



**BUDGET MESSAGE**

**AND**

**SUMMARY**

**FISCAL YEAR 2020/2021**

**BUDGET – ALL FUNDS**

**JULY 2020**

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**City of Hallsville  
Budget Document  
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**City of Hallsville**  
**Budget Message**  
**July 1, 2020 to June 30, 2021**

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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, 2021.

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 four 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, 2020 to June 30, 2021 is hereby submitted.

**City of Hallsville**  
**Revenue Assumptions**  
**July 1, 2020 to June 30, 2021**

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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	\$0.5593
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The property tax rate is assessed based upon every \$100 of assessed valuation. The approximate anticipated assessed valuation totals \$19,714,657.00. During the last fiscal year, the City collected 106% 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.
- 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 new and expanding subdivisions that were approved to be developed in 2017 and 2018.
- 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 anticipates the sale of the wastewater utilities during the 2020/2021 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 \$9.94 to \$19.35 for the first 1,000 gallons during the 2013/2014 fiscal year.



**City of Hallsville**  
**Expense Assumptions**  
**July 1, 2020 to June 30, 2021**

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- 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 0.5% 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 a decrease of approximately 0.8% 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 Central Bank of Boone County to purchase a 2017 Ford SUV, a 2015 Ford Taurus, and equipment from World Wide Technology and A&W Communications, to be used in the police vehicles from Joe Watt Auto Sales. The A.P.R. is 3.970%. The total amount of the loan was \$42,406.04. This lease purchase is paid by Capital Improvement Sales Tax funds. Pay Off Date: February 2021
  - 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 lease purchase with funds left from sale of wastewater system to save approximately \$162,254.74 in interest payments.

**City of Hallsville  
Expense Planning  
July 1, 2020 to June 30, 2021**

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**EXPENSE PLANNING**

**GENERAL FUND**

**Ground Maintenance (Public Works)**

**Equipment Purchases:**

Expense: Vice for truck  
Pipe beader  
Transmission jack  
Fuel cell  
Small portable generator  
Truck box  
OBDII scanner

Total budgeted: \$5,984.00

**Police**

**Vehicle Purchases & Accessories:**

Expense: Funds for future purchase  
Total budgeted: \$5,000.00

**ENTERPRISE FUND**

**Sewer Replacement**

**System Improvement**

Expense: Inflow & Infiltration Repairs  
Total budgeted: \$20,000.00

**Water Replacement**

**System Improvement**

Expense: Upgrades & Repairs  
Total budgeted: \$12,000.00

**CAPITAL IMPROVEMENT SALES TAX**

**Equipment Purchases: (Public Works)**

Expense: H frame press  
Drag Harrow  
2 post vehicle lift  
Tire changer & balancer

Total budgeted: \$11,199.00

**Vehicle Purchases & Accessories: (Police)**

Expense: Patrol vehicle  
Income: Proceeds from Lease Purchase Loan  
Total budgeted: \$46,000.00

**City of Hallsville**  
**Expense Planning**  
**July 1, 2020 to June 30, 2021**

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**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

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
<b>Receipts</b>	\$ 473,620	\$ 624,214	\$ 55,000	\$ 13,750	\$ 43,787	\$ 1,210,371
<b>Expenses</b>	473,620	624,214	100,376	-	8,500	\$ 1,206,710
<b>Excess of Revenue over/(under) Expenses</b>	-	-	(45,376)	13,750	35,287	3,661
<b>Other Changes in Fund Balance</b>						
Lease Purchase Proceeds	-	-	46,000	-	-	46,000
Other Expenses - Transfers	-	(32,000)	-	-	-	(32,000)
Other Income - Transfers	-	32,000	-	-	-	32,000
<b>Net Change in Fund Balance</b>	-	-	624	13,750	35,287	49,661
<b>Fund Balance Beginning of Year</b>	177,554	305,280	1,995	6,040	42,532	533,400
<b>Budgeted Fund Balance End of Year</b>	\$ 177,554	\$ 305,280	\$ 2,619	\$ 19,790	\$ 77,819	\$ 583,061



City of Hallsville  
 General Fund Budget Administration  
 July 1, 2020 to June 30, 2021

