

**CITY OF TWIN OAKS
BOARD OF ALDERMEN SPECIAL MEETING
BOARD CHAMBER, TWIN OAKS TOWN HALL
1381 BIG BEND ROAD
TUESDAY, DECEMBER 28, 2021, 11:00 a.m.**

To balance both the need for continuity of government and protection of the health and safety of our residents, business persons and employees, face coverings are strongly encouraged for those attending this meeting of the Board of Aldermen, regardless of vaccination status.

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.

Residents and others who wish to comment may also email their comments to City Clerk Frank Johnson, fjohnson@cityoftwinoaks.com, by 5 p.m. on December 27, 2021, and their comments will be shared with the Board at the appropriate time.

Tentative Agenda

- 1) **SPECIAL MEETING CALLED TO ORDER**
- 2) **PLEDGE OF ALLEGIANCE**
- 3) **ROLL CALL**
- 4) **APPROVAL OF AGENDA**
- 5) **APPROVAL OF CONSENT AGENDA**
 - a) Board of Aldermen Regular Session Minutes from December 1, 2021
 - b) Bills List from November 27, 2021 to December 23, 2021
 - c) Credit Card List from November 1, 2021 to November 31, 2021
- 6) **BUDGET 2022 PUBLIC HEARING**
- 7) **NEW BUSINESS**
 - a) Bill No. 21-23: AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE 2022 FISCAL YEAR.
- 8) **ADJOURNMENT**

Frank Johnson
City Clerk/Administrator

POSTED: December 23, 2021, 11:00 a.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.

**MINUTES OF THE REGULAR MEETING OF THE
BOARD OF ALDERMEN OF TWIN OAKS,
TWIN OAKS TOWN HALL
ST. LOUIS COUNTY, MISSOURI
WEDNESDAY, DECEMBER 1, 2021**

The meeting of the Twin Oaks Board of Aldermen was called to order at 7:01 pm. Roll Call was taken:

Mayor: Russ Fortune – yea

Aldermen: April Milne – yea
Dennis Whitmore – yea

Lisa Eisenhower – yea
Tim Stoeckl – yea

Also Present: Frank Johnson, City Clerk/Administrator
Paul Rost, City Attorney
Jeff Blume, Financial Consultant, remote via Zoom

Permanent records are kept of all minutes and ordinances. Each ordinance is read a minimum of two times by title, unless otherwise noted.

APPROVAL OF THE AGENDA

Mayor Fortune asked for a motion to approve the agenda. Alderman Whitmore so motioned, seconded by Alderman Milne. The motion passed by a voice vote.

APPROVAL OF THE CONSENT AGENDA

Mayor Fortune asked for a motion to approve the Consent Agenda consisting of the November 9, 2021 Regular Session Minutes; November 9, 2021 Work Session Minutes; the Bills List from November 6, 2021 to November 26, 2021; and the Credit Card List from October 1, 2021 to October 31, 2021. Alderman Milne motioned to approve the consent agenda, seconded by Alderman Whitmore. The motion passed by voice vote.

BUDGET 2021 PUBLIC HEARING

The Public Hearing regarding the Budget for 2021 was called to order by Mayor Fortune at 7:03 p.m. Mayor Fortune welcomed Jeff Blume, Financial Consultant, remotely via Zoom.

Mr. Blume stated there were no changes to the previous draft of the budget. However, he explained that the City is anticipating one possible change to the 2021 forecast that could impact 2022, that being the Department of Revenue’s correction to the erroneous remittance of the sales tax receipts from the Dairy Queen in Twin Oaks. Since 2019, those sales taxes have been remitted to the City of Manchester instead of the City of Twin Oaks.

DOR has informed the City that the error should be corrected with December's deposits. The City also expects to receive some of the backtaxes owed from the mistake.

Because of this, Mr. Blume recommended that the Board hold off on the formal adoption of the budget until later in the month when the City has the full sales tax picture for the year. After some discussion, the Board decided to plan for meeting on December 28th to adopt the budget.

Following this discussion, Mr. Blume provided an overview of the revenues and expenses in the 2022 budget. He stated that the increases in expenditures are based on what the City believes inflation will do, particularly for the City's operating costs. However, the City is also budgeting for a decrease in repairs/maintenance and capital expenditures.

