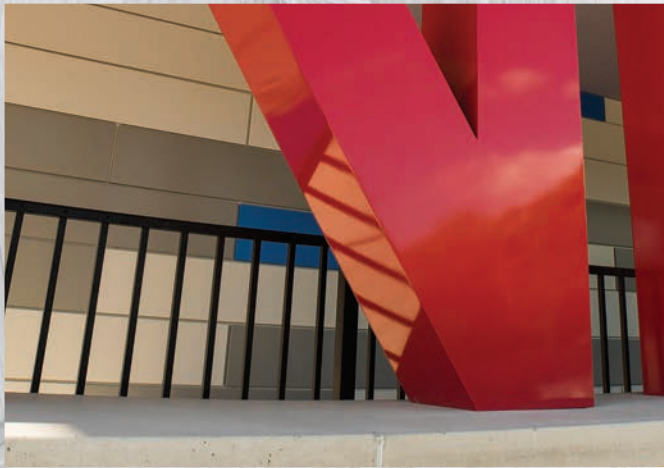


# POPULAR ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended  
December 31, 2021



# 2021 PAFR



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Government Finance Officers Association

**Certificate of  
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Presented to

**City of Nixa  
Missouri**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morrell*  
Executive Director/CEO



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# A LETTER FROM THE MAYOR

Dear Reader,

**T**he City of Nixa prides itself on fiscal responsibility and transparency with our citizens. It is in this spirit we have produced this document. During the development of the city's strategic plan for 2021-2025, our citizens said they want us to provide more easily digestible information about the city's money. We hope this document will be a useful tool for our community to understand the basics of our city finances.

This document provides a clear and concise overview of the city's financial position so our citizens can more easily understand how the city manages its money.

To understand the city finances, other contextual information about our community and the operations of our municipal government is also necessary. Therefore, you will find other relevant statistics and data throughout this document in addition to financial information.

This document is a supplement to the city's Annual Comprehensive Financial Report (ACFR) which we also produce annually and make available for public review on our website, Nixa.com. The ACFR provides much in-depth information regarding the city's financial position, but we know that many citizens without a background in finance and accounting may not be able to easily interpret the data presented in the ACFR. While this document serves as an introductory primer, we recommend that citizens seeking to understand all city finances on a deeper level consider reviewing our comprehensive reports as well.

If, upon review of these documents, you continue to have questions or concerns about city finances, I encourage you to reach out to our Finance Department directly for clarifications. If you wish for the city to consider making any changes to revenues, expenditures, or any financial practices, I encourage you to contact your council



members and myself so we may take your ideas and concerns into consideration as we plan the city's budget.

Thank you for taking time to review this document and for educating yourself on Nixa's financial position and city operations. I strongly believe that informed and engaged citizens are vital to our community and the continual improvement of our local government.

Sincerely,

A stylized, handwritten signature in black ink, representing Mayor Brian Steele.

Mayor Brian Steele



**8.57**  
Square Miles City Limits



**23,257**  
Current Nixa Population

**Quick  
Facts**



**34.8**  
Median Age



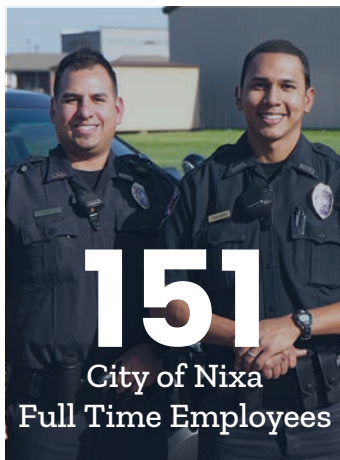
**\$63,176** Median Household  
Income (2020 Dollars)



