



**CITY OF
TWIN OAKS, MISSOURI**

ANNUAL OPERATING BUDGET

**FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2021**

**BOARD OF ALDERMEN REVIEW
WEDNESDAY, NOVEMBER 18, 2020**

CITY OF TWIN OAKS, MISSOURI
ANNUAL OPERATING BUDGET
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021
WORKSESSION BINDER

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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, 2021

	ACTUAL 2019	FORECAST 2020	DIFFERENCE FAV / (UNFAV)		BUDGET 2021	DIFFERENCE FAV / (UNFAV)	
			AMOUNT	PERCENT		AMOUNT	PERCENT
REVENUES							
Sales Taxes	\$ 1,023,671	\$ 996,000	\$ (27,671)	(2.7)%	\$ 975,200	\$ (20,800)	(2.1)%
Property Taxes	31,862	55,700	23,838	74.8 %	56,100	400	0.7 %
Intergovernmental Taxes	26,357	25,000	(1,357)	(5.1)%	24,100	(900)	(3.6)%
Licenses, Permits & Fees	88,384	98,800	10,416	11.8 %	90,900	(7,900)	(8.0)%
Miscellaneous Revenue	3,298	3,300	2	0.1 %	3,300	-	-
Interest Income	7,704	4,300	(3,404)	(44.2)%	2,700	(1,600)	(37.2)%
Total	1,181,276	1,183,100	1,824	0.2 %	1,152,300	(30,800)	(2.6)%
EXPENSES							
Personnel Services	257,794	251,700	6,094	2.4 %	264,800	(13,100)	(5.2)%
Administrative	122,699	96,100	26,599	21.7 %	100,600	(4,500)	(4.7)%
Operating	262,335	217,000	45,335	17.3 %	242,900	(25,900)	(11.9)%
Contractual	123,011	88,600	34,411	28.0 %	89,200	(600)	(0.7)%
Police	128,621	127,900	721	0.6 %	131,700	(3,800)	(3.0)%
Lease	(75)	-	(75)	100.0 %	-	-	-
Repairs and Maintenance	78,804	62,800	16,004	20.3 %	71,700	(8,900)	(14.2)%
Debt Service	142,628	142,800	(172)	N/M	142,800	-	-
Capital additions							
Stormwater	713	-	713	N/M	-	-	-
Other	419,519	135,700	283,819	67.7 %	139,500	(3,800)	(2.8)%
Total	1,536,049	1,122,600	413,449	26.9 %	1,183,200	(60,600)	(5.4)%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND CHANGE IN FUND BALANCE	(354,773)	60,500	415,273	(117.1)%	(30,900)	(91,400)	(151.1)%
FUND BALANCE -							
Beginning of Year	1,636,413	1,281,641	(354,772)	(21.7)%	1,342,141	60,500	4.7 %
End of Year	\$ 1,281,640	\$ 1,342,141	\$ 60,501	4.7 %	\$ 1,311,241	\$ (30,900)	(2.3)%

CITY OF TWIN OAKS, MISSOURI
BUDGETED 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	\$ -	\$ 242,300	\$ -	\$ 276,600	\$ 456,300	\$ 975,200
Property Taxes	-	-	33,200	-	22,900	56,100
Intergovernmental Taxes	-	-	8,600	-	15,500	24,100
Licenses, Permits & Fees	4,200	-	-	-	86,700	90,900
Miscellaneous Revenue	-	-	-	400	2,900	3,300
Interest Income	2,000	-	-	-	700	2,700
	6,200	242,300	41,800	277,000	585,000	1,152,300
EXPENSES						
Personnel Services	-	-	45,800	40,900	178,100	264,800
Administrative	-	-	-	-	100,600	100,600
Operating	3,000	-	84,600	75,900	79,400	242,900
Contractual	-	-	-	-	89,200	89,200
Police	-	-	-	-	131,700	131,700
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	20,100	51,600	-	71,700
Debt Service		142,800				142,800
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	41,500	98,000	-	-	139,500
Total	3,000	184,300	248,500	168,400	579,000	1,183,200
Excess (deficiency) of revenues over (under) expenditures	3,200	58,000	(206,700)	108,600	6,000	(30,900)
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(48,300)	191,200	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	3,200	9,700	(15,500)	51,400	(79,700)	(30,900)
FUND BALANCE -						
Beginning of Year	65,926	498,860	15,500	301,161	460,694	1,342,141
End of Year	\$ 69,126	\$ 508,560	\$ -	\$ 352,561	\$ 380,994	\$ 1,311,241