There being no further questions or discussion, Mayor Fortune stated that the Public Hearing would be held open until the Board meets to formally adopt the budget at a special session on December 28.

REPORTS OF COMMITTEES/COMMISSIONS/CONTRACTORS

Police Report-Officer John Wehner: Officer Wehner reviewed the November Police Report. No crimes were reported. Alderman Whitmore asked about a recent traffic backup at Big Bend Road and Highway 141. Officer Wehner stated that he was notified about the issue when it occurred and dispatch relayed the problem to MoDOT.

Park Committee: Alderman Stoeckl reported that the Park Committee Russ Fortune stated that he had received a resignation letter from Mary Lou Knox. He thanked her on behalf of the City for her service to Twin Oaks and the Park. The Board also briefly discussed the winter lighting event, which is set for Dec. 5, and a potential citywide holiday lighting contest.

Financial Statements-Jeff Blume: Mr. Blume review the financial statements for October. He reported that revenues and expenses are tracking pretty closely with what was anticipated.

PRELIMINARY CITIZEN COMMENTS

There were no preliminary citizen comments.

OLD BUSINESS

Bill No. 21-20- An ordinance of the City of Twin Oaks, Missouri, imposing a use tax for general revenue purposes at the rate equal to the total local sales taxes in effect for the privilege of storing, using or consuming within the City any article of tangible personal property pursuant to the authority granted by and subject to the provisions of sections

144.600 through 144.761 RSMo; providing for the use tax to be repealed, reduced or raised in the same amount as any City sales tax is repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the City for their approval at the general election called and to be held in the City on April 5, 2022: First reading of Bill No. 21-20 was read. Mayor Fortune asked if there were any questions concerning Bill No. 21-20. The second reading of Bill No. 21-20 was read. Alderman Whitmore motioned to approve Bill No. 21-20, seconded by Alderman Eisenhauer and the motion passed on a roll call vote as follows: Aldermen Milne-yea, Eisenhauer-yea Whitmore-yea and Stoeckl-yea. Mayor Fortune stated that Bill No. 21-20 being duly passed by a vote of 4 yeas and 0 nays becomes Ordinance No. 21-20.

NEW BUSINESS

Bill No. 21-21- An ordinance of the City of Twin Oaks, Missouri, approving a lot consolidation plat and directing that same be recorded with the St. Louis County Recorder of Deeds. First reading of Bill No. 21-21 was read. Mayor Fortune asked if there were any questions concerning Bill No. 21-21. The second reading of Bill No. 21-21 was read. Alderman Milne motioned to approve Bill No. 21-21, seconded by Alderman Eisenhauer and the motion passed on a roll call vote as follows: Aldermen Milne-yea, Eisenhauer-yea Whitmore-yea and Stoeckl-yea. Mayor Fortune stated that Bill No. 21-21 being duly passed by a vote of 4 yeas and 0 nays becomes Ordinance No. 21-21.

Bill No. 21-22- An ordinance correcting the unintentional removal of the Parental Leave Benefit from the City of Twin Oaks' Personnel Policy. First reading of Bill No. 21-22 was read. Mayor Fortune asked if there were any questions concerning Bill No. 21-22. The second reading of Bill No. 21-22 was read. Alderman Eisenhauer motioned to approve Bill No. 21-22, seconded by Alderman Milne and the motion passed on a roll call vote as follows: Aldermen Milne-yea, Eisenhauer-yea Whitmore-yea and Stoeckl-yea. Mayor Fortune stated that Bill No. 21-22 being duly passed by a vote of 4 yeas and 0 nays becomes Ordinance No. 21-22.

Resolution No. 2021-29- A resolution approving and authorizing the mayor to execute an agreement with Omni Tree Service, Inc. for on-call emergency tree services. Mayor Fortune asked for any questions concerning Resolution 2021-29. Several members of the board stated that they were concerned by the 12-hour callback time in the contract. City Clerk/Administrator Johnson stated that the contract did not mandate that they use Omni if quicker service is needed. Mayor Fortune asked for a motion to approve Resolution 2021-29. Alderman Milne motioned to approve Resolution 2021-29, seconded by Alderman Stoeckl. The motion passed by voice vote of four yes, zero no.