**6,648**  
Public School  
Fall 2021 Enrollment



**3.2%**  
Unemployment  
Rate



**151**  
City of Nixa  
Full Time Employees

**Top 10  
Employers**

**01 Nixa  
School District**  
705 Employees  
Total City Employment:  
12.37%

**02 City of Nixa**  
151 Employees  
Total City Employment:  
2.65%

**03 Diversified**  
140 Employees  
Total City Employment:  
2.46%

**04 Wal-Mart**  
100 Employees  
Total City Employment:  
1.75%

**05 Nixa Hardware**  
82 Employees  
Total City Employment:  
1.44%

**06 Total  
Highspeed**  
73 Employees  
Total City Employment:  
1.28%

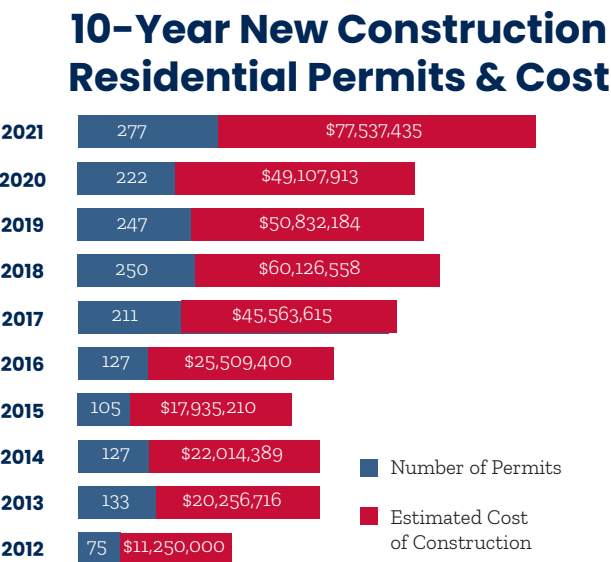
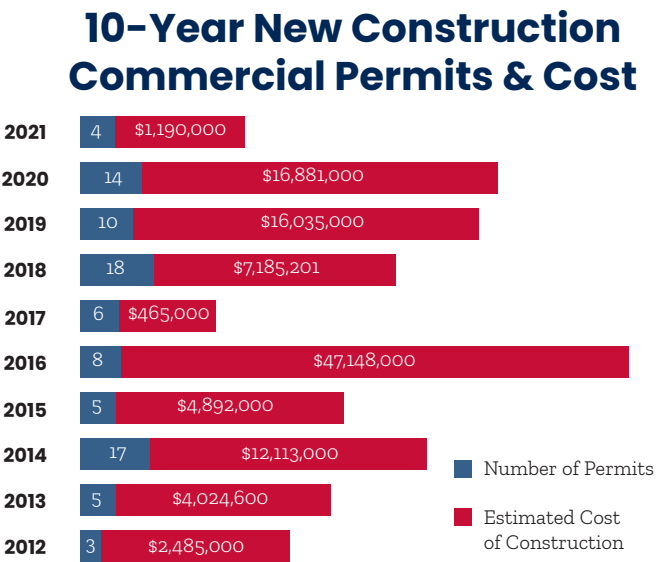
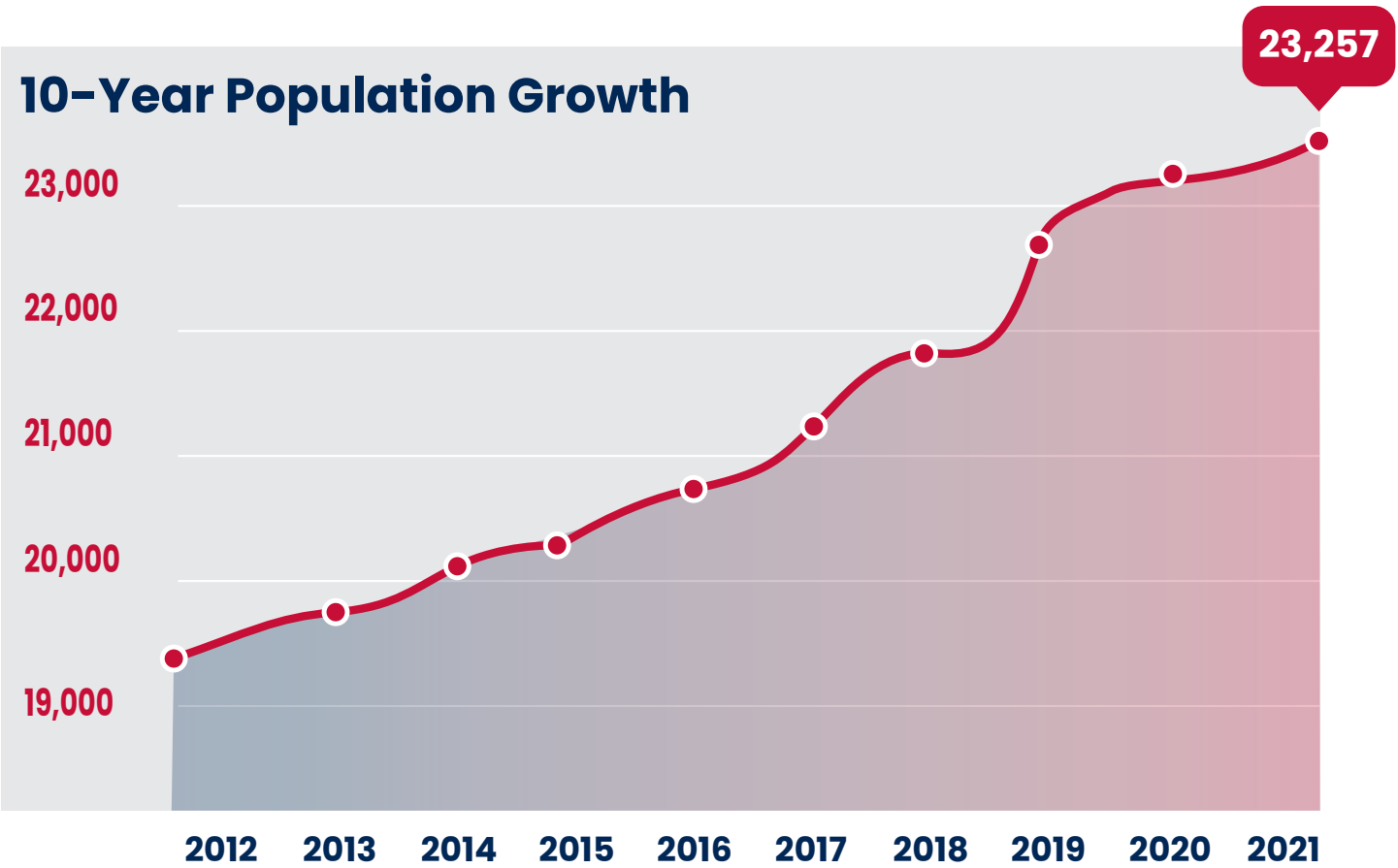
**07 Price Cutter**  
71 Employees  
Total City Employment:  
1.25%

