



City of Osage Beach, Missouri FY2023 Operating Budget



The  of Lake of the Ozarks



**City of Osage Beach
FY2023 Operating Budget**

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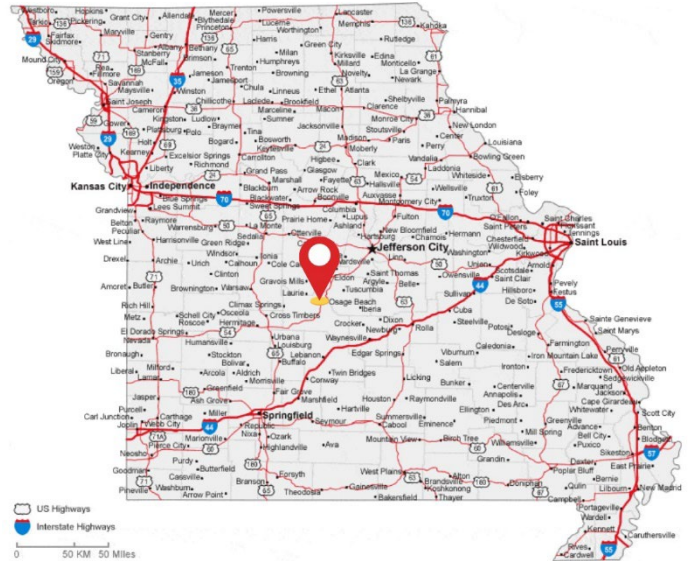


City of Osage Beach The Heart of Lake of the Ozarks

The City of Osage Beach is in the heart of Lake of the Ozarks, the 5th most visited location in Missouri, with over 1,150 miles of shoreline. The Lake of the Ozarks is the Midwest's premier lake destination that boasts world-class boating and fishing, shopping, dining, and other must-not-miss recreation. Osage Beach is in central Missouri, in both Camden County and Miller County, adjacent to the Lake of the Ozarks State Park, with an abundance of retail development and tourist activities.

The City known today was originally two small towns called Zebra and Damsel. Zebra's post office was established in 1886 and was located on the river bottom, just east of today's Grand Glaize Bridge. Zebra, like the surrounding areas, was nothing more than a name with a post office. Zebra and Damsel were later flooded out with the building of Bagnell Dam in 1929 – 1931, which created one of North America's largest man-made lakes, the Lake of the Ozarks, and the post office was rebuilt on the top of a nearby cliff, at the heart of the new lake.

In 1935, Zebra residents changed the post office designation to Osage Beach, named for a man-made sand beach on the banks of the Osage River at the foot of a steep hill, but official boundaries were not formulated until the early 1960's.



(photo: City Hall 1975-1997)

The City of Osage Beach was incorporated on May 22, 1959, but due to political upheaval and discontent among some in the new town, a petition for disincorporation was filed. In a special election held May 17, 1960, voters approved legal disincorporation. In 1963, interest peaked for re-incorporation stating much needed services to the growing town could only be afforded to the people through local government organization. In 1965 voters approved the second and final incorporation of the City of Osage Beach and a fourth-class city was created.

Today the City of Osage Beach is one of many communities surrounding the beautiful Lake of the Ozarks and is considered the retail hub of the Lake area. The City covers 10.38 square miles and is divided into

three governing wards represented by a Mayor and six Aldermen. The City employs 118 employees, both full-time and part-time, and includes a City Administrator as part of a Management Team of twelve. In addition to governmental administrative offices, the City services include Building and Compliance, Planning and Zoning, Economic Development, Police, Ambulance, 911 Communication, Parks and Recreation, Transportation, Water, and Sewer Service, and the City operates two municipal airports.



(photo: City Hall 1997-Present)

Demographics	US Census: 2021 ACS 5-Year Estimates	The City's economic drivers are tourism, retail/service, and healthcare; secondary industries include education and construction.
Population	4,917	The City's 2021 ACS 5-year estimated population was 4,917, an increase of 9.8% over the past decade. Due to the City's invaluable tourism draw, the City provides services to over 240,000 visitors and second homeowners annually.
Median Age	47.2	
Median Household Income	\$42,553	
Per Capita Income	\$23,315	
Total Households	1,733	
Average Household Size	2.72	
Owner Occupied Units %	67.4%	
Median Value Owner-occupied Housing Unit	\$272,400	

The City is served by both the Camdenton R-III and the School of the Osage R-II Public School Districts in addition to satellite campus locations for Columbia College, State Fair Community College, and Central Methodist University.



(photo: Lake of the Ozarks)



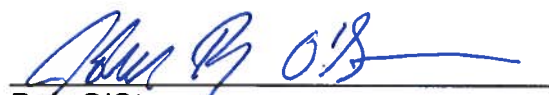
Mission Statement

Our mission is to provide superior municipal services and conduct all City business with openness and integrity; and
to be recognized as a safe and appealing place to live and work,
an employer that assists its team members in attaining their career goals,
a supportive environment to conduct business,
and a premier Lake of the Ozarks visitor destination.

Adopted by the Board of Aldermen of the City of Osage Beach, April 7, 2022.

By our signatures affixed hereto, we the undersigned hereby adopt the Mission Statement of the City of Osage Beach and pledge to uphold it.


John Olivarri, Mayor


Bob O'Steen
Alderman, Ward 1


Kevin Rucker
Alderman, Ward 1


Tyler Becker
Alderman, Ward 2


Phyllis Marose
Alderman, Ward 2


Richard Ross, President of the Board
Alderman, Ward 3


Kellie Schuman
Alderman, Ward 3

**City of Osage Beach
FY2023 Operating Budget**

Mayor & Board of Aldermen



Pictured above: Mayor and Board of Aldermen - Following the April 2022 Municipal Election

Left to Right: Alderman Tyler Becker, Alderman Bob O'Steen, Alderman Kellie Schuman, Mayor Michael Harmison, Alderman Phyllis Marose, Alderman Kevin Rucker, and Alderman Richard Ross

The Mayor of Osage Beach is the Executive Officer of the City and presides over the Board of Aldermen but only exercises voting rights in a case of a tie. The Mayor has general supervision over all the officers and affairs of the City and takes care that the City Codes, other ordinances, and State and Federal laws relating to the City are complied with. The Mayor is elected by the qualified voters of the City and holds office for two (2) years and until a successor is elected and qualified.

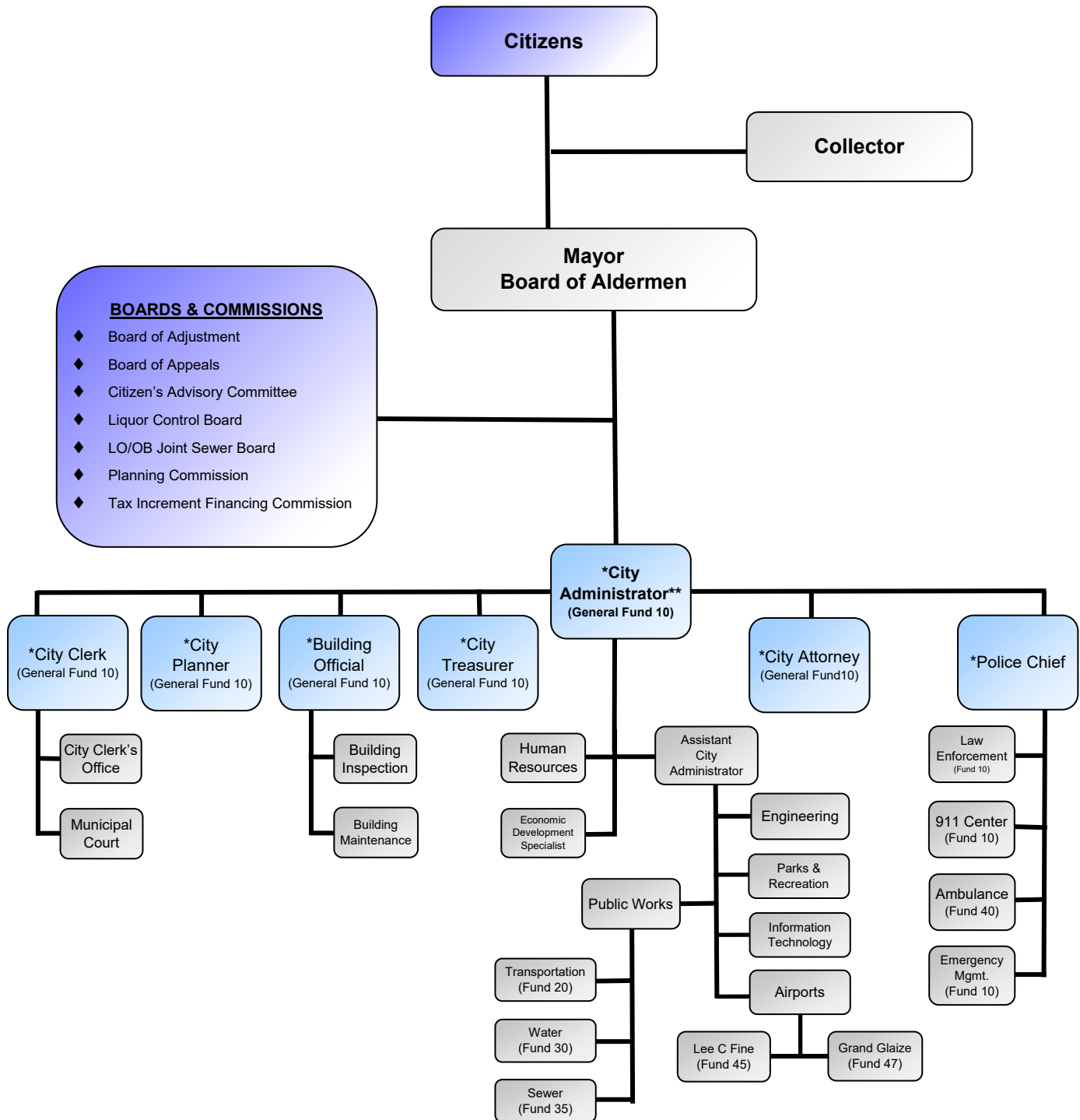
The Board of Aldermen, through adoption of resolutions and ordinances, prescribes and enforces rules as it may find necessary to conduct City business, as allowed by State and Federal law. The Board members are elected by the qualified voters of the City, by ward and on rotating basis, and holds office for two (2) years and until a successor is elected and qualified.

