



**NOTICE OF PUBLIC MEETING
NOVEMBER 3, 2025 – 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 MINUTES FOR OCTOBER 6 AND OCTOBER 20, 2025
- V. CITIZEN COMMENTS
- VI. PRESENTATION
 - a. FY2024-2025 Audit – Keith Slusser
- VII. ORDINANCES FOR A FIRST READING

B25-25 AN ORDINANCE APPROVING AN INTERGOVERNMENTAL AGREEMENT WITH THE CITY OF KIRKWOOD, MISSOURI, FOR THE PROVIDING OF POLICE, EMERGENCY MEDICAL SERVICE (EMS) AND FIRE DISPATCHING SERVICES AND AUTHORIZING THE EXECUTION OF SAID AGREEMENT ON BEHALF OF THE CITY OF GLENDALE, MISSOURI

B26-25 AN ORDINANCE APPROVING AN AMENDED AND RESTATED INTERGOVERNMENTAL SHARED ADMINISTRATION AGREEMENT WITH THE CITY OF KIRKWOOD, MISSOURI, FOR THE PROVIDING OF SHARED ADMINISTRATION OF THE GLENDALE FIRE DEPARTMENT BY THE CITY OF KIRKWOOD WITH THE PROVIDING OF FIRE CHIEF AND RELATED SERVICES AND AUTHORIZING THE EXECUTION OF SAID AGREEMENT ON BEHALF OF THE CITY OF GLENDALE, MISSOURI

VIII. RESOLUTIONS

R46-25 A RESOLUTION CALLING FOR THE ELECTION OF OFFICERS TO SERVE THE CITY OF GLENDALE, MISSOURI, AS ALDERMEN FROM EACH OF THE CITY'S THREE WARDS; SETTING FORTH THEIR TERMS OF OFFICE; DECLARING THE FILING DATES AND TIMES FOR SUCH MUNICIPAL OFFICES, AND ESTABLISHING THE ELECTION DATES AND POLLING HOURS FOR THE ELECTION DAY

R47-25 A RESOLUTION AUTHORIZING A CONTRACT WITH FIRE MASTER FIRE EQUIPMENT INC. FOR THE PURCHASE OF A 2026 OR NEWER KME HEAVY DUTY RESCUE PUMPING APPARATUS

R48-25 A RESOLUTION AUTHORIZING A CONTRACT WITH HR GREEN INC FOR ENGINEERING WORK RELATED TO E. ESSEX AVENUE BETWEEN NORTH SAPPINGTON ROAD AND DEVON ROAD OR REFERRED TO AS "E. ESSEX AVE PHASE 2"

IX. REPORTS

X. ADJOURNMENT

XI. EXECUTIVE SESSION

Notice is hereby given that, subject to a motion duly made and adopted, the Board of Aldermen of the City of Glendale will hold a closed session, for the purpose of considering one or more of the following matters pursuant to § 610.021, RSMo: (1) legal actions, causes of action, litigation or privileged communications between the City's representatives and its attorneys; (2) matters relating to any documents and information pertaining to a negotiated contract until a contract is executed.

Frank Johhson
City Administrator/City Clerk

Updated 4:45 p.m., October 31, 2025



MINUTES
BOARD OF ALDERMEN MEETING
October 6, 2025 –7:00 p.m.

CALL TO ORDER

A meeting of the Board of Aldermen of the City of Glendale was held on Monday, October 6, 2025. 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

Aldermen Present

Aldermen Absent

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

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

APPROVAL OF AGENDA

Moved by Alderwoman Lane, seconded by Alderwoman Capshaw Cushing, and unanimously carried, to approve the agenda as submitted.

APPROVAL OF MINUTES

Moved by Alderman Stewart, seconded by Alderwoman Lane, and unanimously carried, to approve the regular meeting minutes of September 15, 2025.

CITIZEN COMMENTS

Diana Allen, 224 Parkland Ave.: Ms. Allen identified herself as a resident of Glendale and the owner of the Glendale Grind, which is located at 421 N. Sappington Rd. She stated that she loved the final development plan for the proposed new coffee shop and ice cream parlor located at 415 N. Sappington Rd., but has concerns that the new establishment's customers will park in her business' parking lot. She asked for assistance from the City to enforce the parking regulations and signs that limit parking to her customers, especially when the shop first opens.

ORDINANCES FOR FIRST READING

Bill 23-25 – Final Development Plan Approval for 415 N. Sappington Rd. (Assigned Ord. No. 23-25)

Mayor Wilcox introduced Bill 23-25, an ordinance approving the final development plan of Lisa and Jamie Houston for the development of property located at 415 N. Sappington Rd. under the “C-1” commercial district.

Moved by Alderwoman Lane and seconded by Alderman Nauman and unanimously carried to approve the first reading of Bill 23-25 by title only.

Mr. Johnson explained that Section 400.610 of the municipal code outlines a two-step process for commercial development. First was the submittal of a preliminary development plan, which the applicant submitted earlier this year and which the Board of Aldermen approved on March 3, 2025.

The second step is submitting a final development plan, which is required to provide additional details and information, as outlined in 400.610(C). The final development plan was reviewed by the Plan Commission on August 13, 2025. The Plan Commission recommended approval of the final development plan, with conditions.

Mr. Johnson noted that Jamie and Lisa Houston have submitted the revised final development plan for the proposed coffee shop at 415 N. Sappington Rd. The final development plan addresses all the comments from the Plan Commission and the previous City Engineer, and it has received approval from MSD.

The final step is for the Board of Aldermen to approve or deny the development plan. If approved, the Houstons will then be able to proceed with applying for a demolition permit and a building permit for the actual construction. They will also be required to put down a performance bond or escrow in an amount determined by the City. They will have 24 months to begin construction, or the approval is automatically voided. The development regulations are detailed in Section 400.610 of the municipal code.

Alderman Stewart stated that Ms. Allen brought up a fair point about parking concerns.

Alderman Nauman noted that the development plan says that employees would be parking on side streets. He asked how many employees would be working at a particular time. The project’s architect, Brian Ivy, noted

that there would be 2-3 employees during the week. Alderman Nauman also asked if there would be any restrictions on employees parking in the City Hall lot and Mayor Wilcox noted that since City Hall is a public facility with a publicly accessible parking lot that there would be no restrictions on employees or customers.

Mayor Wilcox asked the applicant what the hours of operation would be. The applicant, Lisa Houston of 744 Furhmann Terrace, explained that during the summer months, the shop would be open from 6:00 a.m. to 8:00 p.m. with a probable variation in the winter since demand for ice cream then would likely be lower. She said the plan is to be open seven days a week to accommodate shift workers.

She noted that she knows that there are concerns about the hours of operation, so it's important to note what will be happening at the shop from 4:00-8:00 p.m. Evening operations will include ice cream sales and teenagers studying. Ms. Houston explained this is not a bar and they would not be having concerts outside. She said it would be the typical noises that come from the backyard including kids playing.

Mr. Johnson noted that the shop would need a conditional use permit from the city to have outdoor dining. He explained that the request would go before the Plan Commission for consideration and that there would be a public hearing also required.

Alderman Nauman said that Glendale Chrysler used a special type of vinyl fence called Bufftech that helps abate sound. He asked that the applicant consider using this material.

Alderman Stewart said the plans are beautiful and he asked if the applicant has thought of customer education regarding parking. Ms. Houston said they would post signs and if the property next door is sold ("for sale" signs are up), they would approach the new owners about a shared parking lot agreement. He also asked if she knew who their ice cream provider would be. Ms. Houston said no, but she would like to use a local supplier.

Bill 24-25 – Stormwater Regulations (Assigned Ord. No. 24-25)

Mayor Wilcox introduced Bill 22-25, an ordinance adopting chapters 250, 420, 425 and 430 of the Glendale Municipal Code to establish new ordinances for the regulation of non-stormwater illicit discharges, connections to stormwater drainage systems, erosion and sediment control, and maintaining post-construction stormwater quality, and to establish stormwater enforcement regulations and remedies

Moved by Alderwoman Volk, seconded by Alderman Nauman and unanimously carried, to approve the first reading of Bill 24-25 by title only.

Mr. Johnson explained that after many rounds of revisions and review along with a public open house, the new stormwater regulations before the Board for consideration seek to accomplish three main goals:

- (1) Institute a new grading permit that will help the City track projects that contribute to impervious surface area and provides for more rigorous standards for erosion and sediment control, particularly for larger projects.
- (2) Codify the kinds of runoff that count as “illicit discharge” in compliance with state and federal clean water regulations.
- (3) Institute maintenance and inspection standards for post-construction stormwater quality infrastructure, such as drywells, infiltration trenches or French drains.

Alderman Stewart asked what concerns were shared by residents at the open house events. Mr. Johnson said that resident concerns were more general concerns about stormwater and the problems with stormwater they are experiencing, not concerns about the ordinance’s provisions. Residents also asked how the grading permit issuance and inspections will work.

Alderman Stewart asked how the city will handle inspections. Mr. Johnson noted that it would be handled by Terry’s crews and that for very complex projects, the City may need to consult with the City Engineer. Alderman Stewart ask about increasing the City’s review fees to help cover the cost of engineer review. Mr. Johnson said he asked Ms. Macaluso to assess permit review fees from across the region to determine the average cost.

ORDINANCES FOR SECOND READING & FINAL APPROVAL

Bill 21-25 – On-street Parking Regulations (Assigned Ord. No. 21-25)

Mayor Wilcox introduced Bill 21-25, an ordinance amending chapter 355 of the Glendale Municipal Code by adding a new section, to be numbered 355.110, regarding on-street parking regulations of the City of Glendale, Missouri.

Moved by Alderwoman Lane, seconded by Alderman Stewart and carried by a majority vote (5 Aye, 1 Nay, 0 Absent), to approve the second reading of Bill 21-25 by title only.

Mr. Johnson explained reminded the Board that in 2023, the City removed the restriction on overnight street parking and since then, the City has periodically received complaints regarding vehicles that are parked legally on the street for long periods of time. This ordinance reflects the Board discussion at the August 18 meeting, which was in favor of adopting a restriction that limits the time vehicles can be on the street to seven days.

Alderman Nauman asked what percentage of vehicles that don't move from their on-street parking location is because they are inoperable. He doesn't think that the ordinance will help reduce the number of cars parked. He is concerned about passing an ordinance that effects 2,500 homes, but really only applies to small number of households. He asked if there was data collected regarding this.

Chief Beaton said that in the case on cars parked on the street for a long period of time, there are a high umber that are operable and just not moving. He noted that there is no statistical data and it would be hard to go back and capture it retroactively. Chief Beaton said that many municipalities have similar parking duration limit.

Alderman Stewart says we have qualitative data of the parking issues and that this ordinance is a tool to make parkers more cognizant of how, where, and how long they are parking in a particular location.

Mayor Wilcox said the City didn't have statistical data when it approved other parking restrictions in the past.

Alderman Lane noted that vehicles have gotten bigger and more trucks are used as family vehicles, while people have become more inconsiderate about how and where they are parking. She said this ordinance will be an element of the education campaign to encourage residents to park more courteously.

Moved by Alderman Lane, seconded by Alderman Stewart to provide final approval of Bill 21-25.

The vote thereon was as follows:

Alderman Nauman	“Nay”
Alderman Volk	“Aye”
Alderman Capshaw Cushing	“Aye”
Alderman Lane	“Aye”
Alderman Fiordelisi	“Aye”

Alderman Stewart

“Aye”

Bill 21-25 passed with a vote of 5 Aye, 1 Nay, 0 Absent

R43-25 –Policy for Federal & State Grant Administration

Mayor Wilcox introduced Resolution 43-25, a resolution adopting a policy for federal and state grant administration for the City of Glendale, Missouri.

The City’s auditor has recommended that we adopt a formal, written policy for the administration of federal and state grants. The policy is simple and straightforward; it codifies who will be responsible for complying with the requirements of any grants received and how that person is designated.

Moved by Alderman Nauman, seconded by Alderwoman Volk and unanimously carried, to approve Resolution 43-25.

R44-25 –Amended Services Agreement with My Government Online.

Mayor Wilcox introduced Resolution 44-25, a resolution authorizing the City of Glendale, Missouri, to enter into an amended services agreement with My Government Online to provide permitting, code enforcement, and land-use management software.

The previous approval for the permitting and code enforcement software contract used a copy of the City’s services agreement as part of the resolution. My Government Online subsequently requested that the City use their version of the services agreement. It’s not uncommon for a vendor to make such a request, as some are more particular about the legal language than others. City Attorney Jim Hetlage reviewed the agreement and, after My Government Online agreed to some minor changes, found it acceptable for the City. There are no changes to the cost, terms or any other major provisions, but since it is a different document, we technically need new authorization from the Board.

Alderman Nauman asked for an update on the status of the My Government Online implementation. Mr. Johnson said he would provide that during his City Administrator Report.

Moved by Alderwoman Lane, seconded by Alderwoman Capshaw Cushing and unanimously carried, to approve Resolution 44-25.

DISCUSSION

Electric Bike & Scooter Regulations

The Board discussed the growing use of electric bicycles (e-bikes), scooters, and other low-speed motorized or “play” vehicles within the city. Chief Beaton and Mr. Johnson were present to provide input and

guidance on current ordinances, state laws, and community safety concerns.

The Board of Aldermen noted concerns around the rise of young children operating e-bikes, scooters and other electric mobility devices at high speeds. It was noted that the City's current code of ordinances primarily deals with gas-powered motorized bicycles. Staff recommended that it be updated to incorporate the state classifications standards for e-bikes and to account the new wave of electric-powered bikes, scooters and other mobility devices.

The Board also discussed the need for education as the primary approach to dealing with the issue. Alderwoman Lane suggested the City host a community "Bike and Scooter Safety Rodeo" in partnership with North Glendale Elementary.

The Board unanimously agreed that updating regulations and emphasizing community safety education are top priorities. The goal is to balance safety, parental accountability, and practical enforcement while aligning Glendale's ordinances with state standards and neighboring municipalities.

Chief Beaton and Mr. Johnson stated that they will research comparable municipal codes and work with City Attorney Jim Hetlage to draft updates for the Board's review.

Fence Code Updates

Mr. Johnson explained that the City's fence code currently has very few regulations on the kinds of material that can be used in fence construction and, apart from requiring a certain posthole depth, also lacks rigorous standards on their construction. Since the fence regulations are part of the zoning code, any changes must first be reviewed by the Plan Commission and a public hearing held before they can be approved. He requested that the Board of Aldermen refer the issue to the Plan Commission for their review and recommendation on a list of approved fencing materials and any additional standards for construction.

Moved by Alderman Stewart, seconded by Alderman Nauman and unanimously carried, to refer the review and recommendation of changes to the City's regulations related to approved materials and construction standards for fences.

REPORTS

Mr. Johnson provided an update to the Board regarding the implementation of the My Government Online permitting software. He noted that staff have been meeting weekly with the company to set up

payment integration, workflow, and other components of the software. the program is expected to go live on January 1, 2026.

Mr. Johnson thanked everyone who attended the Blueprint Glendale meeting.

Mr. Johnson also announced the following:

- The Halloween Decorating Contest will return later this month.
- The Historical Society Meeting is scheduled for Tuesday, October 21, 2025 at City Hall.
- The City will need to order a new firetruck this year, but it won't be available to the City for three years due to manufacturing backlogs.
- Coffee with a Cop occurred the previous week at the Glendale Grind giving police officers an opportunity to connect with residents.
- Due to the frequency and severity of watermain breaks throughout the City, particularly on Berry Road and Sappington Road, Missouri American Water has committed to replacing the watermains on both roads. The main on Berry Rd. will be replaced this spring and the main on Sappington Rd. will be replaced later this year.
- The City is organizing open houses for residents in the impacted zones of Prop S projects.

Ms. Macaluso announced the following events:

- December 5 from 6:30-8:30 p.m.: Tree Lighting Ceremony
- December 12 in the evening: Employee Appreciation Holiday Party
- December 16 from 7:00-9:00 p.m.: Boards and Commissions Celebration of Service

ALDERMEN COMMENTS

Alderman Nauman thanked staff for all their hard work on JazzFest.

Alderwoman Lane thanked the reporter from the Webster-Kirkwood Times for helping to publicize the Historical Society.

Aldermen Fiordelisi and Nauman met with Mr. and Mrs. Palisch of 1283 Andrew Drive, which is located directly behind the new home being constructed at 1240 N. Sappington Road, regarding overgrowth vegetation that's spreading onto their property.

Mr. Johnson said that he would reach out to the home's builder.

**EXECUTIVE SESSION
(CLOSED)**

Moved by Alderman Stewart, seconded by Alderwoman Lane to adjourn to Executive Session pursuant to § 610.021, RSMo: 1) legal actions, causes of action, litigation or privileged communications between the City’s representatives and its attorneys; (2) matters relating to any documents and information pertaining to a negotiated contract until a contract is executed; (3) hiring, firing, disciplining of particular employees; and (13) individually identifiable personnel records/performance ratings.

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

Moved by Alderman Nauman, seconded by Alderwoman Capshaw Cushing and unanimously approved to adjourn the Board of Aldermen public meeting at 8:38 p.m.



MINUTES
BOARD OF ALDERMEN MEETING
October 20, 2025 –7:00 p.m.

CALL TO ORDER

A meeting of the Board of Aldermen of the City of Glendale was held on Monday, October 20, 2025. 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

Aldermen Present

Aldermen Absent

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

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

APPROVAL OF AGENDA

Moved by Alderman Nauman, seconded by Alderwoman Capshaw Cushing, and unanimously carried, to approve the agenda as submitted.

APPROVAL OF MINUTES

Moved by Alderman Nauman, seconded by Alderwoman Lane, and unanimously carried, to approve the minutes from the joint meeting between the Board of Aldermen and Plan Commission on September 29, 2025.

CITIZEN COMMENTS

Mayor Wilcox explained that with regards to the second reading of B23-25, which consists of an ordinance approving the final development plan of a proposed coffee shop at 415 N. Sappington Rd. and is scheduled to occur at tonight’s meeting, the City received an email from concerned residents Michael Mosblech and Leslie Drewel.

Mayor Wilcox noted that he wants to make sure this email and the concerns it raised are given the notice it deserves. He asked Alderwoman Volk to share the email she received and the response she provided because not everyone on the Board of Aldermen received the email. Mayor Wilcox noted that if Mr. Mosblech, Ms. Drewel, or anyone else in the audience wanted to discuss the final development plan, this would be the time.

Mr. Mosblech of 821 E. Essex Ave. addressed the Board of Aldermen noting that he and Ms. Drewel wrote an email to the City and they received a nice response back.

Mr. Mosblech said they have ongoing concerns about light, sound, parking, traffic, and hours of operation for the coffee shop. He said he gets the sense that their concerns are being waived away by the City and wants to see something structured and written to address these concerns.

Mr. Mosblech expressed concern about the proposed coffee shop's impact on property values.

Mr. Mosblech also shared concerns about the coffee shop's hours of operation and the expansion of the venue's menu to include ice cream, outdoor dining, early morning and evening hours, etc. He thinks that the City should put together a written description of reasonable hours for C-1 businesses.