**08 Ample  
Industries**  
70 Employees  
Total City Employment:  
1.23%

**09 Alliance Bus  
Company**  
69 Employees  
Total City Employment:  
1.21%

**10 Nixa Nursing  
& Rehab**  
68 Employees  
Total City Employment:  
1.19%

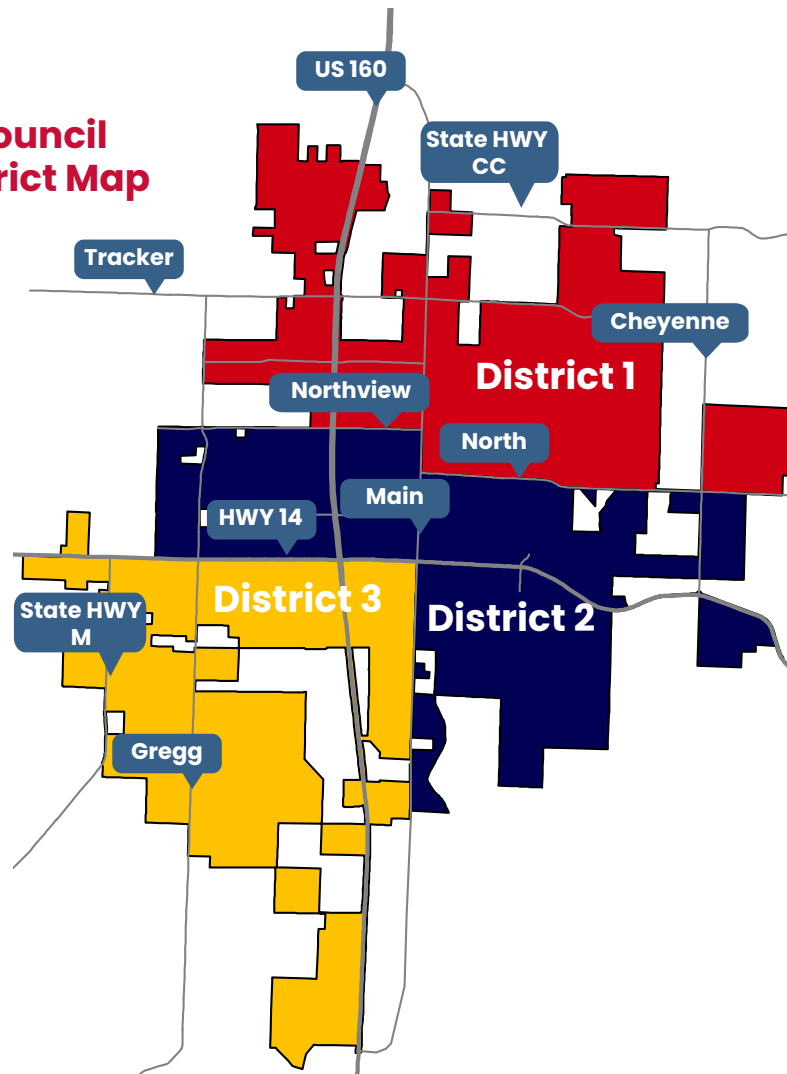
# NIXA 10-YEAR GROWTH





# PUTTING NIXA ON THE MAP

## Council District Map



District 1 Population: 7,959

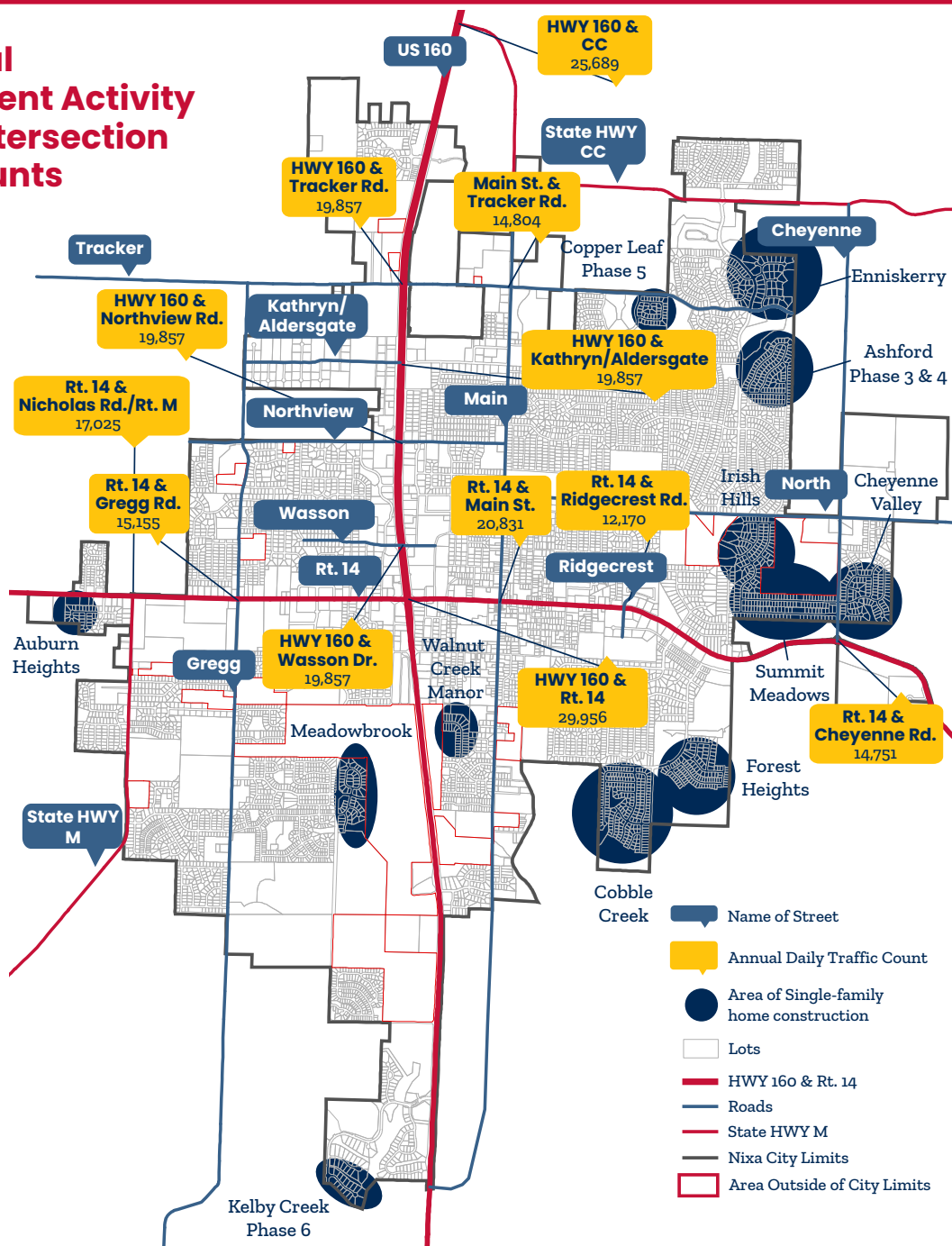
District 2 Population: 7,773

District 3 Population: 7,522

The City of Nixa is divided into 3 council districts. Each district elects two council members to represent them. All districts vote for the Mayoral seat. District 1 is described as being north of Northview and North Streets. District 3 is described as being west of S. Main Street and south of Rt. 14. District 2 encompasses areas west of 160 bordered on the north by Northview and on the south by Rt. 14, and east of S. Main St. bordered on the north by North St.



## Residential Development Activity & Major Intersection Traffic Counts



## Residential Development Activity:

In 2021, single family residential development activity occurred in the following areas: Ashford phase 4, Auburn Heights, Cheyenne Valley, Cobble Creek, Copper Leaf phase 5, Forest Heights, Enniskerry, Irish Hills, Kelby Creek Phase 6, Meadowbrook, Summit Meadows, Walnut Creek Manor. Development activities included subdivision infrastructure development and/or home construction within the subdivision.

