



City of Twin Oaks, Missouri

2025 Proposed Budget

MAYOR

Russ Fortune

BOARD OF ALDERMEN

**Lisa Eisenhauer
Tim Stoeckl**

**Joe Krewson
Dennis Whitmore**

STAFF

**April Milne, City Clerk
Paula Dries, Assistant City Clerk
John Williams, Maintenance Supervisor**



TABLE OF CONTENTS

Overview

Transmittal Letter	i - v
Assumptions and Policies	1
2025 Budget – Revenues, Expenditures & Changes in Fund Balance	2
Sales Tax Revenues	3
Budgeted Expenditures by Activity and Category	4

Revenue

General Fund	5
Capital Improvement Fund	6
Parks & Stormwater Fund	6
Road Fund	6
Sewer Lateral Fund	6

Expenditures

General Fund	7
Parks & Stormwater Fund	9
Capital Improvement Fund Road Fund	10
Road Fund	11
Sewer Lateral Fund	11

Schedules

Capital Improvement Program	12
Schedule of Resident Services	13

December 4, 2024

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

The City's proposed budget for its 2025 Fiscal Year which begins January 1, 2025 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 set 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 2020 to 2023.
- Forecasted amounts for years 2024 and 2025.

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.

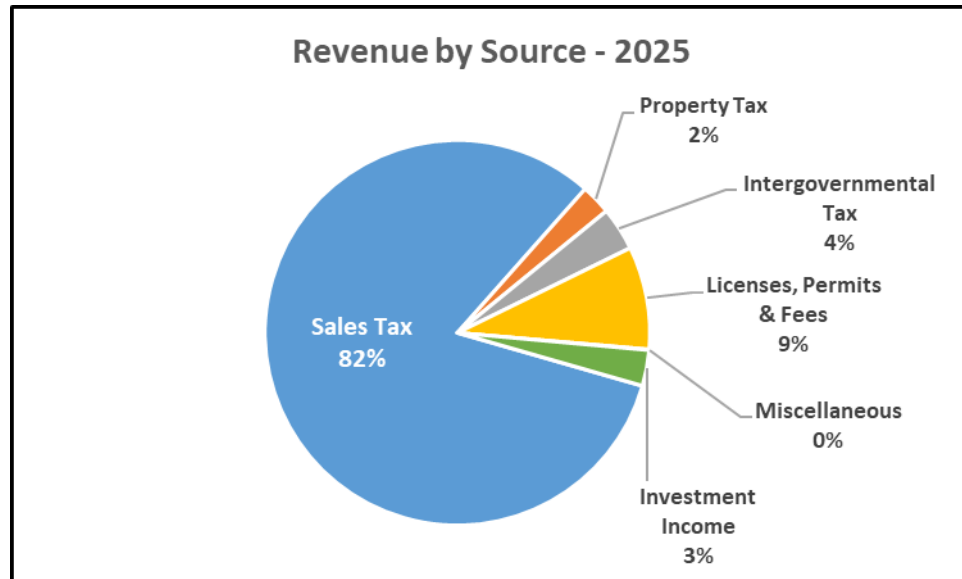
PROCESS

The 2025 budget preparation schedule is as follows:

- | | | |
|--------|-------------------|---|
| • 2024 | September-October | Staff develops revenue projections for 2024 |
| • 2024 | September 26 | Board of Aldermen discuss and update Capital Improvement Plan for 2025-2028 |
| • 2024 | Oct-Nov | Staff preparation of funding needs based on current service levels |
| • 2024 | November 20 | Board of Aldermen work session on 2025 budget |
| • 2024 | December 4 | Public Hearing on the proposed 2025 budget |
| • 2024 | December 4 | Board of Aldermen adoption of budget |
| • 2024 | January 1 | Start of Fiscal Year 2025 |

REVENUES

Total 2025 budgeted revenues for all funds is \$1,674,400, an increase of 1.4% from the projected 2024 total.



Sales taxes comprise over 82% of expected 2025 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 \$1,375,000 in 2025, an increase of 3% from 2024.

<u>Tax</u>	<u>Rate</u>	<u>Fund</u>	<u>Budget 2025</u>	<u>Projected 2024</u>
County-wide	1.00%	General	\$ 440,000	\$ 423,835
Local Option	.25	General	155,000	154,281
County Public Safety	.50	General	40,000	39,733
Use Tax		General	40,000	38,076
Capital Improvement	.50	Capital Imp	320,000	312,004
Park/Stormwater	.50	Park/Stormwater	380,000	367,582
Total			\$ 1,375,000	\$ 1,335,511

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 2025.

Licenses, permits, and fees comprised primarily of business licenses will total \$144,600 in 2025 compared to \$135,365 projected in 2024.

Investment income is expected to increase to \$50,300 (up 20% from 2024) as fund balances are estimated to provide idle funds of approximately \$2 million. Included in this revenue is interest recognized from a long-term lease.

EXPENDITURES

Overall, the City's 2025 Fiscal Year budget provides for planned expenditures of \$1,544,276. This represents a decrease of \$106,450 (6.4%) from forecasted expenditures of \$1,650,726 in Fiscal Year 2024. This significant difference is primarily due to a decrease of \$202,571 (34.2%) in capital improvements. Notably, the 2024 projected capital improvements of \$592,571 is up significantly from 2023 (\$270,613).

