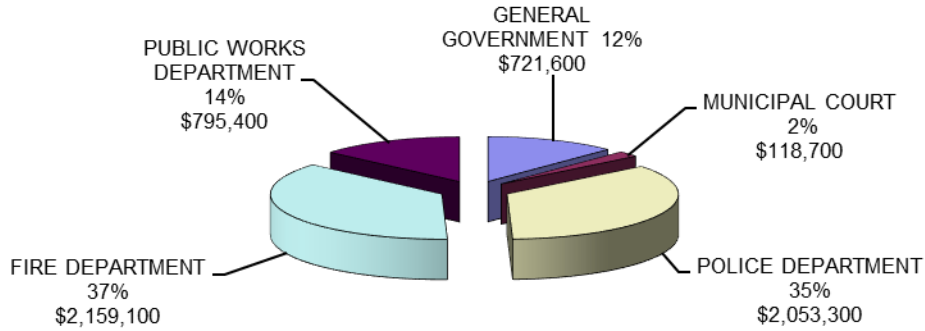
GENERAL FUND EXPENDITURES

Estimated General Fund expenditures for the 2026-2027 Fiscal Year are proposed to come in at \$5,848,100. This figure is an increase of \$109,500 or 1.9% in spending from the revised/estimated budget from the 2025-26 Fiscal Year and a \$345,200 increase from the original budget. Most of the increase from the original FY 2026 budget is due to the 3% salary increase that goes into effect July 1, 2026. Health insurance is budgeted to increase by 2% on July 1, 2026. 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

	2023-24 <u>ACTUAL</u>	2024-25 <u>ACTUAL</u>	2025-26 <u>EST.</u>	2026-27 <u>BUDGET</u>
General Government	10.43%	11.86%	11.73%	12.33%
Municipal Court	2.01%	2.08%	2.00%	2.02%
Police Department	32.32%	33.99%	35.22%	35.12%
Fire Department	32.65%	35.78%	35.77%	36.92%
Public Works	<u>22.59%</u>	<u>16.29%</u>	<u>15.28%</u>	<u>13.61%</u>
<i>TOTAL EXPENDITURES</i>	\$ 5,384	\$ 5,333	\$ 5,739	\$5,848

**EXPENDITURE DETAILS BY DEPARTMENT FOR THE
GENERAL FUND BUDGET 26/27**



PERSONNEL SERVICES (\$4,490,400)

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 15, 2026 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 \$4,490,400 budgeted for FY 2026-2027 is 4.9% greater than last year's original budgeted figure of \$4,280,700 and 3.9% higher than the FY 2025-2026 estimated figure of \$4,322,200. 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 Community Engagement Officer position is now full-time and in June 2025 the Public Works Department hired the fifth employee as budgeted for FY 25-26.

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 26-27 a 3% increase in salaries for all full and part-time employees. This salary increase will somewhat decrease the payroll rate gap between Glendale and other survey cities but not close it totally due to the difference in the sales tax base.

Relatively new is that as of January 1, 2021, all full-time employees are participating in the MO LAGERS pension plan at the L-6 level. Total LAGERS expense for FY 26-27 is budgeted at \$375,700 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 26-27, the health insurance rate will increase by 2% compared to FY 2026. For calendar year 2026, 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: 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, 2025-\$625,247 with a budgeted figure of \$690,000 for FY 2026-27. 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 6% for FY 2026-27 from FY 2025-26. 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 1.19% for FY 2026 to 1.28% for FY 2027. Worker's comp for FY 2025-2026 is \$171,708 with a budgeted figure of \$182,600 for FY 2026-27.

Personnel Services represent 77% of the General Fund Budget.

CONTRACTUAL AND COMMODITIES (\$976,300)

In this category, we are budgeting an increase of 8% from the original FY 2025-2026 budget of \$905,000 to \$976,300 for FY 2026-2027. Budget amounts in most accounts for FY 2025-26 are very close or slightly higher than what was budgeted and estimated for FY 2025-26. Therefore, only a few items need to be mentioned in this report with two line items increasing significantly for this category. First, Other Contractual expense in the Administration Department is budgeted to increase from an estimated \$22,000 for FY 26 to \$36,000 for FY 27 due to increased IT costs. Second, the dispatch contract with the City of Kirkwood expired 12/31/2025 and therefore total dispatch expense is expected to increase by 12% for FY 2027. 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:

2026-27	\$976,300	Budget
2025-26	\$902,700	Estimate
2024-25	\$873,544	
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	

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

OTHER EXPENSES (\$381,400)

Expenses in this account classification are budgeted to decrease from the FY 2025-26 estimated figure of \$513,700 to \$381,400 for FY 2026-2027. The decrease in this category is due to the

one-time transfer of \$150,000 to the CIP Fund during FY 2026. Items in this category include professional development, employee and community relations, general insurance, professional services, etc. The two growing expenses in this category are General Insurance and Professional Services. General Insurance, which includes property and liability insurance, is budgeted to increase from an actual figure in FY 2025 of \$104,046 to \$136,500. Property insurance has been increasing significantly for a couple of years now due to continued extensive losses by the carrier. Professional Services fees are budgeted to increase from the original FY 2026 amount of \$64,000 to \$106,000 for FY 2027. This is due to increased engineering review fees as part of the new Architectural Review Guidelines. The increased engineering fees are passed on to the applicant. Other Expenses represents about 6.3% 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 by global tariff and or national economic issues, sales tax revenues available to the City of Glendale could come in as less than expected. Other than the sales tax concern, which we believe is relatively minor in the short term, the City of Glendale General Fund is in good condition. In fact, the General Fund has performed so well the last few years that \$250,000 was transferred to the Capital Improvement Fund at the end of FY 2025 with another \$150,00 planned for FY 2026. 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 2027 with a surplus of \$56,300 before any transfer to the Capital Improvement Fund. From a balance sheet perspective, the General Fund is expected to end FY 2027 with a Fund Balance of approximately \$3.4 million. This figure is substantially above the Government Finance Officers Association minimum reserve recommendation of three months of expenses or approximately \$1,460,000.

The negative here is that despite several years of really strong performance for the General Fund, due to estimated expenditures for FY 2027 increasing faster than revenues, the budgeted surplus for FY 2027 is only \$56,300 before any transfers. Revenues are budgeted very conservatively for FY 2027 with only a slight increase from the final estimated FY 2026 figure of \$5,855,600. Expenditures are increasing faster than revenues due to increases in personnel, fuel, insurance, professional fees, dispatching, and information technology.

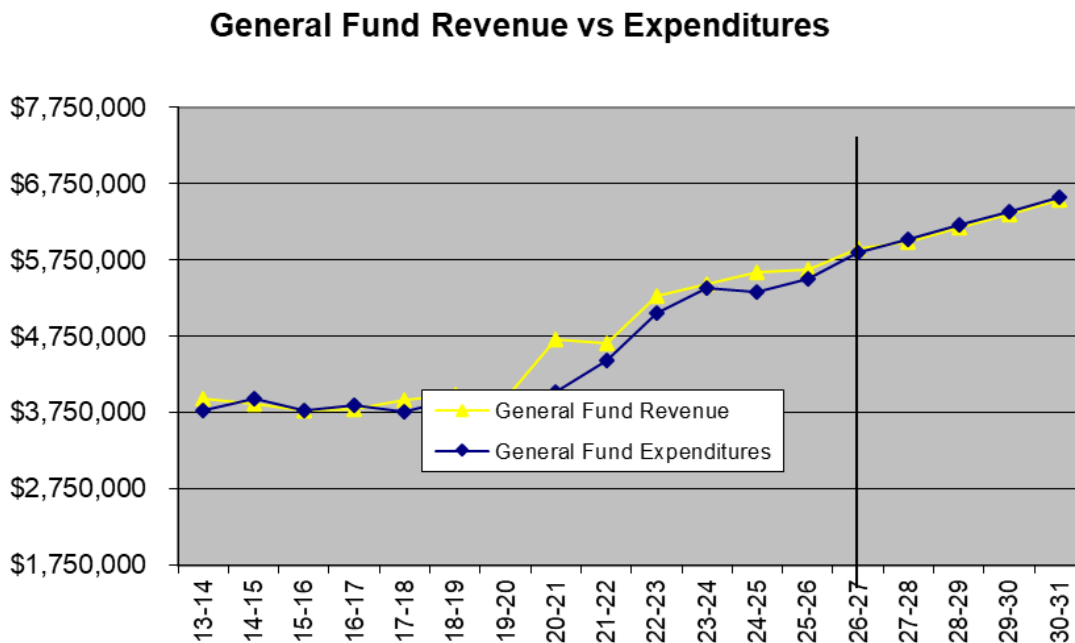
The conclusion of this analysis is that since property tax and utility tax revenues are rather steady, unless something drastic occurs politically or economically to the 1% Countywide Sales Tax of which the City of Glendale is a pool participant, the City of Glendale General Fund should be in good condition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

expenditures are expected to rise faster than revenues for FY 2027 and this issue will need to be addressed for future years.

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 FOR BUDGET PROJECTIONS**

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	25/26	26/27	27/28	28/29	29/30
REVENUE SUMMARY					
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	<u>5,620,700</u>	<u>5,698,771</u>	<u>5,869,734</u>	<u>6,045,826</u>	<u>6,227,201</u>

EXPENSES FOR BUDGET PROJECTIONS

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	25/26	26/27	27/28	28/29	29/30
EXPENDITURE DETAIL					
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	<u>5,502,900</u>	<u>5,667,987</u>	<u>5,838,027</u>	<u>6,013,167</u>	<u>6,193,562</u>
SURPLUS	<u>117,800</u>	<u>30,784</u>	<u>31,708</u>	<u>32,659</u>	<u>33,639</u>
ENDING FUND BALANCE	<u>3,333,465</u>	<u>3,364,249</u>	<u>3,395,957</u>	<u>3,428,615</u>	<u>3,462,254</u>

**GENERAL FUND
SUMMARY FOR BUDGET 2026/2027**

	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUES					
PROPERTY TAXES	822,704	822,754	859,700	852,100	869,500
SALES TAXES	1,508,736	1,547,163	1,513,000	1,601,000	1,618,000
UTILITY TAXES	938,052	1,002,660	1,002,000	1,074,000	1,105,000
TOTAL TAX REVENUE	3,269,492	3,372,577	3,374,700	3,527,100	3,592,500
INTERGOVER. REVENUE	885,570	922,290	952,400	955,400	965,400
LICENSES & PERMITS	277,063	233,387	248,000	225,000	260,000
MUNICIPAL COURT REVENUES	56,263	59,696	58,900	45,800	50,800
OTHER REVENUES	33,285	51,966	35,000	140,000	45,000
INVESTMENT INCOME	254,114	248,268	185,000	202,000	180,000
TRF FROM SEWER LATERAL	25,000	25,000	25,000	25,000	25,000
TRF FROM PROP P	390,000	410,000	400,000	400,000	410,000
TRF FROM PENSION	249,538	274,317	341,700	335,300	375,700
TOTAL REVENUES	5,440,325	5,597,501	5,620,700	5,855,600	5,904,400
EXPENDITURES					
ADMINISTRATION	561,931	632,858	644,700	673,300	721,600
COURT	108,306	111,184	114,500	114,900	118,700
POLICE	1,739,661	1,813,282	1,954,900	2,021,100	2,053,300
FIRE	1,757,496	1,907,835	2,085,400	2,052,300	2,159,100
PUBLIC WORKS	616,498	618,302	703,400	727,000	795,400
TRF. TO CAP. IMP FUND	600,000	250,000	0	150,000	0
TOTAL EXPENDITURES	5,383,892	5,333,461	5,502,900	5,738,600	5,848,100
SURPLUS/(LOSS)	56,433	264,040	117,800	117,000	56,300
FUND BALANCE	\$2,900,332	3,164,372	3,282,172	3,281,372	3,337,672

