

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE  
2024 FISCAL YEAR**

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WHEREAS, in accordance with the statutes of the state of Missouri, the City Clerk did prepare and present to the Board of Aldermen of the City of Twin Oaks a proposed operating budget and budget message for the fiscal year 2024; and,

WHEREAS, the City Clerk has caused to be posted a notice stating, a) the times and place where copies of the proposed operating budget was available for inspection by the public; and b) the time and place for a public hearing on the proposed budget; and,

WHEREAS, said public hearing was then held at the Twin Oaks City Hall on the 15<sup>th</sup> day of November, 2023.

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

**Section 1.** Pursuant to the provisions contained in Section 67.010 R.S.Mo., the Board of Aldermen of the City of Twin Oaks hereby adopts the operating budget of the City of Twin Oaks, Missouri, for the fiscal year beginning January 1, 2024 and ending December 31, 2024, a copy of which is attached hereto as Exhibit "A" and made a part hereof as if more fully set out herein (hereinafter, the "Budget"). The Budget Forecast shall be considered part of the Budget; it shall also be construed to supplement, modify and amend the prior year's budget for the fiscal year ending December 31, 2023, where appropriate.

**Section 2.** From the effective date of January 1, 2024, the amounts stated in said budget as proposed expenditures for fiscal year 2024 shall become appropriated to the several offices, departments, and agencies for the various functions and activities specified in the budget.

**Section 3.** A copy of this Budget, as finally adopted, shall be certified by the City Clerk, and filed in the office of the City Clerk; and the operating budget so ratified shall be printed or otherwise reproduced, and sufficient copies shall be made available for the use of all offices, departments, and agencies of the City, and for interested citizens and civic organizations.

**Section 4.** This Ordinance shall be in full force and effect on and after its passage and approval by the Mayor.

PASSED AFTER HAVING BEEN READ IN FULL OR BY TITLE TWO TIMES PRIOR TO PASSAGE BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI, THIS 6th DAY OF DECEMBER, 2023.



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Russ Fortune, Mayor

Attest:



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Frank Johnson, City Clerk/Administrator



# **CITY OF TWIN OAKS, MISSOURI**

**2024 BUDGET**

**FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 2024**

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2024 BUDGET  
ASSUMPTIONS AND POLICIES

Overall

Conservative approach

Sales Taxes

- Inflationary impact of 3%
- New retail to the City of about 2%
- Uncertainty of Use Tax
- Timing issues of sales tax distributions

Expenditures

- Personnel costs to generally increase 5%
- Capital Improvement Plan included in the budget

Transfers between funds

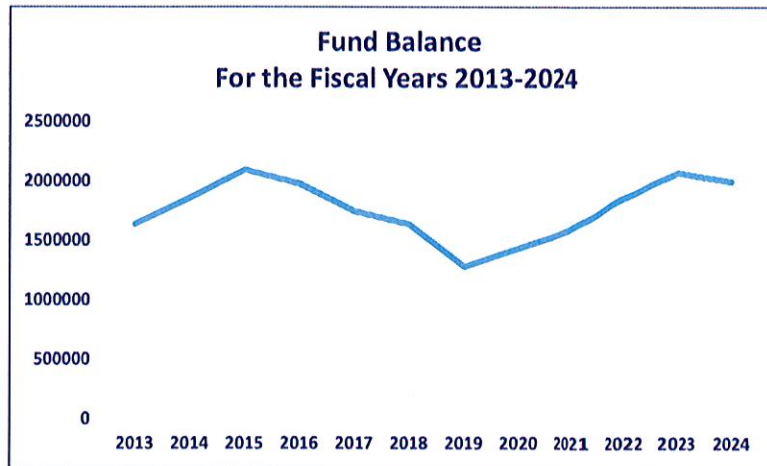
- Debt Service funded by transfers to the Capital Improvement Fund:
  - From General Fund      \$85,700
  - From Parks Fund         \$57,200
- Road Fund expenditures funded by transfer from Capital Improvement Fund of \$565,000

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-PROJECTED  
YEAR ENDING, DECEMBER 31, 2023**

