City of Twin Oaks, Missouri

2026 Budget

Mayor
Russ Fortune

Board of Aldermen

Jim Crawford **Lisa Eisenhauer**
Joe Krewson **Tim Stoeckl**

Staff
April Milne, City Clerk
Paula Dries, Assistant City Clerk
Jacob Kemper, Public Works Supervisor

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TWIN OAKS

December 3, 2025

To the Honorable Mayor, Russ Fortune
And Members of the Board of Aldermen

Dear Mayor and Board Members:

The City's proposed budget for its 2026 Fiscal Year which begins January 1, 2026 is hereby submitted for your consideration and adoption. It complies with Chapter 67 of the Revised Statutes of the State of Missouri and Chapter 130 of the City of Twin Oaks Municipal Code which sets forth a number of requirements. Among those are (1) that expenditures may not exceed projected revenues plus any unencumbered funds, and (2) the presentation of three years of revenues, expenditures, and change(s) in fund balance. The document provides detailed revenue and expenditure history:

- Actual amounts for years 2022 to 2024.
- Forecasted amounts for years 2025 and budgeted amounts for 2026.

The budget includes all revenues and expenditures for the five governmental funds maintained by the City: General, Parks and Stormwater, Road, Capital Improvements, and Sewer Lateral. Included in expenditures are operating costs, debt service requirements, and planned capital improvements for the coming year.

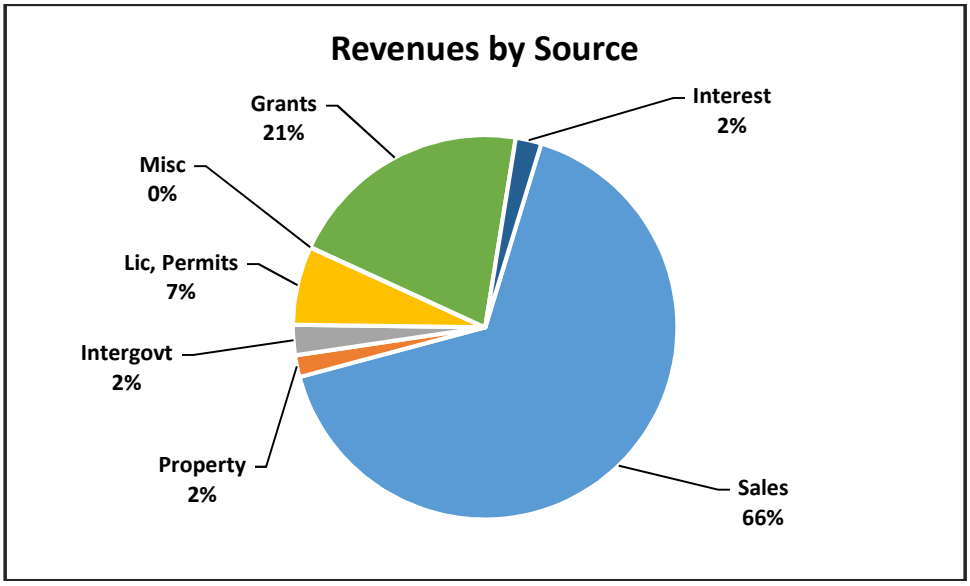
PROCESS

The 2026 budget preparation schedule is as follows:

- 2025 September-October Staff develops revenue projections for 2026
- 2025 September 25 Board of Aldermen discuss and update Capital Improvement Plan for 2026-2029
- 2025 Oct-Nov Staff preparation of funding needs based on current service levels
- 2025 November 19 Board of Aldermen work session on 2026 budget
- 2025 December 3 Public Hearing on the proposed 2026 budget
- 2025 December 3 Board of Aldermen adoption of budget
- 2026 January 1 Start of Fiscal Year 2026

REVENUES

Total 2026 budgeted revenues for all funds is $2,318,900, an increase of $494,834 (27.1%) from the projected 2025 total. Almost all of the increase is attributed to grants for capital improvements. The 2026 budget projects a grant from Municipal Parks Grant Commission of St. Louis County ($300,000) and federal funds ($180,000) related to the Transportation Improvement Program. Excluding grants ($480,000), the forecasted revenue for 2026 is expected to be $14,834 (.8%) higher than 2025.



Sales taxes comprise 66% of expected 2026 revenues. Sales taxes are projected to remain strong with a mix of grocery, restaurant, and other retail. Inflation is expected to have a slight impact. Five separate sales tax sources are expected to generate a total of $1,533,000 in 2026, an increase of 2.2% from 2025.

			Projected	
Tax	**Rate**	**Fund**	**2026**	**2025**
County-wide	1.00%	General	$ 510,000	$ 501,817
Local Option	.25	General	182,000	178,860
County Public Safety	.50	General	41,000	39,952
Use Tax		General	40,000	38,134
Capital Improvement	.50	Capital Imp	350,000	341,391
Park/Stormwater	.50	Park/Stormwater	410,000	400,460
Total			$ 1,533,000	$ 1,500,614

Other Revenues

Property tax revenue is based on the City's levy on Commercial Real Property of $.461 per $100 assessed valuation, totaling $41,500.

Intergovernmental taxes comprised of revenues levied by other jurisdictions and shared with the City (including gasoline, cigarette, county road) total $61,000 for 2026.

Licenses, permits, and fees comprised primarily of business licenses will total $153,100 in 2026 compared to $148,670 projected in 2025.

Investment income is expected to decrease to $50,300 (down 24% from 2025) as fund balances are estimated to provide idle funds of approximately $2.3 million. Interest rates for investable city funds are expected to decline in 2026. Included in this revenue is interest recognized from a long-term lease.

EXPENDITURES

Overall, the City's 2026 Fiscal Year budget provides for planned expenditures of $2,130,511. This represents an increase of $466,475 (28%) from forecasted expenditures of $1,664,036 in Fiscal Year 2025. This significant difference is primarily due to an increase of $373,918 (43.7%) in capital improvements expenditures ($930,000) in 2026 which include projects partially funded by grants totaling $480,000. Excluding capital expenditures, total expenditures of $1,200,511 are budgeted in 2026, compared to $1,107,954 in 2025, an increase of $92,557 (8.3%). Personnel costs, Events, Police Services and various contracts and utilities combine for the increase.