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

- **ADMINISTRATIVE** - Administrative expenditures from the General Fund are comprised of costs incurred of operating and maintaining the City Hall, property and casualty insurance, information technology, legal services, auditing and office supplies make up 28% of total expenditures.
- **ROAD MAINTENANCE** - Road maintenance expenditures (7% of total expenditures) from the Road Fund are comprised of costs to maintain city streets. These include one-third of the Maintenance supervisor wages, 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. Expenditures are made from the General Fund and comprise 10% of total 2025 planned expenditures.
- **RESIDENT SERVICES** - Resident Services (11% 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 9% of total expenditures and include one-third of the Maintenance Supervisor's salaries, contracts for landscaping, mowing and vector control, utilities and supplies and small equipment. The Parks and Stormwater Fund provides the funds.
- **CAPITAL IMPROVEMENTS** - Over 25% of total 2025 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, 2025 the outstanding balance will be \$917,338.

The debt agreement, as amended in 2022, provides for annual debt service payments with an interest rate 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 2025 budget provides the obligated debt payments totaling \$142,801 (9% of total expenditures) is comprised of \$107,165 in principal and \$35,636 in interest.

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

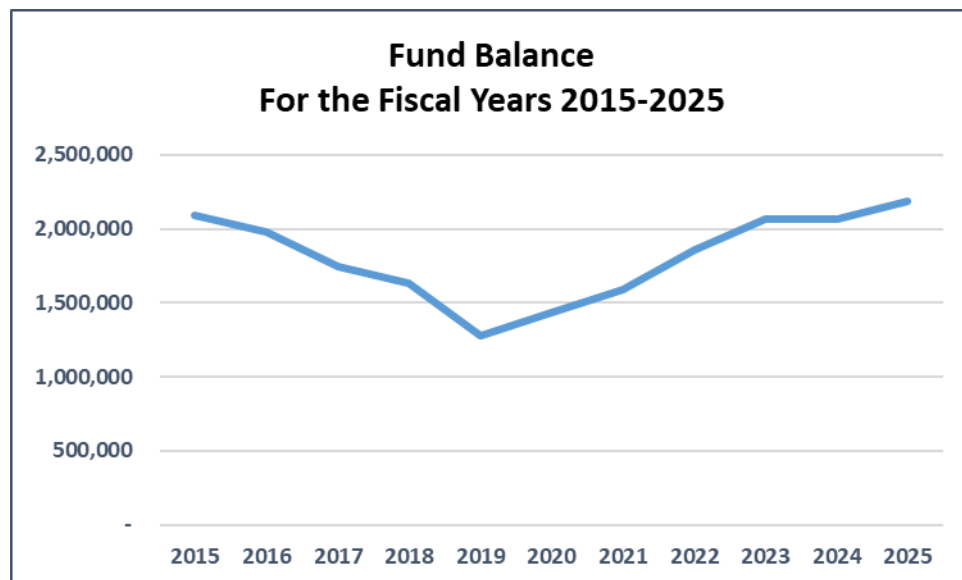
TRANSFERS

The City will make two interfund transfers in 2025 as follows:

TO	FROM	PURPOSE	AMOUNT
Road Fund	Capital Fund	Supplemental funds for road related operating and capital project costs	\$275,800
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 2024 the City's fund balances are estimated to total over \$2 million. An increase (\$130,124) in total fund balances is projected by the 2025 budget resulting in about \$2.2 million at year end, including over \$1 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 its various fund balances at or near their anticipated December 31, 2024 levels.

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



2025 BUDGET ASSUMPTIONS AND POLICIES

Overall

Conservative approach

Sales Taxes

- Inflationary impact of 3%
- No significant retail business changes
- Uncertainty of Use Tax
- Timing issues of sales tax distributions

Expenditures

- New 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 4.5%
- Maintenance Supervisor wages allocation:
 - Administrative (General Fund) 33%
 - Park/Stormwater Fund 33%
 - Road Fund 33%
- Maintenance worker wages expended from Park/Stormwater Fund
- Capital Improvement Plan included in the budget