	<b>Administration</b>		
	<b>Budget</b>	Actual Operating Results	
		General Fund Totals	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Administration Receipts</b>			
Real Property	85,000.00	80,450.97	77,613.74
Personal Property	27,000.00	23,992.61	23,584.32
Railroad & Utility Tax	5,300.00	5,213.92	4,814.46
Surtax	2,200.00	2,123.89	2,133.52
1% Sales Tax	110,000.00	101,576.27	103,068.77
Gasoline Tax	42,000.00	39,464.34	40,201.31
Motor Vehicle Sales Tax	14,500.00	13,004.87	12,857.15
Motor Vehicle Fee Increase	6,900.00	6,335.54	6,667.25
Electric Franchise Tax	64,500.00	61,637.50	66,070.73
Gas Franchise Tax	21,000.00	18,970.85	20,905.26
Telephone Franchise Taxes	19,500.00	16,508.27	22,232.48
Cable TV Franchise Taxes	500.00	498.27	-
Application Fees	2,600.00	2,575.00	1,475.00
Animal Licenses	500.00	481.00	515.00
Business Licenses & Permits	7,500.00	9,276.20	4,403.00
Cell Tower Lease Agreement	10,400.00	9,533.92	11,267.36
Grants	-	4,140.00	-
Interest/Investment Income	50.00	43.28	41.48
Miscellaneous Revenue	-	-	-
P & Z Fees	-	50.00	550.00
Printing & Duplicating Service	960.00	1,036.70	857.20
Rent & Royalties	9,800.00	9,960.00	2,980.00
Returned Check Fees	250.00	150.00	275.00
Sale of Surplus Property	-	-	-
<b>Total General Revenues</b>	<b>430,460.00</b>	<b>407,023.40</b>	<b>402,513.03</b>
<b>General Fund Expenses</b>			
<i>Administration (includes Ground Maintenance Historical Society &amp; Streets)</i>			
Salaries	79,413.00	70,596.50	109,119.07
Health Insurance	3,185.00	2,977.56	3,111.26
Mileage	-	-	19.07
Payroll Taxes	6,075.00	4,099.40	8,273.39
Payroll Taxes - Unemployment	-	76.39	6.94
Retirement	1,962.00	1,411.44	1,211.40
Training & Education	1,000.00	770.97	596.09
Travel & Expenses	250.00	288.82	-
Liability Insurance	4,821.00	4,820.33	6,925.25
Workers Compensation	5,087.00	5,146.13	2,562.56
Maintenance	54,728.00	77,378.69	59,158.48
Service	31,575.00	25,019.78	27,245.72
Utilities	35,944.00	35,560.32	36,858.97
Bank Charges	3,700.00	4,548.73	2,834.42
Miscellaneous Expenses	1,500.00	952.19	1,145.26
<b>Total General Fund Expenses</b>	<b>229,240.00</b>	<b>233,647.25</b>	<b>259,067.88</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>201,220.00</b>	<b>173,376.15</b>	<b>143,445.15</b>

City of Hallsville  
 General Fund Budget Community Center  
 July 1, 2020 to June 30, 2021

	<b>Community Center</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Special Revenue Receipts</b>			
Rent & Royalties	5,300.00	3,650.00	4,850.00
<b>Total Income</b>	<b>5,300.00</b>	<b>3,650.00</b>	<b>4,850.00</b>
<b>Expense</b>			
<b>PERSONNEL SERVICES</b>			
Salaries			
Public Works Assistant	3,120.00	1,722.00	2,117.25
Public Works Asst. Temp	-	-	390.00
Public Works Superintendent	2,466.00	220.52	88.84
Payroll Taxes	428.00	139.04	186.18
<b>Total PERSONNEL SERVICES</b>	<b>6,014.00</b>	<b>2,081.56</b>	<b>2,782.27</b>
<b>MAINTENANCE &amp; SUPPLIES</b>			
Building Repair & Maintenance	-	55.80	4,678.92
Parts & Supplies	500.00	17.35	277.91
<b>Total MAINTENANCE &amp; SUPPLIES</b>	<b>500.00</b>	<b>73.15</b>	<b>4,956.83</b>
<b>SERVICE</b>			
Professional Services	-	-	-
<b>Total SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UTILITIES</b>			
Electricity/Gas	1,360.00	1,350.09	1,614.13
Miscellaneous Expense	-	-	-
<b>Total Expense</b>	<b>1,360.00</b>	<b>3,504.80</b>	<b>9,353.23</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>(2,574.00)</b>	<b>145.20</b>	<b>(4,503.23)</b>

City of Hallsville  
 General Fund Budget Municipal Court  
 July 1, 2020 to June 30, 2021

	<b>Municipal Court</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '13 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Special Revenue Receipts</b>			
Fines - Court	-	14,673.50	23,112.50
<b>Total Income</b>	-	14,673.50	23,112.50
<b>Expense</b>			
<b>SERVICE</b>			
Prosecuting Attny - Contracted	-	8,400.00	7,875.00
<b>Total Expense</b>	-	8,400.00	7,875.00
<b>Excess of Revenue over/(under) Expenses</b>	-	<b>6,273.50</b>	<b>15,237.50</b>

