



BUDGET MESSAGE

AND

SUMMARY

FISCAL YEAR 2022/2023

BUDGET – ALL FUNDS

JULY 2022

**City of Hallsville
Budget Document
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City of Hallsville
Budget Message
July 1, 2022 to June 30, 2023

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, 2023.

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 and the Solid Waste 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, 2022 to June 30, 2023 is hereby submitted.

City of Hallsville
Revenue Assumptions
July 1, 2022 to June 30, 2023

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	\$0.5399
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The property tax rate is assessed based upon every \$100 of assessed valuation. The approximate anticipated assessed valuation totals \$25,522,810.00 for 2022. 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 2022/2023. Rates were raised from \$10.25 to \$13.35 for the first 1,000 gallons during the 2017/2018 fiscal year and from \$13.35 to \$17.00 for the first 1,000 gallons on June 13, 2022. The City purchases all its water from Public Water Supply District #4.
- The City sold the wastewater utility on February 25, 2022, to Missouri American Water Company for \$2,500,000.00. The qualified voters of the City of Hallsville voted in favor of the sale during the November 5, 2019 election.
- The City received \$159,107.92 from The American Rescue Plan Act on September 3, 2021, and an additional \$1,533.18 on March 10, 2022. The City used \$23,250.00 on November 11, 2021, for Premium Pay. The City anticipates receiving the remainder of ARPA funds of \$159,107.92 in September of 2022.

City of Hallsville
Expense Assumptions
July 1, 2022 to June 30, 2023

- 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 12% 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 12% over the prior year.
- *Debt Obligations:*
 - General Obligation Bonds – Sewer – This item included 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. With the funds from the wastewater utility sale to Missouri American Water Company, the City paid the sewer bond debt of \$1,123,989.57.
 - *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. was 4.240%. The total amount of the loan was \$376,500.00. The lease purchase was 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. The City used \$332,025.83 from the sale of the wastewater utility to pay the lease purchase in full and saved 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 Huntsville, Missouri. The A.P.R. was 4.200%. The total amount of each loan was \$45,000.00. These lease purchases were paid by Capital Improvement Sales Tax funds. Pay Off Date: September 2024. The City used \$70,386.90 from the sale of the wastewater utility to pay the lease purchases in full.

The Debt Obligations and Lease Purchase Agreements were both paid off in fiscal year 2021/2022. They will have no effect on the current fiscal year 2022/2023.

**City of Hallsville
Expense Planning
July 1, 2022 to June 30, 2023**

EXPENSE PLANNING

GENERAL FUND

Ground Maintenance (Public Works)

Equipment Purchases:

Expense: Fuel transfer cell combo
Total budgeted: \$1,200.00

Administration

System Improvements:

Expense: Comprehensive Plan
Total budgeted: \$11,000.00

ENTERPRISE FUND

Sewer

System Improvement

Expense: Prefab Park Restroom
Total budgeted: \$84,170.00

Water Replacement

System Improvement

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

ARPA GRANTS

Computer Maint & Service Contracts

Network Security
Total budgeted: \$2,019.00

Equipment Purchases

Tilt Deck Flat Bed Trailer
Total budgeted: \$9,048.00

Bobcat Ditch Bucket
Total budgeted: \$2,050.00

Roughneck Oil Transfer Kit & +2 Roughneck Transfer Pump
Total budgeted: \$3,000.00

Vehicle Purchases & Accessories

Brite Patrol Vehicle Car Cameras
Total budgeted: \$26,476.00

CAPITAL IMPROVEMENT FUND

Building Repair & Maintenance

Expense: Expand parking lot at Public Works building
Total budgeted: \$4,500.00

City of Hallsville
Expense Planning
July 1, 2022 to June 30, 2023

Computer Equipment & Software

Expense: Miscellaneous computer equipment
Total budgeted: \$1,580.00

Equipment Purchases

Expense: Northern Lawn Vacuum
Total budgeted: \$1,499.00
Expense: Northern Lawn 36" Plug Aerator
Total budgeted: \$599.99
Expense: Wheel Dolly
Total budgeted: \$499.99
Expense: Tow behind boon broadcast sprayers
Total budgeted: \$340.00
Expense: 1000 Warn pullzall winch
Total budgeted: \$234.99