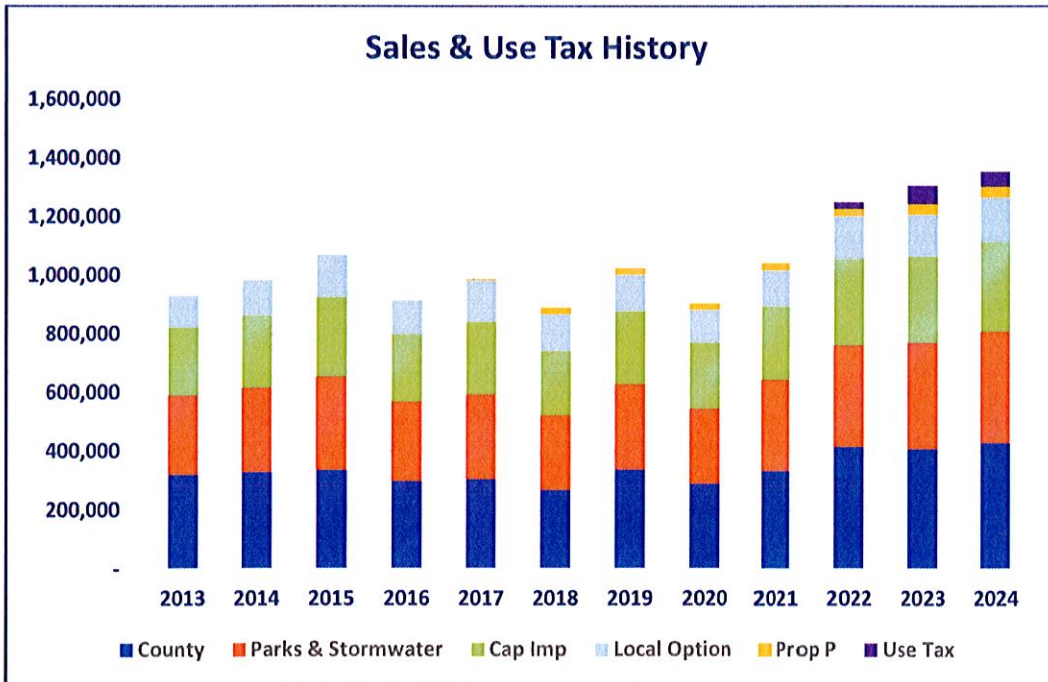
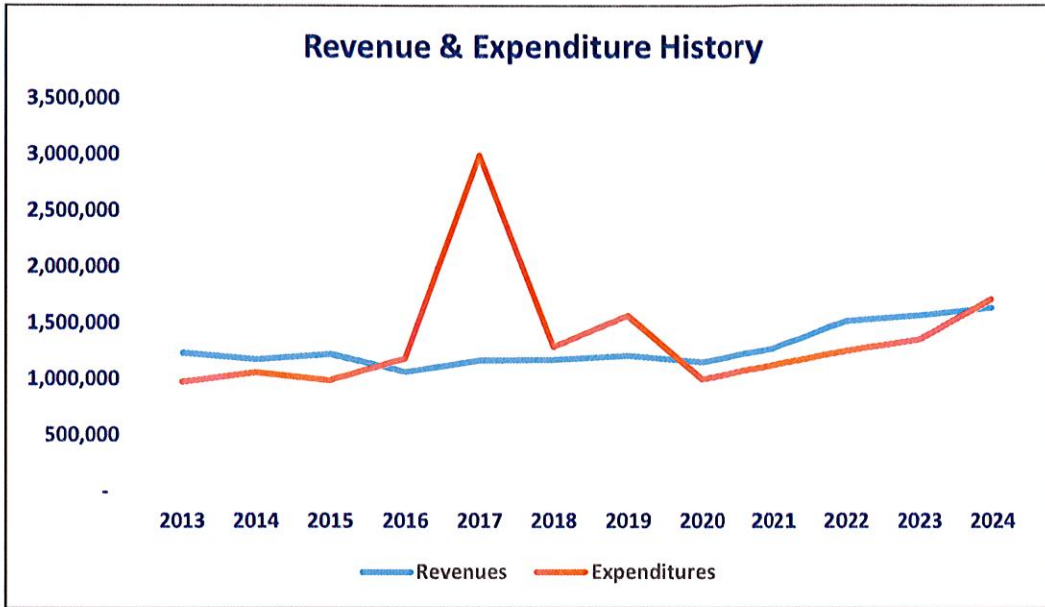
	Funds					All Funds Total		Percent Change
	Sewer	Cap Impr	Road	Parks & Stormwater	General	2023 Projected	2022 Actual	
<b>Revenues</b>								
Sales taxes	\$ -	\$ 292,400		\$ 361,000	\$ 652,708	\$ 1,306,108	\$ 1,249,621	4.5%
Property tax	-	-			42,386	42,386	45,324	-6.5%
Intergovernmental taxes	-	-	43,000		15,555	58,555	88,646	-33.9%
Licenses, permits, fees	4,700	-		3,160	121,829	129,689	118,265	9.7%
Miscellaneous	-	-			2,470	2,470	835	195.9%
Investment income	100	-		1,040	29,329	30,469	19,730	54.4%
<b>Total</b>	<b>4,800</b>	<b>292,400</b>	<b>43,000</b>	<b>365,200</b>	<b>864,277</b>	<b>1,569,677</b>	<b>1,522,421</b>	<b>3.1%</b>
<b>Expenditures</b>								
Personnel services	-	-	57,359	39,600	168,763	265,722	255,202	4.1%
Administrative	-	-	-	-	126,678	126,678	121,476	4.3%
Operating	5,000	-	80,250	86,850	83,399	255,499	280,862	-9.0%
Contractual	-	-	-	-	56,827	56,827	70,398	-19.3%
Police	-	-	-	-	145,610	145,610	142,167	2.4%
Maintenance and repair	-	-	13,500	36,200	-	49,700	62,812	-20.9%
Debt service	-	142,801	-	-	-	142,801	142,786	0.0%
Capital Imp-Stormwater	-	-	-	54,000	-	54,000	1,700	
Capital Imp-Park	-	-	-	119,188	-	119,188	50,809	
Capital Improvement-Road	-	-	136,300	-	-	136,300	126,291	73.1%
<b>Total</b>	<b>5,000</b>	<b>142,801</b>	<b>287,409</b>	<b>335,838</b>	<b>581,277</b>	<b>1,352,325</b>	<b>1,254,504</b>	<b>7.8%</b>
Excess (deficiency) of revenues over (under) expenditures	(201)	149,599	(244,409)	29,362	283,000	217,352		
<b>Other Sources (Uses)</b>								
Transfers In (Out)	0	(102,100)	245,000	(57,200)	(85,700)	0		
<b>Change in Fund Balance</b>	<b>(201)</b>	<b>47,499</b>	<b>591</b>	<b>(27,838)</b>	<b>197,300</b>	<b>217,352</b>		
Fund Balance 1/1/2023	47,808	700,450	3,556	383,293	722,190	1,857,297		
<b>Fund Balance 12/31/2023</b>	<b>\$ 47,607</b>	<b>\$ 747,949</b>	<b>\$ 4,147</b>	<b>\$ 355,455</b>	<b>\$ 919,490</b>	<b>\$ 2,074,649</b>		