The following summarizes the activities (cost centers) of budgeted expenditures:

- ADMINISTRATIVE – Administrative expenditures from the General Fund are comprised of costs incurred in operating and maintaining the City Hall, property and casualty insurance, information technology, legal services, auditing and office supplies which make up 22% of total expenditures.
- ROAD MAINTENANCE – Road maintenance expenditures (4% of total expenditures) from the Road Fund are comprised of costs to maintain city streets. These include one-third of the Public Works supervisor salary, contractual road repairs, mowing and maintaining right-of-ways and utilities related to the maintenance facility.
- POLICE SERVICES – The City contracts with St. Louis County to provide police services. Costs for city-provided equipment are also included in this activity. Expenditures are made from the General Fund and comprise 8% of total 2026 planned expenditures.
- RESIDENT SERVICES – Resident Services (9% of total City expenditures) is defined as those provided primarily for the benefit of residents and include the sewer lateral program, recreational events, snow and ice removal, trash pick-up and leaf vacuuming. Expenditures are made from the General, Sewer Lateral, Parks and Stormwater, and Road funds.
- PARK MAINTENANCE – Costs incurred to maintain the City's park comprise 7% of total expenditures and include one-third of the Public Works supervisor salary, contracts for landscaping, mowing and vector control, utilities and supplies, and small equipment. The Parks and Stormwater Fund provides the funds.
- CAPITAL IMPROVEMENTS – Over 43% of total 2026 planned expenditures are comprised of specific projects and capital outlay for improvements to City facilities and fixed assets. Expenditures will be made from the Capital Improvement, Parks and Stormwater and Road Fund.

- DEBT SERVICES - In February 2018, the City completed construction of a new Government Center. This was financed substantially through the issuance of $1.6 million of Certificates of Participation – Series 2018. At January 1, 2026 the outstanding balance will be $810,166.

  The debt agreement, as amended in 2022, provides for annual debt service payments with an interest rate of 4.00% through 2027, at which time the rate will be reset to the Wall Street Journal prime rate plus 0.75%, with a minimum rate of not less than 4.00% through maturity, April 1, 2032.

  The 2026 budget provides the obligated debt payments totaling $142,801 (7% of total expenditures) is comprised of $111,494 in principal and $31,307 in interest.

Expenditures within the Activities detailed above are further classified as either Personnel, Contractual, Commodities or Capital.

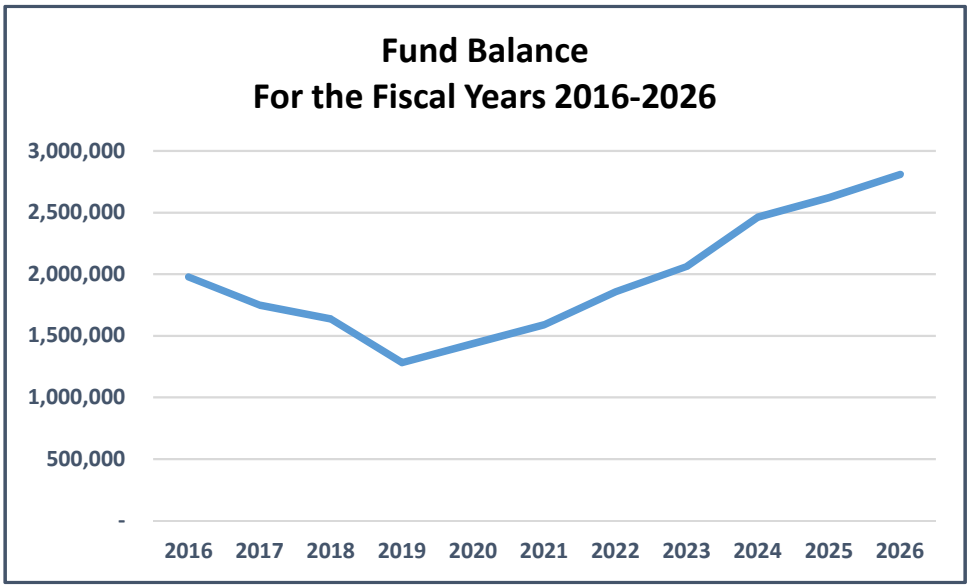
TRANSFERS

The City will make two interfund transfers in 2026 as follows:

TO	FROM	PURPOSE	AMOUNT
Road Fund	Capital Fund	Supplemental funds for road related operating and capital project costs	$154,500
Capital Fund	General Fund	Provide 60% of debt service obligation	$85,700

FUND BALANCE

The City has accumulated fund balances in anticipation of significant capital spending and to provide funds to stabilize and continue operations in the event of unforeseen business downturns or natural disasters, including pandemics. At the end of 2026 the City's fund balances are estimated to total over $2.8 million, including about $1.7 million in the General Fund which represents unrestricted funds.



The City of Twin Oaks is heavily reliant on sales taxes to fund a high level of services. Political forces continue to threaten to change the applicability and distribution of local sales taxes that could disrupt the City's funding. Likewise, economic factors that affect consumer spending could have an adverse impact.

The Board of Aldermen finds it in the best interests of the City to maintain healthy fund balances in order to maintain a high level of services

The City's strategic objectives underlying its budgeting process may be characterized as one that continues to provide a wide range of municipal services, as well as a superior level of services to City residents and business owners in a cost-effective manner, while at the same time continuing to responsibly improve those services and the City's investment in its capital assets. I believe this budget adequately meets those objectives.

This budget represents a significant amount of work on the part of both the Board and staff. I appreciate the efforts and contributions of both in the preparation of this budget.