Resolution No. 2021-30- A resolution approving and authorizing the mayor to execute an agreement with Focal Pointe Outdoor Solutions, Inc. for mulching services. Mayor Fortune asked for any questions concerning Resolution 2021-30. Mayor Fortune asked for a motion to approve Resolution 2021-30. Alderman Eisenhauer motioned to approve

Resolution 2021-30, seconded by Alderman Stoeckl. The motion passed by voice vote of four yes, zero no.

Resolution No. 2021-31- A resolution of the Twin Oaks Board of Aldermen approving an agreement with Davey Tree Expert Company for the removal of a Box Elder tree in Twin Oaks Park. Mayor Fortune asked for any questions concerning Resolution 2021-30. Mayor Fortune asked for a motion to approve Resolution 2021-31. Alderman Stoeckl motioned to approve Resolution 2021-31, seconded by Alderman Eisenhauer. The motion passed by voice vote of four yes, zero no.

DISCUSSION ITEMS

Sewer Lateral Program: City Clerk/Administrator Johnson reviewed the proposed changes to the sewer lateral program based on the discussion at the previous board meeting. The changes consist of setting a maximum reimbursement amount of \$5,000.00; requiring applicants to get three bids for the sewer lateral repair; requiring an employee of the city to be present when a sewer line is videoed to verify the break; removing the language and policy around “pre-approved diagnostics”; and streamlining the administrative process. He stated that this changes will be further reviewed by the City Attorney and incorporated into an ordinance for Board approval at their next meeting.

Ordinance No. 21-21: Mayor Fortune announced that the Lashley’s were present via Zoom, and informed them that the Board had approved their boundary adjustment. The Lashley’s thanked the board for their approval of the consolidation.

ATTORNEY’S REPORT

There was no attorney’s report this week.

CITY CLERK REPORT

General Updates

Ace Hardware

- Received comments on preliminary development application from BFA on Nov. 19 and forwarded to Inland Realty and Ace Hardware. They are currently working on responses and additional information.

Assistant Clerk Position

- An offer has been accepted for this position with a tentative start date of Dec. 20. More information will be shared once the candidate has submitted their resignation to their employer.

2022 Twin Oaks Calendar

- The redesign of the calendar has been completed. Production and printing should be finished within the next few weeks.

Twin Oaks Pedestrian Park Facebook Page

- The resident who maintained the Twin Oaks Pedestrian Park Facebook page has recently moved out of the City. If you are aware of another resident or member of the park committee who would be interested in taking over the management of the page, please let me know.

Winter Lighting

- The annual winter lighting event is this Sunday, December 5, from 6 to 8 p.m., in Twin Oaks Park with carolers and hot chocolate.

Project Updates

RFP for 2022 Mulching Services

- The City received two responses to an RFP issued for mulching services for 2022. The RFP was sent directly to three contractors and distributed via the St. Louis Countian, the city website, email list, and social media.

MAYOR AND ALDERMAN COMMENTS

Mayor Fortune stated that the biggest challenge with the adopting the use tax will be education. He stated that the Missouri Municipal League has prepared materials that cities can use to inform residents on the issue.

FINAL CITIZEN COMMENTS

There were no final citizen comments.

ADJOURNMENT

There being no further business, Alderman Milne motioned to adjourn the regular meeting at 7:50 p.m., seconded by Alderman Eisenhauer and the motion passed with the unanimous consent of the Board of those present.

Drafted By: _____
Frank Johnson
City Clerk/Administrator

Date of Approval: _____

ATTEST:

Frank Johnson
City Clerk/Administrator

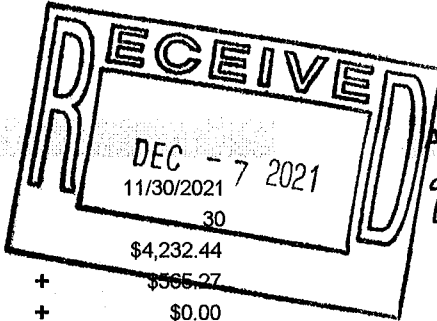
Russ Fortune,
Mayor, Board of Aldermen

**City of Twin Oaks
Bills and Applied Payments
November 27, 2021 to December 23 2021**

Check No.	Invoice Date	Memo/Description	Invoice No.	Bill Amt	Check Amt	Payment Date
	11/29/2021	Graphic Design for Annual Twin Oaks Calendar	4215	\$1,125.00	\$1,125.00	12/28/2021
	12/1/2021	Annual playground inspection per contract	12679	\$450.00	\$450.00	12/28/2021
	11/30/2021	Fall Clean Up	SJN#2337	\$543.08	\$543.08	12/28/2021
	12/5/2021	Caroling services for 2021 Winter Lighting Event		\$470.00	\$470.00	12/28/2021
		November meeting + returned check fee		\$28.00	\$28.00	12/28/2021
		Holiday Luncheon		\$70.00	\$70.00	12/28/2021
		Cunningham, Vogel & Rost				
	11/30/2021	Teleconference with F. Johnson re: election matter; review board packet; teleconference with F. Johnson re: unlisted use in commercial district; Prepare for and attend Board work session and regular meeting; teleconference with F. Johnson re: notice; review Sunshine Law re: same; Review and revise agreement for emergency removal of fallen trees and tree limbs and for mulching services; review resolutions; review and revise ordinance approve the Lashley Plat; prepare for and attend P&Z meeting; correspondence with F. Johnson re: budget hearing; Review board agenda packet.	66374	\$976.50		
	11/30/2021	Draft HB 271-compliant ordinance calling for election for April 2022; Draft resolution and contract for emergency tree service; Review and revise Flock agreement; Review Personal Spending Stipend policy; draft ordinance re-adopting parental leave policy; revise resolution re: Omni Tree service; draft ordinance for Lashley lot consolidation plat; Review tower buyout proposal; Review lease information; Correspond with P. Rost re: same; Review bid documents for mulching services; Review proposal; Draft resolution authorizing mayor to execute contract re: same; Finalize ordinance revising personnel manual; Review lateral sewer plan amendments; Review Ace Hardware plans for zoning compliance; Review of Ace Hardware proposal and compare for code compliance; Final review of Ace Hardware preliminary development plan and correspondence with F. Johnson re: same.	66373	\$2,079.00	\$3,055.50	12/28/2021
	12/8/2021	Community Room Reservation Reimbursement for 11-27-2021		\$100.00	\$100.00	12/28/2021
		Mileage reimbursement		\$110.32	\$110.32	12/28/2021
	12/10/2021	Monitoring of Fire Alarm System at 1381 Big Bend Rd - Annual fee		\$720.00	\$720.00	12/28/2021
	12/5/2021	Occupancy inspections on 2 apartments (\$75 each)		\$150.00	\$150.00	12/28/2021
		BFA				
	11/28/2021	Review of Lashley Boundary Adjustment application for consolidation of two lots. (CMB 3 hrs/TSC 1.50 hrs);	15246	\$345.00		
	11/28/2021	Review of ROW permit from ADB for utility work at Big Bend Road and Meramec Station Road. (CMB 3 hrs/TSC 1.75 hrs)	15229	\$370.00		
	11/28/2021	Ace Hardware Development Plan Review (TSC 3.25 hours/CMB 4.5 hours)	15481	\$747.50		
	11/28/2021	Review of ROW permit from Sunrise Telecom for utility work throughout the city; create review checklist; Tcon with Frank re: Sunrise Telecom ROW permit. (TSC 1.5 hrs/CMB 2 hrs)	15480	\$280.00	\$1,742.50	12/28/2021
	12/10/2021	Fall Leaf Pick up 2021	16410	\$9,850.00	\$9,850.00	12/28/2021
	12/10/2021	Monthly charge for police services	140442	\$11,472.92	\$11,472.92	12/28/2021
	12/14/2021	Supplement #7 for city code	PG000027248	\$1,453.10	\$1,453.10	12/28/2021
	12/20/2021	Annual Software Subscription 1-1-22 thru 1-1-23	TO-010122005	\$1,500.00	\$1,500.00	12/28/2021
		AutoPay Waste Management				
	11/29/2021	Monthly charge for waste service		\$4,001.10	\$4,001.10	12/29/2021
		AutoPay MO-American Water				
	12/2/2021	Monthly charge for 1 Twin Oaks Ct. - Fire Service	9022	\$25.20	\$25.20	12/24/2021
		AutoPay Ameren				
	12/3/2021	Monthly charge for street lights	5515	\$598.91	\$598.91	12/21/2021
		AutoPay MSD				
	12/7/2021	Monthly charge for 1381 Big Bend Rd		\$32.48	\$32.48	12/26/2021
		AutoPay AT&T				
	12/6/2021	Monthly charge for city hall	1803	\$119.33	\$119.33	12/27/2021
		AutoPay Brain Mill				
	12/17/2021	Balance owe due to contract adjustment - Nov	6091	\$270.00		
	12/17/2021	Balance owe due to contract adjustment - Dec	6104	\$270.00	\$540.00	12/17/2021
		Alderman				
		Alderman				