**Total 2021 single-family home construction permits issued: 277**

**Total 2021 multi-family construction permits issued: 4 duplex units and 12 multifamily units**

## Traffic Counts at Major Signalized Intersections:

In 2021, MoDOT measured the Average Annual Daily Traffic (AADT) for each of the signalized intersections labelled on the map.

# WHERE DOES THE MONEY COME FROM?



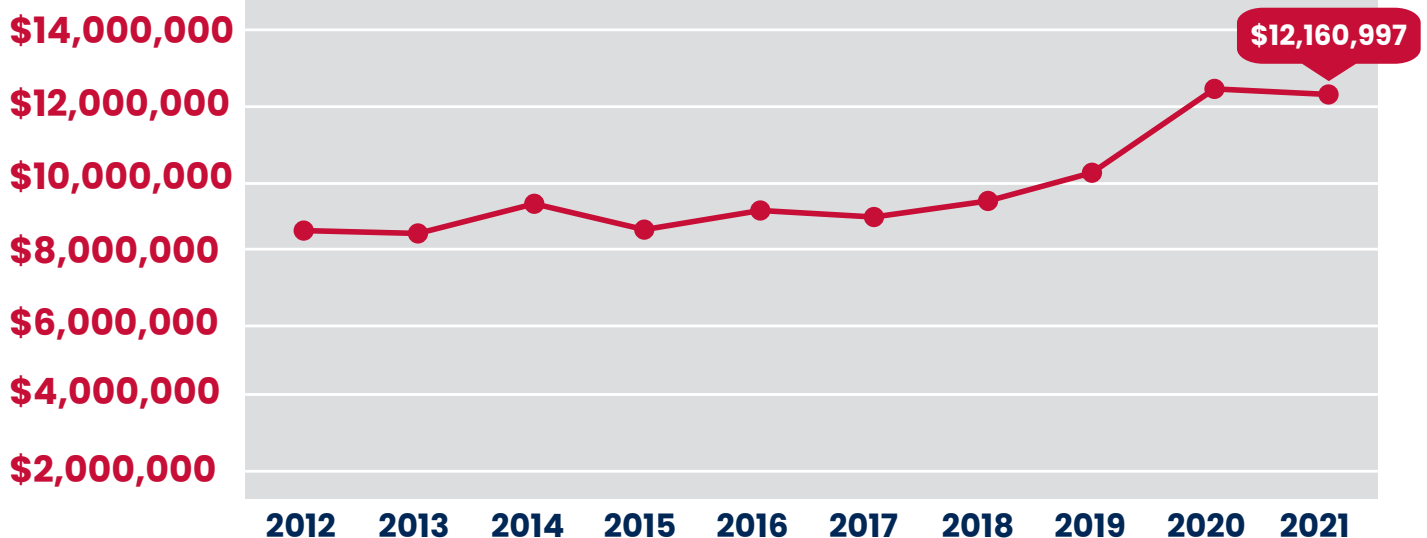
## Understanding Governmental Funds Revenue Sources

**G**overnmental funds revenue come mostly from taxes. The largest portion of the city's tax revenue comes from the 1.5% (1% general, plus .5% transportation) sales and use tax, which is what anyone pays when they make certain purchases at businesses inside city limits or when they purchase something online to be delivered to a Nixa address. All revenue from Nixa's half-cent sales tax for Streets and all of Nixa's portion of Missouri motor fuel taxes may only be spent within the street fund. Nixa collects a real property tax based on the assessed value of real estate property, but Nixa does not collect any personal property tax. The "franchise tax" is 5% of gross sales of cable tv and natural gas services, because those service providers use the city's right-of-way to deliver those services.