Respectfully submitted,

April Milne
City Clerk

2026 BUDGET
ASSUMPTIONS AND POLICIES

Overall

Conservative approach

Sales Taxes

- Inflationary impact of 2.5%
- No significant retail business changes
- Timing issues of sales tax distributions

Expenditures

- Expenditure activities (cost centers):
    - Administrative
    - Road Maintenance
    - Resident Services
    - Police Services
    - Park Maintenance
    - Debt Service
    - Capital Improvements
- Within the operating cost centers, line items are categorized as:
    - Personnel-employee costs
    - Contractual-contracted services including utilities, police, sanitation, legal, auditing, information technology
    - Commodities-supplies, equipment, tools, etc.
- Personnel costs to generally increase 6%
- Police contract-5% increase
- Public Works Supervisor wages allocation:
    - Administrative (General Fund) 33%
    - Park/Stormwater Fund 33%
    - Road Fund 33%
- Maintenance workers (part-time and seasonal) wages expended from Park/Stormwater Fund
- Capital Improvement Plan included in the budget

Transfers between funds

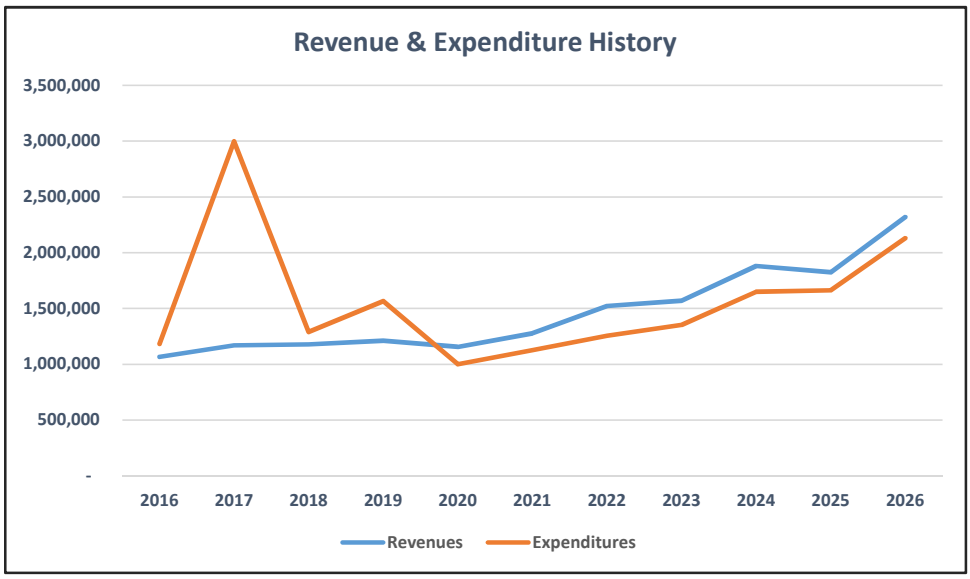
- Debt Service obligation paid from the Capital Improvements Fund. Transfer from the General Fund of $85,700 provides 60% of the cost.
- Road Fund expenditures funded by transfer from Capital Improvement Fund - $154,500

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Fiscal Year 2025 Projected

	PROJECTED					Total-All Funds		Percent
	Sewer	Cap Impr	Road	Park and Stormwater	General	2025 Projected	2025 Budget	Variance
REVENUES								
Sales taxes	$ -	$ 341,391	$ -	$ 400,460	$ 758,763	$ 1,500,614	$ 1,375,000	9.1%
Property tax	-	-	-	-	46,355	46,355	42,500	9.1%
Intergovernmental taxes	-	-	48,000	-	13,946	61,946	61,000	1.6%
Licenses, permits, fees	4,700	-	-	2,550	141,420	148,670	144,600	2.8%
Miscellaneous	-	-	-	-	662	662	1,000	-33.8%
Grant for capital improvements	-	-	-	-	-	-	-	
Investment income	900	-	-	-	64,919	65,819	50,300	30.9%
Total	**5,600**	**341,391**	**48,000**	**403,010**	**1,026,065**	**1,824,066**	**1,674,400**	**8.9%**
EXPENDITURES								
Administrative	-	-	-	-	431,314	431,314	433,580	-0.5%
Road	-	-	79,520	-	-	79,520	109,800	-27.6%
Police	-	-	-	-	156,844	156,844	156,845	0.0%
Resident Services	-	-	25,145	48,398	78,686	152,229	173,350	-12.2%
Park	-	-	-	145,246	-	145,246	137,900	5.3%
Capital Improvements	-	44,963	303,912	207,207	-	556,082	729,000	-23.7%
Debt Service	-	142,801	-	-	-	142,801	142,801	0.0%
Total	**-**	**187,764**	**408,577**	**400,851**	**666,844**	**1,664,036**	**1,883,276**	**-11.6%**
Excess (deficency) of revenues over (under) expenditures	5,600	153,627	(360,577)	2,159	359,221	160,030		
Other Sources (Uses)								
Transfers In	-	85,700	270,000	-	-	355,700		
Transfers (Out)	-	(270,000)	-	-	(85,700)	(355,700)		
Change in Fund Balance	5,600	(30,673)	(90,577)	2,159	273,521	160,030		
Fund Balance 1/1/2025	52,433	558,512	91,029	551,907	1,207,594	2,461,475		
Fund Balance 12/31/2025	**$ 58,033**	**$ 527,839**	**$ 452**	**$ 554,066**	**$ 1,481,115**	**$ 2,621,505**		