Mayor and Board of Aldermen as of December 31, 2022

Ward	Member	Term Expiration	First Elected
Mayor	Michael Harmison	April 2024	April 2022
Ward 1	Bob O'Steen	April 2023	Appointed 2020
Ward 1	Kevin Rucker	April 2024	April 2008
Ward 2	Tyler Becker	April 2023	April 2019
Ward 2	Phyllis Marose	April 2024	April 2014
Ward 3	Richard Ross*	April 2023	April 2017
Ward 3	Kellie Schuman	April 2024	Appointed 2021

**Denotes President of the Board*

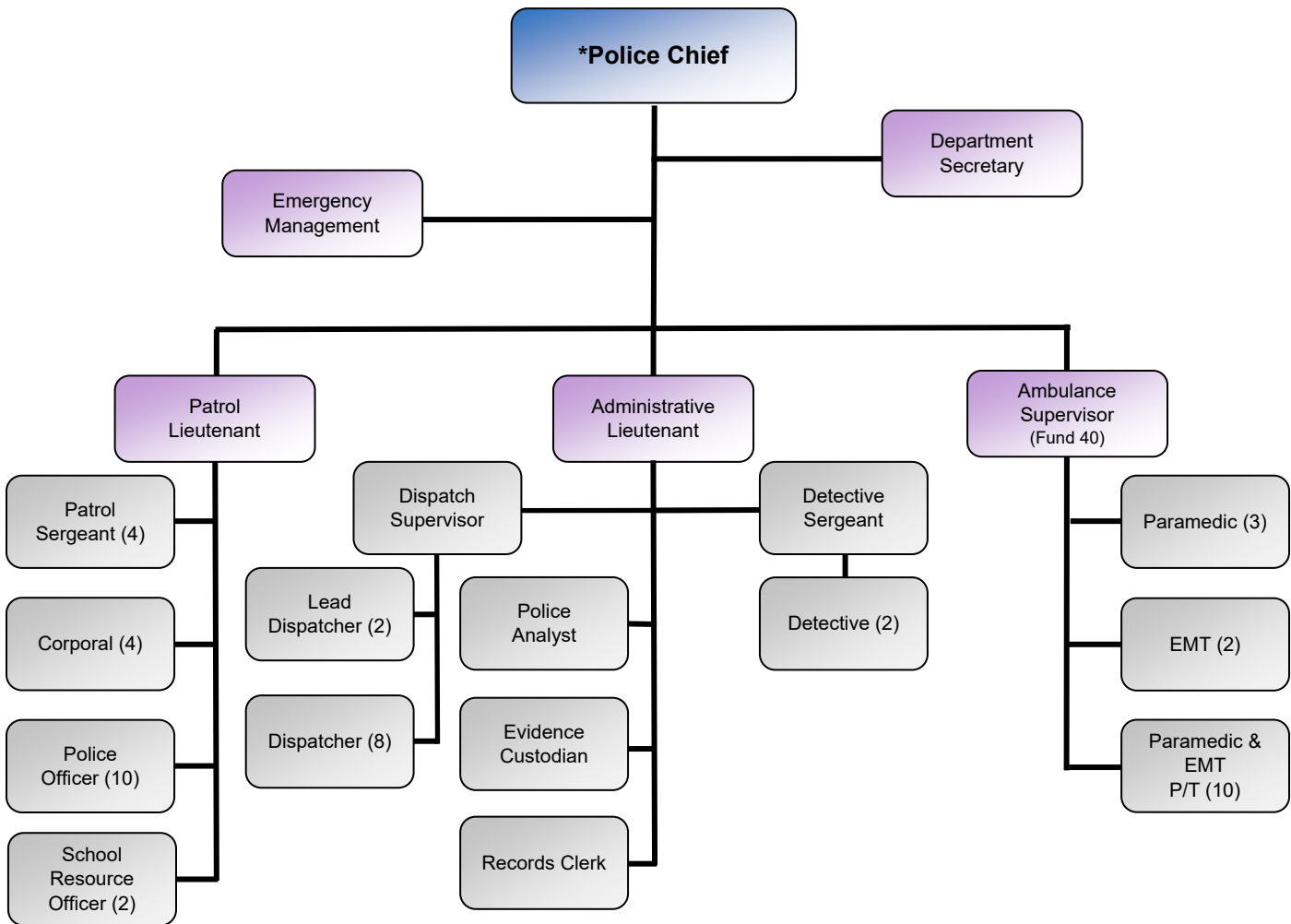
City of Osage Beach
FY2023 Operating Budget
Organizational Chart



*Appointed Officials of the City; per City code Chapter 115.

**The City Administrator coordinates and supervises the operations of all departments; per City code 115.170
 (The specific department's fund as outlined in the annually adopted budget is indicated in parenthesis.)
 Detailed organizational charts for the Public Works and Police Departments are on the following pages.

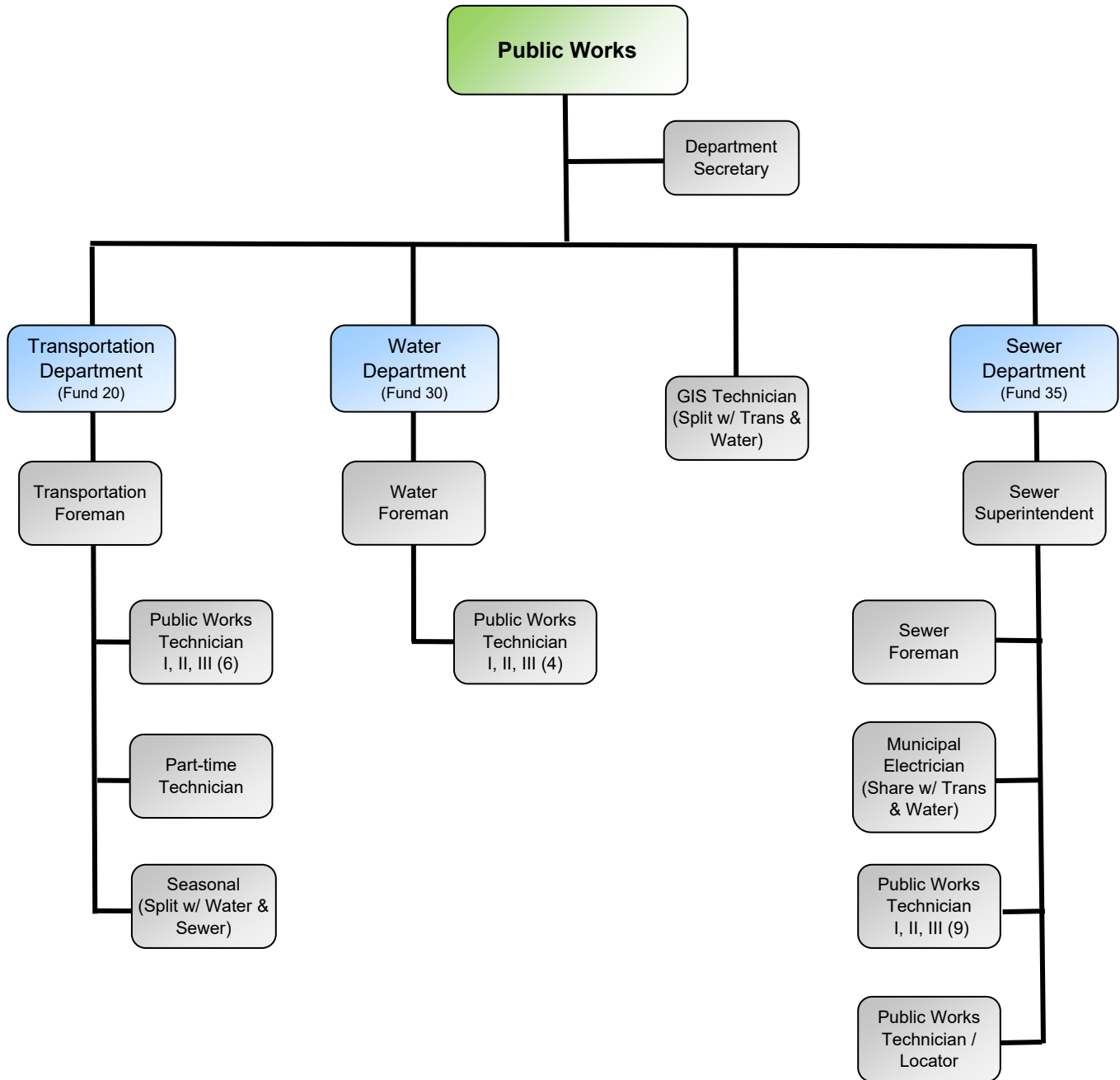
City of Osage Beach
FY2023 Operating Budget
Police Department



*Appointed Officials of the City; per City code Chapter 115.

**The City Administrator coordinates and supervises the operations of all departments; per City code 115.170
(The specific department's fund as outlined in the annually adopted budget is indicated in parenthesis.)

City of Osage Beach
FY2023 Operating Budget
Public Works



*Appointed Officials of the City; per City code Chapter 115.
**The City Administrator coordinates and supervises the operations of all departments; per City code 115.170
(The specific department's fund as outlined in the annually adopted budget is indicated in parenthesis.)
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Board of Aldermen Adopted December 15, 2022

**City of Osage Beach
FY2023 Operating Budget**

FY2023 Budget Work Calendar

The City's fiscal year (FY) is a calendar year, January 1 - December 31 and the Operating Budget is adopted by the Board of Aldermen no later than December preceding the budget year. The Operating Budget presents the incoming revenue sources and the expenditures using the cash basis of accounting. Cash available for spending for the budget year is estimated based on the availability of prior year appropriations not expended at fiscal yearend, as authorized by Missouri Statutes, in addition to incoming revenues for the budget year. Expenditures outlined in the budget reflect the priorities of the Mayor and Board of Aldermen and the capital and operational needs of the City to deliver superior services to our community while preserving financial reserves.

Strategic Planning

The Mayor and Board of Aldermen held two sessions for the purpose of Strategic Planning. On May 16, 2022, the Mayor and the Board of Aldermen met with the Management Team for the purpose of departmental presentations on department details, current successes and challenges, for the purpose of providing information to aid the Mayor and Board of Aldermen in their strategic planning.

May 16, 2022

The Mayor and Board of Aldermen held a Strategic Planning Session on June 8, 2022, and formulated strategies and priorities that are supportive to the City's Mission Statement, provide guidance to staff, and provide goals and objectives to develop the annual operating budget. The Mayor and Board of Aldermen reassessed prior year and current initiatives, and reviewed and discussed revenue and capital planning forecasts and other trends presented by the City Administrator. Four themes emerged to support the City's Mission and included priorities for Economic Growth and Development, priorities to Serve the Customer, Develop Internally, and initiatives to provide Good Governance.