**GENERAL FUND
REVENUE FOR BUDGET 2026/2027**

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
TAXES						
10001-01011	REAL ESTATE TAXES	701,352	708,684	740,000	747,000	750,000
10001-01021	PERSONAL PROPERTY TAXES	111,750	104,119	110,000	96,000	110,000
10001-01031	DELINQUENT TAXES	4,544	5,037	4,500	4,300	4,500
10001-01041	UTILITY PROPERTY TAXES	5,058	4,914	5,200	4,800	5,000
10001-01051	SALES TAX	1,147,318	1,159,266	1,155,000	1,172,000	1,180,000
10001-01056	FIRE SERVICE SALES TAX	52,696	57,695	58,000	57,000	58,000
10001-01060	GROSS RECEIPTS WATER	185,649	202,707	205,000	242,000	245,000
10001-01070	GROSS RECEIPTS PHONE	90,018	81,981	72,000	72,000	70,000
10001-01080	GROSS RECEIPTS GAS	254,852	305,643	300,000	295,000	315,000
10001-01090	GROSS RECEIPTS ELECTRIC	407,533	412,329	425,000	465,000	475,000
10001-01110	LOCAL OPTION USE TAX	308,722	330,202	300,000	372,000	380,000
TOTAL TAXES		\$3,269,492	\$3,372,577	\$3,374,700	\$3,527,100	\$3,592,500
INTERGOVERNMENTAL REVENUE						
10001-02011	CONTRACTUAL FIRE SERVICE	291,896	301,016	310,000	310,000	320,000
10001-02016	COURT CLERK REVENUE	56,100	56,100	56,100	56,100	56,100
10001-02021	ROAD & BRIDGE REFUND	198,956	197,205	204,000	210,000	212,000
10001-02031	CIGARETTE TAX	9,798	8,058	8,300	8,300	8,300
10001-02041	GASOLINE TAX MOTOR FUELS	324,678	349,788	370,000	367,000	365,000
10001-02051	GRANTS	4,142	10,123	4,000	4,000	4,000
TOTAL INTERGOVERNMENTAL REVENUE		\$885,570	\$922,290	\$952,400	\$955,400	\$965,400
LICENSES AND PERMITS						
10001-03010	MERCHANT LICENSES	162,738	131,719	150,000	127,500	135,000
10001-03020	AUTO LICENSES	31,062	30,856	31,000	31,000	31,000
10001-03030	PET LICENSE	189	93	0	0	0
10001-03040	CONSTRUCTION PERMITS	16,025	17,586	17,000	17,000	52,000
10001-03050	HOUSING INSPECTIONS	10,730	11,320	10,000	14,500	12,000
10001-03060	CABLE TV	56,319	41,813	40,000	35,000	30,000
TOTAL LICENSES & PERMITS		\$277,063	\$233,387	\$248,000	\$225,000	\$260,000
MUNICIPAL COURT						
10001-04011	COURT COSTS	0	0	100	0	0
10001-04021	COURT FINES	54,432	58,091	57,000	45,000	50,000
10001-04041	MISCELLANEOUS COURT	1,831	1,605	1,800	800	800
TOTAL MUNICIPAL COURT		\$56,263	\$59,696	\$58,900	\$45,800	\$50,800
MISCELLANEOUS REVENUE						
10001-05010	INVESTMENT INCOME	254,114	248,268	185,000	202,000	180,000
10001-05030	MISCELLANEOUS	33,285	51,966	35,000	140,000	45,000
10001-05034	TRF FROM SEWER LATERAL	25,000	25,000	25,000	25,000	25,000
10001-05035	TRF FROM PROP P	390,000	410,000	400,000	400,000	410,000
10001-05036	TRF FROM PENSION	249,538	274,317	341,700	335,300	375,700
TOTAL MISCELLANEOUS REVENUE		\$951,937	\$1,009,551	\$986,700	\$1,102,300	\$1,035,700
TOTAL ALL REVENUE		\$5,440,325	\$5,597,501	\$5,620,700	\$5,855,600	\$5,904,400
SURPLUS (DEFICIT)		\$56,433	\$264,040	\$117,800	\$117,000	\$56,300
ENDING FUND BALANCE		\$2,956,765	\$3,220,805	\$3,338,605	\$3,337,805	\$3,394,105

BUDGET EXPENDITURES FOR 2026/2027

GENERAL GOVERNMENT

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
PERSONNEL SERVICES						
10010-11010	SALARIES CITY OFFICIALS	20,700	23,500	24,000	24,000	24,000
10010-11020	SALARIES FULL-TIME	164,343	227,353	255,800	261,900	278,500
10010-11030	SALARIES PART-TIME	71,508	17,705	16,500	13,500	17,000
10010-11040	EMPLOYEE INSURANCE	34,889	44,676	47,700	51,900	55,000
10010-11050	WORKMENS COMPENSATION IN	500	606	600	600	600
10010-11060	F.I.C.A.	19,643	20,009	20,600	22,500	23,200
10010-11070	LAGERS	8,265	11,861	13,000	13,300	16,500
10010-11100	UNSCHEDULED OVERTIME	2,114	314	1,000	500	1,000
TOTAL PERSONNEL SERVICES		\$321,962	\$346,024	\$379,200	\$388,200	\$415,800
CONTRACTUAL & COMMODITIES						
10010-22010	MAINTENANCE BUILDING & GR.	18,303	12,921	15,000	15,500	16,000
10010-22020	UTILITIES ELECTRICAL	8,707	9,698	9,400	9,000	9,600
10010-22030	UTILITIES GAS	2,299	2,177	2,400	1,700	2,200
10010-22040	UTILITIES PHONE	4,591	4,986	5,000	5,100	5,200
10010-22050	UTILITIES WATER & SEWER	1,161	1,167	1,400	1,100	1,400
10010-22070	MOTOR FUELS	602	0	0	0	0
10010-22080	MAINTENANCE EQUIPMENT	2,664	167	2,000	2,100	2,100
10010-22100	EQUIPMENT RENTAL	259	259	300	300	300
10010-22110	LEGAL PUBLICATIONS	2,458	1,886	2,600	1,300	2,000
10010-22120	AUDIT	7,500	7,600	8,200	11,500	11,700
10010-22190	ELECTIONS	3,197	2,964	3,800	3,900	3,800
10010-22210	INSPECTION CONTRACTS	10,983	10,923	11,000	12,000	12,000
10010-22220	OTHER CONTRACTUAL	18,215	22,997	32,000	22,000	36,000
10010-22230	POSTAGE	993	1,800	1,200	1,200	1,400
10010-22240	PRINTING	608	2,262	800	600	300
10010-22250	OFFICE SUPPLIES	3,099	4,517	3,200	5,800	4,500
10010-22260	COMPUTER SUPPLIES	345	1,523	500	500	500
10010-22270	JANITORIAL SUPPLIES & SERVI	5,700	5,700	5,700	5,700	5,700
10010-22290	OTHER COMMODITIES	160	142	200	200	200
TOTAL CONTRACTUAL & COMMODITIES		\$91,844	\$93,689	\$104,700	\$99,500	\$114,900
OTHER EXPENSES						
10010-33000	EMPLOYEE RELATIONS	12,379	11,239	13,500	13,600	13,600
10010-33010	COMMUNITY RELATIONS	28,858	46,497	35,000	33,000	35,000
10010-33020	PROFESSIONAL SERVICES	62,571	89,634	60,000	85,500	90,000
10010-33030	PROFESSIONAL DEVELOPMENT	1,161	1,354	3,000	1,100	3,000
10010-33040	DUES & SUBSCRIPTIONS	7,616	7,697	8,400	8,400	8,600
10010-33050	GENERAL INSURANCE	31,702	32,179	35,900	33,400	35,200
10010-33060	MISCELLANEOUS EXPENSE	3,838	4,545	5,000	10,600	5,500
TOTAL OTHER EXPENSES		\$148,125	\$193,145	\$160,800	\$185,600	\$190,900
GENERAL GOVERNMENT TOTAL		\$561,931	\$632,858	\$644,700	\$673,300	\$721,600

BUDGET EXPENDITURES FOR 2026/2027

MUNICIPAL COURT

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
PERSONNEL SERVICES						
10020-11020	SALARIES FULL TIME	51,318	53,365	56,000	56,100	57,700
10020-11040	EMPLOYEE INSURANCE	25,619	28,009	27,400	28,200	29,500
10020-11060	F.I.C.A.	3,539	3,680	3,800	3,900	4,000
10020-11070	LAGERS	2,560	2,812	2,800	2,800	3,500
10020-11100	UNSCHEDULED OVERTIME	0	0	200	0	0
TOTAL PERSONNEL SERVICES		\$83,036	\$87,866	\$90,200	\$91,000	\$94,700
CONTRACTUAL & COMMODITIES						
10020-22100	EQUIPMENT RENTAL	259	259	300	300	300
10020-22180	REJIS COURT	5,580	4,713	4,500	5,000	5,000
10020-22230	POSTAGE	1,200	1,500	1,500	1,500	1,500
10020-22240	PRINTING	245	463	500	500	500
10020-22250	OFFICE SUPPLIES	290	1,149	900	900	900
TOTAL CONTRACTUAL & COMMODITIES		\$7,574	\$8,084	\$7,700	\$8,200	\$8,200
OTHER EXPENSES						
10020-33020	PROFESSIONAL SERVICES	16,358	13,905	15,600	14,400	14,400
10020-33030	PROFESSIONAL DEVELOPMENT	1,338	1,329	1,000	1,300	1,400
10020-33060	MISCELLANEOUS EXPENSE	0	0	0	0	0
TOTAL OTHER EXPENSES		\$17,696	\$15,234	\$16,600	\$15,700	\$15,800
TOTAL MUNICIPAL COURT		\$108,306	\$111,184	\$114,500	\$114,900	\$118,700

BUDGET EXPENDITURES FOR 2025/2026

POLICE DEPARTMENT

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
PERSONNEL SERVICES						
10030-11020	SALARIES FULL TIME	857,659	904,517	969,400	969,300	1,002,100
10030-11030	SALARIES PART TIME	45,869	40,733	45,000	66,700	68,700
10030-11040	EMPLOYEE INSURANCE	217,339	241,318	253,000	244,100	253,000
10030-11050	WORKMENS COMPENSATION	36,000	49,983	57,000	51,600	54,000
10030-11060	F.I.C.A.	71,231	73,256	78,700	84,300	80,300
10030-11070	LAGERS	115,771	122,803	144,000	150,100	156,000
10030-11091	CLOTHING ALLOWANCE	10,316	8,215	8,000	7,800	8,000
10030-11100	UNSCHEDULED OVERTIME	66,798	46,550	50,000	99,500	50,000
TOTAL PERSONNEL SERVICES		\$1,420,983	\$1,487,375	\$1,605,100	\$1,673,400	\$1,672,100
CONTRACTUAL & COMMODITIES						
10030-22010	MAINTENANCE BUILDING & GR	14,578	14,219	15,000	15,000	16,000
10030-22020	UTILITIES ELECTRICAL	8,707	9,698	9,500	8,700	9,300
10030-22030	UTILITIES GAS	2,299	2,231	2,500	1,700	2,500
10030-22040	UTILITIES PHONE	6,287	6,682	6,800	8,400	8,600
10030-22050	UTILITIES WATER & SEWER	1,161	943	1,200	900	1,200
10030-22070	MOTOR FUELS	21,232	23,543	23,400	22,700	25,000
10030-22080	MAINTENANCE MOTOR EQUIP	5,793	12,896	14,000	9,500	14,000
10030-22090	MAINTENANCE EQUIPMENT	3,850	1,954	4,000	2,300	4,000
10030-22180	REJIS CONTRACT	38,938	34,480	37,500	34,400	33,000
10030-22185	DISPATCH EXPENSE	90,895	92,458	95,500	102,100	104,400
10030-22220	OTHER CONTRACTUAL	62,771	63,530	65,200	68,800	81,500
10030-22230	POSTAGE	529	800	800	800	800
10030-22240	PRINTING	1,177	394	800	800	800
10030-22250	OFFICE SUPPLIES	3,490	2,113	3,000	1,700	2,500
10030-22270	JANITORIAL SUPPLIES & SER	5,700	5,700	5,700	5,700	5,700
10030-22290	OTHER COMMODITIES	9,134	9,479	14,000	9,700	12,000
TOTAL CONTRACTUAL & COMMODITIES		\$276,541	\$281,120	\$298,900	\$293,200	\$321,300
OTHER EXPENSES						
10030-33010	COMMUNITY RELATIONS	0	387	400	300	400
10030-33030	PROFESSIONAL DEVELOPMENT	12,668	12,774	15,000	13,200	15,000
10030-33040	DUES & SUBSCRIPTIONS	3,334	5,254	5,000	5,500	6,600
10030-33050	GENERAL INSURANCE	22,178	23,619	27,000	32,600	34,600
10030-33060	MISCELLANEOUS EXPENSE	3,957	2,753	3,500	2,900	3,300
TOTAL OTHER EXPENSES		\$42,137	\$44,787	\$50,900	\$54,500	\$59,900
TOTAL POLICE DEPARTMENT		\$1,739,661	\$1,813,282	\$1,954,900	\$2,021,100	\$2,053,300