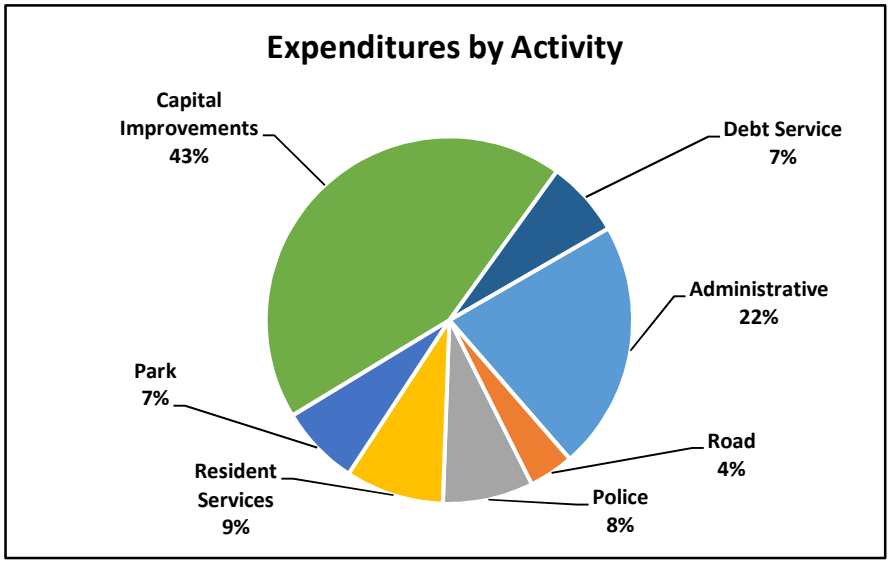
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Fiscal Year 2026 Budget

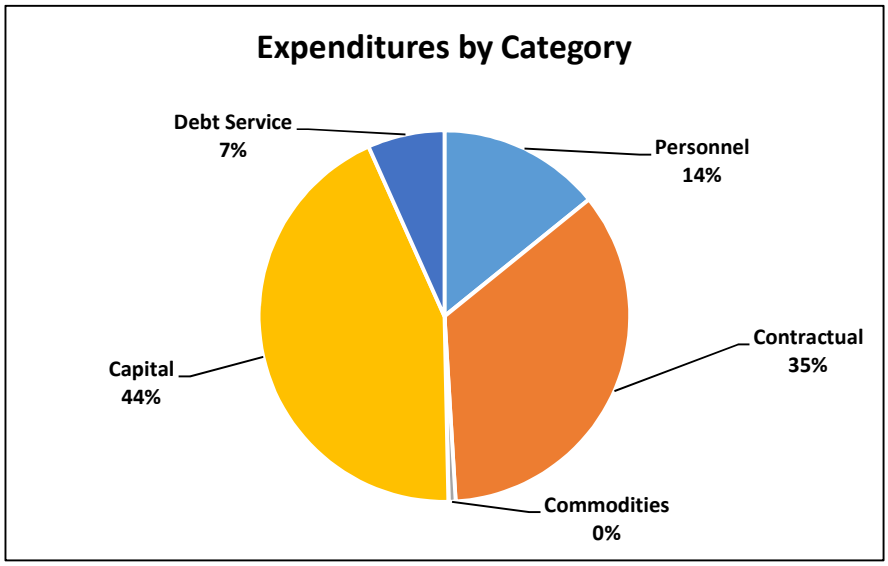
	BUDGET					Total-All Funds		Percent
	Sewer	Cap Impr	Road	Park and Stormwater	General	2026 Budget	2025 Projected	Change
REVENUES								
Sales taxes	$ -	$ 350,000	$ -	$ 410,000	$ 773,000	$ 1,533,000	$ 1,500,614	2.2%
Property tax	-	-	-	-	42,500	42,500	46,355	-8.3%
Intergovernmental taxes	-	-	45,000	-	14,000	59,000	61,946	-4.8%
Licenses, permits, fees	4,700	-	-	3,200	145,200	153,100	148,670	3.0%
Miscellaneous	-	-	-	-	1,000	1,000	662	51.1%
Grant for capital improvements	-	-	180,000	300,000	-	480,000	-	
Investment income	300	-	-	-	50,000	50,300	65,819	-23.6%
Total	**5,000**	**350,000**	**225,000**	**713,200**	**1,025,700**	**2,318,900**	**1,824,066**	**27.1%**
EXPENDITURES								
Administrative	-	-	-	-	467,910	467,910	431,314	8.5%
Road	-	-	84,500	-	-	84,500	79,520	6.3%
Police	-	-	-	-	170,000	170,000	156,844	8.4%
Resident Services	5,000	-	30,000	69,300	80,500	184,800	152,229	21.4%
Park	-	-	-	150,500	-	150,500	145,246	3.6%
Capital Improvements	-	30,000	265,000	635,000	-	930,000	556,082	67.2%
Debt Service	-	142,801	-	-	-	142,801	142,801	0.0%
Total	**5,000**	**172,801**	**379,500**	**854,800**	**718,410**	**2,130,511**	**1,664,036**	**28.0%**
Excess (deficency) of revenues over (under) expenditures	-	177,199	(154,500)	(141,600)	307,290	188,389		
Other Sources (Uses)								
Transfers In	-	85,700	154,500	-	-	240,200		
Transfers (Out)	-	(154,500)	-	-	(85,700)	(240,200)		
Change in Fund Balance	-	108,399	-	(141,600)	221,590	188,389		
Fund Balance 1/1/2026	58,033	527,839	452	554,066	1,481,115	2,621,505		
Fund Balance 12/31/2026	**$ 58,033**	**$ 636,238**	**$ 452**	**$ 412,466**	**$ 1,702,705**	**$ 2,809,894**		