June 8, 2022

Internal Work Flow

August 19, 2022

Budget packets are sent to the Management Team for the purpose of organizing itemized requests and prioritization for FY2023. The City Administrator's Office begin forecasting revenue calculations and FY2022 estimated yearend cash and equivalents balances.

September 19 - 23, 2022

The City Administrator met with applicable Department Manager to review department estimates for yearend FY2022 and department requests for FY2023.

October 20, 2022

City Administrator presented the first FY2023 Operating Budget draft to the Board of Aldermen.

Budget Workshops and Discussion

October 25, 2022

Three budget workshops were held followed by a final discussion on November 17, 2022 with the Mayor and Board of Aldermen. The budget workshops are public meetings and time set aside for the Mayor and Board of Aldermen to review the budget details. The Management Team presented their department's budgets. The City Administrator presented budget highlights, trends, and multiyear revenue and capital expansion forecasts. A followup budget discussion was held to assist with final draft creation.

November 1, 2022

November 2, 2022

November 17, 2022

Budget Adoption

December 9, 2022

City Administrator presented FY2023 Operating Budget Draft #2 to the Board of Aldermen for adoption. Draft #2 represented changes made to the budget draft during Budget Workshops and budget discussions held in October and November.

December 15, 2022

A Public Hearing was held and both the First and Second Reading of the FY2023 Operating Budget, Bill 22.94, was read and passed unanimously by the Board of Aldermen.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023, AND APPROPRIATING FUNDS PURSUANT THERETO

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF OSAGE BEACH, MISSOURI, AS FOLLOWS, TO WIT:

Section 1. That the budget for the City of Osage Beach, Missouri, for the fiscal year beginning January 1, 2023 and ending December 31, 2023, of which a budget summary is attached hereto as Exhibit A, is made a part hereof as if fully set forth herein is hereby adopted.

Section 2. That funds are hereby appropriated for expenditures set forth in said budget and approved as follows:

GOVERNMENTAL FUNDS

General Fund	\$ 11,623,794
CIT Fund	\$ 3,716,900
Transportation Fund	\$ 6,847,415

ENTERPRISE FUNDS

Water Fund	\$ 4,426,638
Sewer Fund	\$ 6,937,668
Ambulance Fund	\$ 1,115,072
Lee C Fine Airport Fund	\$ 1,927,173
Grand Glaize Airport Fund	\$ 1,435,110

COMPONENT UNITS

Prewitt's Point TIF	\$ 0
Dierbergs TIF Fund	\$ 1,005,000
Arrowhead TIF Fund	\$ 73,000

TOTAL EXPENDITURES	\$ 39,107,770
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Section 3. This Ordinance shall be in full force and effect January 1, 2023

READ FIRST TIME: December 15, 2022 READ SECOND TIME: December 15, 2022

I hereby certify that Ordinance No. 22.94 was duly passed on December 15, 2022, by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes: 6

Nays: 0

Abstain: 0

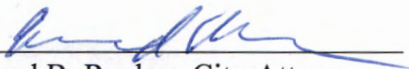
Absent: 0

This Ordinance is hereby transmitted to the Mayor for his signature.

December 15, 2022
Date

Tara Berreth
Tara Berreth, City Clerk

Approved as to form:

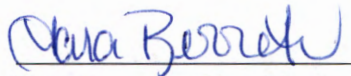

Edward B. Rucker, City Attorney

I hereby approve Ordinance No. 22.94.


Date


Michael Harmison, Mayor

ATTEST:


Tara Berreth, City Clerk



City of Osage Beach

1000 City Parkway · Osage Beach, MO 65065
Phone (573) 302-2000 · Fax (573) 302-2039 · www.OsageBeach.org

December 31, 2022

Honorable Mayor and Board of Aldermen:

I am pleased to present the City of Osage Beach Operating Budget for FY2023. The City is recognized as both a retail and tourist destination and we pride ourselves in being the 'Heart' of Lake of the Ozarks, an ever-growing community. The City was fortunate to experience financial growth throughout 2022 although economic challenges effecting timelines of projects, availability of resources, costs of supplies, and workforce recruitment and retention continued. During the past year, the City made capital investment into the community of over \$6 million and included major airport, transportation, and sewer projects to enhance services and maintain infrastructure. The City utilized nearly \$4 million from grants and other reimbursements to complete numerous projects and provide services for our community.

Growth is expected to continue into FY2023. Investments in our City by developers and new business remains on an upward trend and expected to continue at a rapid pace. The City's priorities and initiatives are to meet growing demands and achieve superior services to our community and employees while maintaining fiscal responsibility. This includes investment in the City's workforce by providing top pay and benefits to our employees, maintenance of City facilities, and nearly \$12.9 million in capital investments to our road and sidewalk infrastructure, water and sewer systems, both the Grand Glaize and Lee C Fine airports, our park system, and in public safety in the upcoming 2023 fiscal year. Notable projects scheduled for 2023 include parking lot expansions at both the Peanick Park and the Osage Beach City Park, Osage Beach Parkway extension to Executive Drive, sidewalk expansion on Highway 42, and numerous infrastructure investments to our water and sewer system.

Although the City of Osage Beach has an optimistic outlook for 2023, challenges are expected to remain as we continue to support our growing community, the internal development of our workforce, and the ongoing legislative effects on local government. The FY2023 Operating Budget details enclosed is divided into numerous departments and fund budgets, allocating resources to deliver the highest level of service to the community. It depicts the accounting details on a cash basis for each department and fund.

The **FY2023 Operating Budget expenditures are \$39,107,770** and includes the City's Governmental Funds, Enterprise Funds, and Component Units. Below represents the full budget and includes transfer in from other funds and TIF revenue transfers.

The City's Governmental Funds include General Fund, Transportation Fund, and Capital Improvement Tax (CIT) Fund. The City's Enterprise Funds consist of Water Fund, Sewer Fund, Ambulance Fund, Lee C. Fine Airport Fund and Grand Glaize Airport Fund. The City's Component Units include the Dierbergs' Tax Increment Financing (TIF) Fund and Arrowhead Tax Increment Financing (TIF) Fund. The Osage Beach Commons Tax Increment Financing (TIF) was approved in 2017 by the Board of Aldermen for a retail development, but due to delays since approval the retail center is beginning to open in FY2023. Future budgets will include this Component Unit outlining TIF activity.

The Operating Budget is a spending plan which outlines expenditures and specifies the funding of the expenditures. The expenditures reflect the priorities of the City to deliver superior services to our community while preserving financial reserves.

FY2022 vs. FY2023 Operating Budget - All Funds				
	FY2022 Budget*	FY2023 Budget	Net Change	
			\$	%
Restricted - Fund Reserve	8,605,450	8,330,449	(275,001)	-3.2%
Restricted - Other	4,673,025	4,225,240	(447,785)	-9.6%
Unrestricted	4,328,789	7,011,628	2,682,839	62.0%
Cash & Equivalent Beginning Balances January 1	\$ 17,607,264	\$ 19,567,317	\$ 1,960,053	11.1%
Revenues				
Taxes	12,076,000	13,961,000	1,885,000	15.6%
Fees & Service Charges	8,036,055	8,754,590	718,535	8.9%
Grants & Reimbursements	5,306,225	3,489,301	(1,816,924)	-34.2%
Other Income	1,136,985	1,413,450	276,465	24.3%
Transfer from Other Funds	3,764,300	5,146,604	1,382,304	36.7%
Total Revenue	\$ 30,319,565	\$ 32,764,945	\$ 2,445,380	8.1%
Expenditures				
Personnel Services	7,491,261	8,574,219	1,082,958	14.5%
Operations & Maintenance	9,433,571	10,012,195	578,624	6.1%
Capital Expenditures	9,963,274	12,930,552	2,967,278	29.8%
Debt Service	3,280,636	2,443,900	(836,736)	-25.5%
Transfer to Other Funds	4,703,300	5,146,904	443,604	9.4%
Total Expenditures	\$ 34,872,042	\$ 39,107,770	\$ 4,235,728	12.1%
Cash & Equivalent Ending Balances December 31	\$ 13,054,787	\$ 13,224,492	\$ 169,705	1.3%
Restricted - Fund Reserve	7,662,502	6,528,672	(1,133,830)	-14.8%
Restricted - Other	3,823,218	3,117,663	(705,555)	-18.5%
Unrestricted	1,526,912	3,578,157	2,051,245	134.3%
*Budget figures are represented as amended at yearend.				

Funding for the FY2023 expenditures considers prior year appropriations not expended at fiscal yearend, as authorized by Missouri Statutes, in addition to revenues budgeted for FY2023. The overall January 1, 2023, beginning Cash & Equivalent Balance of \$19,567,317 includes prior year appropriations not spent as of December 31, 2022, in addition to monies projected for reserves and any unrestricted monies available for spending.

The City is committed to maintaining enough reserves as reflected in the City of Osage Beach Reserve Policy dated December 1, 2016. This policy establishes target levels of Fund Reserves specific to each fund. The overall projected December 31, 2023, yearend Cash & Equivalent Balance of \$13,224,492 represents Fund Reserves of \$9,646,335 and Unrestricted monies totaling \$3,578,157. Each fund's restricted and unrestricted budgeted balances are outlined in the details within the FY2023 Operating Budget enclosed.

As shown in the chart below, another useful way to view the budget is by depicting the specifics by category of sources and uses of revenue. The depiction is an aggregate synopsis by function of the FY2023 Governmental and Enterprise Funds as budgeted to further show where the City's money comes from and where the City spends money.

The Component Units (TIF Funds) and transfers between the other funds are excluded from the above depiction to accurately portray total sources and uses of revenue. TIF Fund revenues, the portion of any new taxes generated by the development, flow through the Governmental Funds to each specific TIF Fund as outlined in each TIF agreement between the developer and the City. Transfers between funds represent the movement of money from one fund to another fund for subsidy purposes for specific expenditures, within legal perimeters.

Transfers between the Governmental Funds and the Enterprise Funds historically consist of the following activity as needed based estimated inflows and outflows for budget balancing, represented on a cash basis in each year's budget.

- General Fund subsidized the Ambulance Fund operations,
- Transportation Fund subsidized both the Lee C Fine Airport Fund and the Grand Glaize Airport Fund,
- Capital Improvement Tax (CIT) Fund subsidized both the Water Fund and the Sewer Fund, and any other capital infrastructure needs within the General Fund or the Transportation. For example, Parks and Recreation infrastructure would meet legal guidelines for use of CIT.

