TWIN OAKS BOARD OF ALDERMEN
NOTICE OF WORK SESSION
TWIN OAKS CITY HALL
TUESDAY, NOVEMBER 9, 2021, 6:00 P.M.
TWIN OAKS, MO 63021

To balance both the need for continuity of government and protection of the health and safety of our residents, business persons and employees, this meeting of the Board of Aldermen will be open to public attendance in person, providing that those who attend wear face coverings and maintain social distancing.

In addition, the meeting will also be livestreamed on Facebook so that the public may watch and listen to the meeting virtually. The livestream of the meeting will be accessible by tablet/laptop/PC or mobile device at www.facebook.com/twinoaksmo.

The Board apologizes for any inconvenience these requirements may pose but it is extremely important all measures in compliance with the orders issued by public health authorities be taken to protect employees, residents, and elected officials during these extraordinary times.

TENTATIVE AGENDA

1. 2022 Budget and Capital Improvement Plan

2. Sewer Lateral Repair Program

3. Adjournment

Frank Johnson
City Clerk/Administrator

POSTED: November 8, 2021, 3 p.m.

Please note: Any person requiring physical or verbal accommodations should contact the city office 12 hours prior to meeting at 636-225-7873. Copies of public records for this agenda are available for public inspection before and at the time of the meeting.

CITY OF
TWIN OAKS, MISSOURI

WORKSESSION BINDER

ANNUAL OPERATING BUDGET

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

BOARD OF ALDERMEN REVIEW
TUESDAY, NOVEMBER 9, 2021

CITY OF TWIN OAKS, MISSOURI

ANNUAL OPERATING BUDGET - WORKSESSION BINDER

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

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CITY OF TWIN OAKS, MISSOURI
CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE THREE FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL 2020	FORECAST 2021	DIFFERENCE FAV / (UNFAV)		BUDGET 2022	DIFFERENCE FAV / (UNFAV)	
			AMOUNT	PERCENT		AMOUNT	PERCENT
REVENUES							
Sales Taxes	$ 902,510	$ 925,400	$ 22,890	2.5 %	$ 953,100	$ 27,700	3.0 %
Property Taxes	79,110	68,700	(10,410)	(13.2)%	69,600	900	1.3 %
Intergovernmental Taxes	28,632	27,100	(1,532)	(5.4)%	27,400	300	1.1 %
Licenses, Permits & Fees	105,614	114,000	8,386	7.9 %	106,200	(7,800)	(6.8)%
Grants	26,758	40,000	13,242	49.5 %	40,000	-	-
Miscellaneous Revenue	10,899	6,000	(4,899)	(44.9)%	6,000	-	-
Interest Income	2,947	1,800	(1,147)	(38.9)%	500	(1,300)	(72.2)%
Total	1,156,470	1,183,000	26,530	2.3 %	1,202,800	19,800	1.7 %
EXPENSES							
Personnel Services	228,572	266,300	(37,728)	(16.5)%	273,400	(7,100)	(2.7)%
Administrative	105,173	122,000	(16,827)	(16.0)%	118,800	3,200	2.6 %
Operating	189,179	273,400	(84,221)	(44.5)%	260,100	13,300	4.9 %
Contractual	90,185	84,400	5,785	6.4 %	85,000	(600)	(0.7)%
Police	133,105	136,800	(3,695)	(2.8)%	140,900	(4,100)	(3.0)%
Lease	501	-	501	100.0 %	-	-	-
Repairs and Maintenance	53,506	56,200	(2,694)	(5.0)%	51,000	5,200	9.3 %
Debt Service	142,773	142,800	(27)	N/M	142,800	-	-
Capital additions							-
Stormwater	1,504	3,200	(1,696)	(112.8)%	-	3,200	100.0 %
Other	56,192	101,400	(45,208)	(80.5)%	100,500	900	0.9 %
Total	1,000,690	1,186,500	(185,810)	(18.6)%	1,172,500	14,000	1.2 %
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND CHANGE IN FUND BALANCE	155,780	(3,500)	(159,280)	(102.2)%	30,300	33,800	965.7 %
FUND BALANCE -							
Beginning of Year	1,281,641	1,437,422	155,781	12.2 %	1,433,922	(3,500)	(0.2)%
End of Year	$ 1,437,421	$ 1,433,922	$ (3,499)	(0.2)%	$ 1,464,222	$ 30,300	2.1 %

CITY OF TWIN OAKS, MISSOURI

BUDGETED CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

	FUND NAME					
	Sewer	Capital Improve-ments	Road	Park and Stormwater	General	Total
REVENUES						
Sales Taxes	$ -	$ 234,600	$ -	$ 265,000	$ 453,500	$ 953,100
Property Taxes	-	-	22,600	-	47,000	69,600
Intergovernmental Taxes	-	-	10,700	-	16,700	27,400
Licenses, Permits & Fees	4,700	-	-	-	101,500	106,200
Grants	-	-	-	-	40,000	40,000
Miscellaneous Revenue	-	-	-	4,100	1,900	6,000
Interest Income	100	-	-	-	400	500
	4,800	234,600	33,300	269,100	661,000	1,202,800
EXPENSES						
Personnel Services	-	-	55,800	42,600	175,000	273,400
Administrative	-	-	-	-	118,800	118,800
Operating	4,500	-	89,900	85,800	79,900	260,100
Contractual	-	-	-	-	85,000	85,000
Police	-	-	-	-	140,900	140,900
Repairs and Maintenance	-	-	16,500	34,500	-	51,000
Debt Service		142,800				142,800
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	-	67,500	33,000	-	100,500
Total	4,500	142,800	229,700	195,900	599,600	1,172,500
Excess (deficiency) of revenues over (under) expenditures	300	91,800	(196,400)	73,200	61,400	30,300
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(53,500)	196,400	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	300	38,300	-	16,000	(24,300)	30,300
FUND BALANCE -						
Beginning of Year	41,746	620,999	580	277,547	493,050	1,433,922
End of Year	$ 42,046	$ 659,299	$ 580	$ 293,547	$ 468,750	$ 1,464,222

CITY OF TWIN OAKS, MISSOURI
FORECASTED CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021

	FUND NAME					
	Sewer	Capital Improve-ments	Road	Park and Stormwater	General	Total
REVENUES						
Sales Taxes	$ -	$ 227,800	$ -	$ 257,300	$ 440,300	$ 925,400
Property Taxes	-	-	22,400	-	46,300	68,700
Intergovernmental Taxes	-	-	10,400	-	16,700	27,100
Licenses, Permits & Fees	4,700	-	-	-	109,300	114,000
Grants	-	-	-	-	40,000	40,000
Miscellaneous Revenue	-	-	-	4,100	1,900	6,000
Interest Income	100	-	-	-	1,700	1,800
	4,800	227,800	32,800	261,400	656,200	1,183,000
EXPENSES						
Personnel Services	-	-	53,100	40,600	172,600	266,300
Administrative	-	-	-	-	122,000	122,000
Operating	28,500	-	88,700	76,800	79,400	273,400
Contractual	-	-	-	-	84,400	84,400
Police	-	-	-	-	136,800	136,800
Repairs and Maintenance	-	-	14,200	42,000	-	56,200
Debt Service		142,800				142,800
Capital additions						
Stormwater	-	-	-	3,200	-	3,200
Other	-	28,700	45,700	27,000	-	101,400
Total	28,500	171,500	201,700	189,600	595,200	1,186,500
Excess (deficiency) of revenues over (under) expenditures	(23,700)	56,300	(168,900)	71,800	61,000	(3,500)
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(26,000)	168,900	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	(23,700)	30,300	-	14,600	(24,700)	(3,500)
FUND BALANCE -						
Beginning of Year	65,446	590,699	580	262,947	517,750	1,437,422
End of Year	$ 41,746	$ 620,999	$ 580	$ 277,547	$ 493,050	$ 1,433,922

CITY OF TWIN OAKS, MISSOURI
CONSOLIDATING STATEMENTS OF
REVENUES, EXPENSES AND FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

	FUND NAME					
	Sewer	Capital Improve-ments	Road	Park and Stormwater	General	Total
REVENUES						
Sales Taxes	$ -	$ 224,340	$ -	$ 254,989	$ 423,181	$ 902,510
Property Taxes	-	-	27,379	-	51,731	79,110
Intergovernmental Taxes	-	-	9,896	-	18,736	28,632
Licenses, Permits & Fees	3,799	-	-	-	101,815	105,614
Grants	-	-	-	-	26,758	26,758
Miscellaneous Revenue	-	5,051	-	400	5,448	10,899
Interest Income	215	-	-	-	2,732	2,947
	4,014	229,391	37,275	255,389	630,401	1,156,470
EXPENSES						
Personnel Services	-	-	46,594	30,656	151,322	228,572
Administrative	-	-	-	-	105,173	105,173
Operating	3,993	-	69,751	37,390	78,045	189,179
Contractual	-	-	-	-	90,185	90,185
Police	-	-	-	-	133,105	133,105
Lease	-	-	-	500	1	501
Repairs and Maintenance	-	-	21,286	32,220	-	53,506
Debt Service		142,773				142,773
Capital additions						
Stormwater	-	-	-	1,504	-	1,504
Other	-	-	20,330	35,862	-	56,192
Total	3,993	142,773	157,961	138,132	557,831	1,000,690
Excess (deficiency) of revenues over (under) expenditures	21	86,618	(120,686)	117,257	72,570	155,780
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	45,637	97,150	(85,672)	(57,115)	-
CHANGE IN FUND BALANCE	21	132,255	(23,536)	31,585	15,455	155,780
FUND BALANCE -						
Beginning of Year	65,425	458,444	24,116	231,362	502,294	1,281,641
End of Year	$ 65,446	$ 590,699	$ 580	$ 262,947	$ 517,750	$ 1,437,421

CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
REVENUES								
Sales Taxes								
Sales Tax One Cent	$ 300,346	$ 305,725	$ 268,144	$ 338,915	$ 290,549	$ 317,600	$ 301,200	$ 310,200
Local Option 1/4 cent	115,528	140,982	126,808	125,405	112,471	121,800	115,000	118,500
SL County Prop P Sales Tax	-	4,723	21,352	21,793	20,161	16,900	24,100	24,800
Total	415,874	451,430	416,304	486,113	423,181	456,300	440,300	453,500
Property Taxes								
Property Tax (Commercial)	23,543	24,098	28,460	19,196	51,025	16,200	45,400	46,100
Financial Institution Tax	212	454	-	-	-	-	200	200
Railroad/Utility Tax	469	454	437	375	706	6,700	700	700
Total	24,224	25,006	28,897	19,571	51,731	22,900	46,300	47,000
Intergovernmental Taxes								
Motor Vehicle Sales Tax	3,346	3,522	3,765	2,988	3,710	3,400	4,300	4,300
Motor Vehicle Fee Increase	1,676	1,742	1,944	1,490	1,775	1,600	2,000	2,000
Fee Income:Franchise Fee (Charter, AT&T	8,343	7,203	9,753	10,868	12,432	9,700	9,700	9,700
Cigarette Tax	1,006	970	861	809	819	800	700	700
Total	14,371	13,437	16,323	16,155	18,736	15,500	16,700	16,700
Licenses, Permits & Fees								
Occupancy Permits	1,870	1,350	900	2,050	8,250	3,800	16,000	16,000
Fence Permits	25	105	105	-	25	100	200	200
Dumpster/Temp Storage Permit	-	100	-	-	-	-	-	-
Building Permits	271	1,002	907	1,264	3,350	1,000	800	400
Sign Permits	-	1,250	(273)	461	525	600	700	700
Site Work Permits	-	-	-	-	25	-	-	-
Fee Income; Misc.	5,150	-	63	10	195	100	-	-
Merchants Licenses (Annually)	52,695	69,713	71,433	60,682	66,958	59,000	71,000	63,900
Liquor Licenses (Annually)	3,200	3,250	3,250	3,161	3,563	3,200	3,200	2,900
Cellular Tower Lease (Monthly)	14,515	14,757	15,967	16,208	17,424	17,400	17,400	17,400
Board of Adjustment Appeal Fees	-	-	-	300	-	-	-	-
Development Process Application	-	15,248	10,216	-	1,500	1,500	-	-
Total	77,726	106,775	102,568	84,136	101,815	86,700	109,300	101,500
General Fund Grant Income	-	-	-	-	26,758	-	40,000	40,000
Miscellaneous Income	51	(210)	2,766	3,198	5,448	2,900	1,900	1,900
Interest Income	7,383	4,928	5,458	5,753	2,732	700	1,700	400
Total	539,629	601,366	572,316	614,926	630,401	585,000	656,200	661,000

CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
EXPENSES								
Personnel Services								
Wages Employees	83,912	102,760	99,167	106,979	76,057	105,700	97,300	102,200
Wages Trustees	20,123	20,400	20,400	20,400	21,930	20,400	20,400	20,400
Employee Benefits	5,000	5,096	7,182	8,703	14,184	12,900	17,100	15,800
Payroll Taxes	13,602	16,462	17,287	15,995	16,091	18,900	14,400	15,800
LAGERS	8,531	10,582	13,576	15,916	14,788	16,200	21,300	18,700
Unemployment Compensation	-	-	-	321	6,331	2,100	200	-
Payroll Processing Fees	1,628	1,721	1,802	1,760	1,941	1,900	1,900	2,100
Total	132,796	157,021	159,414	170,074	151,322	178,100	172,600	175,000
Administrative								
Building Inspection/Occup Fees	1,165	1,387	1,945	5,700	8,315	3,000	-	-
Building Insp/Permits/Occup Fees:Building	-	-	-	-	-	-	1,800	1,800
Building Insp/Permits/Occup Fees:Occupa	-	-	-	-	1,275	-	14,100	14,100
Village Property Expense	8,364	11,729	8,388	15,740	5,984	9,900	7,900	5,900
Meetings	508	448	(74)	204	-	-	-	-
Administrative Events	4,485	3,917	4,808	4,563	1,417	-	3,000	3,500
Arbor Day Event	305	635	655	548	-	-	-	-
Night Out in the Park	-	-	-	452	329	-	500	500
Govt Center Open House	-	-	915	-	-	-	-	-
Dues, Education & Conferences	4,066	4,121	6,426	2,596	2,491	2,300	1,900	2,300
Mileage	243	612	694	240	-	-	-	-
Bank Service Charges	60	99	61	32	503	100	600	600
Community Room Supervising	-	-	573	594	440	500	100	500
Election Expense	856	62	315	297	295	400	400	800
Legal Notices/Publications	2,336	4,106	1,192	2,577	2,088	1,900	2,200	2,200
Insurance	24,212	27,171	29,740	28,793	26,009	25,800	29,100	30,600
Printing	364	349	2,237	1,590	1,639	1,800	2,700	1,800
Postage	561	367	884	568	584	600	600	600
Telephone	7,633	6,648	5,584	5,866	6,012	5,600	5,600	5,800
Equipment Purchase/Maintenance	3,015	530	2,219	6,666	2,195	6,100	6,100	6,100
Service Contr. & Annual Charges	2,384	3,053	5,476	8,320	11,072	10,100	10,300	10,300
IT and Web Hosting	11,239	13,670	13,830	15,677	21,592	17,600	16,900	16,900
Copier Lease	2,748	2,724	2,414	2,520	2,595	2,800	2,500	800
Cooler Rental	147	147	(17)	-	-	-	-	-
Window Cleaning	221	221	2,069	2,826	1,806	2,000	2,100	2,100
County Sales Reports	175	105	-	-	-	-	-	-
Codification	6,212	6,626	3,125	10,167	5,546	7,300	7,200	7,200
Office Relocation	-	-	12,850	2,134	-	-	-	-
General Admin & Office Supplies	4,945	4,005	3,910	4,029	2,907	2,800	6,400	4,400
Miscellaneous Expense	-	-	-	298	79	-	-	-
Total	86,244	92,732	110,219	122,997	105,173	100,600	122,000	118,800

CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
Operating								
Miscellaneous	87	(2,025)	(300)	235	929	300	300	300
Sanitation	40,268	46,060	43,260	44,272	46,030	46,900	47,600	47,600
Mosquito Control	378	365	385	176	494	700	700	700
Leaf Vacuuming	9,200	9,990	9,200	10,220	11,140	11,100	9,600	9,600
Utilities-Office	54	15	(4,839)	-	-	-	-	-
Utilities-Office:50 Crescent Ave Utilities	960	1,817	1,954	2,049	2,054	2,300	2,700	2,800
Utilities-Office:Electric	1,958	4,445	15,291	12,742	12,504	13,000	13,100	13,400
Utilities-Office:Gas	1,679	1,729	1,685	1,006	868	1,400	1,400	1,400
Utilities Town Hall and 50 Crescent:Sewer	-	-	509	412	298	200	300	300
Utilities Town Hall and 50 Crescent:Water	-	-	2,358	2,431	3,728	3,500	3,700	3,800
Total	54,584	62,396	69,503	73,543	78,045	79,400	79,400	79,900
Contractual								
Legal	93,710	81,981	57,796	52,027	61,913	50,800	58,300	58,300
Legal:Legal - Nonrecurring	108,615	10,155	17,401	19,030	593	400	-	-
Auditing Fees	10,624	10,070	10,070	10,760	10,460	11,700	11,700	12,300
Accounting Fees	5,370	6,000	6,000	6,000	6,000	6,200	6,000	6,000
Engineering - General	2,666	14,064	24,340	18,361	10,410	12,500	8,100	8,100
Outside Labor	-	-	8,300	16,833	809	7,600	300	300
Total	220,985	122,270	123,907	123,011	90,185	89,200	84,400	85,000
Police	107,723	104,779	118,165	128,621	133,105	131,700	136,800	140,900
Lease	36,944	35,922	3,369	(76)	-	-	-	-
Stormwater	-	1,864		-	-	-	-	-
Total	639,276	576,984	584,577	618,170	557,830	579,000	595,200	599,600
Excess (deficiency) of revenues over (under) expenses	(99,647)	24,382	(12,261)	(3,244)	72,571	6,000	61,000	61,400
OTHER SOURCES(USES) OF FUNDS								
Transfer From General / (To) CIST	-	(42,900)	(57,115)	(57,115)	(57,115)	(85,700)	(85,700)	(85,700)
CHANGE IN FUND BALANCE	(99,647)	(18,518)	(69,376)	(60,359)	15,456	(79,700)	(24,700)	(24,300)
FUND BALANCE -								
Prior Perod Adjustment		(2,583)						
Beginning of Year	752,777	653,130	632,029	562,653	502,294	517,750	517,750	493,050
End of Year	$ 653,130	$ 632,029	$ 562,653	$ 502,294	$ 517,750	$ 438,050	$ 493,050	$ 468,750

CITY OF TWIN OAKS, MISSOURI -
PARK AND STORMWATER FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
REVENUES								
P&S 1/2 cent	$269,723	$289,064	$255,696	$290,573	$254,989	$276,600	$257,300	$265,000
Grants	-	-	-	-	-	-	-	-
Non-Refundable Park Reservation	-	-	-	-	-	-	3,400	3,400
Commercial Permit Fee	800	400	600	100	400	400	700	700
Park Income	290	-	100,000	-	-	-	-	-
Miscellaneous Revenue	1,090	400	100,600	100	400	400	4,100	4,100
Total	270,813	289,464	356,296	290,673	255,389	277,000	261,400	269,100
EXPENSES								
Park Salaries	25,282	28,285	32,094	34,383	30,656	35,900	40,500	42,500
Park Salaries - Security	15,873	14,140	18,375	4,253	-	5,000	100	100
Total Personnel Services	41,155	42,425	50,469	38,636	30,656	40,900	40,600	42,600
Operating								
Park Mowing	7,704	8,201	7,297	6,943	6,592	7,200	7,100	7,500
Park Landscaping	5,991	3,404	1,344	3,011	976	1,100	500	12,000
Landscape Consultant	8,317	1,373	-	855	-	-	-	-
Vector & Chemical Control	694	7,540	8,585	4,475	15,861	8,600	16,800	11,700
Restroom Supplies	524	477	485	321	238	200	400	400
Fuel Expense	-	-	-	-	43	200	-	-
Events/Entertainment/Food	-	-	32	393	435	1,700	-	-
Other/Test Event; NNO & AD	-	-	-	120	-	2,000	1,200	1,100
Winter Lighting	-	1,580	2,970	2,511	2,455	3,600	2,200	3,000
August Event (Concert)	1,200	277	900	7,197	-	1,500	600	1,000
Park Events - Eclipse	-	3,489	-	-	-	1,000	-	-
Easter Egg Hunt	1,227	983	1,023	-	562	1,000	-	1,000
Family Fun Day (September)	3,429	3,911	3,343	4,246	-	6,000	6,400	5,000
Halloween Event	-	-	-	-	-	-	-	-
July Event (Concert/Fireworks)	25,824	26,961	31,323	30,392	375	26,700	25,800	26,700
June Event (Concert)	750	734	1,075	719	800	1,500	800	1,000
May Event (Concert)	318	-	-	-	-	-	-	-
Copyright Fees	-	1,047	1,114	1,153	1,187	1,200	1,200	1,400
Facility Partnerships	1,055	1,355	1,435	1,765	570	1,900	2,000	2,000
Park Promotions	851	914	782	-	1,335	-	-	-
Park Utilities	(91)	-	-	-	-	-	-	-
Electric (Park)	5,141	5,372	5,636	4,509	3,342	4,700	5,400	5,500
Sewer (Park)	1,389	1,818	241	-	-	900	900	900
Water (Park)	4,745	6,487	6,410	5,961	2,619	4,900	5,500	5,600
Total Operating	69,068	75,923	73,995	74,571	37,390	75,900	76,800	85,800
Park Lease	-	-	-	-	500	-	-	-
Storage Facility Rental	3,420	2,700	-	-	-	-	-	-
Total Lease	3,420	2,700	-	-	500	-	-	-