BUDGETED EXPENDITURES BY ACTIVITY AND CATEGORY

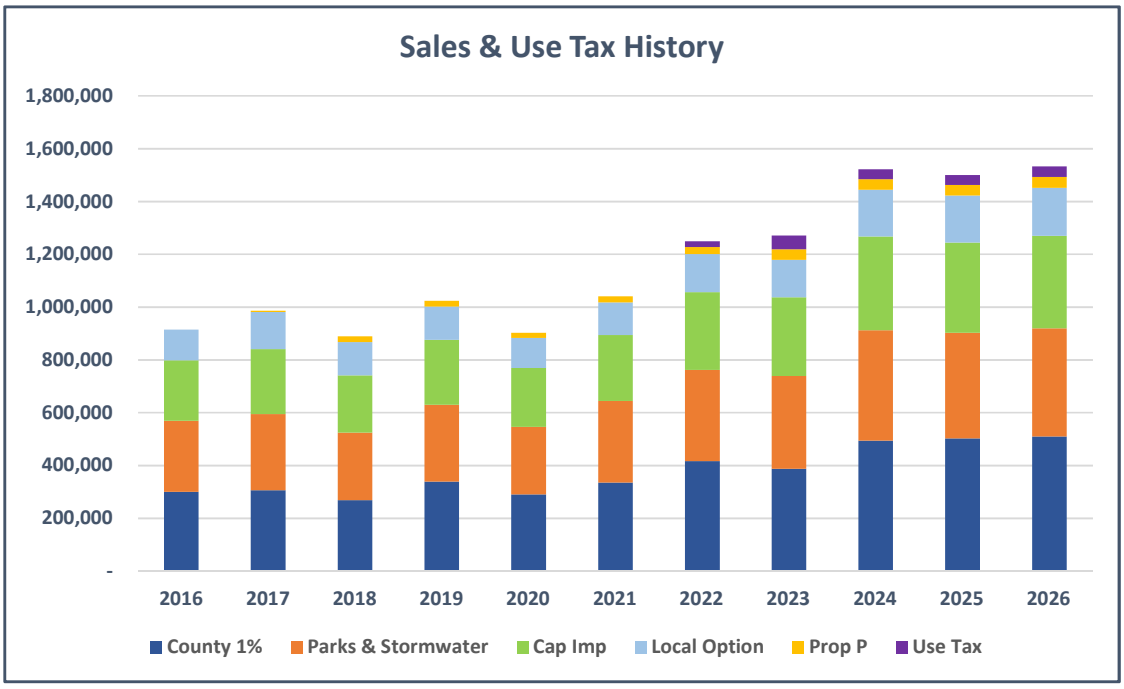
	Personnel	Contractual	Commodities	Capital	Debt Service	TOTAL
Administrative	216,910	243,000	8,000	-	-	467,910
Road	22,000	60,500	2,000	-		84,500
Police	-	170,000	-	-	-	170,000
Resident Services	-	184,800	-	-	-	184,800
Park	63,500	84,100	2,900	-	-	150,500
Capital Improvements	-	-	-	930,000	-	930,000
Debt Service	-	-	-	-	142,801	142,801
TOTAL	**302,410**	**742,400**	**12,900**	**930,000**	**142,801**	**2,130,511**





SALES TAX REVENUES

	Actual				Actual	Projected	Budget
	2020	2021	2022	2023	2024	2025	2026
Sales Tax (1%)	290,549	334,827	416,678	387,361	494,691	501,817	510,000
Local Option (.25 %)	112,473	123,834	145,676	142,410	176,179	178,860	182,000
STL County Public Safety (Prop P)	20,160	22,772	26,174	38,712	40,121	39,952	41,000
Use Tax	-	-	21,774	52,186	37,657	38,134	40,000
TOTAL GENERAL FUND	423,182	481,433	610,303	620,669	748,648	758,763	773,000
Parks/Stormwater Sales Tax (.50%)	**254,988**	**301,410**	**345,567**	**351,382**	**417,974**	**400,460**	**410,000**
Cap Impr Sales Tax (.50%)	224,340	248,598	293,752	298,655	355,278	341,391	350,000
TOTAL - ALL FUNDS	**902,509**	**1,031,441**	**1,249,621**	**1,270,706**	**1,521,900**	**1,500,614**	**1,533,000**
	-11.84%	14.29%	21.15%	1.69%	19.77%	-1.40%	2.16%



REVENUE BY FUND

GENERAL FUND	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Sales and Use taxes						
Sales Tax (1%)	416,678	387,361	494,691	440,000	501,817	510,000
Local Option (.25 %)	145,676	142,410	176,179	155,000	178,860	182,000
STL County Public Safety	26,174	38,712	40,121	40,000	39,952	41,000
Use Tax	21,774	52,186	37,657	40,000	38,134	40,000
	610,303	**620,669**	**748,648**	**675,000**	**758,763**	**773,000**
Property taxes						
Property Tax-Real (Commercial)	41,608	19,555	41,968	41,500	43,837	41,500
Financial Institution	3,110	-	-	-	-	-
Railroad/Utility	606	1,564	1,536	1,000	2,518	1,000
	45,324	**21,119**	**43,504**	**42,500**	**46,355**	**42,500**
Intergovernmental taxes						
Motor Vehicle Sales Tax	4,213	6,504	6,659	6,500	6,207	6,500
Motor Vehicle Fee Increase	2,006	2,733	2,677	2,500	2,471	2,500
Franchise Fee (Charter, AT&T)	7,021	7,406	5,563	6,000	4,400	4,000
Cigarette Tax	788	1,011	831	1,000	868	1,000
	14,028	**17,654**	**15,730**	**16,000**	**13,946**	**14,000**
Intergovernmental grants	**40,339**	**385**	**-**	**-**	**-**	**-**
Licenses, permits and fees						
Occupancy Inspections/Permits	6,384	7,695	6,785	6,500	5,932	6,500
Fence Permits	25	50	100	100	-	100
Building Permits	1,210	545	1,279	1,500	930	1,500
Sign Permits	550	450	700	500	475	500
Site Work Permits	650	175	475	500	325	500
Fee Income; Misc.	750	-		-	-	-
Merchants Licenses	84,597	96,373	104,566	100,000	112,121	110,000
Liquor Licenses	2,888	3,637	5,700	6,000	5,213	6,000
Cellular Tower Lease	13,052	11,285	15,351	14,000	14,051	14,000
Development Application	-	3,000	-	1,500	-	-
Municipal Court	-	2,481	4,182	6,000	2,373	6,000
Board of Adjustment	-	-	-	100	-	100
	110,105	**125,691**	**139,138**	**136,700**	**141,420**	**145,200**
Miscellaneous Income	**835**	**2,771**	**3,233**	**1,000**	**662**	**1,000**
Investment Inc. - Interest	**16,511**	**36,380**	**56,360**	**50,000**	**64,919**	**50,000**
Insurance proceeds	**-**	**-**	**39,393**	**-**	**-**	**-**
TOTAL REVENUES	**837,444**	**824,669**	**1,046,006**	**921,200**	**1,026,065**	**1,025,700**