*2020/2021 - added to Police Department Fund*

City of Hallsville  
 General Fund Budget Park  
 July 1, 2020 to June 30, 2021

	<b>Park</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Special Revenue Receipts</b>			
Rent & Royalties	380.00	220.00	300.00
<b>Total Income</b>	<b>380.00</b>	<b>220.00</b>	<b>300.00</b>
<b>Expense</b>			
<b>PERSONNEL SERVICES</b>			
Salaries			
Public Works Assistant	3,120.00	4,330.50	2,991.51
Public Works Asst. Temp	-	-	414.00
Public Works Superintendent	2,466.00	1,972.93	421.99
Payroll Taxes	428.00	461.74	269.93
<b>Total PERSONNEL SERVICES</b>	<b>6,014.00</b>	<b>6,765.17</b>	<b>4,097.43</b>
<b>MAINTENANCE &amp; SUPPLIES</b>			
Parts & Supplies	1,500.00	4,746.38	1,505.64
<b>Total MAINTENANCE &amp; SUPPLIES</b>	<b>1,500.00</b>	<b>4,746.38</b>	<b>1,505.64</b>
<b>SERVICE</b>			
Professional Services	400.00	350.00	150.00
<b>Total SERVICE</b>	<b>400.00</b>	<b>350.00</b>	<b>150.00</b>
<b>UTILITIES</b>			
Electricity/Gas	466.00	464.29	658.86
<b>Total UTILITIES</b>	<b>466.00</b>	<b>464.29</b>	<b>658.86</b>
<b>OTHER EXPENSES &amp; FEES</b>			
Miscellaneous Expenses	-	72.59	-
<b>Total OTHER EXPENSES &amp; FEES</b>	<b>-</b>	<b>72.59</b>	<b>-</b>
<b>Total Expense</b>	<b>466.00</b>	<b>12,398.43</b>	<b>6,411.93</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>(8,000.00)</b>	<b>(12,178.43)</b>	<b>(6,111.93)</b>



City of Hallsville  
 General Fund Budget Police  
 July 1, 2020 to June 30, 2021

	Police		
	Budget	Actual Operating Results	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Special Revenue Receipts</b>			
Business Licenses & Permits	-	195.00	60.00
Fines - Court	22,000.00	-	-
Grants	-	1,301.58	-
Miscellaneous Revenue	1,300.00	1,114.00	521.00
Post Commission Fund Money	500.00	500.00	500.00
Sale of Surplus Property	-	-	527.00
School Crossing Guards	13,680.00	12,972.91	13,355.99
<b>Total Income</b>	<b>37,480.00</b>	<b>16,083.49</b>	<b>14,963.99</b>
<b>Expense</b>			
<b>PERSONNEL SERVICES</b>			
Salaries			
Patrolman	63,440.00	62,468.28	48,899.95
Patrolman - Parttime	15,089.00	7,872.50	18,992.25
Police Chief	50,000.00	49,940.16	44,878.88
Crossing Guards	20,880.00	19,260.00	20,430.00
Insurance - Health	312.00	1,049.66	5,137.74
Payroll Taxes	11,430.00	10,703.59	9,938.39
Retirement Expenses	1,645.00	512.97	-
Training & Education/Travel	2,600.00	2,081.86	1,973.82
Total PERSONNEL SERVICES	<b>165,396.00</b>	<b>153,889.02</b>	<b>150,251.03</b>
Liability Insurance	4,634.00	4,634.00	5,664.25
Workers Compensation Insurance	5,087.00	5,146.13	2,562.58
Total INSURANCE	<b>9,721.00</b>	<b>9,780.13</b>	<b>8,226.83</b>
<b>MAINTENANCE &amp; SUPPLIES</b>			
Building Repair & Maintenance	-	80.00	130.00
Clothing	2,500.00	2,334.12	3,554.00
Computer Equipment, Maint & Contracts	8,250.00	6,130.85	5,744.59
Equipment Purchase & Repair	3,500.00	4,158.02	1,513.01
Fuel	8,000.00	7,914.01	7,542.46
Parts & Supplies	6,000.00	7,063.49	3,043.41
Postage	200.00	159.65	249.30
Vehicle Purchases/Repair & Maint	13,065.00	8,131.26	5,385.72
Total MAINTENANCE & SUPPLIES	<b>41,515.00</b>	<b>35,971.40</b>	<b>27,162.49</b>
<b>Service</b>			
Advertising	-	-	-
Prosecuting Attorney - Contracted	8,400.00	-	-
Professional Services	-	950.00	-
Total SERVICE	<b>8,400.00</b>	<b>950.00</b>	<b>-</b>
<b>UTILITIES</b>			
Cell Phones	1,628.00	1,660.50	1,160.62
Telephone	966.00	973.50	1,353.82
Miscellaneous Expense	500.00	988.46	969.15
Total UTILITIES/OTHER EXPENSES	<b>3,094.00</b>	<b>3,622.46</b>	<b>3,483.59</b>
<b>Total Expense</b>	<b>228,126.00</b>	<b>204,213.01</b>	<b>189,123.94</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>(190,646.00)</b>	<b>(188,129.52)</b>	<b>(174,159.95)</b>