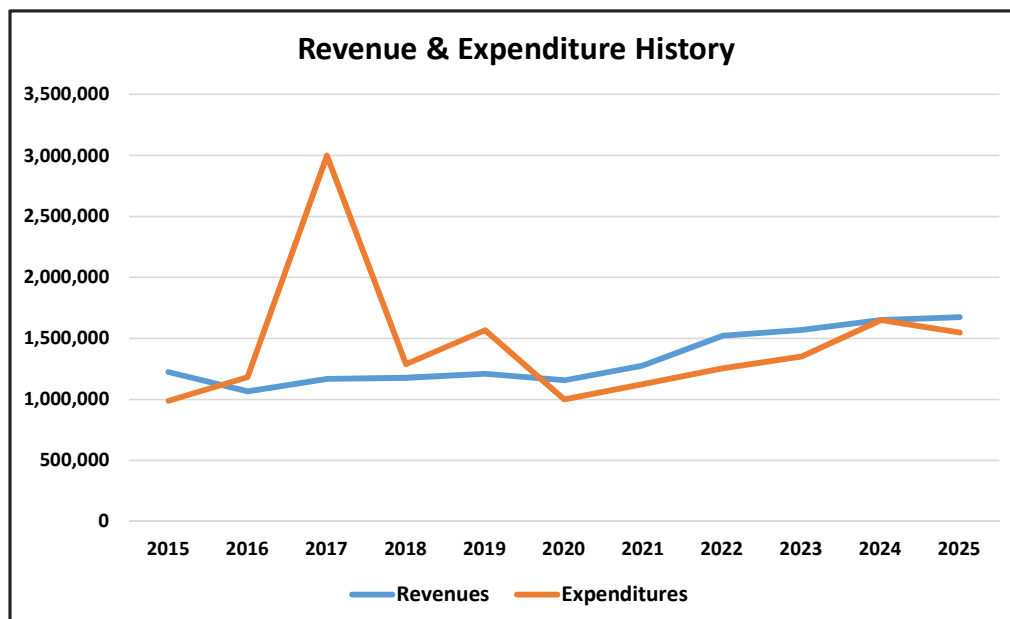
Transfers between funds

- Debt Service obligation paid from the Capital Improvements Fund. Transfer from the General Fund of \$85,700 provides 60% of the cost.
(Previously 40% funded by transfer from the Parks/Stormwater Fund)
- Road Fund expenditures funded by transfer from Capital Improvement Fund - \$275,800



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

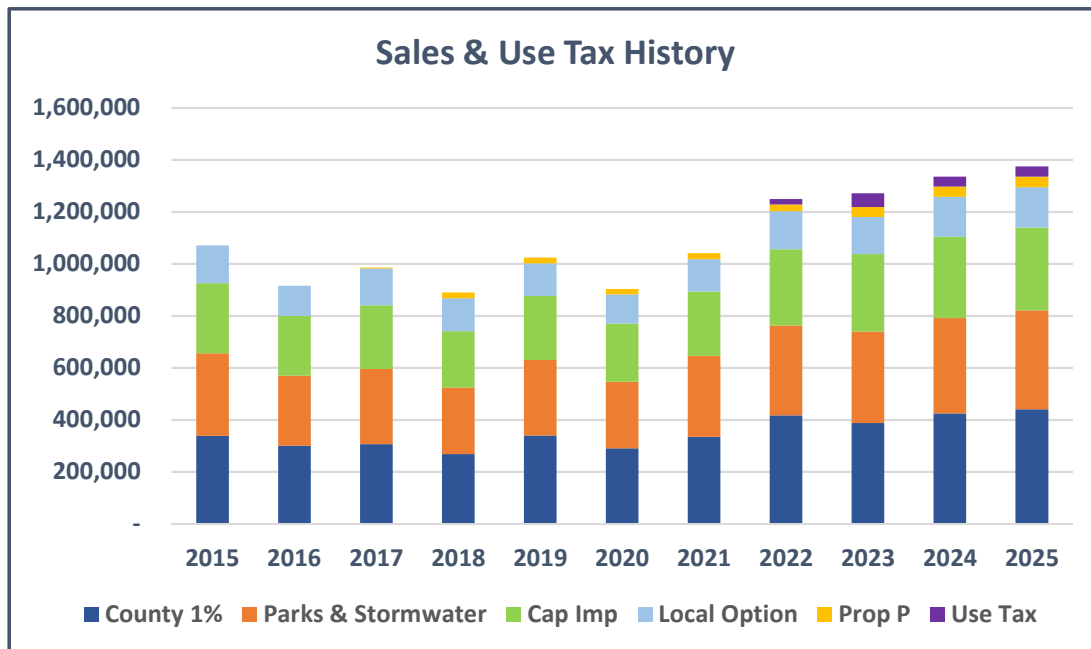
	BUDGET					Total-All Funds		Percent Change
	Sewer	Cap Impr	Road	Park and Stormwater	General	2025 Budget	2024 Projected	
<u>REVENUES</u>								
Sales taxes	\$ -	\$ 320,000		\$ 380,000	\$ 675,000	\$ 1,375,000	\$ 1,335,511	3.0%
Property tax	-	-			42,500	42,500	42,208	0.7%
Intergovernmental taxes	-	-	45,000		16,000	61,000	55,187	10.5%
Licenses, permits, fees	4,700	-		3,200	136,700	144,600	135,365	6.8%
Miscellaneous	-	-			1,000	1,000	41,639	-97.6%
Investment income	300	-		-	50,000	50,300	41,929	20.0%
Total	5,000	320,000	45,000	383,200	921,200	1,674,400	1,651,839	1.4%
<u>EXPENDITURES</u>								
Administrative					433,580	433,580	382,740	13.3%
Road			109,800			109,800	126,433	-13.2%
Police					156,845	156,845	150,737	4.1%
Resident Services	5,000		30,000	57,650	80,700	173,350	144,521	19.9%
Park				137,900		137,900	110,938	24.3%
Capital Improvements		45,000	220,000	125,000		390,000	592,571	-34.2%
Debt Service		142,801				142,801	142,786	0.0%
Total	5,000	187,801	359,800	320,550	671,125	1,544,276	1,650,726	-6.4%
Excess (deficiency) of revenues over (under) expenditures	-	132,199	(314,800)	62,650	250,075	130,124		
Other Sources (Uses)								
Transfers In		85,700	275,800			361,500		
Transfers (Out)	-	(275,800)	-		(85,700)	(361,500)		
Change in Fund Balance	-	(57,901)	(39,000)	62,650	164,375	130,124		
Fund Balance 1/1/2025	47,641	531,223	39,082	366,498	1,079,256	2,063,700		
Fund Balance 12/31/2025	\$ 47,641	\$ 473,322	\$ 82	\$ 429,148	\$ 1,243,631	\$ 2,193,824		