BUDGET EXPENDITURES FOR 2026/2027

FIRE DEPARTMENT

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
PERSONNEL SERVICES						
10050-11020	SALARIES FULL TIME	926,153	1,019,271	1,099,100	1,098,300	1,128,800
10050-11040	EMPLOYEE INSURANCE	204,999	226,008	240,000	242,200	255,000
10050-11050	WORKMENS COMPENSATION	62,762	83,928	103,700	93,800	100,000
10050-11060	F.I.C.A.	71,551	77,838	85,400	82,100	85,000
10050-11070	LAGERS	133,767	151,184	166,800	154,000	181,000
10050-11100	UNSCHEDULED OVERTIME	44,498	35,465	47,000	25,000	40,000
TOTAL PERSONNEL SERVICES		\$1,443,730	\$1,593,694	\$1,742,000	\$1,695,400	\$1,789,800
CONTRACTUAL & COMMODITIES						
10050-22010	BUILDING MAINTENANCE	12,052	13,824	15,000	15,700	16,000
10050-22020	UTILITIES ELECTRICAL	12,590	14,361	14,000	13,100	14,000
10050-22030	UTILITIES GAS	4,010	2,852	4,500	3,100	4,000
10050-22040	UTILITIES PHONE	7,588	7,809	7,800	8,200	8,400
10050-22050	UTILITIES WATER & SEWER	6,782	7,019	7,000	7,300	7,600
10050-22070	MOTOR FUELS	6,595	5,906	7,000	6,500	8,000
10050-22080	APPARATUS MAINTENANCE	19,663	14,669	15,000	27,800	20,000
10050-22090	EQUIPMENT MAINTENANCE	10,122	6,020	7,000	6,300	7,000
10050-22130	MEDICAL SUPPLIES	4,664	5,173	5,500	4,700	5,500
10050-22185	DISPATCH EXPENSE	64,760	67,202	69,000	76,000	80,700
10050-22220	OTHER CONTRACTUAL	21,341	19,489	26,000	20,000	22,000
10050-22225	FIRE CHIEF CONTRACT	75,926	77,778	81,300	87,000	88,900
10050-22270	STATION SUPPLIES	3,197	4,246	5,000	4,100	4,500
10050-22280	SMALL TOOLS & HARDWARE	1,104	3,010	1,200	1,400	1,600
10050-22290	OTHER COMMODITIES	0	0	0	0	0
10050-22300	UNIFORMS & CLOTHING	7,625	8,049	10,000	7,300	8,500
TOTAL CONTRACTUAL & COMMODITIES		\$258,019	\$257,407	\$275,300	\$288,500	\$296,700
OTHER EXPENSES						
10050-33010	COMMUNITY RELATIONS	2,080	2,266	2,300	2,000	2,300
10050-33030	PROFESSIONAL DEVELOPMENT	15,992	13,467	19,000	19,300	20,000
10050-33040	DUES & SUBSCRIPTIONS	4,095	5,521	6,000	4,800	5,500
10050-33050	GENERAL INSURANCE	33,368	35,456	40,500	42,000	44,500
10050-33060	MISCELLANEOUS EXPENSE	212	24	300	300	300
TOTAL OTHER EXPENSES		\$55,747	\$56,734	\$68,100	\$68,400	\$72,600
FIRE DEPARTMENT TOTAL		\$1,757,496	\$1,907,835	\$2,085,400	\$2,052,300	\$2,159,100

BUDGET EXPENDITURES FOR 2025/2026

PUBLIC WORKS

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
PERSONNEL SERVICES						
10060-11020	SALARIES FULL TIME	251,161	226,692	312,000	311,300	335,200
10060-11030	SALARIES PART TIME	12,517	10,936	7,000	7,000	7,000
10060-11040	EMPLOYEE INSURANCE	74,161	60,108	73,400	84,300	97,500
10060-11050	WORKMENS COMPENSATION	15,900	23,910	28,500	25,800	28,000
10060-11060	F.I.C.A.	19,829	18,341	24,200	23,900	24,600
10060-11070	LAGERS	11,257	11,377	15,100	15,100	18,700
10060-11100	UNSCHEDULED OVERTIME	2,668	11,538	4,000	6,800	7,000
TOTAL PERSONNEL SERVICES		\$387,493	\$362,902	\$464,200	\$474,200	\$518,000
CONTRACTUAL & COMMODITIES						
10060-22010	MAINTENANCE BUILDING & GR	15,379	18,678	14,000	14,900	16,000
10060-22020	UTILITIES ELECTRICAL	1,878	1,797	2,100	1,800	2,000
10060-22030	UTILITIES GAS	3,435	3,150	3,600	2,700	3,200
10060-22040	UTILITIES PHONE	4,162	3,554	4,000	3,400	3,600
10060-22050	UTILITIES WATER & SEWER	2,071	2,662	2,400	3,100	3,200
10060-22060	STREET LIGHTS	27,755	28,465	30,000	33,000	33,000
10060-22070	MOTOR FUELS	12,815	10,466	15,000	12,000	17,000
10060-22080	MAINTENANCE MOTOR EQUIP	12,487	13,999	15,000	16,300	15,000
10060-22090	MAINTENANCE EQUIPMENT	21,542	16,199	15,000	20,500	22,000
10060-22100	EQUIPMENT RENTAL	1,952	100	1,000	800	1,000
10060-22121	WELDING	0	0	300	0	0
10060-22140	FORESTRY	7,614	28,755	20,000	14,500	20,000
10060-22150	SNOW REMOVAL	32,194	41,449	26,000	23,000	26,000
10060-22160	SIGNS & PAVEMENT MARKING	6,244	8,498	8,000	8,000	10,000
10060-22170	VECTOR CONTROL	54	378	500	300	500
10060-22270	JANITORIAL SUPPLIES & SER	3,119	2,985	3,500	2,700	3,200
10060-22280	SMALL TOOLS & HARDWARE	2,541	2,383	2,500	2,300	2,500
10060-22290	OTHER COMMODITIES	8,782	20,310	7,000	4,000	7,000
10060-22300	UNIFORMS & CLOTHING	3,631	3,337	4,500	4,000	4,000
10060-22310	STREET MAINTENANCE	36,845	26,079	44,000	46,000	46,000
TOTAL CONTRACTUAL & COMMODITIES		\$204,500	\$233,244	\$218,400	\$213,300	\$235,200
OTHER EXPENSES						
10060-33020	PROFESSIONAL SERVICES	8,231	5,720	4,000	15,000	16,000
10060-33030	PROFESSIONAL DEVELOPMENT	1,620	1,780	1,500	1,500	1,500
10060-33050	GENERAL INSURANCE	11,093	12,792	13,300	21,000	22,200
10060-33060	MISCELLANEOUS EXPENSE	3,561	1,864	2,000	2,000	2,500
10060-33065	TRANSFER TO CAPITAL IMP. FU	600,000	250,000	0	150,000	0
TOTAL OTHER EXPENSES		\$624,505	\$272,156	\$20,800	\$189,500	\$42,200
PUBLIC WORKS TOTAL		\$1,216,498	\$868,302	\$703,400	\$877,000	\$795,400

SEWER LATERAL FUND FOR 2026/2027

ACCOUNT	DESCRIPTION	ACTUA 23/24	ACTUA 24/25	BUDGET 25/26	ESTIMATE 25/26	BUDGET 26/27
REVENUE						
20001-02001	SEWER LATERAL FEES	114,169	114,503	114,300	114,300	114,300
TOTAL SEWER LATERAL REVENU		\$114,169	\$114,503	\$114,300	\$114,300	\$114,300
CONTRACTUAL & COMMODITIE						
20070-22218	TRANSFER TO GENERAL FUND	25,000	25,000	25,000	25,000	25,000
20070-22220	OTHER CONTRACTUAL	79,110	65,307	85,000	105,000	85,000
TOTAL CONTRACTUAL & COMMODITIE		\$104,110	\$90,307	\$110,000	\$130,000	\$110,000
TOTAL SEWER LATERAL EXPENDITURE		\$104,110	\$90,307	\$110,000	\$130,000	\$110,000
SURPLUS (DEFICIT)		\$10,059	\$24,196	\$4,300	(\$15,700)	\$4,300
ENDING FUND BALANC		\$103,246	127,442	131,742	\$111,742	\$116,042

SANITATION ENTERPRISE FUND FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUE						
30001-03025	INTEREST & PENALTIES	3,036	3,037	3,000	3,100	3,100
30001-05041	SANITATION FEES	656,100	784,073	929,700	926,500	977,800
TOTAL SANITATION REVENUE		\$659,136	\$787,110	\$932,700	\$929,600	\$980,900
PERSONNEL SERVICES						
30070-11030	SALARIES PART-TIME	13,889	13,284	14,500	14,000	14,000
30070-11060	FICA	1,084	1,022	1,100	1,000	1,000
30070-11100	UNSCHEDULED OVERTIME	228	213	0	400	200
TOTAL PERSONNEL SERVICES		\$15,201	\$14,519	\$15,600	\$15,400	\$15,200
CONTRACTUAL & COMMODITIES						
30070-22230	POSTAGE	3,551	3,754	3,900	3,900	3,900
30070-22240	PRINTING	2,556	2,229	2,200	2,200	2,300
30070-22331	RESIDENTIAL COLLECTION	625,216	753,391	895,200	886,300	935,100
TOTAL CONTRACTUAL & COMMODITIES		\$631,323	\$759,374	\$901,300	\$892,400	\$941,300
TOTAL SANITATION EXPENDITURES		\$646,524	\$773,893	\$916,900	\$907,800	\$956,500
SURPLUS (DEFICIT)		\$12,612	\$13,217	\$15,800	\$21,800	\$24,400
ENDING FUND BALANCE		\$135,782	\$148,999	\$164,799	\$170,799	\$195,199

EMPLOYEE PENSION FUND FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
TAX REVENUE						
60001-01011	REAL ESTATE TAXES	465,855	473,521	500,000	500,000	500,000
60001-01021	PERSONAL PROPERTY TAXES	74,608	69,382	74,000	63,700	67,000
60001-01031	DELINQUENT TAXES	3,049	3,359	3,000	2,900	3,000
60001-01041	UTILITY PROPERTY TAXES	3,377	3,274	3,300	3,200	3,300
TOTAL TAX REVENUES		\$546,889	\$549,536	\$580,300	\$569,800	\$573,300
EXPENDITURES						
60070-53072	LAGERS EXP. LEGACY PLAN	237,454	237,454	237,454	237,454	237,454
60070-53075	TRANSFER TO GEN. FUND	249,538	274,317	341,700	335,300	375,700
TOTAL EXPENDITURES		\$486,992	\$511,771	\$579,154	\$572,754	\$613,154
SURPLUS (DEFICIT)		\$59,897	\$37,765	\$1,146	(\$2,954)	(39,854)
ENDING FUND BALANCE		\$473,195	\$510,960	\$512,106	\$508,006	\$468,152

PROP P FUND FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUE						
70001-01051	PROP P SALES TAX	409,041	404,578	400,000	410,000	410,000
TOTAL PARKS & STORMWATER REV.		\$409,041	\$404,578	\$400,000	\$410,000	\$410,000
CONTRACTUAL & COMMODITIES						
70070-22218	TRANSFER TO OTHER FUNDS	390,000	410,000	400,000	400,000	410,000
TOTAL CONTRACTUAL & COMMODITIES		\$390,000	\$410,000	\$400,000	\$400,000	\$410,000
SURPLUS (DEFICIT)		\$19,041	(\$5,422)	\$0	\$10,000	\$0
ENDING FUND BALANCE		\$348,855	\$343,433	\$343,433	353,433	\$353,433

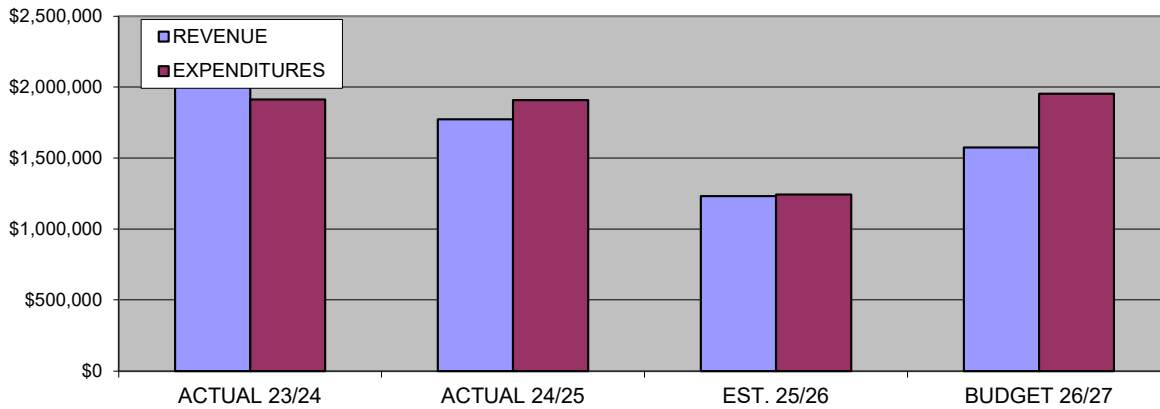
PARKS & STORMWATER FUND FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUE						
85001-01051	PARKS/STORMWATER SALES TAX	177,271	193,115	175,000	183,000	185,000
TOTAL PARKS & STORMWATER REV.		\$177,271	\$193,115	\$175,000	\$183,000	\$185,000
CONTRACTUAL & COMMODITIES						
85070-22220	OTHER CONTRACTUAL	35,842	155,223	134,600	138,500	63,700
85070-22218	TRANSFER TO OTHER FUNDS	85,000	60,000	60,000	60,000	110,000
TOTAL CONTRACTUAL & COMMODITIES		\$120,842	\$215,223	\$194,600	\$198,500	\$173,700
SURPLUS (DEFICIT)		\$56,429	(\$22,108)	(\$19,600)	(\$15,500)	\$11,300
ENDING FUND BALANCE		\$95,892	\$73,784	\$54,184	58,284	\$69,584