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

	Actual Operating Results		
	General Fund Totals		
	Budget	Jul '19 - Jun 20	Jul '18 - Jun 19
	Jul '20 - Jun 21		
<b>General Fund Receipts</b>			
Real Property	85,000.00	80,450.97	77,613.74
Personal Property	27,000.00	23,992.61	23,584.32
Railroad & Utility Tax	5,300.00	5,213.92	4,814.46
Surtax	2,200.00	2,123.89	2,133.52
1% Sales Tax	110,000.00	101,576.27	103,068.77
Gasoline Tax	42,000.00	39,464.34	40,201.31
Motor Vehicle Sales Tax	14,500.00	13,004.87	12,857.15
Motor Vehicle Fee Increase	6,900.00	6,335.54	6,667.25
Electric Franchise Tax	64,500.00	61,637.50	66,070.73
Gas Franchise Tax	21,000.00	18,970.85	20,905.26
Telephone Franchise Taxes	19,500.00	16,508.27	22,232.48
Cable TV Franchise Taxes	500.00	498.27	-
Application Fees	2,600.00	2,575.00	1,475.00
Animal Licenses	500.00	481.00	515.00
Business Licenses & Permits	7,500.00	9,471.20	4,463.00
Cell Tower Lease Agreement	10,400.00	9,533.92	11,267.36
Fines-Court	22,000.00	14,673.50	23,112.50
Grants	-	5,441.58	-
Interest/Investment Income	50.00	43.28	41.48
Miscellaneous Revenue	1,300.00	1,214.00	521.00
P & Z Fees	-	50.00	550.00
Post Commission Fund Money	500.00	500.00	500.00
Printing & Duplicating Service	960.00	1,036.70	857.20
Rent & Royalties	15,480.00	13,730.00	8,130.00
Returned Check Fees	250.00	150.00	275.00
Sale of Surplus Property	-	-	527.00
School Crossing Guards	13,680.00	12,972.91	13,355.99
<b>Total General Revenues</b>	<b>473,620.00</b>	<b>441,650.39</b>	<b>445,739.52</b>
<b>General Fund Expenses</b>			
<i>Administration/Ground Maintenance/ Community Center/Park Expenses</i>			
Salaries	90,585.00	78,832.45	115,542.66
Health Insurance	3,185.00	3,109.26	3,111.26
Mileage	-	-	19.07
Payroll Taxes	6,931.00	4,700.18	8,729.50
Payroll Taxes - Unemployment	-	76.39	6.94
Retirement	1,962.00	1,411.44	1,211.40
Training & Education	1,000.00	770.97	596.09
Travel & Expenses	250.00	288.82	-
Liability Insurance	4,821.00	4,820.33	6,925.25
Workers Compensation	5,087.00	5,146.13	2,562.56
Maintenance	56,728.00	82,198.22	65,620.95
Service	31,975.00	33,769.78	35,270.72
Utilities	37,770.00	37,374.70	39,131.96
Bank Charges	3,700.00	4,548.73	2,834.42
Miscellaneous Expenses	1,500.00	1,024.78	1,145.26
	<u>245,494.00</u>	<u>258,072.18</u>	<u>282,708.04</u>
<i>Police Department Expenses</i>			
Salaries	149,409.00	139,540.94	133,201.08
Health Insurance	312.00	1,049.66	5,137.74
Payroll Taxes	11,430.00	10,703.59	9,938.39
Retirement	1,645.00	512.97	-
Training & Education	2,500.00	2,081.86	1,874.75
Travel & Expenses	100.00	-	99.07
Liability Insurance	4,634.00	4,634.00	5,664.25
Workers Compensation	5,087.00	5,146.13	2,562.58
Building Repair & Maintenance	-	80.00	130.00
Clothing	2,500.00	2,334.12	3,554.00
Computer Equipment, Maint & Contracts	8,250.00	6,130.85	5,744.59
Equipment Purchases & Repair	3,500.00	4,158.02	1,513.01
Fuel	8,000.00	7,914.01	7,542.46
Parts & Supplies	6,000.00	7,063.49	3,043.41
Postage	200.00	159.65	249.30
Vehicles Purchases/Repairs & Maint	13,065.00	8,131.26	5,385.72
Service	8,400.00	950.00	-
Utilities	2,594.00	2,634.00	2,514.44
Miscellaneous Expenses	500.00	988.46	969.15
	<u>228,126.00</u>	<u>204,213.01</u>	<u>189,123.94</u>
<b>Total General Fund Expenses</b>	<b>473,620.00</b>	<b>462,285.19</b>	<b>471,831.98</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>-</b>	<b>(20,634.80)</b>	<b>(26,092.46)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(20,634.80)</b>	<b>(26,092.46)</b>
<b>Fund Balance Beginning of Year</b>	<b>177,554.16</b>	<b>190,351.55</b>	<b>216,444.01</b>
<b>Transfer To</b>		<b>7,837.41</b>	
<b>Fund Balance End of Year</b>	<b>177,554.16</b>	<b>177,554.16</b>	<b>190,351.55</b>

City of Hallsville  
Enterprise Funds Budget - Sewer  
July 1, 2020 to June 30, 2021