REVENUE BY FUND

CAPITAL IMPROVEMENT FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Cap Impr Sales Tax (.50%)	293,752	298,655	355,278	320,000	341,391	350,000
Miscellaneous Income	-	4,195	-	-	-	-
Investment Income-Interest	2,090	-	-	-	-	-
TOTAL FUND REVENUES	**295,842**	**302,850**	**10,150**	**320,000**	**341,391**	**350,000**

PARK & STORMWATER FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Parks/Stormwater Sales Tax (.50%)	**345,567**	**351,382**	**417,974**	**380,000**	**400,460**	**410,000**
Park Pavillion Reservation	3,200	2,970	2,250	3,000	2,250	3,000
Commercial Permit Fee	200	320	300	200	300	200
Grant Income	-	-	10,000	-	-	300,000
	3,400	**3,290**	**12,550**	**3,200**	**2,550**	**303,200**
Investment Income-Interest	**1,040**	**-**	**-**	**-**	**-**	**-**
TOTAL FUND REVENUES	**350,007**	**354,672**	**430,524**	**383,200**	**403,010**	**713,200**

ROAD FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Road & Bridge Tax (STL County)	20,887	16,924	20,929	25,000	24,725	23,000
Motor Fuel Tax (State)	13,392	21,708	23,430	20,000	23,275	22,000
Grant Revenue	-	-	-	-	-	180,000
TOTAL FUND REVENUES	**34,279**	**38,632**	**44,359**	**45,000**	**48,000**	**225,000**

SEWER LATERAL FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Sewer Lateral Fees	4,760	4,692	4,643	4,700	4,700	4,700
Investment Income-Interest	90	405	566	300	100	300
TOTAL FUND REVENUES	**4,849**	**5,097**	**5,209**	**5,000**	**4,800**	**5,000**

EXPENDITURES BY FUND

GENERAL FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Administrative						
Personnel Services						
Wages Employees (Admin)	96,136	104,085	96,600	131,500	132,923	145,710
Wages Trustees	20,400	20,400	19,500	20,400	20,400	20,400
Employee Benefits	15,862	15,862	10,128	10,400	10,673	10,000
Payroll Taxes	16,551	17,997	16,892	17,500	18,402	20,000
LAGERS	16,423	15,825	10,104	15,130	12,041	17,800
Payroll Processing Fees	2,197	2,262	2,513	2,500	2,703	3,000
	167,569	**176,431**	**155,737**	**197,430**	**197,141**	**216,910**
Contractual						
Building Permits	375	-	-	400	-	-
Occupancy Inspections	7,589	8,539	7,310	8,000	6,492	8,000
Other Permit Costs	1,425	-	870	1,000	-	-
City Property Expense	-	-	3,017	-	9,061	10,000
Town Hall	10,046	10,940	11,960	12,000	10,482	11,000
Crescent	1,398	1,340	-	1,000	-	-
Meetings	157	11	767	1,000	552	1,000
Dues, Education & Conferences	3,421	2,706	3,149	3,000	2,941	3,000
Mileage	177	241	-	100	-	100
Bank Service Charges	3,013	1,317	2,039	1,800	3,589	3,600
Community Room Supervising	510	240	-	500	-	-
Election Expense	308	440	475	500	410	500
Legal Notices/Publications	800	521	527	500	543	600
Insurance	29,077	35,136	35,258	45,000	41,757	45,000
Printing	2,332	1,186	2,999	2,500	3,937	4,000
Postage	1,863	1,129	869	1,500	776	1,000
Telephone	5,531	5,436	4,163	6,000	3,803	5,000
Service Contr & Annual Charges	10,290	10,624	8,353	7,500	4,004	4,000
IT and Web Hosting	14,424	19,473	16,982	17,000	17,783	18,000
Copier Lease	775	872	926	1,000	990	1,000
Window Cleaning	2,522	2,243	2,494	3,000	3,011	3,000
Codification	4,039	5,562	3,289	5,000	3,969	5,000
Court Administration	1,463	8,986	8,126	8,000	11,119	12,000
Miscellaneous	8,130	772	900	1,000	918	-
Utilities-Town Hall and Crescent	21,429	21,807	24,563	23,800	27,786	30,000
Legal services	37,872	37,566	29,219	35,000	31,662	35,000
Legal - Nonrecurring	11,202	1,209	-	2,000	-	-
Auditing Fees	11,560	13,100	19,370	20,750	20,210	21,000
Accounting Fees	6,000	6,900	8,200	7,200	7,200	7,200
Engineering - General	2,789	3,095	4,260	4,000	3,708	4,000

EXPENDITURES BY FUND

GENERAL FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Outside Labor	975	2,320	1,769	3,000	-	-
Administrative Events	5,676	5,890	8,808	6,000	10,271	10,000
	207,169	**209,601**	**210,662**	**229,050**	**226,973**	**243,000**
Commodities						
Equipment Purchase/Maintenance	1,449	464	3,906	2,000	1,323	2,000
Fuel Expense	100	-	-	100	-	-
General Admin & Office Supplies	3,400	4,999	4,075	5,000	5,877	6,000
	4,948	**5,463**	**7,981**	**7,100**	**7,200**	**8,000**
Total Administrative	**379,686**	**391,495**	**374,380**	**433,580**	**431,314**	**467,910**
Resident Services						
Contractual						
Arbor Day Event	885	257	1,280	-	-	-
Night Out in the Park	300	-	317	-	-	-
Chili Cook Off		614	578	-	-	-
Sanitation	44,820	60,969	64,699	67,000	66,221	68,000
Mosquito Control	532	44	234	700	465	500
Leaf Vacuuming	11,210	10,920	10,920	13,000	12,000	12,000
Total Resident Services	**57,747**	**72,804**	**78,028**	**80,700**	**78,686**	**80,500**
Police Services	**142,167**	**146,757**	**150,738**	**156,845**	**156,844**	**170,000**
TOTAL FUND EXPENDITURES	**579,599**	**611,056**	**603,146**	**671,125**	**666,844**	**718,410**