CITY OF TWIN OAKS, MISSOURI -
PARK AND STORMWATER FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
Repairs and Maintenance								
Miscellaneous Expense	-	-	-	4,000	69	300	100	100
Lake Expense	-	-	-	-	3,346	3,900	3,100	3,100
Park Tools/Equipment/Rental	2,206	2,465	3,599	4,246	5,499	4,100	-	1,500
Repairs/Maint. - Storm Water	-	-	-	130	-	-	600	600
Park Repairs & Maintenance	3,841	3,239	19,882	8,073	(328)	3,600	9,200	13,600
Park Repairs & Maintenance - Scheduled	-	-	-	-	-	23,100	-	-
Park Facility Maintenance	3,966	2,518	6,967	3,332	2,155	4,100	3,400	4,100
Park Inspections	2,437	2,664	4,561	3,278	450	2,500	2,500	3,500
Park Landscaping Maintenance	17,463	21,521	24,789	27,908	18,051	7,000	19,000	5,000
Park Irrigation Maintenance	1,692	1,269	1,658	2,909	2,978	2,000	2,400	2,000
Park Electrical Maintenance	5,753	970	1,290	1,318	-	1,000	1,700	1,000
Total Park Repairs and Maintenance	37,358	34,646	62,746	55,194	32,220	51,600	42,000	34,500
Capital Outlay								
Engineering - Storm Water	10,555	2,905	-	713	1,504	-	3,200	-
Capital Projects - Storm Water	71,234	130,351	-	-	-	-	-	-
Total Storm Water	81,789	133,256	-	713	1,504	-	3,200	-
Park Capital Projects	7,022	10,470	4,918	21,027	35,862	-	27,000	33,000
Park Capital Projects - Lake Remediation	-	-	10,091	284,733	-	-	-	-
Park Capital Projects - Park Cameras	-	-	-	8,156	-	-	-	-
Park Engineering	1,468	(10)	29,202	88	-	-	-	-
Total Park Capital Projects	8,490	10,460	44,211	314,004	35,862	-	27,000	33,000
Total Expenses	241,280	299,410	231,421	483,118	138,132	168,400	189,600	195,900
Excess (deficiency) of revenues over (under) expenses	29,533	(9,946)	124,875	(192,445)	117,257	108,600	71,800	73,200
OTHER SOURCES(USES) OF FUNDS								
Transfer From Park / (To) CIST	-	(28,600)	(85,672)	(85,672)	(85,672)	(57,200)	(57,200)	(57,200)
CHANGE IN FUND BALANCE	29,533	(38,546)	39,203	(278,117)	31,585	51,400	14,600	16,000
FUND BALANCE -								
Beginning of Year	479,289	508,822	470,276	509,479	231,362	262,947	262,947	277,547
End of Year	$508,822	$470,276	$509,479	$231,362	$262,947	$314,347	$277,547	$293,547

CITY OF TWIN OAKS, MISSOURI -
ROAD FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
REVENUE								
Road & Bridge Tax - M	$ 13,372	$ 14,561	$ 15,792	$ 12,291	$ 27,379	$ 33,200	$ 22,400	$ 22,600
Motor Fuel Tax - M	10,533	10,565	10,517	10,202	9,896	8,600	10,400	10,700
Total	23,905	25,126	26,309	22,493	37,275	41,800	32,800	33,300
EXPENSES								
Personnel Services	37,923	42,022	45,932	49,084	46,594	45,800	53,100	55,800
Operating	-	-	-	-	-	-	-	-
Snow Removal	19,275	10,350	24,394	47,567	11,918	23,200	33,200	28,900
Street Lights	9,244	8,491	8,380	14,656	1,997	8,800	8,100	8,100
Street Signs	1,424	1,608	184	24	65	100	200	200
R-O-W Landscaping/Mowing	23,872	46,354	30,010	31,531	34,668	35,800	30,500	35,800
Tree Trimming/Emergency Removal	1,280	1,325	4,775	3,700	1,675	2,500	-	-
Auto Expense	2,841	2,108	2,974	1,599	1,372	1,500	3,000	3,000
Fuel Expense	1,358	1,256	1,230	1,449	1,089	1,000	1,700	1,700
Utilities - Road	12,398	13,018	14,502	11,772	16,967	11,700	12,000	12,200
Total Operating	71,692	84,510	86,449	112,298	69,751	84,600	88,700	89,900
Road Tools & Supplies	460	557	292	16	103	-	-	1,500
Road Repairs & Maintenance	20,896	6,335	18,136	22,692	19,851	12,700	14,200	15,000
Road Repairs & Maintenance	-	-	-	-	-	7,400	-	-
Road Irrigation Maintenance	-	-	-	902	1,332	-	-	-
Total tools and repairs	21,356	6,892	18,428	23,610	21,286	20,100	14,200	16,500
Capital additions								
Road Capital Projects	49,274	31,200	-	-	10,969	100,000	18,700	67,500
Cap Proj - Big Bend Lighting	-	-	738	84,957	-	-	-	-
Road Engineering	4,544	4,353	36,858	16,379	9,361	-	27,000	-
Total Capital Additions	53,818	35,553	37,596	101,336	20,330	100,000	45,700	67,500
Total	184,789	168,977	188,405	286,328	157,961	250,500	201,700	229,700
Excess (deficiency) of revenues over (under) expenses	(160,884)	(143,851)	(162,096)	(263,835)	(120,686)	(208,700)	(168,900)	(196,400)
OTHER SOURCES(USES) OF FUNDS								
Transfer (To) Road from CIST	160,884	143,851	162,094	287,953	97,150	208,700	168,900	196,400
CHANGE IN FUND BALANCE	-	-	(2)	24,118	(23,536)	-	-	-
FUND BALANCE -								
Beginning of Year	-	-	-	(2)	24,116	580	580	580
End of Year	$ -	$ -	$ (2)	$ 24,116	$ 580	$ 580	$ 580	$ 580

CITY OF TWIN OAKS, MISSOURI -
CAPITAL IMPROVEMENTS FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
REVENUES								
Capital Improvements Sales Tax	$ 229,203	$ 245,705	$ 217,342	$ 246,985	$ 224,340	$ 242,300	$ 227,800	$ 234,600
Miscellaneous Revenue	-	-	-	-	5,051	-	-	-
Interest Income	-	2,383	282	-	-	-	-	-
Total	229,203	248,088	217,624	246,985	229,391	242,300	227,800	234,600
EXPENSES								
Capital Outlay	4,490	-	15,450	-	-	40,000	28,700	-
Twin Oaks City Center	-	1,823,628	93,572	-	-	-	-	-
Capital Outlay - Project 4	-	-	32,650	-	-	-	-	-
Village Hall Construction	110,182	53,418	55	-	-	-	-	-
Website Update	-	-	154	4,179	-	-	-	-
Total Capital Outlay	114,672	1,877,046	141,881	4,179	-	40,000	28,700	-
Debt Service - Principal	-	40,460	81,209	84,331	87,889	87,900	87,900	87,900
Debt Service - Interest	-	30,933	61,578	58,297	54,884	54,900	54,900	54,900
Debt Service	-	71,393	142,787	142,628	142,773	142,800	142,800	142,800
Total	114,672	1,948,439	284,668	146,807	142,773	182,800	171,500	142,800
Excess (deficiency) of revenues over (under) expenses	114,531	(1,700,351)	(67,044)	100,178	86,618	59,500	56,300	91,800
OTHER SOURCES(USES) OF FUNDS								
Transfer From CIST (To) Road	(160,884)	(143,851)	(162,094)	(287,953)	(97,150)	(208,700)	(168,900)	(196,400)
Transfer (To) CIST From PARK	-	28,600	142,787	85,672	85,672	57,200	57,200	57,200
Transfer (To) CIST From General	-	42,900	-	57,115	57,115	85,700	85,700	85,700
Total Transfers	(160,884)	(72,351)	(19,307)	(145,166)	45,637	(65,800)	(26,000)	(53,500)
Debt proceeds	-	1,600,000	-	-	-	-	-	-
TOTAL	(160,884)	1,527,649	(19,307)	(145,166)	45,637	(65,800)	(26,000)	(53,500)
CHANGE IN FUND BALANCE	(46,353)	(172,702)	(86,351)	(44,988)	132,255	(6,300)	30,300	38,300
FUND BALANCE -								
Beginning of Year	808,838	762,485	589,783	503,432	458,444	590,699	590,699	620,999
End of Year	$ 762,485	$ 589,783	$ 503,432	$ 458,444	$ 590,699	$ 584,399	$ 620,999	$ 659,299

CITY OF TWIN OAKS, MISSOURI -
SEWER LATERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2022

	ACTUAL					BUDGET	FCAST	BUDGET
	2016	2017	2018	2019	2020	2021	2021	2022
REVENUES								
Sewer lateral fees	$ 2,170	$ 4,783	$ 4,657	$ 4,248	$ 3,799	$ 4,200	$ 4,700	$ 4,700
Interest Income	269	269	296	1,951	215	2,000	100	100
Total	2,439	5,052	4,953	6,199	4,014	6,200	4,800	4,800
EXPENSES								
Operating	3,960	3,836	-	1,923	3,993	3,000	28,500	4,500
Total	3,960	3,836	-	1,923	3,993	3,000	28,500	4,500
Excess (deficiency) of revenues over (under) expenses	(1,521)	1,216	4,953	4,276	21	3,200	(23,700)	300
OTHER SOURCES(USES) OF FUNDS								
Transfer (To) SL From GF	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(1,521)	1,216	4,953	4,276	21	3,200	(23,700)	300
FUND BALANCE -								
Prior Period Adjustment		2,583						
Beginning of Year	53,918	52,397	56,196	61,149	65,425	65,446	65,446	41,746
End of Year	$52,397	$56,196	$61,149	$65,425	$65,446	$68,646	$41,746	$42,046

City of Twin Oaks, Missouri

Worksheet for Determining Fiscal Year 2021 and Fiscal Year 2022 Budget Revenues, Expenses and Transfers