FY2023 Budgeted Revenue Sources and Uses



TAXES: Sales Tax	UTILITIES: Water, Sewer
FEES & SERVICE CHARGES: Utility Fees, Franchise Fees, Licenses & Permits, Court Fees, Parks Fees, and other User Fees	TRANSPORTATION: Streets, Sidewalks, Stormwater
GRANTS & REIMBURSEMENTS: Money from State, Federal, and other funding organizations	PARKS & RECREATION: Peanick Park, Osage Beach City Park
OTHER INCOME: Interest Earned, Sale of Used Equipment, and Rental of Public Property	AIRPORTS: Lee C Fine, Grand Glaize
	PUBLIC SAFETY: Police, Municipal Court, 911 Communications, Ambulance, Emergency Management
	GENERAL GOVERNMENT: Board of Aldermen, City Administrator, City Attorney, City Clerk, City Treasurer, City Collector, Human Resources
	SUPPORTING ACTIVITIES-Community & Internal: Building Maintenance, Building Inspection, Planning & Zoning, Information Technology, Community & Economic Development

FY2023 Priorities and Initiatives

The Mayor and Board of Aldermen meet each mid-year in a strategic planning session to outline goals and objectives to achieve superior services to our community and City employees. The planning efforts outlined in the summer of 2022 made way for more effective budget workshops and aid in staff's operation and capital planning during the FY2023 budget process. The planning session identified areas of focus in Economic Growth and Development, Good Governance, Serving the Customer, and Developing Internally. Priorities included developing economic tools and utilization of resources to target growth, transportation, and capital planning for multiple years to best identify financial resources and the uses of said resources, identifying tools and resources to invest in services and internal development, enhanced marketing, and community engagement, in addition to an emphasis on maintaining appropriate reserves.

This focus led to changes and initiatives in the FY2023 budget that included increases in funding for equipment and other capital investment and replacement of needed tools, fleet and equipment, a significant increase in wages and job pay levels for all current and new employees, adding new positions to better enhance city services, and an increase in technology to be more paperless operationally and to offer more enhanced electronic and online services for residents and visitors doing business with the City.

FY2023 REVENUE

Total FY2023 sources of revenue to support the City's Governmental Funds, Enterprise Funds, and Component Units, excluding transfer in from other funds and TIF revenue transfers, is 3.9% more than the previous budget.

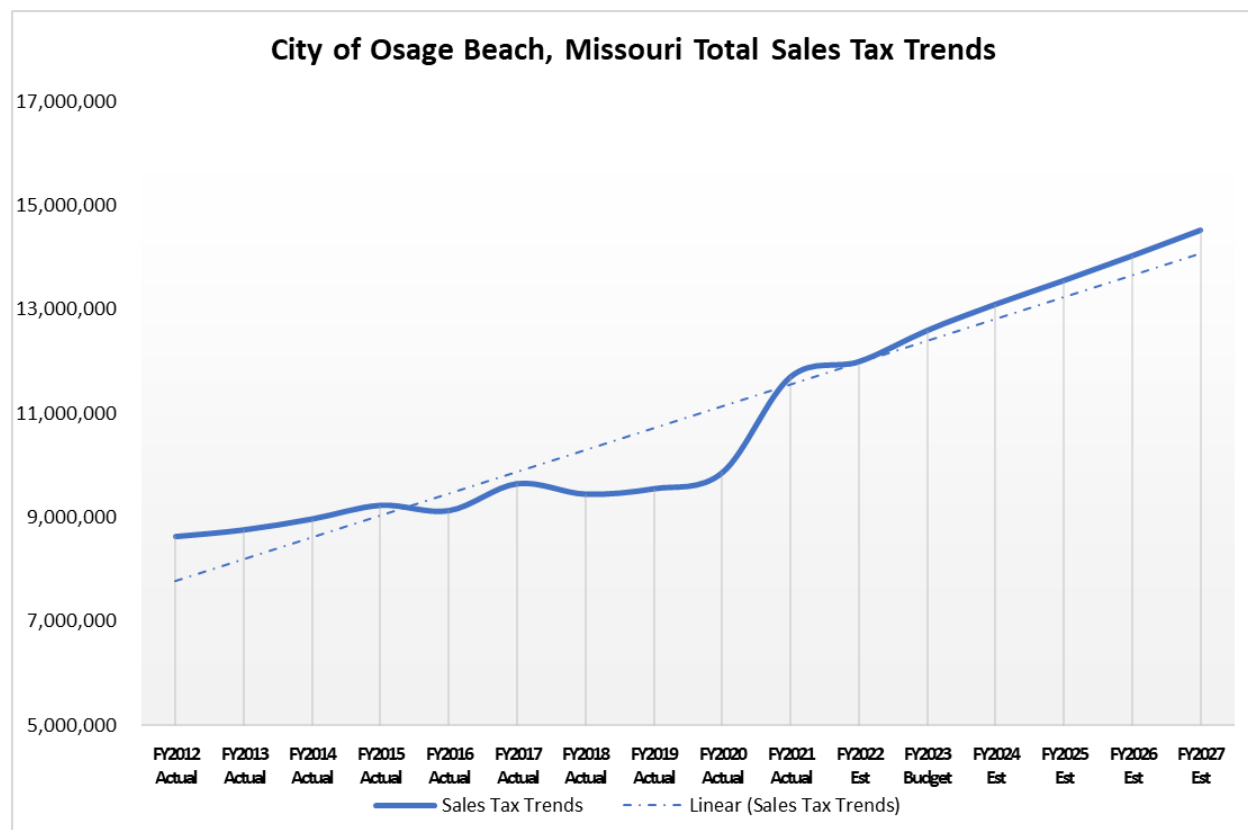
Sales Tax and Fees and Service Charges, two significant sources of revenue for the City on a reoccurring basis, is estimated 12.9% more than the previous budget. In FY2022 total Fees and Service Charges remained steady and the FY2023 budget is forecasted with increases specific to utility charges for water and sewer services. Sales Tax, the City's main source of revenue, ended FY2022 at 3.5% over FY2021 collection and the FY2023 budget forecasts a continued upward trend in sales tax growth.

The City imposes a 2% sales tax on goods and services sold within the City limits; however, the City does not collect a Use Tax. 1% of the Sales Tax is collected in General Fund, ½% is collected in Capital Improvement Tax (CIT) Fund, and ½% is collected in Transportation Fund.

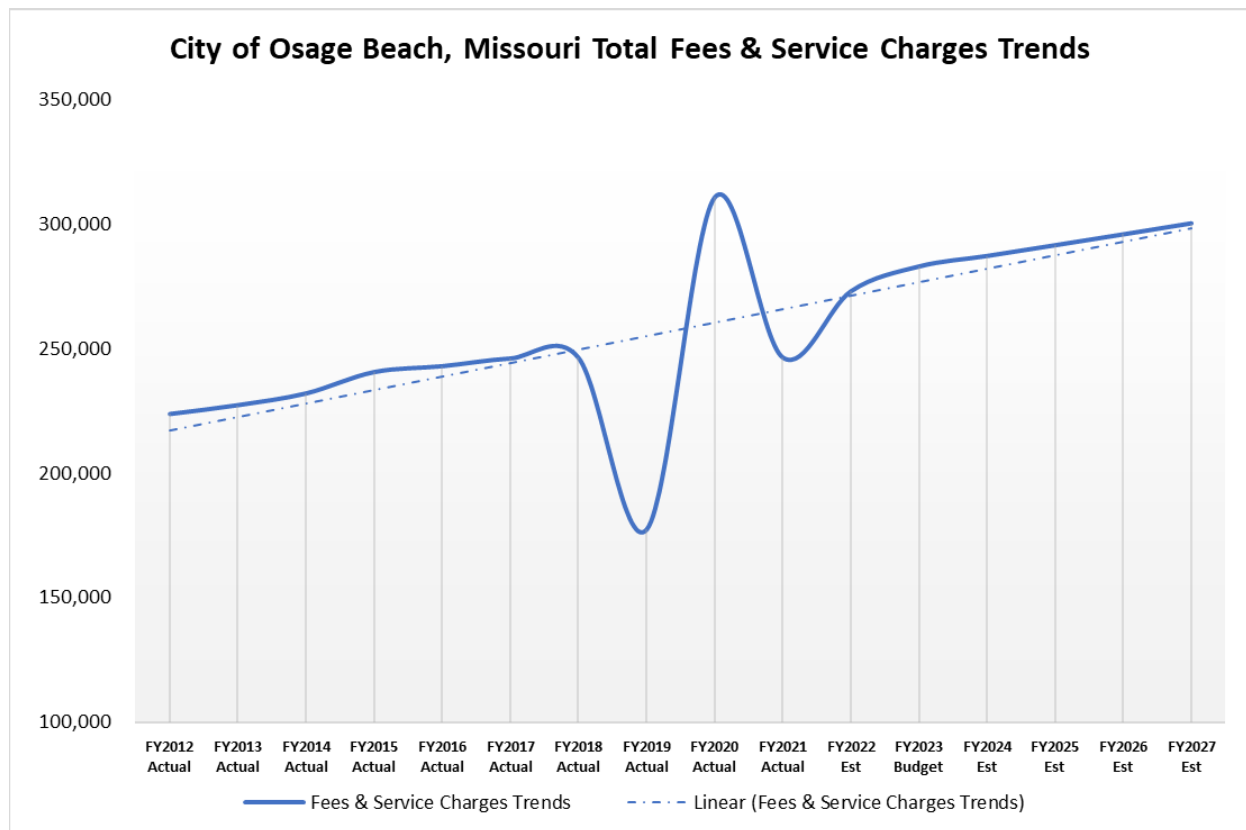
Total Sales Tax collection represents 50% of the revenue in FY2023. The Sales Tax revenue provides for many of the services the City delivers including public safety and ambulance service; parks and recreation; road and sidewalk construction and repair; and airport services, respective to each fund. The City's historical tax trends show little growth in tax collection up to FY2020, spiking upward and continuing in FY2021.

Osage Beach remains a retail destination due to the tourism draw and the retail market's outlook in Osage Beach is looking positive, and growth is expected to continue into FY2023. The City does not collect a Use Tax, and as markets are moving more online this will undoubtedly affect Sales Tax growth in Osage Beach at some level. We have not been able to quantify the exact effect this has had on collections in past years.

Upon the Missouri voters passing a constitutional amendment allowing the sale and use of marijuana for personal use, which also allows the cities to consider additional tax upon voter approval, the Board of Aldermen approved a ballot issue for the Municipal General Election in April 2023 for the Osage Beach voters to consider an additional 3% sales tax on recreational (adult-use) marijuana. If approved by the Osage Beach voters, the new tax would be effective October 1, 2023 and collection for the City is estimated \$150,000-\$200,000 annually in the first years. The ballot the voters will consider identify the use of funds for Parks and Recreation and Public Safety, both functions within the General Fund.