Credit Card List
November 1, 2021 to November 30, 2021

Date	Name	Memo/Description	Amount
11/1/2021	Quickbooks Online	Monthly charge	80.00
11/3/2021	Zoom	Monthly charge	14.99
11/16/2021	Phillips 66 Petromart	Fuel for truck	46.50
11/17/2021	Valley Park Elevator	Tarp and rock salt for town hall	192.79
11/18/2021	Fish Window Cleaning	City Hall outside windows	163.00
11/21/2021	Adobe	Monthly charge	14.99
11/23/2021	Phillips 66 Petromart	Fuel for truck	53.00
			565.27



Account Summary

Billing Cycle	
Days In Billing Cycle	
Previous Balance	\$4,232.44
Purchases	+ \$565.27
Cash	+ \$0.00
Balance Transfers	+ \$0.00
Special	+ \$0.00
Credits	- \$42.77-
Payments	- \$4,232.44-
Other Charges	+ \$0.00
Finance Charges	+ \$0.00

NEW BALANCE \$522.50

Account Inquiries

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Payment Summary

NEW BALANCE	\$522.50
MINIMUM PAYMENT	\$25.00
PAYMENT DUE DATE	12/25/2021

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$9,477.50
Available Cash	\$9,477.50
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Corporate Activity

TOTAL CORPORATE ACTIVITY					\$4,232.44-
Trans Date	Post Date	Reference Number	Transaction Description	Amount	
11/08	11/08	2582224	INTERNET PMT-THANK YOU	\$4,232.44-	

Cardholder Account Summary

FEE ACCT 00000877-010000 #### #### #### 1768	Payments & Other Credits \$42.77-	Purchases & Other Charges \$0.00	Cash Advances \$0.00	Total Activity \$42.77-
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Cardholder Account Detail

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
10/31	11/01		74142962110000000005920	REBATE CREDIT	\$42.77-

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 1281 N WARSON ROAD
 SAINT LOUIS MO 63132-1805



Account Number
 #### #### #### 1750

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Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
11/30/21	\$522.50	\$25.00	12/25/21

AMOUNT OF PAYMENT ENCLOSED

\$

BL ACCT 00000877-10000000
 CITY OF TWIN OAKS
 1381 BIG BEND ROAD
 ATTN FRANK JOHNSON
 TWIN OAKS MO 63021



26257

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 CAROL STREAM IL 60197-6818



BL ACCT 00000877-10000000
 CITY OF TWIN OAKS
 Account Number: ##### 1750
 Page 3 of 3

Cardholder Account Summary					
FRANK A JOHNSON ##### 1776	Payments & Other Credits \$0.00	Purchases & Other Charges \$94.99	Cash Advances \$0.00	Total Activity \$94.99	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/01	11/02	PBUS03	24692161305100260654788	INTUIT *QuickBooks Online CL.INTUIT.COM CA	\$80.00
11/03	11/04	PBUS03	24011341307000035768675	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$14.99

Cardholder Account Summary					
THERESA GONZALES ##### 1784	Payments & Other Credits \$0.00	Purchases & Other Charges \$177.99	Cash Advances \$0.00	Total Activity \$177.99	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/18	11/21	PBUS03	24498131323017024995090	FISH WINDOW CLEANING 636-779-1500 MO	\$163.00
11/21	11/22	PBUS03	24943001325700747374222	ADOBE ACROPRO SUBS 408-536-6000 CA	\$14.99

Cardholder Account Summary					
JOHN WILLIAMS ##### 1792	Payments & Other Credits \$0.00	Purchases & Other Charges \$292.29	Cash Advances \$0.00	Total Activity \$292.29	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
11/16	11/17	PBUS03	24034541320001595417894	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$46.50
11/17	11/18	PBUS03	24323041321046200050127	VALLEY PARK ELEVATOR VALLEY PARK MO	\$192.79
11/23	11/24	PBUS03	24034541327002366110117	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$53.00