For the Seven Years Ending December 31, 2022

Ln No	Fd No	Acct No	Fin Cd	Account Name	FORECAST ESTIMATE METHODS						FISCAL YEAR ENDING 12/31/2020				Rate Inc / (Dec)	FYE 12/31/2021							BUDGET	FCAST	BUDGET
					BUDGET	YTD	Fcst YTD	Average 5	Stat of 7		Method Selection (A, B, C, D, E)	Amt from Method	Adjust-ment	Forecast		Adjust-ment	BUDGET	2016	2017	2018	2019	2020	2021	2021	2022
				Income	A	B	C	D	E	1															
2				Group01 Fee Income						3															
3	3	3-435	4	3-435 Sewer Lateral Fees - Y	4,200	1,746	6,300	4,100	4,700	4	E	4,700		4,700	-		4,700	2,170	4,783	4,657	4,248	3,799	4,200	4,700	4,700
4	9	9-414	3	9-414 Franchise Fee (Charter, AT&T)	9,700	5,734	8,000	8,900	11,400	5	A	9,700		9,700	-		9,700	8,343	7,203	9,753	10,868	12,432	9,700	9,700	9,700
5	9	9-430.1	4	9-430.1 Occupancy Inspections/Permits	3,800	9,595	14,900	1,600	1,300	6	C	14,900	1,100	16,000	-		16,000	1,870	1,350	900	2,050	8,250	3,800	16,000	16,000
6	9	9-430.2	4	9-430.2 Fence Permits	100	175	300	-	100	7	B	200		200	-		200	25	105	105	-	25	100	200	200
7	9	9-430.3	4	9-430.3 Dumpster/Temp Storage Permit	-	-	-	-	-	8	B	-		-	-		-	-	100	-	-	-	-	-	-
8	9	9-430.4	4	9-430.4 Building Permits	1,000	635	800	700	1,800	9	C	800		800	(50.0%)		400	271	1,002	907	1,264	3,350	1,000	800	400
9	9	9-430.5	4	9-430.5 Sign Permits	600	575	700	300	500	10	C	700		700	-		700	-	1,250	(273)	461	525	600	700	700
10	9	9-430.6	4	9-430.6 Site Work Permits	-	-	-	-	-	11	C	-		-	-		-	-	-	-	-	25	-	-	-
11	9	9-430.9	4	9-430.9 Fee Income; Misc.	100	-	-	1,000	(1,000)	12	C	-		-	-		-	5,150	-	63	10	195	100	-	-
12	9	9-431.1	4	9-431.1 Merchants Licenses (Annually)	59,000	70,946	71,000	60,800	77,400	13	C	71,000		71,000	(10.0%)		63,900	52,695	69,713	71,433	60,682	66,958	59,000	71,000	63,900
13	9	9-431.2	4	9-431.2 Liquor Licenses (Annually)	3,200	3,188	3,200	3,200	3,200	14	C	3,200		3,200	(10.0%)		2,900	3,200	3,250	3,250	3,161	3,563	3,200	3,200	2,900
14	9	9-432	4	9-432 Cellular Tower Lease (Monthly)	17,400	14,517	19,300	15,200	17,100	15	A	17,400		17,400	-		17,400	14,515	14,757	15,967	16,208	17,424	17,400	17,400	17,400
15	9	9-433	4	9-433 Board of Adjustment Appeal Fees	-	-	-	100	300	16	C	-		-	-		-	-	-	-	300	-	-	-	-
16	9	9-434	4	9-434 Development Process Application	1,500	-	-	5,100	9,200	17	B	-		-	-		-	-	15,248	10,216	-	1,500	1,500	-	-
17				Total Group01 Fee Income	100,600	107,111	124,500	101,000	126,000	18							115,900	88,239	118,761	116,978	99,252	118,046	100,600	123,700	115,900
18				Group02 Grant Income						19															
19	2	2-470	5	2-470 Park & Stormwater Grant Income	-	-	-	300	(1,000)	20	A	-		-	-		-	-	-	-	-	-	-	-	-
20	9	9-470	5	9-470 General Fund Grant Income	-	-	-	-	-	21	A	-	40,000	40,000	-		40,000	-	-	-	-	26,758	-	40,000	40,000
21				Total Group02 Grant Income	-	-	-	300	(1,000)	22								-	-	-	-	26,758	-	40,000	40,000
22				Group03 Interest Income						23															
23	3	3-480	7	3-480 From Sewer Lateral Fund	2,000	33	100	600	2,000	24	B	100		100	-		100	269	269	296	1,951	215	2,000	100	100
24	4	4-480	7	4-480 From Capital Improvement Fund	-	-	-	500	600	25	A	-		-	-		-	-	2,383	282	-	-	-	-	-
25	9	9-480	7	9-480 From General Fund	700	1,259	1,700	6,100	4,400	26	C	1,700		1,700	(75.0%)		400	7,383	4,928	5,458	5,753	2,732	700	1,700	400
26				Total Group03 Interest Income	2,700	1,292	1,800	7,200	7,000	27							500	7,652	7,580	6,036	7,704	2,947	2,700	1,800	500
27				Group05 Miscellaneous Income						28															
28	2	2-487	6	2-487 Non-Refundable Park Reservation	-	3,350	-	-	-	29	B	3,400		3,400	-		3,400	-	-	-	-	-	-	3,400	3,400
29	2	2-488	6	2-488 Commercial Permit Fee	400	620	900	400	300	30	B	700		700	-		700	800	400	600	100	400	400	700	700
30	2	2-489	6	2-489 Park Income	-	-	-	20,100	59,900	31		-		-	-		-	290	-	100,000	-	-	-	-	-
31	9	9-488	6	9-488 TOM Agreement (formerly BOA)	-	-	-	-	-	32		-		-	-		-	-	-	-	-	-	-	-	-
32	4	4-489	6	4-489 CIST - Miscellaneous Income	-	-	-	-	-	33		-		-	-		-	-	-	-	-	5,051	-	-	-
33	9	9-489	6	9-489 Miscellaneous Income	2,900	500	1,900	1,300	4,400	34	C	1,900		1,900	-		1,900	51	(210)	2,766	3,198	5,448	2,900	1,900	1,900
34				Total Group05 Miscellaneous Income	3,300	4,470	2,800	21,800	64,600	35							6,000	1,141	190	103,366	3,298	10,899	3,300	6,000	6,000
35				Group08 Tax Income						36															
36	1	1-403	2	1-403 Road & Bridge Tax - M	33,200	13,908	22,400	14,300	12,700	37	C	22,400		22,400	1.0%		22,600	13,372	14,561	15,792	12,291	27,379	33,200	22,400	22,600
37	1	1-410	3	1-410 Motor Fuel Tax - M	8,600	7,789	10,400	10,400	10,300	38	C	10,400		10,400	3.0%		10,700	10,533	10,565	10,517	10,202	9,896	8,600	10,400	10,700
38	2	2-421	1	2-421 Stormwater/Parks Sales Tax 1/2 cent	276,600	204,836	257,300	284,500	257,200	39	C	257,300		257,300	3.0%		265,000	269,723	289,064	255,696	290,573	254,989	276,600	257,300	265,000
39	4	4-423	1	4-423 Cap Impr 1/2 cent - M	242,300	174,109	227,800	241,900	218,700	40	C	227,800		227,800	3.0%		234,600	229,203	245,705	217,342	246,985	224,340	242,300	227,800	234,600
40	9	9-401	2	9-401 Property Tax (Commercial) - Y	16,200	34,777	45,400	25,000	18,700	41	C	45,400		45,400	1.5%		46,100	23,543	24,098	28,460	19,196	51,025	16,200	45,400	46,100
41	9	9-402	2	9-402 Financial Institution Tax - Y	-	240	200	100	-	42	C	200		200	1.0%		200	212	454	-	-	-	-	200	200
42	9	9-404	2	9-404 Railroad/Utility Tax - M	6,700	582	700	400	300	43	C	700		700	1.0%		700	469	454	437	375	706	6,700	700	700
43	9	9-411	3	9-411 Motor Vehicle Sales Tax - M	3,400	3,273	4,300	3,400	3,300	44	C	4,300		4,300	1.0%		4,300	3,346	3,522	3,765	2,988	3,710	3,400	4,300	4,300
44	9	9-412	3	9-412 Motor Vehicle Fee Increase - M	1,600	1,508	2,000	1,700	1,600	45	C	2,000		2,000	1.0%		2,000	1,676	1,742	1,944	1,490	1,775	1,600	2,000	2,000
45	9	9-415	3	9-415 Cigarette Tax - M	800	541	700	1,000	600	46	C	700		700	1.0%		700	1,006	970	861	809	819	800	700	700
46	9	9-420	1	9-420 Sales Tax One Cent - M	317,600	251,183	301,200	310,100	298,400	47	C	301,200		301,200	3.0%		310,200	300,346	305,725	268,144	338,915	290,549	317,600	301,200	310,200
47	9	9-425	1	9-425 1/2% Local Option use Tax	121,800	90,484	115,000	130,900	119,000	48	C	115,000		115,000	3.0%		118,500	115,528	140,982	126,808	125,405	112,471	121,800	115,000	118,500
48	9	9-427	1	9-427 SL CNTY Prop P Sales Tax	16,900	16,391	24,100	9,600	35,500	49	C	24,100		24,100	3.0%		24,800	-	4,723	21,352	21,793	20,161	16,900	24,100	24,800
49				Total Group08 Tax Income	1,045,700	799,621	1,011,500	1,033,300	976,300	50		1,011,500	-	1,011,500	0	-	1,040,400	968,957	1,042,565	951,118	1,071,022	997,820	1,045,700	1,011,500	1,040,400
50				Total Income	1,152,300	912,494	1,140,600	1,163,600	1,172,900	51		1,011,500	-	1,011,500	0	-	1,162,800	1,065,989	1,169,096	1,177,498	1,181,276	1,156,470	1,152,300	1,183,000	1,202,800
51				Gross Profit	1,152,300	912494	1140600	1163600	1172900	52		1,011,500	0	1,011,500	0.255	-	1,162,800	1,065,989	1,169,096	1,177,498	1,181,276	1,156,470	1,152,300	1,183,000	1,202,800
52				Expenses						53															
53	9	9-540	14	9-540 Unapplied Cash Bill Payment Expense	-	-	-	-	-	54		-		-	-		-	-	-	-	-	-	-	-	-
54				Group10 Administrative Expense						55															
55	9	9-501	11	9-501 Wages Employees	105,700	71,270	97,300	101,000	103,000	56	C	97,300		97,300	10.0%	(4,800)	102,200	83,912	102,760	99,167	106,979	76,057	105,700	97,300	102,200
56	9	9-502	11	9-502 Wages Trustees	20,400	15,300	20,600	20,300	20,500	57	A	20,400		20,400	-		20,400	20,123	20,400	20,400	20,400	21,930	20,400	20,400	20,400
57	9	9-503	11	9-503 Employee Benefits	12,900	12,200	17,100	6,700	8,600	58	C	17,100		17,100	10.0%	(3,000)	15,800	5,000	5,096	7,182	8,703	14,184	12,900	17,100	15,800
58	9	9-504	11	9-504 Payroll Taxes	18,900	10,472	14,400	15,800	17,600	59	C	14,400		14,400	10.0%		15,800	13,602	16,462	17,287	15,995	16,091	18,900	14,400	15,800

City of Twin Oaks, Missouri

Worksheet for Determining Fiscal Year 2021 and Fiscal Year 2022 Budget Revenues, Expenses and Transfers