	<b>Sewer</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Utility Fees &amp; Services</b>			
Penalties	12,935.00	11,577.80	16,102.56
Sewer fees	258,455.00	260,393.41	259,184.23
Sewer DNR Primacy Fees	605.00	620.79	625.98
Sewer Impact Fees	15,000.00	11,500.00	3,900.00
Interest/Investment Income	700.00	635.05	821.03
<b>Total Income</b>	<b>287,695.00</b>	<b>284,727.05</b>	<b>280,633.80</b>
<b>Enterprise Fund Expenses</b>			
Salaries	56,091.00	31,163.67	31,428.84
Payroll Tax	4,293.00	2,328.04	2,330.18
Health Insurance	10,606.00	9,717.47	9,639.42
Retirement	1,129.00	1,079.30	1,026.13
Liability Insurance	7,517.00	7,516.33	4,798.24
Workers Compensation Insurance	8,236.00	8,937.11	2,562.56
Computer Equipment & Software	-	-	140.99
Computer Maint & Service Contracts	590.00	584.94	2,691.14
Equipment Purchases	-	452.86	-
Equipment Repairs & Maintenance	1,600.00	2,964.31	4,519.28
Office Supplies	210.00	204.84	361.75
Parts & Supplies	-	1,580.15	1,153.72
Postage	1,100.00	1,058.18	1,093.42
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	3,800.00	3,057.67	3,476.24
Dues & Memberships	100.00	46.25	46.25
Equipment Rental	-	-	44.00
Election Fees/Costs	-	3,305.33	-
Lease Agreements - Land	15,000.00	15,000.00	15,000.00
Legal Fees/City Attorney	-	1,277.50	-
Primacy Fee	605.00	590.33	595.46
Professional Services	1,025.00	1,246.00	1,369.00
Cell Phones	1,270.00	1,110.61	1,029.21
Electricity/Gas	22,650.00	21,329.19	29,292.21
Telephone	1,965.00	1,946.97	1,657.66
Bond Fees	1,320.00	1,320.00	1,420.00
Bond/COP Principal	65,000.00	65,000.00	60,000.00
Intesest Expense	63,588.00	66,025.01	68,023.76
<b>Total Expense</b>	<b>267,695.00</b>	<b>248,842.06</b>	<b>243,699.46</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>20,000.00</b>	<b>35,884.99</b>	<b>36,934.34</b>
<b>Other Changes in Fund Balance</b>			
Other Expenses - Transfers	(20,000.00)	(20,000.00)	(20,000.00)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>15,884.99</b>	<b>16,934.34</b>
<b>Fund Balance Beginning of Year</b>	<b>76,950.75</b>	<b>61,065.76</b>	<b>44,131.42</b>
<b>Fund Balance End of Year</b>	<b>76,950.75</b>	<b>76,950.75</b>	<b>61,065.76</b>

City of Hallsville  
 Enterprise Funds Budget - Sewer Replacement  
 July 1, 2020 to June 30, 2021

	<b>Sewer Replacement Fund</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Utility Fees &amp; Services</b>			
Sewer Impact Fees	-		9,300.00
Grants	-	-	-
<b>Total Income</b>	<u>-</u>	<u>-</u>	<u>9,300.00</u>
<b>Enterprise Fund Expenses</b>			
Equipment Purchases	-	-	3,849.90
Equipment Rental	-	-	-
System Improvements	20,000.00	264.39	9,400.52
<b>Total Expense</b>	<u>20,000.00</u>	<u>264.39</u>	<u>13,250.42</u>
<b>Excess of Revenue over/(under) Expenses</b>	<u>(20,000.00)</u>	<u>(264.39)</u>	<u>(3,950.42)</u>
<b>Other Changes in Fund Balance</b>			
Other Income - Transfers To	20,000.00	20,000.00	20,000.00
<b>Net Change in Fund Balance</b>	-	19,735.61	16,049.58
<b>Fund Balance Beginning of Year</b>	55,067.13	35,331.52	19,281.94
<b>Fund Balance End of Year</b>	<u><u>55,067.13</u></u>	<u><u>55,067.13</u></u>	<u><u>35,331.52</u></u>



City of Hallsville  
Enterprise Funds Budget - Trash  
July 1, 2020 to June 30, 2021

	<b>Trash</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Utility Fees &amp; Services</b>			
Trash Collections	143,586.00	142,969.56	115,402.72
<b>Total Income</b>	<u>143,586.00</u>	<u>142,969.56</u>	<u>115,402.72</u>
<b>Enterprise Fund Expenses</b>			
Salaries	10,327.00	7,657.00	7,154.12
Payroll Tax	791.00	585.77	548.74
Health Insurance	-	65.85	-
Computer Maint & Service Contracts	415.00	412.12	397.55
Office Supplies	210.00	204.83	361.74
Parts & Supplies	1,490.00	1,488.20	582.80
Postage	1,100.00	1,030.52	1,093.51
Trash Service	129,253.00	128,468.29	104,540.96
<b>Total Expense</b>	<u>143,586.00</u>	<u>139,912.58</u>	<u>114,679.42</u>
<b>Excess of Revenue over/(under) Expenses</b>	<u>-</u>	<u>3,056.98</u>	<u>723.30</u>
<b>Net Change in Fund Balance</b>	-	3,056.98	723.30
<b>Fund Balance Beginning of Year</b>	24,914.20	21,857.22	21,133.92
<b>Fund Balance End of Year</b>	<u>24,914.20</u>	<u>24,914.20</u>	<u>21,857.22</u>