Additional Information About Your Account
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Finance Charge Summary / Plan Level Information									
Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PBUS03 001	PURCHASE	E	\$0.00	0.03695%(D)	13.4900%(V)	\$0.00	\$0.00	0.0000%	\$522.50
Cash									
CBUS01 001	CASH	A	\$0.00	0.06435%(D)	23.4900%(V)	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 30		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



Account Summary

Credit Limit		\$0.00
Billing Cycle		11/30/2021
Days In Billing Cycle		30
Purchases and Other Charges	+	\$0.00
Cash	+	\$0.00
Balance Transfer	+	\$0.00
Credits	-	\$42.77-
Payments	-	\$0.00
TOTAL ACTIVITY		\$42.77 -

Account Inquiries



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Cardholder Account Summary

Trans Date	Post Date	Reference Number	Description	Amount
10/31	11/01	74142962110000000005920	REBATE CREDIT	42.77 -

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ENTERPRISE BANK & TRUST
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 SAINT LOUIS MO 63132-1805



Account Number

1768

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AMOUNT OF PAYMENT ENCLOSED

Closing Date

11/30/21

Total Activity

\$0.00

**Memo Statement ** No Payment Required

\$

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FEE ACCT 00000877-010000
 CITY OF TWIN OAKS
 1381 BIG BEND ROAD
 ATTN FRANK JOHNSON
 TWIN OAKS MO 63021



MAKE CHECK PAYABLE TO:




ENTERPRISE BANK & TRUST
 PO BOX 6818
 CAROL STREAM IL 60197-6818


Account Summary

Credit Limit \$10,000.00
Billing Cycle 11/30/2021
Days In Billing Cycle 30
Purchases and Other Charges + \$94.99
Cash + \$0.00
Balance Transfer + \$0.00
Credits - \$0.00
Payments - \$0.00

TOTAL ACTIVITY \$94.99

Account Inquiries

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 Write us at PO BOX 31535, TAMPA, FL 33631-3535

Cardholder Account Summary

Trans Date	Post Date	Reference Number	Description	Amount
11/01	11/02	24692161305100260654788	INTUIT *QuickBooks Online CL.INTUIT.COM CA	80.00
11/03	11/04	24011341307000035768675	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99

Additional Information About Your Account

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ENTERPRISE BANK & TRUST
1281 N WARSON ROAD
SAINT LOUIS MO 63132-1805



Account Number

1776

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date

11/30/21

Total Activity

\$0.00

**Memo Statement ** No Payment Required

\$

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FRANK A JOHNSON
CITY OF TWIN OAKS
1381 BIG BEND ROAD
ATTN FRANK JOHNSON
TWIN OAKS MO 63021



MAKE CHECK PAYABLE TO:




ENTERPRISE BANK & TRUST
PO BOX 8818
CAROL STREAM IL 60197-6818


Account Summary

Credit Limit \$10,000.00
Billing Cycle 11/30/2021
Days In Billing Cycle 30
Purchases and Other Charges + \$177.99
Cash + \$0.00
Balance Transfer + \$0.00
Credits - \$0.00
Payments - \$0.00

TOTAL ACTIVITY \$177.99

Account Inquiries

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Cardholder Account Summary

Trans Date	Post Date	Reference Number	Description	Amount
11/18	11/21	24498131323017024995090	FISH WINDOW CLEANING 636-779-1500 MO	163.00
11/21	11/22	24943001325700747374222	ADOBE ACROPRO SUBS 408-536-6000 CA	14.99

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

ENTERPRISE BANK & TRUST
1281 N WARSON ROAD
SAINT LOUIS MO 63132-1805



Account Number

1784

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date

11/30/21

Total Activity

\$0.00

**Memo Statement ** No Payment Required

\$



TERESA GONZALES
CITY OF TWIN OAKS
1381 BIG BEND ROAD
ATTN FRANK JOHNSON
TWIN OAKS MO 63021



MAKE CHECK PAYABLE TO:



ENTERPRISE BANK & TRUST
PO BOX 6818
CAROL STREAM IL 60197-6818

Account Summary

Credit Limit		\$10,000.00
Billing Cycle		11/30/2021
Days In Billing Cycle		30
Purchases and Other Charges	+	\$292.29
Cash	+	\$0.00
Balance Transfer	+	\$0.00
Credits	-	\$0.00
Payments	-	\$0.00