Fees and Service Charges are those charges paid by the user for a specific service. This revenue source represents 32% in the FY2023 Budget and includes park fees, airport fees, ambulance fees, and water and sewer utility fees, respective to each fund. The FY2023 Budget includes some fee increases and revenue assumptions remain flat overall in comparison to the previous year.



The grants and reimbursements from other funding sources show a decrease from the previous year, due to scheduled projects and purchases related to reimbursements. Grants and reimbursements are directly related to specific one-time operating capital or capital expansion projects or purchases within the budget and are not considered on-going revenue.

Included in the Grants and Reimbursement category, an inflow of funds in FY2021 and FY2022, due to the ARPA (American Rescue Plan Act of 2021) monies, was received by the City. The City, considered a Non-entitlement Unit (NEU) by the U.S. Department of Treasury, received a total of \$950,604 under the Coronavirus SLFRF (State and Local Fiscal Recovery Funds) under the American Rescue Plan Act of 2021. Use of the funds were restricted as outlined by law and has been allocated in FY2023 Operating Budget for use on sewer infrastructure projects. ARPA funds can cover eligible costs, as outlined by the U.S. Department of Treasury, incurred between March 3, 2021 and December 31, 2024, and must be expended by December 31, 2026. The City expects to expend the monies in FY2023 as outlined in the budget.

Other Income in FY2023 show an increase from the previous year and is contributed in part to the planned sales of surplus property owned by the City, as the replacements of used assets with new assets are planned in the upcoming year.

FY2023 EXPENDITURES

FY2023 budgeted expenditures for the Governmental Funds, Enterprise Funds, and Component Units, excluding transfers to other funds and TIF transfers, are 9.2% more than projected in the previous budgeted year. FY2022 actual expenditures are estimated to come in under budget at yearend, December 31, 2022, by 16.6%.

Personnel expenditures also contributed to FY2022 actual expenditures under budget the previous year due to various vacancies in positions city-wide. An overall look at personnel, and operations and maintenance expenditures for all funds and departments can be of importance as these are ongoing expenditures to the City. Personnel expenditures include salaries and benefits for all employees and are budgeted based on position level and known values of benefit costs.

FY2023 personnel expenditures are budgeted with an expected increase of 14.5%, a \$1,082,958 increase, over the previous budget. The continued increase in sales tax revenue in FY2022 positioned

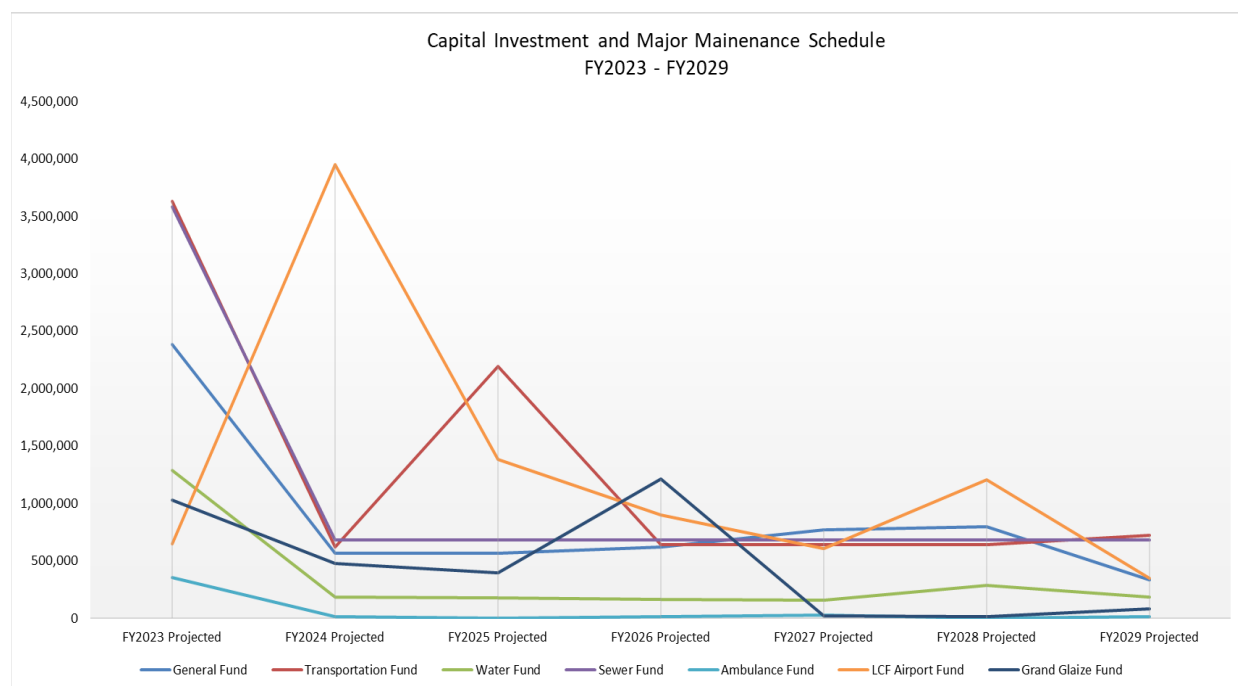
the City financially to further invest in our workforce and increase our competitive edge on filling vacancies by increasing wages for all current and new employees, and to add new positions to better enhance city services.

Operations and maintenance expenditures are budgeted in FY2023 with an expected 6.1% increase, \$578,624, over the FY2022 budget. Mainly the increase is due to inflationary increases that continue to affect costs. Operations and maintenance expenditures are budgeted at known values of commodities, contracts, and projects.

Capital expenditures for FY2023 are budgeted at \$12,930,552 and include necessary items to meet maintenance and expansion goals of the City. Nearly 35% of projected capital outlay in FY2023 is funded with grants and other reimbursement subsidies. \$2.3 million represents capital projects and asset purchases that were not completed in FY2022 but are anticipated to be completed in FY2023; therefore, are carried over into the FY2023 Budget. Capital carryovers include sewer infrastructure and airport overlay projects, in addition to numerous vehicle and equipment purchases delayed due to supply chain issues which continue to negatively affect asset acquisition. All projects are budgeted at estimated project costs.

The City remains focused on comprehensive capital planning for all funds to better identify new and replacement capital, infrastructure expansion, and to appropriately plan for future funding needs.

From the chart below, FY2023 data includes the scheduled carry over projects from FY2022 actual estimates. The various planning documents that drive these forecasts include the departmental capital replacement plans, roadway and utility capital maintenance and expansion plans, and both airport's layout plans. Plans are reviewed and updated regularly as needs and financial circumstances change, and is a significant part of the budget process. A few spikes in capital needs are forthcoming in future years and are specifically represented in transportation and airport capital as major projects are outlined in planning documents.



City Debt: Total outstanding principal for all City Debt as of December 31, 2022, is \$3,175,000. A 48% decrease from the previous year. The City paid \$2.9 million in principal payment in FY2022.

The City's debt consists solely of obligated bonded debt for Water and Sewer Revenue Bonds pledged with future utility customer revenues and Capital Improvement Sales Tax collection. Bond principal payments in FY2023 are projected to be \$1.33 million leaving a projected balance of obligated bonded debt as of December 31, 2022, of \$1.85 million. The payoff of the City's bonded debt is at various dates through FY2027.

BUDGET PROCESS

The City's fiscal year (FY) is a calendar year, January 1 – December 31. Upon the completion of the July Financial Statements in early August, Department Managers began working on their department's budget requests for the upcoming year along with estimated expenditures for the remainder of the current year. The City Administrator's Office projects and calculates the revenue and beginning balances for the upcoming year. Meetings with Department Managers are held, and adjustments are made based on revenue projections, cash flow calculations, and priorities set by the Mayor and Board of Aldermen, to ensure a balanced budget is presented for adoption. A balanced budget is defined as projected expenditures not exceeding projected revenue sources and cash availability, as required by State Statute.

FY2023 Operating Budget draft was presented to the Mayor and Board of Aldermen in October. Three public budget workshops were held with the Mayor and Board of Aldermen, Department Managers, and the City Administrator. The budget work sessions allow Department Managers to present and explain their budget sections giving the Mayor and Board of Aldermen an opportunity to provide input, ask questions, and provide further direction as it pertains to the spending program of the City.

Budget workshops netted changes to the initial draft presented to the Board and the final draft of the FY2023 Operating Budget was submitted to the Mayor and Board of Aldermen for consideration to adopt. Both the first and the second readings were read and approved on December 15, 2022, following a Public Hearing. Per State Statute, the budget must be adopted by ordinance prior to the implementation on January 1.

CONCLUSION

The City of Osage Beach is recognized as both a retail and tourist destination and we pride ourselves in being the "heart" of the Lake of the Ozarks. Osage Beach is part of the ever-growing and popular "Lake" community, supporting a vital economy and the growing demands to our economic base. Growth is expected to continue as outlined in the FY2023 Operating Budget and the City is committed to supporting our community's growing demands and meeting our City's strategic goals in being fiscally sound, providing economic growth, good governance, superior services to our community and employees, and continued dedication to develop internally.

The City experienced growth in many aspects in FY2022 which positioned us financially to invest in our workforce, fund enhancements to our infrastructure, pay off debt obligations, and enhance our operating reserves. Although we have an optimistic outlook for FY2023 and growth in our economy is expected to continue as investments in our City by developers and new businesses continue on an upward trend, challenges are expected to remain as we support our expanding community, development of our workforce, and manage ongoing legislative effects on local government.

The FY2023 Budget represents the priorities outlined and set forth by the Mayor and Board of Aldermen and is a financially responsible plan of our resources to provide the superior services to our community while preserving appropriate financial reserves.

I would like to thank Department Managers and staff for their hard work the past year and their dedicated assistance in the development of the FY2023 Operating Budget. The City is fortunate to employ exceptionally talented and educated individuals!

Respectfully submitted this 31st day of December 2022,

Jeana L Woods, CPA, ICMA-CM

City of Osage Beach, Missouri
City Administrator

City of Osage Beach FY2022 - FY2023 Strategic Goals and Objectives

Economic Growth

The City of Osage Beach is committed to growing our economic base for the purpose of delivering superior services and financial sustainability in the future.