SALES TAX REVENUES

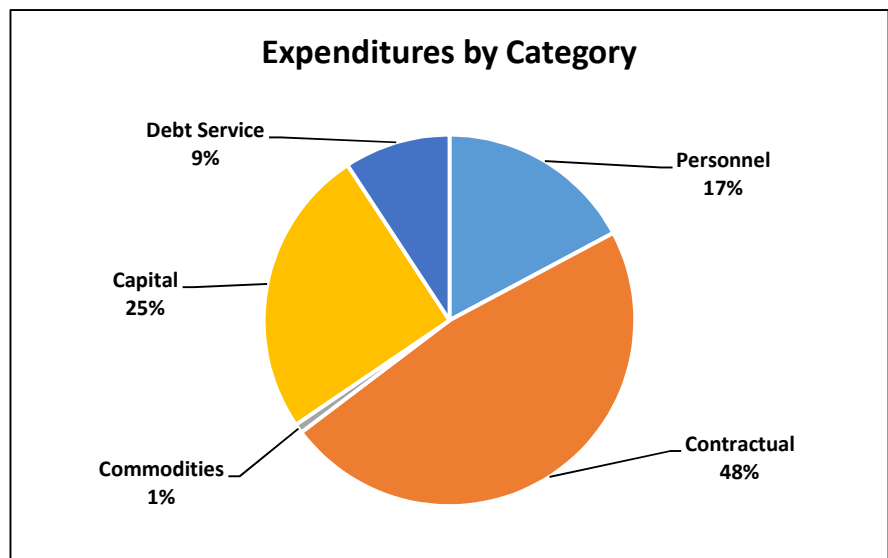
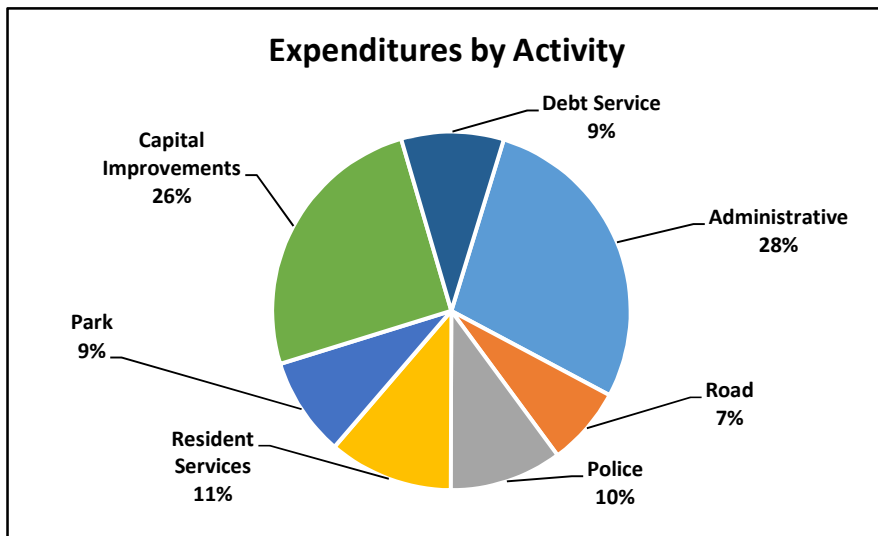
	Actual				Projected	Proposed
	2020	2021	2022	2023	2024	2025
Sales Tax (1%)	290,549	334,827	416,678	387,361	423,835	440,000
Local Option (.25 %)	112,473	123,834	145,676	142,410	154,281	155,000
STL County Public Safety (Prop P)	20,160	22,772	26,174	38,712	39,733	40,000
Use Tax	-	-	21,774	52,186	38,076	40,000
TOTAL GENERAL FUND	423,182	481,433	610,303	620,669	655,925	675,000
Parks/Stormwater Sales Tax (.50%)	254,988	301,410	345,567	351,382	367,582	380,000
Cap Impr Sales Tax (.50%)	224,340	248,598	293,752	298,655	312,004	320,000
TOTAL - ALL FUNDS	902,509	1,031,441	1,249,621	1,270,706	1,335,511	1,375,000
	-11.84%	14.29%	21.15%	1.69%	5.10%	2.96%





BUDGETED EXPENDITURES BY ACTIVITY AND CATEGORY

	Personnel	Contractual	Commodities	Capital	Debt Service	TOTAL
Administrative	197,430	229,050	7,100	-	-	433,580
Road	21,000	86,500	2,300	-	-	109,800
Police	-	156,845	-	-	-	156,845
Resident Services	-	173,350	-	-	-	173,350
Park	47,000	88,000	2,900	-	-	137,900
Capital Improvements	-	-	-	390,000	-	390,000
Debt Service	-	-	-	-	142,801	142,801
TOTAL	265,430	733,745	12,300	390,000	142,801	1,544,276