CAPITAL IMPROVEMENTS FUND REVENUE FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUE						
90001-01052	CAPITAL IMPROVEMENTS SALES TAX	517,294	510,883	510,000	520,000	520,000
90001-01056	FIRE SALES TAX	35,764	38,866	37,000	37,000	37,000
90001-02051	GRANTS	38,194	1,745	7,000	11,500	0
90001-05020	SALE OF SURPLUS EQUIPMENT	9,721	0	5,000	18,000	5,000
90001-05029	SIDEWALK REIMBURSEMENT	600	0	3,000	0	3,000
90001-05030	TREE PLANTING REIMBURSEMENT	0	0	3,000	0	3,000
90001-05031	E. ESSEX STP REIMBURSEMENT	31,101	587,008	80,000	339,400	122,500
90001-05032	SAPPINGTON RD. STP REIMBURSEMEN	23,126	30,231	384,000	96,800	774,300
90001-05033	MSD REIMBURSEMENT	115,647	19,746	0	0	0
90001-05034	TRANSFER FROM OTHER FUNDS	1,338,068	585,788	60,000	210,000	110,000
TOTAL CAPITAL IMPROVEMENTS REVENUE		\$2,109,515	\$1,774,267	\$1,089,000	\$1,232,700	\$1,574,800

CAPITAL IMPROVEMENT FUND REVENUE VERSUS EXPENDITURES



CAPITAL IMPROVEMENTS FUND EXPENSES FOR 2026/2027

ACCOUNT #	DESCRIPTION	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
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	18,795	46,065	49,500	63,000	0
90010-44040	BUILDING & LAND	32,703	4,995	0	0	0
TOTAL GENERAL GOVERNMENT		51,498	51,060	49,500	63,000	0
COURT CAPITAL OUTLAY						
90020-44010	MISCELLANEOUS EXPENSE	0	0	0	0	0
TOTAL COURT		0	0	0	0	0
POLICE CAPITAL OUTLAY						
90030-44020	AUTOMOTIVE EQUIPMENT	81,296	0	46,000	44,000	46,500
90030-44030	OTHER CAPITAL OUTLAY	126,230	22,576	102,600	191,000	61,800
90030-44040	BUILDING & LAND	0	0	30,000	0	35,000
TOTAL POLICE DEPARTMENT		207,526	22,576	178,600	235,000	143,300
FIRE DEPARTMENT CAPITAL OUTLAY						
90050-22320	INTEREST EXPENSE	0	0	0	0	0
90050-44020	AUTOMOTIVE EQUIPMENT	8,160	0	0	0	0
90050-44030	OTHER CAPITAL OUTLAY	95,391	54,045	146,000	104,000	107,000
90050-44040	BUILDING & LAND	0	18,123	4,000	0	0
TOTAL FIRE DEPARTMENT		103,551	72,168	150,000	104,000	107,000
PUBLIC WORKS CAPITAL OUTLAY						
90060-22320	INTEREST EXPENSE	0	0	0	0	0
90060-44020	AUTOMOTIVE EQUIPMENT	120,488	106,349	44,000	44,400	80,000
90060-44030	OTHER CAPITAL OUTLAY	39,126	18,581	28,000	5,500	21,000
90060-44031	TRIM	0	648	18,000	1,800	8,000
90060-44032	SIDEWALK IMPROVEMENTS	1,526	0	6,000	1,500	6,000
90060-44033	E. ESSEX STP PROJECT	232,352	882,449	107,500	355,400	175,000
90060-44034	N. SAPPINGTON STP PROJECT	41,075	89,246	532,000	58,500	1,236,400
90060-44035	ARPA FUND STREET IMPROVEMENTS	627,214	4,234	0	0	0
90060-44040	BUILDINGS & LAND	38,737	45,203	0	0	44,000
90060-44050	STREETS-NOVACHIP	123,849	99,720	225,500	225,000	0
90060-44051	STREETS-CRACKSEAL & SEALCOAT	71,838	33,097	49,000	25,000	50,000
90060-44070	STREETS-OTHER	151,029	428,785	8,100	40,800	16,000
90060-44090	STORMWATER	85,236	39,070	144,000	78,600	68,000
90060-44100	CURBS	18,689	14,463	20,000	4,200	0
TOTAL PUBLIC WORKS		1,551,159	1,761,845	1,182,100	840,700	1,704,400
TOTAL CAPITAL OUTLAY EXPENDITURES		1,913,734	1,907,649	1,560,200	1,242,700	1,954,700
SURPLUS (DEFICIT)		\$195,781	(\$133,382)	(\$471,200)	(\$10,000)	(\$379,900)
ENDING FUND BALANCE		\$1,255,743	1,122,361	651,161	1,112,361	732,461

DEBT SERVICE FUND FOR 2026/2027

	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
TAXES					
94001-01011 REAL ESTATE TAXES	527,972	532,675	1,350,000	1,210,000	1,300,000
94001-01021 PERSONAL PROPERTY TAXES	84,645	78,071	196,600	152,000	160,000
94001-01031 DELIQUENT TAXES	3,494	3,790	6,600	4,500	5,000
94001-01041 UTILITY PROPERTY TAXES	3,827	3,684	7,000	7,800	7,800
TOTAL TAXES	\$619,938	\$618,220	\$1,560,200	\$1,374,300	\$1,472,800
EXPENDITURES					
94070-22220 OTHER CONTRACTUAL	1,800	1,800	3,600	2,250	3,000
94070-22320 INTEREST EXPENSE	169,500	158,700	508,500	470,933	621,050
94070-22325 BOND PRINCIPAL EXPENSE	360,000	370,000	385,000	385,000	1,015,000
TOTAL EXPENDITURES	\$531,300	\$530,500	\$897,100	\$858,183	\$1,639,050
SURPLUS (DEFICIT)	\$88,638	\$87,720	\$663,100	\$516,117	(\$166,250)
ENDING FUND BALANCE	\$330,672	\$418,392	\$1,081,492	934,509	768,259

PROP S FUND 2026/2027

95 - PROP S FUND	ACTUAL 23/24	ACTUAL 24/25	BUDGET 25/26	ESTIMATED 25/26	BUDGET 26/27
REVENUE					
95001-05010 INVESTMENT INCOME	0	0	300,000	250,000	200,000
95001-05015 BOND PROCEEDS	0	0	9,700,000	10,155,900	0
TOTAL FUND REVENUE	\$0	\$0	\$9,700,000	\$10,405,900	\$200,000
EXPENDITURES					
95070-44030 OTHER CAPITAL OUTLAY			879,019	562,000	703,400
95070-44032 SIDEWALKS			834,000	0	141,800
95070-44070 STREETS OTHER			2,088,673	615,600	1,923,800
95070-44090 STORMWATER	0	0	390,308	1,400	577,100
TOTAL CONTRACTUAL & COMMODITIES	\$0	\$0	\$4,192,000	\$1,179,000	\$3,346,100
SURPLUS (DEFICIT)	\$0	\$0	\$5,508,000	\$9,226,900	(\$3,146,100)
ENDING FUND BALANCE	\$0	\$0	\$5,508,000	\$9,226,900	\$6,080,800

Internal Memorandum

Office of the City Administrator

To: Honorable Mayor Mike Wilcox
Members of the Board of Aldermen

From: Dan Lawrence, Finance Officer
Steve Chamberlin, City Treasurer & Dan Lawrence, Finance Officer

Subject: Risk-based Budget Scenarios

Date: May 14, 2026

In an effort to analyze the potential financial risks facing the City of Glendale in the near term, Finance Director Dan Lawrence has prepared several budget scenarios that envision either a sudden loss of revenue or several years of stagnant revenue growth. His remarks and accompanying graphs and spreadsheets are below¹.

BACKGROUND

With the General Fund fund balance at over \$3 million dollars the City can afford several years of relatively minor deficits. Obviously, that is not an ideal situation or any kind of a goal but it does give us time to make adjustments if some sort of severe financial event were to occur. Considering that the City of Glendale made it through the 2008 financial crisis as well as the 2020 coronavirus, I believe a bigger concern regarding the long-term sustainability of Glendale would be some sort of political event that would substantially lower the sales or property tax revenues. In fact, we are already experiencing this with the St. Louis Senior Property Tax Freeze regarding the Debt Services Fund.

FIRST SCENARIO: REVENUE SOURCE LOSS

The first scenario I created spreadsheets for would be some sort of one-time severe loss in revenue of \$300,000, followed by all revenue and expense items increasing at a 3% level for the next 5 years. An obvious example of this sort of revenue loss would be if the state of Missouri were to eliminate the local sales tax on groceries, an idea which has been kicking around the state legislature for several years now. As you can see from the spreadsheets, the loss or deficit in the first year would be \$343,371 and then grow by 3% each year. By FY 31-32 the deficit would reach \$386,467 an obviously unsustainable scenario.

SECOND AND THIRD SCENARIOS: ADJUSTMENTS FOLLOWING REVENUE LOSS

Therefore, I created a second scenario where the revenue is the same as the scenario listed above, but the City undertakes an effort to cut personnel expenses by \$250,000. In this scenario, the surplus is \$41,341 the first year and grows to \$46,530 for FY 31-32. The

¹ All scenarios include a reduction in investment income of \$80,000 due to the upcoming fire apparatus purchase.

personnel expenses could possibly be cut by a combination of lowering benefits, eliminating positions, salary reductions, and changing some of the contract labor that is currently being paid. These would all obviously be painful steps to take, but it does not seem currently possible to handle any substantial, prolonged deficits by cutting non-personnel expenses only.

The third spreadsheet assumes another way to tackle the same one-time revenue reduction of \$300,000. Instead of seeking to reduce personnel expenses by a certain amount, it envisions a 5% across the board reduction in salaries. This also creates a positive outcome with a relatively minor deficit of \$31,845 the first year of FY 27-28 and grows by 3% each year.

Another variant of this approach would be to institute a salary freeze for a period of years until the gap is closed and budget stabilizes. The downside to this approach is that you would be looking at an uncertain number of years of deficit spending, with no guarantee that revenues would outpace other expenses enough to make up the difference.

FOURTH SCENARIO: STAGNANT REVENUE GROWTH

The final scenario is 5 years with no revenue growth but with 3% expense growth. As you can see from the numbers this is the worst scenario of all as the deficit would reach \$955,151 by the fifth year. This scenario is probably not very realistic as revenues and expenses should be increasing or decreasing at the same rate of inflation. And as explained above, payroll and benefits could be cut in a disinflationary environment.

RISK-BASED BUDGET PROJECTIONS

SCENARIO 1

Assume \$300,000 one-time loss in revenue, 3 percent revenue and expenditure growth

	Fiscal Year 26-27 Baseline	Fiscal Year 26-27	Fiscal Year 27-28	Fiscal Year 28-29	Fiscal Year 29-30	Fiscal Year 30-31	Fiscal Year 31-32
Revenues							
Total Taxes	\$3,592,500	\$3,292,500	3,391,275	3,493,013	3,597,804	3,705,738	3,816,910
Intergovernmental Rev.	\$965,400	\$965,400	994,362	1,024,193	1,054,919	1,086,566	1,119,163
Licenses & Permits	\$260,000	\$233,000	239,990	247,190	254,605	262,244	270,111
Municipal Court	\$50,800	\$50,800	52,324	53,894	55,511	57,176	58,891
Misc Revenue	\$1,035,700	\$1,035,700	986,771	1,016,374	1,046,865	1,078,271	1,110,619
	<u>\$5,904,400</u>	<u>\$5,577,400</u>	<u>5,664,722</u>	<u>5,834,664</u>	<u>6,009,704</u>	<u>6,189,995</u>	<u>6,375,695</u>
Expenditures							
Personnel Expenses	\$4,490,400	\$4,490,400	4,625,112	4,763,865	4,906,781	5,053,985	5,205,604
Contractual & Comm	\$976,300	\$976,300	1,005,589	1,035,757	1,066,829	1,098,834	1,131,799
Other Expenses	\$381,400	\$366,400	377,392	388,714	400,375	412,386	424,758
	<u>\$5,848,100</u>	<u>\$5,833,100</u>	<u>6,008,093</u>	<u>6,188,336</u>	<u>6,373,986</u>	<u>6,565,205</u>	<u>6,762,162</u>
Surplus/Deficit	<u>\$56,300</u>	<u>(\$255,700)</u>	<u>(343,371)</u>	<u>(353,672)</u>	<u>(364,282)</u>	<u>(375,211)</u>	<u>(386,467)</u>

SCENARIO 2

Assume \$300,000 one-time loss in revenue, \$250,000 reduction in personnel expenditure, 3 percent revenue and expenditure growth