- Develop Economic growth tools and assets that target revenue growth at twice the level of State growth rates
- Expand business retention and recruitment efforts; marketing region/City for commercial recruitment and increased visitors; increasing visitors by 500,000 over the next year
- Enhance standards, guidance, and policies related to commercial development tools; applying tools consistently with attention on how standards, guidance, and policies affect operating capacity
- Continue to pursue/promote voluntary annexation to provide revenue growth opportunities that broaden services the City of Osage Beach can provide
- Pursue / promote growth opportunities for airport expansion

Good Governance

The City of Osage Beach is committed to providing superior service through by conducting business with transparency, accountability, and enhance engagement with the community.

- Ensure sufficient financial reserves relevant and consistent, and optimize asset life cycle costs
- Continue to evaluate capital investments needs for effective use of future cash flows and available funding
- Evaluate and enhance asset maintenance standards and practices; enhance effective asset needs, evaluate costs and replacement practices
- Continue to enhance record retention requirements and process; move towards an applicable paperless environment city-wide

Serve the Customer

The City of Osage Beach is committed to providing superior services with openness and integrity. To be a premier destination with a supportive business environment, and providing a safe and appealing place.

- Develop innovative methodologies to interact with the citizenry to drive its input deeper in the planning and implementation processes; collect and use data to evaluate programs and service needs
- Continue to enhance the perception of Customer Service at all levels; quality customer service is top priority
- Effectively partner with the Osage Beach Special Road District to improve the City's transportation system and reduce the quantity of private roads in Osage Beach; prioritize and complete necessary project planning regarding private roads, non-paved roads, and sidewalks
- Prioritize and develop project plans to fully build out our utility service within City limits, eliminating unserved areas in both water and sewer
- Evaluate ordinances and related practices for relevancy; consistent and regular ordinance review by staff, presenting to the Mayor and Board of Aldermen inconsistencies and modifications as needed
- Complete the Park Master Plan and develop projects or programs that enhance the growth of our parks system and/or recreational activities to meet the needs of our community

Internal Development

The City of Osage Beach is committed to providing superior services through growth of our employees who provide the community services.

- Continue to expand City employee capabilities at all levels; Osage Beach employees will be viewed as the "Best of the Best" by their peers and the industry
- Continue to enhance and expand training opportunities for employee development
- Continue to enhance processes that improve and measure employee culture and satisfaction
- Develop department level metrics (performance measures) that demonstrate the progress and performance of City services as well as staff
- Enhance efficient collection and use of data for enhanced internal awareness, improvement, and performance of City services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Osage Beach
Missouri**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrell

Executive Director

**City of Osage Beach
FY2023 Operating Budget**

Budget Overview

The FY2023 Operating Budget totals \$39,107,770 in expenditures for all funds. The City designates resources and activities by fund which include the Governmental Fund, Enterprise Funds, and Component Units. Each fund has a specific purpose and the fund budgets outline the respective revenue and expenditure activities. The operating budget is formaluated on a cash basis.

The **Governmental Funds** are funds that rely mainly on taxes to provide the critical services provided by the City and include General Fund, Capital Improvement Tax (CIT) Fund, and Transportation Fund. The General Fund includes budgets for nineteen departments and offices which provide governmental services including general administration, public safety, parks and recreation, building inspection, planning and zoning, and economic development. The CIT Fund resources offset debt service cost and specific capital improvements for the City. The Transportation Fund activities and services include maintenance and expansion of the City's roadway, sidewalk, and stormwater infrastructure. Historically, the Governmental Funds subsidizes through cash transfers the Enterprise Funds as needed and are budgeted accordingly.

The **Enterprise Funds** are proprietary funds in which services provided to the public are financed primarily by the fees paid by the users of a service to cover the cost of the respective operations. The City has five Enterprise Funds which are the Water Fund, Sewer Fund, Ambulance Fund, Lee C Fine Airport Fund, and Grand Glaize Airport Fund.

The **Component Units** separate out the financial activity of the City's Tax Increment Financing (TIF) Districts by fund; Dierbergs TIF and Arrowhead TIF. The districts are legally separate organizations responsible for encouraging development within the City, but the City holds a level of financial accountability.

The FY2023 Fund Summary shows total incoming revenues, total expenditures budgeted by category, and the estimated changes in the beginning and ending Cash and Equivalent balances for each fund, detailing the availability of restricted and unrestricted balances. The overall FY2023 beginning Cash and Equivalent balance of \$19,567,317 includes prior year appropriations not spent as of December 31, 2022, in addition to monies set aside as reserves and any unrestricted monies available for spending. Prior year appropriations not expended at fiscal yearend and the FY2023 budgeted incoming revenues were considered in establishing the FY2023 expenditures.

Restricted and Unrestricted Funds: The City's Reserve Policy, first adopted in 2016, is a key attribute of financial stability and outlines targeted Cash and Equivalent Restricted Fund Reserves to maintain operations in case of an emergency; mitigate financial risks due to revenue shortfalls or unexpected expenditures; and to provide for various new or replacement capital needs. The policy establishes reserve targets by operation and function, and the criteria for the use of these reserves. Other Restricted Funds are defined as legally required restrictions per Federal or State requirements or self-restrictions due to special projects not set forth in the City's Reserve Policy. Unrestricted Cash and Equivalent funds are defined as monies available for spending unless otherwise appropriated or deemed restricted. December 31, 2023, yearend restricted balances for each fund are projected to meet the City's Reserve Policy guidelines.

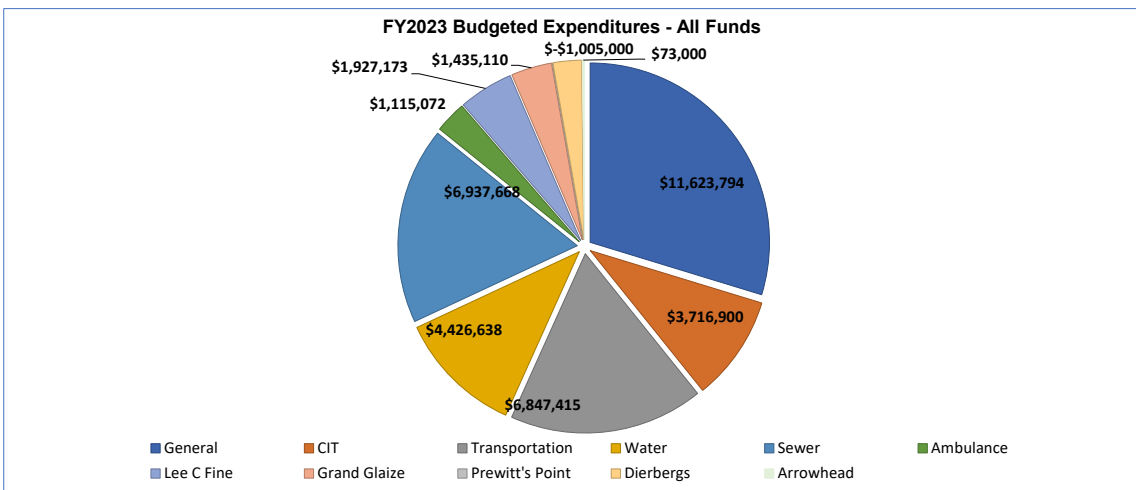
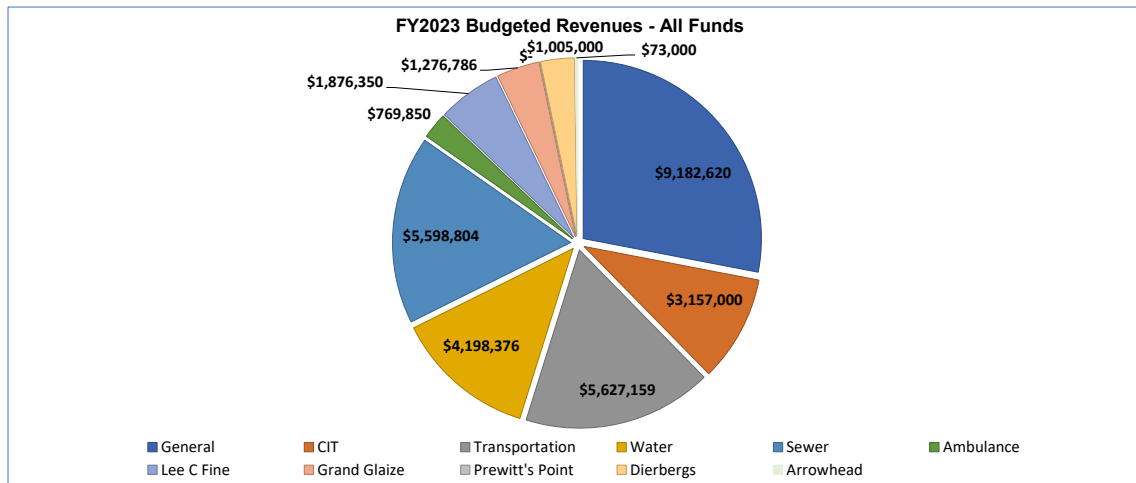
Total FY2023 projected revenue to support the City's Governmental Funds, Enterprise Funds, and Component Units, excluding transfer in from other funds and TIF revenue transfers, is 3.9% more than the previous budget, mainly due to the increase in sales taxes and service fees projected in FY2023. Sales Tax, and Fees and Service Charges, two significant sources of revenue for the City on a reoccurring basis, are estimated 12.9% more than the previous budget.

Total FY2023 projected expenditures for the Governmental Funds, Enterprise Funds, and Component Units, excluding transfers to other funds and TIF transfers, are 9.2% more than projected in the previous budget. Personnel Services and Operations and Maintenance expenditures, ongoing expenditures for the City, are project to increase over the previous budget by 10.3%. Overall, FY2022 actual expenditure are estimated to come in under budget at yearend, December 31, 2022, by 16.6%. This includes capital expenditures budgeted in the prior year but not completed, which are carried over into the FY2023 budget.