Tools

Expense: Rigid Tools, misc.
Total budgeted: \$1,250.00

ROAD GRANTS

Parts & Supplies

Expense: Gravel for alleys, Green Avenue, & misc.
Total budgeted: \$3,500.00

Repairs on City Sidewalks

Expense: Repair to sidewalks
Total budgeted: \$10,000.00

PARK SALES TAX FUND

Equipment Purchases

Expense: Miscellaneous Equipment
Total budgeted: \$7,500.00

Equipment Repairs and Maintenance

Expense: Miscellaneous Repairs
Total budgeted: \$5,000.00

City of Hallsville
 Budget Summary by Fund Type
 July 1, 2022 to June 30, 2023

	General Fund	Enterprise Funds	ARPA Funds	Capital Improvement	Park Sales Tax	Reserve Funds	Road Grants	Stormwater Sales Tax	Total All Funds
Receipts	\$ 587,116	\$ 413,565	\$ 159,108	\$ 60,000	\$ 7,500	\$ -	\$ 58,009	\$ 7,500	\$ 1,292,798
Expenses	641,117	497,735	42,593	11,705	12,500	-	13,500		\$ 1,219,150
Excess of Revenue over/(under) Expenses	<u>(54,001)</u>	<u>(84,170)</u>	116,515	48,295	<u>(5,000)</u>	-	44,509	7,500	<u>73,648</u>
Other Changes in Fund Balance									
Other Expenses - Transfers	-	(66,002)	-	-	-	-	-	-	(66,002)
Other Income - Transfers	54,001.85	12,000	-	-	-	-	-	-	66,002
Net Change in Fund Balance	0.85	(138,172)	116,515	48,295	(5,000)	-	44,509	7,500	73,648
Fund Balance Beginning of Year	118,017	326,216	135,612	7,612	6,081	974,020	107,807	25,167	1,700,533
Budgeted Fund Balance End of Year	<u>\$ 118,017</u>	<u>\$ 188,044</u>	<u>\$ 252,127</u>	<u>\$ 55,907</u>	<u>\$ 1,081</u>	<u>\$ 974,020</u>	<u>\$ 152,316</u>	<u>\$ 32,667</u>	<u>\$ 1,774,181</u>

City of Hallsville
 General Fund Budget Administration
 July 1, 2022 to June 30, 2023

	Administration		
	Budget	Actual Operating Results	
		General Fund Totals	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Administration Receipts			
Real Property	96,800.00	90,532.07	82,904.58
Personal Property	32,000.00	26,581.64	25,951.17
Railroad & Utility Tax	5,400.00	4,742.22	4,088.22
Surtax	2,200.00	2,033.05	1,825.58
1% Sales Tax	120,000.00	113,487.91	115,674.29
Gasoline Tax	47,000.00	43,218.04	38,475.38
Motor Vehicle Sales Tax	17,500.00	15,085.12	16,477.29
Motor Vehicle Fee Increase	8,400.00	7,075.60	7,572.46
Electric Franchise Tax	70,900.00	69,035.98	62,093.90
Gas Franchise Tax	26,000.00	25,736.59	19,527.79
Sewer Franchise Taxes	18,000.00	-	-
Telephone Franchise Taxes	13,500.00	12,770.00	14,611.76
Cable TV Franchise Taxes	-	1,442.59	-
Application Fees	2,600.00	2,475.00	2,700.00
Animal Licenses	345.00	347.00	416.00
Business Licenses & Permits	11,500.00	9,607.25	13,059.97
Cell Tower Lease Agreement	11,180.00	10,183.92	11,267.36
Grants	-	500.00	1,418.45
Interest/Investment Income	-	478.21	47.77
Miscellaneous Revenue	-	-	-
P & Z Fees	-	50.00	30.00
Printing & Duplicating Service	750.00	527.10	939.60
Rent & Royalties	9,800.00	10,135.00	9,120.00
Returned Check Fees	150.00	25.00	25.00
Sale of Surplus Property	-	300.00	50.00
Total General Revenues	494,025.00	446,369.29	428,276.57
General Fund Expenses			
<i>Administration (includes Ground Maintenance Historical Society & Streets)</i>			
Salaries	116,434.00	44,683.41	72,801.45
Health Insurance	9,225.00	2,079.58	2,753.47
Mileage	-	-	-
Payroll Taxes	8,908.00	3,452.14	6,072.75
Payroll Taxes - Unemployment	-	-	-
Retirement	2,787.00	1,737.17	1,939.59
Training & Education	1,000.00	447.24	933.23
Travel & Expenses	-	-	-
Liability Insurance	13,230.00	7,860.46	5,728.99
Workers Compensation	19,590.00	6,196.99	4,053.86
Maintenance	65,159.00	95,284.65	62,834.29
Service	30,690.00	34,641.89	34,262.96
Utilities	44,930.00	41,319.03	36,908.47
Bank Charges	1,295.00	2,451.25	6,016.49
Miscellaneous Expenses	1,500.00	1,883.61	1,291.70
System Improvements	11,000.00	1,708.67	-
Total General Fund Expenses	325,748.00	243,746.09	235,597.25
Excess of Revenue over/(under) Expenses	168,277.00	202,623.20	192,679.32

City of Hallsville
 General Fund Budget Community Center
 July 1, 2022 to June 30, 2023

	Community Center		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Special Revenue Receipts			
Rent & Royalties	5,300.00	4,650.00	3,600.00
Total Income	<u>5,300.00</u>	<u>4,650.00</u>	<u>3,600.00</u>
Expense			
PERSONNEL SERVICES			
Salaries			
Public Works Assistant	-	620.21	898.32
Public Works Superintendent	-	75.84	72.63
Payroll Taxes	-	49.61	67.52
Total PERSONNEL SERVICES	<u>-</u>	<u>745.66</u>	<u>1,038.47</u>
MAINTENANCE & SUPPLIES			
Parts & Supplies	-	252.20	605.65
Total MAINTENANCE & SUPPLIES	<u>-</u>	<u>252.20</u>	<u>605.65</u>
SERVICE			
Professional Services	-	-	-
Total SERVICE	<u>-</u>	<u>-</u>	<u>-</u>
UTILITIES			
Electricity/Gas	1,730.00	1,678.01	1,347.19
Sewer	-	99.09	-
Miscellaneous Expense	-	-	-
Total Expense	<u>1,730.00</u>	<u>2,774.96</u>	<u>2,991.31</u>
Excess of Revenue over/(under) Expenses	<u><u>3,570.00</u></u>	<u><u>1,875.04</u></u>	<u><u>608.69</u></u>