TOTAL ACTIVITY \$292.29

Account Inquiries



Call us at: (844) 697-1178
Lost or Stolen Card: (866) 839-3485



Write us at PO BOX 31535, TAMPA, FL 33631-3535

Cardholder Account Summary

Trans Date	Post Date	Reference Number	Description	Amount
11/16	11/17	24034541320001595417894	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	46.50
11/17	11/18	24323041321046200050127	VALLEY PARK ELEVATOR VALLEY PARK MO	192.79
11/23	11/24	24034541327002366110117	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	53.00

Additional Information About Your Account

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ENTERPRISE BANK & TRUST
1281 N WARSON ROAD
SAINT LOUIS MO 63132-1805



Account Number

1792

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AMOUNT OF PAYMENT ENCLOSED

Closing Date

11/30/21

Total Activity

\$0.00

**Memo Statement ** No Payment Required

\$



JOHN WILLIAMS
CITY OF TWIN OAKS
1381 BIG BEND ROAD
ATTN FRANK JOHNSON
TWIN OAKS MO 63021



26261

MAKE CHECK PAYABLE TO:



ENTERPRISE BANK & TRUST
PO BOX 6818
CAROL STREAM IL 60197-6818

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE
2022 FISCAL YEAR**

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 2022; 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 1st day of December 2021 and again on December 28, 2021.

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, 2022 and ending December 31, 2022, 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, 2021, where appropriate.

Section 2. From the effective date of January 1, 2022, the amounts stated in said budget as proposed expenditures for fiscal year 2022 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 28th DAY OF DECEMBER, 2021.

Russ Fortune, Mayor

Attest:

Frank Johnson, City Clerk/Administrator



**CITY OF
TWIN OAKS, MISSOURI**

ANNUAL OPERATING BUDGET

**FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2022**

CITY OF TWIN OAKS, MISSOURI
ANNUAL OPERATING BUDGET
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	\$ 1,014,300	\$ 111,790	12.4 %	\$ 978,100	\$ (36,200)	(3.6)%
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	1,271,900	115,430	10.0 %	1,227,800	(44,100)	(3.5)%
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	85,400	(70,380)	(45.2)%	55,300	(30,100)	35.2 %
FUND BALANCE -							
Beginning of Year	1,281,641	1,437,422	155,781	12.2 %	1,522,822	85,400	5.9 %
End of Year	\$ 1,437,421	\$ 1,522,822	\$ 85,401	5.9 %	\$ 1,578,122	\$ 55,300	3.6 %

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	\$ -	\$ 240,100	\$ -	\$ 270,500	\$ 467,500	\$ 978,100
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	240,100	33,300	274,600	675,000	1,227,800
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	97,300	(196,400)	78,700	75,400	55,300
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(53,500)	196,400	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	300	43,800	-	21,500	(10,300)	55,300
FUND BALANCE -						
Beginning of Year	41,746	645,599	580	317,247	517,650	1,522,822
End of Year	\$ 42,046	\$ 689,399	\$ 580	\$ 338,747	\$ 507,350	\$ 1,578,122

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	\$ -	\$ 252,400	\$ -	\$ 297,000	\$ 464,900	\$ 1,014,300
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	252,400	32,800	301,100	680,800	1,271,900
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)	80,900	(168,900)	111,500	85,600	85,400
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(26,000)	168,900	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	(23,700)	54,900	-	54,300	(100)	85,400
FUND BALANCE -						
Beginning of Year	65,446	590,699	580	262,947	517,750	1,437,422
End of Year	\$ 41,746	\$ 645,599	\$ 580	\$ 317,247	\$ 517,650	\$ 1,522,822

**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	\$ 318,200	\$ 321,500
Local Option 1/4 cent	115,528	140,982	126,808	125,405	112,471	121,800	122,600	121,200
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	464,900	467,500
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&	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	680,800	675,000

**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:Buildi	-	-	-	-	-	-	1,800	1,800
Building Insp/Permits/Occup Fees:Occup	-	-	-	-	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:Sew	-	-	509	412	298	200	300	300
Utilities Town Hall and 50 Crescent:Watt	-	-	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	85,600	75,400
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)	(100)	(10,300)
FUND BALANCE -								
Prior Period Adjustment		(2,583)						
Beginning of Year	752,777	653,130	632,029	562,653	502,294	517,750	517,750	517,650
End of Year	\$ 653,130	\$ 632,029	\$ 562,653	\$ 502,294	\$ 517,750	\$ 438,050	\$ 517,650	\$ 507,350