**City of Osage Beach
FY2023 Operating Budget**

All Fund Summary

	Governmental Funds			Enterprise Funds					Component Units			TOTAL
	General	Capital Improvement Tax (CIT)	Transportation	Water	Sewer	Ambulance	Lee C Fine	Grand Glaize	Prewitt's Point	Dierbergs	Arrowhead	
Cash & Equivalent Balance January 1, 2023	\$ 4,461,660	\$ 2,878,587	\$ 5,502,152	\$ 1,958,115	\$ 3,977,255	\$ 348,271	\$ 250,439	\$ 190,838	\$ -	\$ -	\$ -	\$ 19,567,317
Restricted - Fund Reserve	1,933,000	-	4,252,683	1,252,833	795,933	-	65,000	31,000	-	-	-	8,330,449
Restricted - Other	976,000	490,000	-	703,100	2,056,140	-	-	-	-	-	-	4,225,240
Unrestricted	1,552,660	2,388,587	1,249,469	2,182	1,125,182	348,271	185,439	159,838	-	-	-	7,011,628
Total Revenue	\$ 9,182,620	\$ 3,157,000	\$ 5,627,159	\$ 4,198,376	\$ 5,598,804	\$ 769,850	\$ 1,876,350	\$ 1,276,786	\$ -	\$ 1,005,000	\$ 73,000	\$ 32,764,945
Expenditures												
Personnel Services	5,357,982	-	667,587	530,708	923,554	597,041	308,321	189,026	-	-	-	8,574,219
Operations & Maintenance	2,474,143	90,900	2,114,886	1,551,040	2,371,720	160,250	971,008	197,048	-	8,200	73,000	10,012,195
Capital Expenditures	2,460,765	-	3,874,942	1,228,090	3,312,094	357,781	647,844	1,049,036	-	-	-	12,930,552
Debt Service	-	-	-	1,116,800	330,300	-	-	-	-	996,800	-	2,443,900
Transfer to Other Funds	1,330,904	3,626,000	190,000	-	-	-	-	-	-	-	-	5,146,904
Total Expenditures	\$ 11,623,794	\$ 3,716,900	\$ 6,847,415	\$ 4,426,638	\$ 6,937,668	\$ 1,115,072	\$ 1,927,173	\$ 1,435,110	\$ -	\$ 1,005,000	\$ 73,000	\$ 39,107,770
Cash & Equivalent Balance December 31, 2023	\$ 2,020,486	\$ 2,318,687	\$ 4,281,896	\$ 1,729,853	\$ 2,638,391	\$ 3,049	\$ 199,616	\$ 32,514	\$ -	\$ -	\$ -	\$ 13,224,492
Restricted - Fund Reserve	1,975,000	-	3,168,374	783,622	505,676	-	65,000	31,000	-	-	-	6,528,672
Restricted - Other	30,000	125,000	-	910,000	2,052,663	-	-	-	-	-	-	3,117,663
Unrestricted	15,486	2,193,687	1,113,522	36,231	80,052	3,049	134,616	1,514	-	-	-	3,578,157



City of Osage Beach
FY2023 Operating Budget
Summary of Personnel Expenditures All Funds

	<i>FY2022 Budget</i>	<i>FY2022 Projected Year-End</i>	<i>FY2022 Budget vs. FY2022 Projected Year-End</i>	<i>FY2023 Budget</i>	<i>FY2022 Budget vs. FY2023 Budget</i>	<i>FY2022 Projected Year-End vs. FY2023 Budget</i>
Salaries	4,909,055	4,763,453	-3.0%	5,517,100	12.4%	15.8%
Per Meeting Expense	16,500	16,500	0.0%	16,500	0.0%	0.0%
Overtime	177,750	309,594	74.2%	257,000	44.6%	-17.0%
Holiday Pay	86,371	99,938	15.7%	102,720	18.9%	2.8%
Educational Incentive	24,800	28,971	16.8%	41,250	66.3%	42.4%
Commissions	1,000	1,000	0.0%	1,000	0.0%	0.0%
Health Insurance	1,297,804	1,144,297	-11.8%	1,508,319	16.2%	31.8%
Dental Insurance	40,261	33,480	-16.8%	43,545	8.2%	30.1%
125 Medical Reimbursement	1,750	250	-85.7%	1,750	0.0%	0.0%
Employee Life Insurance	12,565	11,708	-6.8%	12,529	-0.3%	7.0%
Short Term Disability	13,485	12,571	-6.8%	14,659	8.7%	16.6%
Vision Insurance	8,787	7,467	-15.0%	10,049	14.4%	34.6%
FICA/FMED	398,831	362,840	-9.0%	456,995	14.6%	25.9%
Retirement 401	351,094	307,181	-12.5%	404,628	15.2%	31.7%
Unemployment Compensation	-	724	n/a	-	n/a	n/a
Workers' Compensation	151,208	173,777	14.9%	186,175	23.1%	7.1%
TOTAL Personnel Expenditures	\$ 7,491,261	\$ 7,273,751	-2.9%	\$ 8,574,219	14.5%	17.9%

**City of Osage Beach
FY2023 Operating Budget**

Employee Pay Plan

<u>Level</u>	<u>Pay Range</u>	<u>Position</u>	<u>Level</u>	<u>Pay Range</u>	<u>Position</u>
6	\$28,852 - \$41,835	Airport Technician	10	\$49,452 - \$74,178	Municipal Electrician
		Dispatcher			Police Sergeant - Detective
		Emergency Medical Technician (EMT)			Police Sergeant - Patrol
		Evidence Custodian			Public Works Foreman - Sewer
		Park Technician I			Public Works Foreman - Trans
		Records Clerk			Public Works Foreman - Water
7	\$33,179 - \$48,110	Accounts Payable/Payroll Clerk	11	\$55,755 - \$86,421	Building Official
		Accounts Receivable Clerk			City Clerk
		Court Clerk			City Planner
		Department Secretary			Human Resources Generalist
		Lead Dispatcher			IT Manager
		Paramedic			Parks and Recreation Manager
		Parks Technician II			Police Lieutenant
		Public Works I - Sewer			Sewer Superintendent
		Public Works I - Trans	12	\$64,119 - \$99,384	Airport Manager
		Public Works I - Water			Public Works Operations Manager
		Public Works Technician/Locator	13	\$73,736 - \$114,291	None
		Recreation Specialist	14	\$83,166 - \$133,066	Assistant City Administrator
		Utility Billing Clerk			City Treasurer
8	\$37,393 - \$56,090	Administrative Assistant			Police Chief
		Parks Technician III	15	\$95,641 - \$124,333	None
		Police Officer			None
		Public Works II - Sewer	16	\$109,987 - \$175,980	City Administrator
		Public Works II - Trans			City Attorney
		Public Works II - Water			
		School Resource Officer			
9	\$43,002 - \$64,503	Ambulance Supervisor			
		Building Inspector			
		Construction Inspector			
		Detective			
		Dispatch Supervisor			
		Economic Development Specialist			
		GIS Technician			
		Police Analyst			
		Police Corporal			
		Public Works III - Sewer			
		Public Works III - Trans			
		Public Works III - Water			
		Staff Accountant			

Notes:

1) City Code Section 125.050 Pay and Compensation establishes the Classification and Compensation System. Review is annually, stating all positions are reviewed periodically. Latest Pay Plan revisions effective January 1, 2022.

2) Pay Plan Levels begin at Level 6; no structure for Levels 1 - 5.

3) No positions are outlined for Levels 13 and 15.

City of Osage Beach
FY2023 Operating Budget

Personnel Schedule FY2019 - FY2023

<u>Department</u>	<u>Full - Time Equivalents</u>				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
City Administrator	3	3	3	3	3
City Clerk	3	2	1.5	1.5	1.5
City Treasurer	5	5	4.5	4	4
Municipal Court	1	1	1	1	1
City Attorney	1	1	1	1	1
Building Inspection	3.5	3.5	2.5	3.5	3.5
Building Maintenance	0.73	0.73	0.73	0.73	0.73
Parks & Recreation	5.46	5.73	5.73	6	6
Human Resources	1	1	1	1.5	1.5
Police	28	29	28	28	30
911 Center	11	11	11	11	11
Planning	1.5	1.5	1.5	1.5	1.5
Engineering	0	6.25	3.25	1	0
Information Technology	3	1	1	1	1
Economic Development	0	0	0	1	1
Total General Fund	67.19	71.71	65.71	65.73	66.73
Public Works					
Transportation Fund	11.8	10.04	8.77	8.31	8.24
Water Fund	7.83	7.04	6.08	6.33	6.49
Sewer Fund	10.34	9.31	9.08	11.32	14.50
Total Public Works	29.97	26.39	23.93	25.96	29.23
Ambulance Fund	7.95	7.95	7.63	7.95	7.63
Lee C. Fine Airport Fund	4.33	4.33	4.33	4.67	4.33
Grand Glaize Airport Fund	3.13	3.13	3.13	3.46	3.13
Total Personnel Authorized	112.57	113.51	104.73	107.77	111.05

City of Osage Beach
FY2023 Operating Budget

Personnel Schedule Details FY2023

<u>Department</u>	<u>Full Time</u>	<u>Part-time/ Seasonal</u>	<u>Total</u>
City Administrator	3	0	3
City Clerk	1.5	0	1.5
City Treasurer	4	0	4
Municipal Court	1	0	1
City Attorney	1	0	1
Building Inspection	3.5	0	3.5
Building Maintenance	0	1	1
Parks & Recreation	5	4	9
Human Resources	1.5	0	1.5
Police	30	0	30
911 Center	11	0	11
Planning	1.5	0	1.5
Information Technology	1	0	1
Economic Development	1	0	1
Total General Fund	65	5	70
Public Works			
Transportation Fund	8.33	1.33	9.66
Water Fund	6.33	0.33	6.66
Sewer Fund	13.34	0.34	13.68
Total Public Works	28	2	30
Ambulance Fund	6	10	16
Lee C. Fine Airport Fund	4.6	1.0	5.6
Grand Glaize Airport Fund	2.4	1.0	3.4
Total Personnel Authorized	106	19	125

City of Osage Beach
FY2023 Operating Budget
Summary of Operations & Maintenance (O & M) Expenditures All Funds