City of Hallsville
 General Fund Budget Park
 July 1, 2022 to June 30, 2023

	Park		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Special Revenue Receipts			
Rent & Royalties	380.00	210.00	260.00
Total Income	<u>380.00</u>	<u>210.00</u>	<u>260.00</u>
Expense			
PERSONNEL SERVICES			
Salaries			
Public Works Assistant	-	1,818.42	1,618.89
Public Works Asst. Temp	-	-	-
Public Works Superintendent	-	1,365.12	968.40
Payroll Taxes	-	232.71	187.97
Total PERSONNEL SERVICES	<u>-</u>	<u>3,416.25</u>	<u>2,775.26</u>
MAINTENANCE & SUPPLIES			
Computer Equipment & Software	-	384.00	
Parts & Supplies	1,500.00	3,194.37	1,336.00
Total MAINTENANCE & SUPPLIES	<u>1,500.00</u>	<u>3,578.37</u>	<u>1,336.00</u>
SERVICE			
Professional Services	675.00	650.00	-
Total SERVICE	<u>675.00</u>	<u>650.00</u>	<u>-</u>
UTILITIES			
Electricity/Gas	905.00	906.57	308.54
Sewer	-	99.09	-
Total UTILITIES	<u>905.00</u>	<u>1,005.66</u>	<u>308.54</u>
OTHER EXPENSES & FEES			
Miscellaneous Expenses	-	25.00	200.00
Total OTHER EXPENSES & FEES	<u>-</u>	<u>25.00</u>	<u>200.00</u>
Total Expense	<u>905.00</u>	<u>8,675.28</u>	<u>4,619.80</u>
Excess of Revenue over/(under) Expenses	<u>(2,700.00)</u>	<u>(8,465.28)</u>	<u>(4,359.80)</u>

City of Hallsville
 General Fund Budget Police
 July 1, 2022 to June 30, 2023

	Police		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Special Revenue Receipts			
Business Licenses & Permits	200.00	195.00	345.00
Fines - Court	20,000.00	7,977.58	9,543.50
Grants	5,000.00	3,656.61	4,046.12
Miscellaneous Revenue	350.00	186.00	438.00
Post Commission Fund Money	500.00	-	500.00
Sale of Surplus Property	-	-	6,500.00
School Resource Officer	50,273.00	15,827.33	-
School Crossing Guards	11,088.00	12,750.07	12,764.58
Total Income	87,411.00	40,592.59	34,137.20
Expense			
PERSONNEL SERVICES			
Salaries			
Patrolman	83,200.00	73,867.62	68,103.09
Patrolman SRO	47,120.00	32,660.93	9,187.47
Patrolman - Parttime	-	-	3,654.27
Police Chief	54,704.00	53,405.39	50,883.55
Crossing Guards	18,480.00	19,365.00	20,310.00
Insurance - Health	1,540.00	196.56	738.53
Payroll Taxes	15,568.00	13,685.38	11,569.22
Retirement Expenses	2,759.00	1,796.51	1,298.81
Training & Education/Travel	3,200.00	2,478.60	2,360.81
Travel & Expenses	1,200.00	673.36	699.97
Total PERSONNEL SERVICES	227,771.00	198,129.35	168,805.72
Liability Insurance	6,615.00	5,333.74	6,382.67
Workers Compensation Insurance	5,545.00	7,489.84	4,053.86
Total INSURANCE	12,160.00	12,823.58	10,436.53
MAINTENANCE & SUPPLIES			
Building Repair & Maintenance	-	675.98	1,911.99
Clothing	1,500.00	868.04	1,616.86
Computer Equipment, Maint & Contracts	16,645.00	21,069.95	12,134.29
Copier Maint & Service Contracts	2,000.00	2,501.49	-
Equipment Purchase & Repair	220.00	3,378.70	3,726.39
Fuel	14,500.00	13,411.62	8,303.18
Parts & Supplies	7,878.00	7,503.13	7,102.59
Postage	-	277.41	241.69
Vehicle Purchases/Repair & Maint	6,670.00	8,157.08	7,350.34
Total MAINTENANCE & SUPPLIES	49,413.00	57,843.40	42,387.33
Service			
Advertising	-	286.65	796.34
Prosecuting Attorney - Contracted	16,800.00	13,300.00	8,400.00
Professional Services	-	-	1,275.00
Total SERVICE	16,800.00	13,586.65	10,471.34
UTILITIES			
Cell Phones	2,200.00	1,722.50	1,341.82
Telephone	1,460.00	1,138.82	1,000.86
Miscellaneous Expense	755.00	121.28	478.92
Total UTILITIES/OTHER EXPENSES	4,415.00	2,982.60	2,821.60
Total Expense	310,559.00	285,365.58	234,922.52
Excess of Revenue over/(under) Expenses	(223,148.00)	(244,772.99)	(200,785.32)