EXPENDITURES BY FUND

PARK & STORMWATER FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Park Maintenance						
Personnel						
Park Salaries	35,467	37,366	36,905	47,000	49,141	63,500
	35,467	**37,366**	**36,905**	**47,000**	**49,141**	**63,500**
Contractual						
Park Mowing	10,500	12,916	13,497	12,000	13,097	15,000
Park Landscaping	16,512	5,453	88	25,000	4,439	-
Vector & Chemical Control	7,040	7,040	7,040	8,000	11,567	5,000
Fuel Cost	21	-	-	-	-	-
Utilities-Park	13,541	15,964	15,244	15,300	17,667	16,000
Park Lease	200	100	100	100	100	100
Miscellaneous	627	115	-	500	1,481	-
Lake Expense	3,045	2,913	2,961	3,100	3,115	10,000
Repairs/Maint - Storm Water	-	-	-	-	-	-
Park Repairs & Maintenance	4,948	1,585	7,203	6,000	18,648	10,000
Park Facility Maintenance	4,744	8,798	8,667	10,000	225	-
Park Inspections	2,558	2,873	4,811	4,000	2,439	4,000
Park Landscaping Maintenance	20,462	11,865	12,660	-	20,598	20,000
Park Irrigation Maintenance	2,363	1,735	1,845	2,000	912	2,000
Park Electrical Maintenance	9,980	1,753	-	2,000	-	2,000
	96,541	**73,110**	**74,116**	**88,000**	**94,286**	**84,100**
Commodities					-	-
Restroom Supplies	278	354	403	400	224	400
Park Tools/Equipment	967	2,083	2,252	2,500	1,595	2,500
	1,245	**2,437**	**2,655**	**2,900**	**1,819**	**2,900**
					-	-
Total Park Maintenance	**133,253**	**112,913**	**113,676**	**137,900**	**145,246**	**150,500**
Resident Services						
Contractual						
Events/Entertainment/Food	12	743	1,471	-	-	-
Water Party Event	2,293	-	-	-	-	
Arbor Day Event	-	-	-	1,500	656	1,000
Night Out in the Park	-	-	-	300	419	1,000
Chili Cook Off	-	-	-	500	984	1,000
Winter Lighting	3,557	1,889	5,242	5,000	2,950	10,000
August Event (Concert)	850	600	600	1,000	900	1,000
January event	-	-	-	1,000	53	1,000
March event	-	-	-	-	38	1,000
November event	-	-	-	1,000	500	1,000
Movie Night (October)				1,000	1,046	1,000
Easter Egg Hunt	717	916	574	1,000	824	1,000

EXPENDITURES BY FUND

PARK & STORMWATER FUND

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Family Fun Day (October)	5,854	5,632	1,291	5,500	6,883	10,000
July Event (Concert/Fireworks)	34,395	29,114	29,617	35,000	29,002	35,000
June Event (Concert)	700	800	800	800	1,000	1,000
Movie Night (May)				750	796	1,000
Copyright Fees	1,364	1,436	1,490	1,500	1,510	1,500
Facility Partnerships/Club Memberships	1,760	2,165	1,843	1,800	839	1,800
Park Promotions	-	-	-	-	-	-
Total Resident Services	**51,502**	**43,295**	**42,928**	**57,650**	**48,398**	**69,300**
Capital Improvements						
Capital Improvements						
Park Electrical Upgrades	-	-	-	180,000	180,000	135,000
Northwoods stream repair	-	-	-	-	-	15,000
Storm Water	1,700	40,133	-	-	-	-
Crescent Stormwater	-	-	-	51,500	25,139	-
Park Access Road Pedestrian	-	-	21,928	25,000	2,068	465,000
Park Capital Projects	45,423	95,146	30,045	-	-	-
Park Security Camera Upgrades	-	-	-	-	-	20,000
Park Engineering	5,386	-	1,700	-	-	-
Total Capital Improvements	**52,509**	**135,279**	**53,673**	**256,500**	**207,207**	**635,000**
TOTAL FUND EXPENDITURES	**237,264**	**291,487**	**210,277**	**452,050**	**400,851**	**854,800**

CAPITAL IMPROVEMENT FUND

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Capital Improvements						
Capital Improvements						
Capital Outlay	4,416	44,794	-	80,000	60,000	30,000
Total Capital Improvements	**4,416**	**44,794**	**-**	**80,000**	**60,000**	**30,000**
Debt Services						
Debt Service						
Debt Service - Principal	95,149	98,993	107,165	107,165	107,165	111,494
Debt Service - Interest	47,637	43,793	35,636	35,636	35,636	31,307
Total Debt Services	**142,786**	**142,786**	**142,801**	**142,801**	**142,801**	**142,801**
TOTAL FUND EXPENDITURES	**147,202**	**187,580**	**142,801**	**222,801**	**202,801**	**172,801**

EXPENDITURES BY FUND

ROAD FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Road Maintenance						
Personnel						
Road Salaries	52,167	55,500	54,005	21,000	20,596	22,000
	52,167	**55,500**	**54,005**	**21,000**	**20,596**	**22,000**
Contractual						
Street Lights	9,762	8,526	8,507	10,000	9,099	10,000
Street Signs	10	460	294	-	-	-
Road Repairs & Maintenance	10,776	16,595	13,527	20,000	913	-
Road Irrigation Maintenance	2,142	2,282	3,551	4,000	473	4,000
R-O-W Landscaping/Mowing	33,118	33,087	31,083	35,000	32,911	30,000
Tree Removal	-	750	-	-	-	-
Auto Expense	928	183	4,205	1,500	499	1,500
Utilities - Road	18,721	11,585	18,705	16,000	13,284	15,000
	75,457	**73,468**	**79,872**	**86,500**	**57,179**	**60,500**
Commodities						
Road Tools & Supplies	3,459	53	347	500	564	500
Fuel Expense	1,688	1,313	1,358	1,800	1,181	1,500
	5,147	**1,366**	**1,705**	**2,300**	**1,745**	**2,000**
Total Road Maintenance	**132,770**	**130,334**	**135,582**	**109,800**	**79,520**	**84,500**
Resident Services						
Contractual						
Snow Removal	**29,322**	**5,185**	**24,188**	**30,000**	**25,145**	**30,000**
Total Resident Services	**29,322**	**5,185**	**24,188**	**30,000**	**25,145**	**30,000**
Capital Improvements						
Capital Improvements						
Road Capital Projects	71,522	42,228	21,158	-	-	-
Crescent Overlay	-	-	318,954	185,000	183,745	-
Crescent Sidewalk	-	-	0	51,500	-	-
Crescent Sidewalk Phase Two	-	-	0	25,000	-	25,000
Boly Lane	-	-	5,590	80,000	77,212	-
Curb repair	-	-	0	21,000	21,000	-
Meramec Station	-	-	9,629	30,000	8,955	240,000
Road Engineering	50,354	48,312	10,352	-	-	-
Total Capital Improvements	**121,876**	**90,540**	**365,683**	**392,500**	**290,912**	**265,000**
TOTAL FUND EXPENDITURES	**283,968**	**226,059**	**525,453**	**532,300**	**395,577**	**379,500**