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

	FUND NAME					
	Sewer	Capital Improve-ments	Road	Park and Stormwater	General	Total
REVENUES						
Sales Taxes	\$ -	\$ 247,200	\$ -	\$ 282,200	\$ 466,600	\$ 996,000
Property Taxes	-	-	32,900	-	22,800	55,700
Intergovernmental Taxes	-	-	9,500	-	15,500	25,000
Licenses, Permits & Fees	4,200	-	-	-	94,600	98,800
Miscellaneous Revenue	-	-	-	400	2,900	3,300
Interest Income	1,700	-	-	-	2,600	4,300
	5,900	247,200	42,400	282,600	605,000	1,183,100
EXPENSES						
Personnel Services	-	-	45,800	35,200	170,700	251,700
Administrative	-	-	-	-	96,100	96,100
Operating	5,400	-	92,600	41,400	77,600	217,000
Contractual	-	-	-	-	88,600	88,600
Police	-	-	-	-	127,900	127,900
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	13,500	49,300	-	62,800
Debt Service		142,800				142,800
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	67,100	38,900	29,700	-	135,700
Total	5,400	209,900	190,800	155,600	560,900	1,122,600
Excess (deficiency) of revenues over (under) expenditures	500	37,300	(148,400)	127,000	44,100	60,500
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	3,116	139,784	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	500	40,416	(8,616)	69,800	(41,600)	60,500
FUND BALANCE -						
Beginning of Year	65,426	458,444	24,116	231,361	502,294	1,281,641
End of Year	\$ 65,926	\$ 498,860	\$ 15,500	\$ 301,161	\$ 460,694	\$ 1,342,141

**CITY OF TWIN OAKS, MISSOURI
CONSOLIDATING STATEMENTS OF
REVENUES, EXPENSES AND FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

	FUND NAME					
	Sewer	Capital Improve- ments	Road	Park and Stormwater	General	Total
REVENUES						
Sales Taxes	\$ -	\$ 246,985	\$ -	\$ 290,573	\$ 486,113	\$ 1,023,671
Property Taxes	-	-	12,291	-	19,571	31,862
Intergovernmental Taxes	-	-	10,202	-	16,155	26,357
Licenses, Permits & Fees	4,248	-	-	-	84,136	88,384
Miscellaneous Revenue	-	-	-	100	3,198	3,298
Interest Income	1,951	-	-	-	5,753	7,704
	6,199	246,985	22,493	290,673	614,926	1,181,276
EXPENSES						
Personnel Services	-	-	49,084	38,636	170,074	257,794
Administrative	-	-	-	-	122,699	122,699
Operating	1,923	-	112,298	74,571	73,543	262,335
Contractual	-	-	-	-	123,011	123,011
Police	-	-	-	-	128,621	128,621
Lease	-	-	-	-	(75)	(75)
Repairs and Maintenance	-	-	23,610	55,194	-	78,804
Debt Service		142,628				142,628
Capital additions						
Stormwater	-	-	-	713	-	713
Other	-	4,179	101,336	314,004	-	419,519
Total	1,923	146,807	286,328	483,118	617,873	1,536,049
Excess (deficiency) of revenues over (under) expenditures	4,276	100,178	(263,835)	(192,445)	(2,947)	(354,773)
OTHER SOURCES (USES) OF FUNDS						
Transfers	-	(145,166)	287,953	(85,672)	(57,115)	-
Bond proceeds						-
CHANGE IN FUND BALANCE	4,276	(44,988)	24,118	(278,117)	(60,062)	(354,773)
FUND BALANCE -						
Prior Period Adjustment						-
Beginning of Year	61,150	503,432	(2)	509,478	562,355	1,636,413
End of Year	\$ 65,426	\$ 458,444	\$ 24,116	\$ 231,361	\$ 502,294	\$ 1,281,640

**CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
REVENUES								
Sales Taxes								
Sales Tax One Cent - M	\$ 337,482	\$ 300,346	\$ 305,725	\$ 268,144	\$ 338,915	\$ 325,100	\$ 324,100	\$ 317,600
Local Option 1/4 cent	145,913	115,528	140,982	126,808	125,405	128,800	124,300	121,800
SL County Prop P Sales Tax	-	-	4,723	21,352	21,793	21,400	18,200	16,900
Total	483,395	415,874	451,430	416,304	486,113	475,300	466,600	456,300
Property Taxes								
Property Tax (Commercial) - Y	29,469	23,543	24,098	28,460	19,196	40,000	16,200	16,200
Financial Institution Tax - Y	2	212	454	-	-	-	-	-
Railroad/Utility Tax - M	503	469	454	437	375	400	6,600	6,700
Total	29,974	24,224	25,006	28,897	19,571	40,400	22,800	22,900
Intergovernmental Taxes								
Motor Vehicle Sales Tax - M	3,250	3,346	3,522	3,765	2,988	4,000	3,400	3,400
Motor Vehicle Fee Increase - M	1,732	1,676	1,742	1,944	1,490	2,300	1,600	1,600
Franchise Fee (Charter, AT&T)	8,493	8,343	7,203	9,753	10,868	9,700	9,700	9,700
Cigarette Tax - M	1,127	1,006	970	861	809	1,000	800	800
Total	14,602	14,371	13,437	16,323	16,155	17,000	15,500	15,500
Licenses, Permits & Fees								
Occupancy Permits	2,000	1,870	1,350	900	2,050	2,400	3,800	3,800
Fence Permits	-	25	105	105	-	-	100	100
Dumpster/Temp Storage Permit	-	-	100	-	-	-	-	-
Building Permits	300	271	1,002	907	1,264	1,000	2,000	1,000
Sign Permits	-	-	1,250	(273)	461	400	600	600
Fee Income; Misc.	-	5,150	-	63	10	100	100	100
Merchants Licenses (Annually)	49,236	52,695	69,713	71,433	60,682	72,800	65,500	59,000
Liquor Licenses (Annually)	3,200	3,200	3,250	3,250	3,161	3,100	3,600	3,200
Cellular Tower Lease (Monthly)	14,515	14,515	14,757	15,967	16,208	17,400	17,400	17,400
Board of Adjustment Appeal Fees	-	-	-	-	300	100	-	-
Development Process Application	-	-	15,248	10,216	-	-	1,500	1,500
Total	69,251	77,726	106,775	102,568	84,136	97,300	94,600	86,700
Grants								
CD Grant Funds	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
TOM Agreement (formerly BOA)	-	-	-	-	-	-	-	-
Miscellaneous Income	805	51	(210)	2,766	3,198	3,200	2,900	2,900
Total	805	51	(210)	2,766	3,198	3,200	2,900	2,900
Interest Income	6,867	7,383	4,928	5,458	5,753	4,600	2,600	700
Total	604,894	539,629	601,366	572,316	614,926	637,800	605,000	585,000

**CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
EXPENSES								
Personnel Services								
Wages Employees	112,054	83,912	102,760	99,167	106,979	100,600	96,100	105,700
Wages Trustees	20,400	20,123	20,400	20,400	20,400	20,400	20,400	20,400
Employee Benefits	7,404	5,000	5,096	7,182	8,703	9,100	11,900	12,900
Payroll Taxes	15,615	13,602	16,462	17,287	15,995	16,900	17,200	18,900
LAGERS	9,605	8,531	10,582	13,576	15,916	29,700	16,200	16,200
Unemployment Compensation	2,560	-	-	-	321	-	7,100	2,100
Payroll Processing Fees	1,672	1,628	1,721	1,802	1,760	1,900	1,800	1,900
Total	169,310	132,796	157,021	159,414	170,074	178,600	170,700	178,100
Administrative								
Building Inspection/Occup Fees	1,936	1,165	1,387	1,945	5,700	3,100	4,500	3,000
Village Property Expense (Tom)	2,144	8,364	11,729	1,649	1,649	1,700	-	-
City Property Expense:Town Hall	-	-	-	5,030	9,539	5,400	4,900	4,900
City Property Expense:50 Crescent	-	-	-	1,709	4,552	5,000	-	5,000
Village Property Expense	2,144	8,364	11,729	8,388	15,740	12,100	4,900	9,900
Meetings	914	508	448	(74)	204	900	-	-
Administrative Events	4,031	4,485	3,917	4,808	4,563	1,200	-	-
Arbor Day Event	180	305	635	655	548	-	-	-
Night Out in the Park	-	-	-	-	452	-	-	-
Govt Center Open House	-	-	-	915	-	-	-	-
Partnerships - Govt Cntr Use	-	-	-	-	-	-	-	-
Dues, Education & Conferences	7,493	4,066	4,121	6,426	2,596	6,000	2,300	2,300
Mileage	1,750	243	612	694	240	600	-	-
Bank Service Charges	-	60	99	61	32	100	100	100
Community Room Supervising	-	-	-	573	594	1,000	500	500
Election Expense	309	856	62	315	297	800	800	400
Legal Notices/Publications	713	2,336	4,106	1,192	2,577	2,800	1,900	1,900
Insurance	20,128	24,212	27,171	29,740	28,793	29,000	24,600	25,800
Printing	810	364	349	2,237	1,590	600	1,800	1,800
Postage	521	561	367	884	568	600	600	600
Telephone	7,451	7,633	6,648	5,584	5,866	5,400	5,400	5,600
Equipment Purchase/Maintenance	2,221	3,015	530	2,219	6,666	6,100	6,100	6,100
Service Contr. & Annual Charges	3,086	2,384	3,053	5,476	8,320	7,200	10,100	10,100
IT and Web Hosting	18,446	11,239	13,670	13,830	15,677	14,400	17,600	17,600
Copier Lease	3,337	2,748	2,724	2,414	2,520	2,800	2,800	2,800
Cooler Rental	195	147	147	(17)	-	-	-	-
Window Cleaning	221	221	221	2,069	2,826	2,900	2,000	2,000
County Sales Reports	315	175	105	-	-	-	-	-
Codification	2,649	6,212	6,626	3,125	10,167	1,600	7,300	7,300
Office Relocation	-	-	-	12,850	2,134	2,100	-	-
General Admin & Office Supplies	4,366	4,945	4,005	3,910	4,029	3,200	2,800	2,800
Miscellaneous Expense	-	-	-	298	-	-	-	-
Total	83,216	86,244	92,732	110,517	122,699	104,500	96,100	100,600
Operating								
Miscellaneous	-	87	(2,025)	(300)	235	300	300	300
Sanitation	36,383	40,268	46,060	43,260	44,272	45,700	45,900	46,900
Mosquito Control	434	378	365	385	176	800	700	700
Leaf Vacuuming	9,200	9,200	9,990	9,200	10,220	9,600	10,300	11,100
Utilities-Office	-	54	15	(4,839)	-	-	-	-
50 Crescent Ave Utilities	496	960	1,817	1,954	2,049	2,400	2,300	2,300
Electric	1,979	1,958	4,445	15,291	12,742	13,000	13,000	13,000
Gas	1,139	1,679	1,729	1,685	1,006	2,400	1,400	1,400
Utilities TH & 50 Crescent: Water	-	-	-	509	412	400	200	200
Utilities TH & 50 Crescent: Sewer	-	-	-	2,358	2,431	2,300	3,500	3,500
Total	49,631	54,584	62,396	69,503	73,543	76,900	77,600	79,400

