



BUDGET MESSAGE

AND

SUMMARY

FISCAL YEAR 2021/2022

BUDGET – ALL FUNDS

JULY 2021

**City of Hallsville
Budget Document
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City of Hallsville
Budget Message
July 1, 2021 to June 30, 2022

The purpose of the budget message is to provide information regarding the budgeted receipts and expenses of the City of Hallsville for the fiscal year to end June 30, 2022.

The City's bookkeeping is maintained on the cash basis of accounting whereby receipts are recognized as income in the period received and expenses are recognized as expenses in the period paid. The Budget is prepared based upon this same accounting method.

The City maintains basic fund groups. The following fund groups are classified as Governmental funds:

- *General Fund* – Basic City functions primarily funded by property taxes and sales taxes. The primary functions included are administration, police, and public works.
- *Special Revenue Funds*–The City maintains several special revenue funds used to track the revenue and expenses of the City's activities not included in the General Fund.

Additionally, the City maintains *Enterprise Funds*. These funds are primarily the Water fund, the Solid Waste fund and the Sewer fund that provide utility services to the citizens of the City of Hallsville. These utility funds are intended to be self-supporting through usage fees charged for the utility services.

In accordance with Section 67.010 of the Revised Statutes of the State of Missouri, and Section 130.020 of the Hallsville Code of Ordinances, the budget message for the fiscal year July 1, 2021 to June 30, 2022 is hereby submitted.

City of Hallsville
Revenue Assumptions
July 1, 2021 to June 30, 2022

The following is a list of significant assumptions and planning issues used in the development of the Budget:

- Revenue Assumptions

- The City is anticipating the following property tax rate for the fiscal year:

General	\$0.5655
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The property tax rate is assessed based upon every \$100 of assessed valuation. The approximate anticipated assessed valuation totals \$22,963,604.00 for 2021. During the last fiscal year, the City collected 98% of property taxes assessed. The City is anticipating collecting most property taxes assessed.

- The City's sales tax revenue is based on a \$.01 sales tax rate. The sales tax collections are expected to remain stable during the fiscal year.
- The City's capital improvement sales tax revenue is based on a \$.005 sales tax rate. The capital improvement sales tax was passed in November of 2016 and funds were first received in May of 2017. The sales tax collections are expected to remain stable during the fiscal year.
- The City's park/stormwater sales tax revenue is based on a \$.00125 sales tax rate. The park/stormwater sales tax was passed in November of 2016 and funds were first received in May of 2017. The sales tax collections are expected to remain stable during the fiscal year. On June 14, 2021 the Hallsville Board of Aldermen voted unanimously to split the park/stormwater sales tax revenue 50/50 between the two funds.
- The City also has revenue from various franchise fees, permits and fines. The franchise fees are expected to remain stable during the fiscal year, the permits are expected to increase due to expanding subdivisions that were approved to be developed in 2017 and 2021.
- The City anticipates no change in water rates for 2020/2021. Rates were raised from \$10.25 to \$13.35 for the first 1,000 gallons during the 2017/2018 fiscal year. The City purchases all of its water from Public Water Supply District #4.
- The City anticipated the sale of the wastewater utilities during the 2020/2021 fiscal year. This did not occur. The City now anticipates the sale of the wastewater utilities during the 2021/2022 fiscal year. The qualified voters of the City of Hallsville voted in favor of the sale during the November 5, 2019 election. Rates were raised from \$19.35 for the first 1,000 gallons and \$5.00 for every additional 1,000 gallons to a flat rate during the 2020/2021 fiscal year.

City of Hallsville
Expense Assumptions
July 1, 2021 to June 30, 2022

- Expense Assumptions
 - *Salaries and Benefits:* The City maintains employees who perform administrative, police, public works, and utility services to the citizens of the City of Hallsville. The salary cost of these employees has been budgeted to the fund that the employee performs most of their services. However, the administrative and public works employees provide substantial services to the City's enterprise funds.
Because of this, transfers have been included in the budgets that are intended to compensate the General Fund for this situation.
 - The increase to salaries is approximately 0.933% over the prior year.
 - Payroll taxes are based upon an estimated 7.65% overall tax rate.
 - The City provides health insurance and retirement benefits to its full time employees.
 - The overall Total Personnel Services has an increase of approximately 0.932% over the prior year.
 - *Debt Obligations:*
 - General Obligation Bonds – Sewer – This item includes general obligation bonds paid by sewer revenue. The General Obligation funding was used to improve the City's sewer system. Pay Off Date: September 2033. The City anticipates this debt to be paid with the sale of the wastewater system.
 - *Lease Purchase Agreements:*
 - The City entered into a lease purchase agreement with Farmers Bank & Trust to purchase real estate that consists of a 9,600-square foot light industrial building for use by the Public Works Department. The A.P.R. is 4.240%. The total amount of the loan is \$376,500.00. This lease purchase is paid by Capital Improvement Sales Tax funds. Currently the City is renting out two units for \$400.00 a month each plus utilities. Pay Off Date: September 2038. Recommendation is to pay the lease purchase with funds left from the sale of the wastewater system to save approximately \$162,254.74 in interest payments.
 - The City entered into two lease purchase agreements with Central Bank of Boone County to purchase two 2019 4-WD Tahoes to be used as police patrol vehicles from the City of Huntville, Missouri. The A.P.R. is 4.200%. The total amount of each loan is \$45,000.00. These lease purchases are paid by Capital Improvement Sales Tax funds. Pay Off Date: September 2024.