REVENUE BY FUND

GENERAL FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Sales and Use taxes							
Sales Tax (1%)	290,549	334,827	416,678	387,361	430,000	423,835	440,000
Local Option (.25 %)	112,473	123,834	145,676	142,410	152,000	154,281	155,000
STL County Public Safety	20,160	22,772	26,174	38,712	37,600	39,733	40,000
Use Tax	-	-	21,774	52,186	50,000	38,076	40,000
	423,182	481,433	610,303	620,669	669,600	655,925	675,000
Property taxes							
Property Tax-Real (Commercial)	51,025	40,498	41,608	19,555	41,500	39,644	41,500
Financial Institution	-	240	3,110	-	-	-	-
Railroad/Utility	706	531	606	1,564	500	2,564	1,000
	51,731	41,268	45,324	21,119	42,000	42,208	42,500
Intergovernmental taxes							
Motor Vehicle Sales Tax	3,710	4,275	4,213	6,504	5,500	6,103	6,500
Motor Vehicle Fee Increase	1,775	1,931	2,006	2,733	2,500	2,490	2,500
Franchise Fee (Charter, AT&T)	12,432	10,282	7,021	7,406	6,500	4,029	6,000
Cigarette Tax	818	756	788	1,011	500	899	1,000
	18,735	17,243	14,028	17,654	15,000	13,521	16,000
Intergovernmental grants							
	-	39,954	40,339	385	-	-	-
Licenses, permits and fees							
Occupancy Inspections/Permits	8,250	10,943	6,384	7,695	6,500	5,176	6,500
Fence Permits	25	175	25	50	100	50	100
Building Permits	3,350	865	1,210	545	1,500	1,234	1,500
Sign Permits	525	575	550	450	500	(270)	500
Site Work Permits	25	50	650	175	500	-	500
Fee Income; Misc.	195	550	750	-	-	-	-
Merchants Licenses	66,958	70,947	84,597	96,373	95,000	99,205	100,000
Liquor Licenses	3,563	3,188	2,888	3,637	3,000	5,700	6,000
Cellular Tower Lease	17,419	17,418	13,052	11,285	15,000	12,676	14,000
Development Application	1,500	1,500	-	3,000	1,500	-	1,500
Municipal Court	-	-	-	2,481	1,000	4,344	6,000
Board of Adjustment	-	-	-	-	100	-	100
	101,809	106,210	110,105	125,691	124,700	128,115	136,700
Miscellaneous Income							
	32,204	1,752	835	2,771	1,000	2,246	1,000
Investment Inc. - Interest							
	2,732	1,630	16,511	36,380	45,000	41,829	50,000
Insurance proceeds							
	-	-	-	-	-	39,393	-
TOTAL REVENUES							
	630,393	689,490	837,444	824,669	897,300	923,237	921,200



REVENUE BY FUND

CAPITAL IMPROVEMENT FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Cap Impr Sales Tax (.50%)	224,340	248,598	293,752	298,655	305,000	312,004	320,000
Miscellaneous Income	5,051	-	-	4,195	-	-	-
Investment Income-Interest		-	2,090	-	-	-	-
TOTAL FUND REVENUES	229,391	248,598	295,842	302,850	305,000	312,004	320,000

PARK & STORMWATER FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Parks/Stormwater Sales Tax (.50%)	254,988	301,410	345,567	351,382	380,000	367,582	380,000
Non-Refundable Park Reservation	-	3,400	3,200	2,850	3,000	2,250	3,000
Commercial Permit Fee	400	500	200	200	200	300	200
Park Income	-	-	-	120	-	-	-
	400	3,900	3,400	3,170	3,200	2,550	3,200
Investment Income-Interest	-	1,040	1,040	-	1,000	-	-
TOTAL FUND REVENUES	255,388	306,350	350,007	354,552	384,200	370,132	383,200

ROAD FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Road & Bridge Tax (STL County)	27,381	20,722	20,887	16,924	25,000	21,040	25,000
Motor Fuel Tax (State)	9,897	10,745	13,392	21,708	20,000	20,626	20,000
TOTAL FUND REVENUES	37,278	31,467	34,279	38,632	45,000	41,666	45,000

SEWER LATERAL FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Sewer Lateral Fees	3,799	4,879	4,760	4,692	4,700	4,700	4,700
Investment Income-Interest	215	44	90	405	100	100	300
TOTAL FUND REVENUES	4,015	4,923	4,849	5,097	4,800	4,800	5,000