**CITY OF TWIN OAKS, MISSOURI -
GENERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
Contractual								
Legal	46,961	93,710	81,981	57,796	52,027	51,200	50,800	50,800
Legal - Non-Recurring	68,275	108,615	10,155	17,401	19,030	15,400	400	400
Auditing Fees	10,490	10,624	10,070	10,070	10,760	11,100	11,100	11,700
Accounting Fees	6,630	5,370	6,000	6,000	6,000	7,600	6,200	6,200
Engineering - General	1,600	2,666	14,064	24,340	18,361	15,000	12,500	12,500
Outside Labor	-	-	-	8,300	16,833	5,000	7,600	7,600
Total	133,956	220,985	122,270	123,907	123,011	105,300	88,600	89,200
Police	102,460	107,723	104,779	118,165	128,621	126,200	127,900	131,700
Lease	37,121	36,944	35,922	3,369	(76)	100	-	-
Stormwater	-	-	1,864	-	-	-	-	-
Total	575,694	639,276	576,984	584,875	617,872	591,600	560,900	579,000
Excess (deficiency) of revenues over (under) expenses	29,200	(99,647)	24,382	(12,559)	(2,946)	46,200	44,100	6,000
OTHER SOURCES(USES) OF FUNDS								
Transfer From General / (To) CIST	-	-	(42,900)	(57,115)	(57,115)	(85,700)	(85,700)	(85,700)
CHANGE IN FUND BALANCE	29,200	(99,647)	(18,518)	(69,674)	(60,061)	(39,500)	(41,600)	(79,700)
FUND BALANCE -								
Prior Period Adjustment			(2,583)					
Beginning of Year	723,577	752,777	653,130	632,029	562,355	502,294	502,294	460,694
End of Year	\$ 752,777	\$ 653,130	\$ 632,029	\$ 562,355	\$ 502,294	\$ 462,794	\$ 460,694	\$ 380,994