### 2021 Direct & Overlapping Sales Tax Rates

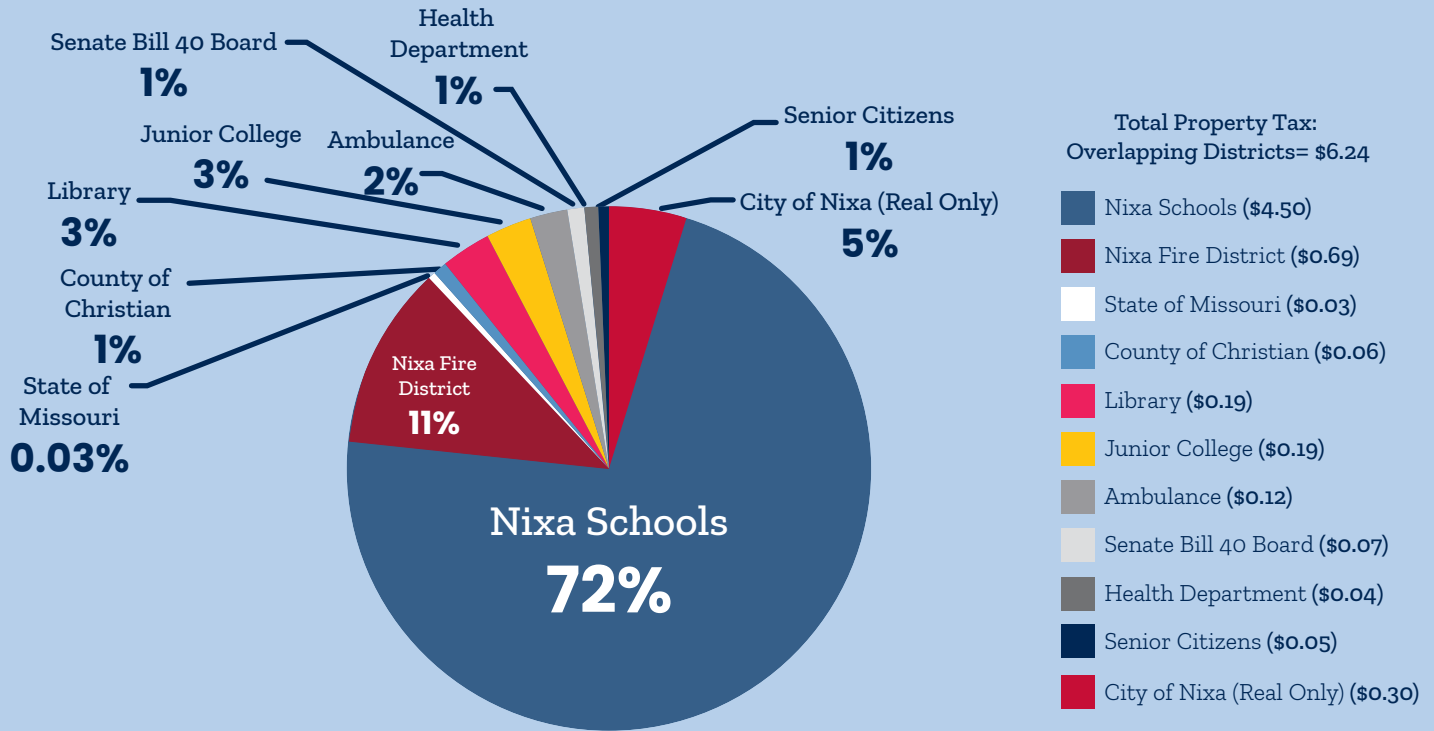
City of Nixa	1.500%
Christian County 911	0.250%
Christian County	1.500%
State of Missouri	4.225%
<b>Total Rate</b>	<b>7.475%</b>