City of Hallsville
 General Fund Budget Summary
 July 1, 2022 to June 30, 2023

	Actual Operating Results		
	General Fund Totals		
	Budget	Jul '21 - Jun 22	Jul '20 - Jun 21
	Jul '22 - Jun 23		
General Fund Receipts			
Real Property	96,800.00	90,532.07	82,904.58
Personal Property	32,000.00	26,581.64	25,951.17
Railroad & Utility Tax	5,400.00	4,742.22	4,088.22
Surtax	2,200.00	2,033.05	1,825.58
1% Sales Tax	120,000.00	113,487.91	115,674.29
Gasoline Tax	47,000.00	43,218.04	38,475.38
Motor Vehicle Sales Tax	17,500.00	15,085.12	16,477.29
Motor Vehicle Fee Increase	8,400.00	7,075.60	7,572.46
Electric Franchise Tax	70,900.00	69,035.98	62,093.90
Gas Franchise Tax	26,000.00	25,736.59	19,527.79
Sewer Franchise Taxes	18,000.00	-	-
Telephone Franchise Taxes	13,500.00	12,770.00	14,611.76
Cable TV Franchise Taxes	-	1,442.59	-
Application Fees	2,600.00	2,475.00	2,700.00
Animal Licenses	345.00	347.00	416.00
Business Licenses & Permits	11,700.00	9,802.25	13,424.97
Cell Tower Lease Agreement	11,180.00	10,183.92	11,267.36
Fines-Court	20,000.00	7,977.58	9,543.50
Grants	5,000.00	4,156.61	5,464.57
Interest/Investment Income	-	478.21	47.77
Miscellaneous Revenue	350.00	186.00	448.00
P & Z Fees	-	50.00	30.00
Post Commission Fund Money	500.00	-	500.00
Printing & Duplicating Service	750.00	527.10	939.60
Rent & Royalties	15,480.00	14,995.00	12,970.00
Returned Check Fees	150.00	25.00	25.00
Sale of Surplus Property	-	300.00	6,550.00
School Resource Officer	50,273.00	15,827.33	-
School Crossing Guards	11,088.00	12,750.07	12,764.58
Total General Revenues	587,116.00	491,821.88	466,293.77
General Fund Expenses			
<i>Administration/Ground Maintenance/ Community Center/Park Expenses</i>			
Salaries	116,434.00	48,563.00	76,359.69
Health Insurance	9,225.00	2,079.58	3,031.20
Mileage	-	-	-
Payroll Taxes	8,908.00	3,734.46	6,328.24
Payroll Taxes - Unemployment	-	-	-
Retirement	2,787.00	1,737.17	1,939.59
Training & Education	1,000.00	447.24	933.23
Travel & Expenses	-	-	-
Liability Insurance	13,230.00	7,860.46	5,728.99
Workers Compensation	19,590.00	6,196.99	4,053.86
Maintenance	66,659.00	99,115.22	65,361.50
Service	31,365.00	35,291.89	34,262.96
Utilities	47,565.00	44,101.79	39,105.78
Bank Charges	1,295.00	2,451.25	6,016.49
Miscellaneous Expenses	1,500.00	1,908.61	1,491.70
System Improvements	11,000.00	1,708.67	-
	<u>330,558.00</u>	<u>255,196.33</u>	<u>244,613.23</u>
<i>Police Department Expenses</i>			
Salaries	203,504.00	179,298.94	152,138.38
Health Insurance	1,540.00	172.76	738.53
Payroll Taxes	15,568.00	13,685.38	11,569.22
Retirement	2,759.00	1,796.51	1,298.81
Training & Education	3,200.00	2,478.60	2,360.81
Travel & Expenses	1,200.00	673.36	699.97
Liability Insurance	6,615.00	5,333.74	6,382.67
Wokers Compensaton	5,545.00	7,489.84	4,053.86
Building Repair & Maintenance	-	675.98	1,911.99
Clothing	1,500.00	868.04	1,616.86
Computer Equipment, Maint & Contracts	16,645.00	21,069.95	12,134.29
Copier Maint & Service Contract	2,000.00	2,501.49	-
Equipment Purchases & Repair	220.00	3,378.70	3,726.39
Fuel	14,500.00	13,411.62	8,303.18
Parts & Supplies	7,878.00	7,499.11	7,102.59
Postage	-	277.41	241.69
Vehicles Purchases/Repairs & Maint	6,670.00	8,157.08	7,350.34
Service	16,800.00	13,586.65	10,471.34
Utilities	3,660.00	2,861.32	2,342.68
Miscellaneous Expenses	755.00	121.28	478.92
	<u>310,559.00</u>	<u>285,337.76</u>	<u>234,922.52</u>
Total General Fund Expenses	641,117.00	540,534.09	479,535.75
Excess of Revenue over/(under) Expenses	(54,001.00)	(48,712.21)	(13,241.98)
Net Change in Fund Balance	(54,001.00)	(48,712.21)	(13,241.98)
Fund Balance Beginning of Year	118,016.58	166,728.79	179,970.77
Transfer To	54,001.85	-	-
Fund Balance End of Year	118,017.43	118,016.58	166,728.79