City of Hallsville
Expense Planning
July 1, 2021 to June 30, 2022

EXPENSE PLANNING

GENERAL FUND

Ground Maintenance (Public Works)

Building Repair & Maintenance:

Expense: Fix Sand Shed
Expand parking lot at Public Works Shop
Total budgeted: \$8,500.00

Equipment Purchases:

Expense: Pull behind tiller
Rigid tools hacksaw, impact, high pressure inflater, concrete vibrator
Power inverter
Batter booster
Mower
Total budgeted: \$19,773.97

Police

Computer Equipment & Software:

Expense: Server
Total budgeted: \$4,654.00

Computer Maint & Service Contracts:

Expense: Body cam 5 yr plan
Total budgeted: \$4,282.00

Copier Maint & Service Contracts:

Expense: Copier
Total budgeted: \$2,000.00/yr

Administration

System Improvements:

Expense: Comprehensive Plan
Total budgeted: \$25,000.00

ENTERPRISE FUND

Sewer Replacement

System Improvement

Expense: Inflow & Infiltration Repairs
Total budgeted: \$50,272.00

City of Hallsville
Expense Planning
July 1, 2021 to June 30, 2022

Water Replacement

System Improvement

Expense: Upgrades & Repairs

Total budgeted: \$12,000.00

ROAD GRANTS

Parts & Supplies

Expense: Gravel for sewer road & alleys

Total budgeted: \$3,500.00

Repairs on City Sidewalks

Expense: Repair to sidewalks

Total budgeted: \$5,000.00

Streets

Expense: Repairs to Meadows Ledge not finished in 2020/2021

Total budgeted: \$11,000.00

City of Hallsville
 Budget Summary by Fund Type
 July 1, 2020 to June 30, 2021

	General Fund	Enterprise Funds	Capital Improvement	Park/Storm Water	Road Grants	Total All Funds
Receipts	\$ 466,274	\$ 667,557	\$ 57,842	\$ 14,460	\$ 43,567	\$ 1,249,700
Expenses	476,989	652,106	143,971	1,409	13,033	\$ 1,287,508
Excess of Revenue over/(under) Expenses	<u>(10,715)</u>	<u>15,451</u>	<u>(86,129)</u>	<u>13,051</u>	<u>30,534</u>	<u>(37,808)</u>
Other Changes in Fund Balance						
Lease Purchase Proceeds	-	-	90,000	-	-	90,000
Other Expenses - Transfers	-	(32,000)	-	-	-	(32,000)
Other Income - Transfers	-	32,000	-	-	-	32,000
Net Change in Fund Balance	<u>(10,715)</u>	<u>15,451</u>	<u>3,871</u>	<u>13,051</u>	<u>30,534</u>	<u>52,192</u>
Fund Balance Beginning of Year	177,554	305,280	1,995	6,040	42,531	533,400
Budgeted Fund Balance End of Year	<u>\$ 166,839</u>	<u>\$ 320,731</u>	<u>\$ 5,866</u>	<u>\$ 19,091</u>	<u>\$ 73,065</u>	<u>\$ 585,592</u>

City of Hallsville
 General Fund Budget Administration
 July 1, 2021 to June 30, 2022

	Administration		
	Budget	Actual Operating Results	
		General Fund Totals	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Administration Receipts			
Real Property	88,000.00	82,904.58	80,450.97
Personal Property	29,000.00	25,951.17	23,992.61
Railroad & Utility Tax	5,400.00	4,088.22	5,213.92
Surtax	2,200.00	1,825.58	2,123.89
1% Sales Tax	120,000.00	115,674.29	101,576.27
Gasoline Tax	46,000.00	38,475.38	39,464.34
Motor Vehicle Sales Tax	16,500.00	16,477.29	13,004.87
Motor Vehicle Fee Increase	7,300.00	7,572.46	6,335.54
Electric Franchise Tax	65,000.00	62,093.90	61,637.50
Gas Franchise Tax	20,600.00	19,527.79	18,970.85
Telephone Franchise Taxes	19,500.00	14,611.76	16,508.27
Cable TV Franchise Taxes	-	-	498.27
Application Fees	2,600.00	2,700.00	2,575.00
Animal Licenses	425.00	416.00	481.00
Business Licenses & Permits	14,000.00	13,404.97	9,276.20
Cell Tower Lease Agreement	10,400.00	11,267.36	9,533.92
Grants	-	5,464.57	4,140.00
Interest/Investment Income	50.00	47.77	43.28
Miscellaneous Revenue	350.00	448.00	-
P & Z Fees	-	30.00	50.00
Printing & Duplicating Service	1,000.00	939.60	1,036.70
Rent & Royalties	15,480.00	12,970.00	9,960.00
Returned Check Fees	250.00	25.00	150.00
Sale of Surplus Property	-	6,550.00	-
Total General Revenues	464,055.00	443,465.69	407,023.40
General Fund Expenses			
<i>Administration (includes Ground Maintenance Historical Society & Streets)</i>			
Salaries	48,323.00	76,359.69	70,596.50
Health Insurance	3,398.00	2,753.47	2,977.56
Mileage	-	-	-
Payroll Taxes	3,697.00	6,328.24	4,099.40
Payroll Taxes - Unemployment	-	-	76.39
Retirement	2,012.00	1,939.59	1,411.44
Training & Education	1,000.00	933.23	770.97
Travel & Expenses	-	-	288.82
Liability Insurance	6,515.00	5,728.99	4,820.33
Workers Compensation	5,055.00	4,053.86	5,146.13
Maintenance	92,192.00	64,775.94	77,378.69
Service	29,100.00	34,262.96	25,019.78
Utilities	38,626.00	38,564.20	35,560.32
Bank Charges	1,600.00	6,016.49	4,548.73
Miscellaneous Expenses	1,350.00	1,491.70	952.19
System Improvements	25,000.00	-	-
Total General Fund Expenses	257,868.00	243,208.36	233,647.25
Excess of Revenue over/(under) Expenses	206,187.00	200,257.33	173,376.15