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET  
YEAR ENDING, DECEMBER 31, 2024**

	Funds					All Funds Total		Percent Change
	Sewer	Cap Impr	Road	Parks & Stormwater	General	2024 Budget	2023 Projected	
<b>Revenue</b>								
Sales taxes	\$ -	\$ 305,000	\$ -	\$ 380,000	\$ 669,600	\$ 1,354,600	\$ 1,306,108	3.7%
Property tax	-	-	-	-	42,000	42,000	42,386	-0.9%
Intergovernmental taxes	-	-	45,000	-	15,000	60,000	58,555	2.5%
Licenses, permits, fees	4,700	-	-	3,200	124,700	132,600	129,689	2.2%
Miscellaneous	-	-	-	-	1,000	1,000	2,470	-59.5%
Investment income	100	-	-	1,000	45,000	46,100	30,469	51.3%
<b>Total</b>	<b>4,800</b>	<b>305,000</b>	<b>45,000</b>	<b>384,200</b>	<b>897,300</b>	<b>1,636,300</b>	<b>1,569,677</b>	<b>4.2%</b>
<b>Expenditures</b>								
Personnel services	-	-	57,341	38,228	179,322	274,891	265,722	3.5%
Administrative	-	-	-	-	129,900	129,900	126,678	2.5%
Operating	5,000	-	93,100	97,950	102,200	298,250	255,499	16.7%
Contractual	-	-	-	-	67,450	67,450	56,827	18.7%
Police	-	-	-	-	151,000	151,000	145,610	3.7%
Maintenance and repair	-	-	32,000	43,700	-	75,700	49,700	52.3%
Debt service	-	142,801	-	-	-	142,801	142,801	0.0%
Capital Imp-Stormwater	-	-	-	112,798	-	112,798	54,000	
Capital Imp-Park	-	-	-	25,000	-	25,000	119,188	
Capital Improvement-Road	-	-	430,773	-	-	430,773	136,300	83.7%
<b>Total</b>	<b>5,000</b>	<b>142,801</b>	<b>613,214</b>	<b>317,676</b>	<b>629,872</b>	<b>1,708,563</b>	<b>1,352,325</b>	<b>26.3%</b>
Excess (deficiency) of revenues over (under) expenditures	(201)	162,199	(568,214)	66,524	267,428	(72,263)		
<b>Other Sources (Uses)</b>								
Transfers In		142,900	565,000			707,900		
Transfers (Out)	0	(565,000)	0	(57,200)	(85,700)	(707,900)		
<b>Change in Fund Balance</b>	<b>(201)</b>	<b>(259,901)</b>	<b>(3,214)</b>	<b>9,324</b>	<b>181,728</b>	<b>(72,263)</b>		
Fund Balance 1/1/2024	47,607	747,949	4,147	355,455	919,490	2,074,648		
<b>Fund Balance 12/31/2024</b>	<b>\$ 47,406</b>	<b>\$ 488,048</b>	<b>\$ 933</b>	<b>\$ 364,779</b>	<b>\$ 1,101,217</b>	<b>\$ 2,002,384</b>		