City of Hallsville
Enterprise Funds Budget - Sewer
July 1, 2022 to June 30, 2023

	Sewer		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Utility Fees & Services			
Penalties	-	11,019.65	14,785.24
Sewer fees	-	267,332.42	282,385.00
Sewer DNR Primacy Fees	-	695.40	651.17
Sewer Impact Fees	-	8,500.00	18,000.00
Gain(Loss)-Sale of Fixed Assets	-	2,500,000.00	-
Interest/Investment Income	-	59.04	74.08
Sale of Surplus Property	-	-	200.00
Total Income	-	2,787,606.51	316,095.49
Enterprise Fund Expenses			
Salaries	-	83,293.29	54,786.04
Payroll Tax	-	6,213.67	4,033.73
Health Insurance	-	7,002.43	11,215.86
Retirement	-	762.74	1,119.29
Liability Insurance	-	7,714.00	8,466.33
Workers Compensation Insurance	-	3,597.27	8,293.45
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	-	593.52	2,507.18
Equipment Purchases	-	-	758.96
Equipment Repairs & Maintenance	-	3,429.94	3,477.69
Fuel	-	-	251.80
Office Supplies	-	216.27	-
Parts & Supplies	-	388.27	139.30
Postage	-	759.78	1,148.25
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	-	3,116.67	3,220.00
Advertising	-	-	34.00
Dues & Memberships	-	46.25	-
Equipment Rental	-	-	309.31
Election Fees/Costs	-	-	-
Lease Agreements - Land	-	10,000.00	15,000.00
Legal Fees/City Attorney	-	17.50	1,242.50
Primacy Fee	-	1,267.83	600.97
Professional Services	-	325.00	890.00
Cell Phones	-	1,041.19	1,341.84
Electricity/Gas	-	25,626.08	29,996.05
Telephone	-	1,303.06	2,001.79
Miscellaneous Expenses	-	33.54	-
System Improvements	84,170.00	-	-
Bond Fees	-	1,570.00	1,320.00
Bond/COP Principal	-	1,224,793.42	65,000.00
Intesest Expense	-	31,184.38	63,587.36
Total Expense	84,170.00	1,414,296.10	280,741.70
Excess of Revenue over/(under) Expenses	(84,170.00)	1,373,310.41	35,353.79
Other Changes in Fund Balance			
Other Income - Transfers	-	44,877.11	-
Other Expenses - Transfers	(54,001.85)	(1,375,985.43)	(20,000.00)
Net Change in Fund Balance	(138,171.85)	42,202.09	15,353.79
Fund Balance Beginning of Year	138,171.85	95,969.76	80,615.97
Fund Balance End of Year	-	138,171.85	95,969.76

City of Hallsville
 Enterprise Funds Budget - Sewer Replacement
 July 1, 2022 to June 30, 2023

	Sewer Replacement Fund		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
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	-	2,103.63	23,086.39
Total Expense	<u>-</u>	<u>2,103.63</u>	<u>28,086.39</u>
Excess of Revenue over/(under) Expenses	<u>-</u>	<u>(2,103.63)</u>	<u>(28,086.39)</u>
Other Changes in Fund Balance			
Other Income - Transfers	-		20,000.00
Other Expenses - Transfers	-	(44,877.11)	
Net Change in Fund Balance	<u>-</u>	<u>(46,980.74)</u>	<u>(8,086.39)</u>
Fund Balance Beginning of Year	<u>-</u>	<u>46,980.74</u>	<u>55,067.13</u>
Fund Balance End of Year	<u>-</u>	<u>-</u>	<u>46,980.74</u>

City of Hallsville
 Enterprise Funds Budget - Trash
 July 1, 2022 to June 30, 2023

	Trash		
	Budget	Actual Operating Results	
	<u>Jul '22 - Jun 23</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
Utility Fees & Services			
Trash Collections	164,715.00	165,824.22	150,668.85
Total Income	<u>164,715.00</u>	<u>165,824.22</u>	<u>150,668.85</u>
Enterprise Fund Expenses			
Salaries	31,575.00	20,831.86	17,326.00
Payroll Tax	2,417.00	1,510.65	1,272.70
Health Insurance	-	958.03	-
Retirement Expenses	-	283.22	-
Workers Compensation	-	1,292.85	-
Computer Maint & Service Contracts	445.00	443.91	420.37
Office Supplies	220.00	216.27	-
Parts & Supplies	-	-	-
Postage	1,800.00	1,477.95	1,090.88
Accounting & Audit Fees	3,300.00	-	-
Trash Service	124,958.00	137,765.11	118,989.65
Total Expense	<u>164,715.00</u>	<u>164,779.85</u>	<u>139,099.60</u>
Excess of Revenue over/(under) Expenses	<u>-</u>	<u>1,044.37</u>	<u>11,569.25</u>
Net Change in Fund Balance	-	1,044.37	11,569.25
Fund Balance Beginning of Year	37,527.82	36,483.45	24,914.20
Fund Balance End of Year	<u>37,527.82</u>	<u>37,527.82</u>	<u>36,483.45</u>