TREASURER'S REPORT

Mr. Johnson noted that through three months of the fiscal year, the deficit for the General Fund is \$339,787 compared to a deficit of \$179,651 for the previous fiscal year. He explained that there are three items causing the current deficit to be greater than last year.

- The first is the one-time Spire revenue receipt during September 2024 of \$31,584 that should have been received in the previous fiscal year.
- The second is overtime in the Police Department of nearly \$24,000 that will be reimbursed by the Capital Police.
- The last factor is the budgeted increase in personnel costs which includes the 6% COLA. The extra cost in personnel is approximately \$100,000 through 3 months.

He noted that the good news is that revenues are doing fine as gross receipts utility electric and water are ahead by \$22,000 and \$17,000 respectively compared to previous year.

Alderman Lane asked what the impact of the police department overtime is expected to be by October 31, the last day Glendale police officers will provide security on behalf of the Capital Police.

Chief Beaton didn't have exact hours or costs, but he anticipates this detail being more costly than the July detail because it includes nearly a month of time compared to just a couple weeks in July.

Alderman Lane expressed concerns that the federal government will not reimburse the City given the current federal government shutdown. She's concerned that it's taxing our labor force and our citizens. She said she hopes that the City won't agree to providing this security in the future.

Chief Beaton said he agrees and that's why he told the Capital Police that he won't provide services to them beyond normal emergency call response beyond October 31, 2025.

ORDINANCES FOR SECOND READING & FINAL APPROVAL

Bill 23-25 – Final Development Plan (Assigned Ord. No. 23-25)

Mayor Wilcox introduced Bill 23-25, an ordinance approving the final development plan of Lisa and Jamie Houston for the development of property located at 415 N. Sappington Rd. under the "C-1" commercial district.

Moved by Alderman Nauman and seconded by Alderwoman Lane and unanimously carried to approve the second reading of Bill 23-25 by title only.

Mr. Johnson noted that the applicants, Lisa and Jamie Houston were not able to attend tonight's meeting in person, but that Jamie Houston would join via Zoom.

Mr. Johnson reminded the Board that Section 400.610 of the municipal code outlines a two-step process for commercial development. First was the submittal of a preliminary development plan, which the applicant submitted earlier this year and which the Board of Aldermen approved on March 3, 2025.

Mr. Johnson explained that the second step is submitting a final development plan, which is required to provide additional details and information, as outlined in 400.610(C).

The final development plan was reviewed by the Plan Commission on August 13, 2025. The Plan Commission recommended approval of the final development plan, with conditions.

Mr. Johnson noted that Jamie and Lisa Houston have submitted the revised final development plan for the proposed coffee shop at 415 N. Sappington Rd. The final development plan addresses all the comments from the Plan Commission and the previous City Engineer, and it has received approval from MSD.

The final step is for the Board of Aldermen to approve or deny the development plan. If approved, the Houstons will then be able to proceed with applying for a demolition permit and a building permit for the actual construction. They will also be required to put down a performance bond

or escrow in an amount determined by the City. They will have 24 months to begin construction, or the approval is automatically voided. The development regulations are detailed in Section 400.610 of the municipal code.

Mayor Wilcox explained that a few members of the Board of Aldermen received an email from Mr. Mosblech and Ms. Drewel, which expressed the concerns shared by Mr. Mosblech during his public comment. Mayor Wilcox asked Alderwoman Volk to share the response she provided.

Alderwoman Volk summarized her email response.

- The coffee shop project is not a city-led initiative, and the property was privately purchased by individuals using their personal vision to design/create a coffee shop, Dwell.
- The construction coordination plan for the project includes a phased timeline and a requirement that all construction workers park on the Dwell site during construction. Additionally, there's a 48-hour notice that's required before activity commences that would impact traffic.
- The City will coordinate with the police and fire departments to ensure that there is safe access for any firetrucks passing by the project and pedestrians on the sidewalk.
- The City Hall parking lot is a public parking lot and open to all users. The recent shift to having all firefighters park in City Hall's north parking lot was unrelated to Dwell and done to maintain open access to the south lot for easy access to City Hall.
- With regards to hours of operation, no final decision has been made. The proposed hours are still under review.
- With regards to outdoor entertainment, the Houstons clarified at the last Board of Aldermen meeting that they don't intend to host bands or amplified music. Any future outdoor entertainment or expansion of use would require a Special Use Permit (SUP) issued by the City. The SUP process would require another round of public hearings.
- The notice to adjacent property owners was provided in accordance with city ordinances prior to the Board of Aldermen meeting. Even though a similar notice is not provided by code prior to a plan commission meeting, staff will go above and beyond in the future to contact neighboring property owners.
- Any future tenant seeking to deviate from the approved use or site plan would need to come back through a public process.

Mayor Wilcox noted that parking has been brought up as a concern. He said he spoke with Diana Allen, owner of the Glendale Grind, about her concerns regarding construction equipment parking in the south City Hall lot. He assured her that during construction of Dwell, no construction vehicles would be allowed to parking on the parking lot and that those vehicles will be restricted to the Dwell site.

Mayor Wilcox noted that Dwell would have to adhere to city and county ordinances already in existence that regulate lights and noise.

Alderwoman Volk and Mayor Wilcox noted that they could not speak to the issue of property values. Mayor Wilcox noted that the owners of 411 N. Sappington Rd., the residential property next door to Dwell, have never attended a meeting or contacted the City regarding the project. A member of the audience, Sarah Vitale, noted that those owners/residents signed a petition against the coffee shop.

Alderman Stewart noted that the Board received a memo from City Attorney, Jim Hetlage, earlier this month regarding regulating the coffee shop's hours. In the memo, Mr. Hetlage noted that hours for outdoor dining could be regulated through the conditional use process. He asked if his understanding of the process regarding outdoor dining approval was correct. Mr. Johnson clarified that this is correct.

Alderwoman Capshaw Cushing noted that the memo from Mr. Hetlage was very helpful. She noted that the operational hours are a topic to be revisited in the future and it's really too early to determine or restrict them in this part of the process. Mr. Johnson noted that the City can regulate Dwell's hours of operation through a Special Use Permit.

Mayor Wilcox noted that the City is in uncharted waters right now with regards to Dwell's proposed hours of operation. He said the commercial tenants in the commercial property next door to Dwell could have operated after 5:00 p.m., but they didn't want to.

Alderwoman Volk explained that she is concerned about the nuisance aspect of noise. She thought the City could rely on the City's codes regarding noise regulation, but it's very subjective and loose. She thinks that the decibel level should be capped at something reasonable. She asked Chief Beaton how the police department handles sound complaints.

Chief Beaton explained that it's usually on a case-by-case basis. He'll send an officer by to assess the situation and if they determine that the noise is at the level where it disturbs the peace of someone else, they will

talk to the owner of the residence or business to mitigate the issue. He noted that business owners can get an engineer to conduct a noise level study to determine the noise level at their own expense. He said that St. Louis County can also do this upon request.

Mr. Johnson noted that the same thing occurs regarding lighting by way of a photometric study. He said this was required of the applicant and included in the plans because the city requires this lighting impact to be 0.

City Attorney Brian Malone noted that St. Louis County has an ordinance that limits noise to various decibel levels for various uses that applies to both incorporated and unincorporated areas.

Alderman Nauman noted that the City required as part of a Special Use Permit for Glendale Chrysler a decibel study to measure the potential sound impact of a new carwash on nearby residents. He explained that the City has repeatedly used Special Use Permits to help guide commercial development and manage their impact on residents.

Alderman Nauman also noted that the Board members extensively review the materials provided to them in preparation for meetings. He also explained that before these projects come before the Board, the Plan Commission extensively reviews and provides recommendations to the Board for either approval or denial.

Alderman Stewart asked Mr. Houston what his anticipated hours and vision of operation would be after 5:00 p.m. Mr. Houston said the plan as of now is to operate from 6:00 a.m. to 8:00 p.m. to accommodate shift workers.

Alderman Stewart asked if Mr. Houston planned to get his conditional use permit before they break ground or later in the process. Mr. Houston said that at this point, he's not sure.

Alderman Lane noted that the Houstons have met all the requirements put before them from the City including MSD approval, traffic study, lighting study, etc.

The Board asked if the City could pass an ordinance with greater decibel restrictions than St. Louis County and handle it through our municipal court. Mr. Malone explained that this would create an authority question, so he'd need to do some research on the matter.

Moved by Alderman Nauman, seconded by Alderwoman Lane to provide final approval of Bill 23-25.

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”

Bill 23-25 passed with a vote of 6 Aye, 0 Nay, 0 Absent

Bill 24-25 – Stormwater Management & Grading Permit Regulations (Assigned Ord. No. 24-25)

Mayor Wilcox introduced Bill 24-25, an ordinance adopting chapters 250, 420, 425 and 430 of the Glendale Municipal Code to establish new ordinances for the regulation of non-stormwater illicit discharges, connections to stormwater drainage systems, erosion and sediment control, and maintaining post-construction stormwater quality, and to establish stormwater enforcement regulations and remedies.

Moved by Alderwoman Volk, seconded by Alderman Lane and unanimously carried, to approve the second reading of Bill 24-25 by title only.

Mr. Johnson reminded the Board that this ordinance would serve as a tool for the City to make sure that Best Management Practices for stormwater water and permeable pavers will work correctly and are maintained appropriately. Additionally, the ordinance gives the city the ability to address stormwater issues post-construction of a home, addition, or business. Mr. Johnson noted that these regulations were developed by the City’s former engineer, Lochmueller, and seek to accomplish three main goals:

- (1) Institute a new grading permit that will help the City track projects that contribute to impervious surface area and provides for more rigorous standards for erosion and sediment control, particularly for larger projects.
- (2) Codify the kinds of runoff that count as “illicit discharge” in compliance with state and federal clean water regulations.
- (3) Institute maintenance and inspection standards for post-construction stormwater quality infrastructure, such as drywells, infiltration trenches or French drains.

Alderman Nauman asked about enforcement of maintenance requirements amidst changes in ownership. Mr. Johnson said that it doesn't require formal records like an easement, but it does require lifetime maintenance of the infrastructure.

Moved by Alderwoman Lane, seconded by Alderwoman Volk to provide final approval of Bill 24-25.

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”

Bill 24-25 passed with a vote of 6 Aye, 0 Nay, 0 Absent

RESOLUTIONS

R45-25 – Contract with HR Green Inc. for Professional Engineering and Construction Management

Mayor Wilcox introduced Resolution 45-25, a resolution authorizing a contract with HR Green Inc. for professional engineering and construction management services pertaining to the Glenway stormwater project.

Mr. Johnson explained that this resolution approves the engineering work for a project to address a severe stormwater issue on Glenway Dr. that the City became aware of following the development of the Stormwater Master Plan. He noted that this City is taking the opportunity to address it now due to the proximity of the MSD's ongoing sanitary sewer project in the area. He said the plan is to take advantage of the fact that MSD will already have a contractor in the area doing restoration work, and have them extend their project scope to encompass the stormwater fixes needed.

Moved by Alderman Nauman, seconded by Alderwoman Lane and unanimously carried, to approve Resolution 45-25.

DISCUSSION

Fire Pumper Truck Replacement

City staff and Fire Department representatives, including Chief Silvernail and Captain Kozlowski, discussed the planned purchase of a new fire pumper truck, a capital project currently scheduled for FY2028. Due to long lead times (up to three years for delivery), the department

recommended beginning the process sooner to ensure timely replacement of aging apparatus.

Current Fleet Condition

- The City operates two fire engines: Engine 1410 (frontline, ~7 years old) and Engine 1490 (reserve, 26 years old).
- NFPA standards recommend full retirement after 25 years; Engine 1490 has exceeded this limit and is considered not ideal for continued use.
- A replacement would allow Engine 1410 to move into reserve status once the new engine arrives, keeping the City on an appropriate rotation and replacement schedule.

Need for a Reserve Apparatus

- The department emphasized the importance of maintaining a reserve engine for operational continuity during maintenance or mechanical failures of the frontline truck.
- Borrowing or sharing reserve apparatus with other departments has proven unreliable.
- A reserve unit provides flexibility for major incidents or special events and supports long-term cost effectiveness by stabilizing the fleet replacement cycle.

Truck Committee Process and Recommendation

- A Truck Committee, consisting of Fire Captain Brad Kauffeld and representatives from all shifts who are nominated rowby the each fire captain. The Committee evaluates truck options, new technologies, combustible engine features, etc.
- Committee members attended the Missouri Winter Fire School exposition to review manufacturers and technologies.
- Three vendors—KME, Rosenbauer, and Pierce—were considered. After detailed reviews and meetings, KME was unanimously recommended.
- KME was chosen for its proven reliability with the current frontline truck, its ability to customize for Glendale’s needs (tight streets, low tree canopies, and compact turning radius), and because the City of Kirkwood’s garage is certified to perform warranty and maintenance work on KME vehicles, reducing downtime and service delays.
- The committee carefully balanced performance features and cost, prioritizing safety and practicality over optional or aesthetic upgrades.

Design and Customization Improvements

- Lessons learned from the current KME (Engine 1410) informed several proposed design improvements, including adjustments to

hose bed layout and pump panel configuration for better efficiency and accessibility.

- Most existing equipment will transfer to the new truck, minimizing additional expenses.

Cost and Replacement Timing

- The estimated purchase price is approximately \$1.3 million, consistent across all vendors.
- The price would be locked in at the time of order, with incremental payments as the chassis and components are produced.
- The new engine would likely be delivered in about three years, aligning with the department's 10–12-year frontline lifecycle and 25-year total service expectation.
- Once retired, Engine 1490 could potentially be sold, with an estimated resale value of about \$20,000.

Discussion Points

- Board members inquired about the feasibility of purchasing a gently used fire engine. Staff advised against this option due to limited availability, customization requirements, and potential overlap in future replacement cycles.
- Members acknowledged that maintaining a reserve engine is essential for reliability and compliance with NFPA standards.
- The Board discussed possible inflation impacts on cost and confirmed that ordering sooner would help control future price increases.

Next Steps

- Interested Board members were invited to meet with the Fire Truck Committee to review detailed specifications and recommendations prior to formal purchase consideration.
- Board of Aldermen members Volk and Capshaw Cushing expressed interest in serving on the Fire Truck Committee. Mr. Johnson said he and Chief Silvernail would coordinate a meeting date with fire department staff and the aldermen.

REPORTS

Mr. Johnson provided the following updates to the Board of Aldermen:

- Fire Prevention Week: The Fire Department celebrated Fire Prevention Week through various community outreach activities, including visits to North Glendale Elementary and Rohan Woods School.
- Proposition S Open Houses: Open houses are scheduled for November 10 and 13 at 6:00 p.m. at City Hall. While open to all residents, they will primarily focus on those affected by the 2026 street improvement projects.

- Water Main Projects: City staff have met with Missouri American Water and nearby municipalities regarding water main replacements on Sappington Road and Berry Road. The Sappington Road main is expected to be replaced later this year, and the Berry Road project is planned for 2026.
- Architectural Review Board (ARB): The ARB approved a Floor Area Ratio (FAR) variance for 400 Parkland Avenue. Mr. Johnson explained that the City's zoning code allows the ARB to review and grant exceptions to FAR requirements. The variance was supported due to the home's split tri-level design, where the addition of a garage does not significantly impact the building's height or massing.
- Board of Adjustment: The Board of Adjustment will consider a height variance for a proposed new home at 785 Bismark Avenue. Because the lot slopes substantially to the rear, the rear elevation of the home exceeds the City's 35-foot maximum height when measured from the average grade.
- Halloween Decorating Contest: Submissions were due October 19, with voting to take place this week.

Mr. Johnson also noted that an upcoming appointment will be made to the Board of Adjustment to replace a retiring member in January. The Mayor will recommend a candidate for the Board's consideration. An open call for volunteers to serve on the City's Boards and Commissions will be issued soon. The City will appoint official positions including the City Treasurer and Municipal Judge in May 2026.

Mr. Johnson asked the Board to select a preferred date for a one-hour work session to review and update the Blueprint Glendale goals and strategies. The Board expressed a preference for November 17 at 6:00 p.m.

Mrs. Wesche noted that she sent out calendar invites to the Board of Aldermen members and administrative staff for the following city events:

- December 5 from 6:30-8:30 p.m.: Tree Lighting Ceremony
- December 12 from 6:30-9:30: Employee Appreciation Holiday Party
- December 16 from 7:00-9:00 p.m.: Boards and Commissions Celebration of Service

ALDERMEN COMMENTS

Alderman Stewart asked City Engineer Neely and Mr. Jones if the City would be able to modify its grant application for Phase Two of the East Essex Avenue road improvements to improve its competitiveness in the next round of funding. Ms. Neely explained that the City missed

qualifying by only three points in the previous round and therefore has a strong likelihood of receiving funds in the upcoming cycle.

Alderman Fiordelisi thanked Chief Silvernail and his staff for the detailed information regarding the firetruck replacement.

Alderman Nauman noted that the Tree Board recently met to plan Arbor Day 2026 and a tree information campaign for social media.

**EXECUTIVE SESSION
(CLOSED)**

Moved by Alderwoman Lane, seconded by Alderwoman Volk to adjourn to Executive Session pursuant to § 610.021, RSMo: 1) legal actions, causes of action, litigation or privileged communications between the City’s representatives and its attorneys; (2) matters relating to any documents and information pertaining to a negotiated contract until a contract is executed; (3) hiring, firing, disciplining of particular employees; and (13) individually identifiable personnel records/performance ratings.

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

Moved by Alderman Nauman, seconded by Alderwoman Volk and unanimously approved to adjourn the Board of Aldermen public meeting at 8:34 p.m.

City of Glendale, Missouri

Annual Financial Statements

For The Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Alderman
City of Glendale
Glendale, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Glendale, Missouri, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Glendale, Missouri's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Glendale, Missouri, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Glendale, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Glendale, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Glendale, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of changes in net pension liability and related ratios and schedule of contributions on pages 25-37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Glendale, Missouri’s basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2025, on our consideration of the City of Glendale, Missouri’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Glendale, Missouri’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Glendale, Missouri’s internal control over financial reporting and compliance.