For the Seven Years Ending December 31, 2022

Ln No	Fd No	Acct No	Fin Cd	Account Name	FORECAST ESTIMATE METHODS						FISCAL YEAR ENDING 12/31/2020				Rate Inc / (Dec)	FYE 12/31/2021								BUDGET	FCAST	BUDGET
					BUDGET	YTD	Fcst YTD	Average 5	Stat of 7		Method Selection (A, B, C, D, E)	Amt from Method	Adjust-ment	Forecast		Adjust-ment	BUDGET	2016	2017	2018	2019	2020	2021	2021	2022
				Income	A	B	C	D	E	1															
59	9	9-505	11	9-505 LAGERS	16,200	13,631	19,500	11,600	18,700	60	E	18,700	2,600	21,300	-	(2,600)	18,700	8,531	10,582	13,576	15,916	14,788	16,200	21,300	18,700
60	9	9-506	11	9-506 Unemployment Compensation	2,100	169	200	600	(1,200)	61	C	200		200	-	(200)	-	-	-	-	321	6,331	2,100	200	-
61	9	9-509	11	9-509 Payroll Processing Fees	1,900	1,419	1,900	1,700	1,900	62	C	1,900		1,900	10.0%		2,100	1,628	1,721	1,802	1,760	1,941	1,900	1,900	2,100
62	9	9-549	14	9-549 Miscellaneous	300	-	-	-	200	63	A	300		300	-		300	87	(2,025)	(300)	235	929	300	300	300
63	9	9-550	18	9-550 Lease Expense	-	-	-	22,700	(20,500)	64	C	-		-	-		-	36,944	35,922	3,369	(76)	-	-	-	-
64	9	9-551	12	9-551 Building Insp/Permits/Occup Fees	3,000	-	-	2,400	5,700	65	C	-		-	-		-	1,165	1,387	1,945	5,700	8,315	3,000	-	-
65	9	9-551.1	12	9-551.1 Building Permits	-	1,168	-	-	-	66	B	1,200	600	1,800	-		1,800	-	-	-	-	-	-	1,800	1,800
66	9	9-551.2	12	9-551.2 Occupancy Inspections	-	9,391	-	-	-	67	B	9,400	4,700	14,100	-		14,100	-	-	-	-	1,275	-	14,100	14,100
67	9	9-552	12	9-552 City Property Expense	-	-	-	5,100	2,000	68	C	-		-	-		-	8,364	11,729	1,649	1,649	1,649	-	-	-
68	9	9-552.1	12	9-552.1 Town Hall	4,900	5,486	7,800	2,900	12,600	69	C	7,800		7,800	-	(2,000)	5,800	-	-	5,030	9,539	4,335	4,900	7,800	5,800
69	9	9-552.2	12	9-552.2 50 Crescent	5,000	14	-	1,300	5,600	70	C	-	100	100	-		100	-	-	1,709	4,552	-	5,000	100	100
70		9-552	12	Total 9-552 City Property Expense	9,900	5,500	7,800	9,300	20,200	71							5,900	8,364	11,729	8,388	15,740	5,984	9,900	7,900	5,900
71	9	9-560	12	9-560 Meetings	-	-	-	400	(400)	72	C	0						508	448	(74)	204	-	-	-	-
72	9	9-561	12	9-561 Administrative Events	-	116	1,100	4,400	4,900	73	C	1100	1900	3,000		500	3,500	4,485	3,917	4,808	4,563	1,417	-	3,000	3,500
73	9	9-561.1	12	9-561.1 Arbor Day Event	-	-	-	500	900	74	C	-		-	-		-	305	635	655	548	-	-	-	-
74	9	9-561.2	12	9-561.2 Night Out in the Park	-	300	500	100	500	75	C	500		500	-		500	-	-	-	452	329	-	500	500
75	9	9-561.3	12	9-561.3 Government Center Open House	-	-	-	200	500	76	C	-		-	-		-	-	-	915	-	-	-	-	-
76		9-561	12	Total 9-561 Administrative Events	-	416	1,600	5,200	6,800	77								4,790	4,552	6,378	5,563	1,746	-	3,500	4,000
77	9	9-562	12	9-562 Dues, Education & Conferences	2,300	1,505	1,900	4,900	2,000	78	C	1,900		1,900	-	400	2,300	4,066	4,121	6,426	2,596	2,491	2,300	1,900	2,300
78	9	9-563	12	9-563 Mileage	-	-	-	700	(300)	79	C	-		-	-		-	243	612	694	240	-	-	-	-
79	9	9-565	12	9-565 Bank Service Charges	100	531	1,600	100	100	80	B	600		600	-		600	60	99	61	32	503	100	600	600
80	9	9-566	12	9-566 Community Room Supervising	500	64	100	200	900	81	C	100		100	-	400	500	-	-	573	594	440	500	100	500
81	9	9-567	12	9-567 Election Expense	400	363	500	400	100	82	A	400		400	-	400	800	856	62	315	297	295	400	400	800
82	9	9-568	12	9-568 Legal Notices/Publications	1,900	1,477	1,800	2,200	3,200	83	D	2,200		2,200	-		2,200	2,336	4,106	1,192	2,577	2,088	1,900	2,200	2,200
83	9	9-569	12	9-569 Insurance	25,800	29,041	29,100	26,000	35,200	84	C	29,100		29,100	5.0%		30,600	24,212	27,171	29,740	28,793	26,009	25,800	29,100	30,600
84	9	9-570	12	9-570 Printing	1,800	1,582	2,700	1,100	2,400	85	C	2,700		2,700	-	(900)	1,800	364	349	2,237	1,590	1,639	1,800	2,700	1,800
85	9	9-571	12	9-571 Postage	600	981	1,400	600	700	86	D	600		600	-		600	561	367	884	568	584	600	600	600
86	9	9-572	12	9-572 Telephone	5,600	3,738	5,100	6,600	4,500	87	A	5,600		5,600	3.0%		5,800	7,633	6,648	5,584	5,866	6,012	5,600	5,600	5,800
87	9	9-573	12	9-573 Equipment Purchase/Maintenance	6,100	3,117	3,800	2,900	6,200	88	A	6,100		6,100	-		6,100	3,015	530	2,219	6,666	2,195	6,100	6,100	6,100
88	9	9-574	12	9-574 Service Contr & Annual Charges	10,100	5,917	8,300	4,500	9,900	89	C	8,300	2,000	10,300	-		10,300	2,384	3,053	5,476	8,320	11,072	10,100	10,300	10,300
89	9	9-574.1	12	9-574.1 IT and Web Hosting	17,600	11,253	15,700	14,600	13,400	90	C	15,700	1,200	16,900	-		16,900	11,239	13,670	13,830	15,677	21,592	17,600	16,900	16,900
90	9	9-574.2	12	9-574.2 Copier Lease	2,800	1,937	2,500	2,700	2,000	91	C	2,500		2,500	-	(1,700)	800	2,748	2,724	2,414	2,520	2,595	2,800	2,500	800
91	9	9-574.3	12	9-574.3 Cooler Rental	-	-	-	100	(100)	92		-		-	-		-	147	147	(17)	-	-	-	-	-
92	9	9-574.4	12	9-574.4 Window Cleaning	2,000	1,473	2,100	1,100	3,900	93	C	2,100		2,100	-		2,100	221	221	2,069	2,826	1,806	2,000	2,100	2,100
93	9	9-574.5	12	9-574.5 County Sales Reports (deleted)	-	-	-	100	(200)	94		-		-	-		-	175	105	-	-	-	-	-	-
94		9-574	12	Total 9-574 Service Contr & Annual Charges	32,500	20,580	28,600	23,100	28,900	95		28,600	3,200	31,800	-	(1,700)	30,100	16,914	19,920	23,772	29,343	37,065	32,500	31,800	30,100
95	9	9-575	12	9-575 Codification	7,300	6,755	10,200	5,800	10,500	96	C	10,200	(3,000)	7,200	-		7,200	6,212	6,626	3,125	10,167	5,546	7,300	7,200	7,200
96	9	9-576	12	9-576 Office Relocation/Supplies/Equip	-	-	-	3,000	9,800	97	C	-		-	-		-	-	-	12,850	2,134	-	-	-	-
97	9	9-579	12	9-579 General Admin & Office Supplies	2,800	4,317	6,400	4,300	3,600	98	C	6,400		6,400	-	(2,000)	4,400	4,945	4,005	3,910	4,029	2,907	2,800	6,400	4,400
98	9	9-580	16	9-580 Legal	50,800	44,011	58,300	66,500	56,200	99	C	58,300		58,300	-		58,300	93,710	81,981	57,796	52,027	61,913	50,800	58,300	58,300
99	9	9-580.1	16	9-580.1 Legal - Nonrecurring	400	-	-	44,700	(31,200)	100	C	-		-	-		-	108,615	10,155	17,401	19,030	593	400	-	-
100		9-580	16	Total 9-580 Legal	51,200	44,011	58,300	111,200	25,000	101		58,300	-	58,300	-	-	58,300	202,325	92,136	75,197	71,057	62,506	51,200	58,300	58,300
101	9	9-581	16	9-581 Auditing Fees	11,700	11,060	13,200	10,400	10,400	102	A	11,700		11,700	5.0%		12,300	10,624	10,070	10,070	10,760	10,460	11,700	11,700	12,300
102	9	9-582	16	9-582 Accounting Fees	6,200	4,500	6,000	6,000	5,700	103	D	6,000		6,000	-		6,000	5,370	6,000	6,000	6,000	6,000	6,200	6,000	6,000
103	9	9-583	16	9-583 Engineering - General	12,500	5,366	8,100	12,200	34,300	104	C	8,100		8,100	-		8,100	2,666	14,064	24,340	18,361	10,410	12,500	8,100	8,100
104	9	9-584	16	9-584 Outside Labor	7,600	225	300	5,000	21,800	105	C	300		300	-		300	-	-	8,300	16,833	809	7,600	300	300
105	9	9-589	17	9-589 Police Services	131,700	103,257	136,800	112,300	137,500	106	C	136,800		136,800	3.0%		140,900	107,723	104,779	118,165	128,621	133,105	131,700	136,800	140,900
106	9	9-596	12	9-596 Miscellaneous Expense	-	-	-	-	-	107		-		-	-		-	-	-	-	-	79	-	-	-
107	9	9-614	14	9-614 Sanitation	46,900	39,276	53,600	42,000	49,600	108	E	49,600	(2,000)	47,600	-		47,600	40,268	46,060	43,260	44,272	46,030	46,900	47,600	47,600
108	9	9-615	14	9-615 Mosquito Control	700	494	2,000	300	100	109	A	700		700	-		700	378	365	385	176	494	700	700	700
109	9	9-616	14	9-616 Leaf Vacuuming	11,100	-	-	9,600	10,400	110	D	9,600		9,600	-		9,600	9,200	9,990	9,200	10,220	11,140	11,100	9,600	9,600
110	9	9-680	14	9-680 Utilities Town Hall and 50 Crescent	-	-	-	(1,000)	(2,900)	111		-		-	-		-	54	15	(4,839)	-	-	-	-	-
111	9	9-680.1	14	9-680.1 50 Crescent Ave Utilities	2,300	1,879	2,700	1,500	3,100	112	C	2,700		2,700	2.0%		2,800	960	1,817	1,954	2,049	2,054	2,300	2,700	2,800
112	9	9-680.2	14	9-680.2 Electric - Town Hall	13,000	11,079	15,500	7,300	21,200	113	B	11,100	2,000	13,100	2.0%		13,400	1,958	4,445	15,291	12,742	12,504	13,000	13,100	13,400
113	9	9-680.3	14	9-680.3 Gas - Town Hall	1,400	610	800	1,400	1,300	114	D	1,400		1,400	2.0%		1,400	1,679	1,729	1,685	1,006	868	1,400	1,400	1,400
114	9	9-680.4	14	9-680.4 Sewer - Town Hall	200	187	300	200	700	115	C	300		300	2.0%		300	-	-	509	412	298	200	300	300
115	9	9-680.5	14	9-680.5 Water - Town Hall	3,500	2,149	3,700	1,000	3,800	116	C	3,700		3,700	2.0%		3,800	-	-	2,358	2,431	3,728	3,500	3,700	3,800

City of Twin Oaks, Missouri

Worksheet for Determining Fiscal Year 2021 Ind Fiscal Year 2022 Budget Revenues, Expenses and Transfers