	Fiscal Year 26-27 Baseline	Fiscal Year 26-27	Fiscal Year 27-28	Fiscal Year 28-29	Fiscal Year 29-30	Fiscal Year 30-31	Fiscal Year 31-32
Revenues							
Total Taxes	\$3,592,500	\$3,292,500	3,391,275	3,493,013	3,597,804	3,705,738	3,816,910
Intergovernmental Rev.	\$965,400	\$965,400	994,362	1,024,193	1,054,919	1,086,566	1,119,163
Licenses & Permits	\$260,000	\$233,000	239,990	247,190	254,605	262,244	270,111
Municipal Court	\$50,800	\$50,800	52,324	53,894	55,511	57,176	58,891
Misc Revenue	\$1,035,700	\$1,035,700	986,771	1,016,374	1,046,865	1,078,271	1,110,619
	<u>\$5,904,400</u>	<u>\$5,577,400</u>	<u>5,664,722</u>	<u>5,834,664</u>	<u>6,009,704</u>	<u>6,189,995</u>	<u>6,375,695</u>
Expenditures							
Personnel Expenses	\$4,490,400	\$4,490,400	4,240,400	4,367,612	4,498,640	4,633,600	4,772,608
Contractual & Comm	\$976,300	\$976,300	1,005,589	1,035,757	1,066,829	1,098,834	1,131,799
Other Expenses	\$381,400	\$366,400	377,392	388,714	400,375	412,386	424,758
	<u>\$5,848,100</u>	<u>\$5,833,100</u>	<u>5,623,381</u>	<u>5,792,082</u>	<u>5,965,845</u>	<u>6,144,820</u>	<u>6,329,165</u>
Surplus/Deficit	<u>\$56,300</u>	<u>(\$255,700)</u>	<u>41,341</u>	<u>42,581</u>	<u>43,859</u>	<u>45,174</u>	<u>46,530</u>

SCENARIO 3

Assume \$300,000 one-time loss in revenue, 5% reduction in salaries, 3 percent revenue and expenditure growth

	Fiscal Year 26-27 Baseline	Fiscal Year 26-27	Fiscal Year 27-28	Fiscal Year 28-29	Fiscal Year 29-30	Fiscal Year 30-31	Fiscal Year 31-32
Revenues							
Total Taxes	\$3,592,500	\$3,292,500	3,391,275	3,493,013	3,597,804	3,705,738	3,816,910
Intergovernmental Rev.	\$965,400	\$965,400	994,362	1,024,193	1,054,919	1,086,566	1,119,163
Licenses & Permits	\$260,000	\$233,000	239,990	247,190	254,605	262,244	270,111
Municipal Court	\$50,800	\$50,800	52,324	53,894	55,511	57,176	58,891
Misc Revenue	\$1,035,700	\$1,035,700	986,771	1,016,374	1,046,865	1,078,271	1,110,619
	<u>\$5,904,400</u>	<u>\$5,577,400</u>	<u>5,664,722</u>	<u>5,834,664</u>	<u>6,009,704</u>	<u>6,189,995</u>	<u>6,375,695</u>
Expenditures							
Personnel Expenses	\$4,490,400	\$4,490,400	4,313,586	4,442,994	4,576,283	4,713,572	4,854,979
Contractual & Comm	\$976,300	\$976,300	1,005,589	1,035,757	1,066,829	1,098,834	1,131,799
Other Expenses	\$381,400	\$366,400	377,392	388,714	400,375	412,386	424,758
	<u>\$5,848,100</u>	<u>\$5,833,100</u>	<u>5,696,567</u>	<u>5,867,464</u>	<u>6,043,488</u>	<u>6,224,793</u>	<u>6,411,536</u>
Surplus/Deficit	<u>\$56,300</u>	<u>(\$255,700)</u>	<u>(31,845)</u>	<u>(32,800)</u>	<u>(33,784)</u>	<u>(34,798)</u>	<u>(35,842)</u>

SCENARIO 4*Assume 0 percent revenue growth, 3 percent expenditure growth*

	Fiscal Year 26-27 Baseline	Fiscal Year 27-28	Fiscal Year 28-29	Fiscal Year 29-30	Fiscal Year 30-31	Fiscal Year 31-32
Revenues						
Total Taxes	\$3,592,500	\$3,592,500	\$3,592,500	\$3,592,500	\$3,592,500	\$3,592,500
Intergovernmental Rev.	\$965,400	\$965,400	\$965,400	\$965,400	\$965,400	\$965,400
Licenses & Permits	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000
Municipal Court	\$50,800	\$50,800	\$50,800	\$50,800	\$50,800	\$50,800
Misc Revenue	\$1,035,700	\$955,700	\$955,700	\$955,700	\$955,700	\$955,700
	<u>\$5,904,400</u>	<u>\$5,824,400</u>	<u>\$5,824,400</u>	<u>\$5,824,400</u>	<u>\$5,824,400</u>	<u>\$5,824,400</u>
Expenditures						
Personnel Expenses	\$4,490,400	4,625,112	4,763,865	4,906,781	5,053,985	5,205,604
Contractual & Comm	\$976,300	1,005,589	1,035,757	1,066,829	1,098,834	1,131,799
Other Expenses	\$381,400	392,842	404,627	416,766	429,269	442,147
	<u>\$5,848,100</u>	<u>6,023,543</u>	<u>6,204,249</u>	<u>6,390,377</u>	<u>6,582,088</u>	<u>6,779,551</u>
Surplus/Deficit	<u>\$56,300</u>	<u>(199,143)</u>	<u>(379,849)</u>	<u>(565,977)</u>	<u>(757,688)</u>	<u>(955,151)</u>



City of Glendale

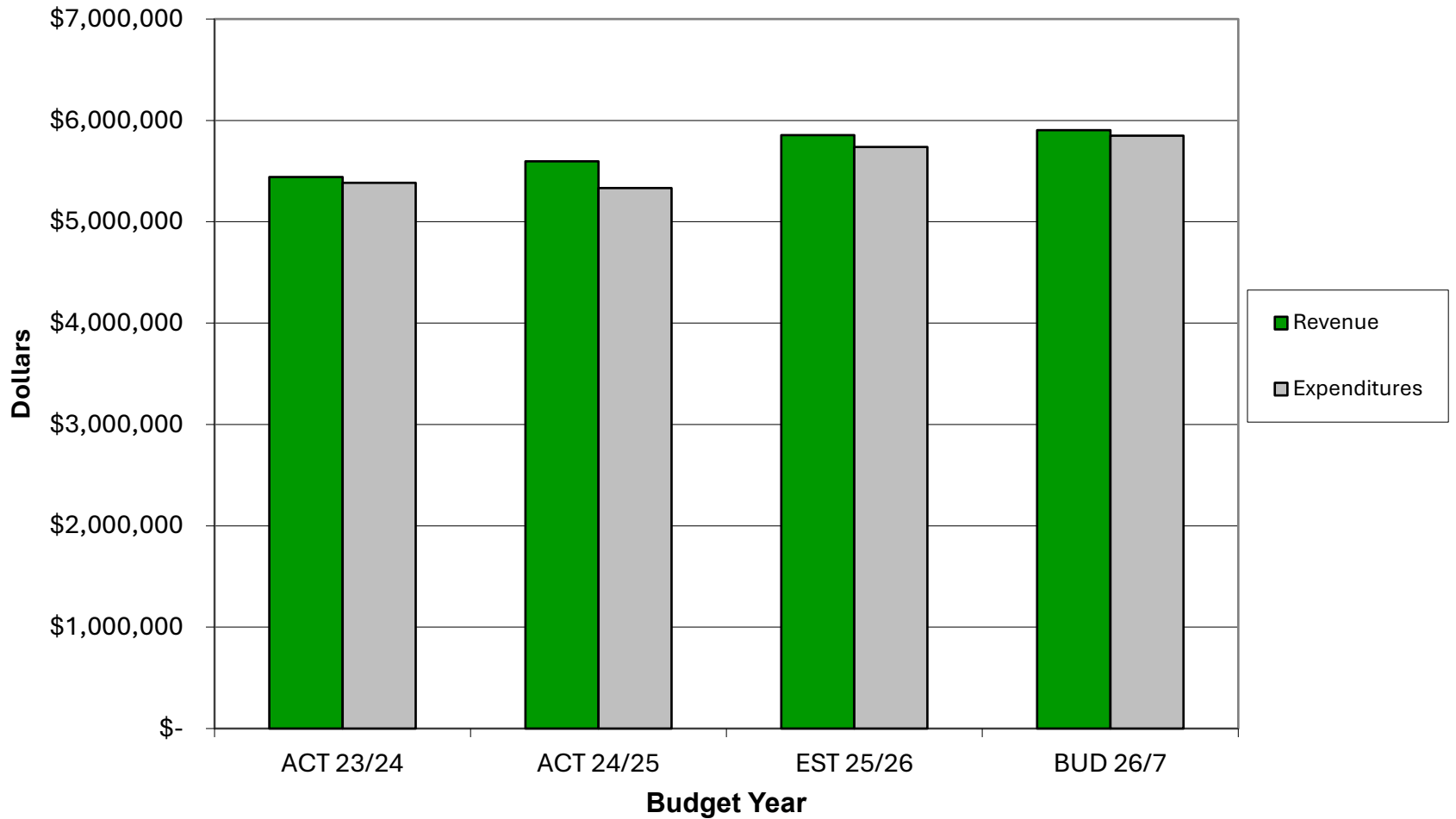
FY2027 Budget Work Session

May 18, 2026

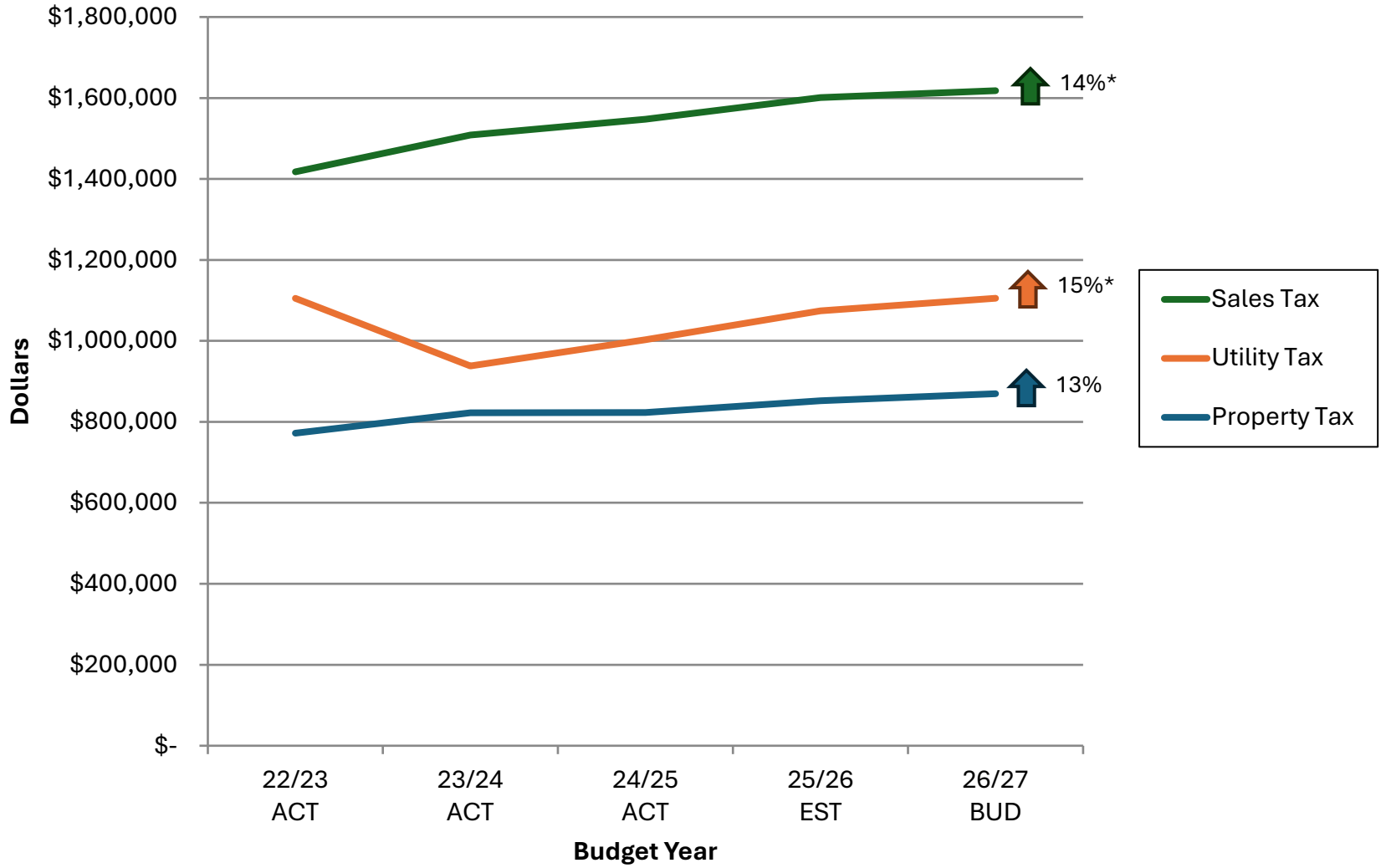
FY2027 Budget Overview

- ▶ Estimating \$5.90 million in revenue and \$5.85 million in expenditures for the General Fund.
- ▶ General Fund surplus of \$56,300 with an ending fund balance of \$3.38 million.
- ▶ \$1.95 million in capital expenditures and \$3.35 million in Prop S expenditures.
- ▶ 77 percent of General Fund expenses go toward personnel services.
- ▶ Rates of revenue growth have slowed significantly.
- ▶ High level of national economic uncertainty.