F.E.W. CPAs

F.E.W. CPAs
Saint Louis, Missouri
October 24, 2025

Basic Financial Statements

CITY OF GLENDALE, MISSOURI
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 2,495,439	\$ 214,244	\$ 2,709,683
Certificates of deposit	2,800,555	-	2,800,555
Receivables			
Taxes	701,387	-	701,387
Interest	56,610	-	56,610
Grant	466,374	-	466,374
Other	6,642	18,670	25,312
Inventory and other assets	7,068	-	7,068
Total current assets	6,534,075	232,914	6,766,989
Noncurrent assets			
Capital assets, net of depreciation	15,775,506	-	15,775,506
Net pension asset	173,663	-	173,663
Total noncurrent assets	15,949,169	-	15,949,169
TOTAL ASSETS	\$ 22,483,244	\$ 232,914	\$ 22,716,158
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pension	\$ 696,458	\$ -	\$ 696,458
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 696,458	\$ -	\$ 696,458
LIABILITIES			
Current liabilities			
Accounts payable	\$ 499,136	\$ 72,453	\$ 571,589
Accrued wages	110,182	538	110,720
Appearance bonds	1,680	-	1,680
Accrued interest payable	48,532	-	48,532
Unearned grant income	22,500	-	22,500
Other liabilities	83,412	-	83,412
Current portion of long-term liabilities	385,000	-	385,000
Total current liabilities	1,150,442	72,991	1,223,433
Noncurrent liabilities			
Accrued compensated absences	179,425	-	179,425
Bond premium	224,320	-	224,320
Bonds payable	4,535,000	-	4,535,000
Net pension liability	4,600,922	-	4,600,922
Total noncurrent liabilities	9,539,667	-	9,539,667
TOTAL LIABILITIES	\$ 10,690,109	\$ 72,991	\$ 10,763,100
DEFERRED INFLOW OF RESOURCES			
Unavailable revenues	\$ -	\$ 11,028	\$ 11,028
Deferred amounts related to pension	1,919,771	-	1,919,771
TOTAL DEFERRED INFLOW OF RESOURCES	\$ 1,919,771	\$ 11,028	\$ 1,930,799
NET POSITION			
Net investment in capital assets	\$ 10,631,186	\$ -	\$ 10,631,186
Restricted for:			
Sewer lateral	127,431	-	127,431
Public safety facility	343,434	-	343,434
Debt service	418,392	-	418,392
Capital improvements	1,122,360	-	1,122,360
Parks and stormwater	73,784	-	73,784
Pension	510,959	-	510,959
Unrestricted	(2,657,724)	148,895	(2,508,829)
TOTAL NET POSITION	\$ 10,569,822	\$ 148,895	\$ 10,718,717

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General governmental	\$ 1,456,261	\$ 28,906	\$ 235,216	\$ -	\$ (1,192,139)	\$ -	\$ (1,192,139)
Municipal court	110,491	115,796	-	-	5,305	-	5,305
Police department	2,002,620	-	-	-	(2,002,620)	-	(2,002,620)
Fire department	3,132,925	301,016	-	-	(2,831,909)	-	(2,831,909)
Public works	729,516	-	-	648,853	(80,663)	-	(80,663)
Interest and fiscal charges	136,459	-	-	-	(136,459)	-	(136,459)
Total governmental activities	<u>7,568,272</u>	<u>445,718</u>	<u>235,216</u>	<u>648,853</u>	<u>(6,238,485)</u>	<u>-</u>	<u>(6,238,485)</u>
Business-type activities:							
Sanitation fund	773,891	787,004	-	-	-	13,113	13,113
Total business-type activities	<u>773,891</u>	<u>787,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,113</u>	<u>13,113</u>
Total	<u>\$ 8,342,163</u>	<u>\$ 1,232,722</u>	<u>\$ 235,216</u>	<u>\$ 648,853</u>	<u>(6,238,485)</u>	<u>13,113</u>	<u>(6,225,372)</u>
General revenues:							
Taxes							
Property taxes					2,105,001	-	2,105,001
Sales and local use taxes					2,050,725	-	2,050,725
Capital improvement tax					510,883	-	510,883
Gross receipts tax					1,044,473	-	1,044,473
Local option use taxes					330,202	-	330,202
Intergovernmental					357,846	-	357,846
Licenses					162,667	-	162,667
Investment income					252,131	-	252,131
Miscellaneous					51,967	-	51,967
Total general revenues					<u>6,865,895</u>	<u>-</u>	<u>6,865,895</u>
Changes in net position					627,410	13,113	640,523
Net position - beginning					9,942,412	135,782	10,078,194
Net position - ending					<u>\$ 10,569,822</u>	<u>\$ 148,895</u>	<u>\$ 10,718,717</u>

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	General	Sewer Lateral	Pension Tax	Public Safety	ARPA	Debt Service	Capital Improvements	Parks and Stormwater Improvements	Total Governmental Funds
ASSETS									
Cash and cash equivalents	\$ 117,599	\$ 135,601	\$ 510,959	\$ 270,715	\$ -	\$ 418,392	\$ 997,249	\$ 44,924	\$ 2,495,439
Certificates of deposit	2,800,555	-	-	-	-	-	-	-	2,800,555
Receivables									
Taxes	498,060	-	-	72,719	-	-	98,218	32,390	701,387
Interest	56,610	-	-	-	-	-	-	-	56,610
Grant	-	-	-	-	-	-	466,374	-	466,374
Other	4,280	2,362	-	-	-	-	-	-	6,642
Inventory	7,068	-	-	-	-	-	-	-	7,068
Total assets	<u>\$ 3,484,172</u>	<u>\$ 137,963</u>	<u>\$ 510,959</u>	<u>\$ 343,434</u>	<u>\$ -</u>	<u>\$ 418,392</u>	<u>\$ 1,561,841</u>	<u>\$ 77,314</u>	<u>\$ 6,534,075</u>
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ 68,093	\$ 10,532	\$ -	\$ -	\$ -	\$ -	\$ 416,981	\$ 3,530	\$ 499,136
Accrued wages	110,182	-	-	-	-	-	-	-	110,182
Appearance bonds	1,680	-	-	-	-	-	-	-	1,680
Unearned grant income	-	-	-	-	-	-	22,500	-	22,500
Other liabilities	83,412	-	-	-	-	-	-	-	83,412
Total liabilities	<u>263,367</u>	<u>10,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,481</u>	<u>3,530</u>	<u>716,910</u>
FUND BALANCES									
Nonspendable	7,068	-	-	-	-	-	-	-	7,068
Restricted for:									
Sewer lateral	-	127,431	-	-	-	-	-	-	127,431
Public safety	-	-	-	343,434	-	-	-	-	343,434
Debt service	-	-	-	-	-	418,392	-	-	418,392
Capital improvements	-	-	-	-	-	-	1,122,360	-	1,122,360
Parks and stormwater	-	-	-	-	-	-	-	73,784	73,784
Pension	-	-	510,959	-	-	-	-	-	510,959
Unassigned	3,213,737	-	-	-	-	-	-	-	3,213,737
Total fund balances	<u>3,220,805</u>	<u>127,431</u>	<u>510,959</u>	<u>343,434</u>	<u>-</u>	<u>418,392</u>	<u>1,122,360</u>	<u>73,784</u>	<u>5,817,165</u>
Total liabilities and fund balances	<u>\$ 3,484,172</u>	<u>\$ 137,963</u>	<u>\$ 510,959</u>	<u>\$ 343,434</u>	<u>\$ -</u>	<u>\$ 418,392</u>	<u>\$ 1,561,841</u>	<u>\$ 77,314</u>	<u>\$ 6,534,075</u>

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balance - governmental funds		\$ 5,817,165
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
		15,775,506
<p>Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:</p>		
Net pension asset	173,663	
Net pension liability	(4,600,922)	
Deferred outflows - amounts related to pension	696,458	
Deferred inflows - amounts related to pension	<u>(1,919,771)</u>	(5,650,572)
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. All liabilities both current and long-term are reported in the statement of net position.</p>		
Accrued compensated absences	(179,425)	
Bond premium	(224,320)	
Bonds payable	(4,920,000)	
Accrued interest payable	<u>(48,532)</u>	<u>(5,372,277)</u>
Net position of governmental activities		<u><u>\$ 10,569,822</u></u>

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General	Sewer Lateral	Pension Tax	Public Safety	ARPA	Debt Service	Capital Improvements	Parks and Stormwater Improvements	Total Governmental Funds
Revenues									
General taxes	\$ 3,372,577	\$ 114,491	\$ 549,535	\$ 404,578	\$ -	\$ 618,220	\$ 549,749	\$ 193,115	\$ 5,802,265
Intergovernmental	922,290	-	-	-	235,217	-	638,730	-	1,796,237
Licenses and permits	233,388	-	-	-	-	-	-	-	233,388
Municipal court	59,696	-	-	-	-	-	-	-	59,696
Miscellaneous	300,235	-	-	-	3,862	-	-	-	304,097
Total revenues	4,888,186	114,491	549,535	404,578	239,079	618,220	1,188,479	193,115	8,195,683
Expenditures									
Current									
General governmental	632,858	-	237,454	-	-	-	-	-	870,312
Municipal court	111,184	-	-	-	-	-	-	-	111,184
Police department	1,813,283	-	-	-	-	-	-	-	1,813,283
Fire department	1,907,836	-	-	-	-	-	-	-	1,907,836
Public works	618,302	-	-	-	-	-	-	-	618,302
Capital outlay	-	65,307	-	-	-	-	1,907,649	155,223	2,128,179
Debt service									
Principal	-	-	-	-	-	370,000	-	-	370,000
Interest and fiscal charges	-	-	-	-	-	160,500	-	-	160,500
Total expenditures	5,083,463	65,307	237,454	-	-	530,500	1,907,649	155,223	7,979,596
Excess (deficiency) of revenue over expenditures	(195,277)	49,184	312,081	404,578	239,079	87,720	(719,170)	37,892	216,087
Other financing sources (uses)									
Transfers to (from)	459,317	(25,000)	(274,317)	(410,000)	(275,788)	-	585,788	(60,000)	-
Total other financing sources/(uses)	459,317	(25,000)	(274,317)	(410,000)	(275,788)	-	585,788	(60,000)	-
Net changes in fund balances	264,040	24,184	37,764	(5,422)	(36,709)	87,720	(133,382)	(22,108)	216,087
Fund balances - beginning	2,956,765	103,247	473,195	348,856	36,709	330,672	1,255,742	95,892	5,601,078
Fund balances - ending	\$ 3,220,805	\$ 127,431	\$ 510,959	\$ 343,434	\$ -	\$ 418,392	\$ 1,122,360	\$ 73,784	\$ 5,817,165

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds \$ 216,087

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,832,308	
Depreciation expense	(860,315)	971,993

The issuance of long-term debt provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. These amounts are the net effect of these differences in the treatment of long-term debt and related items:

Repayments:

Amortization of bond premium	20,392	
Bonds payable	370,000	390,392

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued interest on outstanding debt	3,649	
Change in accrued compensated absences	(14,506)	
Change in net pension asset	(86,843)	
Change in net pension liability	326,360	
Change in deferred outflows - pension related	(161,639)	
Change in deferred inflows - pension related	(1,018,083)	(951,062)

Change in net position of governmental activities \$ 627,410

CITY OF GLENDALE, MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2025

	Sanitation Fund
ASSETS	
Cash and cash equivalents	\$ 214,244
Receivables	
Other	18,670
Total assets	\$ 232,914
LIABILITIES	
Accounts payable	\$ 72,453
Accrued wages	538
Total liabilities	\$ 72,991
DEFERRED INFLOW OF RESOURCES	
Unavailable revenues	\$ 11,028
Total deferred inflow of resources	\$ 11,028
NET POSITION	
Unrestricted	\$ 148,895
Total net position	\$ 148,895

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Sanitation Fund
Revenues	
Charges for services	\$ 787,004
Total revenues	787,004
Operating expenses	
Personnel services	14,519
Operating supplies	5,981
Other services and charges	753,391
Total operating expenses	773,891
Change in net position	13,113
Net position - beginning of year	135,782
Net position - end of year	\$ 148,895

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Sanitation Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 785,113
Payments to suppliers	(740,998)
Payments to employees	(13,358)
TOTAL OPERATING ACTIVITIES	30,757
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	-
TOTAL CAPITAL AND RELATED FINANCING ACTIVITIES	-
CASH FLOWS FROM INVESTING ACTIVITIES	
None	-
TOTAL INVESTING ACTIVITIES	-
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
None	-
TOTAL NON-CAPITAL FINANCING ACTIVITIES	-
Net increase (decrease) in cash and cash equivalents	30,757
Cash and cash equivalents - beginning	183,487
Cash and cash equivalents - ending	\$ 214,244
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 13,113
Adjustments to reconcile net income to net cash provided by operating activities:	
(Increase) decrease in receivables	(3,159)
Increase (decrease) in accounts payable	19,396
Increase (decrease) in accrued wages	139
Increase (decrease) in unavailable revenues	1,268
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 30,757

The notes to the financial statements are an integral part of this statement

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and financial reporting policies of the City of Glendale, Missouri (the City) conform to U.S. generally accepted accounting principles (GAAP) as applied to government entities. The following is a summary of the more significant policies.

Reporting Entity

The City defines its reporting entity in accordance with GASB Statement No. 14, The Financial Reporting Entity. Under GASB 14, inclusion of component units depends on whether the City is financially accountable. Financial accountability exists if the City appoints a voting majority of a potential component unit's governing body and can impose its will on that unit, or if the unit may provide specific financial benefits to, or impose financial burdens on, the City. The City has determined it has no component units.

Government-wide and Fund Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report all nonfiduciary activities of the City. Interfund activity has been eliminated in these statements. Governmental activities, supported primarily by taxes and intergovernmental revenues, are reported separately from business-type activities, which are financed mainly through user charges.

The statement of activities shows the extent to which direct expenses of each function are offset by program revenues. Direct expenses are those clearly associated with a function. Program revenues include (1) charges for services to customers or applicants and (2) grants and contributions restricted to specific operations or capital projects. All other revenues, including taxes and unrestricted investment earnings, are reported as general revenues. Separate fund financial statements are presented for governmental, proprietary, and fiduciary funds, although fiduciary funds are excluded from the government-wide statements. Major funds are reported in separate columns.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The government reports the following major governmental funds:

General Fund

This fund is the general operating fund of the City. It is used to account for all financial resources not required to be accounted for in another fund.

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Sewer Lateral Fund

This fund is a Special Revenue Fund used to account for special revenues received that are specifically earmarked for expenditures for repairs to residential sanitary sewer laterals.

Pension Tax Fund

This fund is a Special Revenue Fund used to accumulate taxes for the City's pension obligations.

Public Safety Fund

This fund is a Special Revenue Fund used to account for the public safety sales tax revenues received that are specifically earmarked for expenditures for public safety.

ARPA Fund

This fund is a Special Revenue Fund used to account for the proceeds from the American Rescue Plan Act grant proceeds.

Parks and Stormwater Improvements Fund

This fund is a Capital Projects Fund used primarily to cover the share of the expenses for constructing and maintaining a jointly operated Aquatic Center with the Cities of Kirkwood and Oakland. The fund can also be used for other parks and stormwater projects on an as-needed basis.

Debt Service Fund

This fund is a Debt Service Fund used to accumulate taxes to service bonded debt.

Capital Improvements Fund

This fund is a Capital Projects Fund, which records activity related to the ½ cent capital improvement sales tax.

The government reports the following major proprietary fund:

Sanitation Fund - This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Proprietary Fund are charges for sanitation services. Operating expenses for the Proprietary Fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Allowance for Doubtful Accounts

Management believes there are no significant uncollectible receivables, therefore, and no allowance for doubtful accounts has been recorded.

Inventory

Inventory is valued at cost using the first-in, first-out (FIFO) method.

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

The City considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents. For purposes of the Statement of Cash Flows, the City considered all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Missouri State Statute requires that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. Certificates of deposits held at banks with an original maturity in excess of three months are reported at cost.

The City maintains a cash pool that is available for use by all the funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and cash equivalents" under each fund's caption. Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. As of June 30, 2025, the General Fund portion of the pooled account had an overdraft of \$2,334,899.

Investments

The City may purchase any investments allowed by the Missouri State Treasurer and Repurchase Agreements. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. As of June 30, 2025 the City had no investments.

Compensated Absences

Vacations accrue to employees based on years of service on January 1 of each year and may not be carried over into the next year, except as authorized by the City. Sick leave accumulates at a rate of one day per month, except that employees with 20 or more years of continued service will accumulate sick leave at a rate of 1 ½ days per month. A maximum of 60 days may be accumulated. Sick leave is only available to provide compensation during periods of illness. At June 30, 2025, the City's liability for compensated absences totaled \$179,425, which is reported in the government-wide financial statements.

Post Employment Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City provides healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid by the insured either monthly or quarterly at the insured's discretion for the next period's coverage. This program is offered for a duration of 18 months after the termination date. There are currently no former employees on the plan, so there are no associated costs to the City as of year-end.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters, and workers' compensation. The City purchases commercial insurance coverage for such risks. There has been no significant reduction in insurance coverage from the previous year in any program. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Capital Assets

Capital assets, which include land, buildings, improvements, infrastructure, vehicles, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$2,500 and estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date of donation. The City has elected not to retroactively report infrastructure constructed prior to July 1, 2006. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

CITY OF GLENDALE, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation is being computed on the straight-line method, using asset lives as follows:

Assets	Years
Building and other improvements	10-40
Infrastructure	30
Office furniture, and equipment	10-25
Machinery, equipment, and vehicles	5-25

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. The City has one item that qualifies for reporting in this category: deferred amounts related to pensions, including differences between expected and actual experience, changes in assumptions, and the net difference between projected and actual earnings on pension plan investments.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time. The City has two types of deferred inflows that qualify for reporting in this category: unavailable revenues, which arise under the modified accrual basis of accounting and are reported in the governmental funds, and pension-related amounts such as the net difference between projected and actual earnings on pension plan investments. These amounts are deferred and recognized as inflows in the period they become available or are amortized over their remaining lives, respectively.

Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires the City to make estimates and assumptions that affect the reported amounts in the basic financial statements and the accompanying notes. Actual results may differ from those estimates.

Governmental Fund Balances

Fund balance is the difference between assets and liabilities in a governmental fund. In accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the following types of fund balances are presented in the governmental funds balance sheet:

Nonspendable - the portion of a Governmental Fund's balance that is not available to be spent, either short term or long term, in either form or through legal restrictions. The nonspendable fund balance reported in the General Fund is for inventory.

Restricted - the portion of a Governmental Fund's balance that is subject to external enforceable legal restrictions. The following account's fund balances are restricted by City ordinance or grant agreements: Sewer Lateral, Debt Service, Public Safety, Parks and Stormwater Improvement, Pension Tax, and Capital Improvements.

Committed - the portion of a Governmental Fund's balance with self-imposed constraints or limitations that have been placed by the Board of Alderman. There are no committed fund balances.

Assigned - the portion of fund balance that the City intends to use for a specific purpose as determined by the applicable City officials to which the Board of Alderman has designated authority. There are no assigned fund balances.

Unassigned - available expendable financial resources in a governmental fund that are not designated for a specific purpose. The following account comprises the unassigned fund balance: General.

CITY OF GLENDALE, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The City uses restricted amounts to be spent first when both restricted and unassigned fund balances are available unless there are legal contracts that prohibit doing this.

Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets represents the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

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

Note 2 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. The county collects the property tax and remits it to the City.