**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	\$297,000	\$270,500
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	301,100	274,600
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								
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	111,500	78,700
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	54,300	21,500
FUND BALANCE -								
Beginning of Year	479,289	508,822	470,276	509,479	231,362	262,947	262,947	317,247
End of Year	\$508,822	\$470,276	\$509,479	\$231,362	\$262,947	\$314,347	\$317,247	\$338,747

**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	\$ 252,400	\$ 240,100
Miscellaneous Revenue	-	-	-	-	5,051	-	-	-
Interest Income	-	2,383	282	-	-	-	-	-
Total	229,203	248,088	217,624	246,985	229,391	242,300	252,400	240,100
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	80,900	97,300
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)	54,900	43,800
FUND BALANCE -								
Beginning of Year	808,838	762,485	589,783	503,432	458,444	590,699	590,699	645,599
End of Year	\$ 762,485	\$ 589,783	\$ 503,432	\$ 458,444	\$ 590,699	\$ 584,399	\$ 645,599	\$ 689,399

**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
CAPITAL IMPROVEMENT PROGRAM
FOR THE TWO FISCAL YEARS ENDING DECEMBER 31, 2022

PROJECT DESCRIPTION	Acct. No.	2021			2022
		Actual	Forecast	Budget	
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

SUMMARY BY FUND AND ACCOUNT NUMBER

CIST - Capital Projects	4-702	\$ 26,883	\$ 28,633	\$ 40,000	\$ -
Parks - Park Capital Projects	2-701	26,957	26,957		33,000
Parks - Stormwater Engineering	2-708	3,194	3,194		-
Road - Capital Projects	1-701	11,690	18,640		67,500
Road - Engineering	1-709	26,935	26,935		-
		\$ 95,659	\$ 104,359	\$ 40,000	\$ 100,500

CITY OF TWIN OAKS MISSOURI
SCHEDULE OF FORECAST AND BUDGET ADJUSTMENTS
FORECAST FYE JUNE 30, 2021 AND BUDGET FYE JUNE 30, 2022

ITEM NO.	FUN D	Account #	DESCRIPTION	2021		2022	
				DEBIT	CREDIT	DEBIT	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	2	2-421	Park/Stormwater Sales Tax; Single remiter adj.		39,700		5,500
2 - R	4	4-423	Capital Sales Tax; Single remiter adj.		24,600		5,500
3 - R	9	9-420	Gen. Fund-General Sales Tax; Single remiter adj.		17,000		11,300
4 - R	9	9-425	Gen. Fund-Local Option Sales Tax; Single remiter adj.		7,600		2,700
				-	88,900	-	25,000
TOTAL REVENUE AND EXPENDITURES CHANGES				-	88,900	-	70,700

TOTAL OF ALL INDIVIDUAL CHANGES ABOVE BY FUND

FUND						
NAME	NO.					
General	9		-	24,600	-	23,600
Road	1		-	-	-	-
Park	2		-	39,700	-	17,600
Swr Lat	3		-	-	-	24,000
CIST	4		-	24,600	-	5,500
TOTAL			-	88,900	-	70,700
NET CHANGE (DECREASING) CHANGE IN FUND BALANCE				88,900		70,700

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

FUND		FISCAL YEAR 2021			Difference from above	Test Check
NAME	NO.	ORIGINAL	REVISED	Difference		
General	9	(24,700)	(100)	24,600	24,600	-
Road	1	-	-	-	-	-
Park	2	14,600	54,300	39,700	39,700	-
Swr Lat	3	(23,700)	(23,700)	-	-	-
CIST	4	30,300	54,900	24,600	24,600	-
NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE		(3,500)	85,400	88,900	88,900	
FUND		FISCAL YEAR 2022			Difference from above	Test Check
NAME	NO.	ORIGINAL	REVISED	Difference		
General	9	(33,900)	(10,300)	23,600	23,600	-
Road	1	-	-	-	-	-
Park	2	3,900	21,500	17,600	17,600	-
Swr Lat	3	(23,700)	300	24,000	24,000	-
CIST	4	38,300	43,800	5,500	5,500	-
NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE		(15,400)	55,300	70,700	70,700	