**CITY OF TWIN OAKS, MISSOURI -
PARK AND STORMWATER FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
REVENUES								
P&S 1/2 cent	\$317,691	\$269,723	\$289,064	\$255,696	\$290,573	\$292,900	\$282,200	\$276,600
Grants	1,644	-	-	-	-	-	-	-
Commercial Permit Fee	100	800	400	600	100	-	400	400
Park Income	100	290	-	100,000	-	-	-	-
Miscellaneous Revenue	200	1,090	400	100,600	100	-	400	400
Total	319,535	270,813	289,464	356,296	290,673	292,900	282,600	277,000
EXPENSES								
Park Salaries	22,941	25,282	28,285	32,094	34,383	35,700	35,200	35,900
Park Salaries - Security	8,015	15,873	14,140	18,375	4,253	7,100	-	5,000
Total Personnel Services	30,956	41,155	42,425	50,469	38,636	42,800	35,200	40,900
Operating								
Park Mowing	7,798	7,704	8,201	7,297	6,943	8,400	7,000	7,200
Park Landscaping	(1,582)	5,991	3,404	1,344	3,011	7,500	1,100	1,100
Landscape Consultant	-	8,317	1,373	-	855	1,100	-	-
Vector & Chemical Control	-	694	7,540	8,585	4,475	4,100	8,600	8,600
Restroom Supplies	359	524	477	485	321	400	200	200
Fuel Expense	-	-	-	-	-	-	200	200
Events/Entertainment/Food	350	-	-	32	393	400	500	1,700
Other/Test Event; NNO & AD	-	-	-	-	120	1,200	-	2,000
Winter Lighting	-	-	1,580	2,970	2,511	4,000	4,000	3,600
August Event (Concert)	1,575	1,200	277	900	7,197	6,900	-	1,500
Park Events - Eclipse	-	-	3,489	-	-	-	-	1,000
Easter Egg Hunt	1,108	1,227	983	1,023	-	-	-	1,000
Family Fun Day (September)	3,183	3,429	3,911	3,343	4,246	2,700	-	6,000
Halloween Event	-	-	-	-	-	-	-	-
July Event (Concert/Fireworks)	23,363	25,824	26,961	31,323	30,392	30,200	5,400	26,700
June Event (Concert)	1,056	750	734	1,075	719	800	800	1,500
May Event (Concert)	1,003	318	-	-	-	-	-	-
Copyright Fees	-	-	1,047	1,114	1,153	1,200	1,200	1,200
Facility Partnerships	1,225	1,055	1,355	1,435	1,765	1,200	1,900	1,900
Park Promotions	1,527	851	914	782	-	600	-	-
Park Utilities	-	(91)	-	-	-	-	-	-
Electric (Park)	5,606	5,141	5,372	5,636	4,509	4,700	4,700	4,700
Sewer (Park)	1,142	1,389	1,818	241	-	1,200	900	900
Water (Park)	3,815	4,745	6,487	6,410	5,961	6,600	4,900	4,900
Total Operating	51,528	69,068	75,923	73,995	74,571	83,200	41,400	75,900
Park Lease	300	-	-	-	-	-	-	-
Storage Facility Rental	3,827	3,420	2,700	-	-	-	-	-
Total Lease	4,127	3,420	2,700	-	-	-	-	-

**CITY OF TWIN OAKS, MISSOURI -
PARK AND STORMWATER FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
Repairs and Maintenance								
Miscellaneous Expense	-	-	-	-	4,000	-	300	300
Lake Expense	-	-	-	-	-	-	3,900	3,900
Park Tools/Equipment/Rental	4,067	2,206	2,465	3,599	4,246	3,000	4,100	4,100
Repairs/Maint. - Storm Water	1,500	-	-	-	130	100	-	-
Park Repairs & Maintenance	3,077	3,841	3,239	19,882	8,073	4,000	3,600	3,600
Park Repairs & Maintenance - Scheduled Pr	-	-	-	-	-	-	13,100	23,100
Park Facility Maintenance	7,827	3,966	2,518	6,967	3,332	3,700	4,100	4,100
Park Inspections	2,437	2,437	2,664	4,561	3,278	2,400	-	2,500
Park Landscaping Maintenance	31,040	17,463	21,521	24,789	27,908	17,200	17,200	7,000
Park Irrigation Maintenance	2,913	1,692	1,269	1,658	2,909	2,000	2,000	2,000
Park Electrical Maintenance	5,923	5,753	970	1,290	1,318	1,000	1,000	1,000
Total Park Repairs and Maintenance	58,784	37,358	34,646	62,746	55,194	33,400	49,300	51,600
Capital Outlay								
Engineering - Storm Water	9,009	10,555	2,905	-	713	700	-	-
Capital Projects - Storm Water	31,404	71,234	130,351	-	-	-	-	-
Total Storm Water	40,413	81,789	133,256	-	713	700	-	-
Park Capital Projects	15,752	7,022	10,470	4,918	21,027	8,000	16,500	-
Park Capital Projects - Lake Remediation	-	-	-	10,091	284,733	-	13,200	-
Park Capital Projects - Park Cameras	-	-	-	-	8,156	-	-	-
Park Engineering	10,387	1,468	(10)	29,202	88	-	-	-
Total Park	26,139	8,490	10,460	44,211	314,004	8,000	29,700	-
Total Expenses	211,947	241,280	299,410	231,421	483,118	168,100	155,600	168,400
Excess (deficiency) of revenues over (under) expenses	107,588	29,533	(9,946)	124,875	(192,445)	124,800	127,000	108,600
OTHER SOURCES(USES) OF FUNDS								
Transfer From Park / (To) CIST	-	-	(28,600)	(85,672)	(85,672)	(57,200)	(57,200)	(57,200)
Bond proceeds								
Bond defeasement								
TOTAL	-	-	(28,600)	(85,672)	(85,672)	(57,200)	(57,200)	(57,200)
CHANGE IN FUND BALANCE	107,588	29,533	(38,546)	39,203	(278,117)	67,600	69,800	51,400
FUND BALANCE -								
Beginning of Year	371,700	479,288	508,821	470,275	509,478	231,361	231,361	301,161
End of Year	\$479,288	\$508,821	\$470,275	\$509,478	\$231,361	\$298,961	\$301,161	\$352,561