The assessed valuation of the tangible real, personal taxable and state assessed railroad and utilities property for the calendar year 2024 for purposes of local taxation was \$254,084,037. The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2024 for purposes of local taxation was:

	General Adjusted	Debt Adjusted	Pension Adjusted
Residential Rate	\$ 0.3070	\$ 0.2460	\$ 0.2180
Commercial Rate	0.2980	0.2460	0.1810
Personal Property Rate	0.5190	0.2460	0.2400

Note 3 - MUNICIPAL COURT TRAFFIC VIOLATIONS FINES AND COSTS

Missouri State statutes require municipalities to report an accounting of the percent of “annual general operating revenue” from fines and costs for traffic violations. All fines and costs from traffic violations in excess of 20% of the City’s “annual general operating revenue” are required to be remitted to the director of the department of revenue for annual distribution to the schools of the county. “Annual general operating revenue of the City” is defined by the Missouri State Auditor as revenue that is not required by the enacting ordinance law or Constitution to be used only for a designated purpose and can be used to pay any bill or obligation of the City. This includes, but is not limited to, general sales tax, general property tax, and fees from certain licenses and permits, interest, fines, and penalties. “General Operation Revenues” does not include, among other items, designated sales or use taxes, user fees, grant funds, or other revenue designated by law, ordinance, or Constitution, for a specific purpose.

Total court fines and costs	\$ 50,424
Total general operating revenue of the City	\$ 4,331,068
Court fines and costs as a percentage of total general operating revenues	1.16%

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 4 - DEPOSITS & INVESTMENTS

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City has a deposit policy for custodial credit risk that follows Missouri Statutes for deposits. The City maintains a cash and investment pool that is available for use by all funds. Each fund type’s portion of this pool is displayed on the statement of net position or balance sheet under each fund’s caption. In accordance with the applicable Missouri Statute, the City maintains deposits at depository banks authorized by the City’s elected officials. Missouri Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of the collateral pledged must equal at least 100% of the deposits not covered by insurance or corporate surety bonds.

At year-end, the carrying amount of the City’s deposits totaled \$5,510,238 (including certificates of deposit) and bank balances totaled \$5,605,991. At year-end, the City had certificates of deposit with a total carrying amount, which approximates fair value, of \$2,800,555. These are shown as certificates of deposit due to their original maturity dates.

At June 30, 2025, all bank balances were fully covered by Federal Deposit Insurance Corporation (FDIC) insurance or by collateral held in the City’s name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Note 5 - INTERFUND TRANSFERS

Transfer From	Transfer To	Amount
Parks and Stormwater Improvements Fund	Capital Improvements Fund	\$ 60,000
ARPA Fund	Capital Improvements Fund	275,788
General Fund	Capital Improvements Fund	250,000
Sewer Lateral Fund	General Fund	25,000
Public Safety Fund	General Fund	410,000
Pension Tax Fund	General Fund	274,317

During the fiscal year, the City made six interfund transfers. Transfers were made primarily to provide resources for capital improvements, to support general operations, and to fund public safety and pension-related expenditures. None of these transfers are expected to be repaid.

Note 6 - COMMITMENTS AND CONTINGENCIES

Legal Matters

The City is subject to various claims and potential litigation arising in the ordinary course of operations. While the outcome of such matters cannot be predicted with certainty, City management and legal counsel are not aware of any pending litigation that would have a material effect on the City’s financial statements as of June 30, 2025.

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 6 - COMMITMENTS AND CONTINGENCIES (continued)

Contractual Commitments

The City has entered into the following agreements that require future commitments of resources:

City of Kirkwood Fire Administration Agreement

On January 1, 2021, the City entered into an Agreement with the City of Kirkwood, Missouri, for fire administration services. Under the agreement, Kirkwood provides the positions of Fire Chief, Assistant Fire Chief, and one-half of an Administrative Associate for the shared administration of the Glendale Fire Department. The initial annual cost was \$67,187, adjusted annually for wage increases. The five-year agreement ends December 31, 2025, with an option to renew unless terminated by either city with 90 days' notice.

For the fiscal year ended June 30, 2025, the City incurred expenditures of \$77,778. The projected cost for the fiscal year ending June 30, 2026 is \$81,381.

City of Kirkwood Dispatching and Ambulance Agreement

The City participates in an intergovernmental agreement with the City of Kirkwood, Missouri, for police, emergency medical service (EMS), fire dispatching services, and ambulance service. The agreement terms run from January 1, 2021 to December 31, 2025 and call for annual payments ranging from \$138,897 to \$159,490.

For the fiscal year ended June 30, 2025, the City incurred expenditures of \$154,097. The projected cost for the fiscal year ending June 30, 2026 is \$159,490.

Sanitation Services Agreement

In August 2024, the City entered into a five-year contract with Republic Services for residential trash collection. Under the agreement, services are provided at a rate of \$32.11 per subscriber per month beginning January 1, 2025, with annual rate increases of 5.5% through the end of the contract term on December 31, 2029.

For the fiscal year ended June 30, 2025, the City incurred expenditures of \$753,370 under this contract. Based on current rates and subscribers, the estimated cost for the fiscal year ending June 30, 2026 is \$895,200.

City of Kirkwood Facility Usage Agreement

On April 1, 2024, the City entered into a three-year Cooperation Agreement with the City of Kirkwood, Missouri, for access to Kirkwood's parks and recreational facilities and programs. Under the agreement, City residents may use Kirkwood facilities and programs at Kirkwood resident rates. The City is required to make an annual base payment of \$45,000 for use of the aquatic center, subject to a 3.5% annual increase, and to pay 30% of the collective cost of City residents' participation in all non-aquatic center programs and facilities. The agreement is effective through March 31, 2027, and automatically renews for successive one-year terms unless terminated by either party with 60 days' written notice.

For the fiscal year ended June 30, 2025, the City incurred expenditures of \$45,000. For the fiscal 2026, the minimum base payment will be \$46,575, in addition to any amounts due for non-aquatic center usage.

City of Webster Groves Facility Usage Agreement

On May 8, 2024, the City entered into a Facilities Usage Agreement with the City of Webster Groves, Missouri. Under the agreement, residents of the City may use Webster Groves' recreational facilities (including the recreation center, aquatic center, tennis center, and ice arena) at the same rates as Webster Groves residents. The City is required to reimburse Webster Groves for the difference between resident and non-resident rates, subject to a cap of \$15,000 per the City fiscal year (July 1–June 30).

For the fiscal year ended June 30, 2025, the City incurred expenditures of \$4,741. The agreement automatically renews for successive one-year terms unless terminated by either party with 60 days' advance written notice and is in effective for the fiscal year ended June 30, 2026.

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 7 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 24, 2025, the date the financial statements were available to be issued. On July 1, 2025, the City issued \$9,700,000 of General Obligation Bonds.

Note 8 - LONG-TERM LIABILITIES AND DEBT

The following is a summary of changes in long-term obligations:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Amount Due Within One Year
Governmental activities:					
Bond premium	\$ 244,712	\$ -	\$ (20,392)	\$ 224,320	\$ -
Bonds payable	5,290,000	-	(370,000)	4,920,000	385,000
Net pension liability *	4,927,282	-	(326,360)	4,600,922	-
Accrued compensated absences*	164,919	14,506	-	179,425	-
Total	<u>\$ 10,626,913</u>	<u>\$ 14,506</u>	<u>\$ (716,752)</u>	<u>\$ 9,924,667</u>	<u>\$ 385,000</u>

* Due to limitations, gross amounts for additions and reductions are not readily available. Net changes are shown above.

General Obligation Bonds Series 2016

The City issued general bonds of \$8,000,000 to pay the costs of constructing, furnishing, and equipping a new fire station and the acquisition of land necessary therefore, and renovating, improving, furnishing, and equipping the existing city hall complex. Interest rates range from 2.00% to 3.00% and interest is paid semi-annually.

Payments due on the general obligation bonds are as follows:

<u>For the Years Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 385,000	\$ 147,600	\$ 532,600
2027	395,000	136,050	531,050
2028	405,000	124,200	529,200
2029	420,000	112,050	532,050
2030	430,000	99,450	529,450
2031-2035	2,365,000	294,900	2,659,900
2036	520,000	15,600	535,600
Total	<u>\$ 4,920,000</u>	<u>\$ 929,850</u>	<u>\$ 5,849,850</u>

Legal Debt Margin

Missouri statutes limit the outstanding amount of general obligation debt to 10% of the City's assessed valuation.

ASSESSED VALUATION - 2024 LEVY	<u>\$ 254,084,037</u>
Statutory debt limitation	\$ 25,408,404
10% of assessed valuation	
Less: Bonded debt	4,920,000
LEGAL DEBT MARGIN	<u>\$ 20,488,404</u>

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 9 - CAPITAL ASSETS

The following is a summary of changes in capital assets - governmental activities:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental activities:				
Land	\$ 1,220,480	\$ -	\$ -	\$ 1,220,480
Construction in progress	588,257	1,017,760	102,959	1,503,058
Total capital assets not being depreciated	<u>1,808,737</u>	<u>1,017,760</u>	<u>102,959</u>	<u>2,723,538</u>
<i>Capital assets being depreciated:</i>				
Buildings and other improvements	9,085,109	51,223	-	9,136,332
Office furniture, and equipment	201,690	-	-	201,690
Machinery, equipment, and vehicles	3,362,413	189,732	16,326	3,535,819
Infrastructure	7,101,736	676,552	-	7,778,288
Total capital assets being depreciated	<u>19,750,948</u>	<u>917,507</u>	<u>16,326</u>	<u>20,652,129</u>
<i>Less accumulated depreciation for:</i>				
Buildings, and other improvements	2,025,076	298,054	-	2,323,130
Office furniture, and equipment	154,895	15,453	-	170,348
Machinery, equipment and vehicles	2,293,672	262,460	16,326	2,539,806
Infrastructure	2,282,529	284,348	-	2,566,877
Total accumulated depreciation	<u>6,756,172</u>	<u>860,315</u>	<u>16,326</u>	<u>7,600,161</u>
Total net capital assets being depreciated	<u>12,994,776</u>	<u>57,192</u>	<u>-</u>	<u>13,051,968</u>
Governmental activity capital assets, net	<u>\$14,803,513</u>	<u>\$1,074,952</u>	<u>\$ 102,959</u>	<u>\$ 15,775,506</u>

Depreciation Expense

Depreciation expense was charged to functions/programs of the primary government as follows for the year ended June 30, 2025:

Governmental activities:	<u>Amount</u>
General government	\$ 370,801
Police department	163,274
Fire department	261,902
Public works	64,338
Total	<u>\$ 860,315</u>

CITY OF GLENDALE, MISSOURI
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2025

Note 10 - EMPLOYEE RETIREMENT SYSTEMS

Plan description: The City’s defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax-exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided: LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	June 30, 2025 Valuation
Benefit multiplier:	2.00%
Final average salary:	5 years
Member contributions:	4%

Employees covered by benefit terms. At June 30, 2025, the following employees were covered by the benefit terms:

Retirees and beneficiaries	36
Inactive, nonretired members	30
Active members	30
Total	96

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability.

Full-time employees of the employer contribute to the pension plan. Employer contribution rates are 6.1% (General), 14.3% (Police), and 14.5% (Fire) of annual covered payroll.

Net Pension Liability. The employer’s net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2025.

Actuarial assumptions. The total pension liability in the February 28, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 7.15% including inflation
Investment rate of return	7.00%

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 10 - EMPLOYEE RETIREMENT SYSTEMS (continued)

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>LT Expected RoR</u>
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed income	31.00%	1.41%
Real assets	36.00%	3.29%
Strategic assets	8.00%	5.25%
Cash/leverage	-25.00%	-0.29%

Discount rate. The discount rate used to measure the total pension liability is 7.00% for General, 5.83% for Police and 7.00% for Fire. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balances at 6/30/2024	\$ 14,570,566	\$ 9,903,790	\$ 4,666,776
Changes for the year:			
Service Cost	350,753	-	350,753
Interest	937,498	-	937,498
Difference between expected and actual	90,345	-	90,345
Change of assumption	(516,441)	-	(516,441)
Contributions - employer	-	537,492	(537,492)
Contributions - employee	-	98,140	(98,140)
Net investment income	-	1,705,225	(1,705,225)
Benefit payments, including refunds	(701,423)	(701,423)	-
Other changes	-	(1,239,185)	1,239,185
Net changes	<u>160,732</u>	<u>400,249</u>	<u>(239,517)</u>
Balances at 6/30/2025	<u>\$ 14,731,298</u>	<u>\$ 10,304,039</u>	<u>\$ 4,427,259</u>

CITY OF GLENDALE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Note 10 - EMPLOYEE RETIREMENT SYSTEMS (continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the Net Pension Liability of the employer, calculated using the discount rates described previously; as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower or one percentage point higher than the current rate.

	Discount Rate		
	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
General	\$ 264,181	\$ (173,663)	\$ (535,970)
Police	\$ 3,053,093	\$ 2,428,258	\$ 1,885,397
Fire	\$ 2,847,301	\$ 2,172,664	\$ 1,597,047

For the year ended June 30, 2025, the employer recognized pension expense of \$1,477,697. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Resources
Differences in experience	\$ 235,135	\$ (123,113)	\$ 112,022
Differences in assumptions	130,031	(314,516)	(184,485)
Excess (deficit) investment returns	331,292	(1,482,142)	(1,150,850)
Total	\$ 696,458	\$ (1,919,771)	\$ (1,223,313)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Net Deferred Resources
2026	\$ (274,477)
2027	(363,926)
2028	(422,758)
2029	(199,367)
2030	14,500
Thereafter	22,715
Total	\$ (1,223,313)

Note 11 - DEFICIT BALANCE

The government-wide statement of net position reflects an unrestricted net position deficit of (\$2,657,724). This total is comprised of \$2,992,848 in unrestricted net position from operations, accrued compensation liability of (\$179,425), interest payable of (\$48,532), and net pension liability (asset) net of deferred outflows and inflows related to pension of (\$5,650,572). This deficit will be offset by future revenues.

Required Supplementary Information
(Other than Management's Discussion and Analysis)

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Revenues				
General taxes				
Real estate taxes	\$ 690,000	\$ 720,000	\$ 708,684	\$ (11,316)
Personal property taxes	115,000	115,000	104,119	(10,881)
Delinquent taxes	4,000	4,000	5,037	1,037
Utility property taxes	5,200	5,200	4,914	(286)
Sales tax	1,189,000	1,189,000	1,216,961	27,961
Gross receipts tax				
Water	192,000	192,000	202,707	10,707
Telephone	85,000	85,000	81,981	(3,019)
Gas	300,000	300,000	305,643	5,643
Electric	410,000	410,000	412,329	2,329
Local option use tax	340,000	295,000	330,202	35,202
Total general taxes	<u>3,330,200</u>	<u>3,315,200</u>	<u>3,372,577</u>	<u>57,377</u>
Intergovernmental				
Fire contract	301,000	301,000	301,016	16
Court clerk revenue	56,100	56,100	56,100	-
Road and bridge refund	197,000	197,000	197,205	205
Cigarette tax	9,500	9,500	8,058	(1,442)
Gasoline tax motor fuels	340,000	340,000	349,788	9,788
Grants	7,000	7,000	10,123	3,123
Total intergovernmental	<u>910,600</u>	<u>910,600</u>	<u>922,290</u>	<u>11,690</u>
Licenses and permits				
Merchants licenses	164,000	145,000	131,719	(13,281)
Auto licenses	31,000	31,000	30,856	(144)
Animal licenses	200	200	93	(107)
Construction permits	16,500	16,500	17,587	1,087
Housing inspections	13,000	13,000	11,320	(1,680)
Cable television	60,000	46,000	41,813	(4,187)
Total licenses and permits	<u>284,700</u>	<u>251,700</u>	<u>233,388</u>	<u>(18,312)</u>
Municipal court				
Court costs	100	100	-	(100)
Court fines	55,000	55,000	58,091	3,091
Miscellaneous court revenues	1,500	1,500	1,605	105
Total municipal court	<u>56,600</u>	<u>56,600</u>	<u>59,696</u>	<u>3,096</u>
Miscellaneous				
Investment	175,000	238,000	248,268	10,268
Miscellaneous	40,000	40,000	51,967	11,967
Total miscellaneous	<u>215,000</u>	<u>278,000</u>	<u>300,235</u>	<u>22,235</u>
Total revenues	<u>4,797,100</u>	<u>4,812,100</u>	<u>4,888,186</u>	<u>76,086</u>

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CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Expenditures				
General government				
Personnel services				
Salaries	267,400	265,700	268,558	(2,858)
Employee insurance	36,800	36,800	44,676	(7,876)
Workers' compensation	600	600	606	(6)
Taxes	20,300	20,300	20,009	291
Retirement	9,500	9,500	11,861	(2,361)
Unscheduled overtime	1,700	1,700	314	1,386
Total personnel services	<u>336,300</u>	<u>334,600</u>	<u>346,024</u>	<u>(11,424)</u>
Contractual and commodities				
Maintenance - buildings and grounds	20,000	20,000	12,921	7,079
Utilities				
Electric	8,400	8,400	9,698	(1,298)
Gas	2,300	2,300	2,177	123
Telephone	4,500	4,500	4,986	(486)
Water and sewer	1,100	1,100	1,167	(67)
Maintenance - equipment	2,000	2,000	167	1,833
Equipment rental	300	300	259	41
Legal publications	2,600	2,600	1,886	714
Professional fees	7,600	7,600	7,600	-
Elections	4,000	4,000	2,964	1,036
Inspection contracts	11,000	11,000	10,923	77
Other contractual services	24,000	24,000	22,997	1,003
Postage	1,000	1,000	1,800	(800)
Printing	3,000	3,000	2,262	738
Office supplies	2,800	2,800	4,517	(1,717)
Computer supplies	400	400	1,524	(1,124)
Janitorial supplies	5,700	5,700	5,700	-
Other commodities	200	200	143	57
Total contractual and commodities	<u>100,900</u>	<u>100,900</u>	<u>93,691</u>	<u>7,209</u>
Other				
Employee relations	12,000	12,000	11,239	761
Community relations	35,000	35,000	46,497	(11,497)
Professional services	45,000	73,300	89,634	(16,334)
Professional development	3,000	3,000	1,354	1,646
Dues and subscriptions	8,200	8,200	7,697	503
General insurance	35,800	35,800	32,179	3,621
Miscellaneous	5,000	5,000	4,543	457
Total other	<u>144,000</u>	<u>172,300</u>	<u>193,143</u>	<u>(20,843)</u>
Total general governmental	<u>581,200</u>	<u>607,800</u>	<u>632,858</u>	<u>(25,058)</u>

(continued on next page)