## Revenue & Expenditure and Sales Tax Trends





## REVENUE BY FUND

### General Fund

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Revenues</b>								
<b>Sales and Use taxes</b>								
Sales Tax (1%)	268,144	338,915	290,549	334,827	416,678	391,100	410,074	430,000
Local Option (.25 %)	126,808	125,405	112,473	123,834	145,676	135,900	144,797	152,000
STL County Public Safety (Prop P)	21,352	21,793	20,160	22,772	26,174	27,400	36,505	37,600
Use Tax	-	-	-	-	21,774	30,800	61,332	50,000
	<b>416,304</b>	<b>486,113</b>	<b>423,182</b>	<b>481,433</b>	<b>610,303</b>	<b>585,200</b>	<b>652,708</b>	<b>669,600</b>
<b>Property taxes</b>								
Property Tax-Real (Commercial)	28,460	19,196	51,025	40,498	41,608	36,900	41,735	41,500
Financial Institution	-	-	-	240	3,110	3,100	-	-
Railroad/Utility	437	375	706	531	606	500	651	500
	<b>28,897</b>	<b>19,571</b>	<b>51,731</b>	<b>41,268</b>	<b>45,324</b>	<b>40,500</b>	<b>42,386</b>	<b>42,000</b>
<b>Intergovernmental taxes</b>								
Motor Vehicle Sales Tax	3,765	2,988	3,710	4,275	4,213	3,900	5,507	5,500
Motor Vehicle Fee Increase	1,944	1,490	1,775	1,931	2,006	1,800	2,491	2,500
Franchise Fee (Charter, AT&T)	9,753	10,868	12,432	10,282	7,021	8,500	6,772	6,500
Cigarette Tax	861	809	818	756	788	500	785	500
	<b>16,323</b>	<b>16,155</b>	<b>18,735</b>	<b>17,243</b>	<b>14,028</b>	<b>14,700</b>	<b>15,555</b>	<b>15,000</b>
<b>Intergovernmental grants</b>								
	-	-	-	<b>39,954</b>	<b>40,339</b>	-	-	-
<b>Licenses, permits and fees</b>								
Occupancy Inspections/Permits	900	2,050	8,250	10,943	6,384	6,300	6,604	6,500
Fence Permits	105	-	25	175	25	100	25	100
Building Permits	907	1,264	3,350	865	1,210	1,500	350	1,500
Sign Permits	(273)	461	525	575	550	400	350	500
Site Work Permits	-	-	25	50	650	700	175	500
Fee Income; Misc.	63	10	195	550	750	100	-	-
Merchants Licenses	71,458	60,707	66,958	70,947	84,597	88,800	95,257	95,000
Liquor Licenses	3,250	3,161	3,563	3,188	2,888	2,900	2,887	3,000
Cellular Tower Lease	15,967	16,208	17,419	17,418	13,052	17,400	13,935	15,000
Development Process Application	10,216	-	1,500	1,500	-	1,500	1,500	1,500
Municipal Court	-	-	-	-	-	-	746	1,000
Board of Adjustment	-	300	-	-	-	100	-	100
	<b>102,594</b>	<b>84,161</b>	<b>101,809</b>	<b>106,210</b>	<b>110,105</b>	<b>119,800</b>	<b>121,829</b>	<b>124,700</b>
<b>Miscellaneous Income</b>								
	<b>2,766</b>	<b>3,198</b>	<b>32,204</b>	<b>1,752</b>	<b>835</b>	<b>800</b>	<b>2,470</b>	<b>1,000</b>
<b>Investment Income-Interest</b>								
	<b>5,458</b>	<b>5,751</b>	<b>2,732</b>	<b>1,630</b>	<b>16,511</b>	<b>900</b>	<b>29,329</b>	<b>45,000</b>
<b>TOTAL FUND REVENUES</b>	<b>572,342</b>	<b>614,949</b>	<b>630,393</b>	<b>689,490</b>	<b>837,444</b>	<b>761,900</b>	<b>864,277</b>	<b>897,300</b>

**REVENUES BY FUND**

**Capital Improvement Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Revenues</b>								
Cap Impr Sales Tax (.50%)	217,342	246,985	224,340	248,598	293,752	283,000	292,400	305,000
		13.64%	-9.17%	10.81%	18.16%		-0.46%	4.31%
Miscellaneous Income	-	-	5,051	-	-	-	-	-
Investment income-Interest	282	-	-	-	2,090	1,100	-	-
<b>TOTAL FUND REVENUES</b>	<b>217,624</b>	<b>246,985</b>	<b>229,391</b>	<b>248,598</b>	<b>295,842</b>	<b>284,100</b>	<b>292,400</b>	<b>305,000</b>

**Park & Stormwater Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Revenues</b>								
Stormwater/Parks Sales Tax	255,696	290,573	254,988	301,410	345,567	332,900	361,000	380,000
		13.64%	-12.25%	18.21%	14.65%		4.47%	5.26%
Non-Refundable Park Reservation				3,400	3,200	3,200	2,750	3,000
Commercial Permit Fee	600	100	400	500	200	100	290	200
Park Income	100,000	-	-	-	-	-	120	-
	<b>100,600</b>	<b>100</b>	<b>400</b>	<b>3,900</b>	<b>3,400</b>	<b>3,300</b>	<b>3,160</b>	<b>3,200</b>
Investment Income - Interest	-	-	-	1,040	1,040	800	1,040	1,000
<b>TOTAL FUND REVENUES</b>	<b>356,296</b>	<b>290,673</b>	<b>255,388</b>	<b>306,350</b>	<b>350,007</b>	<b>337,000</b>	<b>365,200</b>	<b>384,200</b>