**CITY OF TWIN OAKS, MISSOURI -
ROAD FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
REVENUE								
Road & Bridge Tax - M	\$ 15,413	\$ 13,372	\$ 14,561	\$ 15,792	\$ 12,291	\$ 15,200	\$ 32,900	\$ 33,200
Motor Fuel Tax - M	10,374	10,533	10,565	10,517	10,202	10,400	9,500	8,600
Total	25,787	23,905	25,126	26,309	22,493	25,600	42,400	41,800
EXPENSES								
Personnel Services	30,325	37,923	42,022	45,932	49,084	39,700	45,800	45,800
Snow Removal	15,401	19,275	10,350	24,394	47,567	25,400	23,200	23,200
Street Lights	9,586	9,244	8,491	8,380	14,656	8,800	16,800	8,800
Street Signs	870	1,424	1,608	184	24	200	100	100
R-O-W Landscaping/Mowing	13,322	23,872	46,354	30,010	31,531	31,400	35,800	35,800
Tree Trimming/Emergency Removal	1,100	1,280	1,325	4,775	3,700	2,000	2,500	2,500
Auto Expense	1,466	2,841	2,108	2,974	1,599	1,800	1,500	1,500
Fuel Expense	1,493	1,358	1,256	1,230	1,449	1,300	1,000	1,000
Utilities - Road	10,119	12,398	13,018	14,502	11,772	8,900	11,700	11,700
Total Operating	53,357	71,692	84,510	86,449	112,298	79,800	92,600	84,600
Road Tools & Supplies	7,217	460	557	292	16	300	-	-
Road Repairs & Maintenance	28,254	20,896	6,335	18,136	22,692	10,000	12,700	12,700
#N/A	-	-	-	-	-	-	800	7,400
Road Irrigation Maintenance	-	-	-	-	902	500	-	-
Total tools and repairs	35,471	21,356	6,892	18,428	23,610	10,800	13,500	20,100
Capital additions								
Road Capital Projects	67,309	49,274	31,200	-	-	78,500	29,400	98,000
Cap Proj - Big Bend Lighting	-	-	-	738	84,957	-	-	-
Road Engineering	8,357	4,544	4,353	36,858	16,379	-	5,200	-
Street Scope Grant Engineering	-	-	-	-	-	-	4,300	-
Total Capital Additions	75,666	53,818	35,553	37,596	101,336	78,500	38,900	98,000
Total	194,819	184,789	168,977	188,405	286,328	208,800	190,800	248,500
Excess (deficiency) of revenues over (under) expenses	(169,032)	(160,884)	(143,851)	(162,096)	(263,835)	(183,200)	(148,400)	(206,700)
OTHER SOURCES(USES) OF FUNDS								
Transfer (To) Road from CIST	169,032	160,884	143,851	162,094	287,953	183,200	139,784	191,200
Bond proceeds								
Bond defeasement								
TOTAL	169,032	160,884	143,851	162,094	287,953	183,200	139,784	191,200
CHANGE IN FUND BALANCE	-	-	-	(2)	24,118	-	(8,616)	(15,500)
FUND BALANCE -								
Beginning of Year	-	-	-	-	(2)	24,116	24,116	15,500
End of Year	\$ -	\$ -	\$ -	\$ (2)	\$ 24,116	\$ 24,116	\$ 15,500	\$ -

**CITY OF TWIN OAKS, MISSOURI -
CAPITAL IMPROVEMENTS FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
REVENUES								
Capital Improvements Sales Tax	\$ 270,037	\$ 229,203	\$ 245,705	\$ 217,342	\$ 246,985	\$ 239,100	\$ 247,200	\$ 242,300
Interest Income	-	-	2,383	282	-	-	-	-
Total	270,037	229,203	248,088	217,624	246,985	239,100	247,200	242,300
EXPENSES								
Capital Outlay	-	4,490	-	15,450	-	65,000	59,100	40,000
Twin Oaks City Center	-	-	1,823,628	93,572	-	-	-	-
Capital Outlay - Project 4	-	-	-	32,650	-	-	8,000	1,500
Village Hall Construction	6,670	110,182	53,418	55	-	-	-	-
Website Update	-	-	-	154	4,179	-	-	-
Total Capital Outlay	6,670	114,672	1,877,046	141,881	4,179	65,000	67,100	41,500
Debt Service - Principal	-	-	40,460	81,209	84,331	87,900	87,900	87,900
Debt Service - Interest	-	-	30,933	61,578	58,297	54,900	54,900	54,900
Debt Service	-	-	71,393	142,787	142,628	142,800	142,800	142,800
Total	6,670	114,672	1,948,439	284,668	146,807	207,800	209,900	184,300
Excess (deficiency) of revenues over (under) expenses	263,367	114,531	(1,700,351)	(67,044)	100,178	31,300	37,300	58,000
OTHER SOURCES(USES) OF FUNDS								
Transfer From CIST (To) Road	(169,032)	(160,884)	(143,851)	(162,094)	(287,953)	(183,200)	(139,784)	(191,200)
Transfer (To) CIST From PARK	-	-	28,600	142,787	85,672	57,200	57,200	57,200
Transfer (To) CIST From General	-	-	42,900	-	57,115	85,700	85,700	85,700
Total Transfers	(169,032)	(160,884)	(72,351)	(19,307)	(145,166)	(40,300)	3,116	(48,300)
Debt proceeds	-	-	1,600,000	-	-	-	-	-
TOTAL	(169,032)	(160,884)	1,527,649	(19,307)	(145,166)	(40,300)	3,116	(48,300)
CHANGE IN FUND BALANCE	94,335	(46,353)	(172,702)	(86,351)	(44,988)	(9,000)	40,416	9,700
FUND BALANCE -								
Beginning of Year	714,503	808,838	762,485	589,783	503,432	458,444	458,444	498,860
End of Year	\$ 808,838	\$ 762,485	\$ 589,783	\$ 503,432	\$ 458,444	\$ 449,444	\$ 498,860	\$ 508,560