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Expenditures (continued)				
Municipal court				
Personnel services				
Salaries	52,800	52,800	53,365	(565)
Employee insurance	26,100	26,100	28,009	(1,909)
Taxes	3,700	3,700	3,680	20
Retirement	2,800	2,800	2,812	(12)
Unscheduled overtime	200	200	-	200
Total personnel services	85,600	85,600	87,866	(2,266)
Contractual and commodities				
Equipment rental	300	300	259	41
Rejis contract	6,500	6,500	4,713	1,787
Postage	1,500	1,500	1,500	-
Printing	500	500	463	37
Office supplies	800	800	1,149	(349)
Total contractual and commodities	9,600	9,600	8,084	1,516
Other				
Professional services	15,600	15,600	13,905	1,695
Professional development	1,000	1,000	1,329	(329)
Total other	16,600	16,600	15,234	1,366
Total municipal court	111,800	111,800	111,184	616
Police department				
Personnel services				
Salaries	959,300	934,900	945,250	(10,350)
Employee insurance	235,000	235,000	241,318	(6,318)
Workers' compensation	51,300	51,300	49,983	1,317
Taxes	74,000	74,000	73,256	744
Retirement	124,600	124,600	122,803	1,797
Clothing allowance	8,000	8,000	8,215	(215)
Unscheduled overtime	50,000	50,000	46,550	3,450
Total personnel services	1,502,200	1,477,800	1,487,375	(9,575)
Contractual and commodities				
Maintenance - buildings and grounds	14,500	14,500	14,219	281
Utilities				
Electric	8,600	8,600	9,698	(1,098)
Gas	2,500	2,500	2,231	269
Telephone	6,400	6,400	6,682	(282)
Water and sewer	1,100	1,100	943	157
Motor fuels	24,000	24,000	23,543	457
Maintenance - motor equipment	12,000	12,000	12,896	(896)
Maintenance - equipment	4,500	4,500	1,954	2,546
Contractual services	196,800	196,800	190,468	6,332
Postage	800	800	800	-
Printing	1,000	1,000	394	606
Office supplies	3,000	3,000	2,113	887
Janitorial supplies and services	5,700	5,700	5,700	-
Other commodities	12,000	12,000	9,479	2,521
Total contractual and commodities	292,900	292,900	281,120	11,780

(continued on next page)

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Expenditures (continued)				
Police department (continued)				
Other				
Community relations	400	400	387	13
Professional development	12,700	12,700	12,774	(74)
Dues and subscriptions	3,500	3,500	5,254	(1,754)
General insurance	24,400	24,400	23,619	781
Miscellaneous	3,000	3,000	2,754	246
Total other	44,000	44,000	44,788	(788)
Total police department	1,839,100	1,814,700	1,813,283	1,417
Fire department				
Personnel services				
Salaries	1,015,500	1,004,000	1,019,271	(15,271)
Employee insurance	222,300	222,300	226,008	(3,708)
Workers' compensation	85,900	85,900	83,928	1,972
Taxes	78,300	78,300	77,838	462
Retirement	154,800	154,800	151,184	3,616
Unscheduled overtime	45,000	45,000	35,465	9,535
Total personnel services	1,601,800	1,590,300	1,593,694	(3,394)
Contractual and commodities				
Maintenance - buildings and grounds	13,000	13,000	13,824	(824)
Utilities				
Electric	12,500	12,500	14,361	(1,861)
Gas	5,500	5,500	2,852	2,648
Telephone	7,600	7,600	7,809	(209)
Water and sewer	6,000	6,000	7,019	(1,019)
Motor fuels	7,500	7,500	5,906	1,594
Maintenance - motor equipment	13,500	13,500	14,669	(1,169)
Maintenance - equipment	6,000	6,000	6,020	(20)
Medical supplies	5,500	5,500	5,173	327
Contractual services	172,700	172,700	164,469	8,231
Janitorial supplies and services	4,000	4,000	4,246	(246)
Small tools and hardware	1,200	1,200	3,010	(1,810)
Uniforms and clothing	10,000	10,000	8,049	1,951
Total contractual and commodities	265,000	265,000	257,407	7,593
Other				
Community relations	2,300	2,300	2,266	34
Professional development	17,500	17,500	13,467	4,033
Dues and subscriptions	5,500	5,500	5,521	(21)
General insurance	36,300	36,300	35,456	844
Miscellaneous expense	300	300	25	275
Total other	61,900	61,900	56,735	5,165
Total fire department	1,928,700	1,917,200	1,907,836	9,364

(continued on next page)

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Expenditures (continued)				
Public works				
Personnel services				
Salaries	316,700	242,500	237,628	4,872
Employee insurance	90,000	63,500	60,108	3,392
Workers' compensation	24,200	24,200	23,910	290
Taxes	23,700	23,700	18,341	5,359
Retirement	16,100	16,100	11,377	4,723
Unscheduled overtime	4,000	4,000	11,538	(7,538)
Total personnel services	474,700	374,000	362,902	11,098
Contractual and commodities				
Maintenance - buildings and grounds	12,000	12,000	18,678	(6,678)
Utilities				
Electric	2,000	2,000	1,796	204
Gas	3,500	3,500	3,150	350
Telephone	4,400	4,400	3,554	846
Water and sewer	1,700	1,700	2,662	(962)
Street lights	30,000	30,000	28,465	1,535
Motor fuels	16,000	16,000	10,466	5,534
Maintenance - motor equipment	13,000	13,000	13,999	(999)
Maintenance - equipment	15,000	15,000	16,199	(1,199)
Equipment rental	1,000	1,000	100	900
Welding	300	300	-	300
Forestry	17,000	32,400	28,755	3,645
Snow removal	26,000	26,000	41,449	(15,449)
Signs and pavement marking	8,000	8,000	8,498	(498)
Mosquito fogging	300	300	378	(78)
Janitorial supplies and services	3,500	3,500	2,985	515
Small tools and hardware	2,500	2,500	2,383	117
Other commodities	7,000	20,700	20,310	390
Uniforms and clothing	4,500	4,500	3,337	1,163
Street maintenance	44,000	25,200	26,079	(879)
Total contractual and commodities	211,700	222,000	233,243	(11,243)
Other				
Professional services	4,000	4,000	5,721	(1,721)
Professional development	2,000	2,000	1,780	220
General insurance	12,100	12,100	12,792	(692)
Miscellaneous expense	2,000	2,000	1,864	136
Total other	20,100	20,100	22,157	(2,057)
Total public works	706,500	616,100	618,302	(2,202)

(continued on next page)

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Total expenditures	<u>5,167,300</u>	<u>5,067,600</u>	<u>5,083,463</u>	<u>(15,863)</u>
Excess (deficiency) of revenues over expenditures	<u>(370,200)</u>	<u>(255,500)</u>	<u>(195,277)</u>	<u>60,223</u>
Other financing sources (uses)				
Transfers to (from)	<u>714,400</u>	<u>464,400</u>	<u>459,317</u>	<u>(5,083)</u>
Total other financing sources (uses)	<u>714,400</u>	<u>464,400</u>	<u>459,317</u>	<u>(5,083)</u>
Net change in fund balance	<u>\$ 344,200</u>	<u>\$ 208,900</u>	<u>264,040</u>	<u>\$ 55,140</u>
Fund balance - beginning of year			<u>2,956,765</u>	
Fund balance - end of year			<u>\$ 3,220,805</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 SEWER LATERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Revenues				
Operating				
General taxes	\$ 114,800	\$ 114,800	\$ 114,491	\$ (309)
Total revenues	<u>114,800</u>	<u>114,800</u>	<u>114,491</u>	<u>(309)</u>
Expenditures				
Capital outlay	85,000	85,000	65,307	19,693
Total expenditures	<u>85,000</u>	<u>85,000</u>	<u>65,307</u>	<u>19,693</u>
Excess (deficiency) of revenues over expenditures	<u>29,800</u>	<u>29,800</u>	<u>49,184</u>	<u>19,384</u>
Other financing sources (uses)				
Transfers to (from)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,800</u>	<u>\$ 4,800</u>	24,184	<u>\$ 19,384</u>
Fund balance - beginning of year			<u>103,247</u>	
Fund balance - end of year			<u>\$ 127,431</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 PENSION TAX FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Operating				
General taxes	\$ 539,900	\$ 559,900	\$ 549,535	\$ (10,365)
Total revenues	<u>539,900</u>	<u>559,900</u>	<u>549,535</u>	<u>(10,365)</u>
Expenditures				
General government	237,454	237,454	237,454	-
Total general government	<u>237,454</u>	<u>237,454</u>	<u>237,454</u>	<u>-</u>
Total expenditures	<u>237,454</u>	<u>237,454</u>	<u>237,454</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>302,446</u>	<u>322,446</u>	<u>312,081</u>	<u>(10,365)</u>
Other financing sources (uses)				
Transfers to (from)	<u>(279,400)</u>	<u>(279,400)</u>	<u>(274,317)</u>	<u>5,083</u>
Total other financing sources (uses)	<u>(279,400)</u>	<u>(279,400)</u>	<u>(274,317)</u>	<u>5,083</u>
Net change in fund balance	<u>\$ 23,046</u>	<u>\$ 43,046</u>	37,764	<u>\$ (5,282)</u>
Fund balance - beginning of year			<u>473,195</u>	
Fund balance - end of year			<u>\$ 510,959</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 PUBLIC SAFETY FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Operating				
General taxes	\$ 410,000	\$ 410,000	\$ 404,578	\$ (5,422)
Total revenues	<u>410,000</u>	<u>410,000</u>	<u>404,578</u>	<u>(5,422)</u>
Expenditures				
None	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>410,000</u>	<u>410,000</u>	<u>404,578</u>	<u>(5,422)</u>
Other financing sources (uses)				
Transfers to (from)	<u>(410,000)</u>	<u>(410,000)</u>	<u>(410,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(410,000)</u>	<u>(410,000)</u>	<u>(410,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(5,422)	<u>\$ (5,422)</u>
Fund balance - beginning of year			<u>348,856</u>	
Fund balance - end of year			<u>\$ 343,434</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 ARPA FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental				
Grants	\$ 193,000	\$ 235,217	\$ 235,217	\$ -
Total intergovernmental	193,000	235,217	235,217	-
Miscellaneous				
Investment	5,000	5,000	3,862	(1,138)
Total miscellaneous	5,000	5,000	3,862	(1,138)
Total revenues	198,000	240,217	239,079	(1,138)
Expenditures				
None	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	198,000	240,217	239,079	(1,138)
Other financing sources (uses)				
Transfers to (from)	(215,495)	(275,788)	(275,788)	-
Total other financing sources (uses)	(215,495)	(275,788)	(275,788)	-
Net change in fund balance	<u>\$ (17,495)</u>	<u>\$ (35,571)</u>	(36,709)	<u>\$ (1,138)</u>
Fund balance - beginning of year			36,709	
Fund balance - end of year			<u>\$ -</u>	

CITY OF GLENDALE, MISSOURI
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 JUNE 30, 2025

Note 1 - BUDGETS AND BUDGETARY ACCOUNTING

The City prepares and legally adopts an annual budget for the General Fund, Sewer Lateral Fund, Pension Tax Fund, ARPA Fund, Capital Improvements Capital Fund - General, Parks and Stormwater Improvements, and Sanitation Enterprise Fund.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

The Board follows the procedures outlined below in establishing the budgetary data:

1. The City Administrator submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following by July 1. The operating budget includes proposed operating expenditures, capital expenditures, and the means for financing them. □
2. Public hearings are conducted to obtain comments from all interested parties.
3. The budget for the coming year is formally adopted on or before the last day of the fiscal year.
4. Transfers of budgeted amounts must be approved by the Board of Aldermen.
5. There were budget amendments during the year.

Note 2 - EXPENDITURES IN EXCESS OF BUDGET

	Budget	Actual
General Fund	\$ 5,067,600	\$ 5,083,463
Parks and Stormwater Improvements Fund	\$ 151,200	\$ 155,223

CITY OF GLENDALE, MISSOURI
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last 10 Calendar Years

Fiscal year ending June 30,

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	\$ 350,753	\$ 351,111	\$ 304,481	\$ 256,724	\$ 103,829	\$ 35,972	\$ 37,235	\$ 37,460	\$ 40,308	\$ 39,888
Interest on the total pension liability	937,498	874,341	863,040	200,374	148,152	138,029	130,360	125,707	122,475	114,411
Benefit changes	-	-	-	10,037,840	997,973	-	-	-	-	-
Difference between expected and actual results	90,345	(72,494)	(133,422)	241,331	(120,691)	21,826	64,246	11,790	(57,858)	(57,616)
Assumption changes	(516,441)	224,723	405,741	51,981	(37,524)	-	-	-	(14,200)	89,494
Benefit payments and refunds	(701,423)	(843,600)	(579,943)	(651,583)	(89,271)	(87,570)	(162,008)	(61,094)	(56,683)	(65,267)
Net change in total pension liability	160,732	534,081	859,897	10,136,667	1,002,468	108,257	69,833	113,863	34,042	120,910
Total pension liability - beginning	14,570,566	14,036,485	13,176,588	3,039,921	2,037,453	1,929,196	1,859,363	1,745,500	1,711,458	1,590,548
Total pension liability - ending (a)	\$ 14,731,298	\$ 14,570,566	\$ 14,036,485	\$ 13,176,588	\$ 3,039,921	\$ 2,037,453	\$ 1,929,196	\$ 1,859,363	\$ 1,745,500	\$ 1,711,458
Plan Fiduciary Net Position										
Contributions - employer	\$ 537,492	\$ 509,074	\$ 495,382	\$ 495,097	\$ 125,565	\$ 16,007	\$ 15,599	\$ 19,535	\$ 22,273	\$ 28,251
Contributions - member	98,140	90,705	89,025	85,548	39,407	-	-	-	-	-
Pension plan net investment income	1,705,225	1,634,994	305,166	4,264	642,521	29,251	149,709	286,009	215,912	(2,744)
Benefit payments and refunds	(701,423)	(843,600)	(579,943)	(651,583)	(89,271)	(87,570)	(162,008)	(61,094)	(56,683)	(65,267)
Asset transfer	-	-	-	7,580,392	-	-	-	-	-	-
Other	(1,239,185)	(1,382,617)	(311,661)	(651,018)	12,507	(6,578)	58,088	14,113	(13,611)	(26,913)
Net change in plan fiduciary net position	400,249	8,556	(2,031)	6,862,700	730,729	(48,890)	61,388	258,563	167,891	(66,673)
Plan fiduciary net position - beginning	9,903,790	9,895,234	9,897,265	3,034,565	2,303,836	2,352,726	2,291,338	2,032,775	1,864,884	1,931,557
Plan fiduciary net position - ending (b)	\$ 10,304,039	\$ 9,903,790	\$ 9,895,234	\$ 9,897,265	\$ 3,034,565	\$ 2,303,836	\$ 2,352,726	\$ 2,291,338	\$ 2,032,775	\$ 1,864,884
Net pension liability (asset) - ending (a) - (b)	\$ 4,427,259	\$ 4,666,776	\$ 4,141,251	\$ 3,279,323	\$ 5,356	\$ (266,383)	\$ (423,530)	\$ (431,975)	\$ (287,275)	\$ (153,426)
Net position as a percentage of pension liability	69.95%	75.11%	75.11%	99.82%	113.07%	121.95%	123.23%	116.46%	108.96%	121.44%
Covered-employee payroll	\$ 2,482,822	\$ 2,208,044	\$ 2,034,052	\$ 1,861,703	\$ 422,246	\$ 408,708	\$ 411,736	\$ 400,917	\$ 431,035	\$ 420,638
Net pension liability as a percentage of payroll	178.32%	161.22%	161.22%	0.29%	-63.09%	-103.63%	-104.92%	-71.65%	-35.59%	-81.07%

Notes to schedule:

None noted

CITY OF GLENDALE, MISSOURI
SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 300,038	\$ 271,621	\$ 257,642	\$ 257,642	\$ 125,565	\$ 16,007	\$ 15,786	\$ 19,348	\$ 22,273	\$ 28,251
Contributions in relation to the actuarially determined contribution	300,038	271,621	257,642	257,642	125,565	16,007	15,786	19,348	22,273	28,251
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 2,453,498	\$ 2,267,634	\$ 2,138,688	\$ 2,138,688	\$ 1,187,424	\$ 410,427	\$ 375,849	\$ 351,790	\$ 412,460	\$ 448,422
Contributions as a percentage of covered-employee payroll	12.23%	11.98%	12.05%	12.05%	10.57%	3.90%	4.20%	5.50%	5.40%	6.30%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of February 28, 2025 prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal and modified terminal funding
Amortization method	Level percent of payroll, closed
Remaining amortization period	11-25 years
Asset valuation method	5 years smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary increases	2.75% - 7.15%; including wage inflation
Investment rate of return	7.00%, net of investment and administrative expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility
Mortality	PubG 2010 Retiree Mortality Calculator
<i>Other information:</i>	
Notes	None

Supplementary Information

CITY OF GLENDALE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL PROGRAM EXPENDITURES
US DEPARTMENT OF TRANSPORTATION:			
Passed through the Missouri Department of Transportation			
Highway Planning and Construction (m)	20.205		\$ 587,008
Highway Planning and Construction (m)	20.205		30,231
TOTAL DEPARTMENT OF TRANSPORTATION			617,239
US DEPARTMENT OF THE TREASURY:			
Passed through St. Louis County, Missouri			
Coronavirus State and Local Fiscal Recovery Funds - COVID 19	21.027	N/A	285,217
TOTAL US DEPARTMENT OF THE TREASURY			285,217
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 902,456

(m) - program audited as major

CITY OF GLENDALE, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Glendale, Missouri and has been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles in the United State of America. The information in this schedule is also presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUBRECIPIENTS

None of the federal expenditures presented in the schedule were provided to sub-recipients.

NOTE 3 - DESCRIPTION OF MAJOR FEDERAL PROGRAM

The objectives of the Highway Planning and Construction program is to provides federal funding to support the construction, reconstruction, and improvement of highways and bridges.

NOTE 4 - NON-CASH ASSISTANCE

The City received no non-cash assistance during the fiscal year.

NOTE 5 - INSURANCE

The federal programs presented in the previous schedule did not have separate program-specific insurance policies.

NOTE 6 - LOANS/LOAN GUARANTEES/INTEREST SUBSIDIES

The federal programs presented in the previous schedule did not have any loans, loan guarantees, or interest subsidies associated with them.

NOTE 7 - DE MINIMIS COST RATE

The City has not elected to use the 15% de minimis indirect cost rate allocation.

NOTE 8 - DONATED PERSONAL PROTECTIVE EQUIPMENT

The City did not receive any donated personal protective equipment during the year ended June 30, 2025.