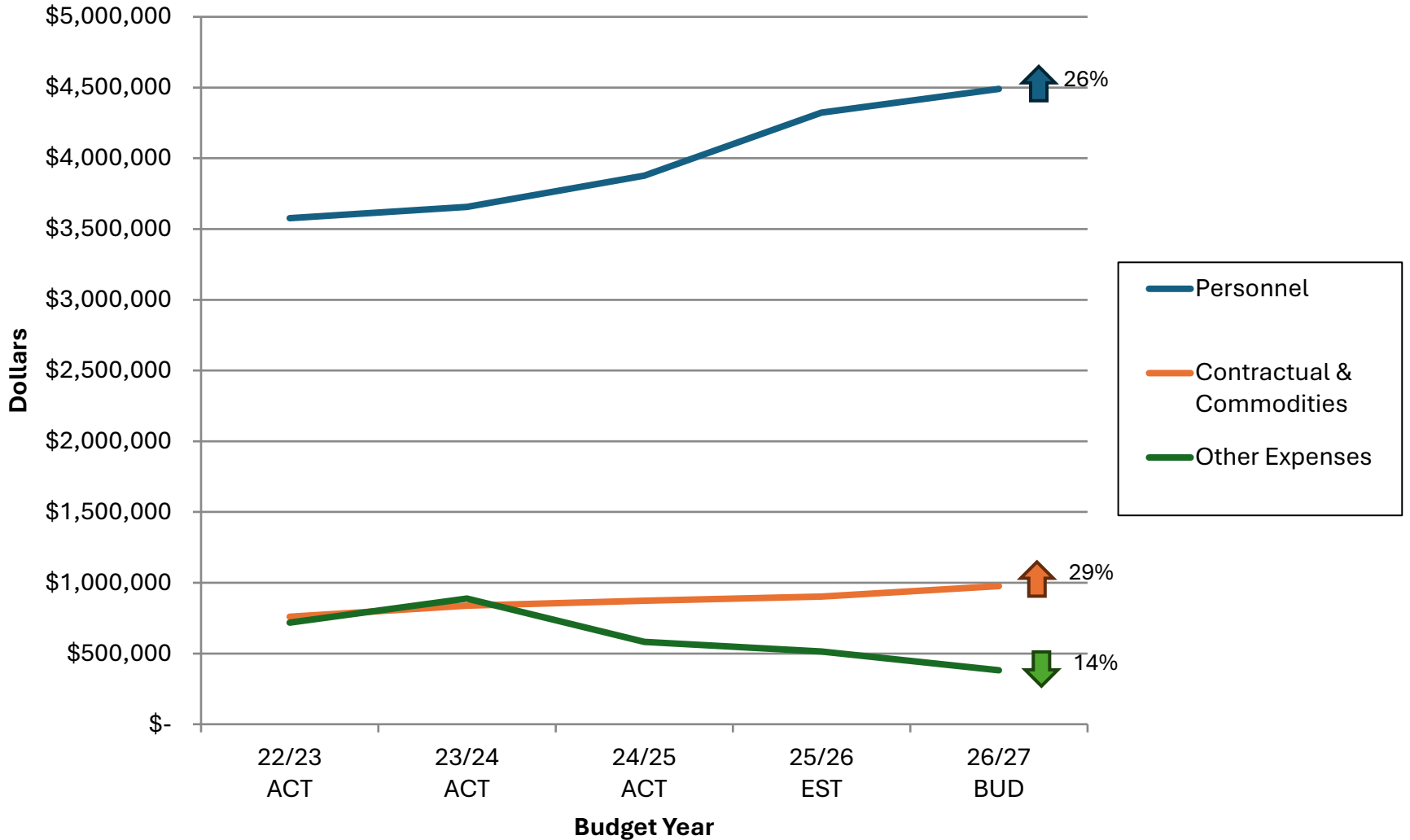
General Fund Revenue vs Expenditures



Tax Revenue Growth by Source

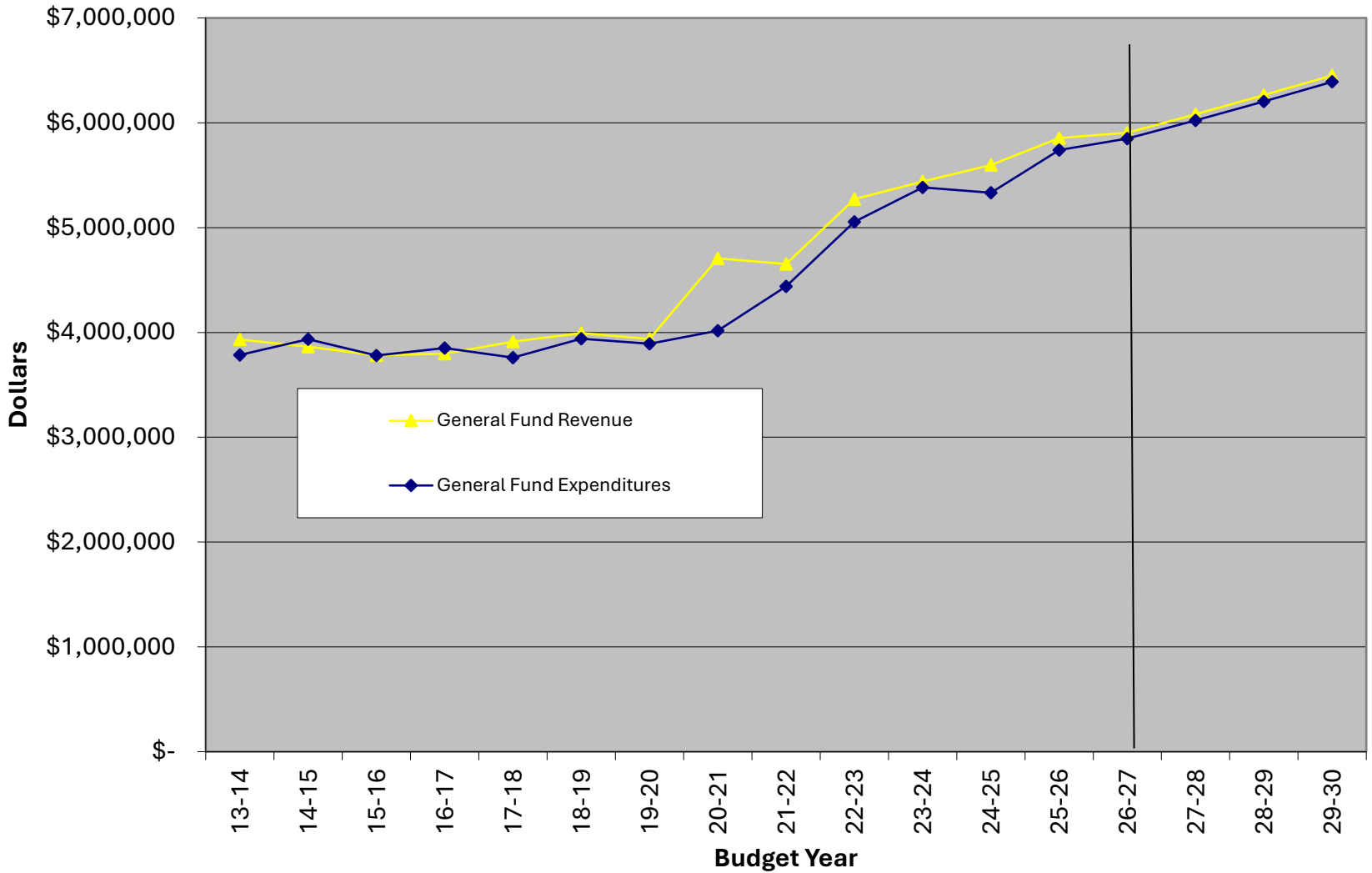


General Fund Expenditure Growth by Source

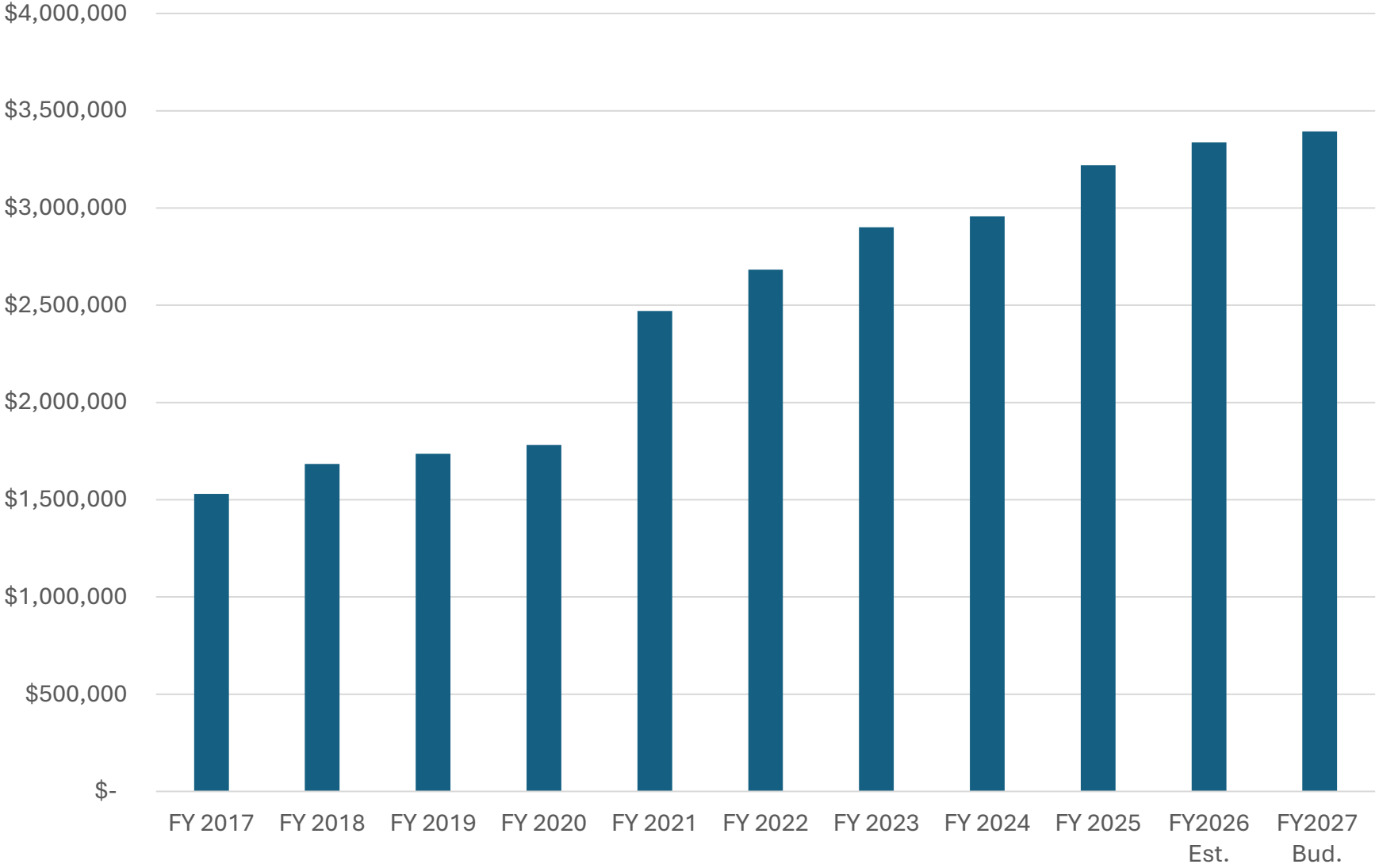


General Fund Revenue vs Expenditures

Longer Trend and Forecast

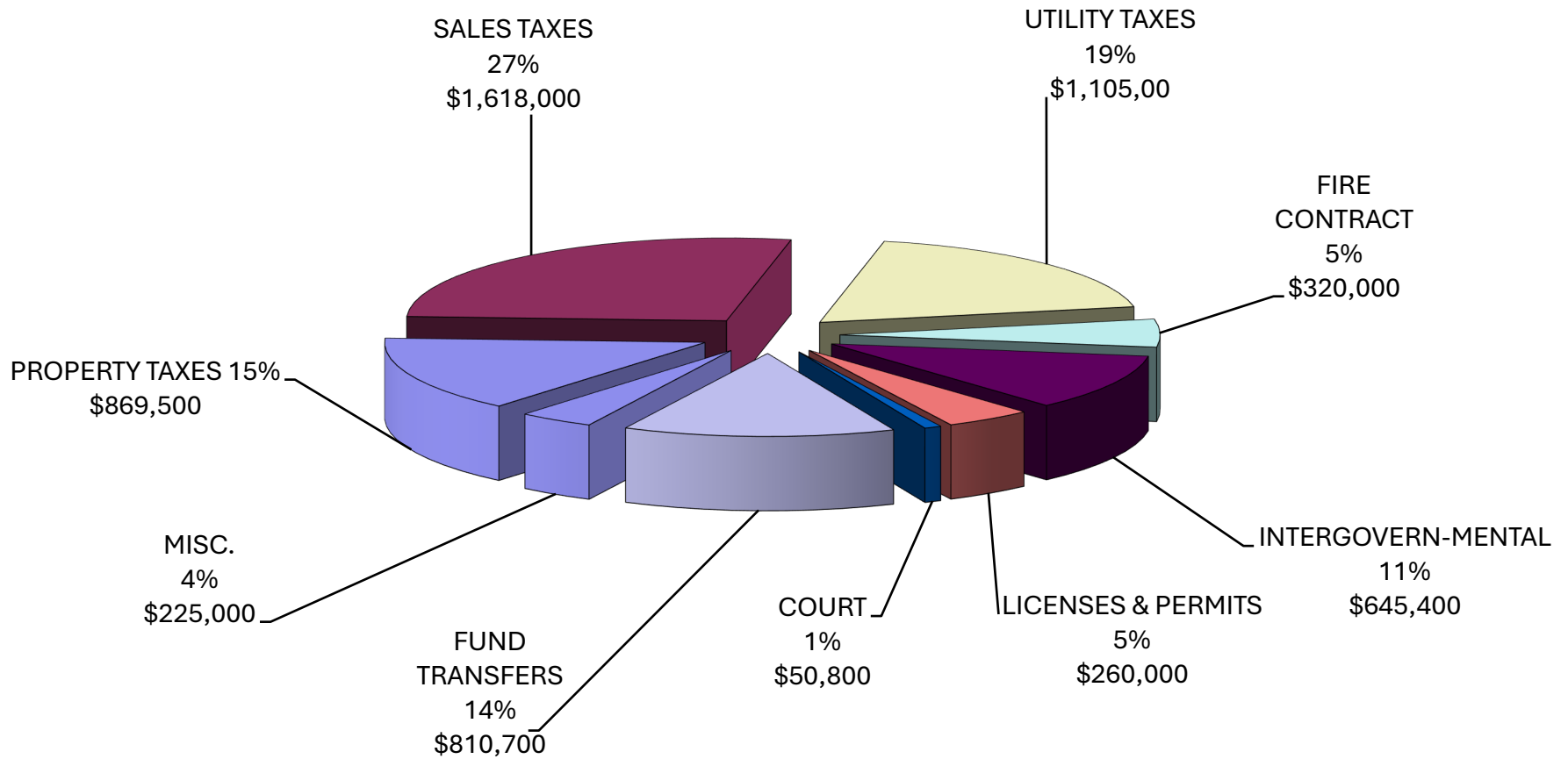


General Fund Ending Surplus Balance

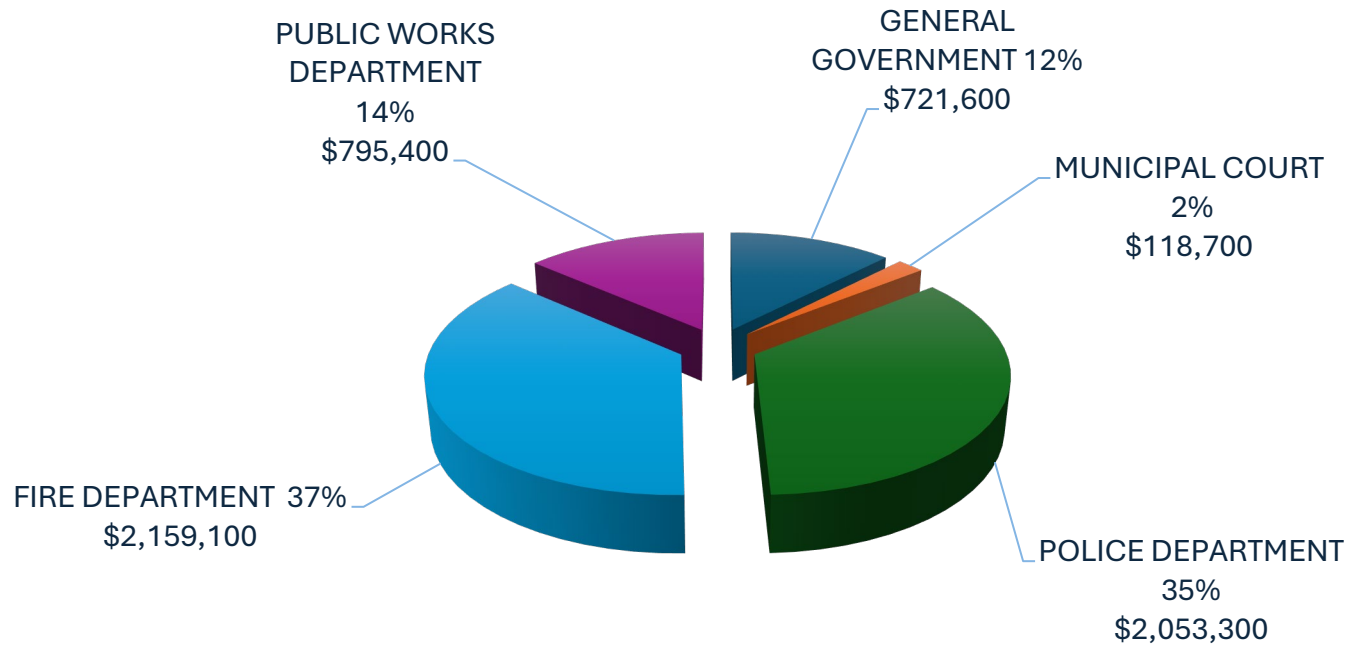


General Fund

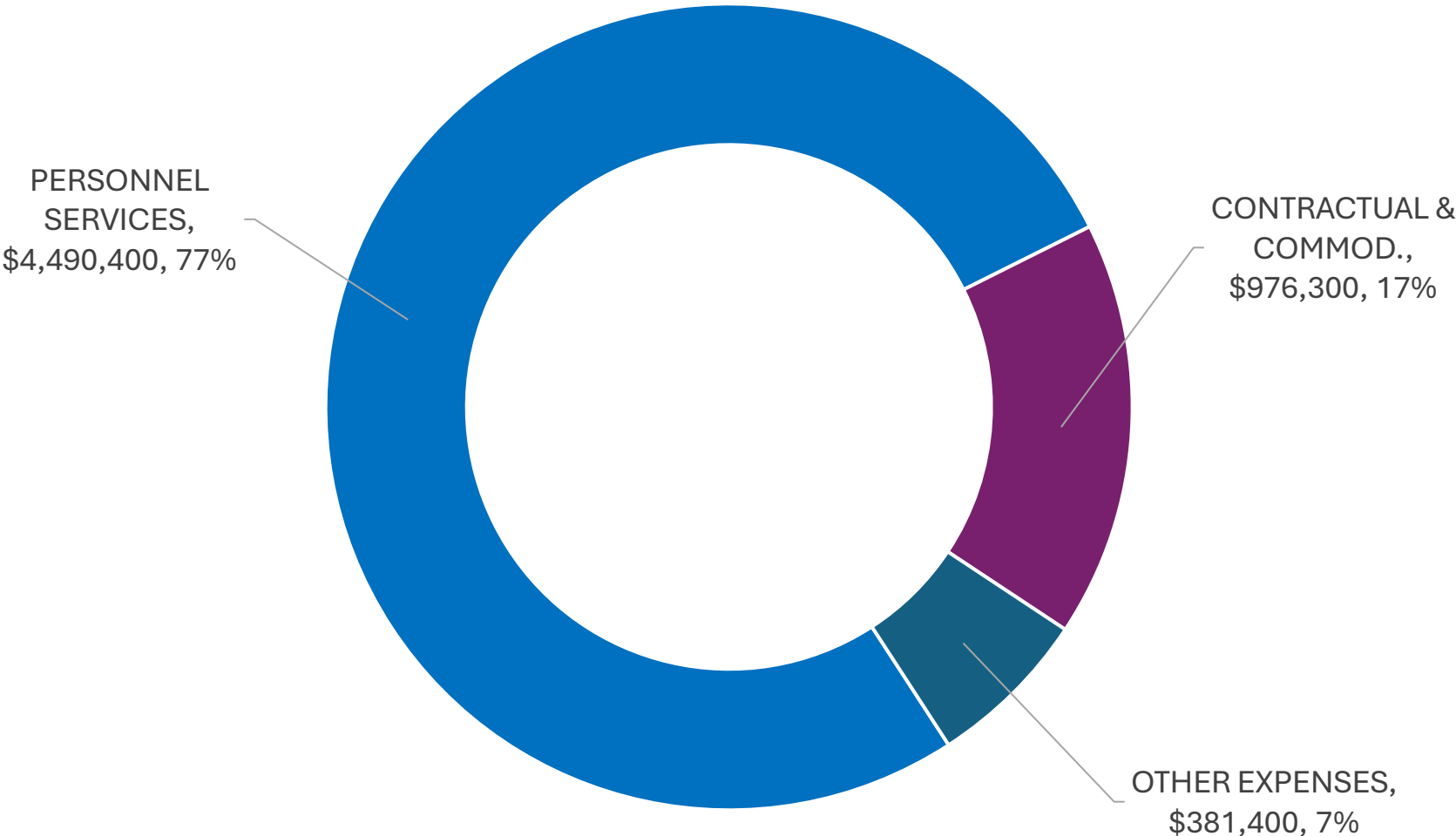
Source of Revenue for FY26/27



General Fund Expenditure by Department for FY 26/27



General Fund Expenditure by Function FY26/27



A RESOLUTION TO APPROVE THE APPOINTMENT OF ROBERT CATLETT AS THE POLICE CHIEF OF THE CITY OF GLENDALE, MISSOURI:

WHEREAS, Section 105.270 of the Glendale City Code provides for the powers and duties of the City Administrator which such powers and duties include, with the approval of the Mayor and the Board of Aldermen, to appoint a person to serve as the Police Chief; and

WHEREAS, the Mayor and Board of Aldermen conducted an internal review of potential candidates for the position and deem it appropriate to appoint Robert Catlett as the Police Chief for the City of Glendale, Missouri; and

WHEREAS, Robert Catlett shall serve as Interim Police Chief beginning on June 13, 2026, and shall become Police Chief effective upon the full retirement of Police Chief Jeff Beaton, which is anticipated to be on July 6, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Board of Aldermen of the City of Glendale, Missouri, as follows:

SECTION ONE: Pursuant to Section 105.270 of the Code of Ordinances of the City of Glendale, the Board of Aldermen hereby expresses its approval of the City Administrator’s appointment of Robert Catlett as the Interim Police Chief of the City of Glendale effective Friday, June 13, 2026, and as the Police Chief effective July 7, 2026, for an indefinite term subject to the terms and conditions established in the City’s Personnel Policy Manual. Mr. Catlett’s compensation shall be as set forth in the City’s approved salary schedule.

SECTION TWO: The City shall and the Mayor and other appropriate officers, agents and employees of the City are authorized to take such further actions and execute and deliver such other documents, certificates, and instruments as may be necessary and desirable to carry out and comply with the intent of this Resolution.