City of Hallsville
 General Fund Budget Community Center
 July 1, 2021 to June 30, 2022

	Community Center		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Special Revenue Receipts			
Rent & Royalties	5,300.00	3,600.00	3,650.00
Total Income	5,300.00	3,600.00	3,650.00
Expense			
PERSONNEL SERVICES			
Salaries			
Public Works Assistant	3,120.00	898.32	1,722.00
Public Works Asst. Temp	-	-	-
Public Works Superintendent	2,466.00	72.63	220.52
Payroll Taxes	427.00	67.52	139.04
Total PERSONNEL SERVICES	6,013.00	1,038.47	2,081.56
MAINTENANCE & SUPPLIES			
Building Repair & Maintenance	-	-	55.80
Parts & Supplies	500.00	605.65	17.35
Total MAINTENANCE & SUPPLIES	500.00	605.65	73.15
SERVICE			
Professional Services	-	-	-
Total SERVICE	-	-	-
UTILITIES			
Electricity/Gas	1,345.00	1,347.19	1,350.09
Miscellaneous Expense	-	-	-
Total Expense	1,345.00	2,991.31	3,504.80
Excess of Revenue over/(under) Expenses	(2,558.00)	608.69	145.20

City of Hallsville
 General Fund Budget Park
 July 1, 2021 to June 30, 2022

	Park		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Special Revenue Receipts			
Rent & Royalties	380.00	250.00	220.00
Total Income	380.00	250.00	220.00
Expense			
PERSONNEL SERVICES			
Salaries			
Public Works Assistant	3,070.00	1,618.89	4,330.50
Public Works Asst. Temp	-	-	-
Public Works Superintendent	2,466.00	968.40	1,972.93
Payroll Taxes	424.00	187.97	461.74
Total PERSONNEL SERVICES	5,960.00	2,775.26	6,765.17
MAINTENANCE & SUPPLIES			
Parts & Supplies	1,500.00	1,336.00	4,746.38
Total MAINTENANCE & SUPPLIES	1,500.00	1,336.00	4,746.38
SERVICE			
Professional Services	400.00	-	350.00
Total SERVICE	400.00	-	350.00
UTILITIES			
Electricity/Gas	328.00	308.54	464.29
Total UTILITIES	328.00	308.54	464.29
OTHER EXPENSES & FEES			
Miscellaneous Expenses	-	200.00	72.59
Total OTHER EXPENSES & FEES	-	200.00	72.59
Total Expense	328.00	4,619.80	12,398.43
Excess of Revenue over/(under) Expenses	(7,808.00)	(4,369.80)	(12,178.43)