Other Information

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Revenues				
Operating				
General taxes	\$ 615,500	\$ 615,500	\$ 618,220	\$ 2,720
Total revenues	<u>615,500</u>	<u>615,500</u>	<u>618,220</u>	<u>2,720</u>
Expenditures				
Debt service				
Principal	370,000	370,000	370,000	-
Interest and fiscal charges	160,500	160,500	160,500	-
Total expenditures	<u>530,500</u>	<u>530,500</u>	<u>530,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 85,000</u>	<u>\$ 85,000</u>	87,720	<u>\$ 2,720</u>
Fund balance - beginning of year			<u>330,672</u>	
Fund balance - end of year			<u>\$ 418,392</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 CAPITAL IMPROVEMENTS FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Operating				
General taxes	\$ 548,000	\$ 537,000	\$ 549,749	\$ 12,749
Grant revenue	833,200	804,500	638,730	(165,770)
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	<u>1,386,200</u>	<u>1,346,500</u>	<u>1,188,479</u>	<u>(158,021)</u>
Expenditures				
Capital outlay				
General government	85,000	60,000	51,060	8,940
Police department	61,700	31,700	22,576	9,124
Fire department	101,000	62,300	72,168	(9,868)
Public works	1,994,000	1,804,200	1,761,845	42,355
Total capital outlay	<u>2,241,700</u>	<u>1,958,200</u>	<u>1,907,649</u>	<u>50,551</u>
Total expenditures	<u>2,241,700</u>	<u>1,958,200</u>	<u>1,907,649</u>	<u>50,551</u>
Excess (deficiency) of revenues over expenditures	<u>(855,500)</u>	<u>(611,700)</u>	<u>(719,170)</u>	<u>(107,470)</u>
Other financing sources (uses)				
Transfers to (from)	275,495	585,800	585,788	(12)
Total other financing sources (uses)	<u>275,495</u>	<u>585,800</u>	<u>585,788</u>	<u>(12)</u>
Net change in fund balance	<u>\$ (580,005)</u>	<u>\$ (25,900)</u>	(133,382)	<u>\$ (107,482)</u>
Fund balance - beginning of year			<u>1,255,742</u>	
Fund balance - end of year			<u>\$ 1,122,360</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 PARKS AND STORMWATER IMPROVEMENTS FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Operating				
General taxes	\$ 160,000	\$ 187,000	\$ 193,115	\$ 6,115
Total revenues	<u>160,000</u>	<u>187,000</u>	<u>193,115</u>	<u>6,115</u>
Expenditures				
Capital outlay				
Public works	96,000	151,200	155,223	(4,023)
Total capital outlay	<u>96,000</u>	<u>151,200</u>	<u>155,223</u>	<u>(4,023)</u>
Total expenditures	<u>96,000</u>	<u>151,200</u>	<u>155,223</u>	<u>(4,023)</u>
Excess (deficiency) of revenues over expenditures	<u>64,000</u>	<u>35,800</u>	<u>37,892</u>	<u>2,092</u>
Other financing sources (uses)				
Transfers to (from)	(60,000)	(60,000)	(60,000)	-
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,000</u>	<u>\$ (24,200)</u>	(22,108)	<u>\$ 2,092</u>
Fund balance - beginning of year			<u>95,892</u>	
Fund balance - end of year			<u>\$ 73,784</u>	

CITY OF GLENDALE, MISSOURI
 BUDGETARY COMPARISON SCHEDULE
 PROPRIETARY FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Revenues				
Operating				
Sanitation fees	\$ 754,400	\$ 789,700	\$ 787,004	\$ (2,696)
Total revenues	<u>754,400</u>	<u>789,700</u>	<u>787,004</u>	<u>(2,696)</u>
Operating expenses				
Personnel services				
Salaries	14,500	14,500	13,497	1,003
Taxes	1,100	1,100	1,022	78
Total personnel services	<u>15,600</u>	<u>15,600</u>	<u>14,519</u>	<u>1,081</u>
Operating supplies				
Postage	3,500	3,500	3,753	(253)
Printing	2,000	2,000	2,228	(228)
Total operating supplies	<u>5,500</u>	<u>5,500</u>	<u>5,981</u>	<u>(481)</u>
Other services and charges				
Residential collection	712,100	754,600	753,391	1,209
Total other services and charges	<u>712,100</u>	<u>754,600</u>	<u>753,391</u>	<u>1,209</u>
Total operating expenses	<u>733,200</u>	<u>775,700</u>	<u>773,891</u>	<u>1,809</u>
Change in net position	<u>\$ 21,200</u>	<u>\$ 14,000</u>	13,113	<u>\$ (887)</u>
Fund balance - beginning of year			<u>135,782</u>	
Fund balance - end of year			<u>\$ 148,895</u>	

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Alderman
City of Glendale
Glendale, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Glendale, Missouri, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Glendale, Missouri's basic financial statements, and have issued our report thereon dated October 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Glendale, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Glendale, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Glendale, Missouri's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Glendale, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

F.E.W. CPAs

F.E.W. CPAs
Saint Louis, Missouri
October 24, 2025

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Alderman
City of Glendale
Glendale, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Glendale, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Glendale, Missouri's major federal programs for the year ended June 30, 2025. City of Glendale, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Glendale, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Glendale, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Glendale, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grant agreements applicable to the City of Glendale, Missouri's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Glendale, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Glendale, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Glendale, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Glendale, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Glendale, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

F.E.W. CPAs

F.E.W. CPAs
Saint Louis, Missouri
October 24, 2025

CITY OF GLENDALE, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are Not considered to be material weaknesses? _____ Yes X No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit fundings disclosed that are required to be reported in accordance with federal Uniform Guidance with 2 CFR.200.516(a) _____ Yes X No

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low risk auditee? _____ Yes X No

CITY OF GLENDALE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

There were no material weaknesses or significant deficiencies in internal control identified during the audit.

Section III – Federal Award Findings

There are no federal award findings to disclose.

CITY OF GLENDALE, MISSOURI
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

Summary Schedule of Prior Audit Findings

There are no prior audit findings to disclose.

AN ORDINANCE APPROVING AN INTERGOVERNMENTAL AGREEMENT WITH THE CITY OF KIRKWOOD, MISSOURI, FOR THE PROVIDING OF POLICE, EMERGENCY MEDICAL SERVICE (EMS) AND FIRE DISPATCHING SERVICES AND AUTHORIZING THE EXECUTION OF SAID AGREEMENT ON BEHALF OF THE CITY OF GLENDALE, MISSOURI

WHEREAS, The City of Kirkwood, Missouri (“Kirkwood”), operates an emergency services dispatching and communication system and has the authority and capacity to provide full police, EMS and fire emergency dispatching services to other municipalities;

WHEREAS, the provisions of Sections 70.210 through 70.320 of the Missouri Revised Statutes authorize municipalities such as Kirkwood and the City of Glendale, Missouri (“Glendale”), to enter into contracts to provide a common service, including dispatching services;

WHEREAS, pursuant to their authorities under Chapters 67, 79 and 82 of the Missouri Revised Statutes, Kirkwood and Glendale maintain, operate, and have existing contractual arrangements for the operation of ambulance and fire services for the benefit of their residents;

WHEREAS, Glendale provides police, EMS, and fire dispatching services, and fire services to the City of Warson Woods for the benefit of their residents;

WHEREAS, Glendale desires to contract with Kirkwood for the provision of full police, EMS, and fire dispatching services for person and businesses located in Glendale and Warson Woods;

WHEREAS, Kirkwood has the ability to provide such police, EMS, and fire dispatching services, and agrees to provide the subject emergency dispatching to the person and businesses located in Glendale and Warson Woods in exchange for a fee to be paid by Glendale and upon certain conditions as set forth in that certain Agreement for Police, Emergency Medical Service (EMS) and Fire Dispatching Services (the “Agreement”), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Board of Aldermen of the City of Glendale, Missouri, has determined that it is in the best interested of the City of Glendale and for the benefit of the health, safety and welfare of the residents of Glendale that the City enter into the Agreement in substantially the form attached hereto as Exhibit A.

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

SECTION ONE: The Board of Aldermen of the City of Glendale hereby approves the Agreement for Police, Emergency Medical Service (EMS) and Fire Dispatching Services between the Cities of Kirkwood and Glendale in substantially the form attached hereto as Exhibit A for the purpose of providing for emergency dispatch services within the Cities of Glendale and Warson Woods during the term of January 1, 2026, to December 31, 2029.

SECTION TWO: The City shall, and the Mayor and other appropriate officers, agents, and employees of the City are hereby authorized to sign the Agreement 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 Ordinance.

SECTION THREE: In the event any word, words, phrase, phrases, sentence, sentences, paragraph, paragraphs, section, sections contained and appearing in this ordinance, shall be held or declared invalid, unlawful or unconstitutional for any cause or reason, then it is hereby declared that the remaining such portions and provisions of this ordinance shall be and remain unaffected thereby and shall remain in full force and effect.

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

Read two times and finally passed by the Board of Aldermen of the City of Glendale, Missouri, this ___ day of _____ 2025.

Michael Wilcox
Mayor, City of Glendale

ATTEST:

Frank Johnson
City Administrator/City Clerk

**AGREEMENT FOR POLICE, EMERGENCY MEDICAL SERVICE (EMS)
AND FIRE DISPATCHING SERVICES**

THIS AGREEMENT FOR POLICE, EMERGENCY MEDICAL SERVICE (EMS) AND FIRE DISPATCHING SERVICES (“Agreement”) made this ___ day of _____, 2025 by and between the City of Kirkwood, Missouri, a municipality organized and existing under the laws of the State of Missouri (hereinafter “Kirkwood”) and the City of Glendale, Missouri, a municipality organized and existing under the laws of the State of Missouri (hereinafter “Glendale”).

WITNESSETH:

WHEREAS, Kirkwood operates an emergency services dispatching and communication system and has the authority and capacity to provide full Police, EMS and fire emergency dispatching services to other municipalities; and

WHEREAS, the provisions of Sections 70.210 through 70.320 of the Missouri Revised Statutes authorize municipalities such as Kirkwood and Glendale to enter into contracts to provide a common service, including emergency dispatching; and

WHEREAS, Glendale provides police, fire, and EMS emergency dispatching services to the City of Warson Woods for the benefit of their residents; and

WHEREAS, Glendale desires to contract with Kirkwood for the provision of full police, fire and EMS emergency dispatching services for persons and businesses located in Glendale and Warson Woods; and

WHEREAS, Kirkwood has the ability to provide such police, EMS, and fire dispatching services, and agrees to provide the subject emergency dispatching services to the persons and businesses located in Glendale and Warson Woods in exchange for a fee to be paid by Glendale and upon certain conditions as set forth herein; and

WHEREAS, Kirkwood has duly enacted and approved Resolution No. _____ authorizing the Mayor to enter into this Agreement on behalf of the City of Kirkwood; and

WHEREAS, Glendale has duly enacted and approved Ordinance No. _____ authorizing the Mayor to execute this Agreement on behalf of the City of Glendale;

NOW, THEREFORE, in consideration of the mutual covenants, promises and conditions hereafter provided, IT IS AGREED by and between Kirkwood and Glendale (individually a “Party” or collectively the “Parties”) as follows:

Section 1.0 Kirkwood Obligations to Provide Police, EMS and Fire Emergency Dispatching Services

- 1.1. Kirkwood shall provide and maintain sufficient and suitable equipment, personnel and facilities that meet the requirements and specifications of a dispatching center as may be required by state law, federal law or applicable standards, in order to

- provide prompt, reliable and efficient emergency police, EMS, and Fire dispatch services to Glendale and Warson Woods.
- 1.2. Kirkwood will receive and dispatch emergency police, EMS, and fire calls for Glendale and Warson Woods in accordance with and in the same manner and fashion it receives and dispatches such calls for the City of Kirkwood. Kirkwood maintains sole discretion and control over the manner in which it receives and dispatches emergency police, EMS, ambulance, and fire calls for Glendale and Warson Woods.
 - 1.3. Kirkwood will assist Glendale with the entry of Glendale and Warson Woods response plans into Global CAD as required.
 - 1.4. Kirkwood GIS will input current mapping data accessible by Global CAD as provided by Glendale and Warson Woods, and with the assistance from Glendale, as necessary.
 - 1.5. Kirkwood will permit Glendale and Warson Woods PDs to hold prisoners in the Kirkwood holding facility at no expense, consistent with the policies and practices of the Kirkwood Police Department. However, Glendale and Warson Woods shall be responsible for addressing any bonds, warrants and the releasing of such prisoners.
 - 1.6. Kirkwood will allow Glendale to forward all calls from their non-emergency police phone number to Kirkwood Dispatch after business hours, on weekends, and on City of Glendale holidays.

Section 2.0 Glendale Obligations in Regard to Police, EMS and Fire Emergency Dispatching

- 2.1. Glendale will, at its own expense, provide sufficient and current information to regarding Glendale and Warson Woods to allow Kirkwood to maintain and operate its current mapping data system which supports the computer aided dispatch (“CAD”) system. This data shall be in a digital format compatible with Kirkwood’s data system; data shall include, but not be limited to, streets, intersections, speed limits, lot parcels, left and right segment numerics and any such ancillary data that would enhance the mapping data for Glendale and Warson Woods. Glendale shall provide regular updates and corrections to all such data.
- 2.2. The Glendale Police and Fire Chief, or an appropriate alternate designee, shall be responsible for creating and maintaining response plans for Glendale and entering them into Global CAD with the assistance of Kirkwood and for updating them, as necessary.
- 2.3. Glendale will, at its own expense, have and maintain any client and connectivity software necessary (mreach, NetMotion, etc.) to integrate with Kirkwood’s Global CAD dispatching system so that it is fully compatible with the system owned and maintained by Kirkwood.
- 2.4. Glendale shall be responsible for any separate licensing fees of Global CAD pertaining solely to Global CAD for Glendale and Warson Woods, if any .
- 2.5. Glendale will be responsible for providing and maintaining mobile CAD laptops in Glendale and Warson Woods vehicles for which Kirkwood will provide dispatching services, and for wireless connectivity hardware and connectivity fees as necessary.

- 2.6. Glendale will be responsible for any costs associated with using the Active 911 Global CAD service, if Glendale and Warson Woods choose to add this optional feature.
- 2.7. Glendale will be responsible for any costs associated with obtaining an interface from Global CAD to the Fire reporting software used by Glendale, and for obtaining any such interface.
- 2.8. Glendale will be responsible for providing and maintaining any hardware necessary (informer, pagers) for Glendale and Warson Woods to be fully compatible with Kirkwood's station alerting system.
- 2.9. Glendale will be responsible for providing and maintaining a rip and run printer, and for any connectivity or programming costs associated.
- 2.10. Glendale will be responsible for any REJIS charges for Global CAD configuring or programming necessary to set the program up for dispatching Glendale and Warson Woods Police calls, and Glendale Fire and EMS calls.
- 2.11. Glendale will be responsible for costs from the St. Louis County Emergency Communication Commission for radio re-programming, if any.
- 2.12. Glendale will be responsible for any wireless communication of Glendale cardiac monitors, to allow transmission of EKG signals to the hospital(s).
- 2.13. Glendale will be responsible for any costs associated with the rerouting of 911 calls in the Glendale and Warson Woods service area to Kirkwood.
- 2.14. Glendale will be responsible for any costs associated with the reprogramming of the fractal analysis program used by Kirkwood, so that it can analyze data for Glendale and Warson Woods .
- 2.15. Glendale may, at its own expense, provide a video monitor to be mounted in the dispatch center, to carry live footage from surveillance and security cameras at Glendale City Hall and Police Department. Kirkwood Dispatchers will monitor said footage in a manner consistent with their monitoring of Kirkwood camera footage.

Section 3.0 Effective Date, Term and Cancellation

- 3.1. Kirkwood shall begin providing services under this Agreement at 00:00:01 hours on January 1, 2026 ("Effective Date") and, unless cancelled earlier as provided herein, end as 23:59:59 hours on December 31, 2029 (the "Term").
- 3.2. Kirkwood may, in its sole discretion, cancel this Agreement, to be effective as of 23:59:59 hours on any December 31 during the Term hereof, provided that Kirkwood provides written notice to Glendale of its intent to cancel no later than the January 1st immediately preceding the cancellation date.
- 3.3. Glendale may, in its sole discretion, cancel this Agreement, to be effective as of 23:59:59 hours on any December 31 during the Term hereof, provided that Glendale provides written notice to Kirkwood of its intent to cancel no later than the January 1st immediately preceding the cancellation date. In the event the required notice of cancellation hereunder is not provided, Glendale may nonetheless cancel this Agreement and become responsible for its own emergency dispatching services, provided, however, that in such event, Glendale shall pay Kirkwood a cancellation fee equal to one-quarter (1/4) of the annual Service Fee.

- 3.4. If not previously terminated and if neither Party has provided at least a six-month notice prior to the expiration of the Term of its intent not to renew this Agreement, the Term shall automatically renew for consecutive one-year periods with the annual service fee for dispatching services not increasing more than 3.0% above that for the prior year.

Section 4.0 Annual Service Charge for Dispatching

- 4.1. For calendar year 2026 and the two (2) calendar years thereafter, which comprise the Term hereof, Glendale shall pay an annual service charge (the “Service Fee”) for Police, EMS and fire emergency services dispatching as set forth in the following schedule:

2026	\$175,439
2027	\$184,211
2028	\$193,422

- 4.2. Such annual amount will be billed by Kirkwood on a pro-rated quarterly basis and due within thirty (30) days of Glendale receiving an invoice for payment. Amounts not paid within sixty (60) days will bear interest at the rate of six percent (6%) until paid in full.
- 4.3. The Service Fee schedule is based on an estimated annual volume of Glendale EMS and fire calls of 743 and police calls of 7,683 as published in the CAD nature summary report. If the actual volume of EMS and fire calls in Glendale and Warson Woods exceeds 891 in any one calendar year or the actual volume of police calls in Glendale and Warson Woods exceeds 9,220 in any one calendar year, then Kirkwood will have the right prior to October 1 of the following calendar year, to provide notice that starting on the next January 1st, it will revise the Service Fee schedule, save that no annual increase will exceed 10%.

Section 5.0 Agreement Acknowledgements

- 5.1. Glendale understands that the process of emergency Police, EMS and fire dispatching is under the control of Kirkwood. Kirkwood will provide a clearly defined process to ensure that any dispatching errors or other concerns are handled promptly and consistently. The Kirkwood Fire Chief, Kirkwood Police Chief or their designees, will meet at least quarterly with Glendale Police Chief, Glendale Fire Chief or designee(s), to discuss operational issues in an effort to provide the best service possible to the citizens and businesses of the respective communities.
- 5.2. Kirkwood will be solely responsible for hiring, employing, training, and managing all dispatchers providing services hereunder. As part of the quarterly meetings referenced in Section 5.1 above, the Parties will discuss the performance of the dispatchers providing services hereunder, with Glendale dispatchers considered as internal candidates for the purpose of hiring.
- 5.3. Kirkwood dispatchers will provide Emergency Medical Dispatch (EMD) services according to protocols for EMD calls and utilize Priority Dispatch ProQA computer based emergency medical dispatch protocols.

- 5.4. Kirkwood will continue to provide training for all dispatch personnel in police, fire and EMS procedures. This will include initial training and annual refresher training. All dispatchers will be certified as Emergency Medical Dispatchers.
- 5.5. Kirkwood will provide an on-going Quality Assurance of emergency medical dispatch services by reviewing all EMS calls for service through a variety of methods that include the ProQA AQUA review program. Glendale will have the opportunity to have a Fire Department representative participate in quarterly meetings with the medical director.
- 5.6. Costs associated with the conversion to dispatching through Kirkwood shall be the responsibility of Glendale as they relate to Section 2 above.
- 5.7. Unless otherwise specified herein, all equipment and facilities owned by Kirkwood and Glendale, respectively, shall continue to be owned by each respective Party and nothing in this Agreement will affect said ownership.