SECTION THREE: This Resolution shall be in full force and effect from and after its passage and approval.

This Resolution passed and approved this 18th day of May, 2026.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk

AN ORDINANCE ADOPTING A NEW ARTICLE IV AND SECTION 210.300 OF CHAPTER 210 OF THE CODE OF ORDINANCES OF THE CITY OF GLENDALE, MISSOURI, PERTAINING TO THE KEEPING OF HONEYBEES IN THE CITY OF GLENDALE

WHEREAS, Chapter 210 of the Code of Ordinances of the City of Glendale, Missouri, regulates the keeping of certain animals and fowl within the City; and

WHEREAS, with the increased popularity of recreational beekeeping among residents, it is necessary for the City to amend its ordinances to properly regulate beekeeping to ensure that the City's regulations promote responsible practices for maintaining honeybee colonies; and

WHEREAS, the Board of Aldermen of the City of Glendale, Missouri, has determined that the following amendments to Chapter 210 are appropriate and in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GLENDALE, MISSOURI, AS FOLLOWS:

SECTION ONE: A new article IV and a new section of Chapter 210 of the Glendale Municipal Code are hereby enacted to read as follows:

Article IV Honeybees

Section 210.300 Keeping of Honeybees Regulations

- A. Residents of the City of Glendale having a valid occupancy permit and residing on a detached residentially-zoned single-family lot may keep honeybees under the following conditions:
1. They must be the owner of the property or must provide written authorization from the property owner before keeping an apiary or any hive(s).
 2. They must complete a Residential Honeybee Permit Application and provide the required documents as prescribed on the application.
 3. No more than three (3) hives are permitted per residential lot.
 4. Hive(s) shall not be located in any front or side yard. They may only be kept in a rear yard.
 5. The hive(s) must be at least ten (10) feet from each property line as measured from the closest point of the lot line to the closest point of the hive.
 6. The hive(s) must be at least ten (10) feet from any inhabitable structure as measured from the closest point of the structure to the closest point of the hive.