For the Seven Years Ending December 31, 2022

Ln No	Fd No	Acct No	Fin Cd	Account Name	FORECAST ESTIMATE METHODS BUDGET	YTD	Fcst YTD	Average 5	Stat of 7		FISCAL YEAR ENDING 12/31/2020 Method Selection (A, B, C, D, E)	Amt from Method	Adjust-ment	Forecast	Rate Inc / (Dec)	FYE 12/31/2021 Adjust-ment	BUDGET	2016	2017	2018	2019	2020	BUDGET 2021	FCAST 2021	BUDGET 2022
				Income	A	B	C	D	E	1	(A, B, C, D, E)														
116		9-680	14	Total 9-680 Utilities Town Hall and 50 Crescent	20,400	15,904	23,000	10,400	27,200	117		19,200	2,000	21,200	0	-	21,700	4,651	8,006	16,958	18,640	19,452	20,400	21,200	21,700
117				Total Group10 Administrative Expense	579,000	428,521	574,900	599,000	610,900	118		565,100	2,800	567,900	1	(14,000)	579,700	639,276	575,120	584,577	617,872	557,830	579,000	595,200	599,600
118				Group11 Capital Improvements						119															
119	4	4-702	21	4-702 Capital Project 1	40,000	26,883	26,900	4,000	8,400	120	XREF to worksheet CapEx 2021			28,700			-	4,490	-	15,450	-	-	40,000	28,700	-
120	4	4-703	21	4-703 Capital Project 2 (Twin Oaks City Center)	-	-	-	383,400	420,900	121				-			-	-	1,823,628	93,572	-	-	-	-	-
121	4	4-704	21	4-704 Capital Project 3	-	-	-	6,500	19,600	122				-			-	-	-	32,650	-	-	-	-	-
122	4	4-705	21	4-705 Village Hall Construction	-	-	-	34,100	(15,300)	123				-			-	110,182	53,418	55	-	-	-	-	-
123	4	4-707	21	4-707 Cap Project - 2019CI-12 Website	-	-	-	900	4,300	124				-			-	-	-	154	4,179	-	-	-	-
124				Total Group11 Capital Improvements	40,000	26,883	26,900	428,900	437,900	125		-	-	28,700	-	-	-	114,672	1,877,046	141,881	4,179	-	40,000	28,700	-
125				Group12 Park Expense						126															
126	2	2-501	11	2-501 Park Salaries	35,900	26,163	36,000	28,600	40,500	127	E	40,500		40,500	5.0%		42,500	25,282	28,285	32,094	34,383	30,656	35,900	40,500	42,500
127	2	2-501.1	11	2-501.1 Park Salaries - Security	5,000	-	-	12,100	10,100	128	C	-	100	100	-		100	15,873	14,140	18,375	4,253	-	5,000	100	100
128	2	2-550	18	2-550 Park Lease	-	-	-	100	(200)	129	C	-		-	-		-	-	-	-	-	500	-	-	-
129	2	2-550.1	18	2-550.1 Storage Facility Rental	-	-	-	2,000	(2,400)	130	C	-		-	-		-	3,420	2,700	-	-	-	-	-	-
130	2	2-596	19	2-596 Miscellaneous Expense - Park	300	-	-	800	4,000	131	C	-	100	100	-		100	-	-	-	4,000	69	300	100	100
131	2	2-606	19	2-606 Lake Expense	3,900	2,961	3,400	-	-	132	XREF to worksheet Parks & Road R&M	-	-	3,100	-		3,100	-	-	-	-	3,346	3,900	3,100	3,100
132	2	2-607	19	2-607 Park Tools/Equipment/Rental	4,100	1,021	1,400	3,300	4,000	133		-	-	-	-		1,500	2,206	2,465	3,599	4,246	5,499	4,100	-	1,500
133	2	2-609	19	2-609 Park Repairs & Maintenance	3,600	7,739	10,500	7,600	18,000	134		-	-	9,200	-		13,600	3,841	3,239	19,882	8,073	(328)	3,600	9,200	13,600
134	2	2-609.0	19	2-609.0 Park Repairs & Maintenance	23,100	-	-	-	-	135				-	-		-	-	-	-	-	-	23,100	-	-
135	2	2-609.1	19	2-609.1 Park Facility Maintenance	4,100	2,389	3,000	4,900	2,500	136		-	-	3,400	-		4,100	3,966	2,518	6,967	3,332	2,155	4,100	3,400	4,100
136	2	2-609.2	19	2-609.2 Park Inspections	2,500	2,108	2,700	3,100	4,600	137		-	-	2,500	-		3,500	2,437	2,664	4,561	3,278	450	2,500	2,500	3,500
137	2	2-609.3	19	2-609.3 Park Landscaping Maintenance	7,000	17,817	25,100	24,500	25,000	138		-	-	19,000	-		5,000	17,463	21,521	24,789	27,908	18,051	7,000	19,000	5,000
138	2	2-609.4	19	2-609.4 Park Irrigation Maintenance	2,000	894	1,200	2,100	2,100	139		-	-	2,400	-		2,000	1,692	1,269	1,658	2,909	2,978	2,000	2,400	2,000
139	2	2-609.5	19	2-609.5 Park Electrical Maintenance	1,000	1,626	1,800	3,100	(2,400)	140		-	-	1,700	-		1,000	5,753	970	1,290	1,318	-	1,000	1,700	1,000
140		2-609	19	Total 2-609 Park Repairs & Maintenance	43,300	32,573	44,300	45,300	49,800	141		-		41,300	-	-	33,800	35,152	32,181	59,147	46,818	23,306	43,300	38,200	29,200
141	2	2-610	14	2-610 Park Mowing	7,200	5,702	8,100	7,600	6,700	142	XREF to worksheet Parks &	-		7,100	-		7,500	7,704	8,201	7,297	6,943	6,592	7,200	7,100	7,500
142	2	2-612	14	2-612 Park Landscaping	1,100	431	300	2,400	4,200	143		-		500	-		12,000	5,991	3,404	1,344	3,011	976	1,100	500	12,000
143	2	2-612.1	14	2-612.1 Landscape Consultant	-	-	-	2,100	(500)	144	C	-		-	-		-	8,317	1,373	-	855	-	-	-	-
144	2	2-630	14	2-630 Vector & Chemical Control	8,600	9,760	16,800	4,300	11,000	145	C	16,800		16,800	-	(5,100)	11,700	694	7,540	8,585	4,475	15,861	8,600	16,800	11,700
145	2	2-631	14	2-631 Restroom Supplies	200	461	600	400	400	146	E	400		400	-		400	524	477	485	321	238	200	400	400
146	2	2-641	14	2-641 Fuel Cost	200	-	-	-	-	147	B	-		-	-		-	-	-	-	-	43	200	-	-
147	2	2-660	14	2-660 Events/Entertainment/Food	1,700	-	-	200	200	148	XREF to worksheetParks Events			-	-		-	-	-	32	393	435	1,700	-	-
148	2	2-660.0	14	2-660.0 Water Party Event	2,000	1,109	-	-	100	149				1,200	-		1,100	-	-	-	120	-	2,000	1,200	1,100
149	2	2-660.1	14	2-660.1 Winter Lighting	3,600	2,150	7,600	1,400	4,600	150				2,200	-		3,000	-	1,580	2,970	2,511	2,455	3,600	2,200	3,000
150	2	2-660.2	14	2-660.2 August Event (Concert)	1,500	600	600	2,200	6,600	151				600	-		1,000	1,200	277	900	7,197	-	1,500	600	1,000
151	2	2-660.3	14	2-660.3 Eclipse Event - 2017	1,000	-	-	700	700	152				-	-		-	-	3,489	-	-	-	1,000	-	-
152	2	2-660.4	14	2-660.4 Easter Egg Hunt	1,000	-	-	900	(100)	153				-	-		1,000	1,227	983	1,023	-	562	1,000	-	1,000
153	2	2-660.5	14	2-660.5 Family Fun Day (October)	6,000	6,320	8,300	3,600	4,400	154				6,400	-		5,000	3,429	3,911	3,343	4,246	-	6,000	6,400	5,000
154	2	2-660.7	14	2-660.7 July Event (Concert/Fireworks)	26,700	-	-	27,600	35,400	155			5,000	25,800	-		26,700	25,824	26,961	31,323	30,392	375	26,700	25,800	26,700
155	2	2-660.8	14	2-660.8 June Event (Concert)	1,500	776	800	900	700	156				800	-		1,000	750	734	1,075	719	800	1,500	800	1,000
156	2	2-660.9	14	2-660.9 May Event (Concert)	-	-	-	300	(700)	157				-	-		-	318	-	-	-	-	-	-	-
157		2-660	14	Total 2-660 Events/Entertainment/Food	45,000	10,955	17,300	37,800	51,900	158				37,000	-		38,800	32,748	37,935	40,666	45,578	4,627	45,000	37,000	38,800
158	2	2-661	14	2-661 Copyright Fees	1,200	1,218	1,200	700	2,000	159	C	1,200		1,200	-	200	1,400	-	1,047	1,114	1,153	1,187	1,200	1,200	1,400
159	2	2-671	14	2-671 Facility Partnerships/Club Memberships	1,900	1,465	1,600	1,400	2,000	160	E	2,000		2,000	-		2,000	1,055	1,355	1,435	1,765	570	1,900	2,000	2,000
160	2	2-672	14	2-672 Park Promotions	-	-	-	800	(400)	161	C	-		-	-		-	851	914	782	-	1,335	-	-	-
161	2	2-680	14	2-680 Park Utilities	-	-	-	-	-	162		-		-	-		-	(91)	-	-	-	-	-	-	-
162	2	2-680.1	14	2-680.1 Electric (Park)	4,700	3,905	5,400	5,300	4,600	163	C	5,400		5,400	2.0%		5,500	5,141	5,372	5,636	4,509	3,342	4,700	5,400	5,500
163	2	2-680.2	14	2-680.2 Sewer (Park)	900	-	-	900	(500)	164	D	900		900	2.0%		900	1,389	1,818	241	-	-	900	900	900
164	2	2-680.3	14	2-680.3 Water (Park)	4,900	3,198	6,400	5,500	7,900	165	D	5,500		5,500	2.0%		5,600	4,745	6,487	6,410	5,961	2,619	4,900	5,500	5,600
165		2-680	14	Total 2-680 Park Utilities	10,500	7,103	11,800	11,700	12,000	166		11,800	-	11,800	0	-	12,000	11,184	13,677	12,287	10,470	5,961	10,500	11,800	12,000
166	2	2-701	21	2-701 Park Capital Projects	-	26,957	70,900	11,800	15,200	167	XREF to worksheet CapEx 2021			27,000			33,000	7,022	10,470	4,918	21,027	35,862	-	27,000	33,000
167	2	2-702	21	2-702 Cap Project - 2019CI-4 Lake Project	-	-	-	59,000	290,800	168				-			-	-	-	10,091	284,733	-	-	-	-
168	2	2-703	21	2-703 Cap Project - 2019CI-15 Park Cameras	-	-	-	1,600	8,200	169				-			-	-	-	-	8,156	-	-	-	-
169	2	2-709	21	2-709 Park Engineering	-	25	100	8,200	11,100	170				-			-	1,468	(10)	29,202	88	-	-	-	-
170				Total Group12 Park Expense	168,400	126,795	213,800	242,000	520,400	171		72,700	44,600		0	(4,900)	199,900	159,491	166,154	231,421	482,275	136,628	168,400	185,800	195,300
171				Group14 Group14 Road Expense						172															
172	1	1-501	11	1-501 Road Salaries	45,800	38,474	53,100	41,100	59,300	173	C	53,100		53,100	5.0%		55,800	37,923	42,022	45,932	49,084	46,594	45,800	53,100	55,800

City of Twin Oaks, Missouri

Worksheet for Determining Fiscal Year 2021 Ind Fiscal Year 2022 Budget Revenues, Expenses and Transfers