Section 6.0 Limited Liability

- 6.1. Neither Party agrees to indemnify or hold harmless the other Party. The Parties acknowledge that this Agreement does not, and is not intended to, transfer, delegate or assign to the other Party any legal responsibility, duty, obligation or liability associated with any governmental function delegated and/or entrusted to either Party under any existing law or regulation and that Kirkwood and Glendale remain responsible for their own acts and omissions, including the acts and omissions of their officials and employees.
- 6.2. In the event that a claim is made against both Parties it is the intent of both Parties to cooperate in the defense of said claim and to cause their insurers to do likewise. However, both Parties shall have the right to take any and all actions deemed necessary to protect their interests.

Section 7.0 Miscellaneous

- 7.1. If any Party breaches or allegedly breaches its obligations under this Agreement, then the non-breaching Party must give thirty (30) days' written notice to the allegedly breaching Party to cure the breach before any legal action may be brought based on the breach of this Agreement. Any legal action arising from or related to this Agreement must be filed in the St. Louis County Circuit Court, State of Missouri, and the Parties consent to the jurisdiction of said court.
- 7.2. This Agreement contains the entire understanding of the Parties. No modification, amendment or waiver of any of the provisions of this Agreement shall be valid unless in writing, specifically referring hereto and signed by the authorized representatives of both Parties.
- 7.3. Both Parties to this Agreement represent that they have properly authorized this Agreement according to any applicable charter, code or law.
- 7.4. This Agreement and its interpretation shall be governed by Missouri law.
- 7.5. In the event any provision of this Agreement is invalid or unenforceable, such invalid or unenforceable provision shall not invalidate or affect the other provisions of this Agreement which shall remain in effect and be construed as if such provision was not a part hereof, provided that if the invalidation or unenforceability of such

provision shall, in the opinion of either Party to the Agreement, have a material effect on such Party's rights or obligations under this Agreement, then the Agreement may be terminated by either Party upon thirty (30) days' written notice by such Party to the other Party.

- 7.6. Nothing herein shall be construed or deemed as a waiver of any rights and immunities of any Party, official or employee under Mo. Rev. Stat. § 537.610.
- 7.7. The Agreement supersedes all other agreements and understandings of the Parties, either oral or written, relating to the subjects hereto. The Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns.
- 7.8. Each Party shall comply with the privacy and security provisions of the *Health Insurance Portability and Accountability Act of 1996* and the regulations thereunder ("HIPAA"). All Patient medical records shall be treated as confidential so as to comply with all state and federal laws.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year written above.

City of Kirkwood, Missouri

City of Glendale, Missouri

Authorized Officer

Authorized Officer

Title

Title

AN ORDINANCE APPROVING AN AMENDED AND RESTATED INTERGOVERNMENTAL SHARED ADMINISTRATION AGREEMENT WITH THE CITY OF KIRKWOOD, MISSOURI, FOR THE PROVIDING OF SHARED ADMINISTRATION OF THE GLENDALE FIRE DEPARTMENT BY THE CITY OF KIRKWOOD WITH THE PROVIDING OF FIRE CHIEF AND RELATED SERVICES AND AUTHORIZING THE EXECUTION OF SAID AGREEMENT ON BEHALF OF THE CITY OF GLENDALE, MISSOURI

WHEREAS, the Cities of Kirkwood, Missouri (“Kirkwood”) and Glendale, Missouri (“Glendale”) (collectively, the “Cities”) have a longstanding history of working and assisting each other cooperatively;

WHEREAS, pursuant to their authorities under Chapters 67, 79 and 82 of the Missouri Revised Statutes, Kirkwood and Glendale maintain, operate, and have existing contractual arrangements for the operation of fire services for the benefit of their residents;

WHEREAS, the provisions of Sections 70.210 through 70.320 of the Missouri Revised Statutes authorize municipalities such as Kirkwood and the City of Glendale, Missouri (“Glendale”), to enter into contracts to provide a common service;

WHEREAS, in December 2020, the Cities entered into a shared fire administration agreement to facilitate greater efficiencies and economies of scale through unified management and cost sharing, while preserving the high level of fire, ambulance, and other services Kirkwood currently provides to the citizens, residents, taxpayers and businesses of Kirkwood and the City of Oakland, Missouri, and while preserving the high level of fire, ambulance, and other services Glendale currently provides to the citizens, residents, taxpayers and businesses of Glendale and the City of Warson Woods, Missouri; and

WHEREAS, Glendale provides fire services to the City of Warson Woods for the benefit of their residents;

WHEREAS, the Cities now desire to amend and restate that agreement in its entirety to revise the scope of work, funding structure, and duration of the agreement; and

WHEREAS, the Board of Aldermen of the City of Glendale, Missouri, has determined that it is in the best interest of the City of Glendale and for the benefit of the health, safety and welfare of the residents of Glendale that the City enter into the Agreement in substantially the form attached hereto as Exhibit A.

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

SECTION ONE: The Board of Aldermen of the City of Glendale hereby approves the Intergovernmental Shared Administration Agreement between the Cities of Kirkwood and Glendale in substantially the form attached hereto as Exhibit A for the purpose of providing for shared administration of the Glendale Fire Department during the term of January 1, 2026, to December 31, 2030.

SECTION TWO: The City shall, and the Mayor and other appropriate officers, agents, and employees of the City are hereby authorized to sign the Agreement 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 Ordinance.

SECTION THREE: In the event any word, words, phrase, phrases, sentence, sentences, paragraph, paragraphs, section, sections contained and appearing in this ordinance, shall be held or declared invalid, unlawful or unconstitutional for any cause or reason, then it is hereby declared that the remaining such portions and provisions of this ordinance shall be and remain unaffected thereby and shall remain in full force and effect.

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

Read two times and finally passed by the Board of Aldermen of the City of Glendale, Missouri, this ____ day of _____, 2025.

Michael A. Wilcox
Mayor, City of Glendale

ATTEST:

Frank Johnson
City Administrator/City Clerk

**AMENDED AND RESTATED
INTERGOVERNMENTAL SHARED ADMINISTRATION AGREEMENT**

This Amended and Restated Intergovernmental Shared Administration Agreement (“Agreement”) is made and entered into effective as of the 1st day of January, 2026 by and between the City of Kirkwood, a municipal corporation of the State of Missouri, (“Kirkwood”) and the City of Glendale, a municipal corporation of the State of Missouri, (“Glendale”) (collectively referred to as “Cities”).

RECITALS

A. The Cities are authorized pursuant to Section 70.210 to 70.325 of the Revised Statutes of Missouri, as amended, to contract and cooperate with each other in connection with providing services to the respective communities;

B. The Cities have a longstanding history of working and assisting each other cooperatively;

C. The Cities entered into a Memorandum of Understanding outlining the general terms of a comprehensive, mutual approach to fire prevention, fire suppression, review, inspection services, emergency medical services, emergency hazardous substances response services, and other services incidental to the protection of person and property within their respective participating communities;

D. The Cities entered into an Intergovernmental Shared Administration Agreement effective January 1, 2021 (“Original Agreement”) for the purpose of facilitating greater efficiencies and economies of scale through unified management and cost sharing, while preserving the high level of fire, ambulance, and other services each City currently provides to the citizens, residents, taxpayers and businesses;

E. The Original Agreement was for a five-year term, with additional options to renew, beginning January 1, 2021;

F. The Cities wish to amend and restate the Original Agreement in its entirety to revise the scope of work and extend the term of the agreement; and

G. The City Council of the City of Kirkwood authorized the execution of this Agreement by Resolution adopted on the ____ day of _____, 2025 and the Board of Aldermen of the City of Glendale authorized the execution of this Agreement by Ordinance adopted on the ____ day of _____, 2025.

AGREEMENT

In consideration of the foregoing recitals, and the mutual promises and covenants contained herein and other good and valuable consideration, the Cities hereby agree that the Original Agreement is amended and restated in its entirety as follows:

TERMS OF AGREEMENT

1. Each City will have direct management and control of their respective Fire Departments and/or governmental units, except as such management and control is delegated herein.

2. **Scope of Work:** Effective January 1, 2026, the Fire Departments of the respective Cities shall engage in joint administration as follows.

(a) Kirkwood and the Kirkwood Fire Department shall provide the position of “Fire Chief,” “Assistant Fire Chief,” and ½ “Administrative Associate” for the shared administration of the Glendale Fire Department.

(b) The aforementioned Fire Chief and Assistant Fire Chief are responsible for operational & administrative services; fire suppression, Emergency Medical Services (EMS), training, education, public relations, and strategic planning.

(c) The Fire Chief and designated command staff members will respond to emergency incidents in Glendale and Warson Woods, and be responsible to assist in the mitigation of those emergency events.

(d) The Fire Chief will inform and work with the Glendale City Administrator and the Kirkwood Chief Administrative Officer regarding departmental activities, operations, and budgeting needs.

(e) The Fire Chief shall, on a biweekly basis, hold office hours at the City of Glendale Fire Department. The Fire Chief shall be physically present at the fire station during the established hours and shall make every effort to ensure the office hours follow a consistently routine schedule.

3. **Funding:** Glendale shall provide annual funding to Kirkwood for the shared administrative services. The associated cost for shared administrative services shall be \$87,569.00 in the initial year. This shared administrative service fee is calculated on the following formula:

- 10% equally shared
- 20% x proportion of population
- 20% x proportion of area
- 20% x proportion of calls
- 30% x proportion of personnel

This formula is calculated and applied to the salaries of the Fire Chief, Assistant Fire Chief, and ½ of the Fire Department’s Administrative Associate. The annual fees will be adjusted with additional annual wage increases. The same cost ratio or any hybrid funding system agreeable to all parties may be utilized for future shared administrative positions.

4. **Working Relationship:** The Fire Chief and the Assistant Fire Chief shall continue to be employees of Kirkwood and will maintain worker’s compensation protection from Kirkwood during all times pertinent herein.

5. **Effective Date/Duration/Termination:** The Agreement shall take effect January 1, 2026, and shall remain in effect for five (5) years with the option to renew unless it is dissolved or terminated by either City by providing written notice at least ninety (90) days prior to termination.

6. **Indemnification:** Each City expressly waives any and all claims against the other resulting from the discretionary commands or instructions and the decisions made by any Incident Commander in the course of responding to and managing any incident under this Agreement, excepting only commands, instructions or decisions made with malicious intent or with intentional disregard for the rights of others.

7. **Sovereign Immunity:** Nothing in this Agreement shall be deemed to waive any governmental or sovereign immunity to which either City hereto is entitled by operation of law.

8. **Default/Breach, Remedy:** Except as otherwise provided for herein, in the event of a default or breach on the part of either City in the performance or fulfillment of one or more material term(s), promise(s), or condition(s) of this Agreement (“Default”) and such City shall fail to cure such Default within a period of sixty (60) days following delivery of written notice from the other City, in accordance with notice specifying the Default and the date on which the right to terminate the Agreement may be exercised if such Default is not cured within the sixty (60) day time period, then the Agreement shall terminate. However, if the Default is a failure to appropriate funds and pay funds to Kirkwood, the Default must be cured by making available funds or making a payment within thirty (30) days from the date of written notice from Kirkwood, unless the Kirkwood Chief Administrative Officer agrees in writing to extend the deadline.

9. **Order and Decision of Kirkwood Fire Chief Binding:** In each and every instance of operational management and control of the Fire Departments, the decision, direction, and order of the Kirkwood Fire Chief shall be final, binding, and non-appealable. All human resources issues related to Glendale firefighters, such as: hiring, promotion, disciplinary actions, and grievance procedures, will be resolved in accordance with the Policy Manual of Glendale and with the Collective Bargaining Agreement between Glendale and the International Association of Firefighters. All human resource issues will be consulted with the Glendale City Administrator for resolution. The Kirkwood Fire Chief shall assist the management of the City of Glendale in any negotiations of the Collective Bargaining Agreement between Glendale and the International Association of Firefighters.

10. **Fire Prevention and Suppression:** Glendale reserves and will remain responsible for fire prevention and suppression, periodic fire safety inspections, and issuance of building permits and certificates of occupancy within its jurisdictional boundaries. Recognizing the importance of the Kirkwood Fire Department being acquainted with structures in Glendale, as well as fire prevention measures that would protect the lives of Kirkwood firefighters, Glendale, through its Fire Marshal, agrees to cooperate and coordinate with the Kirkwood Fire Department with respect to fire prevention activities, and the Kirkwood Fire Department will be notified and afforded the opportunity to participate in fire prevention activities upon sufficient prior notice.

11. **Emergency Medical Services:** Kirkwood shall directly provide and/or arrange by separate contract or by other means, for ambulance transport services to be provided within the jurisdictional boundaries of the Glendale Fire Department. The level of first responder emergency medical and transport services will be equivalent to that provided to Kirkwood residents.

12. **Arson and Fire Investigations:** Kirkwood shall, together with staff from the Glendale Fire Department, perform all “cause and origin” fire investigations within the jurisdictional boundaries of the Glendale Fire Department, consistent with Kirkwood’s investigative practices and procedures within Kirkwood. The Kirkwood Fire Department will work in conjunction with the Glendale Fire Department and respective Police Departments on all fire and arson investigations which involve or result from the commission of a criminal act within the jurisdictional boundaries of the Glendale Fire Department.

13. **Rolling Stock, Buildings, Fixtures, Equipment, and Station Facilities:** Each City shall retain and maintain ownership of its own current and future rolling stock, buildings, fixtures, equipment, and fire facilities, and at all times shall keep the same insured, solely at its own expense, for liability and comprehensive at replacement value. The Kirkwood Fire Chief shall make all management, direction, and use decisions as to the acquisition, maintenance, repair, replacement, and use of all rolling stock, buildings, fixtures, equipment, and fire facilities through direct consultation and agreement with the Glendale City Administrator, and, where necessary, the Glendale Board of Aldermen. Each City, however, shall be solely responsible for all costs, expenses, fees, borrowing, and expenditures arising from and/or pertaining to same.

14. **Payments:** Each City hereto shall be solely responsible for the compensation and benefits of its own personnel and for all its own capital items.

15. **Limitations:** This Agreement is not intended to, and shall not be construed to, alter or amend any collective bargaining agreement now in effect. In addition, Kirkwood shall have no responsibility or financial liability for and will not administer any differential pay or severance obligations that the Glendale Fire Department now has and/or may have for its paid and unpaid personnel, and shall have no responsibility or financial liability for any obligations that the Glendale Fire Department may have to said personnel based upon their service to and employment and/or use by the Glendale Fire Department including, but not limited to, payouts, leave, benefits, overtime, compensatory time, disability, workers compensation, merit pay, bonuses, pensions, litigation claims.

Entered into this ____ day of _____, 2025.

CITY OF KIRKWOOD

By: Liz Gibbons, Mayor

By: Russell Hawes, Chief Administrative Officer

Entered into this ____ day of _____, 2025.

CITY OF GLENDALE

By: Mike Wilcox, Mayor

By: Frank Johnson, City Administrator

A RESOLUTION CALLING FOR THE ELECTION OF OFFICERS TO SERVE THE CITY OF GLENDALE, MISSOURI, AS ALDERMEN FROM EACH OF THE CITY'S THREE WARDS; SETTING FORTH THEIR TERMS OF OFFICE; DECLARING THE FILING DATES AND TIMES FOR SUCH MUNICIPAL OFFICES, AND ESTABLISHING THE ELECTION DATES AND POLLING HOURS FOR THE ELECTION DAY

WHEREAS, Chapter 79 of the Revised Missouri Statutes provides for elections to be held on the first Tuesday of April in each year for the election of officers of fourth-class cities; and

WHEREAS, Chapter 115 of the Glendale City Code provides for the conduct of City elections.

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

SECTION ONE: The annual election of officials for the City of Glendale shall be held on Tuesday, April 7, 2026, in the polling places as shall be designated and assigned by the Board of Election Commissioners of St. Louis County. Said polls shall be opened at the hour of 6:00 a.m. and remain open until 7:00 p.m. on that date. This election shall be conducted under Missouri law and under the direction of the Board of Election Commissioners of St. Louis County.

SECTION TWO: The following officers of the City of Glendale, Missouri are to be elected for a term of two (2) years or until his or her successor shall have been elected or appointed:

- Alderman, Ward I
- Alderman, Ward II
- Alderman, Ward III

SECTION THREE: Qualified residents desiring to be elected to any office in the City shall file the appropriate petition, declaration of candidacy and candidacy acknowledgment on forms provided by the City for that purpose with the office of the City Clerk after 8:00 a.m. on Tuesday, December 9, 2025, until Tuesday, December 30, 2025, at 5:00 p.m.

This Resolution passed and approved this 3rd day of November, 2025.

Mike Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk



Memo

To: Mayor Wilcox, Board of Alderman

C.C.: CA Frank Johnson

From: Fire Chief James Silvernail

Date: 10/17/2025

Re: New Fire Engine Purchase Justification

Introduction

Mayor and Board, The Glendale Fire Department submits this memorandum recommending the capital purchase of a new fire engine that will replace the 1999 Pierce engine that is currently in reserve status. This new purchase; however, will be assigned to front-line status. This memo recommendation consists of three sections:

1. The benefits of maintaining a reserve fire engine.
2. The justification for replacing Engine 1490, the Pierce fire engine currently in reserve status.
3. The rationale and specifications for the purchase of the new 2026 KME apparatus.

Maintaining a reserve engine has long been an organizational priority to ensure operational continuity during maintenance cycles and major incidents. With Engine 1490 now beyond its viable service life, replacement is essential. The new apparatus will serve as a frontline engine, and the current KME Engine 1410 will transition into reserve status until it reaches the NFPA retirement threshold of 25 years. The proposed purchase delivery date is 2028. This places the 1999 Pierce engine at 29 years old and the 2018 KME engine at 10 years old at the time of delivery.

I. Benefits of Maintaining a Reserve Fire Engine

Maintaining a reserve engine is not merely a logistical convenience—it is a strategic imperative that enhances our readiness, protects our frontline assets, and supports our mission to deliver consistent, high-quality service to the community.

Maintaining a reserve fire engine is a critical component of operational resilience, service continuity, and fiscal responsibility. Below are the key benefits that support its inclusion in our fleet strategy:

A. Operational Continuity

- Ensures uninterrupted emergency response during scheduled maintenance or unexpected mechanical failures of frontline apparatus.
- Provides immediate backup during high-demand incidents, multi-alarm fires, or regional mutual aid deployments.

B. Cost-Effective Risk Mitigation

- Reduces reliance on costly short-term rentals or emergency procurement when primary units are out of service. Elevates the need for contracts or agreements with other municipalities for reserve service.
- Extends the lifecycle of frontline apparatus by allowing for proper maintenance scheduling without compromising coverage.
 - By maintaining reserve engine and a replacement/rotation schedule, a fire agency can utilize an engine for ten (10) years and then place it into reserve status for at least 15 years.
 - With the proposed purchase and delivery date of 2028, the current front-line apparatus will be approximately ten (10) years old.