**Road Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Revenues</b>								
Road & Bridge Tax (STL County)	15,792	12,291	27,381	20,722	20,887	14,400	25,000	25,000
Motor Fuel Tax (State)	10,517	10,202	9,897	10,745	13,392	12,000	18,000	20,000
<b>TOTAL FUND REVENUES</b>	<b>26,310</b>	<b>22,493</b>	<b>37,278</b>	<b>31,467</b>	<b>34,279</b>	<b>26,400</b>	<b>43,000</b>	<b>45,000</b>

**Sewer Lateral Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Revenues</b>								
Sewer Lateral Fees	4,657	4,248	3,799	4,879	4,760	3,900	4,700	4,700
Investment Income-Interest	296	1,951	215	44	90	100	100	100
<b>TOTAL FUND REVENUES</b>	<b>4,953</b>	<b>6,199</b>	<b>4,015</b>	<b>4,923</b>	<b>4,849</b>	<b>4,000</b>	<b>4,800</b>	<b>4,800</b>

**EXPENDITURES BY FUND**

**General Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Personnel Services</b>								
Wages Employees	99,167	106,979	76,058	92,128	96,136	109,300	100,264	107,531
Wages Trustees	20,400	20,400	21,930	18,870	20,400	20,400	20,400	20,400
Employee Benefits	7,182	8,703	14,182	15,923	15,862	16,900	15,451	16,900
Payroll Taxes	17,287	15,995	16,091	15,103	16,551	19,000	17,378	18,247
LAGERS	13,576	15,916	14,787	19,424	16,423	19,500	13,090	13,745
Unemployment Compensation	-	321	6,331	169	-	-	-	-
Payroll Processing Fees	1,802	1,760	1,940	1,900	2,197	2,300	2,180	2,500
	<b>159,414</b>	<b>170,073</b>	<b>151,320</b>	<b>163,517</b>	<b>167,569</b>	<b>187,400</b>	<b>168,763</b>	<b>179,322</b>
<b>Administrative</b>								
Building Permits	-	-	8,313	1,168	375	400	-	400
Occupancy Inspections	1,945	5,700	1,275	11,036	7,589	8,000	7,907	8,000
Other Permit Costs	-	-	-	-	1,425	1,500	-	1,000
City Property Expense	1,649	1,649	1,649	-	-	-	-	-
Town Hall	5,030	9,539	4,335	6,556	10,046	9,000	13,701	10,000
Crescent	1,709	4,552	-	14	1,398	1,400	1,340	1,400
Meetings	(74)	204	-	11	157	200	63	200
Administrative Events	4,808	4,563	1,417	3,871	5,676	3,500	6,096	6,000
Arbor Day Event	655	548	-	-	885	800	342	500
Night Out in the Park	-	452	329	300	300	300	-	300
Chili Cook Off	-	-	-	-	-	-	614	500
Government Center Open House	915	-	-	-	-	-	-	-
Dues, Education & Conferences	6,426	2,596	2,491	1,637	3,421	2,900	2,965	3,000
Mileage	694	240	-	110	177	200	180	200
Bank Service Charges	61	32	503	860	3,013	1,900	1,497	1,500
Community Room Supervising	573	594	440	64	510	500	500	500
Election Expense	315	297	295	363	308	500	440	500
Legal Notices/Publications	1,192	2,577	2,089	1,610	800	800	451	1,000
Insurance	29,740	28,793	26,008	28,557	29,077	31,600	39,160	37,000
Printing	2,237	1,590	1,639	2,349	2,332	2,700	1,100	2,000
Postage	884	568	585	1,312	1,863	1,800	1,022	1,500
Telephone	5,584	5,866	6,013	4,723	5,531	5,800	5,473	6,000
Equipment Purchase/Maint.	2,219	6,666	2,195	3,194	1,449	2,900	536	2,000
Service Contr & Annual Charges	5,476	8,320	12,572	10,902	10,290	11,400	9,750	10,000
IT and Web Hosting	13,830	15,677	20,092	16,202	14,424	16,900	16,587	17,000
Copier Lease	2,414	2,520	2,595	2,003	775	800	748	800
Cooler Rental	(17)	-	-	-	-	-	-	-
Window Cleaning	2,069	2,826	1,806	2,124	2,522	2,700	2,213	2,500
Codification	3,125	10,167	5,545	8,341	4,039	4,300	3,943	5,000
Fuel Expense	12,850	2,134	-	5,236	100	100	100	100
General Admin & Office Supplies	3,910	4,029	2,906	-	3,400	4,300	4,814	5,000
Court Administration	-	-	-	-	1,463	7,200	5,084	5,000
Miscellaneous	-	-	79	-	8,130	500	52	1,000
	<b>110,219</b>	<b>122,699</b>	<b>105,167</b>	<b>112,542</b>	<b>121,476</b>	<b>124,800</b>	<b>126,678</b>	<b>129,900</b>