### 10-Year Revenue Governmental Funds

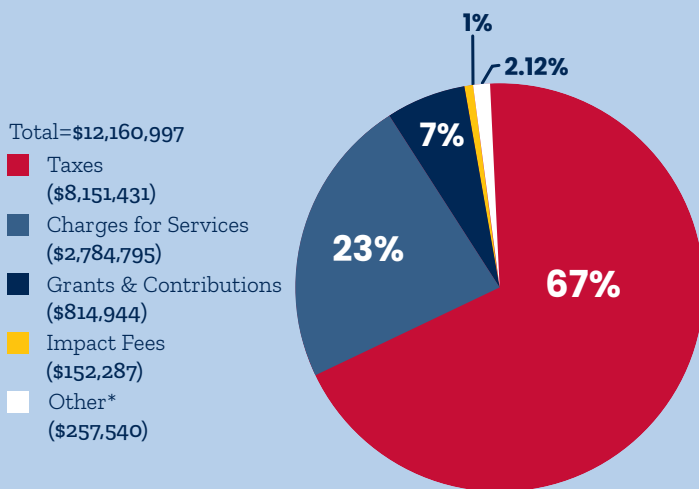




## How Much of your Property Tax is for Municipal Government?

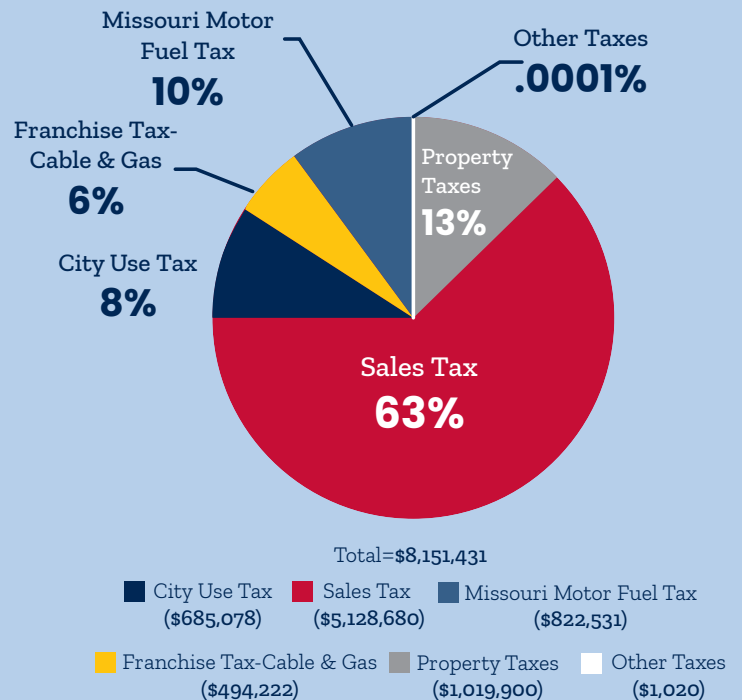


## 2021 Governmental Fund Revenue Sources



\*Other revenue sources includes the following categories as a percentage of the city's governmental fund revenues: Fines & Forfeitures 0.49%; Licenses & Renewals 0.39%; Investment Earnings 0.47%; Rents .25%; Miscellaneous .52%.

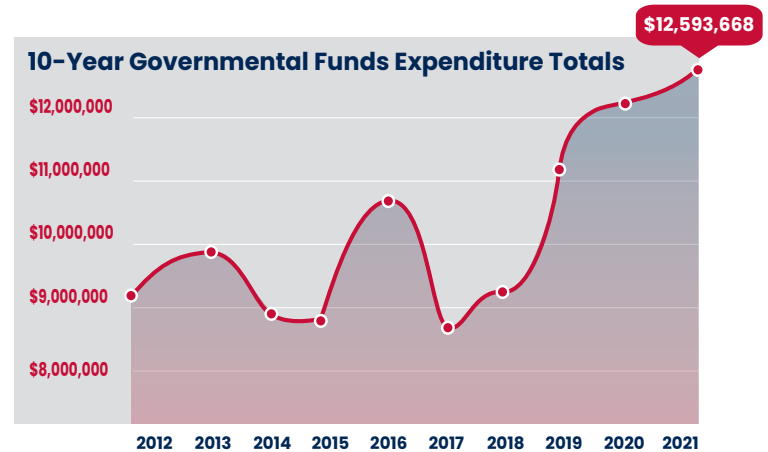
## 2021 City Tax Revenue by Source



# WHERE DOES THE MONEY GO?

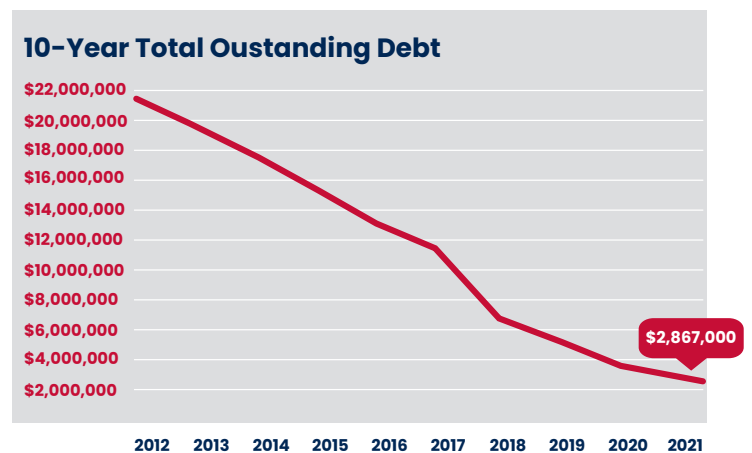
## Understanding Governmental Funds Expenditures by Function

The city spends governmental funds on different functions divided by department. Expenditures within each department function include personnel, operations, and maintenance. Paying our debts and capital expenditures (capital expenditures are big projects paid for in cash) are separate functions.



## Understanding the City's Current Debt

The city of Nixa is on track to be debt free by August 2026. Our debt per capita at the end of 2021 was just \$123, which is down from \$1,077 in 2012. In 2021, the city finished paying off a \$4.1 million debt (which we took on in 2000 and refinanced twice) for the construction of McCauley Park including The X Center and pool. Our total outstanding debt ("outstanding" refers to the amount we still owe, regardless the original debt amount) at the end of 2021 was \$2,867,000.



## Top 10 Governmental Funds Projects in 2021





## 2021 Expenditures by Function

**30¢ Police/Public Safety (30.09%)**

**16¢ Streets (15.75%)**

**15¢ Capital Outlay (14.92%)**

**10¢ Parks (10.47%)**

**10¢ General Government (10.00%)**

**10¢ Sanitation (9.74%)**

**3¢ Principal Retirement (3.22%)**

**3¢ Building Inspection (3.09%)**

**2¢ Planning/Economic Development (1.88%)**

**<1¢ Interest & Fiscal Agent Fees (0.57%)**

**<1¢ Storm Water (0.27%)**



## Construction in Progress: Top 10 Projects

Construction in Progress	Project Budget	Spent as of 12-31-2021
Truman Blvd	\$1,800,000	\$42,692
Cherry St. Stormwater Improvements	\$1,788,884	\$95,224
Shooting Range	\$696,273	\$16,273
North Street Improvements	\$557,980	\$117,380
Northview Rd. Extension	\$506,555	\$32,271
Tracker/Old Castle Roundabout	\$263,078	\$238,428
McCauley Park Improvements	\$198,579	\$24,458
Downtown Parking Lot/Design	\$160,947	\$28,560
Old Wilderness Sidewalk	\$115,451	\$47,285
Eoff Park Development	\$70,263	\$14,811