City of Hallsville
Enterprise Funds Budget - Water
July 1, 2022 to June 30, 2023

	Water		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Utility Fees & Services			
Penalties	9,500.00	6,677.00	4,233.10
Water DNR Primacy Fees	1,650.00	2,452.11	1,658.27
Water Metered Sales	227,300.00	174,983.07	176,786.20
Water Tap Fees	-	3,059.24	2,783.80
Interest/Investment Income	-	-	9.42
Miscellaneous Revenue	-	61.23	71.46
Total Income	238,450.00	187,232.65	185,542.25
Enterprise Fund Expenses			
Salaries	102,660.00	64,787.52	70,654.95
Payroll Tax	7,885.00	4,781.17	5,205.73
Health Insurance	11,840.00	9,102.35	5,175.31
Retirement	1,185.00	1,130.41	716.69
Training & Education	-	52.15	-
Liability Insurance	6,615.00	5,552.80	5,483.01
Workers Compensation Insurance	5,545.00	7,488.45	4,053.95
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	3,535.00	1,181.36	2,811.38
Equipment Repairs & Maintenance	175.00	86.60	67.40
Office Supplies	440.00	216.27	-
Parts & Supplies	-	-	40.10
Postage	1,800.00	1,477.86	1,090.97
Accounting & Audit Fees	3,300.00	3,116.65	3,219.99
Dues & Memberships	410.00	408.92	444.69
Equipment Rental	-	-	-
Missouri One Call	705.00	518.75	1,276.70
Primacy Fee	1,650.00	1,580.49	1,548.44
Professional Services	-	-	-
Water-PSWD#4	73,580.00	63,194.89	65,493.24
Cell Phones	2,200.00	1,722.49	1,351.84
Telephone	2,925.00	2,277.68	2,001.71
Bank Charges	-	-	44.00
System Improvements	-	-	18,700.00
Interst Expense	-	-	166.00
Total Expense	226,450.00	168,676.81	189,546.10
Excess of Revenue over/(under) Expenses	12,000.00	18,555.84	(4,003.85)
Other Changes in Fund Balance			
Other Income - Transfers		13,801.79	-
Other Expenses - Transfers	(12,000.00)	(25,801.79)	(12,000.00)
Net Change in Fund Balance	-	6,555.84	(16,003.85)
Fund Balance Beginning of Year	97,661.76	91,055.92	107,059.77
Fund Balance End of Year	97,661.76	97,611.76	91,055.92

City of Hallsville
 Enterprise Funds Budget - Water Replacement
 July 1, 2022 to June 30, 2023

	Water Replacement Fund		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Total Income	-	-	-
Enterprise Fund Expenses			
System Improvements	12,000.00	9,700.59	8,972.49
Total Expense	12,000.00	9,700.59	8,972.49
Excess of Revenue over/(under) Expenses	(12,000.00)	(9,700.59)	(8,972.49)
Other Changes in Fund Balance			
Other Income - Transfers	12,000.00	12,000.00	12,000.00
Net Change in Fund Balance	-	2,299.41	3,027.51
Fund Balance Beginning of Year	6,231.77	3,932.36	904.85
Fund Balance End of Year	6,231.77	6,231.77	3,932.36

City of Hallsville
 Enterprise Funds Budget - Meter Deposits
 July 1, 2022 to June 30, 2023

	Meter Deposits		
	Budget	Actual Operating Results	
	<u>Jul '22 - Jun 23</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
Utility Fees & Services			
Meter Deposits	10,400.00	13,565.00	16,200.00
Total Income	<u>10,400.00</u>	<u>13,565.00</u>	<u>16,200.00</u>
Enterprise Fund Expenses			
Deposit Refunds	10,400.00	13,200.34	10,275.00
Total Expense	<u>10,400.00</u>	<u>13,200.34</u>	<u>10,275.00</u>
Excess of Revenue over/(under) Expenses	<u>-</u>	<u>364.66</u>	<u>5,925.00</u>
Net Change in Fund Balance	-	364.66	5,925.00
Fund Balance Beginning of Year	46,672.50	46,307.84	40,382.84
Fund Balance End of Year	<u>46,672.50</u>	<u>46,672.50</u>	<u>46,307.84</u>

City of Hallsville
Enterprise Funds Budget - Summary
July 1, 2022 to June 30, 2023