**EXPENDITURES BY FUND**

**General Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Operating</b>								
Miscellaneous	-	235	929	-	-	-	477	500
Sanitation	43,260	44,272	46,030	51,401	44,820	51,000	52,249	65,000
Mosquito Control	385	176	494	0	532	700	444	500
Leaf Vacuuming	9,200	10,220	11,140	9,850	11,210	10,400	10,400	13,000
Utilities Town Hall & 50 Crescent	(4,839)	-	-	-	-	-	-	-
Crescent Ave Utilities	1,954	2,049	2,055	2,339	2,444	2,800	2,121	2,500
Electric - Town Hall	15,291	12,742	12,504	13,155	13,493	14,200	12,286	14,000
Gas - Town Hall	1,685	1,006	867	713	1,426	1,100	1,675	1,700
Sewer - Town Hall	509	412	299	319	417	400	514	500
Water - Town Hall	2,358	2,431	3,728	3,672	3,649	4,900	3,233	4,500
	<b>69,803</b>	<b>73,543</b>	<b>78,046</b>	<b>81,450</b>	<b>77,990</b>	<b>85,500</b>	<b>83,399</b>	<b>102,200</b>
<b>Contractual</b>								
Legal services	57,796	52,027	61,911	50,829	37,872	47,100	32,547	35,000
Legal - Nonrecurring	17,401	19,030	593	-	11,202	-	2,310	2,500
Auditing Fees	10,070	10,760	10,460	11,060	11,560	13,600	13,100	18,750
Accounting Fees	6,000	6,000	6,000	6,000	6,000	6,000	6,900	7,200
Engineering - General	24,340	18,361	10,410	6,703	2,789	3,300	995	3,000
Outside Labor	8,300	16,833	808	225	975	-	975	1,000
	<b>123,907</b>	<b>123,011</b>	<b>90,181</b>	<b>74,817</b>	<b>70,398</b>	<b>70,000</b>	<b>56,827</b>	<b>67,450</b>
<b>Police Services</b>	<b>118,165</b>	<b>128,621</b>	<b>133,110</b>	<b>137,675</b>	<b>142,167</b>	<b>148,200</b>	<b>145,610</b>	<b>151,000</b>
<b>Lease Expense</b>	<b>3,369</b>	<b>(76)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>581,508</b>	<b>617,947</b>	<b>557,824</b>	<b>570,001</b>	<b>579,599</b>	<b>615,900</b>	<b>581,277</b>	<b>629,872</b>

**EXPENDITURES BY FUND**

**Capital Improvements Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Capital Improvements</b>	-	-	-	-	-	-	-	-
Capital Outlay	15,450	4,179	-	26,883	4,416	-	-	-
Twin Oaks City Center	93,572	-	-	-	-	-	-	-
Capital Project 3	32,650	-	-	-	-	-	-	-
Village Hall Construction	55	-	-	-	-	-	-	-
Cap Project - Website	154	-	-	-	-	-	-	-
	<b>141,882</b>	<b>4,179</b>	<b>-</b>	<b>26,883</b>	<b>4,416</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>								
Debt Service - Principal	81,209	84,331	87,889	91,454	95,149	95,200	99,003	103,003
Debt Service - Interest	61,578	58,297	54,883	51,332	47,637	47,700	43,798	39,798
	<b>142,786</b>	<b>142,628</b>	<b>142,772</b>	<b>142,786</b>	<b>142,786</b>	<b>142,900</b>	<b>142,801</b>	<b>142,801</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>284,668</b>	<b>146,807</b>	<b>142,772</b>	<b>169,669</b>	<b>147,202</b>	<b>142,900</b>	<b>142,801</b>	<b>142,801</b>

**Road Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Personnel</b>								
Road Salaries	45,932	49,084	46,593	50,243	52,167	58,600	57,359	57,341
<b>Operating</b>								
Auto Expense	2,974	1,599	1,371	4,553	928	200	700	800
Fuel Expense	1,230	1,449	1,089	1,575	1,688	1,800	1,500	1,800
Snow Removal	24,394	47,567	11,918	23,066	29,322	38,200	12,000	30,000
Street Lights	8,380	14,656	1,997	7,977	9,762	8,200	10,000	10,000
Street Signs	184	24	65	152	10	-	500	-
Road Tools & Supplies	292	16	103	1,095	3,459	1,000	2,800	500
R-O-W Landscaping/Mowing	30,010	31,531	34,668	30,577	33,118	36,000	32,000	35,000
Tree Trimming/Emerg. Removal	4,775	3,700	1,675	0	-	-	750	-
Utilities - Road	14,502	11,772	16,968	10,178	18,721	10,500	20,000	15,000
	<b>86,740</b>	<b>112,314</b>	<b>69,853</b>	<b>79,172</b>	<b>97,008</b>	<b>95,900</b>	<b>80,250</b>	<b>93,100</b>
<b>Maintenance and Repair</b>								
Road Repairs & Maintenance	18,136	22,692	19,851	13,538	10,776	17,500	10,000	30,000
Road Irrigation Maintenance	-	902	1,332	751	2,142	-	3,500	2,000
	<b>18,136</b>	<b>23,593</b>	<b>21,183</b>	<b>14,289</b>	<b>12,918</b>	<b>17,500</b>	<b>13,500</b>	<b>32,000</b>
<b>Capital Outlay</b>								
Road Capital Projects	-	84,957	10,969	11,690	71,522	402,600	84,300	390,773
Road Capital Project 1	738	-	-	-	-	-	-	-
Road Engineering	36,858	16,379	9,360	27,033	50,354	58,000	52,000	40,000
	<b>37,595</b>	<b>101,336</b>	<b>20,329</b>	<b>38,723</b>	<b>121,876</b>	<b>460,600</b>	<b>136,300</b>	<b>430,773</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>188,403</b>	<b>286,328</b>	<b>157,958</b>	<b>182,427</b>	<b>283,968</b>	<b>632,600</b>	<b>287,409</b>	<b>613,214</b>