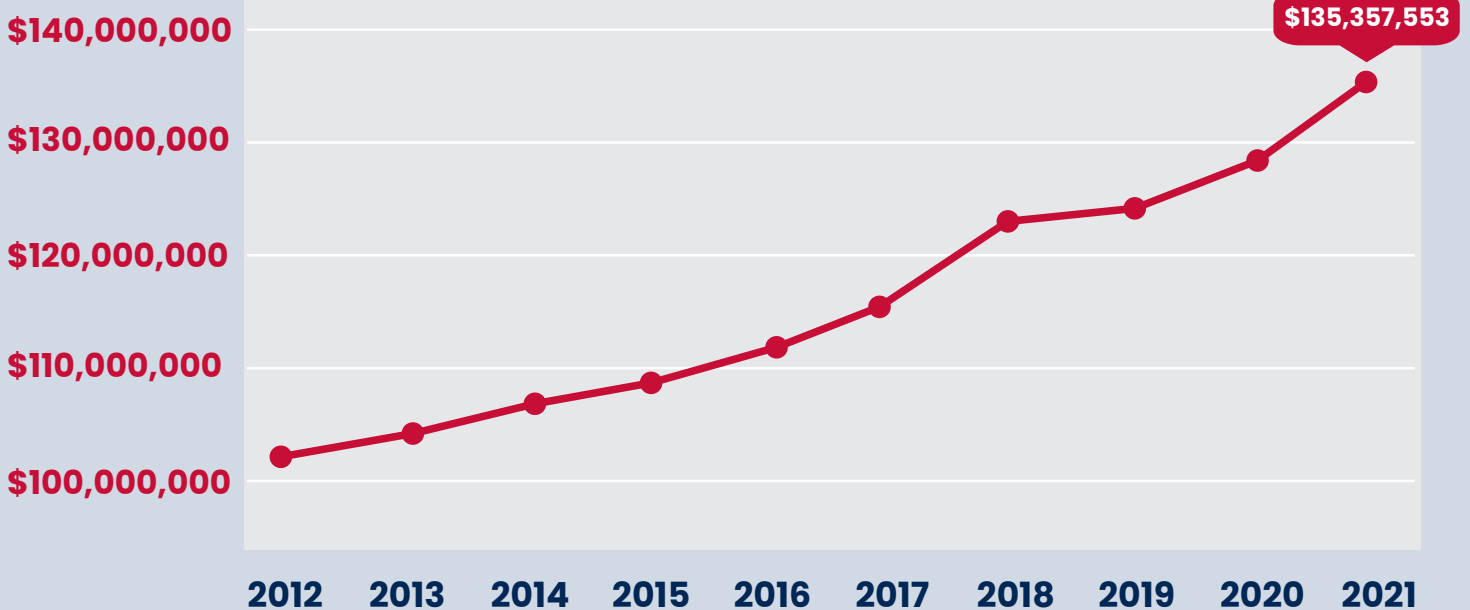
# HOW MUCH MONEY DO WE HAVE?



## Understanding the City's Net Position

**N**et position is a good indicator of the general financial health of the city. Net position is the difference between the City's assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Nixa is improving or deteriorating.

### 10-Year Gov-Wide Net Position





## Understanding the 5 Classifications of Governmental Fund Balances

**Non-spendable:** This classification includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted:** This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

**Committed:** This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

**Assigned:** This classification includes amounts which are intended by the City to be used for a specific purpose but are neither restricted nor committed. Assignments may be made only by the governmental body or official.

**Unassigned:** This classification represents the residual positive balance within the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

General Fund	
Nonspendable	\$29,881
Restricted	\$696,734
Committed	\$83,089
Unassigned	\$10,283,635
Total General Fund	\$11,093,339

Street Fund	
Nonspendable	\$7,834
Restricted	\$3,229,370
Committed	\$0
Unassigned	\$0
Total Street Fund	\$3,237,204