City of Hallsville  
Enterprise Funds Budget - Water  
July 1, 2020 to June 30, 2021

	Water		
	Budget	Actual Operating Results	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Utility Fees &amp; Services</b>			
Penalties	3,369.00	3,296.24	3,830.61
Water DNR Primacy Fees	1,610.00	1,567.28	1,658.48
Water Metered Sales	175,954.00	176,723.23	174,266.67
Water Tap Fees	-	2,964.12	2,775.59
Miscellaneous Revenue	-	70.35	69.20
<b>Total Income</b>	<b>180,933.00</b>	<b>184,621.22</b>	<b>182,600.55</b>
<b>Enterprise Fund Expenses</b>			
Salaries	69,771.00	97,295.06	51,960.54
Payroll Tax	5,339.00	7,144.66	3,837.09
Health Insurance	4,864.00	4,596.25	3,805.38
Retirement	725.00	760.97	701.58
Training & Education	-	145.65	115.00
Liability Insurance	4,667.00	4,666.34	4,798.26
Workers Compensation Insurance	5,088.00	5,147.53	2,562.62
Computer Equipment & Software	-	-	140.99
Computer Maint & Service Contracts	2,704.00	2,676.71	1,971.41
Equipment Repairs & Maintenance	100.00	98.20	68.80
Office Supplies	210.00	204.83	361.76
Parts & Supplies	-	4,997.70	3,773.57
Postage	1,100.00	1,030.68	1,093.40
Accounting & Audit Fees	3,800.00	3,057.66	3,476.25
Dues & Memberships	500.00	398.44	485.70
Equipment Rental	-	-	-
Missouri One Call	520.00	747.10	317.90
Primacy Fee	1,610.00	1,567.49	1,543.03
Professional Services	-	25.00	-
Water-PSWD#4	64,700.00	64,980.67	67,262.21
Cell Phones	1,270.00	1,110.61	1,029.17
Telephone	1,965.00	1,947.00	1,657.66
<b>Total Expense</b>	<b>168,933.00</b>	<b>202,598.55</b>	<b>150,962.32</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>12,000.00</b>	<b>(17,977.33)</b>	<b>31,638.23</b>
<b>Other Changes in Fund Balance</b>			
Other Income - Transfers		32,311.94	-
Other Expenses - Transfers	(12,000.00)	(12,000.00)	(30,000.00)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>2,334.61</b>	<b>1,638.23</b>
<b>Fund Balance Beginning of Year</b>	<b>107,059.77</b>	<b>104,725.16</b>	<b>103,086.93</b>
<b>Fund Balance End of Year</b>	<b>107,059.77</b>	<b>107,059.77</b>	<b>104,725.16</b>

City of Hallsville  
 Enterprise Funds Budget - Water Replacement  
 July 1, 2020 to June 30, 2021

	<b>Water Replacement Fund</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Total Income</b>	-	-	-
<b>Enterprise Fund Expenses</b>			
System Improvements	12,000.00	12,086.95	11,420.00
<b>Total Expense</b>	12,000.00	12,086.95	11,420.00
<b>Excess of Revenue over/(under) Expenses</b>	<b>(12,000.00)</b>	<b>(12,086.95)</b>	<b>(11,420.00)</b>
<b>Other Changes in Fund Balance</b>			
Other Income - Transfers	12,000.00	12,000.00	12,000.00
<b>Net Change in Fund Balance</b>	-	<b>(86.95)</b>	580.00
<b>Fund Balance Beginning of Year</b>	904.85	991.80	411.80
<b>Fund Balance End of Year</b>	<u>904.85</u>	<u>904.85</u>	<u>991.80</u>

City of Hallsville  
 Enterprise Funds Budget - Meter Deposits  
 July 1, 2020 to June 30, 2021

	<b>Meter Deposits</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>	<u>Jul '18 - Jun 19</u>
<b>Utility Fees &amp; Services</b>			
Meter Deposits	12,000.00	15,361.12	8,850.00
<b>Total Income</b>	<u>12,000.00</u>	<u>15,361.12</u>	<u>8,850.00</u>
<b>Enterprise Fund Expenses</b>			
Deposit Refunds	12,000.00	10,498.44	9,900.00
<b>Total Expense</b>	<u>12,000.00</u>	<u>10,498.44</u>	<u>9,900.00</u>
<b>Excess of Revenue over/(under) Expenses</b>	<u>-</u>	<u>4,862.68</u>	<u>(1,050.00)</u>
<b>Net Change in Fund Balance</b>	-	4,862.68	(1,050.00)
<b>Fund Balance Beginning of Year</b>	40,382.84	35,520.16	36,570.16
<b>Fund Balance End of Year</b>	<u>40,382.84</u>	<u>40,382.84</u>	<u>35,520.16</u>



City of Hallsville  
Enterprise Funds Budget - Summary  
July 1, 2020 to June 30, 2021