**EXPENDITURES BY FUND**

**Parks & Stormwater Fund**

	Actual					Budget	Projected	Budget
	2018	2019	2020	2021	2022	2023	2023	2024
<b>Personnel Services</b>								
Park Salaries	32,094	34,383	30,658	34,391	35,467	39,600	39,600	38,228
Park Salaries - Security	18,375	4,253	-	-	-	-	-	-
	<b>50,469</b>	<b>38,636</b>	<b>30,658</b>	<b>34,391</b>	<b>35,467</b>	<b>39,600</b>	<b>39,600</b>	<b>38,228</b>
<b>Operating</b>								
Park Mowing	7,297	6,943	6,591	7,603	10,500	7,800	10,000	10,000
Park Landscaping	1,344	3,011	976	431	16,512	17,000	6,000	13,300
Vector & Chemical Control	8,585	855	15,861	12,920	7,040	7,600	9,000	8,000
Restroom Supplies	485	4,475	238	461	278	300	400	400
Fuel Cost	-	321	43	-	21	-	-	-
Events/Entertainment/Food	32	393	435	-	12	-	-	-
Water Party Event	-	120	-	1,109	2,293	-	-	-
Winter Lighting	2,970	2,511	2,456	3,271	3,557	3,300	4,500	4,500
Arbor Day Event	-	-	-	-	-	-	-	-
August Event (Concert)	900	7,197	-	600	850	1,000	600	1,000
Family Fun Day (October)	-	4,246	-	6,900	-	-	-	-
Easter Egg Hunt	1,023	-	562	-	717	1,000	1,000	1,000
Movie Night	-	-	-	-	-	-	750	750
Family Fun Day (October)	3,343	-	-	-	5,854	5,000	5,000	5,500
July Event (Concert/Fireworks)	31,323	30,392	375	28,871	34,395	35,000	30,000	35,000
June Event (Concert)	1,075	719	800	775	700	1,000	1,600	800
Copyright Fees	1,114	1,153	1,187	2,121	1,364	1,200	2,000	1,500
Facility Partnerships/Club Memb.	1,435	1,765	570	1,465	1,760	1,800	1,800	1,800
Park Promotions	782	-	1,335	-	-	-	-	-
Park Utilities	-	-	-	-	-	-	-	-
Electric (Park)	5,636	4,509	3,343	5,003	5,594	5,700	5,500	5,600
Sewer (Park)	241	-	-	-	-	900	1,300	1,300
Water (Park)	6,410	5,961	2,620	5,131	7,948	6,500	7,400	7,500
	<b>73,995</b>	<b>74,571</b>	<b>37,391</b>	<b>76,662</b>	<b>99,394</b>	<b>95,100</b>	<b>86,850</b>	<b>97,950</b>
<b>Repairs and Maintenance</b>								
Park Lease	-	-	500	-	200	-	200	100
Miscellaneous Expense - Park	-	4,000	69	-	627	100	600	500
Lake Expense	-	-	3,345	2,961	3,045	3,100	3,000	3,100
Park Tools/Equipment/Rental	3,599	4,246	5,499	1,323	967	1,000	1,800	2,500
Repairs/Maint - Storm Water	-	130	-	625	-	-	-	-
Park Repairs & Maintenance	19,882	8,073	(328)	7,746	4,948	3,000	1,500	6,000
Park Facility Maintenance	6,967	3,332	2,155	2,472	4,744	14,400	6,000	9,000
Park Inspections	4,561	3,278	450	2,558	2,558	3,500	3,500	3,500
Park Landscaping Maintenance	24,789	27,908	18,050	22,715	20,462	10,000	14,600	15,000
Park Irrigation Maintenance	1,658	2,909	2,977	1,137	2,363	2,000	2,000	2,000
Park Electrical Maintenance	1,290	1,318	-	1,668	9,980	3,000	3,000	2,000
	<b>62,746</b>	<b>55,194</b>	<b>32,718</b>	<b>43,206</b>	<b>49,894</b>	<b>40,100</b>	<b>36,200</b>	<b>43,700</b>

**CITY OF TWIN OAKS, MISSOURI**  
**SCHEDULE OF PARKS AND ROAD REPAIR AND MAINTENANCE PROJECTS**  
**AS OF SEPTEMBER 30, 2023**

FUND	NAME	DESCRIPTION	2023			2024
			Budget	Actual	Feast	
2-609.1	Drinking Fountain Decommission					MIN
2-609.3	Basketball court tree removal			\$ 4,825	\$ 4,825	
9-552	City Hall Sealing			\$ 3,031	\$ 3,031	
1-609	MSR Restriping				\$ 13,714	
1-609	MSR Curbs				\$ 21,500	
1-609	Curb Improvements					\$ 15,000
1-609	Road Repair/Patching					\$ 15,000
2-609	Golden Oak Path Fix					\$ 2,000
2-609.1	Benches rebuild					\$ 2,000
2-609	Sealing Access Road and Lot					\$ 3,000