For the Seven Years Ending December 31, 2022

Ln No	Fd No	Acct No	Fin Cd	Account Name	FORECAST ESTIMATE METHODS BUDGET	YTD	Fcst YTD	Average 5	Stat of 7		FISCAL YEAR ENDING 12/31/2020 Method Selection (A, B, C, D, E)	Amt from Method	Adjust-ment	Forecast	Rate Inc / (Dec)	FYE 12/31/2021 Adjust-ment	BUDGET	2016	2017	2018	2019	2020	BUDGET 2021	FCAST 2021	BUDGET 2022
				Income	A	B	C	D	E	1	(A, B, C, D, E)														
173	1	1-600	14	1-600 Snow Removal	23,200	24,659	33,200	23,400	51,200	174	C	33,200		33,200	2.0%	(5,000)	28,900	19,275	10,350	24,394	47,567	11,918	23,200	33,200	28,900
174	1	1-601	14	1-601 Street Lights	8,800	6,034	8,100	10,100	13,800	175	C	8,100		8,100	-		8,100	9,244	8,491	8,380	14,656	1,997	8,800	8,100	8,100
175	1	1-602	14	1-602 Street Signs	100	151	200	800	(400)	176	C	200		200	-		200	1,424	1,608	184	24	65	100	200	200
176	1	1-607	19	1-607 Road Tools & Supplies	-	1,013	1,100	1,700	(4,100)	177	XREF to worksheet Parks & Road R&M	-		-	-		1,500	460	557	292	16	103	-	-	1,500
177	1	1-609	19	1-609 Road Repairs & Maintenance	12,700	8,964	13,300	19,300	13,700	178		-		14,200	-		15,000	20,896	6,335	18,136	22,692	19,851	12,700	14,200	15,000
178	1	1-609.0	19	1-609.0 Road Repairs & Maintenance	7,400	-	-	-	-	179		-		-	-		-	-	-	-	-	-	7,400	-	-
179	1	1-609.1	19	1-609.1 Road Irrigation Maintenance	-	507	700	200	900	180	C	-		-	-		-	-	-	-	902	1,332	-	-	-
180		1-609	19	Total 1-609 Road Repairs & Maintenance	20,100	9,471	14,000	19,500	14,600	181		-	-	14,200	-	-	16,500	20,896	6,335	18,136	23,594	21,183	12,700	14,200	15,000
181	1	1-610	14	1-610 R-O-W Landscaping/Mowing	35,800	24,377	30,300	29,000	46,000	182	ksheet Parks &	-		30,500	-		35,800	23,872	46,354	30,010	31,531	34,668	35,800	30,500	35,800
182	1	1-611	14	1-611 Tree Trimming/Emergency Removal	2,500	-	-	2,400	5,900	183	C	-		-	-		-	1,280	1,325	4,775	3,700	1,675	2,500	-	-
183	1	1-640	14	1-640 Auto Expense	1,500	2,654	3,000	2,200	2,400	184	C	3,000		3,000	-		3,000	2,841	2,108	2,974	1,599	1,372	1,500	3,000	3,000
184	1	1-641	14	1-641 Fuel Expense	1,000	1,253	1,700	1,400	1,300	185	C	1,700		1,700	-		1,700	1,358	1,256	1,230	1,449	1,089	1,000	1,700	1,700
185	1	1-680	14	1-680 Utilities - Road	11,700	6,773	12,000	12,400	14,500	186	C	12,000		12,000	2.0%		12,200	12,398	13,018	14,502	11,772	16,967	11,700	12,000	12,200
186	1	1-701	21	1-701 Road Capital Projects	100,000	11,690	33,000	29,600	(44,000)	187	XREF to worksheet CapEx 2021			18,700			67,500	49,274	31,200	-	-	10,969	100,000	18,700	67,500
187	1	1-702	21	1-702 Cap Proj - 2019CI-1 Big Bend Lighting	-	-	-	17,100	85,400	188				-			-	-	-	738	84,957	-	-	-	-
188	1	1-709	21	1-709 Road Engineering	-	26,046	41,600	14,100	33,400	189				27,000			-	4,544	4,353	36,858	16,379	9,361	-	27,000	-
189	1	1-709.1	21	1-709.1 Street Scape Grant Engineering	-	-	-	-	-	190				-			-	-	-	-	-	-	-	-	-
190				Total Group14 Group14 Road Expense	250,500	152,595	231,300	204,800	279,300	191		111,300	-	201,700	0	(5,000)	231,200	184,789	168,977	188,405	286,328	157,961	243,100	201,700	229,700
191				Group15 Storm Water Expense						192															
192	2	2-608	19	2-608 Repairs/Maint - Storm Water	-	625	600	300	(800)	193	C	600		600	-		600	-	-	-	130	-	-	600	600
193	2	2-708	20	2-708 Engineering - Storm Water	-	3,195	4,200	4,600	(6,200)	194	XREF to worksheet CapEx 2021			3,200			-	10,555	2,905	-	713	1,504	-	3,200	-
194	2	2-711	20	2-711 Capital Projects - Storm Water	-	-	-	46,600	(7,000)	195				-			-	71,234	130,351	-	-	-	-	-	-
195				Total Group15 Storm Water Expense	-	3,820	4,800	51,500	(14,000)	196		600	-	3,800	-	-	600	81,789	133,256	-	843	1,504	-	3,800	600
196				Group16 Sewer Lateral						197															
197	3	3-520	14	3-520 Sewer Lateral Expense	3,000	20,943	28,500	1,900	1,900	198	C	28,500		28,500	-	(24,000)	4,500	3,960	3,836	-	1,923	3,993	3,000	28,500	4,500
198				Total Group16 Sewer Lateral	3,000	20,943	28,500	1,900	1,900	199		28,500	-	28,500	-	(24,000)	4,500	3,960	3,836	-	1,923	3,993	3,000	28,500	4,500
199				Group17 Finance costs						200															
200	4	4-790	22	4-790 Debt Service - Principal	87,900	91,454	107,700	41,200	141,100	201	A	87,900		87,900	-		87,900	-	40,460	81,209	84,331	87,889	87,900	87,900	87,900
201	4	4-791	22	4-791 Debt Service - Interest	54,900	51,332	59,100	30,200	101,400	202	A	54,900		54,900	-		54,900	-	30,933	61,578	58,297	54,884	54,900	54,900	54,900
202				Total 4-790 Debt Service - Principal	142,800	142,786	166,800	71,400	242,500	203		142,800	-	142,800	-	-	142,800	-	71,393	142,787	142,628	142,773	142,800	142,800	142,800
203				Total Group17 Finance costs	142,800	142,786	166,800	71,400	242,500	204		142,800	-	142,800	-	-	142,800	-	71,393	142,787	142,628	142,773	142,800	142,800	142,800
204				Total Expenses	1,183,700	902,343	1,247,000	1,599,500	2,078,900	205		921,000	47,400	973,400	1	(47,900)	1,158,700	1,183,977	2,995,782	1,289,071	1,536,048	1,000,689	1,176,300	1,186,500	1,172,500
205				Net Operating Income	(31,400)	10,151	(106,400)	(435,900)	(906,000)	206		90,500	(47,400)	38,100	(1)	47,900	4,100	(117,988)	(1,826,686)	(111,573)	(354,772)	155,781	(24,000)	(3,500)	30,300
206				Other Income						207															
207	4	4-953	28	4-953 COPs Bond Proceeds	-	-	-	320,000	320,000	208		-		-	-		-	-	1,600,000	-	-	-	-	-	-
208				Total Other Income						209															
209				Other Expenses						210															
210				Group20 Transfer						211															
211	1	1-904	29	1-904 Trans in from Cap Improve Fund	208,700	-	-	(218,600)	(179,000)	212	A	208,700	(39,800)	168,900	-	27,500	196,400	(160,884)	(143,851)	(162,094)	(287,953)	(97,150)	208,700	168,900	196,400
212	2	2-902	29	2-902 Transfer To / (From) CIST	(57,200)	-	-	40,000	142,800	213	A	(57,200)		(57,200)	-		(57,200)	-	28,600	85,672	85,672	85,672	(57,200)	(57,200)	(57,200)
213	3	3-909	29	3-909 Transfer From GF to SL	-	-	-	-	-	214	A	-		-	-		-	-	-	-	-	-	-	-	-
214	4	4-902	29	4-902 Transfer (From) PARK to CIST	57,200	-	-	(51,400)	(177,100)	215	A	57,200		57,200	-		57,200	-	(28,600)	(142,787)	(85,672)	(85,672)	57,200	57,200	57,200
215	4	4-903	29	4-903 Transfer (From) GENERAL FUND to CIS	85,700	-	-	(20,000)	(65,700)	216	A	85,700		85,700	-		85,700	-	(42,900)	-	(57,115)	(57,115)	85,700	85,700	85,700
216	4	4-904	29	4-904 Transfer to ROAD from CIST	(208,700)	-	-	218,600	179,000	217	A	(208,700)		(168,900)	-		(196,400)	160,884	143,851	162,094	287,953	97,150	(208,700)	(168,900)	(196,400)
217	9	9-903	29	9-903 Transfer To CIST / (From) GF	(85,700)	-	-	31,400	100,000	218	A	(85,700)		(85,700)	-		(85,700)	-	42,900	57,115	57,115	57,115	(85,700)	(85,700)	(85,700)
218				Total Group20 Transfer	-	-	-	-	-			-	(39,800)	-	-	27,500	-	-	-	-	-	-	-	-	-
219				Reconciliation Discrepancies-1 (deleted)																					
220				Total Other Expenses	-	-	-	-	-		-	-	(39,800)	-	-	27,500	-	-	-	-	-	-	-	-	-
221				Net Other Income	-	-	-	-	-		-	-	39,800	-	-	(27,500)	-	-	-	-	-	-	-	-	-
222				Net Income	(31,400)	10,151	(106,400)	(435,900)	(906,000)		-	90,500	(7,600)	38,100	(1)	20,400	4,100	(117,988)	(1,826,686)	(111,573)	(354,772)	155,781	(24,000)	(3,500)	30,300

City of Twin Oaks
2022 Events Budget
January - December 2022

	Total			
	Actual 2021	**Forecast 2021**	**Budget 2021**	**Budget 2022**
Expenses				
Group12 Park Expense				
2-660 Events/Entertainment/Food	-	-	3,700.00	0.00
2-660.0 Water Party Event	1,109.39	1,109.39	0.00	1,100.00
2-660.1 Winter Lighting	2,150.00	2,150.00	3,600.00	3,000.00
2-660.2 June Event (Concert)	600.00	600.00	1,500.00	1,000.00
~~**2-660.3 Eclipse Event - 2017**~~			~~1,000.00~~	
2-660.4 Easter Egg Hunt	-	-	1,000.00	1,000.00
2-660.5 Family Fun Day (October)	6,369.54	6,369.54	6,000.00	5,000.00
2-660.7 July Event (Concert/Fireworks)	156.93	20,800.00	26,700.00	26,700.00
2-660.8 August Event (Concert)	775.00	775.00	1,500.00	1,000.00
2-660.10 Chili Cook-Off	0.00	0.00	0.00	500.00
Total 2-660 Events/Entertainment/Food	**$ 11,160.86**	**$ 31,803.93**	**$ 45,000.00**	**$ 39,300.00**

Friday, October 13, 2021 -1:14 PM GMT-7 - Cash Basis

CITY OF TWIN OAKS, MISSOURI
CAPITAL IMPROVEMENT PROGRAM
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

PROJECT DESCRIPTION	Acct. No.	2021 Actual	2021 Forecast	2021 Budget	2022	2023	2024	Later
Autumn Leaf Runoff	4-702		$ 1,750	$40,000		$-	$-	$-
Autumn Leaf Runoff - Engineering	2-708	$ 3,194	$ 3,194					
Crescent Ave. Safety Improvements	1-701				$ 20,000			
Crescent Ave. Sidewalk - Engineering	1-709	$ 26,935	$ 26,935					
Curb Replacement	1-701	$ 7,995	$ 7,995	$22,000	$ 15,000			
Golden Oak Landscaping of Circles	1-701	$ 2,500	$ 2,500	$ 3,000				
Golden Oak Light	1-701	$ 1,195	$ 1,195					
Golden Oak Sinkhole	1-701		$ 6,950					
Meramec Station Road Repair	1-701				$ 30,000			
North Woods Pump Repair	2-701	$ 4,920	$ 4,920					
Waterfall Pump Repair	2-701	$ 4,571	$ 4,571					
Park Border Fence Replacement	2-701				$ 33,000			
Park Play Ground Surface Repair	2-701	$ 6,065	$ 6,065					
Park Path Resurfacing/Resealing	2-701	$ 11,401	$ 11,401					
Radar Sign Replacement	1-701				$ 2,500			
Truck Replacement (State Contract)	4-702	$ 26,883	$ 26,883					
		$ 95,659	$ 104,359	$ 65,000	$ 100,500	$ -	$ -	$ -