City of Hallsville
 General Fund Budget Police
 July 1, 2021 to June 30, 2022

	Police		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Special Revenue Receipts			
Business Licenses & Permits	-	345.00	195.00
Fines - Court	20,000.00	9,543.50	-
Grants	-	4,046.12	1,301.58
Miscellaneous Revenue	350.00	438.00	1,114.00
Post Commission Fund Money	500.00	500.00	500.00
Sale of Surplus Property	-	6,500.00	-
School Resource Officer	31,655.00	-	-
School Crossing Guards	12,500.00	12,764.58	12,972.91
Total Income	65,005.00	34,137.20	16,083.49
Expense			
PERSONNEL SERVICES			
Salaries			
Patrolman	64,792.00	68,103.09	62,468.28
Patrolman SRO	39,680.00	9,187.47	-
Patrolman - Parttime	-	3,654.27	7,872.50
Police Chief	51,173.00	50,883.55	49,940.16
Crossing Guards	19,455.00	20,310.00	19,260.00
Insurance - Health	445.00	980.26	1,049.66
Payroll Taxes	13,303.00	11,569.22	10,703.59
Retirement Expenses	2,320.00	1,298.81	512.97
Training & Education/Travel	2,600.00	2,360.81	2,081.86
Travel & Expenses	750.00	699.97	-
Total PERSONNEL SERVICES	194,518.00	169,047.45	153,889.02
Liability Insurance	6,515.00	6,382.67	4,634.00
Workers Compensation Insurance	5,055.00	4,053.86	5,146.13
Total INSURANCE	11,570.00	10,436.53	9,780.13
MAINTENANCE & SUPPLIES			
Building Repair & Maintenance	600.00	1,911.99	80.00
Clothing	1,750.00	1,252.82	2,334.12
Computer Equipment, Maint & Contracts	18,574.00	12,134.29	6,130.85
Equipment Purchase & Repair	1,850.00	3,177.71	4,158.02
Fuel	7,900.00	8,192.55	7,914.01
Parts & Supplies	7,500.00	7,102.59	7,063.49
Postage	200.00	241.69	159.65
Vehicle Purchases/Repair & Maint	8,500.00	6,989.59	8,131.26
Total MAINTENANCE & SUPPLIES	46,874.00	41,003.23	35,971.40
Service			
Advertising	-	796.34	-
Prosecuting Attorney - Contracted	14,400.00	8,400.00	-
Professional Services	-	1,275.00	950.00
Total SERVICE	14,400.00	10,471.34	950.00
UTILITIES			
Cell Phones	1,740.00	1,341.82	1,660.50
Telephone	1,590.00	1,000.83	973.50
Miscellaneous Expense	150.00	478.92	988.46
Total UTILITIES/OTHER EXPENSES	3,480.00	2,821.57	3,622.46
Total Expense	270,842.00	233,780.12	204,213.01
Excess of Revenue over/(under) Expenses	(205,837.00)	(199,642.92)	(188,129.52)

City of Hallsville
 General Fund Budget Summary
 July 1, 2021 to June 30, 2022

	Actual Operating Results		
	Budget	General Fund Totals	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
General Fund Receipts			
Real Property	88,000.00	82,904.58	80,450.97
Personal Property	29,000.00	25,951.17	23,992.61
Railroad & Utility Tax	5,400.00	4,088.22	5,213.92
Surtax	2,200.00	1,825.58	2,123.89
1% Sales Tax	120,000.00	115,674.29	101,576.27
Gasoline Tax	46,000.00	38,475.38	39,464.34
Motor Vehicle Sales Tax	16,500.00	16,477.29	13,004.87
Motor Vehicle Fee Increase	7,300.00	7,572.46	6,335.54
Electric Franchise Tax	65,000.00	62,093.90	61,637.50
Gas Franchise Tax	20,600.00	19,527.79	18,970.85
Telephone Franchise Taxes	19,500.00	14,611.76	16,508.27
Cable TV Franchise Taxes	-	-	498.27
Application Fees	2,600.00	2,700.00	2,575.00
Animal Licenses	425.00	416.00	481.00
Business Licenses & Permits	14,000.00	13,404.97	9,471.20
Cell Tower Lease Agreement	10,400.00	11,267.36	9,533.92
Fines-Court	20,000.00	9,543.50	14,673.50
Grants	-	5,464.57	5,441.58
Interest/Investment Income	50.00	47.77	43.28
Miscellaneous Revenue	350.00	448.00	1,214.00
P & Z Fees	-	30.00	50.00
Post Commission Fund Money	500.00	500.00	500.00
Printing & Duplicating Service	1,000.00	939.60	1,036.70
Rent & Royalties	15,480.00	12,970.00	13,730.00
Returned Check Fees	250.00	25.00	150.00
Sale of Surplus Property	-	6,550.00	-
School Resource Officer	31,655.00	-	-
School Crossing Guards	12,500.00	12,764.58	12,972.91
Total General Revenues	528,710.00	466,273.77	441,650.39
General Fund Expenses			
<i>Administration/Ground Maintenance/ Community Center/Park Expenses</i>			
Salaries	48,323.00	76,359.69	78,832.45
Health Insurance	3,398.00	2,753.47	3,109.26
Mileage	-	-	-
Payroll Taxes	3,697.00	6,328.24	4,700.18
Payroll Taxes - Unemployment	-	-	76.39
Retirement	2,012.00	1,939.59	1,411.44
Training & Education	1,000.00	933.23	770.97
Travel & Expenses	-	-	288.82
Liability Insurance	6,515.00	5,728.99	4,820.33
Workers Compensation	5,055.00	4,053.86	5,146.13
Maintenance	92,192.00	64,775.94	82,198.22
Service	29,100.00	34,262.96	33,769.78
Utilities	38,626.00	38,564.20	37,374.70
Bank Charges	1,600.00	6,016.49	4,548.73
Miscellaneous Expenses	1,350.00	1,491.70	1,024.78
System Improvements	25,000.00	-	-
	257,868.00	243,208.36	258,072.18
<i>Police Department Expenses</i>			
Salaries	175,100.00	152,138.38	139,540.94
Health Insurance	445.00	980.26	1,049.66
Payroll Taxes	13,303.00	11,569.22	10,703.59
Retirement	2,320.00	1,298.81	512.97
Training & Education	2,600.00	2,360.81	2,081.86
Travel & Expenses	750.00	699.97	-
Liability Insurance	6,515.00	6,382.67	4,634.00
Workers Compensation	5,055.00	4,053.86	5,146.13
Building Repair & Maintenance	600.00	1,911.99	80.00
Clothing	1,750.00	1,252.82	2,334.12
Computer Equipment, Maint & Contracts	18,574.00	12,134.29	6,130.85
Equipment Purchases & Repair	1,850.00	3,177.71	4,158.02
Fuel	7,900.00	8,192.55	7,914.01
Parts & Supplies	7,500.00	7,102.59	7,063.49
Postage	200.00	241.69	159.65
Vehicles Purchases/Repairs & Maint	8,500.00	6,989.59	8,131.26
Service	14,400.00	10,471.34	950.00
Utilities	3,330.00	2,342.68	2,634.00
Miscellaneous Expenses	150.00	478.92	988.46
	270,842.00	233,780.15	204,213.01
Total General Fund Expenses	528,710.00	476,988.51	462,285.19
Excess of Revenue over/(under) Expenses	-	(10,714.74)	(20,634.80)
Net Change in Fund Balance	-	(10,714.74)	(20,634.80)
Fund Balance Beginning of Year	166,839.42	177,554.16	190,351.55
Transfer To			7,837.41
Fund Balance End of Year	166,839.42	166,839.42	177,554.16

City of Hallsville
Enterprise Funds Budget - Sewer
July 1, 2021 to June 30, 2022

	Sewer		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Utility Fees & Services			
Penalties	14,400.00	14,785.24	11,577.80
Sewer fees	325,550.00	281,435.00	260,393.41
Sewer DNR Primacy Fees	605.00	651.17	620.79
Sewer Impact Fees	17,500.00	18,000.00	11,500.00
Interest/Investment Income	75.00	74.08	635.05
Sale of Surplus Property	-	200.00	-
Total Income	358,130.00	315,145.49	284,727.05
Enterprise Fund Expenses			
Salaries	87,166.00	54,786.04	31,163.67
Payroll Tax	6,668.00	4,033.73	2,328.04
Health Insurance	11,181.00	10,289.54	9,717.47
Retirement	1,167.00	1,119.29	1,079.30
Liability Insurance	6,516.00	8,466.33	7,516.33
Workers Compensation Insurance	5,055.00	8,293.45	8,937.11
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	1,550.00	2,507.18	584.94
Equipment Purchases	1,000.00	758.96	452.86
Equipment Repairs & Maintenance	4,000.00	3,477.69	2,964.31
Fuel	-	251.80	-
Office Supplies	210.00	-	204.84
Parts & Supplies	5,000.00	139.30	1,580.15
Postage	1,800.00	1,148.25	1,058.18
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	3,800.00	3,220.00	3,057.67
Advertising	-	34.00	-
Dues & Memberships	100.00	-	46.25
Equipment Rental	-	309.31	-
Election Fees/Costs	-	-	3,305.33
Lease Agreements - Land	15,000.00	15,000.00	15,000.00
Legal Fees/City Attorney	-	1,242.50	1,277.50
Primacy Fee	605.00	600.97	590.33
Professional Services	1,200.00	890.00	1,246.00
Cell Phones	1,380.00	1,341.84	1,110.61
Electricity/Gas	25,400.00	26,307.15	21,329.19
Telephone	1,590.00	2,001.79	1,946.97
Bond Fees	1,320.00	1,320.00	1,320.00
Bond/COP Principal	65,000.00	65,000.00	65,000.00
Intesest Expense	61,150.00	63,587.36	66,025.01
Total Expense	307,858.00	276,126.48	248,842.06
Excess of Revenue over/(under) Expenses	50,272.00	39,019.01	35,884.99
Other Changes in Fund Balance			
Other Expenses - Transfers	(50,272.00)	(20,000.00)	(20,000.00)
Net Change in Fund Balance	-	19,019.01	15,884.99
Fund Balance Beginning of Year	95,969.76	76,950.75	61,065.76
Fund Balance End of Year	95,969.76	95,969.76	76,950.75

City of Hallsville
Enterprise Funds Budget - Sewer Replacement
July 1, 2021 to June 30, 2022

	Sewer Replacement Fund		
	Budget	Actual Operating Results	
	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>
Utility Fees & Services			
Sewer Impact Fees	-		
Grants	-	-	-
Total Income	<u>-</u>	<u>-</u>	<u>-</u>
Enterprise Fund Expenses			
Equipment Purchases	-	-	-
Equipment Rental	-	-	-
Settlement Agreement - Buckman	-	5,000.00	-
System Improvements	50,272.00	23,086.39	264.39
Total Expense	<u>50,272.00</u>	<u>28,086.39</u>	<u>264.39</u>
Excess of Revenue over/(under) Expenses	<u>(50,272.00)</u>	<u>(28,086.39)</u>	<u>(264.39)</u>
Other Changes in Fund Balance			
Other Income - Transfers To	50,272.00	20,000.00	20,000.00
Net Change in Fund Balance	-	(8,086.39)	19,735.61
Fund Balance Beginning of Year	46,980.74	55,067.13	35,331.52
Fund Balance End of Year	<u>46,980.74</u>	<u>46,980.74</u>	<u>55,067.13</u>

City of Hallsville
 Enterprise Funds Budget - Trash
 July 1, 2021 to June 30, 2022

	Trash		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Utility Fees & Services			
Trash Collections	147,874.00	150,668.85	142,969.56
Total Income	<u>147,874.00</u>	<u>150,668.85</u>	<u>142,969.56</u>
Enterprise Fund Expenses			
Salaries	26,459.00	17,326.00	7,657.00
Payroll Tax	2,024.00	1,272.70	585.77
Health Insurance	-	-	65.85
Computer Maint & Service Contracts	421.00	420.37	412.12
Office Supplies	210.00	-	204.83
Parts & Supplies	-	-	1,488.20
Postage	1,100.00	1,090.88	1,030.52
Trash Service	117,660.00	118,989.65	128,468.29
Total Expense	<u>147,874.00</u>	<u>139,099.60</u>	<u>139,912.58</u>
Excess of Revenue over/(under) Expenses	<u>-</u>	<u>11,569.25</u>	<u>3,056.98</u>
Net Change in Fund Balance	-	11,569.25	3,056.98
Fund Balance Beginning of Year	36,483.45	24,914.20	21,857.22
Fund Balance End of Year	<u>36,483.45</u>	<u>36,483.45</u>	<u>24,914.20</u>

City of Hallsville
Enterprise Funds Budget - Water
July 1, 2021 to June 30, 2022

	Water		
	Budget	Actual Operating Results	
	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>
Utility Fees & Services			
Penalties	4,100.00	4,233.10	3,296.24
Water DNR Primacy Fees	1,610.00	1,658.27	1,567.28
Water Metered Sales	175,635.00	176,786.20	176,723.23
Water Tap Fees	-	2,783.80	2,964.12
Interest/Investment Income	-	9.42	-
Miscellaneous Revenue	-	71.46	70.35
Total Income	<u>181,345.00</u>	<u>185,542.25</u>	<u>184,621.22</u>
Enterprise Fund Expenses			
Salaries	66,291.00	70,654.95	97,295.06
Payroll Tax	5,104.00	5,205.73	7,144.66
Health Insurance	5,100.00	5,175.31	4,596.25
Retirement	739.00	716.69	760.97
Training & Education	-	-	145.65
Liability Insurance	6,516.00	5,483.01	4,666.34
Workers Compensation Insurance	5,055.00	4,053.95	5,147.53
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	2,765.00	2,811.38	2,676.71
Equipment Repairs & Maintenance	100.00	67.40	98.20
Office Supplies	210.00	-	204.83
Parts & Supplies	-	40.10	4,997.70
Postage	1,100.00	1,090.97	1,030.68
Accounting & Audit Fees	3,800.00	3,219.99	3,057.66
Dues & Memberships	500.00	444.69	398.44
Equipment Rental	-	-	-
Missouri One Call	1,335.00	1,276.70	747.10
Primacy Fee	1,610.00	1,548.44	1,567.49
Professional Services	-	-	25.00
Water-PSWD#4	66,150.00	65,493.24	64,980.67
Cell Phones	1,380.00	1,351.84	1,110.61
Telephone	1,590.00	2,001.71	1,947.00
Bank Charges	-	44.00	-
System Improvements	-	18,700.00	-
Interst Expense	-	166.00	-
Total Expense	<u>169,345.00</u>	<u>189,546.10</u>	<u>202,598.55</u>
Excess of Revenue over/(under) Expenses	<u>12,000.00</u>	<u>(4,003.85)</u>	<u>(17,977.33)</u>
Other Changes in Fund Balance			
Other Income - Transfers			32,311.94
Other Expenses - Transfers	(12,000.00)	(12,000.00)	(12,000.00)
Net Change in Fund Balance	-	(16,003.85)	2,334.61
Fund Balance Beginning of Year	91,055.92	107,059.77	104,725.16
Fund Balance End of Year	<u>91,055.92</u>	<u>91,055.92</u>	<u>107,059.77</u>

City of Hallsville
 Enterprise Funds Budget - Water Replacement
 July 1, 2021 to June 30, 2022

	Water Replacement Fund		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Total Income	-	-	-
Enterprise Fund Expenses			
System Improvements	12,000.00	8,972.49	12,086.95
Total Expense	12,000.00	8,972.49	12,086.95
Excess of Revenue over/(under) Expenses	(12,000.00)	(8,972.49)	(12,086.95)
Other Changes in Fund Balance			
Other Income - Transfers	12,000.00	12,000.00	12,000.00
Net Change in Fund Balance	-	3,027.51	(86.95)
Fund Balance Beginning of Year	3,932.36	904.85	991.80
Fund Balance End of Year	3,932.36	3,932.36	904.85

City of Hallsville
 Enterprise Funds Budget - Meter Deposits
 July 1, 2021 to June 30, 2022

	Meter Deposits		
	Budget	Actual Operating Results	
	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>
Utility Fees & Services			
Meter Deposits	15,600.00	16,200.00	15,361.12
Total Income	<u>15,600.00</u>	<u>16,200.00</u>	<u>15,361.12</u>
Enterprise Fund Expenses			
Deposit Refunds	15,600.00	10,275.00	10,498.44
Total Expense	<u>15,600.00</u>	<u>10,275.00</u>	<u>10,498.44</u>
Excess of Revenue over/(under) Expenses	<u>-</u>	<u>5,925.00</u>	<u>4,862.68</u>
Net Change in Fund Balance	-	5,925.00	4,862.68
Fund Balance Beginning of Year	46,307.84	40,382.84	35,520.16
Fund Balance End of Year	<u>46,307.84</u>	<u>46,307.84</u>	<u>40,382.84</u>

City of Hallsville
Enterprise Funds Budget - Summary
July 1, 2021 to June 30, 2022

	Total Ent Fd		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Utility Fees & Services			
Meter Deposits	15,600.00	16,200.00	15,361.12
Penalties	18,500.00	19,018.34	14,874.04
Sewer fees	325,550.00	281,435.00	260,393.41
Sewer DNR Primacy Fees	605.00	651.17	620.79
Sewer Impact Fees	17,500.00	18,000.00	11,500.00
Trash Collections	147,874.00	150,668.85	142,969.56
Water DNR Primacy Fees	1,610.00	1,658.27	1,567.28
Water Metered Sales	175,635.00	176,786.20	176,723.23
Water Tap Fees	-	2,783.80	2,964.12
Grants	-	-	-
Miscellaneous Revenue	-	83.50	70.35
Interest/Investment Income	75.00	71.46	635.05
Sale of Surplus Property	-	200.00	-
Total Income	702,949.00	667,556.59	627,678.95
Enterprise Fund Expenses			
Salaries	179,916.00	142,766.99	136,115.73
Payroll Tax	13,796.00	10,512.16	10,058.47
Health Insurance	16,281.00	15,464.85	14,379.57
Retirement	1,906.00	1,835.98	1,840.27
Training & Education	-	-	145.65
Liability Insurance	13,032.00	13,949.34	12,182.67
Workers Compensation Insurance	10,110.00	12,347.40	14,084.64
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	4,736.00	5,738.93	3,673.77
Equipment Purchases	1,000.00	758.96	452.86
Equipment Repairs & Maintenance	4,100.00	3,545.09	3,062.51
Fuel	-	251.80	-
Office Supplies	630.00	-	614.50
Parts & Supplies	5,000.00	179.40	8,066.05
Postage	4,000.00	3,330.10	3,119.38
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	7,600.00	6,439.99	6,115.33
Advertising	-	34.00	-
Dues & Memberships	600.00	444.69	444.69
Election Fees/Costs	-	-	3,305.33
Equipment Rental	-	309.31	-
Lease Agreements - Land	15,000.00	15,000.00	15,000.00
Legal Fees/City Attorney	-	1,242.50	1,277.50
Missouri One Call	1,335.00	1,276.70	747.10
Primacy Fee	2,215.00	2,149.41	2,157.82
Professional Services	1,200.00	890.00	1,271.00
Trash Service	117,660.00	118,989.65	128,468.29
Water-PSWD#4	66,150.00	65,493.24	64,980.67
Cell Phones	2,760.00	2,693.68	2,221.22
Electricity/Gas	25,400.00	26,307.15	21,329.19
Telephone	3,180.00	4,003.50	3,893.97
Bank Charges	-	44.00	-
Deposit Refunds	15,600.00	10,275.00	10,498.44
Settlement Agreement - Buckman	-	5,000.00	-
System Improvements	62,272.00	50,758.88	12,351.34
Bond Fees	1,320.00	1,320.00	1,320.00
Bond/COP Principal	65,000.00	65,000.00	65,000.00
Intesest Expense	61,150.00	63,753.36	66,025.01
Total Expense	702,949.00	652,106.06	614,202.97
Excess of Revenue over/(under) Expenses	-	15,450.53	13,475.98
Other Changes in Fund Balance			
Other Income - Transfers	62,272.00	32,000.00	64,311.94
Other Expenses - Transfers	62,272.00	(32,000.00)	(32,000.00)
Net Change in Fund Balance	124,544.00	15,450.53	45,787.92
Fund Balance Beginning of Year	320,730.07	305,279.54	259,491.62
Fund Balance End of Year	445,274.07	320,730.07	305,279.54

**Capital Improvement Sales Tax Fund Budget
July 1, 2021 to June 30, 2022**

	Capital Improvement Sales Tax		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Capital Improvement Sales Tax Receipts			
1/2% Capital Improvement Tax	60,000.00	57,841.84	50,757.36
Interest/Investment Income	-	-	-
Total Receipts	60,000.00	57,841.84	50,757.36
Capital Improvement Sales Tax Expenses			
Building Repair & Maintenance	-	-	-
Computer Equipment & Software	-	-	4,710.00
Equipment Purchases	-	10,699.93	2,440.30
Vehicle Purchases & Accessories	-	90,000.00	26,867.00
Professional Services	-	-	-
System Improvements	-	-	-
Land Purchase	-	-	-
Interest Expense	18,349.00	15,659.61	16,749.97
Note Principal	34,785.00	27,611.46	25,998.06
Total Expenses	53,134.00	143,971.00	76,765.33
Excess of Revenue over/(under) Expenses	6,866.00	(86,129.16)	(26,007.97)
Proceeds from Loans	-	90,000.00	-
Net Change in Fund Balance	6,866.00	3,870.84	(26,007.97)
Fund Balance Beginning of Year	5,865.73	1,994.89	28,002.86
Fund Balance End of Year	12,731.73	5,865.73	1,994.89

City of Hallsville
 Park/Stormwater Sales Tax Fund Budget
 July 1, 2021 to June 30, 2022

	Park/Stormwater Sales Tax	
	Budget	Actual Operating Results
		Jul '20 - Jun 21
Park/Stormwater Sales Tax Receipts		
1/8% Park/Stormwater Tax		
Total Receipts	14,460.49	12,689.05
Park/Stormwater Sales Tax Expenses		
Equipment Purchases	1,409.00	24,890.47
Parts & Supplies	-	-
Equipment Rental	-	333.00
System Improvements	-	4,306.38
Total Expenses	1,409.00	29,529.85
Excess of Revenue over/(under) Expenses	13,051.49	(16,840.80)
Net Change in Fund Balance	13,051.49	(16,840.80)
Fund Balance Beginning of Year	6,040.31	22,881.11
Fund Balance End of Year	19,091.80	6,040.31

Separated into Park Sales Tax and Stormwater Sales Tax 50% - 50% on June 14, 2021 by unanimous vote of Board of Aldermen

City of Hallsville
 Park Sales Tax Fund Budget
 July 1, 2021 to June 30, 2022

	Park Sales Tax		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Park Sales Tax Receipts			
1/8% Park/Stormwater Tax (50%)	7,500.00		
Total Receipts	<u>7,500.00</u>		
Park Sales Tax Expenses			
Equipment Purchases	-		
Parts & Supplies	-		
Equipment Rental	-		
System Improvements	-		
Total Expenses	<u>-</u>		
Excess of Revenue over/(under) Expenses	<u>7,500.00</u>		
Net Change in Fund Balance	7,500.00		
Fund Balance Beginning of Year	-		
Fund Balance End of Year	<u><u>7,500.00</u></u>		

Separated into Park Sales Tax and Stormwater Sales Tax 50% - 50% on June 14, 2021 by unanimous vote of Board of Aldermen

City of Hallsville
 Stormwater Sales Tax Fund Budget
 July 1, 2021 to June 30, 2022

	Stormwater Sales Tax		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Stormwater Sales Tax Receipts			
1/8% Park/Stormwater Tax (50%)	7,500.00		
Total Receipts	7,500.00		
Stormwater Sales Tax Expenses			
Equipment Purchases	-		
Parts & Supplies	-		
Equipment Rental	-		
System Improvements	-		
Total Expenses	-		
Excess of Revenue over/(under) Expenses	7,500.00		
Net Change in Fund Balance	7,500.00		
Fund Balance Beginning of Year	-		
Fund Balance End of Year	7,500.00		

Separated into Park Sales Tax and Stormwater Sales Tax 50% - 50% on June 14, 2021 by unanimous vote of Board of Aldermen

City of Hallsville
 Road Grant Fund Budget
 July 1, 2021 to June 30, 2022

	Road Grants		
	Budget	Actual Operating Results	
	Jul '21 - Jun 22	Jul '20 - Jun 21	Jul '19 - Jun 20
Road Grant Receipts			
Boone County Road Property Tax	43,570.00	43,567.32	43,786.67
Total Receipts	43,570.00	43,567.32	43,786.67
Road Grant Expenses			
Parts & Supplies	3,500.00	2,403.21	4,869.80
Vehicle Purchases & Accessories	-	-	-
Equipment Rental	-	-	-
Repairs on City Sidewalks	5,000.00	-	1,357.50
Streets	11,600.00	10,630.34	-
Interest Expenses	-	-	-
Note Principal	-	-	-
Total Expenses	20,100.00	13,033.55	6,227.30
Excess of Revenue over/(under) Expenses	23,470.00	30,533.77	37,559.37
Proceeds from Loans	-	-	-
Net Change in Fund Balance	23,470.00	30,533.77	37,559.37
Fund Balance Beginning of Year	73,065.30	42,531.53	4,972.16
Fund Balance End of Year	96,535.30	73,065.30	42,531.53

City of Hallsville
Budget Conclusion
July 1, 2021 to June 30, 2022

LONG-TERM GOALS AND OBJECTIVES

- Provide timely and accurate information about City actions, events and decisions. Improve the availability and access to City information.
- Work to improve the community in an effort to increase property values and improve quality of life for the residents.
- Work with the Park Board maximizing their ability to attract families to the community.
- Ensure the infrastructures are properly maintained, improved and operated to maximize efficiency and life-cycle expectancy.
- Continue to provide the best in customer service.

CONCLUSION

The 2021/2022 Budget for the City of Hallsville is a balanced budget, with expenditures not exceeding projected revenues plus any unencumbered balance.

The budget is a “living, breathing document” and as such is subject to revision either thru addition or deletion during the fiscal year as deemed necessary and appropriate by the Mayor and Board of Aldermen.

Respectfully submitted,



Kenyetta Ridgway-Sample
City Administrator/City Clerk