7. Any hive within twenty-five (25) feet from a lot line shall not open towards the lot line unless that lot line has a flyway barrier of at least six (6) feet in height. The flyway barrier shall consist of one (1) or a combination of the following: vegetative barrier, solid wall, fence or other acceptable barriers.
8. All beekeepers in the city shall seek to comply with the best management practices of beekeeping for Missouri beekeepers as developed by the Honeybee Health Coalition (“Best Management Practices for Hive Health”), the Eastern Missouri Beekeepers Association, and the Missouri State Beekeepers Association.
9. All bee colonies shall be kept in inspectable hives with removable combs, which shall be kept in a sound, well maintained and usable condition.
10. Each beekeeper shall ensure that a convenient source of water is available at all times. The water source shall be located on the same property as the hive(s) and within fifty (50) feet of the hive(s) or less than one-half the distance to the nearest unnatural water source, whichever is closest. The water shall be maintained so as not to become stagnant.
11. Bees, hives and the area surrounding the hives shall be maintained so that they do not create a nuisance.
12. An apiary or hive in existence prior to the effective date of this Section shall not be grandfathered or permitted to remain unless it is brought into compliance.

SECTION TWO: This Ordinance shall be in full force and effect from and after its passage and approval.

This Ordinance, after being read two times, is passed and approved this ___ day of _____, 2026.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk



Internal Memorandum

TO: Frank Johnson, City Administrator
FROM: Terry Jones, Public Works Superintendent ^{TJ}
DATE: May 11, 2026
RE: Contractor Selection – Hazardous Tree Removals and Pruning

Frank,

The city maintains a list of trees growing within the right-of-way along several streets where trees are known to be in decline or where concerns have been reported by nearby property owners. These trees are inspected by the City Forester twice annually, once in the spring and again in the fall.

Following inspections completed this spring, the City Forester recommended deadwood pruning and tree removals at several locations.

At each location where pruning or removal work was recommended, Public Works crews conducted additional inspections to determine whether the work could be completed in-house or would require the services of a contracted tree company.

Based on those inspections, the following work assignments were developed:

In-House Work (to be performed by Public Works crews):

- 805 Brownell Ave – Prune deadwood from Oak tree
- 804 Brownell Ave – Remove dead Oak tree
- 196 Austin Place – Remove dead Red Maple tree
- 106 Trevillian Ave – Remove declining Ash tree
- 108 Trevillian Ave – Remove declining Silver Maple tree

Contracted Work:

- Grind stumps at:
 - o 804 Brownell Ave
 - o 196 Austin Place
 - o 106 Trevillian Ave
 - o 108 Trevillian Ave
- 114 Trevillian Ave – Prune deadwood from small Oak tree
- 114 Trevillian Ave – Remove large declining Oak tree and grind stump

- 725 Greenview Dr – Prune deadwood from large Oak tree
- 8 Berry Wood Dr – Remove declining Oak tree and grind stump

Bids were solicited for the contracted work outlined above. Four bids were received:

- Happy Tree Service – \$15,255
- Gamma Tree Service – \$15,475
- Reliable Tree Service – \$16,522
- Davey Tree Service – \$28,960

Happy Tree Service submitted the lowest bid; however, their stump grinding practices did not meet the requested service level. The city’s specifications required the contractor to grind stumps a minimum of four inches below grade, including surrounding stump mounds and surface roots, remove all stump grinding debris, backfill the area with leveled and compacted topsoil, and apply grass seed with straw covering. Happy Tree Service did not include these cleanup measures in their proposal and was unwilling to modify their standard practices to meet the city’s specifications.

The next lowest bidder, Gamma Tree Service, did meet all requested stump grinding and cleanup requirements.

Tree maintenance expenses are charged to the city’s General Fund, line item 10-060-22140, “Forestry.” This account currently has an available balance of \$11,995. To remain within the current fiscal year budget, Gamma Tree Service was asked to separate the work into two proposals divided between FY26 and FY27.

Gamma Tree Service provided the following proposals:

Proposal #1 – Total Cost: \$10,525

- 725 Greenview Dr – Prune Oak tree
- 114 Trevillian Ave – Prune small Oak tree, remove large Oak tree, and grind stump
- 804 Brownell Ave – Grind stump
- 108 Trevillian Ave – Grind stump
- 106 Trevillian Ave – Grind stump
- 196 Austin Place – Grind stump

Proposal #2 – Total Cost: \$4,950

- 8 Berry Wood Dr – Remove Oak tree and grind stump

Gamma Tree Service has agreed to complete all work included in Proposal #1 on or before June 30, 2026, and to complete the work included in Proposal #2 on or after July 1, 2026.

For the reasons outlined above, I recommend the city enter into a contract with Gamma Tree Service for the work included in Proposal #1 at a total cost of \$10,525, to be charged against General Fund line item 10-060-22140, “Forestry.”

Please let me know if you have any questions.

A RESOLUTION AUTHORIZING A CONTRACT WITH GAMMA TREE EXPERTS
TREE CARE, LLC FOR PRUNING, REMOVAL AND STUMP GRINDING AT
VARIOUS LOCATIONS IN THE CITY OF GLENDALE, MISSOURI

WHEREAS, the adopted Annual Budget for the City of Glendale, Missouri, for Fiscal Year 2026 provides an appropriation of \$20,000 from the General Fund for forestry services; and

WHEREAS, the City Forester completed his spring inspection of trees in the City of ROW and recommended deadwood pruning and tree removal at several locations; and

WHEREAS, City staff prepared a scope of work for tree removal and pruning based upon those inspections and received four bids as follows:

<u>Contractor</u>	<u>Project Cost</u>
Happy Tree Service	\$15,255.00
Gamma Tree Experts	\$15,475.00
Reliable Tree Service	\$16,522.00
Davey Tree Service	\$28,960.00

WHEREAS, Gamma Tree Experts Tree Care is the lowest bid that meets the City's specifications for stump grinding and has performed satisfactory work on similar tree service projects in other cities; and

WHEREAS, following review by City staff, the Board of Aldermen has determined Gamma Tree Service has submitted the lowest responsive bid.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF GLENDALE, MISSOURI, AS FOLLOWS:

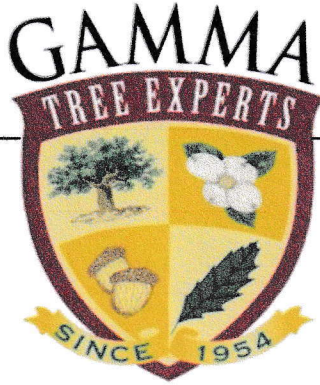
SECTION ONE: The Board of Aldermen of the City of Glendale, Missouri, approves the contract for tree pruning, removal, and stump grinding with Gamma Tree Experts Tree Care, LLC for the project price of fifteen-thousand four-hundred and seventy-five dollars and zero cents (\$15,475), in substantially the form attached hereto as Exhibit A.

SECTION TWO: The Mayor and other appropriate officers, agents and employees of the City are authorized to execute the Agreement with Gamma Tree Experts Tree Care, LLC, in substantially the form attached hereto as Exhibit A, and to take such further actions and execute and deliver such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent of this Resolution.

SECTION THREE: The cost of work completed under said contract shall be charged against the City's General Fund, budget account 10060-22140.

SECTION FOUR: This resolution shall become effective upon its passage.

Exhibit A



Complete Care of Shade
Trees and Ornamental
Plants

P.O. Box 411483
Creve Coeur, MO 63141

Office 314-725-6159
Fax 314-725-6022

Friday, May 8, 2026

City of Glendale
424 N. Sappington
Glendale, MO 63122
Phone: 965-3600 city hall: Email: tjones@glendalemo.org

Thank you for your continued patronage on Gamma Tree Experts. After careful review of the trees, we propose the following:

Job Site: City of Glendale, Glendale, MO 63122

- 1.) Pruning/Trimming
725 Greenview Dr - Prune deadwood, thin suckers, and elevate low limbs on a Pin Oak tree in the front yard.
Haul debris.
Total for 1): \$1,025.00
- 2.) Removal/Pruning
114 Trevillian - Remove an Oak tree with a cavity and grin out stump.
Prune deadwood from a smaller Oak tree.
Haul debris.
Total for 2): \$8,200.00
- 3.) STUMP REMOVAL
804 Brownell - Grind out an Oak stump in the front yard.
Haul debris.
Total for 3): \$325.00
- 4.) STUMP REMOVAL
108 Trevillian - Grind out a Silver Maple stump.
Total for 4): \$425.00
- 5.) STUMP REMOVAL
Across from 23 Trevillian - Grind out an Ash tree stump.
Haul debris.
Total for 5): \$250.00



Customer Acceptance

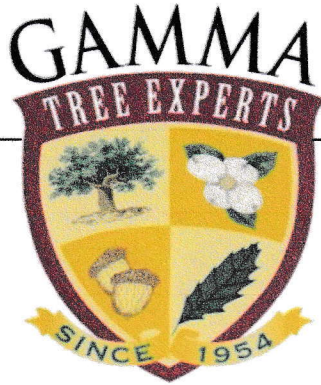
Date

"YOUR TREES DESERVE THE BEST CARE"



Paul McCaslin
MW#-5732A

**Complete Care of Shade
Trees and Ornamental
Plants**



**P.O. Box 411483
Creve Coeur, MO 63141**

**Office 314-725-6159
Fax 314-725-6022**

6.) STUMP REMOVAL

**SE Corner of Beverly & Austin Pl - Grind out stump from a small scraggily tree.
Haul debris.**

Total for 6): \$300.00

Again, thank you for your patronage; we're looking forward to many more opportunities of serving you in the future.

Sincerely,

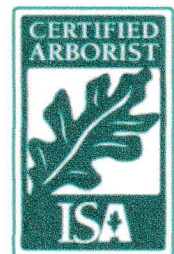
Thomas M. Gamma
ISA Certified Arborist #MW-0118A
(ISA - International Society of Arboriculture)

Customer Acceptance

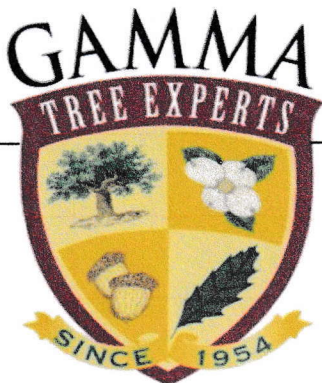
Date



"YOUR TREES DESERVE THE BEST CARE"



Paul McCaslin
MW#-5732A



Complete Care of Shade
Trees and Ornamental
Plants

P.O. Box 411483
Creve Coeur, MO 63141

Office 314-725-6159
Fax 314-725-6022

Friday, May 8, 2026

City of Glendale
424 N. Sappington
Glendale, MO 63122
Phone: 965-3600 city hall: Email: tjones@glendalemo.org

Thank you for your continued patronage on Gamma Tree Experts. After careful review of the trees, we propose the following:

Job Site: 8 Berry Wood Dr, Saint Louis, MO 63122

1.) REMOVAL

Remove a large Oak tree and grind out stump and hump in the front yard.
Add top soil, seed, and straw.
Haul debris.

Total for 1): \$4,950.00

Again, thank you for your patronage; we're looking forward to many more opportunities of serving you in the future.

Sincerely,

Thomas M. Gamma
ISA Certified Arborist #MW-0118A
(ISA - International Society of Arboriculture)



Customer Acceptance

Date

"YOUR TREES DESERVE THE BEST CARE"



Paul McCaslin
MW#-5732A

This Resolution Passed and Approved this 18th day of May, 2026.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk

A RESOLUTION DECLARING THE WEEK OF MAY 17–23, 2026, AS
NATIONAL PUBLIC WORKS WEEK

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of Glendale, Missouri; and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, public spaces and parks, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in Glendale, Missouri, to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2026 marks the 66th annual National Public Works Week sponsored by the American Public Works Association.

NOW, THEREFORE, Be It Resolved By the Board of Aldermen of the City of Glendale, Missouri, as follows:

SECTION ONE:

All residents of the City of Glendale and all civic, and educational organizations are called upon to observe the week of May 17-26, 2026, as National Public Works Week in recognition of our public works professionals, engineers, managers, and employees, and the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

This Resolution passed and approved on this 18th day of May, 2026.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk