City Of est. 1839
BOONVILLE

City of Boonville

February 20, 2024

7:00 PM

City Council Chambers
525 E. Spring Street
Boonville MO 65233

Meeting Live streamed https://www.youtube.com/user/cityofboonvillemo & Channel 3 with Suddenlink Cable TV

I. Call to order – Pledge and Prayer

   A. Brad Atkinson

II. Roll Call

III. Hearing of Citizens' Comments

IV. Approval of Minutes

   A. February 5 council minutes

V. Consent Items

   A. Consider Pay Request No. 4 for $29,903.53 to C&S Companies Inc. for Highway Waterline Extension 2023

   B. Consider Change Order No. 4 for $550.00 to C&S Companies for Highway Waterline Extension 2023.

VI. Presentation of Accounts and Claims

   A. Appropriations

VII. Unfinished Business

VIII. New Business

   A. Consider Resolution No. 1 Authorizing and Approving an Agreement with the Cooper County Clerk

   B. Consider Resolution No. 2 Authorizing and Approving an Agreement with the Cooper County Collector

   C. First Reading of Bill No. 2024-02 Approving the Budget for FY 24-25

IX. Reports of Standing Committees

   A. Boonville Housing Authority

X. **Reports of City Officials**

XI. **Miscellaneous**

XII. **Adjourn**

NOTICE: The City of Boonville will comply with the Americans with Disabilities Act (ADA). Individuals who require an accommodation due to disability to attend this meeting should contact our office at (660) 882-2332 or Relay Missouri, 1-800-735-2966 TTY at least 48 hours in advance.

City of Boonville

February 5, 2024

7:00 PM

City Council Chambers
525 E. Spring Street
Boonville MO 65233

I. Call to order – Pledge and Prayer

A. Drew Davis

Call to order – The Boonville City Council met in Regular Session on February 5, 2024, at 7:00 p.m. in the Council Chambers located at 525 East Spring Street, Boonville, Missouri. The following officers were present; Ned Beach, Mayor Kate Fjell, City Administrator; Amber Davis, City Clerk; and Randy Ayers, Sergeant at Arms. Interim City Counselor, Doug Abele was absent. The meeting was called to order. Drew Davis led the prayer, after the pledge of allegiance.

II. Roll Call

The following Council representatives were present: Drew Davis, Brad Atkinson, Steve Young, Susan Meadows, Andrew Cowherd, Sy Harvell, Barry Elbert, and Whitney Venable.

III. Hearing of Citizens' Comments

None

IV. Approval of Minutes

A. January 16 council minutes

Stand as Submitted

V. Consent Items

A. Consider Pay Request No. 3 for **$138,591.06** to C&S Companies Inc. for Highway Waterline Extension 2023

Mr. Venable Moved and Mr. Davis seconded the motion to approve the consent item. Roll call was taken. Ayes: Davis, Atkinson, Young, Meadows, Cowherd, Harvell, Elbert and Venable. Total (8)
Opposed: None (0). Absent (0). Motion Carried.

B. Consider Change Order No. 3 for **$41,372.08** to C&S Companies for Highway Waterline Extension 2023.

Mr. Venable Moved and Mr. Davis seconded the motion to approve the consent item. Roll call was taken. Ayes: Davis, Atkinson, Young, Meadows, Cowherd, Harvell, Elbert and Venable. Total (8)
Opposed: None (0). Absent (0). Motion Carried.

VI. Presentation of Accounts and Claims

A. Appropriations

Ms. Davis read the ordinance appropriating money, in its entirety, and a second time, by title only, since a copy of the ordinance had been made available prior to the meeting. Ms. Meadows moved and Mr. Atkinson seconded the motion to approve the ordinance appropriating money.
Roll call was taken. Ayes: Davis, Atkinson, Young, Meadows, Cowherd, Harvell, Elbert and Venable. Total (8). Opposed: None (0). Absent (0). Motion Carried.

VII. Unfinished Business

None

VIII. New Business

None

IX. Reports of Standing Committees

A. Board of Public Works Meeting Cancelled for January 25, 2024

B. Historic Preservation Advisory Commission

X. Reports of City Officials

Ms. Fjell pointed the council to page 80 in the work session packet, which talked about the budget for the Kemper project. Ms. Fjell feels more comfortable with the cost of the project and hopes to get it completed.
Mr Elbert asked about the status of Quiktrip and Ms. Fjell stated they are still looking to break ground in the spring.

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XI. Miscellaneous

XII. Adjourn

With no further discussion, Mr Young moved, and Mr. Venable seconded the motion to adjourn at 7:11 p.m. and the voice vote was unanimous.

APPLICATION AND CERTIFICATE FOR PAYMENT
(PAY ESTIMATE)

Original ______ of 6
Page ____ of

PROJECT: Highway Waterline Extension 2023
CONTRACTOR: C&S Companies Inc.
APPLICATION NO: 4

PROJECT NO: 454-256
OWNER: City of Boonville Missouri
APPLICATION DATE: 4-Mar-24

PERIOD FROM: 1/9/15/2023 to 2/9/2024

ORIGINAL CONTRACT SUM:	$1,585,156.40
NET CHANGE BY CHANGE ORDERS:	$40,822.08
CONTRACT SUM TO DATE:	$1,625,978.48
TOTAL STORED TO DATE:	$0.00
TOTAL COMPLETED TO DATE:	$1,592,438.48
TOTAL COMPLETED AND STORED TO DATE:	$1,592,438.48
RETAINAGE 5%	$79,621.92
TOTAL EARNED LESS RETAINAGE:	$1,512,816.56
LESS PREVIOUS CERTIFICATES OF PAYMENT:	$1,482,913.03
CURRENT PAYMENT DUE:	$29,903.53
CONTRACT TIME LIMIT DATE:	August 2, 2024

ORDER NO.	DATE APPROVED	ADDITIONS	DEDUCTIONS
1	11/20/2023	$0.00	$0.00
2	1/16/2024	$7,138.68	
3	1/21/2024	$34,233.40	
4	3/4/2024		-$550.00
	TOTALS	$41,372.08	-$550.00

NET CHANGE BY CHANGE ORDERS: $40,822.08

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

In accordance with the Contract Documents, based on site observations and the data comprising this application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED OF $ 29,903.53
(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

CONTRACTOR:
BY: [signature]
DATE: 2/12/24

OWNER:
BY:

ENGINEER:
BY: [signature]

MECO

MECO ENGINEERING COMPANY, INC.
ENGINEERS * SURVEYORS

2701 INDUSTRIAL DRIVE
JEFFERSON CITY, MO 65109
(573)893-5558

Pay Estimate No.4
Highway Waterline Extension 2023

Item No	Description	Contract Quantity	Unit	Unit Price	Total	In Place Prev. Pay App	Installed This Period	$ Installed This Pay App	Total in Place	Left to Finish	Unit
1	12" PVC Class 200 Waterline **CO # 1, CO # 2**	9,942	LF	$ 52.35	$ 520,463.70	9,942	0	$0.00	$520,463.70	0	LF
2	12" SDR 11 HDPE Butt Fushion Welded Carrier Pipe (Open-Cut) with a 12" HDPE (Butt Fushion Weld X M.J.) Adapter with STN. STL. Stiffener on Each End of Welded Section of Pipe **CO # 2**	7,378	LF	$ 46.10	$ 340,125.80	7,378	0	$0.00	$340,125.80	0	LF
3	12" SDR 11 HDPE Butt Fushion Welded Carrier Pipe (Directional Bore (5) Creek Crossings) with a 12" HDPE (Butt Fushion Weld X M.J.) Adapter with STN. STL. Stiffener on Each End of Welded Section of Pipe	1,600	LF	$ 125.00	$ 200,000.00	1,600	0	$0.00	$200,000.00	0	LF
4	State Hwy 87 Crossing Directional Bore 165' of 20" Steel Outer Casing with 200' of 12" PVC Class 200 Yelowmine Restrained Joint Carrier Pipe	1	LS	$ 65,100.00	$ 65,100.00	1	0	$0.00	$65,100.00	0	LS
5	Ameren Gas Pipeline Crossing Directional Bore 100' of 20" PVC Class 200 Yelowmine Restrained Joint Outer Casing with 120' of 12" PVC Class 200 Yelowmine Restrained Joint Carrier Pipe	1	LS	$ 41,550.00	$ 41,550.00	1	0	$0.00	$41,550.00	0	LS
6	Doyes Branch Creek Crossing (Open-Cut) 12" PVC Class 200 Yelowmine Restrained Joint Carrier Pipe **CO # 1**	0	LF	$ 122.00	$ -	0	0	$0.00	$0.00	0	LF
7	16"x12" Tapping Tee with 12" Valve and Valve Box	1	EA	$ 12,600.00	$ 12,600.00	1	0	$0.00	$12,600.00	0	EA
8	12" Tee with Thrust Block	2	EA	$ 2,260.00	$ 4,520.00	2	0	$0.00	$4,520.00	0	EA
9	12"x8" Reducing Tee with Thrust Box	1	EA	$ 2,150.00	$ 2,150.00	1	0	$0.00	$2,150.00	0	EA
10	12" -90° Bend with Thrust Block	3	EA	$ 1,800.00	$ 5,400.00	3	0	$0.00	$5,400.00	0	EA
11	12" -45° Bend with Thrust Block **CO # 2**	9	EA	$ 1,620.00	$ 14,580.00	9	0	$0.00	$14,580.00	0	EA
12	12" -22.5° Bend with Thrust Block **CO # 1, CO # 2**	2	EA	$ 1,500.00	$ 3,000.00	2	0	$0.00	$3,000.00	0	EA
13	12" -11.25° Bend with Thrust Block **CO # 1, CO # 2**	4	EA	$ 1,400.00	$ 5,600.00	4	0	$0.00	$5,600.00	0	EA
14	12" Cap with Thrust Block	1	EA	$ 600.00	$ 600.00	1	0	$0.00	$600.00	0	EA
15	12"x8" Reducer	1	EA	$ 1,200.00	$ 1,200.00	1	0	$0.00	$1,200.00	0	EA
16	12"x6" Reducer	1	EA	$ 1,200.00	$ 1,200.00	1	0	$0.00	$1,200.00	0	EA
17	12" Gate Valve and Valve Box	12	EA	$ 5,400.00	$ 64,800.00	12	0	$0.00	$64,800.00	0	EA
18	Fire Hydrant Assembly **CO # 1, CO # 2**	8	EA	$ 8,920.00	$ 71,360.00	8	0	$0.00	$71,360.00	0	EA
19	#12 AWG Solid Copper Clad Steel Locate Wire w/ 0.030" HDPE Blue Insulation **CO # 1, CO # 2, CO # 3**	21,709	LF	$ 0.22	$ 4,775.98	20,539	1,170	$257.40	$4,775.98	0	LF
20	#12 AWG Solid Copper Cllad Steel Locate Wire w/ 0.045" HDPE Blue Insulation (Used on All Bores) **CO # 2**	2,120	LF	$ 0.60	$ 1,272.00	2,120	0	$0.00	$1,272.00	0	LF
21	Easement Clearing and Brush Removal	1	LS	$ 18,000.00	$ 18,000.00	1	0	$0.00	$18,000.00	0	LS
22	Compacted Full Depth Granular Backfill (All Driveways and Streets) **CO # 1, CO # 2**	295	LF	$ 25.00	$ 7,375.00	295	0	$0.00	$7,375.00	0	LF
23	Asphalt Driveway / Street Repair **CO # 1**	17	SY	$ 300.00	$ 5,100.00	3	0	$0.00	$900.00	14	SY
24	Fertilizing, Seeding and Mulching	1	LS	$ 25,000.00	$ 25,000.00	0	0	$0.00	$0.00	1	LS
25	8" PVC Class 200 Waterline **CO # 1**	2,055	LF	$ 40.00	$ 82,200.00	2,055	0	$0.00	$82,200.00	0	LF
26	8" Gate Valve and Valve Box	2	EA	$ 3,200.00	$ 6,400.00	2	0	$0.00	$6,400.00	0	EA
27	8" Cap with Thrust Block	1	EA	$ 500.00	$ 500.00	1	0	$0.00	$500.00	0	EA
28	Contingency **CO # 1, CO # 2**	0	LS	$ 150,000.00	$ -	0	0	$0.00	$0.00	0	LS
29	Doyes Branch Creek Crossing (Bore) 12" PVC Class 200 Yelowmine Restrained Joint Carrier Pipe **CO # 1**	200	LF	$ 120.00	$ 24,000.00	200	0	$0.00	$24,000.00	0	LF
30	8" - 90° Bend with Thrust Block **CO # 1**	2	EA	$ 1,200.00	$ 2,400.00	2	0	$0.00	$2,400.00	0	EA
31	8" - R.J. Coupling **CO #1, CO # 2**	0	EA	$ 900.00	$ -	0	0	$0.00	$0.00	0	EA
32	8" x 6" TEE with Thrust Block **CO # 1, CO # 2**	0	EA	$ 1,500.00	$ -	0	0	$0.00	$0.00	0	EA

Pay Estimate No.4 **Continue**
Highway Waterline Extension 2023

Item No	Description	Contract Quantity	Unit	Unit Price	Total	In Place Prev. Pay App	Installed This Period	$ Installed This Pay App	Total in Place	Left to Finish	Unit
33	12" Coupler **CO # 2**	3	EA	$ 1,600.00	$ 4,800.00	3	0	$0.00	$4,800.00	0	EA
34	8 - 45° Bend with Thrust Block **CO # 2**	2	EA	$ 1,180.00	$ 2,360.00	2	0	$0.00	$2,360.00	0	EA
35	2" Disconnect and Reconnect w/ fittings tap to 8"	1	LS	$ 2,600.00	$ 2,600.00	1	0	$0.00	$2,600.00	0	LS
36	Ameren Gas Pipe line Crossing 20' Shortening of 20" Yellowmine Restrained Joint Outer Casing **CO # 2**	1	LS	$ (3,200.00)	$ (3,200.00)	1	0	$0.00	-$3,200.00	0	LS
37	Relocation of 12" PVC 200 waterline on the west side of the Hwy 87 bore **CO # 2**	1	LS	$ 3,000.00	$ 3,000.00	1	0	$0.00	$3,000.00	0	LS
38	Thrust Walls w / Steel Reinforcement **CO # 2**	3	EA	$ 1,200.00	$ 3,600.00	3	0	$0.00	$3,600.00	0	EA
39	Fire Hydrant Extension **CO # 2**	1	EA	$ 300.00	$ 300.00	1	0	$0.00	$300.00	0	EA
40	Extra Gravel on Rankin Mill Road and Resident Driveway	1	LS	$ 1,200.00	$ 1,200.00	1	0	$0.00	$1,200.00	0	LS
41	6" Class 200 Waterline **CO # 2, CO # 3**	996	LF	$ 33.50	$ 33,366.00	996	0	$0.00	$33,366.00	0	LF
42	12"X6" Tap Saddle with Gate Valve **CO # 2**	1	EA	$ 4,270.00	$ 4,270.00	1	0	$0.00	$4,270.00	0	EA
43	6" - 90° Bend with Thrust Block **CO # 2**	1	EA	$ 1,120.00	$ 1,120.00	1	0	$0.00	$1,120.00	0	EA
44	6" - 45° Bend with Thrust Block **CO # 2**	2	EA	$ 960.00	$ 1,920.00	2	0	$0.00	$1,920.00	0	EA
45	6" - Cap Tapped for 2" TH **CO # 2**	1	EA	$ 580.00	$ 580.00	1	0	$0.00	$580.00	0	EA
46	Flushing Assembly **CO # 2, CO # 3**	2	EA	$ 430.00	$ 860.00	1	1	$430.00	$860.00	0	EA
47	6" Gate Valve **CO # 2**	1	EA	$ 2,800.00	$ 2,800.00	1	0	$0.00	$2,800.00	0	EA
48	Restoration / Seeding for Golf Course **CO # 2, CO # 3**	1	LS	$ 4,340.00	$ 4,340.00	0	0	$0.00	$0.00	1	LS
49	2" Class 200 Waterline **CO # 3, CO # 4**	1,145	LF	$ 22.00	$ 25,190.00	0	1,145	$25,190.00	$25,190.00	0	LF
50	6"x2" MJ TEE Cut in **CO # 3**	1	EA	$ 1,600.00	$ 1,600.00	0	1	$1,600.00	$1,600.00	0	EA
51	2"-90° Bend **CO # 3**	2	EA	$ 700.00	$ 1,400.00	0	2	$1,400.00	$1,400.00	0	EA
52	2" Gate Valve **CO # 3**	2	EA	$ 1,300.00	$ 2,600.00	0	2	$2,600.00	$2,600.00	0	EA
				Contract Total	$ 1,625,978.48			$31,477.40	$1,592,438.48		

CONTRACT CHANGE ORDER
SECTION 00941

Change Order No. 4
Project No. 454-256
Project: Highway Waterline Extension 2023
Recommended: MECO Engineering Co., Inc.
(Engineer)

Sheet of
Original _ of 6

To: C & S Companies Inc
(Contractor)

From: City of Boonville MO
(Owner)

You are hereby directed to make the following changes:

I. Reason for change and effect on completion time (if any):

Line item: 49 final quantity for the 2" waterline out onto the golf course to the restroom

II. Cost of work affected by this Change Order:

Item No.	Item Description	Bid Amount Quantity/Units	Unit Price	Value	Previous Change Orders C.O. #	Quantity Changed	This Change Order Increase Qty. Decrease Qty.	Amount Added or Deducted	Revised Contract Quantity/Unit
49	2" Class 200 Waterline	LF	$ 22.00	$0.00	3	1,170	-25 LF	-$550.00	1,145 LF
	Total This Sheet							($550.00)	

1. Original Contract Amount:		$1,585,156.40
2. Add or Deduct This Order Totals:	($550.00)	
3. Add or Deduct Previous: (Line 4 of previous order)	$41,372.08	
4. Total Add or Deduct to Date (2+3):		$40,822.08
5. Revised Contract Amount (1+4):		$1,625,978.48

Recommended: Engineer - MECO Engineering Company 2/14/24 Date

Ordered: Owner Date

Accepted: Contractor 2-12-24 Date

Change Order is subject to all provisions of the Contract Documents and is not in effect unless signed by all parties.

ORDINANCE APPROPRIATING MONEY

Be it Ordained by the Council of the City of Boonville as follows:

Section 1: For the purpose of paying salaries and various accounts against the City of Boonville, which have been allowed by the Council, at the regular meeting thereof on **February 20, 2024** the sum of **$324,282.80**

General Fund	$196,022.17
Sanitation	$24,870.93
CIP Tax	$17,832.10
Water Works	$47,756.29
Capital Projects	$641.03
Waste Water	$29,913.43
Tourism	$5,532.61
Gaming	$0.00
Parks/Water	$1,714.24
Kemper Sales Tax	$0.00
Economic Development Projects	$0.00

Section 2: The Accountant is hereby authorized and instructed to draw checks on the respective City bank accounts, in favor of the persons whose salaries and accounts have been allowed as above, amounting to **$324,282.80** being the total amount of money above appropriated.

Section 3: This ordinance shall take effect and be in force from and after its passage. First reading on **February 20, 2024** read for the second time this **February 20, 2024** since a copy was made available prior to the meeting.

Approved **February 20, 2024** ______________________________

Mayor

Endorsed **February 20, 2024** : I hereby certify that a sufficient sum of money stands to the credit of the City, unappropriated, in the various funds to meet the requirements of this ordinance.

____

Accountant

RESOLUTION NO. R2024-01

A RESOLUTION OF THE CITY OF BOONVILLE, MISSOURI AUTHORIZING AND APPROVING A COOPERATIVE AGREEMENT BETWEEN THE COOPER COUNTY CLERK AND THE CITY OF BOONVILLE, MISSOURI REGARDING THE COLLECTION OF CITY AD VALOREM TAXES; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

WHEREAS, the City of Boonville, Missouri and the Cooper County Clerk desire to enter into a Cooperative Agreement authorized and permitted by Sections 50.322, 70.220 to 70.320 inclusive, and Sections 140.670 to 140.750 inclusive, of the Revised Statutes of Missouri, for the cooperative efforts of the parties to collect the taxes of the City of Boonville on property located within the boundaries of said City, which is located in Cooper County, Missouri.

NOW THEREFORE, be it resolved by the City Council of the City of Boonville, Missouri as follows:

SECTION 1: That a certain Cooperative Agreement between the Cooper County Clerk and the City of Boonville, Missouri, a copy of which is marked **"Exhibit A"** and is attached hereto and made a part hereof, is hereby approved.

SECTION 2: That the Mayor and the City Clerk be and are hereby authorized to execute, and attest said Agreement, in multiple counterparts, on behalf of the City of Boonville.

SECTION 3: That the fully executed Agreement and counterparts be delivered to the Cooper County Commission for consideration and approval as soon as practicable.

SECTION 4: This resolution shall take effect and be in full force from and after its passage and approval.

Passed this 20th Day of February, 2024, by the City Council of Boonville, Missouri

____
Ned Beach, Mayor

ATTEST:

____
Amber Davis, City Clerk

COOPERATIVE AGREEMENT

THIS AGREEMENT made and entered in this ____ day of February, 2024, by and between the City of Boonville, Missouri, a municipal corporation, and hereinafter referred to as the "City", and the County Clerk of Cooper County, Missouri, and hereinafter referred to as the "Clerk", and the County Commissioners of Cooper County, Missouri, and hereinafter referred to as the "Commissioners".

WHEREAS, statutory provisions set out in Sections 50.332 and 70.220, RSMo., allow county officials to contract with municipalities of the third class to perform services for such municipality of the same type the county official performs for the county; and

WHEREAS, tax collection and extension occurs at the County Courthouse for other political subdivisions within Boonville, and so it is the most cost effective and efficient for municipal tax collection to also occur at the County Courthouse; and

WHEREAS, previous contracts included a provision to reimburse Commissioners for the supplies, computers and computer programming necessary to effectuate tax collection but the Commissioners have declined reimbursement for the use of these supplies for municipal tax collection; and

WHEREAS, the parties contract is expiring on August 31, 2024 for the Clerk to perform services which have been customarily performed by the office for the City in past years relating to the collection of City taxes, including but not by way of limitation, extending the tax books and certifying or authenticating such tax books to the Cooper County Collector; and

WHEREAS, to perform the contemplated services and certify information to the County Collector, there must be a written agreement between the City and the Clerk; and

WHEREAS, the parties wish to enter into an agreement for the Clerk to perform such services as are necessary for extending City tax books as generally described in Section 137.290, RSMo., and certifying or authenticating such information to the County Collector for collection on property located within the boundaries of said City pursuant to a separate contractual arrangement between the City and the Cooper County Collector

NOW, THEREFORE, it is hereby mutually agreed as follows:

1. **Term and Extent of Services to be Provided by Clerk**. It is understood and agreed that the Clerk shall use his best professional efforts to effectuate the collection of the City Taxes as set forth herein by all lawful and proper means. The Clerk shall:
    a. Perform the services necessary to extend the City's Tax Books each tax year and certify or authenticate such records to the Cooper County Collector as provided in the Revised Statutes of Missouri, no later than October 31.
    b. The Clerk shall provide to the City, a copy of the final tax printouts, for the current year, including a list of tax payers, valuations, assessments, amount of taxes due and other pertinent information vital to the tax billing service not later than November 10^{th}.
    c. The Clerk shall further perform any additional or incidental services necessary to allow for the collection of the City's taxes for 2024. Such services shall be performed in a professional and diligent manner as contemplated by applicable statutory law.

2. **<u>Compensation to be Paid by the City</u>**. The City shall compensate the Clerk $1.10 per tax bill sent to taxpayers in the City of Boonville. The Clerk shall invoice the City no later than December 15th with the total amount to be paid for these services. Payment to the Clerk shall be annual lump sum payment. Such compensation shall be paid directly to the Clerk, in addition to any other salary or compensation received by the Clerk for his official duties, and the City shall issue Form 1099 in a timely manner, evidencing such payment. It is further understood and agreed that such compensation shall not constitute additional salary for the position of County Clerk and shall not be subject to the County's payroll benefits and withholding.

3. **<u>Accounting and Reconciliation</u>**. It is mutually understood and agreed that the Clerk shall provide any necessary accounting and reconciliation records to the City as may be necessary to achieve the results contemplated in this Agreement for the collection of the City's taxes.

4. **<u>Records Transfer to City</u>**. Upon the termination of this Agreement the Clerk shall make available to the City any existing records under his control as may be necessary to enable the City to undertake the collection of taxes assessed on real property situated in the City of Boonville, Missouri, for the year after such termination.

5. **<u>Services to be Consistent With Collector</u>**. It is contemplated by this Agreement and understood by the parties that the City taxes shall be added to and included on the County tax statements by the County Collector as an additional political subdivision, and the Clerk shall perform his services in such a manner as shall be consistent therewith.

6. **<u>Agreement Subject to Approval</u>**. It is further understood and agreed that this Agreement must be approved by the Cooper County Commission under the provisions of Section 137.290, RSMo., in order to become effective and the parties hereby agree to execute and submit the Agreement for approval, in a timely manner, and further hereby request the County Commission to approve the Agreement.

7. **<u>Agreement Term.</u>** This Agreement shall expire on August 31, 2025. The Cooper County Clerk, the County Commissioners and the City will begin meeting by the 28th of February to determine provisions for a new contract.

8. **<u>Facsimile and Electronic Signatures Binding</u>**. It is understood and agreed that facsimile and electronic copies of the original signatures on this Agreement shall have the same effect and be binding on the parties as if they were the original signatures.

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their official seals as of the _____ day of February, 2024.

CITY OF BOONVILLE, MISSOURI	ATTEST:
By: ________________________ Mayor	By: ________________________ City Clerk
COUNTY OF COOPER, MISSOURI	ATTEST:
By: _________________________ County Clerk	By: ________________________ County Collector
By: __________________________ Presiding Commissioner	ATTEST:
By: __________________________ Eastern Commissioner	___________________________________ County Collector
By: __________________________ Western Commissioner	

RESOLUTION NO. R2024-02

A RESOLUTION OF THE CITY OF BOONVILLE, MISSOURI AUTHORIZING AND APPROVING A COOPERATIVE AGREEMENT BETWEEN THE COOPER COUNTY COLLECTOR AND THE CITY OF BOONVILLE, MISSOURI REGARDING THE COLLECTION OF CITY AD VALOREM TAXES; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

WHEREAS, the City of Boonville, Missouri and the Cooper County Collector desire to enter into a Cooperative Agreement authorized and permitted by Sections 50.322, 70.220 to 70.320 inclusive, and Sections 140.670 to 140.750 inclusive, of the Revised Statutes of Missouri, for the cooperative efforts of the parties to collect the taxes of the City of Boonville on property located within the boundaries of said City, which is located in Cooper County, Missouri; and

WHEREAS, the previous agreement expires on August 31, 2024.

NOW THEREFORE, be it resolved by the City Council of the City of Boonville, Missouri as follows:

SECTION 1: That a certain Cooperative Agreement between the Cooper County Collector and the City of Boonville, Missouri, a copy of which is marked **"Exhibit A"** and is attached hereto and made a part hereof, is hereby approved.

SECTION 2: That the Mayor and the City Clerk be and are hereby authorized to execute, and attest said Agreement, in multiple counterparts, on behalf of the City of Boonville.

SECTION 3: This resolution shall take effect and be in full force from and after its passage and approval.

Passed this 20th Day of February, 2024, by the City Council of Boonville, Missouri

____
Ned Beach, Mayor

ATTEST:

____
Amber Davis, City Clerk

COOPERATIVE AGREEMENT

THIS AGREEMENT made and entered in this ____ day of February, 2024, by and between the City of Boonville, Missouri, a municipal corporation, and hereinafter referred to as the "City", the Collector of Cooper County, Missouri, and hereinafter referred to as the "Collector", and the County Commissioners of Cooper County, Missouri, and hereinafter referred to as the "Commissioners".

WHEREAS, statutory provisions set out in Sections 50.332 and 70.220, RSMO, allow county officials to contract with municipalities of the third class to perform services for such municipality of the same type the county official performs for the county; and

WHEREAS, tax collection and extension occurs at the County Courthouse for other political subdivisions within Boonville, and so it is the most cost effective and efficient for municipal tax collection to also occur at the County Courthouse; and

WHEREAS, previous contracts included a provision to reimburse Commissioners for the supplies, computers and computer programming necessary to effectuate tax collection but the Commissioners have declined reimbursement for the use of these supplies for municipal tax collection; and

WHEREAS, the parties contract is expiring on August 31, 2024, for the Collector to perform services which have been customarily performed by the office for the City in past years relating to the collection of City taxes, including but not by way of limitation, printing, collecting and remitting City of Boonville real and personal property tax payable to the City; and

WHEREAS, to perform the contemplated services and to receive the certified information to collect taxes, there must be a written agreement between the City and the Collector; and

WHEREAS, the parties wish to enter into an agreement for the Clerk to perform such services as are necessary for extending City tax books as generally described in Section 137.290, RSMO, and certifying or authenticating such information to the County Collector for collection on property located within the boundaries of said City pursuant to a separate contractual arrangement between the City and the Cooper County Collector

NOW, THEREFORE, it is hereby mutually agreed as follows:

1. **Extent of Services to be Provided by Collector**. It is understood and agreed that the Collector shall use her best professional efforts to effectuate the collection of the City Taxes as set forth herein, by all lawful and proper means. The Collector shall:
    a. Maintain reasonable and appropriate accounting and depository records to pay the taxes collected by her in accordance with this agreement to the City of Boonville;
    b. Have the power to collect the Real and Personal property taxes of the City as provided by Section 140.690, RSMO;
    c. As provided by section 140.690, RSMO, real property is in all cases liable for all taxes for the City and a lien is created for all these taxes, and the interest and costs provided by law, the same as for the applicable State and County taxes, which lien shall be enforced as set out in Chapter 140, RSMO;
    d. The Collector will create and mail tax statements and notices to all applicable residents of the City of Boonville;
    e. The Collector will provide to the City, a delinquent tax list, not later than April 15 of each year; and

   f. The Collector will disburse the monies monthly.

2. **Compensation to be Paid by the City**. It is understood and agreed that the City shall compensate the Collector for this work.
   a. The City shall compensate the Collector $1.60 per tax bill sent to taxpayers in the City of Boonville. The Collector shall invoice the City no later than December 15th with the total amount to be paid for these services.
   b. The Collector shall submit a bill to the City quarterly for the collection of all delinquent taxes, at the same rate of $1.60 per delinquent tax payment.
   c. Such compensation shall be paid directly to the Collector, in addition to any other salary or compensation received by the Collector for her official duties, and the City shall issue Form 1099 in a timely manner, evidencing such payment. It is further understood and agreed that such compensation shall not constitute additional salary for the position of County Collector and shall not be subject to the County's payroll benefits and withholding.

3. **Accounting and Reconciliation**. It is mutually understood and agreed that the Collector shall provide any accounting and reconciliation records to the City as may be necessary to achieve the results contemplated in this Agreement for the collection of the City's taxes.

4. **Records Transfer to City**. Upon the termination of this Agreement the Collector shall make available to the City any existing records under her control as may be necessary to enable the City to undertake the collection of taxes assessed on real property situated in the City of Boonville, Missouri, for the year after such termination.

5. **Services to be Consistent With Clerk**. It is contemplated by this Agreement and understood by the parties that the City taxes shall be added to and included on the County tax statements by the County Collector as an additional political subdivision, and the County Clerk shall perform his services in such a manner as shall be consistent therewith.

6. **Agreement Subject to Approval**. It is further understood and agreed that this Agreement must be approved by the Cooper County Commission under the provisions of Section 137.290, RSMO, in order to become effective and the parties hereby agree to execute and submit the Agreement for approval, in a timely manner, and further hereby request the County Commission to approve the Agreement.

7. **Agreement Term.** This Agreement shall expire on August 31, 2025. The Cooper County Collector, the County Commissioners and the City will begin meeting by the 28th of February to determine provisions for a new contract.

8. **Facsimile and Electronic Signatures Binding**. It is understood and agreed that facsimile and electronic copies of the original signatures on this Agreement shall have the same effect and be binding on the parties as if they were the original signatures.

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their official seals as of the _____ day of February, 2024.

CITY OF BOONVILLE, MISSOURI

By: ________________________
Mayor

ATTEST:

By: ________________________
City Clerk

COUNTY OF COOPER, MISSOURI

By: __________________________
County Collector

ATTEST:

By: ________________________
County Clerk

By: ___________________________
Presiding Commissioner

By: ___________________________
Eastern Commissioner

By: ___________________________
Western Commissioner

ATTEST:

____
County Clerk

BILL NO. 2024-002 **ORDINANCE NO. ____________**

AN ORDINANCE ACCEPTING AND APPROVING THE BUDGET FOR THE CITY OF BOONVILLE, MISSOURI, FOR THE PERIOD OF APRIL 1, 2024 THROUGH MARCH 31, 2025

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOONVILLE, MISSOURI, AS FOLLOWS:

SECTION 1: The Budget for the City of Boonville, for the year beginning April 1, 2024 and ending March 31, 2025, attached hereto as **Exhibit A**, is hereby approved and accepted.

SECTION 2: All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 3: This ordinance shall take effect and be in force from and after its passage and approval.

FIRST READING: FEBRUARY 4, 2023.

READ FOR THE SECOND TIME AND PASSED THIS 4TH DAY OF MARCH 2024, AFTER A COPY OF THIS ORDINANCE HAS BEEN MADE AVAILABLE FOR PUBLIC INSPECTION PRIOR TO ITS FIRST READING.

____
President of the Council

APPROVED THIS 4TH DAY OF MARCH 2024

____
Ned Beach, Mayor

ATTEST:

____
Amber Davis, City Clerk

CITY OF BOONVILLE
2024-2025 BUDGET
Table of Contents

		EXPENDITURE SUMMARY				4
		CITY OF BOONVILLE				
		2024-2025 BUDGET				
General Fund (01)						
	Administration			832,585		
	Police Department			2,412,400		
	Fire Department			661,450		
	Street Department			787,800		
	Central Garage			97,110		
	Airport			150,500		
	Animal Control			198,100		
	Parks & Recreation			657,350		
	Swimming Pool			304,100		
	Non-Operating - Projects			18,650		
	Cemetery			18,090		
	Municipal Court			43,650		
	Debt Service - COPs			750,115		
	Fund Total			$6,931,900		
Solid Waste (02)						
	Collection/Health			$945,200		
Capital Sales Tax (05)						
	Capital Projects (Audit, Prof. Srvc., Street, Other, Veh. Stickers, Local Agncy, Parks)			554,940		
	Capital Projects - Public Safety			83,800		
	Economic Development			226,260		
	Fund Total			$865,000		
Waterworks (06)						
	Administration			424,300		
	Distribution			403,450		
	Treatment			1,370,000		
	Debt Service			167,000		
	Capital			1,349,350		
	Fund Total			$3,714,100		

EXPENDITURE SUMMARY

CITY OF BOONVILLE

2024-2025 BUDGET

Continued

Capital Improvements (07)		
	Projects	$1,770,074
Wastewater (08)		
	Administration	$502,400
	Collection	379,600
	Treatment	1,000,700
	Debt Service	102,882
	Capital	1,074,418
	Fund Total	$3,060,000
Tourism Tax (16)		$295,350
Gaming Taxes (17)		$3,000,000
Parks-Stormwater Sales Tax (20-01)		$744,000
Parks-Stormwater Sales Tax - Mo Soccer Park Oprtns (20-02)		$116,000
Kemper Project funded by Temp Sales Tax (21-01)		$1,755,000
Economic Development Projects (30-01)		$0

REVENUE DETAIL

	GENERAL FUND - 01	ACTUAL FY 2022-23	BUDGET FY 2023-24	ESTIMATED FY 2023-24	BUDGET FY 2024-25
6010	Real Estate Tax	$561,280	$565,000	$575,000	$575,000
6020	Personal Property Tax	212,367	175,000	175,000	175,000
6030	Surcharge (M & M)	74,558	78,000	78,000	78,000
6040	Railroad & Utilities	40,493	37,000	37,000	37,000
6100	Interest, Delinq. Tax	7,165	10,000	7,500	10,000
6200	Ameren UE Franchise Tax	656,329	560,000	570,000	560,000
6210	Co-Mo Franchise Tax	0	0	8,000	10,000
6220	Telephone Franchise Tax	19,402	25,000	20,200	23,000
6221	Other Franchise Tax	77,212	75,000	61,500	65,000
6230	CATV Franchise Tax	17,810	15,000	18,500	19,000
6240	Water Meter Tax	11,619	11,000	10,100	11,000
6310	Merchant License	46,921	55,000	47,000	55,000
6320	Cigarette Tax	43,284	45,000	33,500	35,000
6330	Animal Adoption	500	1,000	10,000	8,500
6340	Building Permits	21,433	35,000	15,000	25,000
6350	Municipal Court Fines	61,287	100,000	47,000	55,000
6360	Court Costs - $2	1,904	3,500	1,750	2,500
6361	POST Fund	0	0	0	0
6400	Sales Tax	1,829,117	1,775,000	1,852,000	1,800,000
6405	Use Tax	257,673	250,000	250,000	300,000
6410	Vehicle Sales Tax/Fees	129,484	120,000	114,500	120,000
6420	Financial Instituition Tax	53	2,000	2,000	2,000
6440	Miscellaneous	52,393	45,000	47,000	45,000
6450	Interest	113,928	70,414	266,198	190,000
6480	Interfund Service Fees	238,000	350,000	275,000	327,000
6482	Project Fee	0	25,000	18,000	18,000
6483	Garage Labor Charges	1,631	2,500	1,850	2,500
6500	Gas Tax	274,902	240,000	291,029	270,000
6520	Special Road Tax	0	78,000	78,000	78,000
6540	Pool Admittance Fees	89,506	85,000	78,790	78,000
6541	Pool Concessions	36,775	35,000	34,479	35,000
6600	Hangar Fees	93,455	97,000	97,000	97,000
6610	Tie Down Fees	1,050	1,000	300	1,000
6620	Airport Gas Sales	256,396	175,000	175,000	175,000
6640	Fixed Base Operator Fees	620	600	400	400
6643	Rental Fees	125,760	100,000	61,000	65,000
6650	Grants	0	0	30,507	0
6850	Transfers from Other Funds-Op	707,000	680,000	680,000	730,000
6851	Transfers from Other Funds-COP	600,000	730,000	715,500	750,000
6870	School Resource Officer	0	0	50,000	104,000
	Total General Revenue	$6,661,307	$6,652,014	$6,833,603	$6,931,900

		FY 2024-2025 BUDGET			7
		ACTUAL	BUDGET	ESTIMATED	BUDGET
	Sanitation Fund - 02	FY	FY	FY	FY
		2022-23	2023-24	2023-24	2024-25
6440	Miscellaneous	$0	$0	$0	$0
6450	Interest	5,941	3,000	12,000	12,200
6701	Collection Fees	765,750	794,540	810,000	850,000
6711	Transfer Station Royalties	44,495	44,000	33,000	33,000
6850	Transfer From Other Funds		0	50,000	50000
	Total	$816,186	$841,540	$905,000	$945,200
	Capital Improv. Sales Tax Fund - 05				
6400	Half Cent Sales Tax	$881,271	$800,000	$855,000	$825,000
6405	Use tax	$20,000	$20,000	$20,000	$25,000
6440	Miscellaneous	0	$0	$10,000	$0
6450	Interest	$30,418	$7,000	$50,000	$15,000
6850	Transfer From Other Funds	0	$0	$0	$0
	Total	$931,689	$827,000	$935,000	$865,000
	Water Works Fund - 06				
6440	Miscellaneous	$460	$2,500	$6,800	$2,500
6450	Interest	39,321	25,000	90,000	56,100
6801	Water Revenue Sales	2,536,853	2,707,000	2,840,000	3,100,000
6815	Penalties	52,590	50,000	49,000	50,000
6820	Materials/Services Sold	7,696	4,500	18,500	10,000
6830	Turn Ons/Services	13,857	10,000	15,000	10,500
6850	Transfer-COP 08	150,000	165,000	0	85,000
	Total	$2,800,777	$2,964,000	$3,019,300	$3,314,100
		ACTUAL	BUDGET	ESTIMATED	BUDGET
	Capital Projects - 07	FY	FY	FY	FY
		2022-23	2023-24	2023-24	2024-25
6440	Miscellaneous-Various	$859,639	$0		
6450	Interest	0	0		
6451	Other Interest	113	0		
6561	State Aviation Grant - Taxilane	0	0		
6610	STP Grant	0	0		285,074
6850	Tranfer From Other Funds	0	0		185,000
6651	Airport Runway	0	0		1,100,000
6652	County ARPA Grant	282323	0		
6653	Federal ARPA Grant	0	0		200,000
	Total	$1,142,075	$0	$0	$1,770,074

		ACTUAL FY 2022-23	BUDGET FY 2023-24	ESTIMATED FY 2023-24	BUDGET FY 2024-25
	Wastewater Fund - 08				
6440	Miscellaneous	$0	$500	$0	$0
6450	Interest	54,148	30,000	115,000	55,000
6701	Hauled Waste Charges	0	0	**0**	0
6811	Sewer User Charges	2,529,276	2,637,700	2,855,000	3,000,000
6830	Turn On/Services	7,511	5,000	5,000	5,000
6850	Transfer From Other Funds	0	0	0	0
	Total	$2,590,935	$2,673,200	$2,975,000	$3,060,000
	Tourism Tax -16				
6440	Tourism Tax	$275,925	$268,000	245,000	245,000
6641	Miscellaneous	8,446	2,500	100	350
6442	Sale of Merchandise	16,731	10,000	22,000	25,000
6453	Interest	6,469	0	15,000	5,000
6540	Admittance Fees	6,367	3,000	3,200	3,000
6643	Rentals	16,275	2,400	6,500	4,000
6644	Grants	0	8,000	8,000	13,000
6850	Transfer From Other Funds	0	0	0	0
	Total	$330,213	$293,900	$299,800	$295,350
	Gaming Revenue - 17				
6450	Interest	$33,852	$10,000	$68,000	$20,000
6661	Gaming Tax	2,134,393	2,000,000	1,850,000	1,855,000
6662	Admissions Tax	1,049,941	1,000,000	1,176,412	1,125,000
	Total	$3,218,186	$3,010,000	$3,094,412	$3,000,000
	Parks-Stormwater Sales Tax - 20				
6400	Half Cent Sales Tax	$871,242	$800,000	$839,000	$825,000
6405	Use Tax	$355,619	$250,000	$0	$0
6440	Miscellaneous	0	0	0	0
6450	Interest	23,087	5,000	40,000	10,000
6500	Mo Soccer Park Rentals	36,912	40,000	23,000	25,000
6850	Transfer From Other Funds	50,000	250,000	0	0
	Total	$1,336,860	$1,345,000	$902,000	$860,000

		ACTUAL FY 2022-23	BUDGET FY 2023-24	ESTIMATED FY 2023-24	BUDGET FY 2024-25
	FY 2024-2025 BUDGET				9
	Kemper Project funded by Temp Sales Tax - 21				
6400	7/8 Sales Tax	$1,522,945	$1,500,000	$1,500,000	$1,500,000
6405	Use Tax	0	$0	$0	$250,000
6440	Miscellaneous	0	0	0	0
6450	Interest	2,441	0	5,000	5,000
6850	Transfer From Other Funds	0	0	0	0
	Total	$1,525,386	$1,500,000	$1,505,000	$1,755,000
	Economic Development Projects - 30				
6400	Developer Fees	$0	$0	$0	$0
6405	Use Tax	0	$0	$0	$0
6440	Miscellaneous	0	0	0	0
6450	Interest	0	0	0	0
6850	Transfer From Other Funds	0	0	0	0
	Total	$0	$0	$0	$0
	REVENUE FUNDS CARRIED OVER				
01	General Fund - 01	$0	$0	$0	$0
02	Sanitation Fund - 02	$0	$0	$0	$0
05	Capital Improv. Sales Tax Fund - 05	$0	$125,000	$125,000	$0
06	Water Works Fund - 06	$0	$45,000	$45,000	$400,000
07	Capital Project - 07	$0	$1,220,000	$1,220,000	$0
08	Wastewater Fund - 08	$0	$160,000	$160,000	$0
16	Tourism Tax - 16	$0	$0	$0	$0
17	Gaming Revnue - 17	$0	$0	$0	$0
20	Parks-Stormwater Sales Tax - 20	$0	$0	$0	$0
21	Kemper Project funded by Temp Tax - 21	$0	$0	$0	$0
30	Economic Development Projects - 30	$0	$0	$0	$0
	Total	$0	$1,550,000	$1,550,000	$400,000

Fund	Department	
General	**Administration**	01-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$522,750	$540,550	$579,700
Non-Personnel	$246,260	$215,950	$252,885
Capital	$0	$0	$0
TOTAL	$769,010	$756,500	$832,585

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1003	Mayor	1
1003	Council Members	8
1000	Administrator	1
1000	City Clerk	1
1000	Admin. Secretary	1
1000	Accountant	1
1000	Building Inspector	1
1000	Custodian	1
	Subtotal of full time	6

This activity serves as the legislative and administrative center for ther services provided by the City of Boonville. Among the functions of this department are the Mayor, City Council, general management, personnel, finance, licensing, building inspector, purchasing, budget control, idle fund management, record management, land use and development planning and general information. These activities endeavor to accomplish the effective coordination, effective operation, and responsible direction of City personnel and resources.

FUND		FY 2024-2025 BUDGET			11
GENERAL		DEPARTMENT			
01-01		**ADMINISTRATION**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		364829	$375,000	$394,000
1003	Elected Officials Salaries		14625	$250	$100
1010	Overtime		1393	14,100	14,100
1020	FICA		31055	30,000	34,000
1030	Health Insurance		73401	84,000	84,500
1060	Retirement (LAGERS)		34447	35,000	50,000
1080	Workers Compensation		3000	2,200	3,000
1090	Unemployment Compensation		0	0	0
		Subtotal	$522,750	$540,550	$579,700
	NON-PERSONNEL				
2010	Advertising		1757	1,500	300
2020	Electricity/Gas		28450	17,500	20,000
2030	Postage		5123	2,100	2,500
2040	Printing		1155	1,100	1,750
2050	Telephone		8976	12,000	13,500
2060	Operational Supplies		837	600	1,000
2070	Miscellaneous		5452	2,900	2,500
2090	Tires		15	250	500
2110	Motor Fuel/Lubrication		5141	3,100	3,500
2160	Janitorial		2436	2,000	1,800
2330	Food & Subsistence		2042	1,750	1,600
2340	Office Supplies		3233	3,800	3,500
2400	First Aid/Drug Test		984	500	600
2420	Special Event		10085	10,500	10,500
2460	Bldg/Grounds Maint.		24628	15,000	10,000
2470	Auto & Machine Maint.		348	250	250
2490	Other Maintenance		762	0	500
3010	Codification		1432	3,500	500
3020	Dues & Publications		2145	5,700	3,500
3030	General Insurance		16183	22,500	25,000
3050	Audit Fees		8000	4,100	4,585
3060	Professional Services		20122	2,100	10,000
3090	Election Expenses		5993	4,200	5,500
3120	Maintenance Agreements		183	350	1,000
3130	Tax Collection/Assessor		26919	30,000	34,000
3150	Meetings & Conferences		1322	2,000	2,000
3180	Adjustment, Claims & Damage		0	0	0
3190	Training & Education		482	0	500
3200	Emergency Management		6400	6,400	6,400
3210	Other Services		55405	60,000	85,500
3211	Mayor's Fund		250	250	100
		Subtotal	$246,260	$215,950	$252,885
		Grand Total	$769,010	$756,500	$832,585

Fund	Department	
General	**Police**	01-02

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$1,882,123	$1,754,300	$2,198,500
Non-Personnel	$194,748	$181,215	$213,900
Capital	$0	$0	$0
TOTAL	$2,076,871	$1,935,515	$2,412,400

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Chief	1
1000	Assistant Chief of Police	1
1000	Captain	1
1000	Lieutenant	1
1000	Sergeant	5
1000	Corporal	4
1000	Patrol Officers	8
1000	Chief Comm. Office	1
1000	Communication Officers	6
1000	School Resource Officers	2
	Subtotal of FT Personnel	30
1000	P.T. Patrol Officers	10
	Subtotal of PT Personnel	10

The Police Department serves to prevent crime and disorder, promote peace, protect citizens and their property, while concurrently guarding personal liberties. To carry out these functions, the department must engage in continuous training and equipment replacement.

	FY 2024-2025 BUDGET				13
FUND	DEPARTMENT				
GENERAL		**POLICE**			
01-02					
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		1251962	$1,125,000	$1,444,000
1002	Police Reserves		1480	2,300	5,500
1010	Overtime		82655	82,000	85,000
1015	On Call		0	0	0
1020	FICA		99097	100,000	125,000
1030	Health Insurance		304157	315,000	329,000
1060	Retirement (LAGERS)		97777	90,000	185,000
1080	Workers Compensation		44995	40,000	25,000
1090	Unemployment Compensation		0	0	0
	Subtotal		$1,882,123	$1,754,300	$2,198,500
	NON-PERSONNEL				
2010	Advertising		263	300	500
2020	Electricity/Gas		19648	21,500	22,000
2030	Postage/Permits		123	100	250
2040	Printing		470	950	1,000
2050	Telephone		18468	15,565	16,500
2060	Operational Supplies		2260	2,100	4,500
2070	Miscellaneous		1519	2,200	1,500
2090	Tires		2294	0	1,500
2110	Motor Fuel/Lube		42855	38,000	42,000
2160	Janitorial		2829	1,500	1,500
2190	Clothing & Uniforms		5059	5,500	5,400
2200	Care of Prisoners		0	0	1,000
2230	Small tools and equipment		1732	3,500	4,000
2290	Munitions		5853	5,000	6,000
2310	Care of Animals		951	1,500	1,500
2340	Office Supplies		1729	2,100	2,500
2400	First aid/Drug Tests		1560	950	1,500
2460	Building /Grnd Maint.		4533	2,300	3,000
2470	Auto/Machine Maint.		17086	12,000	15,000
2480	Radio Equip. Maint.		775	150	750
2490	Other Maintenance		1401	1,000	2,500
3020	Dues & Publications		2560	1,500	2,000
3030	General Insurance		18397	17,000	18,500
3060	Professional Services		0	0	1,000
3120	Maintenance Agreements		33052	40,000	46,000
3150	Meetings & Conferences		2684	1,500	6,000
3190	Training & Education		4098	2,500	3,500
3250	Special Training - $2		2549	2,500	2,500
3260	Special Investigations		0	0	0
	Subtotal		$194,748	$181,215	$213,900
	Grand Total		$2,076,871	$1,935,515	$2,412,400

Fund	Department	
General	**Fire**	01-03

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$552,567	$545,000	$594,400
Non-Personnel	$64,198	$68,440	$67,050
Capital	$0	$0	$0
TOTAL	$616,765	$613,440	$661,450

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Chief	1
1000	Asst. Chief	0
1000	Lieutenant	3
1000	Engineer/Driver	2
	Subtotal full time	6
1000	Para-Professional Firefighters	25

The Fire Department provides cost-effective protection service to the citizens of Boonville. The Fire protection function is divided into three equally important areas. These are the firefighting capacity, fire prevention, and emergency response activities.

FUND	FY 2024-2025 BUDGET		15
GENERAL	DEPARTMENT		
01-03	**FIRE**		

Code #	PERSONNEL SERVICES	Actual FY 2022-23	Estimate FY 2023-24	Budget FY 2024-25
1000	Salaries	$335,413	$340,000	$361,000
1002	Salaries - Part Time	18,493	17,000	25,000
1010	Overtime	53,740	52,000	62,000
1015	On Call Time	0	0	0
1020	FICA	29,454	30,000	33,900
1030	Health Insurance	73,965	65,000	65,000
1060	Retirement (LAGERS)	3,502	3,000	27,500
1080	Workers Compensation Ins.	38,000	38,000	20,000
1090	Unemployment	0	0	0
	Subtotal	$552,567	$545,000	$594,400
	NON-PERSONNEL			
2010	Advertising	150	150	150
2020	Electricity/Gas	11,473	7,800	8,500
2030	Postage/Permits	93	25	100
2050	Telephone	6,243	5,500	6,000
2060	Operational Supplies	788	650	1,500
2070	Miscellaneous	1,361	450	1,000
2090	Tires	1,962	0	1,000
2110	Fuel/Lubrication	4,024	3,800	4,000
2160	Janitorial Supplies	701	500	800
2190	Clothing/Uniforms	1,385	1,400	2,000
2230	Small Tools & Equipment	183	200	2,000
2340	Office Supplies	202	25	300
2400	First Aid/Drug Test	333	350	500
2460	Building/Grounds Maint.	3,065	3,500	4,500
2470	Auto/Machine Maint.	8,644	25,000	12,100
2480	Radio Equipment Maint.	222	550	500
2490	Other Equipment Maint.	1,316	500	2,500
3020	Dues & Publications	331	340	500
3030	General Insurance	21,032	17,500	18,500
3110	Uniform Cleaning	0	0	100
3120	Maintenance Agreements	690	0	0
3150	Meetings & Conferences	0	0	0
3190	Training & Education	0	200	500
	Subtotal	$64,198	$68,440	$67,050
	Grand Total	$616,765	$613,440	$661,450

Fund	Department	
General	**Street**	01-04

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$399,817	$422,000	$457,400
Non-Personnel	$356,727	$340,144	$330,400
Capital	$0	$0	$0
TOTAL	$756,544	$762,144	$787,800

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Foreman	1
1000	Equipment Operator	5
	TOTAL	6

This department is responsible for the cleaning, maintenance and snow removal for all streets within the City. Storm drainage maintenance and improvements are carried out by this activity, as well as other miscellaneous activities, such as tree trimming and street signing and marking.

FUND		FY 2024-2025 BUDGET			17
GENERAL		DEPARTMENT			
01-04		**STREET**			
			Actual FY 2022-23	Estimate FY 2023-24	Budget FY 2024-25
Code #	PERSONNEL SERVICES				
1000	Salaries		$254,333	$255,000	$276,900
1010	Overtime		7,552	15,000	20,000
1015	On Call Time		0	0	0
1020	FICA		18,749	20,000	24,000
1030	Health Insurance		72,746	87,000	82,000
1060	Retirement (LAGERS)		24,437	23,000	36,500
1080	Workers Comp Ins.		22,000	22,000	18,000
1090	Unemployment Comp.		0	0	0
		Subtotal	$399,817	$422,000	$457,400
	NON-PERSONNEL				
2010	Advertising		591	100	200
2020	Electricity/Gas		9,737	5,829	6,200
2030	Postage/Permits		100	15	100
2050	Telephone		1,718	1,900	2,000
2060	Operational Supplies		1,294	1,575	1,500
2070	Miscellaneous		139	1,000	1,000
2080	Safety Equipment		0	100	500
2090	Tires		5,168	4,300	5,000
2110	Motor Fuel/Lubrication		40,316	24,000	30,000
2160	Janitorial		108	300	400
2170	Street/Traffic Lighting		139,199	129,000	135,000
2190	Clothing/Uniforms		2,156	2,100	2,500
2220	Chemicals		0	0	0
2230	Small Tools & Equipment		5,483	4,000	4,500
2240	Drainage Materials		0	250	1,500
2250	Street Materials		75,414	97,000	46,000
2260	Street Signs		1,104	500	2,500
2330	Food/Subsistence		37	150	400
2340	Office Supplies		173	75	500
2400	First Aid/Drug Tests		304	450	600
2460	Building/Grounds Maint.		163	1,500	4,000
2470	Auto/Machine Maint.		47,282	38,500	45,000
2480	Radio Equipment Maint.		0	0	0
2490	Other Equipment Maint.		1,846	6,100	8,000
3030	General Insurance		17,417	17,500	18,500
3040	Equipment Rental		0	0	5,000
3060	Professional Services		2,006	0	2,000
3100	Street Resurfacing		0	0	2,000
3150	Meetings/Conferences		0	0	0
3190	Training Education		0	0	500
3210	Other Contractual Services		4,972	3,900	5,000
		Subtotal	$356,727	$340,144	$330,400
		Grand Total	$756,544	$762,144	$787,800

Fund	Department	
General	**Central Garage**	01-05

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$70,803	$75,750	$81,760
Non-Personnel	$8,520	$6,651	$15,350
Capital	$0	$0	$0
TOTAL	$79,323	$82,401	$97,110

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Mechanic	1	

One full time mechanic provides routine maintenance and major repairs to the City's motor vehicles. Operation is carried out as an intra-governmental fund charging other departments for the service.

FUND		FY 2024-2025 BUDGET			19
GENERAL		DEPARTMENT			
01-05		**CENTRAL GARAGE**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$48,817	$51,000	$54,100
1010	Overtime		117	250	1,000
1015	On Call Time		0	0	0
1020	FICA		3,743	4,000	4,360
1030	Health Insurance		11,575	14,000	14,000
1060	Retirement (LAGERS)		4,551	4,500	6,800
1080	Workers Compensation Ins.		2,000	2,000	1,500
		Subtotal	$70,803	$75,750	$81,760
	NON-PERSONNEL				
2020	Electricity/Gas		2,575	1,900	2,000
2050	Telephone		1,251	1,500	1,500
2060	Operational Supplies		316	175	500
2070	Miscellaneous		173	0	300
2080	Safety Equipment		0	0	100
2090	Tires		0	0	0
2110	Motor Fuel/Lubrication		1,396	1,150	1,500
2160	Janitorial Supplies		71	50	100
2190	Clothing & Uniforms		540	336	500
2230	Small Tools & Equipment		127	200	7,000
2340	Office Supplies		168	0	150
2400	First Aid/Drug Tests		113	145	150
2460	Building/Grounds Maint.		288	0	200
2470	Auto/Machine Maint.		502	195	350
2490	Other Equipment Maint.		0	0	0
3020	Dues & Publications		0	0	0
3030	General Insurance		1,000	1,000	1,000
3120	Maintenance Agreements		0	0	0
3190	Training & Education		0	0	0
		Subtotal	$8,520	$6,651	$15,350
		Grand Total	$79,323	$82,401	$97,110

Fund	Department	
General	**Airport**	01-06

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$41,194	$38,000	$37,250
Non-Personnel	$258,046	$162,580	$113,250
Capital	$0	$0	$0
TOTAL	$299,240	$200,580	$150,500

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000 Management Contract

The Jesse P. Viertel Memorial Airport provides an important transportation link for local business firms and individuals. The airport is operated by a private contractor under a management contract. Mechanical services are also provided at the airport.

FUND	FY 2024-2025 BUDGET				21
GENERAL	DEPARTMENT				
01-06	**AIRPORT**				
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries (Contract)		$38,194	$35,000	$35,000
1080	Workmans Compensation		3,000	3,000	2,250
		Subtotal	$41,194	$38,000	$37,250
	NON-PERSONNEL				
2010	Advertising		0	0	0
2020	Electricity/Gas		8,970	9,800	10,000
2030	Postage/Permits		236	75	200
2040	Printing		0	0	100
2050	Telephone		4,086	4,225	4,500
2070	Miscellaneous		11,981	140	7,000
2110	Motor Fuel/Lubrication		1,028	1,400	1,500
2160	Janitorial Supplies		91	120	300
2340	Office Supplies		0	0	100
2420	Special Events		0	0	0
2460	Building/Grounds Maint.		7,877	6,500	10,250
2470	Auto/Machine Maint.		2,064	2,800	1,500
2490	Other Equipment Maint.		4,815	1,000	3,800
2550	Cost of Gas Sold		206,113	132,600	70,000
3020	Dues & Publications		0	0	0
3030	General Insurance		7,591	0	0
3060	Professional Services		1,769	0	0
3210	Other Contractual Services		1,425	3,920	4,000
3260	Excise Tax		0	0	0
		Subtotal	$258,046	$162,580	$113,250
		Grand Total	$299,240	$200,580	$150,500

Fund	Department	
General	**Animal Control**	01-07

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$94,548	$118,400	$143,300
Non-Personnel	$36,201	$43,760	$54,800
Capital	$0	$0	$0
TOTAL	$130,749	$162,160	$198,100

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Animal Control Officer	1
1000	Asst. Animal Control Officer	1
1000	Part Time - Asst. Animal Control Officer	1
	TOTAL	3

The Animal Control function provides small animal control services within Boonville. An animal shelter is maintained and available.

FUND		FY 2024-2025 BUDGET			23
GENERAL		DEPARTMENT			
01-07		**ANIMAL CONTROL**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$71,706	$72,000	$90,000
1010	Overtime		$580	$8,000	$5,000
1020	FICA		5,552	6,000	8,000
1030	Health Insurance		11,575	27,000	28,000
1060	Retirement (LAGERS)		4,635	4,700	11,300
1080	Workmens' Comp. Insurance		500	700	1,000
1090	Unemployment Comp.		0	0	0
		Subtotal	$94,548	$118,400	$143,300
	NON-PERSONNEL				
2010	Advertising		274	310	300
2020	Electricity/Gas		2,942	2,800	3,000
2030	Postage/Permits		0	0	50
2050	Telephone		4,166	4,200	4,500
2060	Operational Supplies		849	1,250	1,500
2070	Miscellaneous		422	1,000	800
2090	Tires		833	0	1,000
2110	Motor Fuel/Lubrication		1,552	1,600	2,000
2160	Janitorial Supplies		2,378	1,300	500
2190	Uniforms		2,324	1,200	500
2235	Small Tools & Equipment		0	450	500
2310	Care of Animals		6,668	20,000	8,000
2340	Office Supplies		884	600	300
2400	First Aid/Drug Test		100	0	100
2460	Building/Grounds Maint.		2,238	2,100	5,000
2470	Machine/Auto Maint.		2,140	250	1,000
2480	Radio Equipment Maint.		0	0	200
3020	Dues and Publications		20	0	50
3030	General Insurance		5,000	5,000	11,000
3040	Euthanasia		145	150	500
3050	Veterinary Care		0	0	10,000
3150	Meetings & Conferences		0	0	250
3190	Training and Education		0	1,100	250
3210	Other Contractual Service		3,266	450	3,500
		Subtotal	$36,201	$43,760	$54,800
		Grand Total	$130,749	$162,160	$198,100

Fund		Department	
General		**Parks & Recreation**	01-08

DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services		$471,157	$415,411	$494,000
Non-Personnel		$143,482	$135,546	$163,350
Capital		$0	$0	$0
	TOTAL	$614,639	$550,957	$657,350

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Park's Director	1
1000	Park Foreman	1
1000	Equipment Operator	5
	Full Time	7
1000	Laborer (Seasonal)	7
	TOTAL	13

Twelve municipal parks host a variety of Boonville's recreational activites among which are featured picnic areas, ballfields, tennis courts, two fishing ponds, a skate park, and several scenic areas. This department is responsible for the maintenance of these areas as well as the downtown plantings and street scape.

FUND	FY 2024-2025 BUDGET		25
GENERAL	DEPARTMENT		
01-08	**PARKS & RECREATION**		

Code #		Actual FY 2022-23	Estimate FY 2023-24	Budget FY 2024-25
	PERSONNEL			
1000	Salaries	$275,844	$271,554	$310,000
1002	Part Time	55,024	32,107	39,000
1010	Overtime	12,610	14,500	18,000
1020	FICA	26,120	22,500	30,000
1030	Health Insurance	58,611	42,000	42,000
1060	Retirement (LAGERS)	23,839	21,000	45,000
1080	Workers Comp. Insurance	19,109	11,750	10,000
1090	Unemployment Comp.	0	0	0
	Subtotal	$471,157	$415,411	$494,000
	NON-PERSONNEL			
2010	Advertising	350	805	350
2020	Electricity/Gas	20,223	14,750	15,000
2030	Postage/Permits	0	50	100
2050	Telephone	8,335	14,500	18,500
2060	Operational Supplies	935	650	1,500
2070	Miscellaneous	1,066	875	500
2090	Tires	2,034	350	3,000
2110	Motor Fuel/Lubrication	25,893	18,500	25,000
2160	Janitorial Supplies	4,401	4,500	4,500
2190	Clothing/Uniforms	1,060	650	1,200
2220	Chemicals	1,233	1,100	1,200
2230	Small Tools & Equipment	3,166	2,000	4,000
2280	Ballfield Maintenance	9,215	12,520	13,000
2340	Office Supplies	656	510	500
2400	First Aid/Drug Tests	1,476	850	1,000
2460	Buildings & Grounds Maint.	12,134	9,100	10,000
2465	Vandalism Repairs	99	250	500
2470	Auto/Machine Maint.	14,303	10,200	10,000
2490	Other Equipment Maint.	130	350	1,000
3020	Dues & Publications	731	750	1,000
3030	General Insurance	8,420	15,361	17,000
3040	Equipment Rental	205	275	500
3060	Professional Services	0	0	1,000
3120	Maintenance Agreements	365	0	500
3150	Meetings & Conferences	948	1,000	1,500
3190	Training & Education	1,006	650	1,000
3210	Other Contractual Services	25,098	25,000	30,000
	Subtotal	$143,482	$135,546	$163,350
	Grand Total	$614,639	$550,957	$657,350

Fund	Department	
General	**Swimming Pool**	01-09

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$232,764	$188,179	$213,000
Non-Personnel	$74,906	$84,142	$91,100
Capital	$0	$0	$0
TOTAL	$307,670	$272,321	$304,100

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Manager	1
1000	Assistant Manager	2
1000	Life Guard	16
1000	Junior Life Guard	4
1000	Cashier	6
	Seasonal Total	29

The Boonville Municipal Swimming Pool offers one of Boonville's most important summer recreational activities.

FUND		FY 2024-2025 BUDGET		27
GENERAL		DEPARTMENT		
01-09		**SWIMMING POOL**		
		Actual	Estimate	Budget
		FY	FY	FY
Code #	PERSONNEL SERVICES	2022-23	2023-24	2024-25
1000	Salaries	$191,256	$162,779	$175,000
1010	Overtime	$22,180	$8,915	$10,000
1020	FICA	16,328	13,135	15,000
1030	Health Insurance	0	0	7,000
1060	LAGERS (Retirement)	0	0	3,000
1080	Workers Compensation Ins.	3,000	3,350	3,000
	Subtotal	$232,764	$188,179	$213,000
	NON-PERSONNEL			
2010	Advertising	500	800	500
2020	Electricity/Gas	21,725	17,345	19,000
2030	Postage	100	0	100
2040	Printing	0	0	100
2050	Telephone	3,892	2,897	4,000
2060	Operational Supplies	585	690	800
2070	Miscellaneous	1,922	1,925	2,000
2080	Safety Equipment	560	0	350
2160	Janitorial Supplies	1,256	1,373	1,400
2190	Clothing/Uniforms	2,877	2,485	4,000
2220	Chemicals	11,996	16,401	18,000
2230	Small Tools & Equipment	273	380	250
2330	Food/Subsistence	18,841	18,655	18,000
2340	Office Supplies	985	369	300
2400	First Aid/Drug Tests	3,143	3,399	3,500
2460	Building/Grounds Maint.	3,966	4,800	4,000
2490	Other Equipment Maint	0	529	600
3030	General Insurance	0	11,094	13,000
3040	Equipment Rental	0	0	0
3060	Professional Services	0	0	0
3160	Permits & Fees	0	0	0
3190	Training & Education	2,285	1,000	1,200
	Subtotal	$74,906	$84,142	$91,100
	Grand Total	$307,670	$272,321	$304,100

NO PERSONNEL

This department accounts for various non-operating activities which are often non-recurring.

FUND			FY 2024-2025 BUDGET				29
GENERAL			DEPARTMENT				
01-10			**NON-OPERATING**				
					Actual	Estimate	Budget
					FY	FY	FY
					2022-23	2023-24	2024-25
Code #	NON-PERSONNEL						
2070	Miscellaneous				$0	$0	$3,650
3180	Claims				9,397	130	0
3210	Other Contractual Services				11,780	5,300	
3218	City Hall (Council Bldg Mntnc)				0	0	5,000
3219	Other Projects (Rchport Brdge & allowance)				0	0	0
3220	Kemper Related				62,679	35,000	10,000
4361	MP & I -Other				0	0	0
		Total			$83,856	$40,430	$18,650

Fund	Department	
General	**Cemetery**	01-11

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$0	$0	$0
Non-Personnel	$15,960	$16,500	$18,090
Capital	$0	$0	$0
TOTAL	$15,960	$16,500	$18,090

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

Contractual

This account is for the expenditures necessary for the operation and maintenance of the two City-owned cemeteries.

FUND		FY 2024-2025 BUDGET			31
GENERAL		DEPARTMENT			
01-11		**CEMETERY**			
			Actual	Estimate	Budget
			FY	FY	FY
			2022-23	2023-24	2024-25
Code #	NON-PERSONNEL				
2020	Postage/Permits		$0	$0	$40
2040	Printing		0	0	50
2460	Grounds/Buildings		285	0	500
3060	Professional Services		0	0	500
3210	Other Contractual Services		15,675	16,500	17,000
	Total		$15,960	$16,500	$18,090

Fund	Department	
General	**Municipal Court**	01-12

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$44,861	$42,150	$43,650
Non-Personnel	$0	$0	$0
Capital	$0	$0	$0
TOTAL	$44,861	$42,150	$43,650

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Prosecuting Attorney-Part Time	1

This activity accounts for the City's portion of operating the Municpal Court in conjunction with the Cooper County Court System and the City Prosecuting Attorney.

FUND		FY 2024-2025 BUDGET			33
GENERAL		DEPARTMENT			
01-12		**MUNICIPAL COURT**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$41,538	$40,000	$40,000
1020	FICA		3,178	2,000	3,500
1080	Workers Comp.		145	150	150
		Subtotal	$44,861	$42,150	$43,650
	NON-PERSONNEL				
2030	Postage/Permits		0	0	0
2050	Telephone		0	0	0
2060	Operational Supplies		0	0	0
2070	Miscellaneous		0	0	0
3020	Dues & Publications		0	0	0
3190	Training & Education		0	0	0
4040	Office Equipment		0	0	0
4050	Professional Services		0	0	0
		Subtotal	$0	$0	$0
		Grand Total	$44,861	$42,150	$43,650

NO PERSONNEL

This department formally accounts for the portion of the Series 2008 & Series 2010 COP's Debt Service and the fire truck loan which is the responsibility of the General Fund. The money is sourced from Gaming Admission receipts and is transferred to the General Fund.

FUND		FY 2024-2025 BUDGET			35
GENERAL		DEPARTMENT			
01-13		**DEBT SERVICE - COP**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	DEBT SERVICE		2022-23	2023-24	2024-25
4511	Principal - COP 13		$0	$0	$0
4512	Principal - COP 10		330,000	330,000	351,252
4513	Principal- COP 10B		0	0	0
4514	Principal-Fire Truck		65,517	68,300	70,579
4515	Principal-2021 Refund (COP10B/2013)		256,750	263,250	264,801
4521	Interest - COP 13		0	0	0
4522	Interest - COP 10		50,002	22,880	30,355
4523	Interest- COP 10B		0	0	0
4524	Interest-Fire Truck		14,834	12,075	9,773
4525	Interest-2021 Refund (COP10B/2013)		34,636	16,142	23,355
4531	Fees		0	0	0
4532	Issuance Fees		0	0	0
		Grand Total	$751,739	$712,647	$750,115

Fund	Department	
Sanitation	**Collection/Health**	02-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$155,906	$184,215	$208,450
Non-Personnel	$620,132	$647,445	$724,750
Capital	$0	$0	$12,000
TOTAL	$776,038	$831,660	$945,200

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Foreman	1
1000	Code Enforcement Support	1
1000	Equipment Operator	1
	TOTAL	3

The City has privatized its sanitation collection service in order to provide its citizens with a more efficient and cost effective system. The City has entered a contract with a private company to operate the Transfer Station. It is expected that the net revenues to the City will be enhanced by this structure.

FUND	FY 2024-2025 BUDGET			37
SANITATION	DEPARTMENT			
02-01	**COLLECTION/HEALTH**			
		Actual	Estimate	Budget
		FY	FY	FY
Code #	PERSONNEL SERVICES	2022-23	2023-24	2024-25
1000	Salaries	$96,544	$120,000	$135,000
1010	Overtime	3,001	3,100	3,750
1020	FICA	9,146	9,100	8,500
1030	Health Insurance	35,699	40,515	41,000
1060	Retirement (LAGERS)	10,016	10,000	19,200
1080	Workers Compensation	1,500	1,500	1,000
	Subtotal	$155,906	$184,215	$208,450
	NON-PERSONNEL			
2010	Advertising	0	100	100
2020	Electric & Gas	1,535	1,500	1,800
2030	Postage/Permits	0	3,100	3,500
2040	Printing	0	0	0
2050	Telephone	2,232	3,085	5,000
2060	Operational Supplies	674	250	500
2070	Miscellaneous	2,465	800	1,000
2080	Safety Equipment	0	100	500
2090	Tires	212	1,100	1,500
2110	Motor Fuel/Lubrication	5,865	6,500	8,500
2160	Janitorial Supplies	123	250	250
2190	Clothing & Uniforms	66	250	500
2220	Chemicals	228	500	1,000
2230	Small Tools & Equipment	1,925	2,500	3,000
2340	Office Supplies	265	100	300
2400	First Aid/Drug Test	162	150	300
2410	Tire Repair	14	0	300
2460	Building/Grounds Maint.	159	800	1,000
2470	Auto/Machine Maint.	4,413	4,500	8,000
3030	General Insurance	5,000	10,500	10,500
3050	Audit Fees	0	0	0
3060	Professional Services	0	110	1,000
3120	Maintenance Agreement	0	0	16,000
3180	Claims	0	750	2,890
3190	Training & Education	0	0	100
3210	Other Contractual Services	586,695	610,000	656,210
3211	Transfer Station Fees	8,099	500	1,000
	Subtotal	$620,132	$647,445	$724,750
	CAPITAL OUTLAY			
4010	Machine/Auto Equipment	0	0	12,000
4020	Other Capital Outlay	0	0	0
	Subtotal	0	0	12,000
	Grand Total	$776,038	$831,660	$945,200

Overview

Revenues		
Cash Carried Forward		$0
	Available Monies	$0
Uses		
	-Reimburse Auto Sticker	$27,000
	-Projects	$611,740
	-Economic Development	$226,260
	Total	$865,000

FUND		FY 2024-2025 BUDGET			39
Capital Sales Tax		DEPARTMENT			
05-01		**CAPITAL PROJECTS**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	NON-PERSONNEL		2022-23	2023-24	2024-25
3050	Audit Fees		$0	$0	$0
3060	Professional Service		$0	$0	$0
3100	Street & Associated Imp		$63,535	$75,000	$200,000
3102	Sidewalk Improvements		$58,959	$17,200	$17,880
	Subtotal		$122,494	$92,200	$217,880
3219	Other Projects		$0	$0	$0
3260	General Fund Auto Stickers		$27,000	$27,000	$27,000
3300	Local Agency Funding		$63,205	$50,000	$83,800
	Park Improvements				
5010	Other-Save		$31,750	$0	$0
5025	Equipment		$60,338	$115,000	$0
5030	Harley Park Improvements		$0	$7,200	$30,000
5040	Kemper Improvements		$2,670	$58,275	$13,260
5045	Rolling Hills Park Improvements		$0	$42,350	$45,000
5050	Lions Park Improvements		$7,780	$22,350	$0
5055	Hail Ridge Improvements		$7,881	$49,000	$40,000
5060	Aquatic Center Improvments		$70,420	$15,000	$50,000
5070	Playground Improvements		$0	$0	$0
5080	Tree Program		$15,250	$0	$30,000
5090	Turf Program		$7,280	$5,500	$12,000
5200	Maintenance Equipment		$10,000	$0	$0
5300	Playground Maintenance		$3,335	$0	$6,000
5400	Ballfield Maintenance		$0	$0	$0
5500	Aquatic Center Maintenance		$17,566	$82,000	$0
5700	Transfer to Other Funds		$0	$0	$0
5800	Vehicles			$64,000	$0
	Subtotal		$234,270	$460,675	$226,260
Total Capital Projects			$446,969	$629,875	$554,940
(Audit, Prof. Srvc., Street, Other, Veh. Stickers, Local Agncy, Parks)					

FUND		FY 2024-2025 BUDGET			40
Capital Sales Tax		DEPARTMENT			
05-01		**CAPITAL PROJECTS PUBLIC SAFETY**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	NON-PERSONNEL		2022-23	2023-24	2024-25
	Police Department				
6010	Other-Save		$4,538	$0	$5,500
6020	Vehicles		$0	$0	$5,000
6030	Officer Equipment		$24,976	$6,100	$6,000
6040	Vehicle Equipment		$2,014	$2,500	$2,500
6050	Computer Equipment		$10,868	$14,000	$12,000
6060	Crime Scene/Swat Equipment		$1,499	$500	$2,000
6070	Building Repair		$5,423	$1,500	$5,000
6080	DARE Material		$0	$0	
6090					
	Subtotal		$49,318	$24,600	$38,000
	Fire Department				
7010	Other-Save		$7,100	$42,000	$38,000
7020	Vehicle Equipment		$0	$0	$0
7030	Firefighter Equipment/Gear		$74,950	$0	$0
7040	Gear Repair		$0	$0	$0
7050	Building Repair		$0	$0	$0
7060					
7070					
7080					
7090					
	Subtotal		$82,050	$42,000	$38,000
	Animal Control				
8010	Other-Save		$5,196	$3,500	$7,800
8020	Vehicle Equipment		$0	$0	$0
8030	ACO Equipment Gear		$0	$0	$0
8040	Gear Repair		$0	$0	$0
8050	Building Repair		$0	$0	$0
8060					
8070					
8080					
8090					
	Subtotal		$5,196	$3,500	$7,800
Total Public Safety (Police, Fire, Animal Control)			$136,564	$70,100	$83,800
	Distribution Formula				See detail
	(after auto license Reimb $27,000)				herein

Not-for-Profit	10%	$83,800
Economic Development	27%	$226,260
Parks & Recreation	27%	$226,260
Street, Sidewalk, Etc.	26%	$217,880
Police, Fire, An. Control	10%	$83,800
		$ 838,000

Fund	Department	
Capital Sales Tax	**Economic Development**	05-02

	DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
	Personnel Services		$104,434	$106,200	$116,545
	Non-Personnel		$87,962	$79,670	$109,715
	Capital		$0	$0	$0
		TOTAL	$192,396	$185,870	$226,260
	PERSONNEL SCHEDULE - NUMBER OF POSITIONS				
1000	Assistant to City Administrator			1	
		TOTAL		1	

This department includes staff and associated expenses for the City's economic development effort. This department is funded through proceeds from the half cent capital improvement sales tax.

FUND	FY 2024-2025 BUDGET		42
CAPITAL SALES TAX	DEPARTMENT		
05-02	**ECONOMIC DEVELOPMENT**		

Code #	PERSONNEL SERVICES	Actual FY 2022-23	Estimate FY 2023-24	Budget FY 2024-25
1000	Salaries	$76,287	$80,000	$85,000
1010	Overtime	$0	$0	$0
1020	FICA	5,339	6,500	7,000
1030	Health Insurance	14,713	12,500	12,795
1060	Retirement (LAGERS)	7,095	6,200	11,600
1080	Workmen's Comp. Ins.	1,000	1,000	150
	Subtotal	$104,434	$106,200	$116,545
	NON-PERSONNEL			
2010	Advertising	3,150	2,200	2,500
2020	Electricity/Gas	944	550	600
2030	Postage & Permits	0	0	0
2040	Printing	0	0	0
2050	Telephone	295	1,500	2,000
2070	Miscellaneous	0	120	100
2340	Office Supplies	119	275	100
2400	First Aid/Drug Test	0	0	100
2420	Special Events	54	0	250
2490	Other Equipment Maint.	0	0	200
3020	Dues & Publications	2,469	2,600	2,500
3030	General Insurance	4,000	0	500
3050	Audit Fees	0	500	500
3060	Professional Services	0	250	13,765
3120	Maintenance Agreement	6,097	0	500
3150	Meetings & Conferences	450	650	600
3190	Training & Education	330	25	500
3210	Other Contractual Services	6,854	1,000	5,000
3211	Economic Services	63,200	70,000	80,000
	Subtotal	$87,962	$79,670	$109,715
	CAPITAL OUTLAY			
4040	CIP Capital	0	0	0
	Subtotal	0	0	0
	Grand Total	$192,396	$185,870	$226,260

Fund	Department	
Water Works	**Administration**	06-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$124,011	$115,250	$143,500
Non-Personnel	$296,101	$336,800	$280,800
Capital	$2,484	$0	$0
TOTAL	$422,596	$452,050	$424,300

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Director	1
1000	Secretary	1
1000	Billing Clerk	1
1000	Clerk - Part Time	1
	Total	4

This activity is responsible for the direction of all departments within the water and waste water fund. The billing function is carried out within this activity for both funds.

FUND		FY 2024-2025 BUDGET			44
WATER WORKS		DEPARTMENT			
06-01		**ADMINISTRATION**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$89,165	$75,000	$94,260
1010	Overtime		463	250	1,500
1020	FICA		5,744	6,500	7,540
1030	Health Insurance		17,980	24,000	24,000
1060	Retirement (LAGERS)		7,159	6,000	13,200
1080	Workmen's Comp Ins.		3,500	3,500	3,000
		Subtotal	$124,011	$115,250	$143,500
	NON-PERSONNEL				
2010	Advertising		49	100	150
2020	Electricty/Gas		2,575	1,600	2,300
2030	Postage/Permits		8,621	7,900	9,750
2040	Printing		1,589	500	1,500
2050	Telephone		1,641	2,600	5,000
2060	Operational Supplies		404	400	500
2070	Miscellaneous		16,780	35,000	4,500
2090	Tires		0	0	1,500
2110	Motor Fuel/Lubrication		906	1,200	2,000
2160	Janitorial Supplies		657	975	500
2340	Office Supplies		896	400	500
2400	First Aid/Drug Tests		475	400	400
2420	Special Events		439	200	700
2460	Building/Grounds Maint.		7,888	7,800	7,500
2470	Auto/Machine Maint.		83	95	1,000
2480	Radio Equipment Maint.		0	0	0
2490	Other Equipment Maint.		18	0	1,000
3020	Dues & Publications		790	250	500
3030	General Insurance		17,500	22,580	25,000
3050	Audit Fees		6,000	3,000	5,000
3060	Professional Services		7,875	50,500	95,000
3120	Maintenance Agreements		3,734	1,100	4,000
3135	Administrative Fees		130,914	150,000	15,000
3150	Meetings & Conferences		15	0	500
3180	Adjustments, Claims & Damages		2,397	0	5,000
3190	Training & Education		0	3,200	2,000
3210	Other Contractual Services		83,855	47,000	50,000
3230	Credit Card Fees		0	0	40,000
		Subtotal	$296,101	$336,800	$280,800
	CAPITAL OUTLAY				
4010	Machine/Auto Equipment		1,256	0	0
4020	Other Capital Outlay		1,228	0	0
4040	Office Equipment		0	0	0
		Subtotal	2,484	0	0
		Grand Total	$422,596	$452,050	$424,300

Fund	Department	
Water Works	**Water Distribution**	06-02

DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services		$207,219	$198,320	$218,100
Non-Personnel		$136,641	$249,748	$185,350
Capital		$0	$0	$0
	TOTAL	$343,860	$448,068	$403,450

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Foreman		1
1000	Equipment Operator		1
1000	Meter Reader		1
		Total	3

The Water Distribution activity encompasses the water and accessories carry the water throughout the system. Meter reading and fire hydrant maintenance are also carried out in this activity.

FUND		FY 2024-2025 BUDGET			46
WATER WORKS		DEPARTMENT			
06-02		**WATER DISTRIBUTION**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$130,804	$129,000	$135,000
1010	Overtime		5,891	14,000	12,000
1015	On Call		0	0	0
1020	FICA		10,030	10,920	12,000
1030	Health Insurance		35,899	30,000	27,000
1040	Awards		199	0	0
1060	Retirement (LAGERS)		10,096	6,400	20,100
1080	Workmen's Comp. Ins.		14,300	8,000	12,000
		Subtotal	$207,219	$198,320	$218,100
	NON-PERSONNEL				
2010	Advertising		0	0	100
2020	Electricity/Gas		10,283	9,000	9,500
2050	Telephone		570	500	1,200
2060	Operational Supplies		878	1,000	1,000
2070	Miscellaneous		178	300	500
2080	Safety Equipment		0	200	1,000
2090	Tires		1,283	1,500	1,500
2110	Motor Fuel/Lubrication		7,539	7,600	9,000
2160	Janitorial Supplies		8	50	300
2190	Clothing & Uniforms		2,333	1,500	2,200
2220	Chemicals		0	0	700
2230	Small Tools & Equipment		1,811	750	2,500
2250	Street Materials		23,832	45,000	25,000
2340	Office Supplies		207	50	200
2400	First Aid/Drug Tests		362	600	600
2460	Building/Grounds Maint.		49	500	2,000
2470	Auto/Machine Maint.		1,204	4,000	4,200
2480	Radio Equipment Maint.		0	0	0
2490	Other Equipment Maint.		0	200	2,000
2500	Distribution System Maint.		47,791	130,000	75,000
3020	Dues & Publications		340	70	100
3030	Insurance		37,835	44,228	45,000
3040	Equipment Rent/Lease		0	650	1,500
3140	Chemical Analysis		0	50	250
3150	Meetings & Conferences		0	0	0
3190	Training & Education		138	2,000	0
		Subtotal	$136,641	$249,748	$185,350
	CAPITAL OUTLAY				
4010	Machine/Automotive Equip.		0	0	0
4020	Other Capital Outlay		0	0	0
4080	Distribution System Improv.		0	0	0
		Total	$0	$0	$0
		Grand Total	$343,860	$448,068	$403,450

Fund	Department	
Water Works	**Water Treatment Plant**	06-03

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$0	$0	$0
Non-Personnel	$1,369,104	$1,596,428	$1,370,000
Capital	$0	$0	$0
TOTAL	$1,369,104	$1,596,428	$1,370,000

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

UNDER MANAGEMENT CONTRACT

This activity begins with the intake of water from the Missouri River, followed by purification to potable standards, and ultimately pumping water into the system. It also includes 4 water storage towers.

FUND	FY 2024-2025 BUDGET			48
WATER WORKS	DEPARTMENT			
06-03	**WATER TREATMENT PLANT**			
		Actual	Estimate	Budget
		FY	FY	FY
Code #	PERSONNEL SERVICES	2022-23	2023-24	2024-25
1000	Salaries			
1010	Overtime			
1015	On Call			
1020	FICA	**N/A**	**N/A**	**N/A**
1030	Health Insurance			
1040	Awards			
1060	Retirement (LAGERS)			
1080	Workmen's Comp Ins.			
	Subtotal	$0	$0	$0
	NON-PERSONNEL			
2010	Advertisement	$0	$0	$0
2020	Electricity/Gas	$7,583	$3,200	$5,000
2030	Postage/Permits	$319	$0	$0
2040	Printing	$0	$0	$0
2050	Telephone	$15,537	$17,000	$20,000
2060	Operational Supplies	$0	$0	$0
2070	Miscellaneous	$225	$0	$0
2080	Safety Equipment	$0	$0	$0
2090	Tires	$0	$0	$0
2110	Motor Fuel/Lubrication	$0	$0	$0
2160	Janitorial Supplies	$0	$0	$0
2190	Clothing & Uniforms	$0	$0	$0
2220	Chemicals	$0	$0	$0
2230	Small Tools & Equipment	$0	$0	$0
2340	Office Supplies	$0	$0	$0
2370	Power Costs/Pumping	$123,948	$130,000	$135,000
2400	First Aid/Drug Tests	$0	$0	$0
2460	Building/Grounds Maint.	$102	$0	$0
2470	Auto & Machine Maint.	$0	$0	$0
2480	Radio Equipment Maint.	$0	$0	$0
2490	Other Equipment Maint.	$0	$0	$0
2510	Pumping & Treatment Maint.	$48,593	$0	$0
3020	Dues & Publications	$0	$0	$0
3030	General Insurance	$37,835	$44,228	$45,000
3040	Equipment Rent/Lease	$0	$0	$0
3120	Maintenance Agreements	$113,968	$130,000	$140,000
3140	Chemical Analysis	$0	$0	$0
3150	Meetings & Conferences	$0	$0	
3160	Permits/Fees	$0	$32,000	$25,000
3190	Training & Education	$18,686		$0
3210	Other Contractual Services	$1,002,308	$1,240,000	$1,000,000
	Subtotal	$1,369,104	$1,596,428	$1,370,000
	CAPITAL OUTLAY			
4020	Other Capital Outlay	$0	$0	$0
4090	Pumping/Treatment Improve.	$0	$0	$0
	Subtotal	$0	$0	$0
	Grand Total	$1,369,104	$1,596,428	$1,370,000

FUND			FY 2024-2025 BUDGET		49
WATER WORKS			DEPARTMENT		
06-06			**REVENUE BONDS**		

		Actual	Estimate	Budget
		FY	FY	FY
Code #	DEBT SERVICE	2022-23	2023-24	2024-25
4510	Principal	$0		$0
4511	Principal - 2013 COP	138,250	141,750	150,000
4520	Interest	0	0	0
4521	Interest - 2013 COP	18,650	8,700	15,000
4530	Fees	0	0	0
4531	Fees - 2013 COP	0		2,000
	Grand Total	$156,900	$150,450	$167,000
		TRANSFER		

FUND		FY 2024-2025 BUDGET		50
WATER WORKS		DEPARTMENT		
06-07		**CAPITAL PROJECTS**		

Code #	CAPITAL PROJECTS	Actual FY 2022-23	Estimate FY 2023-24	Budget FY 2024-25
4010	Vehicles (Plant 18k & Dist 16k (1/2))	$4,200	$116,000	$35,000
4020	Technology	$1,858	$0	$5,000
4030	Meter Reading Equipment	$35,300	$147,000	$35,000
4040	Office Equipment	$0	$0	$0
4050	Hydrants/Meters	$0	$0	$0
4080	Water Main Imp	$4,715	$95,000	$662,200
4081	Associated Salaries	$0	$0	$0
4082	Associated Overtime	$0	$0	$0
4151	SCADA Work	$0	$0	$0
4152	Filter Media Replenish	$9,376	$0	$0
4153	Rebuild River Pump	$0	$41,000	$0
4155	Clean/Inspect Underground Storage	$0	$0	$0
4156	Chemical Clean up/Dispose	$0	$0	$0
4157	Rebuild High Service Pump	$0	$0	$0
4158	Rebuild River Pump-VFD	$0	$0	$0
4159	UV Bulbs	$0	$0	$0
4160	Backhoe Lease	$0	$0	$16,000
4170	Mixers	$0	$0	$0
4171	Tower Pump Rebuild	$0	$0	$0
4172	Other (NPDES, Basin leak, Chlorine)	$388,895	$18,000	$56,150
4180	Equipment	$0	$0	$40,000
4190	Professional Services	$0	$35,000	$500,000
	Total	$444,344	$452,000	$1,349,350

This department accounts for funds set aside for financing major improvements to the water treatment plant, as well as other major non-reoccuring capital expenditures.

Overview

Revenues		
	Grants	
	Other Contributions	
	Cash Carried Forward	$1,220,000
	850K Money	
		$1,220,000
Uses		
	Projects	
	Other	
	Total	$0

FUND		FY 2024-2025 BUDGET			52
CAPITAL PROJECTS		DEPARTMENT			
07-01		**CAPITAL IMPROVEMENTS**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	NON-PERSONNEL		2022-23	2023-24	2024-25
2070	Miscellaneous		$367,902	$0	$0
3050	Audit Fees		$0	$0	$0
3060	Professional Services		$0	$0	$0
4120	Transportation Grant Expense		$0	$0	$0
4130	STP Project		$0	$0	$360,074
4153	Airport Tree Clearing		$0	$0	$0
4172	Airport Runway		$0	$165,000	$1,210,000
4173	Equipment		$134,283	$6,010	$0
4180	Water Expansion Projects		$0	$1,500,000	$0
6652	ARPA Projects		$0	$0	$200,000
		TOTAL	$502,185	$1,671,010	$1,770,074

Fund	Department	
WasteWater Admin	**Administration**	08-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$123,928	$110,200	$143,400
Non-Personnel	$277,997	$286,300	$359,000
Capital	$1,256	$0	$0
TOTAL	$403,181	$396,500	$502,400

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

SEE 06-01 WATER ADMIN FOR PERSONNEL

This activity is responsible for the direction of all departments within the water and waste water fund. The billing function is carried out within this activity for both funds.

FUND		FY 2024-2025 BUDGET			54
WASTE WATER WORKS		DEPARTMENT			
08-01		**ADMINISTRATION**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$89,167	$74,000	$94,260
1010	Overtime		463	300	1,500
1020	FICA		5,744	6,000	7,540
1030	Health Insurance		17,980	20,000	24,000
1060	Retirement (LAGERS)		7,074	6,400	13,100
1080	Workmen's Comp Ins.		3,500	3,500	3,000
		Subtotal	$123,928	$110,200	$143,400
	NON-PERSONNEL				
2010	Advertising		113	100	150
2020	Electricty/Gas		0	1,600	2,300
2030	Postage/Permits		8,207	7,900	9,750
2040	Printing		1,589	500	1,500
2050	Telephone		1,581	2,600	5,000
2060	Operational Supplies		280	400	500
2070	Miscellaneous		20,680	35,000	4,500
2090	Tires		0	0	1,500
2110	Motor Fuel/Lubrication		906	1,200	2,700
2160	Janitorial Supplies		561	975	500
2340	Office Supplies		536	400	500
2400	First Aid/Drug Tests		56	400	400
2420	Special Events		359	200	700
2460	Building/Grounds Maint.		7,920	7,800	7,500
2470	Auto/Machine Maint.		83	95	1,000
2480	Radio Equipment Maint.		0	0	0
2490	Other Equipment Maint.		18	0	1,000
3020	Dues & Publications		790	250	500
3030	General Insurance		17,500	22,580	25,000
3050	Audit Fees		6,000	3,000	5,000
3060	Professional Services		0	0	25,000
3120	Maintenance Agreements		3,734	1,100	4,000
3135	Administrative Fees		148,915	150,000	150,000
3150	Meetings & Conferences		15	0	500
3180	Adjustments, Claims & Damages		2,397	0	7,500
3190	Training & Education		0	3,200	2,000
3210	Other Contractual Services		55,757	47,000	50,000
3230	Credit Card Fees		0	0	50,000
		Subtotal	$277,997	$286,300	$359,000
	CAPITAL OUTLAY				
4010	Machine/Auto Equipment		1,256	0	0
4020	Other Capital Outlay		0	0	0
4040	Office Equipment		0	0	0
		Subtotal	$1,256	$0	$0
		Grand Total	$403,181	$396,500	$502,400

Fund	Department	
Wastewater	**Sewerage Collection**	08-04

DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services		$160,511	$202,070	$215,450
Non-Personnel		$302,032	$100,189	$164,150
Capital		$0	$0	$0
	TOTAL	$462,543	$302,259	$379,600

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

1000	Foreman		1
1000	Equipment Operator		2
		Total	3

The collection system consists of the sewer mains and laterals, as well as the fifteen lift stations. (Daily operation of the lift station is carried out by personnel classified in the Wastewater Treatment Plant (08-05) Department).

FUND		FY 2024-2025 BUDGET		56
WASTE WATER		DEPARTMENT		
08-04		**SEWERAGE COLLECTION**		
		Actual	Estimate	Budget
		FY	FY	FY
Code #	PERSONNEL SERVICES	2022-23	2023-24	2024-25
1000	Salaries	$96,190	$120,000	$125,000
1010	Overtime	3,979	12,000	8,500
1015	On Call	0	0	0
1020	FICA	7,238	9,350	10,750
1030	Health Insurance	29,086	36,000	41,000
1060	Retirement (LAGERS)	9,172	10,500	18,200
1080	Workmen's Comp Ins.	14,220	14,220	12,000
1090	Unemployment Comp.	626	0	0
	Subtotal	$160,511	$202,070	$215,450
	NON-PERSONNEL			
2010	Advertising	0	0	100
2020	Electricity/Gas	2,575	3,000	5,000
2030	Postage/Permits	0	0	0
2050	Telephone	1,436	1,000	2,500
2060	Operational Supplies	754	50	1,000
2070	Miscellaneous	2,055	250	5,000
2080	Safety Equipment	1,306	250	1,500
2090	Tires	1,066	385	1,500
2110	Motor Fuel/Lubrication	7,027	5,525	7,200
2160	Janitorial Supplies	8	192	300
2190	Clothing & Uniforms	1,534	1,660	2,000
2220	Chemicals	79	150	2,500
2230	Small Tools & Equipment	1,169	350	2,500
2250	Street Materials	474	80	200
2340	Office Supplies	208	4,114	6,500
2370	Power Costs/Pump Lift Station	27,434	24,500	32,000
2400	First Aid/Drug Tests	533	150	500
2460	Building/Grounds Maint.	30	150	2,500
2470	Auto & Machine Maint.	1,112	3,445	6,000
2480	Radio Equipment Maint.	0	0	0
2490	Other Equipment Maint.	0	2,010	2,000
2520	Collection System Maint.	5,281	1,500	20,000
2530	Lift Station Maintenance	209,731	7,200	1,000
3020	Dues & Publications	385	0	600
3030	Insurance	37,835	44,228	45,000
3040	Equipment Rental	0	0	750
3150	Meetings & Conferences	0	0	0
3180	Adjustments, Claims, Etc.	0	0	5,000
3190	Training & Education	0	0	1,000
3200	Inflow/Infiltration Abatement	0	0	10,000
3210	Other Contractual Services	0	0	5,000
	Subtotal	$302,032	$100,189	$164,150
	CAPITAL OUTLAY			
4010	Machine/Auto Equipment	0	0	0
4020	Other Capital Outlay	0	0	0
4100	Collection Syst. Improv.	0	0	0
4110	Lift Station Improvements	0	0	0
	Subtotal	$0	$0	$0
	Grand Total	$462,543	$302,259	$379,600

Fund	Department	
Wastewater	**Wastewater Treatment**	08-05

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$348,501	$97,065	$0
Non-Personnel	$421,834	$901,728	$930,700
Capital	$0	$7,000	$70,000
TOTAL	$770,335	$1,005,793	$1,000,700

PERSONNEL SCHEDULE - NUMBER OF POSITIONS

UNDER MANAGEMENT CONTRACT

The Wastwater Treatment Plan provides secondary treatment for the domestic and industrial wastes of the community. This fund also operates the fifteen lift stations in addition to the wastewater treatment facilities.

FUND		FY 2024-2025 BUDGET			58
WASTEWATER		DEPARTMENT			
08-05	**WASTEWATER TREATMENT**				
			Actual	Estimate	Budget
			FY	FY	FY
Code #	PERSONNEL SERVICES		2022-23	2023-24	2024-25
1000	Salaries		$223,428	$68,000	$0
1010	Overtime		8,309	65	0
1015	On Call		72	0	0
1020	FICA		17,167	5,000	0
1030	Health Insurance		62,328	17,000	0
1040	Awards		2,551	1,000	0
1060	Retirement (LAGERS)		20,576	6,000	0
1080	Workmen's Comp. Ins.		14,070	0	0
		Subtotal	$348,501	$97,065	$0
	NON-PERSONNEL				
2010	Advertising		$102	$0	$0
2020	Electricity/Gas		$117,330	$97,000	$115,000
2030	Postage/Permits		$316	$0	$300
2050	Telephone		$4,752	$6,500	$7,200
2060	Operational Supplies		$3,422	$0	$0
2070	Miscellaneous		$824	$0	$0
2080	Safety Equipment		$1,682	$0	$0
2090	Tires		$496	$0	$0
2110	Motor Fuel/Lubrication		$15,222	$0	$0
2160	Janitorial Supplies		$613	$0	$0
2190	Clothing & Uniforms		$4,207	$0	$0
2220	Chemicals		$113,457	$0	$0
2230	Small Tools & Equipment		$2,038	$0	$0
2250	Street Materials		$723	$0	$0
2340	Office Supplies		$185	$0	$0
2400	First Aid/Drug Tests		$1,060	$0	$0
2460	Building/Grounds Maint.		$2,173	$0	$0
2470	Auto/Machine Maint.		$5,039	$0	$0
2490	Other Equipment Maint.		$2,329	$0	$0
2540	Sewerage Treat. Plant Maint.		$40,191	$0	$0
3020	Dues & Publication		$725	$0	$0
3030	Insurance		$37,835	$44,228	$45,000
3040	Equipment Rental		$205	$0	$0
3060	Professional Services		$14,427	$0	$6,000
3120	Maintenance Agreements		$3,658	$1,500	$2,200
3140	Chemical Analysis		$7,037	$0	$0
3150	Meetings & Conferences		$0	$0	$0
3160	Permits/Fees		$40,351	$36,000	$20,000
3190	Training & Education		$1,435	$0	$0
3195	Hauled Waste Expenses		$0	$0	$0
3210	Other Contractual Services		$0	$716,500	$735,000
		Subtotal	$421,834	$901,728	$930,700
	CAPITAL OUTLAY				
4010	Machine/Auto Equipment		$0	$0	$0
4020	Other Capital Outlay		$0	$0	$35,000
4080	Lift Station Maintenance		$0	$7,000	$35,000
4120	Treatment Plant Improv.		$0	$0	$0
		Subtotal	$0	$7,000	$70,000
		Grand Total	$770,335	$1,005,793	$1,000,700

FUND			FY 2024-2025 BUDGET		59
WASTE WATER			DEPARTMENT		
08-07			**DEBT SERVICE**		

			Actual	Estimate	Budget
			FY	FY	FY
Code #	DEBT SERVICE		2022-23	2023-24	2024-25
4510	Principal		$70,000	$70,000	$77,502
4520	Interest		30,302	28,131	25,380
4530	Fees		250	0	0
		Total	$100,552	$98,131	$102,882

This fund accounts for repayment of the bonds that were issued for the construction
the new wastewater treatment plant and other improvements.

FUND		FY 2024-2025 BUDGET			60
WASTE WATER		DEPARTMENT			
08-08		**CAPTIAL PROJECTS**			
			Actual	Estimate	Budget
			FY	FY	FY
Code #	CAPITAL PROJECTS		2022-23	2023-24	2024-25
3060	Professional Services		$118,882	$110,000	$148,918
	Capital Outlay				
4010	Vehicles (1/2)		$12,065	$40,000	$35,000
4020	Technology		$0	$31,000	$5,000
4030	Meter Reading Equipment		$1,838	$7,000	$105,000
4080	Lift Station Repair		$62,717	$0	$15,000
4100	Collection System Improv.		$0	$99,000	$550,000
4103	Associated Salaries		$0	$0	$0
4104	Associated Overtime		$0	$0	$0
4160	Backhoe Lease		$0	$9,500	$20,500
4172	Equipment (Lawnmower, if needed)		$40,483	$10,000	$0
4173	Building/Grounds/Projects		$27,075	$150,000	$65,000
	(EQ Basin, Headworks, Trough Orbital Valves)		$0	$0	$0
4174	Insituform (I&I)		$734	$272,837	$130,000
4175	FEMA/SEMA Projects		$626,493	$775	$0
		Total	$890,287	$730,112	$1,074,418

This department accounts for improvements to the Sanitary Sewer System.

Overview

Revenues	$295,350
Transfer In	
Cash Carried Forward	
	$295,350
Expenditures	$295,350

The Tourism Tax Fund was established to account for funds generated by the City's 5% Hotel/Motel Tax. The tax is intended to be used to expand the City's tourism economy.

FUND	FY 2024-2025 BUDGET			62
TOURISM TAX	DEPARTMENT			
16-01	**TOURISM TAX**			
		Actual	Estimate	Budget
		FY	FY	FY
		2022-23	2023-24	2024-25
Code #	PERSONNEL			
1000	Salaries	$91,536	$100,000	$105,000
1020	FICA	7,002	6,500	8,000
1030	Health Insurance	136	0	0
1060	Lagers	5,716	5,700	9,300
1080	Workman's Comp	1,000	1,000	800
	Total	**$105,390**	**$113,200**	**$123,100**
	EXPENDITURES			
2010	Advertising	52,748	45,000	50,000
2020	Electricity & Gas	8,274	5,400	6,500
2030	Postage	436	150	250
2040	Printing	2,066	2,200	2,500
2050	Telephone	3,848	4,500	5,500
2070	Miscellaneous	1,384	1,500	1,800
2160	Janitorial Supplies	340	600	1,000
2230	Small Tools and Equipment	0	800	100
2330	Food/Subsistence	185	250	500
2340	Office Supplies	1,245	650	1,500
2400	First Aid/Medical	178	0	100
2420	Special Events-Projects	12,392	9,000	20,000
2460	Building/Grounds Maintenance	3,200	3,500	6,000
3020	Dues & Publications	1,435	500	1,000
3030	General Insurance	7,000	7,500	7,500
3060	Professional Services	0	6,000	8,000
3070	Landscaping	6,008	6,500	5,000
3150	Meetings & Conferences	1,082	700	2,500
3160	Store Mechandise	9,437	8,500	12,500
3210	Other Contractual Services	4,853	1,500	5,000
3258	Grant Funds-Unencumbered	13,665	14,000	20,000
3260	Other Projects	33,923	10,000	15,000
3264	Tourism Grant	0	0	0
	Total	**$269,089**	**$241,950**	**$295,350**

Overview

Revenues

Interest Income	
Gaming Taxes	
Admissions	
Total	$0
Cash Carried Forward	
MP&I	TBD
Other	
Available Monies	$0

FUND		FY 2024-2025 BUDGET		
GAMING TAXES		DEPARTMENT		
17-01		**GAMING FUNDING**		
		Actual	Estimate	Budget
		FY	FY	FY
Code #	NON-PERSONNEL	2022-23	2023-24	2024-25
3050	Audit Fees	$200	$1,000	$2,000
3300	Gaming Funding	123,912	137,000	137,000
4150	Transfer to Other Funds	680,000	680,000	680,000
4151	Transfer to other funds- COP Debt	750,000	750,000	715,000
4300	Gaming Projects	1,567,038	1,550,000	$1,466,000
	Total	$3,121,150	$3,118,000	$3,000,000

NAME	FY 2024-2025 FUNDING	ACCOUNT #
Howard County Sheriff's Dept	$27,000	17-501-3301
Howard County Prosecuting Attorney	$15,000	17-501-3302
New Franklin Police Department	$10,000	17-501-3303
Cooper County Sheriff's Department	$40,000	17-501-3304
Cooper County Prosecuting Attorney	$27,000	17-501-3305
OATS - Katy Flyer	$15,000	17-501-3312
City of Blackwater	$1,000	17-501-3308
City of Bunceton	$1,000	17-501-3310
City of Pilot Grove	$1,000	17-501-3311
Total	**$137,000**	

FY 2024-2025 BUDGET
DEPARTMENT
GAMING PROJECTS

FUND
GAMING PROJECTS
17-01

Account #	Internal	
17-501-4355	Capital Replacement	$154,400
	Internal	$0
	Total	$154,400
	Miscellaneous	
17-501-4328	PD Cars	$80,000
17-501-4341	Drainage Projects	$0
17-501-4342	Street Improvements	$230,000
17-501-4343	Demolitions/Code Enf	$10,000
17-501-4344	Kemper Insurance	$0
17-501-4345	Codification	$7,500
17-501-4351	Planning Related	$50,000
17-501-4352	ADA Projects	$5,000
17-501-4354	Contingency	$145,000
17-501-4400	IOC-Interruption Insurance	$0
17-501-4447	Sewer Line Repair - AC	$0
17-501-4452	Foundation Contribution	$0
17-501-4455	Police - Various	$35,000
	Total	$562,500
	Major Projects/Initiatives	
17-501-4361	MP&I - Other/Reserve-Current	$749,000
	Total	$749,000
17-501-4361	MP&I - Other/Reserve-Cash	$0

Grand Total $1,465,900

Fund
Parks-Stormwater Sales Tax

Department
General

20-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$0	$0	$0
Non-Personnel	$1,215,059	$1,227,067	$744,000
Capital	$0	$0	$0
TOTAL	$1,215,059	$1,227,067	$744,000

This fund is responsible for accounting of the receipts of the Parks and Stormwater one-half cent sales tax approved in 2012.

The remaining I/I Basin obligation is $262,000 which will be covered by existing debt proceeds.

FUND		FY 2024-2025 BUDGET		68
PARKS-STORMWATER		DEPARTMENT		
SALES TAX		**GENERAL**		
20-01				
		Actual	Estimate	Budget
		FY	FY	FY
		2022-23	2023-24	2024-25
	NON-PERSONNEL			
2020	Electricty/Gas Soccer Fields	0	0	0
2070	Miscellaneous	$0	$0	$0
3030	Insurance	$5,000	$20,000	$25,000
3050	Audit Fees	$0	$0	$0
3060	Professional Services	$0	$0	$20,000
3070	Park Related Projects	$0	$0	$250,000
3071	Phase 1 Soccer	$0	$0	$0
3072	Phase 2 Soccer	$0	$0	$0
3073	Park #3	$0	$0	$0
3080	Stormwater Related Projects	$0	$0	$100,000
3090	Transfer to Other Funds	$0	$0	$50,000
4510	Principal 2016 COP	$250,000	$255,000	$265,000
4511	Soccer Loan - Principal	$863,358	$887,410	$0
4512	Soccer Loan - Interest	$50,984	$25,264	$0
4520	Interest 2016 COP	$44,717	$38,393	$32,000
4530	Fees	$1,000	$1,000	$2,000
	TOTAL	**$1,215,059**	**$1,227,067**	**$744,000**

Fund: **Parks-Stormwater Sales Tax**
Department: **Mo Soccer Park Operations**
20-02

DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services		$0	$0	$0
Non-Personnel		$72,346	$102,200	$116,000
Capital		$0	$0	$0
	TOTAL	$72,346	$102,200	$116,000

FUND			FY 2024-2025 BUDGET				70
PARKS-STORMWATER			DEPARTMENT				
SALES TAX		**MO SOCCER PARK OPERATIONS**					
20-02							
					Actual	Estimate	Budget
					FY	FY	FY
					2022-23	2023-24	2024-25
	NON-PERSONNEL						
2020	Electricty/Gas Soccer Fields				$7,672	$8,150	$8,500
2050	Telephone/Internet				$4,506	$5,200	$5,500
2060	Operational Supplies				$3,161	$2,500	$2,800
2070	Miscellaneous				$1,145	$750	$1,500
2090	Tires				$0	$0	$0
2110	Motor Fuel/Lube				$0	$0	$0
2230	Small Tools and Equipment				$0	$800	$1,700
2460	Building Maintenance				$1,687	$2,500	$3,500
2470	Auto/Machine Maintenance				$100	$500	$1,000
2480	Lighting Maintenance				$300	$0	$2,000
2490	Ground Maintenance				$185	$1,800	$4,000
3060	Professional Services				$630	$0	$500
3210	Other Contractual Services				$52,960	$80,000	$85,000
		TOTAL			**$72,346**	**$102,200**	**$116,000**

Fund	Department	
KEMPER PROJECT FUNDED BY TEMP SALES TAX	**GENERAL**	21-01

DEPARTMENT SUMMARY		Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services		$0	$0	$0
Non-Personnel		$160,822	$16,205	$1,755,000
Capital		$0	$0	$0
	TOTAL	$160,822	$16,205	$1,755,000

FUND		FY 2024-2025 BUDGET			72
KEMPER PROJECT		DEPARTMENT			
FUNDED BY TEMP SALES TAX		**GENERAL**			
21-01					
			ACTUAL FY 2022-23	ESTIMATED FY 2023-24	BUDGET FY 2024-25
	NON-PERSONNEL				
2020	Electrical		$0	0	0
2040	Printing		$0	$0	$0
2060	Operational Supplies		$0	$0	$0
2070	Miscellaneous		$0	$0	$0
2090	Tires		$0	$300	$0
2110	Motor Fuel/Lubrication		$0	$0	$0
2470	Auto/Machine Maintance		$0	$0	$0
2490	Other Equipment Maintenance		$295	$0	$0
3030	Insurance		$10,000	$0	$0
3040	Equipment Rental/Lease		$13,089	$0	$0
3060	Professional Services		$14,434	$10,000	$0
3160	Permits/Fees		$0	$0	$0
3210	Other Contractual Services		$0	$0	$0
4100	Road Improvements		$110,074	$4,100	$0
4101	Water/Sewer Infastructure Projects		$0	$0	$0
4103	Associated Salaries		$0	$0	$0
4104	Associated Overtime		$0	$0	$0
4120	Library Learning Center Improvements		$0	$1,805	$0
4130	JFH Renovations and Repairs		$0	$0	$350,000
4140	Academic Hall Renovations		$0	0	1,405,000
4150	Other Kemper Improvements		$12,930	0	0
4250	Save		$0	$0	$0
	TOTAL		**$160,822**	**$16,205**	**$1,755,000**

Fund	Department	
ECONOMIC DEVELOPMENT PROJECTS	**GENERAL**	30-01

DEPARTMENT SUMMARY	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Personnel Services	$0	$0	$0
Non-Personnel	$0	$0	$0
Capital	$0	$0	$0
TOTAL	$0	$0	$0

FUND			FY 2024-2025 BUDGET			74
ECONOMIC DEVELOPMENT		DEPARTMENT				
PROJECTS		**GENERAL**				
30-01						
			ACTUAL FY 2022-23	ESTIMATED FY 2023-24	BUDGET FY 2024-25	
	NON-PERSONNEL					
2070	Miscellaneous		$0	$0	$0	
3060	Professional Services		$0	$0	$0	
	TOTAL		$0	$0	$0	

HOUSING AUTHORITY
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EQUAL HOUSING OPPORTUNITY

MINUTES OF THE REGULAR MEETING OF THE HOUSING AUTHORITY OF THE CITY OF BOONVILLE, MO HELD ON FEBRUARY 14, 2024

On the 14th Day of February 2024 at 12:00 P.M. the Housing Authority Commissioners met for a regular meeting at 506 Powell Court, Boonville, MO 65233

Present:	Chairperson, Marilyn Adkins	Commissioner, Betty St. John
	Commissioner, Wayne Jones	Commissioner, Chrissy Stemmons
	City Council Rep., Sy Harvell (Tele)	Secretary, Robert Rorah
	Absent: None	Guests: Charlene Carter

1. Roll Call: Marilyn Adkins asked if there is any pertinent information to discuss before the agenda is placed on the table. Marilyn Adkins inquired about filling the vacant Resident Commissioner opening for the Board of Commissioners. Mr. Rorah reported he plans to make recommendations to fill the vacancy at the next regular board meeting in March. Betty St. John mentioned the annual fundraiser for the Riley Equine Center will be take place on Saturday, April 27, 2024, and visitors and donations will be welcomed. Mr. Rorah distributed a Waiver and Consent to all Commissioners present to sign as a result of the regular board meeting cancellation in January 2024. There being a quorum Chairperson, Marilyn Adkins called the meeting to order.

2. Meeting Minutes: Consideration was given, and discussion held on the draft minutes of the December 13, 2023, Regular Board Meeting. Betty St. John made a motion to approve the minutes. Wayne Jones second. The motion passed.

3. Bills and Communications: Discussion was held, and consideration was given to the following. The UMB Bank Balance for February 14, 2024, was $86,765.82. December 2023 and January 2024 check register UMB Statements and Bank Reconciliations, Operating Budgets, Trial Balances, Board Summary Reports, were discussed and reviewed.

4. Report of the Secretary: Consideration was given, and discussion was held on the following.
PIC Report for December 31, 2023, and January 31, 2024, were at 100%. Project Performance Reports for December 2023 and January 2024 were reviewed. Tenant Occupancy was at 100% for both months.

5. Unfinished Business: **a.** Copies of the FYE - June 30, 2023, Annual Audit were distributed to all Commissioners present. There were no reported findings in the audit. Sy Harvel requested a copy be sent to our City Clerk, Amber Davis. The Audit has been electronically submitted to HUD. **b.** The Small Rural Frozen Base (SR-FRB) and Energy Performance development contract with Johnson Controls Inc. were discussed and reviewed. Rorah reported energy audits and weekly coordination meetings have been taking place through January and February. Sy Harvel offered to attend the next meeting scheduled for February 21, 2024. Mr. Rorah will make the meeting request to attend.

6. New Business: **a.** Discussion was held, and consideration was given on the 2024 Election of Officers. Marilyn Adkins made a motion to have all officers remain the same as 2023. Betty St. John second. The Motion passed.
b. Consideration was given to update Signature Cards and remove past Commissioners for the safety deposit box at First State Community Bank and the two CDs signature cards at Southern Bank in Boonville. Wayne Jones made motion to have Marilyn Adkins and Betty St. John added to the Safety Deposit Box and Two CDs along with Mr. Rorah' s signatures. The motion passed.

7. Miscellaneous: **a.** City Council Rep. Sy Harvell reported there will be the water department will be conducting Lead Base Inspections and offering a $10 dollar rebate to Boonville residents for the inspections. Mr. Harvell said there will be an online appointment system made available for scheduling the inspections.

8. Adjournment: Wayne Jones made a motion to adjourn, Betty St. John second.

CHAIRPERSON: ____________________________ Date_______________

SECRETARY: ____________________________ Date________________

BARRALE RENSHAW
CPAs & Advisors LLC
6200 Chippewa St. St. Louis, MO 63109

HOUSING AUTHORITY OF THE CITY OF BOONVILLE
BOONVILLE, MISSOURI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
AND
REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL

HOUSING AUTHORITY OF THE CITY OF BOONVILLE
BOONVILLE, MISSOURI

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JUNE 30, 2023

Section I

AUDITOR’S REPORT
AND
MANAGEMENTS DISCUSSION AND ANALYSIS

BARRALE RENSHAW
• CPAs & Advisors LLC •
6200 Chippewa St. St. Louis, MO 63109

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Housing Authority of the City of Boonville
Boonville, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Housing Authority of the City of Boonville, which comprise the statement of net position as of June 30, 2023, and the related statements of revenue, expenses and changes in net position and cash flows for the year ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Housing Authority of the City of Boonville, as of June 30, 2023 and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to the independent of Housing Authority of the City of Boonville, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Housing Authority of the City of Boonville's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and there is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Housing Authority of the City of Boonville's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Housing Authority of the City of Boonville's, ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The HUD-required Financial Data Schedule are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the above-described supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters

The other matters have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2024 on our consideration of the Housing Authority of the City of Boonville's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Housing Authority of the City of Boonville's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Housing Authority of the City of Boonville's internal control over financial reporting and compliance.

Barrale Renshaw CPAs and Advisors

Barrale Renshaw CPAs and Advisors LLC
St. Louis, Missouri
January 31, 2024

Management's Discussion and Analysis (MD&A)
June 30, 2023
(Unaudited)

This section of the Housing Authority of the City of Boonville, Missouri's (Authority) annual financial report presents our management's discussion and analysis of the Authority's financial performance during the fiscal year ended on June 30, 2023. This discussion and analysis is designed to assist the reader in focusing on significant financial issues and activities and to identify any significant changes in financial position. Please read and consider the information presented in conjunction with the financial statements as a whole.

For accounting purposes, the Housing Authority is classified as an enterprise fund. Enterprise funds account for activities similar to those found in the private business sector, where the determination of net income is necessary or useful to sound financial administration. Enterprise funds are reported using the full accrual method of accounting in which all assets, all deferred outflows of resources, all liabilities, and all deferred inflows of resources, associated with the operation of these funds are included on the Statement of Net Position. The focus of enterprise funds is on income measurement, which, together with the maintenance of equity, is an important financial indication.

FINANCIAL HIGHLIGHTS

- The term "net position" refers to the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The Authority's total net position as of June 30, 2023 was $685,666. The net position decreased by $29,628, a decrease of 4.1% from the prior year.

- Revenues and contributions for the Authority were $420,309 for the year ended June 30, 2023. This was an increase of $355 or 0.1% over the prior year.

- Expenses for the Authority were $449,937 for the year ended June 30, 2023. This was an increase of $79,333 or 21.4% over the prior year.

- Rental revenue for the Authority was $129,739 for the year ended June 30, 2023, an increase of $5,580 or 4.5% over the prior year. HUD operating grants for the Authority were $254,451 for the year ended June 30, 2023, an increase of $60,204 or 31.0% over the prior year. Capital contributions were $35,515 for the year ended June 30, 2023, a decrease of $44,205 or 55.5% from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this *Management Discussion and Analysis* report, the *Basic Financial Statements,* and the *Notes to the Financial Statements*. This report also contains the Financial Data Schedule (FDS) as referenced in the section of *Supplemental Information.* The Authority's financial statements are presented as fund level financial statements because the Authority only has proprietary funds.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Required Financial Statements

The financial statements of the Housing Authority report information of the Authority using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about its activities. The Statement of Net Position includes all the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources and provides information about the nature and amounts of investments in resources (assets and deferred outflows of resources) and obligations of the Authority creditors (liabilities and deferred inflows of resources). It also provides the basis for evaluating the capital structure of the Authority and assessing the liquidity and financial flexibility of the Authority.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Fund Net Position. This statement measures the success of the Authority's operations over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its user fees and other charges, profitability, and credit worthiness.

The final required financial statement is the Statement of Cash Flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements and provide more detailed data.

Supplemental Information

This report also contains the Financial Data Schedule (FDS) as referenced in the section of *Supplemental Information.* HUD has established *Uniform Financial Reporting Standards* that require Housing Authority's to submit financial information electronically to HUD using the FDS format. This financial information was electronically transmitted to the Real Estate Assessment Center (REAC) for the year ended June 30, 2023 and is required to be included in the audit reporting package.

FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. As stated in the table on the following page, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $685,666 the close of the year ended June 30, 2023, down from $715,294 in fiscal year 2022. The decrease in net position of $29,628 was due to the reasons noted below.

- Current and other assets include cash, investments, receivables, and prepaid expenses. Of the $8,232 decrease in this category, cash and investments decreased $12,493, receivables increased $5,387, and prepaid expenses decreased $1,126.

- Capital assets decreased $19,656 because current year depreciation exceeded current year capital asset additions. Change in capital assets is explained in section titled "Capital Asset" of this analysis.

FINANCIAL ANALYSIS (CONTINUED)

- Current liabilities increased $1,740 mainly due to a $2,932 increase in the current portion of accrued compensated absences.

The unrestricted net position was $178,902 as of June 30, 2023. This amount may be used to meet the Authority's ongoing obligations. The Authority has sufficient funds to meet requirements for cash outlays for five months. The Authority did not have any net position classified as restricted that is subject to external restrictions on how they may be used. At the end of the current fiscal year, the Authority is able to report positive balances in all categories of net position. The same situation held true for the prior fiscal year.

CONDENSED STATEMENTS OF NET POSITION
JUNE 30,

	2023	2022	Dollar Change	Percent Change
Current and other assets	$ 218,309	$ 226,541	$ (8,232)	-3.6%
Capital assets	506,764	526,420	(19,656)	-3.7%
Total Assets	725,073	752,961	(27,888)	-3.7%
Current liabilities	39,407	37,667	1,740	4.6%
Total Liabilities	39,407	37,667	1,740	4.6%
Net Position				
Net investment in capital assets	506,764	526,420	(19,656)	-3.7%
Unrestricted	178,902	188,874	(9,972)	-5.3%
Total Net Position	$ 685,666	$ 715,294	$ (29,628)	-4.1%

The largest portion of the Authority's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less accumulated depreciation. The Authority uses these capital assets to provide service and consequently these assets are not available to liquidate liabilities or other spending.

FINANCIAL ANALYSIS (CONTINUED)

While the Statement of Net Position shows the change in financial position of net position, the Statements of Revenues, Expenses, and Changes in Net Position provides answers as to the nature and source of these changes.

CONDENSED STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION JUNE 30,

	2023	2022	Dollar Change	Percent Change
Revenues and Contributions				
Operating - non-operating - capital contributions:				
Rental revenue	$ 129,739	$ 124,159	$ 5,580	4.5%
HUD operating grants	254,451	194,247	60,204	31.0%
Interest income	604	343	261	76.1%
Capital contributions	35,515	79,720	(44,205)	-55.5%
Other revenues	-	418	(418)	-100.0%
Gain (loss) on sale of fixed assets	-	475	(475)	-100.0%
Special item, net gain or loss	-	20,592	(20,592)	-100.0%
Total Revenues & Contributions	420,309	419,954	355	0.1%
Expenses				
Personal services	172,826	150,505	22,321	14.8%
Utilities	27,655	25,803	1,852	7.2%
Operations and maintenance	115,163	72,059	43,104	59.8%
Insurance	20,961	19,934	1,027	5.2%
Payment in lieu of taxes	10,165	9,803	362	3.7%
Other supplies and expense	43,896	30,949	12,947	41.8%
Depreciation	59,271	61,551	(2,280)	-3.7%
Total Expenses	449,937	370,604	79,333	21.4%
Change in net position	(29,628)	49,350	(78,978)	
Beginning net position	715,294	665,944	49,350	
Prior period adjustments	-	-	-	
Beginning net position, adjusted	715,294	665,944	49,350	
Ending net position	$ 685,666	$ 715,294	$ (29,628)	

As can be seen in the table above, total revenues and contributions increased $355 due to the reasons noted below.

- Rental revenue increased $5,580 or 4.5% from FY 2022 due to an increase in average dwelling rental charge per unit of $9.11 or 4.3%. The average dwelling rental charge per unit was $219.90 in FY 2023, up from $210.78 in FY 2022.

FINANCIAL ANALYSIS (CONTINUED)

- Of the $60,204 increase in HUD operating grants, capital fund grants used for operating expenditures increased $58,757 and public housing operating subsidy increased $1,447 or 0.8%.

- Interest income increased $261 from FY 2022 mainly due to higher interest rates earned on deposit accounts.

- Capital contributions decreased $44,205 from FY 2022. The Authority is allocated capital fund grants each year as determined by HUD and the amount remains relatively consistent from year to year. HUD capital grant revenues during the year will depend upon timing of projects as outlined in the HUD approved capital grant budget.

- Other revenues decreased $418 from FY 2022.

- The Authority had a gain on sale of fixed assets of $475 in FY 2022.

- The Authority had a special item, net gain of $20,592 in FY 2022 for litigation proceeds received from the operating subsidy settlement.

Total expenses increased $79,333 due to the reasons noted below.

- Personal services increased $22,321 or 14.8% from FY 2022 due to an increase in employee wages and salaries of $18,821 or 17.8%, and an increase in employee benefit contributions of $3,500 or 7.8%.

- Utilities increased $1,852 or 7.2% from FY 2022 mainly due to an increase in water and sewer of $1,525 or 7.1%. The Authority also had an increase in gas of $544 or 37.2%, and a decrease in electricity of $217 or 7.6%.

- Operations and maintenance increased $43,104 or 59.8% primarily due to an increase in maintenance materials purchased during the current fiscal year of $44,913 or 230.8%. This was partially offset by a decrease in contracted maintenance services of $1,809 or 3.4%.

- Insurance increased $1,027 or 5.2% from FY 2022 due to an increase in property and liability insurance of $1,724 or 11.1%, and an increase in other insurance of $53 or 5.9%. This was partially offset by a decrease in workers' compensation insurance of $750 or 21.1%.

- Payment in lieu of taxes is calculated as a percentage of dwelling rental income less utilities and increased $362 from FY 2022.

- Other supplies and expenses increased $12,947 or 41.8% from FY 2022 mainly due to a $9,120 increase in auditing fees, $3,131 increase in expense for tenant bad debts, and a $3,410 increase in office and other administrative expenses. This was partially offset by a $2,874 decrease in legal expenses.

- The Authority had a $2,280 or 3.7% decrease in Depreciation, which is the write-off of capital assets over their estimated useful life.

The Public Housing occupancy rate was 98.3% in FY 2023, up slightly from 98.2% in FY 2022.

CAPITAL ASSET

Capital Assets - The Housing Authority of the City of Boonville, Missouri's net investment in capital assets as of June 30, 2023 amounts to $506,764. The investment in capital assets includes land, buildings, improvements, equipment and construction in progress, net of accumulated depreciation.

The total decrease in the Authority's capital assets for the current fiscal year was 3.7% in terms of net book value. Actual expenditures to purchase or construct capital assets from revenues and capital contributions were $39,615 for the year. The Authority has various contract commitments with contractors for the implementation of the HUD capital grants as outlined by the HUD approved Capital Grant Budget. Depreciation charges for the year totaled $59,271. The Authority has $13,006 available in capital funds to draw down and spend in the future. Additional information on the Authority's capital assets can be found in the notes to the financial statements of this report.

	Beginning	Additions	Depreciation	Disposals	Ending
Capital assets	$526,420	$39,615	$(59,271)	$(0)	$506,764

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board of Commissioners and Management of the Housing Authority considered many factors when approving the fiscal year 2024 Public Housing budget. The user charges are based on a tenant's income as established by HUD guidelines and are not adjustable. Operating subsidy is based on occupied units and approved vacancies, utility consumption and rates, approved add-ons, formula income, and transition funding. The amount of funding is also established and approved by HUD. Formula income is based on rental income from the Authority's rent roll records for the period specified by HUD. Operating expenses are expected to increase by the economy's inflation rate.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Robert Rorah, Executive Director, Housing Authority of the City of Boonville, 506 Powell Court, Boonville, Missouri 65233.

Section II

FINANCIAL STATEMENTS
NOTES TO FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

STATEMENT OF NET POSITION

YEAR ENDED JUNE 30, 2023

ASSETS		
Current Assets:		
Cash and cash equivalents	$	76,228
Investments		119,392
Receivable - net of allowances:		
Accounts		5,927
Accrued interest		166
Prepaid expenses		10,590
Restricted assets:		
Cash and cash equivalents		6,006
Total Current Assets		218,309
Noncurrent Assets:		
Capital assets:		
Land, improvements, and construction in progress		59,706
Other capital assets, net of depreciation		447,058
Total capital assets- net		506,764
Total Noncurrent Assets		506,764
Total Assets	$	725,073

See Notes to Financial Statements

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

STATEMENT OF NET POSITION

YEAR ENDED JUNE 30, 2023

LIABILITIES		
Current Liabilities:		
Accounts Payable	$	15,004
Accrued salaries, wages and benefits		4,773
Accrued compensated absences		6,984
Tenant security deposit liability		6,006
Accured liabilities other- current		2,660
Unearned revenues		3,980
Total Current Liabilities		39,407
Total Liabilities		39,407
NET POSITION		
Net investment in capital assets		506,764
Unrestricted		178,902
Total Net Position		685,666
Total Liabilities and Net Position	$	725,073

See Notes to Financial Statements

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

STATEMENT OF REVENUE, EXPENSE AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2023

Operating Revenues:		
Rental revenue	$	129,739
Operating subsidies- HUD grants		254,451
Total operating revenues		384,190
Operating Expenses:		
Personal services		172,826
Utilities		27,655
Operations and maintenance		115,163
Insurance		20,961
Payment in lieu of taxes		10,165
Other supplies and expenses		43,892
Depreciation		59,271
Total operating expenses		449,933
Operating income (loss)		(65,743)
Non-operating revenues (expenses):		
Interest and investment earnings		600
Net non-operating revenues (expenses)		600
Income (loss) before other revenues, expenses, gains, losses and transfers		(65,143)
Capital contributions		35,515
Change in net position		(29,628)
Net position at beginning of year		715,294
Net position at ending of year	$	685,666

See Notes to Financial Statements

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

Cash flows from operating activities:		
Cash received from tenants	$	124,863
Cash received from HUD grants- operating		251,328
Cash payments for goods and services		(205,783)
Cash payments to employees-salaries		(117,115)
Cash payments to employees-compensated absences		(4,347)
Cash payments for employee benefit contributions		(48,251)
Cash (payments) receipts for in lieu of property taxes		(9,792)
Net cash provided (used) by operating activities		(9,097)
Cash flows from capital and related financing activities:		
Capital contributions		35,515
Payments for capital assets		(39,615)
Net cash (used) for capital and related financing activities		(4,100)
Cash flows from investing activities:		
Proceeds from sale of (payments) for investments		(504)
Interest and dividends		504
Receipts (payments) from tenant security deposits		200
Net cash provided (used) from investing activities		200
Net increase (decrease) in cash and cash equivalents		(12,997)
Cash and cash equivalent at beginning of year		95,231
Cash and Cash equivalents at beginning of year - adjusted		95,231
Cash and cash equivalents at end of year	$	82,234
Cash and cash equivalents	$	76,228
Restricted cash and cash equivalents		6,006
Total cash and cash equivalents at end of year	$	82,234

See Notes to Financial Statements

HOUSING AUTHORITY OF THE CITY OF BOONVILLE
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$	(65,743)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense		59,271
Changes in assets and liabilities:		
Receivables		(5,291)
Prepaid expenses		1,126
Accounts and other payables		(1,996)
Unearned revenues		423
Compensated absences		2,932
Accrued expenses		181
Net cash provided (used) by operating activities	$	(9,097)

See Notes to Financial Statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 – Summary of Significant Accounting Policies

The Housing Authority of the City of Boonville (Authority) is a Special Purpose Government entity established to provide low-rent housing, under the low rent program Annual Contributions Contract for qualified individuals in accordance with the rules and regulations prescribed by the Department of Housing and Urban Development and other Federal agencies.

The Housing Authority complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

1a. Financial Reporting Entity

The Housing Authority's financial reporting entity comprises the following:

Primary Government: Housing Authority

In determining the financial reporting entity, the Housing Authority complies with the provisions of GASB Statement No. 14 as amended by GASB No. 39 and GASB No. 61, "The Financial Reporting Entity," and includes all component units, if any, of which the Housing Authority appointed a voting majority of the units' board; the Housing Authority is either able to impose its will on the unit or a financial benefit or burden relationship exists. There are no agencies, organizations or activities meeting these criteria.

1b. GASB Implementation

The Housing Authority has implemented the Governmental Accounting Standards Board (GASB) Statements number 62, 63 and 65 for those audits with financial statements for periods beginning after December 15, 2011.

Governmental Accounting Standards Board (GASB) Statements 68 was implemented effective for fiscal years beginning June 15, 2014 and thereafter.

The Housing Authority has no deferred outflows of resources or deferred inflows of resources.

1c. Basis of Presentation

Financial statements of the reporting entity's programs are organized and reported as an enterprise fund and are accounted for by providing a set of self-balancing accounts that constitute its assets, liabilities, net position, revenues, and expenditure/expenses. Enterprise funds are used to account for business-like activities provided to its tenants. These activities are financed primarily by user charges and/or Federal funding and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes all of the Authority's programs as an enterprise fund.

Following is a description of the Authority's programs:

Program	Brief Description
Low Rent	Accounts for activities of the Public and Indian Housing program which HUD provides an annual subsidy to help public housing agencies (PHAs) pay some of the cost of operating and maintaining public housing units.
Capital Fund Program	Accounts for activities of the Capital Fund which provides funds to housing authorities to modernize public housing developments.
Business Activities	Accounts for activities over which the Board of Directors has discretion over and uses for the betterment of low income families.

1d. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the financial statements, the "economic resources" measurement focus is used as follows:

> The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the financial statements, the proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

1e. Assets, Liabilities, and Equity

Cash and Investments

For the purpose of the Statement of Net Position, "cash and cash equivalents" includes all demand, savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less. For the purpose of the Statement of Cash Flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less.

Investments are carried at fair value except for short-term U.S. Treasury obligations, if any, with a remaining maturity at the time of purchase of one year or less. Those investments, if any, are reported at amortized cost. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes 2b. and 3a.

Interprogram Receivables and Payables

During the course of operations, numerous transactions occur within individual programs that may result in amounts owed between these programs. Offsetting interprograms, if any, are eliminated for financial statement presentation.

Receivables

Receivables consist of all revenues earned at year-end and not yet received. Tenant accounts receivable, accrued interest receivable and accounts receivable from U.S. Department of Housing and Urban Development compose the majority of receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Budgets and Budgetary Accounting

The Authority adopts a formal operating budget each year for its operating programs and on a project length basis for its capital expenditures which are approved by the Board of Commissioners and submitted to the Department of Housing and Urban Development for their approval, if required.

Estimates and Assumptions

The Authority uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) is as follows:

In the financial statements, capital assets purchased or acquired with an original cost of $1,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense depending on the program where the asset is shown, in the Statement of Revenues, Expenses and Changes in Net Position, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	10 - 40	years
Furniture, equipment and machinery - dwelling	3 - 7	years
Furniture, equipment and machinery - administration	3 - 7	years
Leasehold improvements	15 - 40	years

Use of Assets

When both restricted, if any, and unrestricted resources are available for use, it is the Authority's policy to use unrestricted resources first. Restricted are used only for those expenditures which qualify for the restriction, i.e. tenant security deposits for repayment of security deposits to tenant exiting the PHA or restricted HAP funds for Housing Assistance Payments to landlords..

Compensated Absences

The Housing Authority's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as short-term and long-term liabilities based on historical trends. In accordance with the provisions of GASB Statement No. 16, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Equity Classifications

Equity is classified as net position and displayed in two components:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets. The Authority had no related debt.

b. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

1f. Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses are those that result from providing services and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Non-operating revenues and expenses are those that are not operating in nature.

Interfund Transfers

For the purposes of the Statement of Revenues, Expenses and Change in Net Position, all interfund transfers between individual programs, if any, have been eliminated.

NOTE 2 - Stewardship, Compliance, and Accountability

The Authority and its component units, if any, are subject to various federal, state, and local laws and contractual regulations. An analysis of the Authority's compliance with significant laws and regulations and demonstration of its stewardship over Authority resources follows.

2a. Program Accounting Requirements

The Authority complies with all state and local laws and regulations requiring the use of separate programs. The programs used by the Authority are as follows:

Program	Required By
Public and Indian Housing	U.S. Department of Housing and Urban Development
Capital Fund Program	U.S. Department of Housing and Urban Development
Business Activities	Public Housing Agency

2b. Deposits and Investments Laws and Regulations

In accordance with state law, all uninsured deposits of the Authority in financial institutions must be secured with acceptable collateral valued at the lower of market or par. All financial institutions pledging collateral to the Authority must have a written collateral agreement. As reflected in Note 3a., all deposits were fully insured or collateralized.

Investments of the Authority are limited by state law to the following:

a. Direct obligations of the U.S. Government or its agencies or instrumentalities to which acceptable collateral is pledged.

b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral.

2c. Revenue Restrictions

The Authority has various restrictions placed over certain revenue sources. The primary restricted revenue sources include:

Revenue Source	*Legal Restrictions of Use*
Capital Fund Program	Modernization

For the year ended June 30, 2023, the Authority complied, in all material respects, with these revenue restrictions.

NOTE 3 - Detail Notes on Transaction Classes/Accounts

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, equity, revenues, and expenditures/expenses.

3a. Cash and Investments

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it or the Authority will not be able to recover collateral securities in the possession of an outside party. At June 30, 2023, the carrying amount of the Authority's deposits was $82,118 and the bank balance was $108,605, were insured by federal depository insurance or collateralized with securities held by the pledging financial institutions in the Authority's name.

Investments

Custodial Credit Risk - Investments.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of June 30, 2023, the Authority's investments were $119,392. These investments were insured by federal depository insurance or registered, or securities held by the Authority or its agent in the Authority's name.

Credit Risk Investments, Concentrations of Credit Risk and Interest Rate Risk - Investments:

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Authority will minimize credit risk by reviewing the financial institutions with which the Authority will do business so that potential losses on individual securities will be minimized.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Authority will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements and investing operating funds primarily in shorter term securities.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. The Authority does not have a written investment policy covering concentration of credit risk.

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

Boonville, Missouri

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

3b. Restricted Cash and Cash Equivalents

The restricted cash and cash equivalents as of June 30, 2023, are as follows:

Type of Restricted Cash & Cash Equiv.	Cash Including Time Deposits	Investments	Total
Tenant Security Deposits	$ 6,006	$ -	$ 6,006
	$ 6,006	$ -	$ 6,006

3c. Accounts Receivable

Receivables detail at June 30, 2023, is as follows:

Tenant accounts receivable	$ 2,804
Allowance for doubtful accts	-
Tenants accounts receivable - net	2,804
Accounts Receivable - HUD	3,123
	$ 5,927

3d. Capital Assets

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance 6/30/2022	Additions	(Deductions)	Transfers in (out)	Balance 6/30/2023
Non Depreciated Assets					
Land	$ 34,540	$ -	$ -	$ -	$ 34,540
Depreciated Assets					
Building	2,846,695	8,984	-	-	2,855,679
Furniture, equip and machinery- dwelling	-	-	-	-	-
Furniture, equip and machinery- admin	52,578	2,565	-	-	55,143
Leasehold improvements	676,059	2,900	-	-	678,959
Construction in progress	-	25,166	-	-	25,166
	3,609,872	$ 39,615	$ -	$ -	3,649,487
Accumulated depreciation	(3,083,452)	$ (59,271)	$ -	$ -	(3,142,723)
Total	$ 526,420				$ 506,764

For assets that are depreciated refer to Note 1e - Capital Assets

3e. Accounts Payable

Payable detail at June 30, 2023, is as follows:

Accounts Payable - vendors	$	4,796
Accounts Payable - Other, Pilot		10,208
	$	15,004

3f. Compensated Absences

Accumulated unpaid compensated absences are accrued. The liability for compensated absences at June 30, 2023 is $6,984, all current.

3g. Non-current Liabilities

As of June 30, 2023, the Authority did not have any non current liabilities.

3h. Interprogram Transactions

Transfers are used to move revenues from the program that is authorized to transfer them to the program in accordance with budgetary authorizations. Offsetting operating transfers, if any, are eliminated for financial statement presentation.

NOTE 4 - Other Notes

4a. Employee Retirement Plan

The Housing Authority of the City of Boonville provides pension benefits to all its eligible full time employees through a defined contribution plan administered by HART. A defined contribution plan depends solely on amounts contributed to the plan plus investment earnings. The Plan was established, is authorized and may be amended by the Authority's Board of Commissioners. Employees are eligible to participate after three months on continuous employment. The plan requires the Housing Authority of the City of Boonville to contribute 15 percent of covered payroll and the employees to contribute 1 percent of covered payroll. The Housing Authority's contribution for each employee is fully vested after five years of continuous service. Authority contributions forfeited by employees are used to pay administrative costs of the plan. The Authority accounts for pension costs as incurred.

For the year ended June 30, 2023, the following amounts related to the defined contribution plan:

Authority total payroll	$ 117,296
Payroll for covered employees	$ 116,649
Employer (Authority) contributions made	$ 17,217
Employee contributions made	$ 1,148
Loan Repayments	$ 721

The Authority offers no other post-employment benefits.

4b. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The Authority manages these various risks of loss as follows:

Type of Loss	Method Managed
a. Torts, errors and omissions	Purchased insurance with MHAPCI.
b. Injuries to employees (workers' compensation)	Purchased insurance with Missouri Employers Mutual; Claims are administered by Missouri Employers Mutual.
c. Physical property loss and natural disasters	Purchased commercial insurance with $1,000 deductibles.
d. Health and life	Purchased health insurance with United Health Care, Inc. Life insurance is provided by Lincoln Financial Group.

Management believes such coverage is sufficient to preclude any significant uninsured losses to the Authority. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

4c. Economic Dependency

The Housing Authority of the City of Boonville receives a significant portion of its revenue from funds provided through Federal grants. The grant amounts are appropriated each year at the Federal level. The amount of the funds the Authority receives could be reduced significantly and have an adverse impact on its operations.

4d. Financial Data Schedule

The Authority prepares its Financial Data Schedule (FDS) in accordance with HUD requirements in a prescribed format which differs from the presentation of the basic financial statements. The FDS format excludes extraordinary maintenance, casualty losses and depreciation expense and includes investment income, interest expense and capital contributions in operating activities, which differs from the presentation of the basic financial statements.

4e. Subsequent Events

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events, which provide evidence about the conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the Authority through January 31, 2024 and concluded that no subsequent events have occurred that would require adjustment to or disclosure within these financial statements.

4f. Commitments and Contingencies

Commitments—Construction

At June 30, 2023, the Authority had the following pending construction projects in progress:

	Funds Approved	Funds Expended
CFP 501-21	$ 104,147	$ 104,147
CFP 501-22	126,405	109,846
CFP 501-23	129,564	-
	$ 360,116	$ 213,993

Contingencies

The Authority is subject to possible examination by Federal and State authorities who determine compliance with terms, conditions, laws and regulations governing other grants given to the Authority in the current and prior years. No significant violations of finance-related legal or contractual provisions occurred.

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

PHA'S STATEMENT AND CERTIFICATION OF CAPITAL FUND PROGRAM COSTS

JUNE 30, 2023

1. Actual Capital Fund Program costs are as follows:

		CFP 501-20
Funds Approved	$	99,666.00
Funds Expended		99,666.00
Excess of Funds Approved	$	-
Funds Advanced	$	99,666.00
Funds Expended		99,666.00
Excess (deficiency) of Funds Advanced	$	-

2. The costs as shown on the Actual Cost Certificate dated July 31, 2023 submitted to HUD for approval is in agreement with the PHA's records as of June 30, 2023

3. All Costs have been paid and all related liabilities have been discharged through payments.

EXHIBIT A

FINANCIAL DATA SCHEDULE

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit | Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
111 Cash - Unrestricted	$76,228		$76,228		$76,228
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits	$6,006		$6,006		$6,006
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	$82,234	$0	$82,234	$0	$82,234
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	$3,123		$3,123		$3,123
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants	$2,804		$2,804		$2,804
126.1 Allowance for Doubtful Accounts -Tenants	$0		$0		$0
126.2 Allowance for Doubtful Accounts - Other	$0		$0		$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable	$132	$34	$166		$166
120 Total Receivables, Net of Allowances for Doubtful Accounts	$6,059	$34	$6,093	$0	$6,093
131 Investments - Unrestricted	$98,726	$20,666	$119,392		$119,392
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	$10,590		$10,590		$10,590
143 Inventories					

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit   Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	$197,609	$20,700	$218,309	$0	$218,309
161 Land	$34,540		$34,540		$34,540
162 Buildings	$2,855,679		$2,855,679		$2,855,679
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration	$55,143		$55,143		$55,143
165 Leasehold Improvements	$678,959		$678,959		$678,959
166 Accumulated Depreciation	-$3,142,723		-$3,142,723		-$3,142,723
167 Construction in Progress	$25,166		$25,166		$25,166
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	$506,764	$0	$506,764	$0	$506,764
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	$506,764	$0	$506,764	$0	$506,764
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	$704,373	$20,700	$725,073	$0	$725,073

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	$4,796		$4,796		$4,796
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	$4,773		$4,773		$4,773
322 Accrued Compensated Absences - Current Portion	$6,984		$6,984		$6,984
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	$10,208		$10,208		$10,208
341 Tenant Security Deposits	$6,006		$6,006		$6,006
342 Unearned Revenue	$3,980		$3,980		$3,980
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other	$2,660		$2,660		$2,660
347 Inter Program - Due To					
348 Loan Liability - Current					
310 Total Current Liabilities	$39,407	$0	$39,407	$0	$39,407
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current					
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	$0	$0	$0	$0	$0
300 Total Liabilities	$39,407	$0	$39,407	$0	$39,407
400 Deferred Inflow of Resources					
508.4 Net Investment in Capital Assets	$506,764		$506,764		$506,764
511.4 Restricted Net Position					
512.4 Unrestricted Net Position	$158,202	$20,700	$178,902		$178,902
513 Total Equity - Net Assets / Position	$664,966	$20,700	$685,666	$0	$685,666
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$704,373	$20,700	$725,073	$0	$725,073

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit　　Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	$129,739		$129,739		$129,739
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	$129,739	$0	$129,739	$0	$129,739
70600 HUD PHA Operating Grants	$254,451		$254,451		$254,451
70610 Capital Grants	$35,515		$35,515		$35,515
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue			$0	$0	$0
70800 Other Government Grants					
71100 Investment Income - Unrestricted	$496	$104	$600		$600
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue					
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	$420,201	$104	$420,305	$0	$420,305
91100 Administrative Salaries	$69,398		$69,398		$69,398

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
91200 Auditing Fees	$9,120		$9,120		$9,120
91300 Management Fee					
91310 Book-keeping Fee					
91400 Advertising and Marketing	$539		$539		$539
91500 Employee Benefit contributions - Administrative	$28,707		$28,707		$28,707
91600 Office Expenses	$11,003		$11,003		$11,003
91700 Legal Expense	$4,234		$4,234		$4,234
91800 Travel	$1,243		$1,243		$1,243
91810 Allocated Overhead					
91900 Other	$14,622	$0	$14,622		$14,622
91000 Total Operating - Administrative	$138,866	$0	$138,866	$0	$138,866
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	$0	$0	$0	$0	$0
93100 Water	$12,520		$12,520		$12,520
93200 Electricity	$2,648		$2,648		$2,648
93300 Gas	$2,006		$2,006		$2,006
93400 Fuel					
93500 Labor	$10,481		$10,481		$10,481
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit   Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
93800 Other Utilities Expense					
93000 Total Utilities	$27,655	$0	$27,655	$0	$27,655
94100 Ordinary Maintenance and Operations - Labor	$47,898		$47,898		$47,898
94200 Ordinary Maintenance and Operations - Materials and	$64,376		$64,376		$64,376
94300 Ordinary Maintenance and Operations Contracts	$50,787		$50,787		$50,787
94500 Employee Benefit Contributions - Ordinary Maintenance	$19,544		$19,544		$19,544
94000 Total Maintenance	$182,605	$0	$182,605	$0	$182,605
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$0	$0	$0	$0	$0
96110 Property Insurance	$13,646		$13,646		$13,646
96120 Liability Insurance	$3,553		$3,553		$3,553
96130 Workmen's Compensation	$2,811		$2,811		$2,811
96140 All Other Insurance	$951		$951		$951
96100 Total insurance Premiums	$20,961	$0	$20,961	$0	$20,961
96200 Other General Expenses					
96210 Compensated Absences	$7,279		$7,279		$7,279
96300 Payments in Lieu of Taxes	$10,165		$10,165		$10,165
96400 Bad debt - Tenant Rents	$3,131		$3,131		$3,131
96500 Bad debt - Mortgages					

	Project Total	1 Business Activities	Subtotal	ELIM	Total
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	$20,575	$0	$20,575	$0	$20,575
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$0	$0
96900 Total Operating Expenses	$390,662	$0	$390,662	$0	$390,662
97000 Excess of Operating Revenue over Operating Expenses	$29,539	$104	$29,643	$0	$29,643
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense	$59,271		$59,271		$59,271
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$449,933	$0	$449,933	$0	$449,933
10010 Operating Transfer In	$80,083		$80,083	-$80,083	$0
10020 Operating transfer Out	-$80,083		-$80,083	$80,083	$0

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-$29,732	$104	-$29,628	$0	-$29,628
11020 Required Annual Debt Principal Payments	$0	$0	$0		$0
11030 Beginning Equity	$694,698	$20,596	$715,294		$715,294
11040 Prior Period Adjustments, Equity Transfers and	$0		$0		$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					

Housing Authority of the City of Boonville (MO054)

Boonville, MO

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit   Fiscal Year End: 06/30/2023

	Project Total	1 Business Activities	Subtotal	ELIM	Total
11190 Unit Months Available	600		600		600
11210 Number of Unit Months Leased	590		590		590
11270 Excess Cash	$115,057		$115,057		$115,057
11610 Land Purchases	$0		$0		$0
11620 Building Purchases	$34,149		$34,149		$34,149
11630 Furniture & Equipment - Dwelling Purchases	$0		$0		$0
11640 Furniture & Equipment - Administrative Purchases	$2,565		$2,565		$2,565
11650 Leasehold Improvements Purchases	$2,900		$2,900		$2,900
11660 Infrastructure Purchases	$0		$0		$0
13510 CFFP Debt Service Payments	$0		$0		$0
13901 Replacement Housing Factor Funds	$0		$0		$0

SECTION III

REPORT ON COMPLIANCE
AND
ON INTERNAL CONTROL

BARRALE RENSHAW
• CPAs & Advisors LLC •
6200 Chippewa St. St. Louis, MO 63109

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Commissioners
Housing Authority of the City of Boonville
Boonville, Missouri

We have audited, Housing Authority of the City of Boonville, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Housing Authority of the City of Boonville, (Authority), which comprise the statement of net position as of June 30, 2023, and the related statement of revenue, expense and change in net position and cash flows for the year then ended and related notes to the financial statements, and have issued our report thereon dated January 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Housing Authority of the City of Boonville's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Housing Authority of the City of Boonville's internal control. Accordingly, we do not express an opinion on the effectiveness of Housing Authority of the City of Boonville's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Housing Authority of the City of Boonville's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

BARRALE RENSHAW
• CPAs & Advisors LLC •
6200 Chippewa St. St. Louis, MO 63109

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barrale Renshaw CPAs and Advisors

Barrale Renshaw CPAs and Advisors LLC
St. Louis, Missouri
January 31, 2024

HOUSING AUTHORITY OF THE CITY OF BOONVILLE

Boonville, Missouri

SIGNIFICANT DEFICIENCIES COMMUNICATED IN PRIOR YEARS

June 30, 2023

The prior audit report for the year ended June 30, 2022 contained no significant deficiencies.

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2023

The current audit report for the year ended June 30, 2023 disclosed no audit findings.

BARRALE RENSHAW
• CPAs & Advisors LLC •
6200 Chippewa St. St. Louis, MO 63109

Independent Accountant's Report on
Applying Agreed-Upon Procedures

February 9, 2024

Board of Commissioners
Housing Authority of the City of Boonville

We have performed the procedure enumerated below on the electronically submitted information of the Housing Authority of the City of Boonville (Authority) to the U.S. Department of Housing and Urban Development, Public and Indian Housing – Real Estate Assessment Center (PIH-REAC) as of and for the year ended June 30, 2023. The Authority's management is responsible for the accuracy and completeness of the electronic submission to PIH-REAC.

The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the electronic submission of certain information to PIH-REAC agrees with the related hard copy documents. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated finding are as follows:

> We compared the electronically submitted information identified in the "UFRS Rule Information" column of the attached chart with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedures indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the electronically submitted information identified in the "UFRS Rule Information" column of the attached chart agrees with the related hard copy documents. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

BARRALE RENSHAW
• CPAs & Advisors LLC •
6200 Chippewa St. St. Louis, MO 63109

We were engaged to perform an audit in accordance with the audit requirements of Title 2 U.S. Code of the Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), by the Authority as of and for the year ended June 30, 2023, and have issued our report thereon dated January 31, 2024. The information in the "Hard Copy Documents" column listed in the attached schedule was included within the scope or was a by-product of the audit. Further, our opinion on the fair presentation of the Authority's financial data schedule (FDS) dated January 31, 2024, was expressed in relation to the basic financial statements of the Authority taken as a whole.

A copy of the reporting package required by Uniform Guidance and the FDS, which includes the auditor's reports, is available in its entirely from the Authority. We have not performed any additional procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to HUD, PIH-REAC.

This report is intended solely for the information and use of the Authority and the U.S. Department of Housing and Urban Development, PIH-REAC, and is not intended to be and should not be used by anyone other than those specified parties.

Barrale Renshaw CPAs and Advisors

St. Louis, Missouri
February 9, 2024

Procedures	UFRS Rule Information	Hard Copy Document(s)	Findings
1	Balance Sheets and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, All CFDAs, if applicable	Agrees
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion of FDS (data element G3100-040)	Auditor's Supplemental report on FDS	Agrees
4	Audit findings narrative (data element G5200-010)	Scheduled of Findings and Questioned costs	Agrees
5	General information (data elements series (G2000, G2100, G2200, G9000, G9100)	OMG Data Collection Form	Agrees
6	Financial statement report information (data element (G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs, Part I of OMB Data Collection Form	Agrees
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs, Part I of OMB Data Collection Form	Agrees
8	Type of Compliance Requirement (G42000-020 & G4000-030)	OMG Data Collection Form	Agrees
9	Basic financial statements and auditor reports required to be submitted electronically	Basic Financial Statements (inclusive of auditor reports)	Agrees

Missouri Gaming Commission
State/Local Allocation of Gaming Revenues

For the Period 1/1/2024 through 1/31/2024

Year beginning 1/1/2024

RPT MGC/3

Gaming Date	Day	Admission Tax Remitted	GamingTax Remitted	Total Tax Remitted	State & Local Portion of AdmTax	State Portion of GamingTax	Local Portion of Gaming Tax	Total Local Adm & Gaming Tax
Isle of Capri IB								
01/01/2024	Monday	$10,224.00	$84,171.60	$94,395.60	$5,112.00	$75,754.44	$8,417.16	$13,529.16
01/02/2024	Tuesday	$3,970.00	$34,771.96	$38,741.96	$1,985.00	$31,294.76	$3,477.20	$5,462.20
01/03/2024	Wednesday	$4,556.00	$40,078.76	$44,634.76	$2,278.00	$36,070.88	$4,007.88	$6,285.88
01/04/2024	Thursday	$5,074.00	$36,541.30	$41,615.30	$2,537.00	$32,887.17	$3,654.13	$6,191.13
01/05/2024	Friday	$6,122.00	$57,829.34	$63,951.34	$3,061.00	$52,046.41	$5,782.93	$8,843.93
01/06/2024	Saturday	$8,706.00	$65,624.56	$74,330.56	$4,353.00	$59,062.10	$6,562.46	$10,915.46
01/07/2024	Sunday	$5,110.00	$46,162.74	$51,272.74	$2,555.00	$41,546.47	$4,616.27	$7,171.27
01/08/2024	Monday	$1,614.00	$17,851.96	$19,465.96	$807.00	$16,066.76	$1,785.20	$2,592.20
01/09/2024	Tuesday	$1,494.00	$12,850.96	$14,344.96	$747.00	$11,565.86	$1,285.10	$2,032.10
01/10/2024	Wednesday	$3,962.00	$36,044.95	$40,006.95	$1,981.00	$32,440.46	$3,604.49	$5,585.49
01/11/2024	Thursday	$4,682.00	$37,894.53	$42,576.53	$2,341.00	$34,105.08	$3,789.45	$6,130.45
01/12/2024	Friday	$2,904.00	$32,859.12	$35,763.12	$1,452.00	$29,573.21	$3,285.91	$4,737.91
01/13/2024	Saturday	$5,758.00	$40,111.45	$45,869.45	$2,879.00	$36,100.31	$4,011.14	$6,890.14
01/14/2024	Sunday	$4,088.00	$24,425.61	$28,513.61	$2,044.00	$21,983.05	$2,442.56	$4,486.56
01/15/2024	Monday	$2,604.00	$20,706.58	$23,310.58	$1,302.00	$18,635.92	$2,070.66	$3,372.66
01/16/2024	Tuesday	$2,588.00	$24,283.80	$26,871.80	$1,294.00	$21,855.42	$2,428.38	$3,722.38
01/17/2024	Wednesday	$4,704.00	$42,614.89	$47,318.89	$2,352.00	$38,353.40	$4,261.49	$6,613.49
01/18/2024	Thursday	$4,138.00	$45,571.44	$49,709.44	$2,069.00	$41,014.30	$4,557.14	$6,626.14
01/19/2024	Friday	$7,198.00	$64,193.75	$71,391.75	$3,599.00	$57,774.38	$6,419.37	$10,018.37
01/20/2024	Saturday	$9,250.00	$59,623.03	$68,873.03	$4,625.00	$53,660.73	$5,962.30	$10,587.30
01/21/2024	Sunday	$4,894.00	$38,062.40	$42,956.40	$2,447.00	$34,256.16	$3,806.24	$6,253.24
01/22/2024	Monday	$1,706.00	$10,176.28	$11,882.28	$853.00	$9,158.65	$1,017.63	$1,870.63
01/23/2024	Tuesday	$3,864.00	$27,394.52	$31,258.52	$1,932.00	$24,655.07	$2,739.45	$4,671.45
01/24/2024	Wednesday	$4,414.00	$23,555.35	$27,969.35	$2,207.00	$21,199.82	$2,355.53	$4,562.53
01/25/2024	Thursday	$5,192.00	$39,250.54	$44,442.54	$2,596.00	$35,325.49	$3,925.05	$6,521.05
01/26/2024	Friday	$9,118.00	$77,261.40	$86,379.40	$4,559.00	$69,535.26	$7,726.14	$12,285.14
01/27/2024	Saturday	$12,276.00	$77,811.60	$90,087.60	$6,138.00	$70,030.44	$7,781.16	$13,919.16
01/28/2024	Sunday	$4,862.00	$31,574.04	$36,436.04	$2,431.00	$28,416.64	$3,157.40	$5,588.40
01/29/2024	Monday	$3,944.00	$30,808.20	$34,752.20	$1,972.00	$27,727.38	$3,080.82	$5,052.82
01/30/2024	Tuesday	$4,674.00	$35,524.04	$40,198.04	$2,337.00	$31,971.64	$3,552.40	$5,889.40
01/31/2024	Wednesday	$5,092.00	$45,625.52	$50,717.52	$2,546.00	$41,062.97	$4,562.55	$7,108.55
Casino Report Totals:		$158,782.00	$1,261,256.22	$1,420,038.22	$79,391.00	$1,135,130.63	$126,125.59	$205,516.59
Casino YTD Totals:		$158,782.00	$1,261,256.22	$1,420,038.22	$79,391.00	$1,135,130.60	$126,125.62	$205,516.62

Wednesday, February 7, 2024

*Note : The figures contained in this report may be subject to adjustment.
Wide Area Progressive Jackpot Contribution Reported as Manual Jackpot on Third Saturday of Month