**CITY OF TWIN OAKS, MISSOURI -
SEWER LATERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING DECEMBER 31, 2021**

	ACTUAL					BUDGET	FCAST	BUDGET
	2015	2016	2017	2018	2019	2020	2020	2021
REVENUES								
Sewer lateral fees	\$ 4,781	\$ 2,170	\$ 4,783	\$ 4,657	\$ 4,248	\$ 4,700	\$ 4,200	\$ 4,200
Interest Income	246	269	269	296	1,951	400	1,700	2,000
Total	5,027	2,439	5,052	4,953	6,199	5,100	5,900	6,200
EXPENSES								
Operating	-	3,960	3,836	-	1,923	5,000	5,400	3,000
Total	-	3,960	3,836	-	1,923	5,000	5,400	3,000
Excess (deficiency) of revenues over (under) expenses	5,027	(1,521)	1,216	4,953	4,276	100	500	3,200
OTHER SOURCES(USES) OF FUNDS								
Transfer (To) SL From GF	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	5,027	(1,521)	1,216	4,953	4,276	100	500	3,200
FUND BALANCE -								
Prior Period Adjustment			2,583					
Beginning of Year	48,892	53,919	52,398	56,197	61,150	65,426	65,426	65,926
End of Year	\$53,919	\$52,398	\$56,197	\$61,150	\$65,426	\$65,526	\$65,926	\$69,126

CITY OF TWIN OAKS, MISSOURI
CAPITAL IMPROVEMENT PROGRAM
FOR THE TWO FISCAL YEARS ENDING DECEMBER 31, 2021

Line No. / Count	PROJECT DESCRIPTION	Acct. No.	2020				2021	2022	2023	Later
			Budget	YTD Amt	ETC	Forecast				
1	Autumn Leaf Runoff	4-702	\$ 50,000		\$ 50,000	\$ 50,000	\$ 40,000	\$ -	\$-	\$ -
2	Park Waterfull Pump	2-701		12,826	174	13,000				
3	Boly Entrance Phase I and II	4-702	65,000	9,049	51	9,100		55,000		
4	Boly Lane Sidewalks (Requires GOB)	1-701				-				600,000
5	Crescent Road Landscaping	1-701	15,500		-	-	20,000			
6	Crescent Ave. Rebuild (Requires GOB)	1-701				-				1,200,000
7	Crescent Ave. Sidewalk Phase I	1-701			25,000	25,000	75,000			
8	Curb Replacement - Condominiums	1-701				-				250,000
9	Park Drinking Fountain	2-702				-				30,000
10	Golden Oak Landscaping of Circles	1-701	3,000		3,000	3,000	3,000			
11	Hartzog Lane & Turnaround	2-701				-				55,000
12	Park Development Project - New Trails	2-703	-			-	-	120,000		
13	Golden Oak Fence Replacement	2-701				-				7,000
14	Park Engineering - Hartzog Lane	2-709				-				6,200
15	Resurface Multicourt	2-701	-			-		15,000		
16	Truck (State Contract)	4-704				-		20,000		
17	Triple Inlet Replacement	2-701				-				60,000
18	Road Engineering	1-709		5,148	52	5,200				
19	Street Scape Grant Engineering	1-709.1		4,300		4,300				
20	Golden Oak Circle Light	1-701	10,000		1,400	1,400				
21	Twin Oaks Sidewalks	1-702				-				
22	Park footbridge replacement and dry	2-701		3,415	85	3,500				
23	Utility Vehicle	4-704				8,000				
24	North Woods Creek Bed	2-702				12,000				
25	Rose Garden Irrigation	2-702				1,200				
26	Sand Volleyball Court	2-703				-				7,000
27	Trash Enclosure	2-703				-				20,000
28	Meramec Station Road Resurfacing	4-702				-				40,000
29	Crescent Rd Sidewalk, Phase 2	1-701								750,000
30	Crescent Rd Triangle Footbridge	4-704					1,500			