C. Strategic Flexibility

- Supports temporary station coverage during apparatus reassignment, training exercises, or special events.
- Enables rapid deployment for surge capacity during weather emergencies or regional task force activations.

D. Standards Compliance

- Aligns with NFPA 1901 and ISO recommendations for apparatus readiness and redundancy.

E. Area Best Practices

- Departments with reserve engines in the St. Louis County Central Core:
 - Brentwood
 - Maplewood
 - Rock Hill
 - Crestwood
 - Des Peres
 - Shrewsbury
 - Richmond Heights
 - Clayton
 - Kirkwood

II. Replacement of Engine 1490

The replacement of Engine 1490, the Pierce fire engine currently in reserve status, is a critical priority for the Glendale Fire Department. This section provides a comprehensive overview of the factors driving the need for replacement, including adherence to NFPA standards, addressing safety and reliability challenges, overcoming operational limitations, and ensuring fiscal responsibility. Each subcategory delves into specific issues that underscore the urgency of retiring this aging apparatus and acquiring a modern, efficient, and compliant replacement. This strategic investment will enhance the department's operational readiness, improve firefighter safety, and support long-term financial sustainability while maintaining the highest level of service to the community.

A. NFPA 1901 Compliance and Service Life

- NFPA 1901, Standard for Automotive Fire Apparatus, Chapter 5: Service and Maintenance, recommends reassignment of frontline apparatus after 15 years and full retirement after 25 years to ensure safety and reliability. This standard outlines specific requirements for apparatus design, maintenance, and operational readiness to protect firefighters and the public. The replacement of Engine 1490 aligns with these guidelines to maintain compliance and operational effectiveness.
- Engine 1490, delivered in 1999, is now 26 years old and exceeds the maximum recommended service life. The truck currently has 14,340 engine hours and has experienced a variety of maintenance issues from its extended use. Using a maintenance equivalent of 60 miles per hour run for a diesel engine, the total miles of wear and tear is equal to 860,400.
- The apparatus lacks modern safety features, including anti-lock braking systems (ABS), rollover protection, enhanced cab integrity, advanced occupant restraint systems, and integrated emergency lighting controls. Additionally, it does not meet current operational or environmental standards such as EPA emissions compliance and NFPA safety requirements.

B. Safety and Reliability Concerns

- Increasing mechanical failures, extended downtime, and aging components (pump, drivetrain, electrical systems) compromise reliability.
- Absence of modern safety systems such as ABS braking, rollover protection, and enhanced cab integrity places personnel at risk.

C. Operational Limitations

- The apparatus cannot accommodate the expanded toolsets and medical gear required for today's all-hazards response.
- It fails to meet EPA emissions standards, resulting in higher fuel consumption and maintenance costs.

D. Fiscal Responsibility

- Maintenance costs have escalated, and parts are increasingly difficult to source.

- Continued operation of Engine 1490 is no longer cost-effective when compared to the total cost of ownership of a new apparatus.
 - Replacement supports ISO rating and community insurance benefits.
-

III. Justification for Purchase of 2026 KME Apparatus

A. Truck Committee Formation and Process

- In 2024, an Apparatus Committee was formed to evaluate and recommend a replacement for Engine 1490.
- Members included Captain Greg Kozlowski, Lieutenant Keith Schilling, Firefighter Levi Franzgrote, and Captain Brad Kauffeld (Chair and Fleet Manager).
- The committee began process at the Missouri Winter Fire School Exposition, February 2024, to evaluate manufacturers and selected KME, Rosenbauer, and Toyne for further review.
- There have been numerous truck committee meetings (15-20) over the past year, with hundreds of personnel hours invested

B. Evaluation and Selection

- Each vendor provided custom specifications, layouts, and pricing.
- KME was selected for its superior cab design, customization options, delivery timeline, and existing relationship with the City of Kirkwood's fleet maintenance program.
- Glendale's current Engine 1410, a KME unit, has demonstrated exceptional reliability.

C. Apparatus Specifications

- KME Heavy Duty Rescue Pumper
 - Custom Severe Service Chassis
 - Cummins X15 565-horsepower engine
 - Waterous 1500 GPM pump
 - 500-gallon water tank
 - Total cost: \$1,301,968.00 via Fire Master (local KME dealer)
 - Purchase through H-GAC Cooperative Purchasing Agreement
-

Conclusion

The Glendale Fire Department recommends the purchase of the KME Heavy Duty Rescue Pumper to replace Engine 1490. This acquisition ensures continued operational readiness, aligns with national standards, and reflects a fiscally responsible investment in public safety. Upon delivery, the new KME will serve as a frontline engine, and Engine 1410 will transition to reserve status until its retirement per NFPA guidelines.

This proposed purchase will place Glendale in an ideal apparatus rotation schedule. The planned delivery date of 2028 will place the front-line KME into reserve status at the ten (10) year benchmark. The future proposed fleet would consist of 2028 and 2018 fire engines.

We appreciate your continued support and welcome any questions or discussion regarding this recommendation.

Respectfully submitted,

James Silvernail

Fire Chief

A RESOLUTION AUTHORIZING A CONTRACT WITH FIRE MASTER FIRE EQUIPMENT INC. FOR THE PURCHASE OF A 2026 OR NEWER KME HEAVY DUTY RESCUE PUMPING APPARATUS

WHEREAS, the Board of Aldermen has determined that the City's existing 1999 Pierce model fire pumper has reached the end of its useful life as the City's reserve fire apparatus; and

WHEREAS, the Board of Aldermen has determined that it will be necessary to shift the City's existing 2018 KME model fire pumper to reserve status in 2028 to reduce maintenance costs and prolong its useful life as a reserve unit; and

WHEREAS, the Board of Aldermen adopted Ordinance B03-17 on March 20, 2017, approving a contract to participate in the Houston Galveston Area Council (HGAC) cooperative purchasing program for the purpose of purchasing a fire pumper truck in compliance with Section 130.080 of the Glendale Municipal Code regarding cooperative purchasing and Section 130.050 regarding competitive bidding; and

WHEREAS, the Board of Aldermen has determined to purchase one (1) 2026 or newer KME Heavy Duty Rescue Pumper apparatus through the HGAC purchasing program from Fire Master Fire Equipment Inc. for the purchase price of \$1,301,968.00 with payment to be made in full at the time of delivery, which is estimated to be within twenty-nine (29) calendar months after receipt of final approval.

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 a contract with Fire Master Fire Equipment for the purchase of one (1) 2026 or newer KME Heavy Duty Rescue Pumper apparatus at a total purchase price of \$1,301,968.00 substantially in the form attached hereto as Exhibit A.

SECTION TWO:

The City shall and the Mayor and other appropriate officers, agents and employees of the City are authorized to execute the contract 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:

This project will be budgeted and charged to line item #90050-44020 of the Capital Improvement Fund.

SECTION FOUR:

This resolution shall become effective upon its passage.

This Resolution Passed and Approved this 3rd day of November, 2025.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk

Exhibit A



Fire Master Fire Equipment, Inc.

*Sales & Service on New & Pre-Owned Fire Apparatus
Plus a Complete Line of Fire Fighting Equipment*



Apparatus Contract

AGREEMENT- Made this ___ day of _____ 2025 between **Fire Master Fire Equipment, Inc.** (hereafter known as "Fire Master") and the **Glendale Fire Department** (Hereafter known as "BUYER") in accordance with the conditions written below and the specifications and addendum(s) attached, which are made part of this Contract. This agreement does not become binding until it is agreed to and accepted in writing and is properly signed by an officer of Fire Master Fire Equipment, Inc.

PURCHASE - The Buyer agrees to purchase **One (1) 2026 or Newer KME Heavy Duty Rescue Pumper mounted on a Custom Severe Service Chassis with a Cummins X15 565 hp Engine, Waterous CSU 1,500 GPM Pump and a 500 Gallon Booster Tank** upon the express terms as set forth in the KME Proposal dated July 1, 2025; the KME Drawing Q010306-1 GAD; and the KME Bid Specifications dated October 16, 2025, all of which are attached hereto and incorporated herein by reference for the total sum of **One Million, Three Hundred One Thousand, Nine Hundred Sixty-Eight Dollars and 00/100 (\$1,301,968.00)**, excluding any taxes (THE "Purchase Price").

TERMS OF PAYMENT - The Purchase Price shall be paid in full, **UPON DELIVERY AND ACCEPTANCE OF THE APPARATUS**. The vehicle(s) shall not be released to the BUYER until payment is made. If the selling price is subject to any taxes, the taxes added will be that which are prevailing at the time of delivery.

This contract includes a contingency fund of \$50,000.00 for shelving and storage components to be fabricated and installed at Fire Master.

Payment shall be made directly to **Fire Master Fire Equipment, Inc.** Payment shall be made in United States Currency. No checks or any other form of payment shall be made to any sales representatives, dealer, agents, etc.

IF THESE PAYMENT TERMS ARE NOT STRICTLY ADHERED TO, FIRE MASTER FIRE EQUIPMENT, INC. SHALL ASSESS A DAILY INTEREST CHARGE BASED ON AN ANNUAL PERCENTAGE RATE OF 18% ON THE UNPAID BALANCE. IF MORE THAN ONE VEHICLE IS COVERED BY THIS CONTRACT AND THE VEHICLES ARE SHIPPED ON DIFFERENT DATES, THE TERMS STATED ABOVE SHALL APPLY TO EACH VEHICLE.

DELIVERY- Delivery shall be F.O.B **Glendale, Missouri** within **29** calendar months after receipt of final approval packet. Fire Master shall not be held liable for damages for failure to make deliveries as a result of fire, flood, riots, strikes, chassis shortages, or delays caused by its suppliers, any act of God or any other circumstances beyond Fire Master's control.

INSPECTION- The BUYER shall inspect the apparatus immediately upon delivery and shall give written notice of any defects with Ten (10) days. The vehicle(s) shall be deemed accepted if the BUYER fails to give such notice. The BUYER expressly waives any rights the BUYER may have to revoke acceptance after the Ten (10) day period.



Fire Master Fire Equipment, Inc.

Sales & Service on New & Pre-Owned Fire Apparatus
Plus a Complete Line of Fire Fighting Equipment



WARRANTY- Each vehicle manufactured by KME Fire Apparatus, Inc. shall be warranted according to the provisions contained in the KME Fire Apparatus, Inc. Warranty Certificate enclosed with the bid proposal package.

ASSIGNMENT- The rights and obligations of the BUYER under this Agreement shall not be assigned or transferred without the prior written consent of Fire Master and KME Fire Apparatus, Inc.

AMENDMENT (S) - No modifications, alterations, additions, deletions, or any other changes in the terms hereof shall be binding on either party unless produced in writing and properly executed by a duly authorized officer of Fire Master and a representative of the BUYER.

NOTICES- All notices under this Agreement must be certified mail, return receipt requested.

GOVERNING LAW- This Agreement shall be constructed and interpreted, and its performance shall be governed by the laws of the state of Missouri.

AGREED this _____ day of _____ 2025.

Buyer:

(Authorized Signature for Buyer)

Printed:

Title:

Name, Address, & Phone Number of Fire Department:

Glendale Fire Department
Fire Chief James Silvernail
424 North Sappington Road
Glendale, Missouri 63122

Signed:

(Christopher B. Thompson, Territory Manager)

Signed:

(Scott Shelton, President)



Internal Memorandum

TO: Frank Johnson, City Administrator
FROM: Terry Jones, Public Works Superintendent ^{TS}
DATE: October 27, 2025
RE: E. Essex Ave STP Phase 2 Application Development – HR Green

Frank,

At the City's request, Glendale's City Engineer, Kori Neely with HR Green, has submitted the attached proposal to develop and submit a Transportation Improvement Program (TIP) application to the East-West Gateway Council of Governments (EWG). The application will request federal aid through the Surface Transportation Block Grant (STBG) Program for the E. Essex Avenue Phase 2 project at a cost of \$16,900.

The STBG Program is a competitive process in which applications are evaluated based on cost effectiveness, public benefit, and regional planning considerations. Eligible applicants include municipalities and counties within St. Louis City, St. Louis County, and Jefferson, Franklin, and St. Charles counties. Applications are due to EWG by February 6, 2026, with funding selections typically announced in May or June.

In 2023 and 2024, Glendale contracted with Lochmueller Group to prepare and submit similar STBG applications for the E. Essex Avenue Phase 2 project, modeled after Phase 1. The City paid Lochmueller \$7,500 in 2023 and \$4,750 in 2024 for this work. Unfortunately, both applications were not selected for funding, primarily due to a low cost-effectiveness score.

To improve the project's competitiveness, staff have directed HR Green to separately identify stormwater improvement costs. The City intends to fund the stormwater portion using MSD OMCI funds, thereby reducing the total funding request to EWG and improving the application's cost-effectiveness.

HR Green has also been asked to explore an alternative stormwater design that extends a main stormwater pipe along E. Essex Avenue between N. Sappington Road and Devon Road, rather than constructing separate stormwater lines along Edwin, Elm, and Parkland Avenues. This approach aims to avoid worsening existing stormwater issues on those streets.

Additionally, HR Green and City staff recommend holding a public engagement meeting prior to application submission. This would allow residents to provide input and help the City avoid potential redesign costs later in the process. The additional stormwater study and public engagement activities account for the increased application development cost.

The 2025–26 Capital Improvement Plan (CIP) does not currently include funding for this work, as Lochmueller had previously agreed to re-submit the application using existing data at a nominal fee. However, the 2026-30 CIP includes funding for various stages of the project, based on cost estimates originally provided by Lochmueller.

Although this specific work is not budgeted in the 2025–26 CIP, staff recommends approval of the contract with HR Green. The Finance Director has reviewed the matter and confirmed that a year-end budget adjustment can be made to accommodate the proposed contract.

Please let me know if you have any questions or require additional information.

A RESOLUTION AUTHORIZING A CONTRACT WITH HR GREEN INC FOR ENGINEERING WORK RELATED TO E. ESSEX AVENUE BETWEEN NORTH SAPPINGTON ROAD AND DEVON ROAD OR REFERRED TO AS "E. ESSEX AVE PHASE 2"

WHEREAS, the City of Glendale, Missouri ("City"), is desirous of performing major repairs to East Essex Avenue between North Sappington Road and Devon Road; and

WHEREAS, the City and HR Green have entered into a contract for HR Green to serve as the City Engineer and to perform professional engineering services for the City on an as needed basis based on the issuance of specific task orders;

WHEREAS, HR Green has provided a work order, which provides for its assistance in applying for federal funding from the East-West Gateway Council of Governments Surface Transportation Program; and

WHEREAS, the current condition of E. Essex Avenue between North Sappington Road and Devon Road requires the City to perform a complete reconstruction of the roadway and construction of a new sidewalk; and

WHEREAS, the cost of the project is estimated to be more than the City can fund, and it is thus necessary to apply for federal aid.

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

SECTION ONE:

The Board of Alderman hereby approves the engineering work order agreement with HR Green for its assistance in applying for federal funding from East-West Gateway Council of Governments Surface Transportation Program at a price not to exceed Sixteen Thousand Nine Hundred dollars (\$16,900) in substantially the form attached hereto as Exhibit A

SECTION TWO:

The City shall and the Mayor and other appropriate officers, agents and employees of the City are authorized to execute the Agreement 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:

This project will be budgeted and charged to line item #90060-44033 of the Capital Improvement Fund.

SECTION FOUR:

This resolution shall become effective upon its passage.

This Resolution Passed and Approved this 3rd day of November, 2025.

Michael A. Wilcox
Mayor

ATTEST:

Frank Johnson
City Administrator/City Clerk

Exhibit A



CLIENT WORK ORDER AUTHORIZATION

Client Name: Glendale, MO

Project Name: Glendale, MO - City Engineering Services

Project Number/Task: 2503032.02

Project Manager: Kori Neely

Contract Date: 9/16/2025

Revision Date: 10/23/2025

1. The following initiation or change of the work is hereby requested per:
Meeting Type: Formal Discussion Date: 10/7/2025
2. The result of this Work Order is as follows:
Initiation of Task Order 2 – Essex Avenue Phase 2 TIP Application
3. Total estimated professional service fees as a result of this change: \$16,900
4. Final delivery date: 1/30/2026
5. Project Manager's Comments
See Exhibit A for Scope of Services, Schedule, and Cost

This work will not be initiated until this form has been signed and returned by the client. This extra work is subject to the terms and conditions of the contract for this project dated: 9/16/2025

Client Acceptance By: _____

Title _____ Date: _____

HR Green Project Manager Signature _____

Final Dispensation is to be: Client Approved Agreement

Distribution:

- | | |
|---|---|
| <input checked="" type="checkbox"/> Client | <input type="checkbox"/> Contractor |
| <input checked="" type="checkbox"/> Principal in Charge | <input checked="" type="checkbox"/> Project Manager |
| <input checked="" type="checkbox"/> File | |

ATTACHMENT A

SCOPE OF SERVICES, SCHEDULE, AND COST

Essex Avenue Phase 2 TIP Application and Community Engagement
Task Order #2

PROJECT SUMMARY AND LOCATION

It is the understanding of the CONSULTANT that the CITY has recently applied for Surface Transportation Block Grant (STBG) Program funding for road and sidewalk improvements on Essex Avenue Phase 2, from Sappington Road to Devon Road. The project was not recommended for funding by East-West Gateway Council of Governments in 2024 or 2025, and the CITY plans to apply again in 2026. The CITY requests recommendations to make the application more competitive.

The CONSULTANT will perform analysis to maximize the CITY's funding for this project, including: early community engagement, alternative funding mechanisms, and innovative conceptual design features. The development of the final TIP (Transportation Improvement Program) application and supporting documents are included in this work.

SCOPE OF SERVICES

CONCEPTUAL DESIGN

The CONSULTANT will analyze one (1) conceptual design, which shall include:

- The CONSULTANT will provide necessary stormwater calculations, including:
 - Drainage area delineation and hydrologic calculations to determine design flow calculations
 - Spread analysis
 - Hydraulic calculations of the existing and proposed storm system
- Conceptual layout of improvements with large-scale drainage needs, anticipated right-of-way needs, and utility conflicts.
- No topographic or right-of-way survey will be collected for this task order.

COMMUNITY ENGAGEMENT

The CONSULTANT will assist the CITY with the following:

- Preparation of up to two (2) stripmap exhibits to aid in community discussion.
- Preparation of fact sheet and survey/comments form.
- Attendance and staffing of one (1) stakeholder meeting, up to two (2) people.

DEVELOP FUNDING APPLICATION

The CONSULTANT will complete East-West Gateway's STBG Funding Application, including:

- Scoring Criteria Analysis and Recommendations
- Project Location Map

- Detailed Cost Estimate
- Photos
- Detailed Map
- Typical Section
- Road Condition Evaluation
- Letter of Support Template

SCHEDULE

It is anticipated that Engineering Services for this task order will be complete by January 30, 2026.

COST

The Engineering Services for this task order will be performed and billed on a lump sum basis for a fee of **\$16,900**.

EXCLUSIONS

- Topographic Survey
- Right-of-Way Survey
- Environmental screening or permitting