	Total Ent Fd		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Utility Fees & Services			
Meter Deposits	10,400.00	13,565.00	16,200.00
Penalties	9,500.00	17,696.65	19,018.34
Sewer fees	-	267,332.42	281,435.00
Sewer DNR Primacy Fees	-	695.40	651.17
Sewer Impact Fees	-	8,500.00	18,000.00
Trash Collections	164,715.00	165,824.22	150,668.85
Water DNR Primacy Fees	1,650.00	2,452.11	1,658.27
Water Metered Sales	227,300.00	174,983.07	176,786.20
Water Tap Fees	-	3,059.24	2,783.80
Grants	-	-	-
Gain(Loss)-Sale of Fixed Assests	-	2,500,000.00	-
Miscellaneous Revenue	-	61.23	71.46
Interest/Investment Income	-	59.04	83.50
Sale of Surplus Property	-	-	200.00
Total Income	413,565.00	3,154,228.38	667,556.59
Enterprise Fund Expenses			
Salaries	134,235.00	168,912.67	142,766.99
Payroll Tax	10,302.00	12,505.49	10,512.16
Health Insurance	11,840.00	17,062.81	15,464.85
Retirement	1,185.00	2,176.37	1,835.98
Training & Education	-	52.15	-
Liability Insurance	6,615.00	13,266.80	13,949.34
Workers Compensation Insurance	5,545.00	12,378.57	12,347.40
Computer Equipment & Software	-	-	-
Computer Maint & Service Contracts	3,980.00	2,218.79	5,738.93
Equipment Purchases	-	-	758.96
Equipment Repairs & Maintenance	175.00	3,516.54	3,545.09
Fuel	-	-	251.80
Office Supplies	660.00	648.81	-
Parts & Supplies	-	388.27	179.40
Postage	3,600.00	3,715.59	3,330.10
Vehicle Purchases/Repairs	-	-	-
Accounting & Audit Fees	6,600.00	6,233.32	6,439.99
Advertising	-	-	34.00
Dues & Memberships	410.00	455.17	444.69
Election Fees/Costs	-	-	-
Equipment Rental	-	-	309.31
Lease Agreements - Land	-	10,000.00	15,000.00
Legal Fees/City Attorney	-	17.50	1,242.50
Missouri One Call	705.00	518.75	1,276.70
Primacy Fee	1,650.00	2,848.32	2,149.41
Professional Services	-	325.00	890.00
Trash Service	124,958.00	137,765.11	118,989.65
Water-PSWD#4	73,580.00	63,194.89	65,493.24
Cell Phones	2,200.00	2,763.68	2,693.68
Electricity/Gas	-	25,626.08	26,307.15
Telephone	2,925.00	3,580.74	4,003.50
Bank Charges	-	8.54	44.00
Deposit Refunds	10,400.00	13,200.34	10,275.00
Miscellaneous Expenses	-	25.00	-
Settlement Agreement - Buckman	-	-	5,000.00
System Improvements	96,170.00	11,804.22	50,758.88
Bond Fees	-	1,570.00	1,320.00
Bond/COP Principal	-	1,224,793.42	65,000.00
Interest Expense	-	31,184.38	63,753.36
Total Expense	497,735.00	1,772,757.32	652,106.06
Excess of Revenue over/(under) Expenses	(84,170.00)	1,381,471.06	15,450.53
Other Changes in Fund Balance			
Other Income - Transfers	12,000.00	70,678.90	32,000.00
Other Expenses - Transfers	(66,001.85)	(1,446,664.33)	(32,000.00)
Net Change in Fund Balance	(138,171.85)	5,485.63	15,450.53
Fund Balance Beginning of Year	326,215.70	320,730.07	305,279.54
Fund Balance End of Year	188,043.85	326,215.70	320,730.07

City of Hallsville
The American Rescue Plan Act (ARPA) Funds
July 1, 2022 to June 30, 2023

	ARPA Funds		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
ARPA Funds Receipts			
Grants - Other	159,108.00	160,641.10	-
Total Receipts	159,108.00	160,641.10	-
ARPA Funds Expenses			
Premium Pay - ARPA	-	23,250.00	-
Payroll Taxes	-	1,778.63	-
Computer Maint & Service Contracts	2,019.00	-	-
Equipment Purchases	14,098.00	-	-
Vehicle Purchases & Accessories	26,476.00	-	-
Total Expenses	42,593.00	25,028.63	-
Excess of Revenue over/(under) Expenses	116,515.00	135,612.47	-
Net Change in Fund Balance	116,515.00	135,612.47	-
Fund Balance Beginning of Year	135,612.47	-	-
Fund Balance End of Year	252,127.47	135,612.47	-

City of Hallsville
 Capital Improvement Sales Tax Fund Budget
 July 1, 2022 to June 30, 2023

	Capital Improvement Sales Tax		
	Budget	Actual Operating Results	
	<u>Jul '22 - Jun 23</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
Capital Improvement Sales Tax Receipts			
1/2% Capital Improvement Tax	60,000.00	56,600.47	57,841.84
Interest/Investment Income	-	-	-
Total Receipts	<u>60,000.00</u>	<u>56,600.47</u>	<u>57,841.84</u>
Capital Improvement Sales Tax Expenses			
Building Repair & Maintenance	4,500.00	-	-
Computer Equipment & Software	1,580.00	-	-
Equipment Purchases	4,375.00	-	10,699.93
Toos	1,250.00	-	-
Vehicle Purchases & Accessories	-	-	90,000.00
Interest Expense	-	21,569.09	15,659.61
Note Principal	-	435,697.27	27,611.46
Total Expenses	<u>11,705.00</u>	<u>457,266.36</u>	<u>143,971.00</u>
Excess of Revenue over/(under) Expenses	<u>48,295.00</u>	<u>(400,665.89)</u>	<u>(86,129.16)</u>
Proceeds from Loans	-	-	90,000.00
Other Changes in Fund Balance			
Other income - Transfer		402,412.43	
Net Change in Fund Balance	48,295.00	1,746.54	3,870.84
Fund Balance Beginning of Year	7,612.27	5,865.73	1,994.89
Fund Balance End of Year	<u>55,907.27</u>	<u>7,612.27</u>	<u>5,865.73</u>