	Total Ent Fd		
	Budget	Actual Operating Results	
	Jul '20 - Jun 21	Jul '19 - Jun 20	Jul '18 - Jun 19
<b>Utility Fees &amp; Services</b>			
Meter Deposits	12,000.00	15,361.12	8,850.00
Penalties	16,304.00	14,874.04	19,933.17
Sewer fees	258,455.00	260,393.41	259,184.23
Sewer DNR Primacy Fees	605.00	620.79	625.98
Sewer Impact Fees	15,000.00	11,500.00	13,200.00
Trash Collections	143,586.00	142,969.56	115,402.72
Water DNR Primacy Fees	1,610.00	1,567.28	1,658.48
Water Metered Sales	175,954.00	176,723.23	174,266.67
Water Tap Fees	-	2,964.12	2,775.59
Grants	-	-	-
Miscellaneous Revenue	-	70.35	69.20
Interest/Investment Income	700.00	635.05	821.03
<b>Total Income</b>	<b>624,214.00</b>	<b>627,678.95</b>	<b>596,787.07</b>
<b>Enterprise Fund Expenses</b>			
Salaries	136,189.00	136,115.73	90,543.50
Payroll Tax	10,423.00	10,058.47	6,716.01
Health Insurance	15,470.00	14,379.57	13,444.80
Retirement	1,854.00	1,840.27	1,727.71
Training & Education	-	145.65	115.00
Liability Insurance	12,184.00	12,182.67	9,596.50
Workers Compensation Insurance	13,324.00	14,084.64	5,125.18
Computer Equipment & Software	-	-	281.98
Computer Maint & Service Contracts	3,709.00	3,673.77	5,060.10
Equipment Purchases	-	452.86	3,849.90
Equipment Repairs & Maintenance	1,700.00	3,062.51	4,588.08
Office Supplies	630.00	614.50	1,085.25
Parts & Supplies	1,490.00	8,066.05	5,510.09
Postage	3,300.00	3,119.38	3,280.33
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	7,600.00	6,115.33	6,952.49
Dues & Memberships	600.00	444.69	531.95
Election Fees/Costs	-	3,305.33	-
Equipment Rental	-	-	44.00
Lease Agreements - Land	15,000.00	15,000.00	15,000.00
Legal Fees/City Attorney	-	1,277.50	-
Missouri One Call	520.00	747.10	317.90
Primacy Fee	2,215.00	2,157.82	2,138.49
Professional Services	1,025.00	1,271.00	1,369.00
Trash Service	129,253.00	128,468.29	104,540.96
Water-PSWD#4	64,700.00	64,980.67	67,262.21
Cell Phones	2,540.00	2,221.22	2,058.38
Electricity/Gas	22,650.00	21,329.19	29,292.21
Telephone	3,930.00	3,893.97	3,315.32
Deposit Refunds	12,000.00	10,498.44	9,900.00
System Improvements	32,000.00	12,351.34	20,820.52
Bond Fees	1,320.00	1,320.00	1,420.00
Bond/COP Principal	65,000.00	65,000.00	60,000.00
Intesest Expense	63,588.00	66,025.01	68,023.76
<b>Total Expense</b>	<b>624,214.00</b>	<b>614,202.97</b>	<b>543,911.62</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>-</b>	<b>13,475.98</b>	<b>52,875.45</b>
<b>Other Changes in Fund Balance</b>			
Other Income - Transfers	32,000.00	64,311.94	32,000.00
Other Expenses - Transfers	(32,000.00)	(32,000.00)	(50,000.00)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>45,787.92</b>	<b>34,875.45</b>
<b>Fund Balance Beginning of Year</b>	<b>305,279.54</b>	<b>259,491.62</b>	<b>224,616.17</b>
<b>Fund Balance End of Year</b>	<b>305,279.54</b>	<b>305,279.54</b>	<b>259,491.62</b>

City of Hallsville  
 Capital Improvement Sales Tax Fund Budget  
 July 1, 2020 to June 30, 2021

	<b>Capital Improvement Sales Tax</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Capital Improvement Sales Tax Receipts</b>			
1/2% Capital Improvement Tax	55,000.00	50,757.36	51,568.64
Interest/Investment Income	-	-	24.26
<b>Total Receipts</b>	<b>55,000.00</b>	<b>50,757.36</b>	<b>51,592.90</b>
<b>Capital Improvement Sales Tax Expenses</b>			
Building Repair & Maintenance	-	-	-
Computer Equipment & Software	-	4,710.00	-
Equipment Purchases	11,199.00	2,440.30	22,274.71
Vehicle Purchases & Accessories	46,000.00	26,867.00	42,406.04
Professional Services	-	-	-
System Improvements	-	-	-
Land Purchase	-	-	376,727.00
Interest Expense	15,664.00	16,749.97	10,173.06
Note Principal	27,513.00	25,998.06	19,599.25
<b>Total Expenses</b>	<b>100,376.00</b>	<b>76,765.33</b>	<b>471,180.06</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>(45,376.00)</b>	<b>(26,007.97)</b>	<b>(419,587.16)</b>
Proceeds from Loans	46,000.00	-	418,906.04
<b>Net Change in Fund Balance</b>	<b>624.00</b>	<b>(26,007.97)</b>	<b>(681.12)</b>
<b>Fund Balance Beginning of Year</b>	<b>1,994.89</b>	<b>28,002.86</b>	<b>28,683.98</b>
<b>Fund Balance End of Year</b>	<b>2,618.89</b>	<b>1,994.89</b>	<b>28,002.86</b>