SEWER LATERAL FUND

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
Resident Services						
Sewer Lateral Repairs	6,470	5,062	619	5,000	-	5,000
Total Resident Services	**6,470**	**5,062**	**619**	**5,000**	**-**	**5,000**
TOTAL FUND EXPENDITURES	**6,470**	**5,062**	**619**	**5,000**	**-**	**5,000**

SCHEDULE OF RESIDENT SERVICES EXPENDITURES

	Actual			Budget	Projected	Budget
	2022	2023	2024	2025	2025	2026
GENERAL FUND						
Arbor Day Event	885	257	1,280	-	-	-
Night Out in the Park	300	-	317	-	-	-
Chili Cook Off	-	614	578	-	-	-
Sanitation	44,820	60,969	64,699	67,000	66,221	68,000
Mosquito Control	532	44	234	700	465	500
Leaf Vacuuming	11,210	10,920	10,920	13,000	12,000	12,000
	57,747	**72,804**	**78,028**	**80,700**	**78,686**	**80,500**
ROAD FUND						
Snow Removal	29,322	5,185	24,188	30,000	25,145	30,000
	29,322	**5,185**	**24,188**	**30,000**	**25,145**	**30,000**
PARK AND STORMWATER FUND						
Events/Entertainment/Food	12	743	1,471	-	-	-
Water Party Event	2,293	-	-	-	-	-
Arbor Day Event	-	-	-	1,500	656	1,000
Night Out in the Park	-	-	-	300	419	1,000
Chili Cook Off	-	-	-	500	984	1,000
Winter Lighting	3,557	1,889	5,242	5,000	2,950	10,000
August Event (Concert)	850	600	600	1,000	900	1,000
January event	-	-	-	1,000	53	1,000
March event	-	-	-	-	38	1,000
November event	-	-	-	1,000	500	1,000
Easter Egg Hunt	717	916	574	1,000	824	1,000
Family Fun Day (October)	5,854	5,632	1,291	5,500	6,883	10,000
Movie Night (October)	-	-	-	1,000	1,046	1,000
July Event (Concert/Fireworks)	34,395	29,114	29,617	35,000	29,002	35,000
June Event (Concert)	700	800	800	800	1,000	1,000
Movie Night (May)				750	796	1,000
Copyright Fees	1,364	1,436	1,490	1,500	1,510	1,500
Facility Partnerships/Club Memberships	1,760	2,165	1,843	1,800	839	1,800
	51,502	**43,295**	**42,928**	**57,650**	**48,398**	**69,300**
SEWER LATERAL FUND						
Sewer Lateral Repairs	6,470	5,062	619	5,000	-	5,000
	6,470	**5,062**	**619**	**5,000**	**-**	**5,000**
TOTAL - ALL FUNDS	**145,041**	**126,346**	**145,763**	**173,350**	**152,229**	**184,800**

CAPITAL IMPROVEMENT PROGRAM
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026

	PROJECT DESCRIPTION	Acct. No.	2026 Budget	2027	2028	2029	2030	Later
	Additional Town Hall Signage	4-702	30,000					MIN
1	Crescent Ave. Sidewalk - Phase Two Design	1-709	25,000	MIN	MIN			
2	Meramec Station Pedestrian Impr. (TAP Grant)	1-709	60,000	30,000	30,000	350,000		
3	Park Access Pedestrian Impr. (ML Grant)	2-701	165,000					
4	Park Electrical/Lighting/Wifi Upgrades	2-701	135,000					
	Curb Repair	1-701						MIN
	Park Band Pavilion	2-701						MIN
	Northwoods Stream Repair	2-708	15,000					MIN
	Park Security Camera Upgrades	2-701	20,000					
	Native Pollinator Garden	2-701						12,500
	Asphalt overlay of park paths	2-701						75,000
	Tennis Court Resurface/honeysuckle removal	2-701						67,500
			$ 450,000	**$ 30,000**	**$ 30,000**	**$ 350,000**	**$ -**	**$ 155,000**

SUMMARY BY FUND AND ACCOUNT NUMBER

CIST - Capital Projects	4-702	$ 30,000	$ -	$ -			$ -
Parks & Stormwater - Park Capital Projects	2-701	320,000	-	-			155,000
Parks & Stormwater - Stormwater Engineering	2-708	15,000	-	-			-
Parks & Stormwater - Parks Engineering	2-709	-	-	-			-
Parks & Stormwater - Stormwater Projects	2-711	-	-	-			-
Road - Capital Projects	1-701	-	-	-			-
Road - Engineering	1-709	85,000	30,000	30,000			-
		$ 450,000	**$ 30,000**	**$ 30,000**			**$ 155,000**

1 Continuation of project from Golden Oak to Twin Oaks Ct.

2 TAP grant received preliminary approval in May 2025 (total expenditures in 2026 of $240,000)

3 Grant funding through Municipal Park Grant (total project cost $465,000)

MIN = More Information Needed

4 Phase 2, per contract in 2025