EXPENDITURES BY FUND

GENERAL FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
<u>Administrative</u>							
Personnel Services							
Wages Employees (Admin)	76,058	92,128	96,136	104,085	107,531	96,148	108,000
Wages Employees (Facilities)	-	-	-	-	-	-	23,500
Wages Trustees	21,930	18,870	20,400	20,400	20,400	19,500	20,400
Employee Benefits	14,182	15,923	15,862	15,862	16,900	10,278	10,400
Payroll Taxes	16,091	15,103	16,551	17,997	18,247	17,077	17,500
LAGERS	14,787	19,424	16,423	15,825	13,745	10,531	15,130
Unemployment Compensation	6,331	169	-	-	-	-	-
Payroll Processing Fees	1,940	1,900	2,197	2,262	2,500	2,256	2,500
	151,320	163,517	167,569	176,431	179,323	155,790	197,430
Contractual							
Building Permits	8,313	1,168	375	-	400	-	400
Occupancy Inspections	1,275	11,036	7,589	8,539	8,000	7,610	8,000
Other Permit Costs	-	-	1,425	-	1,000	-	1,000
City Property Expense	1,649	-	-	-	-	3,017	-
Town Hall	4,335	6,556	10,046	10,940	10,000	13,250	12,000
Crescent	-	14	1,398	1,340	1,400	335	1,000
Meetings	-	11	157	11	200	819	1,000
Dues, Education & Conferences	2,491	1,637	3,421	2,706	3,000	3,323	3,000
Mileage	-	110	177	241	200	47	100
Bank Service Charges	503	860	3,013	1,317	1,500	1,618	1,800
Community Room Supervising	440	64	510	240	500	-	500
Election Expense	295	363	308	440	500	434	500
Legal Notices/Publications	2,089	1,610	800	521	1,000	384	500
Insurance	26,008	28,557	29,077	35,136	37,000	43,269	45,000
Printing	1,639	2,349	2,332	1,186	2,000	2,562	2,500
Postage	585	1,312	1,863	1,129	1,500	1,122	1,500
Telephone	6,013	4,723	5,531	5,436	6,000	4,696	6,000
Service Contr & Annual Charges	12,572	10,902	10,290	10,624	10,000	8,887	7,500
IT and Web Hosting	20,092	16,202	14,424	19,473	17,000	16,982	17,000
Copier Lease	2,595	2,003	775	872	800	884	1,000
Window Cleaning	1,806	2,124	2,522	2,243	2,500	2,659	3,000
Codification	5,545	8,341	4,039	5,562	5,000	3,734	5,000
Court Administration	-	-	1,463	8,986	5,000	7,093	8,000
Miscellaneous	1,028	-	8,130	772	1,500	529	1,000
Utilities-Town Hall and Crescent	19,452	20,198	21,429	21,807	23,200	23,822	23,800
Legal services	61,911	50,829	37,872	37,566	35,000	30,520	35,000
Legal - Nonrecurring	593	-	11,202	1,209	2,500	2,310	2,000
Auditing Fees	10,460	11,060	11,560	13,100	18,750	19,370	20,750
Accounting Fees	6,000	6,000	6,000	6,900	7,200	8,200	7,200
Engineering - General	10,410	6,703	2,789	3,095	3,000	4,030	4,000
Outside Labor	808	225	975	2,320	1,000	2,744	3,000
Administrative Events	1,417	3,871	5,676	5,890	6,000	5,645	6,000
	210,320	198,827	207,169	209,601	212,650	219,895	229,050



EXPENDITURES BY FUND

GENERAL FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Commodities							
Equipment Purchase/Maintenance	2,195	3,194	1,449	464	2,000	3,317	2,000
Fuel Expense	-	5,236	100	-	100	100	100
General Admin & Office Supplies	2,906	-	3,400	4,999	5,000	3,638	5,000
	5,101	8,430	4,948	5,463	7,100	7,055	7,100
Total Administrative	366,741	370,774	379,686	391,495	399,073	382,740	433,580

Resident Services

Contractual							
Arbor Day Event	-	-	885	257	500	1,394	-
Night Out in the Park	329	300	300	-	300	317	-
Government Center Open House	-	-	-	-	-	-	-
Chili Cook Off	-	-		614	500	579	-
Sanitation	46,030	51,401	44,820	60,969	65,000	61,101	67,000
Mosquito Control	494	0	532	44	500	596	700
Leaf Vacuuming	11,140	9,850	11,210	10,920	13,000	10,920	13,000
Total Resident Services	57,993	61,551	57,747	72,804	79,800	74,907	80,700

Police Services

	133,110	137,675	142,167	146,757	151,000	150,737	156,845
TOTAL FUND EXPENDITURES	557,844	570,001	579,599	611,056	629,873	608,384	671,125



EXPENDITURES BY FUND

PARK & STORMWATER FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
<u>Park Maintenance</u>							
Personnel							
Park Salaries	30,658	34,391	35,467	37,366	38,228	37,571	47,000
	30,658	34,391	35,467	37,366	38,228	37,571	47,000
Contractual							
Park Mowing	6,591	7,603	10,500	12,916	10,000	12,109	12,000
Park Landscaping	976	431	16,512	5,453	13,300	88	25,000
Vector & Chemical Control	15,861	12,920	7,040	7,040	8,000	5,440	8,000
Fuel Cost	43	-	21	-	-	-	-
Utilities-Park	5,968	10,134	13,541	15,964	14,400	13,782	15,300
Park Lease	500	-	200	100	100	-	100
Miscellaneous	69	-	627	115	500	173	500
Lake Expense	3,345	2,961	3,045	2,913	3,100	2,961	3,100
Repairs/Maint - Storm Water	-	625	-	-	-	-	-
Park Repairs & Maintenance	(328)	7,746	4,948	1,585	6,000	7,086	6,000
Park Facility Maintenance	2,155	2,472	4,744	8,798	9,000	11,503	10,000
Park Inspections	450	2,558	2,558	2,873	3,500	4,670	4,000
Park Landscaping Maintenance	18,050	22,715	20,462	11,865	15,000	10,546	-
Park Irrigation Maintenance	2,977	1,137	2,363	1,735	2,000	1,537	2,000
Park Electrical Maintenance	-	1,668	9,980	1,753	2,000	1,473	2,000
	56,658	72,971	96,541	73,110	86,900	71,368	88,000
Commodities							
Restroom Supplies	238	461	278	354	400	404	400
Park Tools/Equipment	5,499	1,323	967	2,083	2,500	1,595	2,500
	5,737	1,784	1,245	2,437	2,900	1,999	2,900
Total Park Maintenance	93,053	109,145	133,253	112,913	128,028	110,938	137,900