City of Hallsville  
 Park/Stormwater Sales Tax Fund Budget  
 July 1, 2020 to June 30, 2021

	<b>Park/Stormwater Sales Tax</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Park/Stormwater Sales Tax Receipts</b>			
1/8% Park/Stormwater Tax	13,750.00	12,689.05	12,892.03
<b>Total Receipts</b>	<b>13,750.00</b>	<b>12,689.05</b>	<b>12,892.03</b>
<b>Park/Stormwater Sales Tax Expenses</b>			
Equipment Purchases	-	24,890.47	-
Parts & Supplies	-	-	446.19
Equipment Rental	-	333.00	-
System Improvements	-	4,306.38	3,987.80
<b>Total Expenses</b>	<b>-</b>	<b>29,529.85</b>	<b>4,433.99</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>13,750.00</b>	<b>(16,840.80)</b>	<b>8,458.04</b>
<b>Net Change in Fund Balance</b>	<b>13,750.00</b>	<b>(16,840.80)</b>	<b>8,458.04</b>
<b>Fund Balance Beginning of Year</b>	<b>6,040.31</b>	<b>22,881.11</b>	<b>14,423.07</b>
<b>Fund Balance End of Year</b>	<b>19,790.31</b>	<b>6,040.31</b>	<b>22,881.11</b>

City of Hallsville  
Road Grant Fund Budget  
July 1, 2020 to June 30, 2021

	<b>Road Grants</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<u>Jul '20 - Jun 21</u>	<u>Jul '19 - Jun 20</u>	<u>Jul '18 - Jun 19</u>
<b>Road Grant Receipts</b>			
Boone County Road Property Tax	43,787.00	43,786.67	44,525.08
<b>Total Receipts</b>	<u>43,787.00</u>	<u>43,786.67</u>	<u>44,525.08</u>
<b>Road Grant Expenses</b>			
Parts & Supplies	3,500.00	4,869.80	3,629.92
Vehicle Purchases & Accessories	-	-	-
Equipment Rental	-	-	-
Repairs on City Sidewalks	5,000.00	1,357.50	2,571.15
Streets	-	-	-
Interest Expenses		-	1,180.35
Note Principal		-	37,452.32
<b>Total Expenses</b>	<u>8,500.00</u>	<u>6,227.30</u>	<u>44,833.74</u>
<b>Excess of Revenue over/(under) Expenses</b>	<u>35,287.00</u>	<u>37,559.37</u>	<u>(308.66)</u>
Proceeds from Loans	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	35,287.00	37,559.37	(308.66)
<b>Fund Balance Beginning of Year</b>	42,531.53	4,972.16	5,280.82
<b>Fund Balance End of Year</b>	<u>77,818.53</u>	<u>42,531.53</u>	<u>4,972.16</u>



City of Hallsville  
 Debt Service Fund Budget  
 July 1, 2020 to June 30, 2021

	<b>Debt Service</b>		
	<b>Budget</b>	<b>Actual Operating Results</b>	
	<b>Jul '20 - Jun 21</b>	<b>Jul '19 - Jun 20</b>	<b>Jul '18 - Jun 19</b>
<b>Debt Service Receipts</b>			
Real Property	-	3,932.10	34,355.74
Personal Property	-	1,461.77	10,460.90
Railroad & Utility Tax	-	-	2,134.23
Interest/Investment Income	-	679.40	3,934.43
<b>Total Receipts</b>	<b>-</b>	<b>6,073.27</b>	<b>50,885.30</b>
<b>Debt Service Expenses</b>			
Bank Charges	-	54.00	44.00
Bond Fees	-	209.36	428.09
Bond/COP Principal	-	60,000.00	60,000.00
Interest	-	1,472.50	4,636.00
<b>Total Expenses</b>	<b>-</b>	<b>61,735.86</b>	<b>65,108.09</b>
<b>Excess of Revenue over/(under) Expenses</b>	<b>-</b>	<b>(55,662.59)</b>	<b>(14,222.79)</b>
Other Expense - Transfers	-	(40,149.35)	
Other Income - Transfers	-		18,000.00
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(95,811.94)</b>	<b>3,777.21</b>
<b>Fund Balance Beginning of Year</b>	<b>-</b>	<b>95,811.94</b>	<b>92,034.73</b>
<b>Fund Balance End of Year</b>	<b>-</b>	<b>-</b>	<b>95,811.94</b>

**City of Hallsville**  
**Budget Conclusion**  
**July 1, 2020 to June 30, 2021**

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**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 with the expanded Police Department to continue 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 2020/2021 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