**Total Governmental Fund Balances = \$14,330,543**



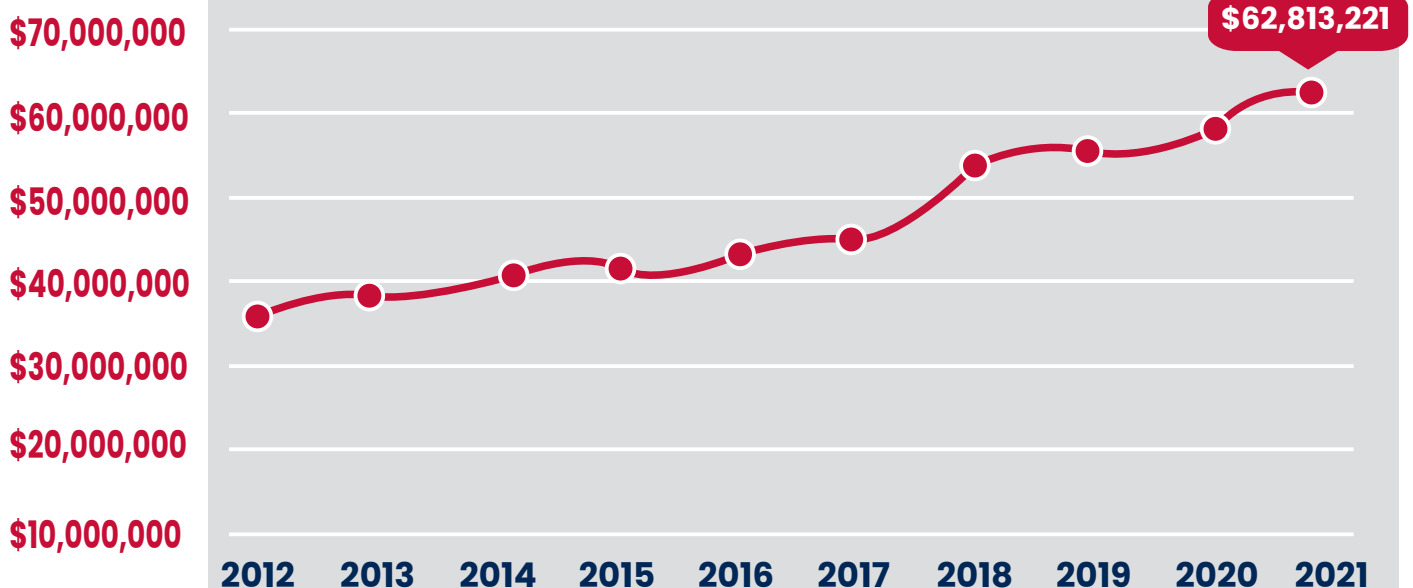


# GOVERNMENTAL & ENTERPRISE FUNDS

## What's the Difference Between Governmental Funds and Enterprise Funds?

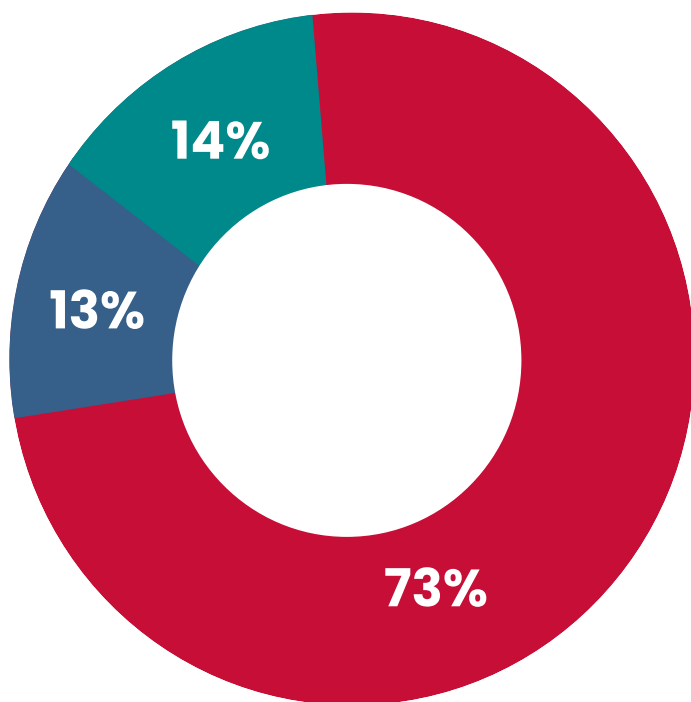
**G**overnmental funds get most of their revenue from taxes. Enterprise funds (business type activities) get their revenue from charges for services. The City of Nixa has three enterprise funds to account for our utility services. Nixa Utilities is a not-for-profit enterprise owned and operated by the city. Service charges for our electric, water and wastewater utilities must cover personnel, operations, debt service, and capital expenses for these departments. The city does not use tax revenue to operate, maintain, or improve our utility systems, rather, our customers cover those costs by paying their utility bills.

## 10-Year Enterprise Funds Net Position





## Business – Type Activities Operating Revenue by Fund



Total= \$25,518,291

■ Electric (\$18,715,457) ■ Water (\$3,286,291)

■ Wastewater (\$3,516,543)

## Non-Operating Revenues and Impact Fees

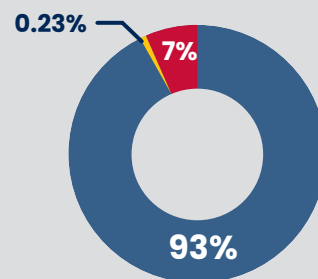
Electric: \$50,176

Water: \$17,913

Wastewater: \$295,476

## Utilities Expenses

### Water Expenses

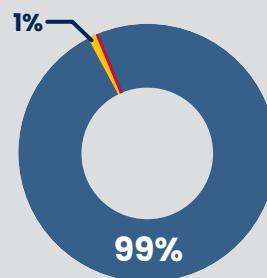


Total= \$2,281,608

■ Operating Expenses (\$2,121,815) ■ Non-operating Expenses (\$9,840)

■ Transfers Out (\$149,953)

### Wastewater Expenses

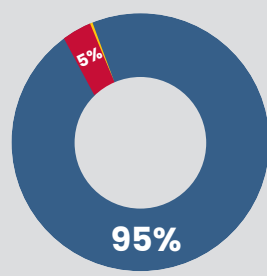


Total= \$2,499,364

■ Operating Expenses (\$2,467,073) ■ Non-operating Expenses (\$32,291)

■ Transfers Out (\$0)

### Electric Expenses



Total= \$16,886,606

■ Operating Expenses (\$15,976,608) ■ Non-operating Expenses (\$0)

■ Transfers Out (\$909,998)

# MAYOR, COUNCIL, AND CITY ADMINISTRATOR



**Brian Steele**

Mayor

bsteale@nixa.com  
(417) 714-0020



**Jarad Giddens**

District I Mayor

Pro Tempore

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**Amy Hoogstraet**

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**Aron Peterson**

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**Justin Orf**

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**Jimmy Liles**

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Learn more about the City of Nixa and view our full  
Annual Comprehensive Financial Reports at [Nixa.com](http://Nixa.com)