\$ 143,500 \$ 34,738 \$ 79,762 \$ 135,700 \$ 139,500 \$ 210,000 \$ - \$ 3,025,200

SUMMARY BY FUND AND ACCOUNT NUMBER

3	4-702	Capital Improvements Sales Tax Fund	\$ 115,000	\$ 9,049	\$ 50,051	\$ 59,100	\$ 40,000	\$ 55,000	\$ -	\$ 40,000
3	4-704	CIST - Other Projects	-	-	-	8,000	1,500	20,000	-	-
6	2-701	Park & Stormwater Fund - Park Capital	-	16,241	259	16,500	-	15,000	-	122,000
3	2-702	Park & Stormwater Fund - Park Capital	-	-	-	13,200	-	-	-	30,000
3	2-703	Park & Stormwater Fund - Park Capital	-	-	-	-	-	120,000	-	27,000
1	2-709	Park & Stormwater Fund - Parks Engine	-	-	-	-	-	-	-	6,200
8	1-701	Road Fund - Capital Projects	28,500	-	29,400	29,400	98,000	-	-	2,800,000
1	1-709	Road Fund - Engineering	-	5,148	52	5,200	-	-	-	-
1	1-709.1	Road Fund - Engineering	-	4,300	-	4,300	-	-	-	-

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\$ 143,500 \$ 34,738 \$ 79,762 \$ 135,700 \$ 139,500 \$ 210,000 \$ - \$ 3,025,200

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

X-CK \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

CITY OF TWIN OAKS MISSOURI
BUDGET ADJUSTMENTS SCHEDULE
FORECAST FYE JUNE 30, 2020 AND BUDGET FYE JUNE 30, 2021

ITEM NO.	FUN D	Account #	DESCRIPTION	2020		2021	
				DEBIT	CREDIT	DEBIT	CREDIT
INDIVIDUAL CHANGES - EXPENSES							
1 - E	4	4-704	CapEx change	8,000			
2 - E	2	2-702	CapEx change	13,200			
3 - E	1	1-701	CapEx change		15,500		
4 - E	4	4-702	CapEx change				16,000
5 - E	4	4-704	CapEx change			1,500	
6 - E	2	2-701	CapEx change				15,000
7 - E	1	1-701	CapEx change			23,000	
8 - E	2	2-660	Additional Park events costs			34,300	
9 - E	2	2-609.0	Adj. Park R&M - Sch Maint				900
10 - E	2	2-609.2	Adj. Park Inspections			2,500	
11 - E	2	2-609.3	Adj. Park Landscaping			2,800	
12 - E	1	1-904	Add'l trfr from CIST for add'l CapEx				7,500
13 - E	4	4-904	Add'l trfr to Road Fund for add'l CapEx			7,500	
				21,200	15,500	71,600	39,400
INDIVIDUAL CHANGES - REVENUES							
1 - R							
				-	-	-	-
TOTAL REVENUE AND EXPENDITURES CHANGES				21,200	15,500	71,600	39,400

TOTAL OF ALL INDIVIDUAL CHANGES ABOVE BY FUND							
FUND							
NAME	NO.						
General	9	-	-	-	-	-	-
Road	1	-	15,500	23,000	7,500		
Park	2	13,200	-	39,600	15,900		
Swr Lat	3	-	-	-	-		
CIST	4	8,000	-	9,000	16,000		
TOTAL		21,200	15,500	71,600	39,400		
NET CHANGE (DECREASING) CHANGE IN FUND BALANCE				(5,700)		(32,200)	

DIFFERENCE IN CHANGE IN FUND BALANCE BY FISCAL YEAR: BEFORE VERSUS AFTER DETAIL CHANGES ABOVE							
FUND		FISCAL YEAR 2020			Difference from above	Test Check	
NAME	NO.	ORIGINAL	REVISED	Difference			
General	9	(41,600)	(41,600)	-	-	-	
Road	1	(24,116)	(8,616)	15,500	15,500	-	
Park	2	83,000	69,800	(13,200)	(13,200)	-	
Swr Lat	3	500	500	-	-	-	
CIST	4	48,416	40,416	(8,000)	(8,000)	-	
NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE		66,200	60,500	(5,700)	(5,700)		

FUND		FISCAL YEAR 2021			Difference from above	Test Check
NAME	NO.	ORIGINAL	REVISED	Difference		
General	9	(79,700)	(79,700)	-	-	-
Road	1	-	(15,500)	(15,500)	(15,500)	-
Park	2	75,100	51,400	(23,700)	(23,700)	-
Swr Lat	3	3,200	3,200	-	-	-
CIST	4	2,700	9,700	7,000	7,000	-
NET DIFFERENCE (DECREASING) CHANGE IN FUND BALANCE		1,300	(30,900)	(32,200)	(32,200)	