Resident Services

Contractual							
Events/Entertainment/Food	435	-	12	743	750	750	750
Water Party Event	-	1,109	2,293	-	-	-	-
Arbor Day Event	-	-	-	-	-	-	1,500
Night Out in the Park	-	-	-	-	-	-	300
Government Center Open House	-	-	-	-	-	-	-
Chili Cook Off	-	-	-	-	-	-	500
Winter Lighting	2,456	3,271	3,557	1,889	4,500	4,029	5,000
August Event (Concert)	-	600	850	600	1,000	600	1,000
January event	-	-	-	-	-	-	1,000
March event	-	-	-	-	-	-	1,000
November event	-	-	-	-	-	-	1,000
Easter Egg Hunt	562	-	717	916	1,000	574	1,000
Family Fun Day (October)	-	6,900	5,854	5,632	5,500	4,063	5,500
July Event (Concert/Fireworks)	375	28,871	34,395	29,114	35,000	29,637	35,000
June Event (Concert)	800	775	700	800	800	800	800



EXPENDITURES BY FUND

PARK & STORMWATER FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Copyright Fees	1,187	2,121	1,364	1,436	1,500	1,450	1,500
Facility Partnerships/Club Memberships	570	1,465	1,760	2,165	1,800	1,704	1,800
Park Promotions	1,335	-	-	-	-	-	-
Total Resident Services	7,719	45,113	51,502	43,295	51,850	43,607	57,650
Capital Improvements							
Capital Improvements							
Repairs/Maint - Storm Water	-	625	-	-	-	-	-
Engineering - Storm Water	1,504	3,506	1,700	40,133	-	-	-
Capital Projects - Storm Water	-	-	-	-	112,798	112,798	-
Park Capital Projects	35,862	26,957	45,423	95,146	69,000	69,000	125,000
Park Engineering	-	25	5,386	-	-	-	-
Total Capital Improvements	37,366	31,113	52,509	135,279	181,798	181,798	125,000
TOTAL FUND EXPENDITURES	138,138	185,372	237,264	291,487	361,676	336,343	320,550

CAPITAL IMPROVEMENT FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
Capital Improvements							
Capital Improvements							
Capital Outlay	-	26,883	4,416	44,794	-	-	45,000
Total Capital Improvements	-	26,883	4,416	44,794	-	-	45,000
Debt Services							
Debt Service							
Debt Service - Principal	87,889	91,454	95,149	98,993	103,003	102,992	107,165
Debt Service - Interest	54,883	51,332	47,637	43,793	39,798	39,794	35,636
Total Debt Services	142,772	142,786	142,786	142,786	142,801	142,786	142,801
TOTAL FUND EXPENDITURES	142,772	169,669	147,202	187,580	142,801	142,786	187,801



EXPENDITURES BY FUND

ROAD FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
<u>Road Maintenance</u>							
Personnel							
Road Salaries	46,593	50,243	52,167	55,500	57,341	54,668	21,000
	46,593	50,243	52,167	55,500	57,341	54,668	21,000
Contractual							
Street Lights	1,997	7,977	9,762	8,526	10,000	8,391	10,000
Street Signs	65	152	10	460	-	-	-
Road Repairs & Maintenance	19,851	13,538	10,776	16,595	30,000	13,527	20,000
Road Irrigation Maintenance	1,332	751	2,142	2,282	2,000	3,743	4,000
R-O-W Landscaping/Mowing	34,668	30,577	33,118	33,087	35,000	27,717	35,000
Tree Removal	1,675	-	-	750	-	-	-
Auto Expense	1,371	4,553	928	183	800	1,369	1,500
Utilities - Road	16,968	10,178	18,721	11,585	15,000	15,304	16,000
	77,926	67,726	75,457	73,468	92,800	70,051	86,500
Commodities							
Road Tools & Supplies	103	1,095	3,459	53	500	445	500
Fuel Expense	1,089	1,575	1,688	1,313	1,800	1,269	1,800
	1,192	2,670	5,147	1,366	2,300	1,714	2,300
Total Road Maintenance	125,711	120,638	132,770	130,334	152,441	126,433	109,800
<u>Resident Services</u>							
Contractual							
Snow Removal	11,918	23,066	29,322	5,185	30,000	21,007	30,000
Total Resident Services	11,918	23,066	29,322	5,185	30,000	21,007	30,000
<u>Capital Improvements</u>							
Capital Improvements							
Road Capital Projects	10,969	11,690	71,522	42,228	-	-	195,000
Capital Project - Crescent	-	-	-	-	410,773	410,773	-
Road Engineering	9,360	27,033	50,354	48,312	-	-	25,000
Total Capital Improvements	20,329	38,723	121,876	90,540	410,773	410,773	220,000
TOTAL FUND EXPENDITURES	157,958	182,427	283,968	226,059	593,214	558,213	359,800