JMMARY BY FUND AND ACCOUNT NUMBE

CIST - Capital Projects	4-702	$ 26,883	$ 28,633		$ -	$ -	$ -	$ -
Parks & Stormwater - Park Capital Projec	2-701	26,957	26,957		33,000	-	-	-
Parks & Stormwater - Stormwater Engine	2-708	3,194	3,194		-			
Parks & Stormwater - Parks Engineering	2-709	-	-		-	-	-	-
Parks & Stormwater - Storwmater Capital	2-711	-	-		-	-	-	-
Road - Capital Projects	1-701	11,690	18,640		67,500	-	-	-
Road - Engineering	1-709	26,935	26,935		-	-	-	-
		$ 98,853	$104,359	$ -	$100,500	$-	$-	$-

LEGEND
Prior year's budget
Deleted Project
Original Amount
New project this ver.
Change

CITY OF TWIN OAKS, MISSOURI

SCHEDULE OF PARKS AND ROAD REPAIR AND MAINTENANCE PROJECTS

AS OF AUGUST 13, 2021

FUND	NAME	DESCRIPTION	PRIOR-ITY	2021 Budget	2021 Actual	2021 Fcast	2022 Budget
PROPOSED PROJECTS							
Park	Comfort Station Restrooms	Install air vents, replace tiolets					4,500
Park	Wooden Pond Bridge	Replace or repair decking					3,000
Park	Tree Removal/Pruning	North Woods area					3,300
Park	North Woods Swale	Drainage Repair		1,780	1,780	4,500	
Park	Picnic Table Pads	Replacement of sunken concrete pads		4,075	4,075	3,000	
Park	Footbridge Repair	Reinstalling footbridge, adding grade		1,330	1,330	3,300	
Park	Gazebo Erosion						4,500
Park	Basketball backboards						1,800
Road	City Hall Sealing						1,200
Road	Street Sweeping				785	785	
Road	Golden Oak Sinkhole				2,959	2,959	
Road	Birnamwood Sinkhole					891	
Road	Irrigation Backflow testing				507	507	
Road	Birnamwood Street Repair	Material cost only			58	58	
Road	Boly Entrance Grading				550	550	
Road	Boly Entrance Retaining Wall				2,455	2,455	
Road	MSR Striping	Striping of pavement markings			3,000	3,000	
Road	Crescent Ave Sinkhole				2,959	2,959	
ROUTINE MAINTENANCE							
2-606	Lake Expense			3,900	2,960	3,080	3,100
2-607	Tools/equipment/rental			4,100	1,021	-	1,500
2-608	Stormwater	Park stormwater repairs		-	625	625	-
2-609.1	Facility Maintenance	Mutt Mitts, painting, restroom fixes/repairs		4,100	2,390	3,378	4,100
2-609.2	Park Inspections			2,500	2,108	2,500	3,500
2-609.3	Landscape Maintenance	Fertilizer, weed control, leaf removal		7,000	17,816	19,000	5,000
2-609.4	Irrigation Maintenance			2,000	2,094	2,343	2,000
2-609.5	Electrical Maintenance			1,000	1,626	1,626	1,000
2-609	General RM	Sum of Specific Park Projects from List Above		26,700	7,746	9,155	13,600
2-596	Misc. Expenses			300	-	-	300
1-607	Road Tools and Supplies				1,127		1,500
1-609	Road RM	Sum of Specific Road Projects from List Above		20,100	13,273	14,164	15,000
				$ 71,700	$ 52,786	$ 55,871	$ 50,600
			Park	51,600	38,385	41,707	34,100
			Road	20,100	14,400	14,164	16,500
OPERATING COSTS							
2-610	Park Mowing			7,200	6,789	7,059	7,416
2-612	Park Landscaping	Annual plant purchases and, in 2022, mulching		1,100	431	431	12,000
1-610	Road Landscaping/Mowing			35,800	26,860	30,480	35,800
				$ 44,100		$ 37,970	$ 55,216
			Park	8,300		7,490	19,416
			Road	35,800		30,480	35,800

PROJECT NOTES

CITY OF TWIN OAKS

SCHEDULE OF ARPA "GENERAL REVENUE FROM OWN SOURCES" COMPARISON AND ALLOWABLE NET REVENUE LOSS

BASE YEAR VERSUS YEARS 1 and 2

	YEAR ENDED DECEMBER 31,							
	2019				2020			2021
	UNADJUST-ED	ADJUST-MENTS	FINAL		UNADJUST-ED	ADJUST-MENTS	FINAL	FORECAST
			YEAR 1	YEAR 2				
Revenue								
Group01 Fee Income								
3-435 Sewer Lateral Fees - Y	$ 4,248		$ 4,248		$ 3,866		$ 3,866	
9-414 Franchise Fee (Charter, AT&T)	10,868		10,868		12,432		12,432	
9-430.1 Occupancy Inspections/Permits	2,050		2,050		8,250		8,250	
9-430.2 Fence Permits	-		-		25		25	
9-430.4 Building Permits	1,264		1,264		3,350		3,350	
9-430.5 Sign Permits	461		461		525		525	
9-430.9 Fee Income; Misc.	10		10		195		195	
9-431.1 Merchants Licenses (Annually)	60,682		60,682		66,908		66,908	
9-431.2 Liquor Licenses (Annually)	3,161		3,161		3,563		3,563	
9-432 Cellular Tower Lease (Monthly)	16,208		16,208		17,419		17,419	
9-433 Board of Adjustment Appeal Fees	300		300		-		-	
9-434 Development Process Application	-		-		1,500		1,500	
Total Group01 Fee Income	99,252	-	99,252		118,031	-	118,031	
Group03 Interest Income								
3-480 From Sewer Lateral Fund	1,951		1,951		215		215	
9-480 From General Fund	5,751		5,751		2,732		2,732	
Total Group03 Interest Income	7,702	-	7,702		2,947	-	2,947	
Group05 Miscellaneous Income								
2-489 Park Income	-		-		-		-	
4-489 CIST - Miscellaneous Income	-				5,051		5,051	
9-489 Miscellaneous Income	3,198		3,198		31,028	(26,958)	4,070	
Total Group05 Miscellaneous Income	3,198	-	3,198		36,079	(26,958)	9,121	
Group08 Tax Income								
1-403 Road & Bridge Tax - M	12,291		12,291		26,789		26,789	
1-410 Motor Fuel Tax - M	10,202		10,202		9,897		9,897	
2-421 Stormwater/Parks Sales Tax 1/2 cent	290,573		290,573		254,988		254,988	
4-423 Cap Impr 1/2 cent - M	246,985		246,985		224,340		224,340	
9-401 Property Tax (Commercial) - Y	19,196		19,196		51,025		51,025	
9-404 Railroad/Utility Tax - M	375		375		706		706	
9-411 Motor Vehicle Sales Tax - M	2,988		2,988		3,710		3,710	
9-412 Motor Vehicle Fee Increase - M	1,490		1,490		1,775		1,775	
9-415 Cigarette Tax - M	809		809		818		818	
9-420 Sales Tax One Cent - M	338,915		338,915		290,549		290,549	
9-425 1/2% Local Option use Tax	125,405		125,405		112,473		112,473	
9-427 SL CNTY Prop P Sales Tax	21,793		21,793		20,160		20,160	
Total Group08 Tax Income	1,071,022	-	1,071,022		997,230	-	997,230	
Total Income	$1,181,174	$ -	1,181,174	1,181,174	$1,154,288	$(26,958)	$1,127,330	$1,143,000
Counterfactual revenue growth adjustment								
(Per statute, higher of actual or 4.1% per year)			106.150%	110.250%				
Counterfactual Revenue			1,253,816	1,302,244				
Actual adjusted revenue Year 1 - Fiscal Year Ended December 31, 2020			1,127,330	1,143,000				
Allowable net revenue loss - Year 1			$ 126,486	$ 159,244				

CITY OF TWIN OAKS MISSOURI

SCHEDULE OF FORECAST AND BUDGET ADJUSTMENTS

FORECAST FYE JUNE 30, 2021 AND BUDGET FYE JUNE 30, 2022

ITEM NO.	FUND	Account #	DESCRIPTION	2021 DEBIT	2021 CREDIT	2022 DEBIT	2022 CREDIT
INDIVIDUAL CHANGES - EXPENSES							
1 - E	9	9-501	Employee Wages; Reducerate of increase				4,800
2 - E	9	9-506	Unemployment Comp.; None anticipated				200
3 - E	9	9-552.1	Property Expense: Town Hall; No mulching				2,000
4 - E	9	9-570	Printing; No per copy charge				900
5 - E	9	9-574.2	Service Contr: Copier Lease; flat rate				1,700
6 - E	2	2-609	Park Repairs & Maintenance; Removed comfort station toilet replacement				3,500
7 - E	2	2-609.3	Park Landscaping Maint; No major projects				2,000
8 - E	2	2-630	Vector & Chemical Contro; No playground sanitation expenses				5,100
9 - E	2	2-660.5	Family Fun Day; Approximate P/Y cost				1,500
10 - E	3	3-520	Sewer Lateral Repair; Return to historic level				24,000
				-	-	-	45,700
INDIVIDUAL CHANGES - REVENUES							
1 - R							
				-	-	-	-
			TOTAL REVENUE AND EXPENDITURES CHANGES	-	-	-	45,700

TOTAL OF ALL INDIVIDUAL CHANGES ABOVE BY FUND

FUND NAME	FUND NO.	2021 DEBIT	2021 CREDIT	2022 DEBIT	2022 CREDIT
General	9	-	-	-	9,600
Road	1	-	-	-	-
Park	2	-	-	-	12,100
Swr Lat	3	-	-	-	24,000
CIST	4	-	-	-	-
	TOTAL	-	-	-	45,700
	NET CHANGE (DECREASING) CHANGE IN FUND BALANCE		-		45,700

DIFFERENCE IN *CHANGE IN FUND BALANCE* BY FISCAL YEAR: BEFORE VERSUS AFTER DETAIL CHANGES ABOVE

FUND NAME	FUND NO.	FISCAL YEAR 2021 ORIGINAL	FISCAL YEAR 2021 REVISED	FISCAL YEAR 2021 Difference	Difference from above	Test Check
General	9	(24,700)	(24,700)	-	-	-
Road	1	-	-	-	-	-
Park	2	14,600	14,600	-	-	-
Swr Lat	3	(23,700)	(23,700)	-	-	-
CIST	4	30,300	30,300	-	-	-
	NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE	(3,500)	(3,500)	-	-	

FUND NAME	FUND NO.	FISCAL YEAR 2022 ORIGINAL	FISCAL YEAR 2022 REVISED	FISCAL YEAR 2022 Difference	Difference from above	Test Check
General	9	(33,900)	(24,300)	9,600	9,600	-
Road	1	-	-	-	-	-
Park	2	3,900	16,000	12,100	12,100	-
Swr Lat	3	(23,700)	300	24,000	24,000	-
CIST	4	38,300	38,300	-	-	-
	NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE	(15,400)	30,300	45,700	45,700	