City of Hallsville
 Park/Stormwater Sales Tax Fund Budget
 July 1, 2022 to June 30, 2023

	Park/Stormwater Sales Tax	
	Budget	Actual Operating Results
		Jul '20 - Jun 21
Park/Stormwater Sales Tax Receipts		
1/8% Park/Stormwater Tax	14,460.49	12,689.05
Total Receipts	14,460.49	12,689.05
Park/Stormwater Sales Tax Expenses		
Equipment Purchases	1,409.00	24,890.47
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, 2022 to June 30, 2023

	Park Sales Tax		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Park Sales Tax Receipts			
1/8% Park Sales Tax (50% Park/Stormwater Tax)	7,500.00	7,075.00	-
Park Donations	-	1,711.00	-
Total Receipts	7,500.00	8,786.00	
Park Sales Tax Expenses			
Equipment Purchases	7,500.00	2,114.34	-
Equipment Repairs & Maintenance	5,000.00		
Parts & Supplies	-	730.32	-
Professional Services	-	860.00	-
System Improvements	-	-	
Total Expenses	12,500.00	3,704.66	-
Excess of Revenue over/(under) Expenses	(5,000.00)	5,081.34	-
Other Changes in Fund Balance			
Other income - Transfer		1,000.00	-
Net Change in Fund Balance	(5,000.00)	6,081.34	-
Fund Balance Beginning of Year	6,081.34	-	-
Fund Balance End of Year	1,081.34	6,081.34	-

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, 2022 to June 30, 2023

	Stormwater Sales Tax		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Stormwater Sales Tax Receipts			
1/8% Stormwater Tax (50% Park/Stormwater Sales Tax)	7,500.00	7,075.05	-
Total Receipts	<u>7,500.00</u>	<u>7,075.05</u>	<u>-</u>
Stormwater Sales Tax Expenses			
Equipment Purchases	-		-
Parts & Supplies	-		-
Equipment Rental	-		-
System Improvements	-		-
Total Expenses	<u>-</u>		<u>-</u>
Excess of Revenue over/(under) Expenses	<u>7,500.00</u>	<u>7,075.05</u>	<u>-</u>
Other Changes in Fund Balance			
Other income - Transfer		(1,000.00)	
Net Change in Fund Balance	7,500.00	7,075.05	-
Fund Balance Beginning of Year	25,166.85	19,091.80	-
Fund Balance End of Year	<u><u>32,666.85</u></u>	<u><u>25,166.85</u></u>	<u><u>-</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
Reserve Funds
July 1, 2022 to June 30, 2023

	Reserve Funds		
	Budget	Actual Operating Results	
	Jul '22 - Jun 23	Jul '21 - Jun 22	Jul '20 - Jun 21
Reserve Funds Receipts			
Reserve Funds	-	-	-
Interest/Investment Income		446.95	
Total Receipts	-	446.95	-
Reserve Funds Sales Tax Expenses			
Total Expenses	-	-	-
	-	-	-
Excess of Revenue over/(under) Expenses	-	446.95	-
Proceeds from Loans	-	-	-
Other Changes in Fund Balance			
Other income - Transfer		973,573.00	
Net Change in Fund Balance	-	974,019.95	-
Fund Balance Beginning of Year	974,019.95	-	-
Fund Balance End of Year	974,019.95	974,019.95	-

City of Hallsville
 Road Grant Fund Budget
 July 1, 2022 to June 30, 2023

	Road Grants		
	Budget	Actual Operating Results	
	<u>Jul '22 - Jun 23</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '20 - Jun 21</u>
Road Grant Receipts			
Boone County Road Property Tax	58,009.00	43,675.34	43,567.32
Total Receipts	<u>58,009.00</u>	<u>43,675.34</u>	<u>43,567.32</u>
Road Grant Expenses			
Parts & Supplies	3,500.00	666.52	2,403.21
Repairs on City Sidewalks	10,000.00	-	-
Streets	-	8,266.77	10,630.34
Total Expenses	<u>13,500.00</u>	<u>8,933.29</u>	<u>13,033.55</u>
Excess of Revenue over/(under) Expenses	<u>44,509.00</u>	<u>34,742.05</u>	<u>30,533.77</u>
Proceeds from Loans	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	44,509.00	34,742.05	30,533.77
Fund Balance Beginning of Year	107,807.35	73,065.30	42,531.53
Fund Balance End of Year	<u>152,316.35</u>	<u>107,807.35</u>	<u>73,065.30</u>

City of Hallsville
Budget Conclusion
July 1, 2022 to June 30, 2023

LONG-TERM GOALS AND OBJECTIVES

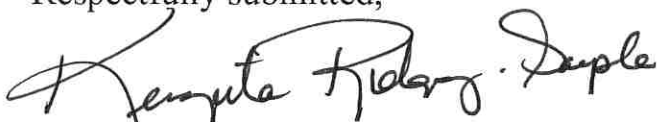
- Provide timely and accurate information about City actions, events and decisions.
Improve the availability and access to City information.
- Work to improve the community in an effort to increase property values and improve quality of life for the residents.
- Work with the Park Board maximizing their 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 2022/2023 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