SEWER LATERAL FUND

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
<u>Resident Services</u>							
Sewer Lateral Repairs	3,993	20,943	6,470	5,062	5,000	5,000	5,000
Total Resident Services	3,993	20,943	6,470	5,062	5,000	5,000	5,000
TOTAL FUND EXPENDITURES	3,993	20,943	6,470	5,062	5,000	5,000	5,000



**CAPITAL IMPROVEMENT PROGRAM
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2025**

PROJECT DESCRIPTION	Acct. No.	2025 Budget	2026	2027	2028	2029	Later
Additional Town Hall Signage	4-702	25,000					MIN
Boly Lane Entrance Improvement	1-701	80,000					
1 Crescent Ave. Sidewalk - Phase Two Design	1-709	25,000	25,000				
Crescent Road Repair - asphalt overlay	1-701	75,000					
Curb Repair	1-701	15,000					MIN
3 Hartzog Ln. Park Access/Ped Safety Imp (80% Grant)	2-701	25,000	72,000				
Intersection Planters Fix/Replacement	1-701						MIN
Maintenance Facility	4-702						MIN
2 Meramec Station/Big Bend Intersection (STP Grant)	1-701	30,000		40,000	200,000		
Meramec Station Road - Additional Lighting	1-701						MIN
Park Electrical Upgrades	2-701	100,000					
Technology Upgrades - City Hall and Park	4-702	20,000					
Radar Sign Replacement	1-701						MIN
Tennis Court Resurface or Rebuild	2-701						MIN
		\$ 395,000	\$ 97,000	\$ 40,000	\$ 200,000	\$ -	\$ -

SUMMARY BY FUND AND ACCOUNT NUMBER

FUND	Acct. No.	2025 Budget	2026	2027	2028	2029	Later
CIST - Capital Projects	4-702	\$ 45,000	\$ -	\$ -			\$ -
Parks & Stormwater - Park Capital Projects	2-701	125,000	72,000	-			-
Parks & Stormwater - Stormwater Engineering	2-708	-	-	-			-
Parks & Stormwater - Parks Engineering	2-709	-	-	-			-
Parks & Stormwater - Stormwater Capital Projects	2-711	-	-	-			-
Road - Capital Projects	1-701	200,000	-	40,000			-
Road - Engineering	1-709	25,000	25,000	-			-
		\$ 395,000	\$ 97,000	\$ 40,000			\$ -

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

2 Consider pursuing federal funding for intersection + MSR sidewalk

3 Grant funding through Municipal Park Grant (total project cost \$485,000)

MIN = More Information Needed



SCHEDULE OF RESIDENT SERVICES EXPENDITURES

	Actual				Budget	Projected	Proposed
	2020	2021	2022	2023	2024	2024	2025
GENERAL FUND							
Arbor Day Event	-	-	885	257	500	1,394	-
Night Out in the Park	329	300	300	-	300	317	-
Chili Cook Off	-	-	-	614	500	579	-
Sanitation	46,030	51,401	44,820	60,969	65,000	61,101	67,000
Mosquito Control	494	0	532	44	500	596	700
Leaf Vacuuming	11,140	9,850	11,210	10,920	13,000	10,920	13,000
	57,993	61,551	57,747	72,804	79,800	74,907	80,700
ROAD FUND							
Snow Removal	11,918	23,066	29,322	5,185	30,000	21,007	30,000
	11,918	23,066	29,322	5,185	30,000	21,007	30,000
PARK AND STORMWATER FUND							
Events/Entertainment/Food	435	-	12	743	750	750	750
Water Party Event	-	1,109	2,293	-	-	-	-
Arbor Day Event	-	-	-	-	-	-	1,500
Night Out in the Park	-	-	-	-	-	-	300
Chili Cook Off	-	-	-	-	-	-	500
Winter Lighting	2,456	3,271	3,557	1,889	4,500	4,029	5,000
August Event (Concert)	-	600	850	600	1,000	600	1,000
January event	-	-	-	-	-	-	1,000
March event	-	-	-	-	-	-	1,000
November event	-	-	-	-	-	-	1,000
Easter Egg Hunt	562	-	717	916	1,000	574	1,000
Family Fun Day (October)	-	6,900	5,854	5,632	5,500	4,063	5,500
July Event (Concert/Fireworks)	375	28,871	34,395	29,114	35,000	29,637	35,000
June Event (Concert)	800	775	700	800	800	800	800
Copyright Fees	1,187	2,121	1,364	1,436	1,500	1,450	1,500
Facility Partnerships/Club Memberships	570	1,465	1,760	2,165	1,800	1,704	1,800
	6,384	45,113	51,502	43,295	51,850	43,607	57,650
SEWER LATERAL FUND							
Sewer Lateral Repairs	3,993	20,943	6,470	5,062	5,000	5,000	5,000
	3,993	20,943	6,470	5,062	5,000	5,000	5,000
TOTAL - ALL FUNDS	80,288	150,672	145,041	126,346	166,650	144,521	173,350