2-606	Lake Expense		\$ 3,100	\$ 2,516	\$ 3,291	\$ 3,100
2-607	Tools/equipment/rental		\$ 1,000	\$ 1,873	\$ 2,293	\$ 2,500
2-608	Stormwater		\$ -			
2-609.1	Facility Maintenance	Benches, toilet fixes	\$ 14,400	\$ 5,714	\$ 9,314	\$ 9,000
2-609.2	Park Inspections		\$ 3,500	\$ 2,108	\$ 2,983	\$ 3,500
2-609.3	Landscape Maintenance	Tree removal/pruning	\$ 10,000	\$ 10,625	\$ 13,125	\$ 15,000
2-609.4	Irrigation Maintenance		\$ 2,000	\$ 1,426	\$ 1,926	\$ 2,000
2-609.5	Electrical Maintenance		\$ 3,000			\$ 2,000
2-609	Park General RM	Two projects above	\$ 3,000	\$ 1,119	\$ 1,869	\$ 6,000
2-596	Misc. Expenses		\$ 100	\$ 114	\$ 139	\$ 100
1-607	Road Tools and Supplies		\$ 1,000	\$ 4	\$ 254	\$ 500
1-609	Road RM		\$ 17,500	\$ 2,702	\$ 37,916	\$ 30,000
1-609.1	Road Irrigation		\$ -	\$ 1,973	\$ 1,973	\$ 2,000

	<b>\$ 58,600</b>	<b>\$ 30,174</b>	<b>\$ 75,083</b>	<b>\$ 75,700</b>
Park	\$ 40,100	\$ 25,495	\$ 34,940	\$ 43,200
Road	\$ 18,500	\$ 4,679	\$ 40,143	\$ 32,500

2-610	Park Mowing		\$ 7,800	\$ 10,321	\$ 9,800	\$ 9,800
2-612	Park Landscaping	Annual plant purchases and mulching	\$ 17,000	\$ 5,453	\$ 5,500	\$ 13,300
1-610	Road Landscaping/Mowing		\$ 36,000	\$ 27,674	\$ 32,000	\$ 32,000

	<b>\$ 60,800</b>	<b>\$ 43,448</b>	<b>\$ 47,300</b>	<b>\$ 55,100</b>
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	24,800	15,300	23,100
	35,800	32,000	35,800

**CITY OF TWIN OAKS, MISSOURI**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024**

PROJECT DESCRIPTION	Acct. No.	2023		2024
		Budget	Forecast	
Additional Town Hall Signage	4-702			
Additional Visitor Parking for Twin Oaks Park	2-701			
Boly Lane Entrance Improvement - Design	1-709		22,600	
Boly Lane Entrance Improvement - Construction	1-701			
Crescent Ave. Sidewalk - Design and Survey	1-709	58,000	52,000	
Crescent Ave. Sidewalk - Stormwater Analysis and	2-708	2,500	54,000	
Crescent Ave. Sidewalk - Construction (road)	1-701	384,400		387,573
Crescent Ave. Sidewalk - Construction (stormwater)	2-711			112,798
Crescent Ave. Sidewalk - ROW Negotiation	1-701	14,475	18,500	
Crescent Ave. Sidewalk - ROW Acquisition	1-701		40,000	
Crescent Road Repair - Design	1-709			40,000
Crescent Road Repair - Construction	1-701			
Double Inlet	2-701			
Dry Creek Bed Construction	2-701		6,300	
Hartzog Lane - Access Improvements	2-701			
Hartzog Lane - Turn Around/Trash Enclosure	2-701			
Intersection Planters Fix/Replacement	1-701			
Maintenance Facility	4-702			
Meramec Station/Big Bend Intersection	1-701			
Meramec Station Road - Additional Lighting	1-701			
North Bridge Waterfall Rebuild	2-701		17,688	
Park Electrical Upgrades (Pavilion and Addtl Lighting)	2-701			25,000
Pond Bridge - Replacement	2-701	88,000	95,200	
Radar Sign Replacement	1-701	3,750	3,200	3,200
Tennis Court Rebuild	2-701			
		\$ 551,125	\$ 309,488	\$568,571

SUMMARY BY FUND AND ACCOUNT NUMBER				
CIST - Capital Projects	4-702	\$ -	\$ -	\$ -
Parks & Stormwater - Park Capital Projects	2-701	88,000	119,188	25,000
Parks & Stormwater - Stormwater Engineering	2-708	2,500	54,000	-
Parks & Stormwater - Parks Engineering	2-709	-	-	-
Parks & Stormwater - Stormwater Capital Projects	2-711	-	-	112,798
Road - Capital Projects	1-701	402,625	61,700	390,773
Road - Engineering	1-709	58,000	74,600	40,000
		\$ 551,125	\$ 309,488	\$568,571

LEGEND
New project
Change
MIN = More Information Needed