	<i>FY2022 Budget</i>	<i>FY2022 Projected Year-End</i>	<i>FY2022 Budget vs. FY2022 Projected Year-End</i>	<i>FY2023 Budget</i>	<i>FY2022 Budget vs. FY2023 Budget</i>	<i>FY2022 Projected Year-End vs. FY2023 Budget</i>
Mayor & Board (01)	30,700	18,404	-40.1%	29,495	-3.9%	60.3%
Collector (02)	-	-	0.0%	-	0.0%	0.0%
City Administration (03)	18,715	11,735	-37.3%	13,430	-28.2%	14.4%
City Clerk (04)	18,410	17,270	-6.2%	36,870	100.3%	113.5%
City Treasurer (05)	5,100	3,252	-36.2%	8,045	57.7%	147.4%
Municipal Court (06)	25,118	28,174	12.2%	24,303	-3.2%	-13.7%
City Attorney (07)	12,068	11,483	-4.8%	11,400	-5.5%	-0.7%
Building Inspection (08)	30,543	12,510	-59.0%	31,265	2.4%	149.9%
Building Maintenance (09)	178,800	135,755	-24.1%	176,409	-1.3%	29.9%
Parks & Recreation (10)	264,250	227,223	-14.0%	205,880	-22.1%	-9.4%
Human Resources (12)	60,920	56,813	-6.7%	77,650	27.5%	36.7%
Overhead (13)	238,311	239,821	0.6%	285,270	19.7%	19.0%
Police (14)	237,971	245,412	3.1%	260,375	9.4%	6.1%
911 Center (15)	202,245	225,238	11.4%	209,801	3.7%	-6.9%
Planning (16)	4,720	2,012	-57.4%	3,450	-26.9%	71.5%
Engineering (18)	418,740	415,953	-0.7%	300,430	-28.3%	-27.8%
Information Technology (19)	411,724	391,175	-5.0%	445,620	8.2%	13.9%
Emergency Management (20)	8,400	6,000	-28.6%	8,400	0.0%	40.0%
Economic Development (21)	261,700	293,525	12.2%	346,050	32.2%	17.9%
General Fund O & M Total	\$ 2,428,435	\$ 2,341,755	-3.6%	\$ 2,474,143	1.9%	5.7%
CIT Fund	80,000	85,000	6.3%	90,900	13.6%	6.9%
Transportation Fund	1,702,528	803,417	-52.8%	2,114,886	24.2%	163.2%
Water Fund	767,987	807,332	5.1%	1,551,040	102.0%	92.1%
Sewer Fund	3,092,442	3,050,565	-1.4%	2,371,720	-23.3%	-22.3%
Ambulance Fund	141,580	156,589	10.6%	160,250	13.2%	2.3%
Lee C Fine Airport Fund	946,812	938,028	-0.9%	971,008	2.6%	3.5%
Grand Glaize Airport Fund	194,787	192,367	-1.2%	197,048	1.2%	2.4%
Prewitt's Point TIF Fund	-	-	n/a	-	n/a	n/a
Dierbergs TIF Fund	6,000	3,200	-46.7%	8,200	36.7%	156.3%
Arrowhead TIF Fund	73,000	72,053	-1.3%	73,000	0%	1.3%
TOTAL O & M Expenditures	\$ 9,433,571	\$ 8,450,306	-10.4%	\$ 10,012,195	6.1%	18.5%

City of Osage Beach
FY2023 Operating Budget
Summary of Capital Expenditures All Funds

	<i>FY2022 Budget</i>	<i>FY2022 Projected Year-End</i>	<i>FY2022 Budget vs. FY2022 Projected Year-End</i>	<i>FY2023 Budget</i>	<i>FY2022 Budget vs. FY2023 Budget</i>	<i>FY2022 Projected Year-End vs. FY2023 Budget</i>
Mayor & Board (01)	-	-	0.0%	-	0.0%	0.0%
Collector (02)	-	-	0.0%	-	0.0%	0.0%
City Administration (03)	-	-	0.0%	200	0.0%	0.0%
City Clerk (04)	800	790	-1.3%	-	-100.0%	-100.0%
City Treasurer (05)	-	-	0.0%	300	0.0%	0.0%
Municipal Court (06)	-	-	0.0%	-	0.0%	0.0%
City Attorney (07)	-	-	0.0%	-	0.0%	0.0%
Building Inspection (08)	33,500	33,064	-1.3%	40,042	19.5%	21.1%
Building Maintenance (09)	84,133	7,520	-91.1%	617,629	634.1%	8113.2%
Parks & Recreation (10)	728,800	40,205	-94.5%	1,375,191	88.7%	3320.4%
Human Resources (12)	-	-	0.0%	-	0.0%	0.0%
Overhead (13)	-	-	0.0%	27,000	0.0%	0.0%
Police (14)	192,467	166,211	-13.6%	197,611	2.7%	18.9%
911 Center (15)	14,500	14,493	0.0%	99,708	587.6%	588.0%
Planning (16)	-	-	0.0%	-	0.0%	0.0%
Engineering (18)	5,000	-	-100.0%	-	-100.0%	0.0%
Information Technology (19)	133,400	132,544	-0.6%	78,084	-41.5%	-41.1%
Emergency Management (20)	-	-	0.0%	-	0.0%	0.0%
Economic Development (21)	48,000	31,000	0.0%	25,000	-47.9%	-19.4%
General Fund O & M Total	\$ 1,240,600	\$ 425,827	-65.7%	\$ 2,460,765	98.4%	477.9%
CIT Fund	-	-	0.0%	-	0.0%	0.0%
Transportation Fund	2,584,741	2,003,151	-22.5%	3,874,942	49.9%	93.4%
Water Fund	498,092	81,602	-83.6%	1,228,090	146.6%	1405.0%
Sewer Fund	1,005,772	288,488	-71.3%	3,312,094	229.3%	1048.1%
Ambulance Fund	258,750	18,237	-93.0%	357,781	38.3%	1861.8%
Lee C Fine Airport Fund	3,709,023	3,410,373	-8.1%	647,844	-82.5%	-81.0%
Grand Glaize Airport Fund	666,296	20,000	0.0%	1,049,036	57.4%	5145.2%
Prewitt's Point TIF Fund	-	-	0.0%	-	0.0%	0.0%
Dierbergs TIF Fund	-	-	0.0%	-	0.0%	0.0%
Arrowhead TIF Fund	-	-	0.0%	-	0.0%	0.0%
TOTAL Capital Expenditures	\$ 9,963,274	\$ 6,247,678	-37.3%	\$ 12,930,552	29.8%	107.0%

**City of Osage Beach
FY2023 Operating Budget**

Capital Expenditures - All Funds

CITY ADMINISTRATION 10-03

Office Chair

EXPENDITURE CORRESPONDING
REVENUE

200 -

Total City Administration

\$ 200 \$ -

CITY TREASURER 10-05

Office Chair

300 -

Total City Treasurer

\$ 300 \$ -

BUILDING INSPECTION 10-08

Office Chair

275 -

Plan Review Software

500 -

Ford F150 (Replacement)

39,267 5,000

Total Building Inspection

\$ 40,042 \$ 5,000

BUILDING MAINTENANCE 10-09

TV - Conference Room B

750 -

2 HD Cameras w Mounts

4,500 -

Board Room Tables

2,500 -

HVAC Ceiling (Replace Ceiling, City Hall Side) (FY2022 carryover)

3,500 -

Flooring Replacement (lower level)

9,000 -

Sidewalk Replacement - Phase 3

11,000 -

Bathroom Upgrades (Upper Level Bathrooms) (FY2022 carryover)

14,131 -

Retaining Wall Replacement and Landscaping

20,000 -

Heat Pumps (6) (FY2022 carryover)

41,700 -

City Hall Sidewalk/Entrance Repairs/Improvements (FY2022 partial carryover)

68,000 -

Veterans Memorial

142,548 -

City Hall Parking Lot Rehab

150,000 -

City Hall Emergency Exit

150,000 -

Total Building Maintenance

\$ 617,629 \$ -

PARKS 10-10

Plants, Trees, Landscaping

5,000 -

PA System City Park

11,493 -

Camera System City Park

30,007 -

Camera System Peanick Park

33,939 -

Pickup Trucks (1- F150 2022 carryover / 1-F250) (Replacements)

84,863 10,000

Bathroom & HVAC City Park

95,000 -

Irrigation Pump (Osage Beach City Park - Replacement) (FY2022 carryover)

100,000 -

Lake Access Box Culvert City Park (FY2022 carryover)

140,089 -

Pickle Ball Courts

148,800 -

Parking Lot Peanick Park (FY2022 carryover) (CIT Funded)

193,000 193,000

Parking Lot City Park (FY2022 carryover) (Partial CIT Funded)

533,000 133,000

Total Parks

\$ 1,375,191 \$ 336,000

OVERHEAD 10-13

Office Phones (85-95)

27,000 -

Total Overhead

\$ 27,000 \$ -

POLICE 10-14

Desktop Docking Stations (15) (Grant 100%)

4,500 4,500

Mobile Ticket Printers (5) (Replacements)

4,700 200

Ford F150 Police Responder (1) w/Equipment Set Up (Replacement) (FY2022 carryover)

38,590 2,500

Laptop Computers (14) (Grant 100%)

53,769 53,769

Ford Police Interceptor Utility Vehicles (2) w/Equipment Set Up (Replacements)

96,052 10,000

Total Police

197,611 70,969

911 CENTER 10-15

AIS P25 Upgrade (Biennial Fee)	7,247	-
DBA Antennas & Equipment w/ Installation (Grant 100%)	7,461	7,461
Dispatch Console (3 Stations)	85,000	500
Total 911 Center	99,708	7,961

INFORMATION TECHNOLOGY 10-19

City Hall Camera Upgrades (Replacements)	8,866	-
Aruba Switches (Replacements)	33,956	-
Dell PowerEdge Servers (2) (Replacements)	35,262	-
Total Information Technology	\$ 78,084	\$ -

ECONOMIC DEVELOPMENT 10-21

Holiday Light Displays	25,000	-
Total Economic Development	25,000	-

TOTAL GENERAL FUND**\$ 2,460,765 \$ 419,930****TRANSPORTATION 20-00***Operating Capital*

Grappling Bucket (Transportation/Water/Sewer)	667	-
Dipping Bucket	1,747	-
Cubicals and Desks (3) (Transportation, Water, Sewer)	2,800	-
Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000	4,000
Carport Structures (3) (Transportation/Water/Sewer)	4,500	-
Security Accesss Points (Transportation/Water/Sewer)	4,579	-
Communication Fiber Rehab	5,238	-
Weedeaters, Chainsaws, Backpack Blowers (10) (Replacements)	5,500	500
Commercial Mower (Replacement)	15,500	400
Fullsize Van (Replacement) (FY2022 carryover)	33,366	5,000
Lockers, Bathrooms, and Door Improvements (Transporation/Water/Sewer)	102,000	-
Vactor Truck (Transportation/Water/Sewer)	167,000	-
International Truck (Replacement)	230,000	30,000

Capital Expenditures

New Streetlight Additions (Varies)	5,000	-
Case Road Driveway Reconstruction (FY2022 carryover)	49,800	-
Osage Beach Outlet Mall Signal Upgrade	52,000	-
Bluff Drive Shoulder Improvement (FY2022 carryover)	62,000	-
Proctor Drainage Improvements	87,150	-
Beach Drive Culvert Replacement	94,800	-
Welcome Sign (Land & Construction Estimate) (Location TBD)	115,000	-
Osage Beach Road Improvements (Eng 2023, Constr 2024)	122,757	-
Amy Lane Reconstruction (OBSRD Reimb) (FY2022 carryover)	134,300	134,300
Hatchery Road Stormwater Improvements	238,750	-
OB Pkwy Executive Drive Extension (OBSRD partial reimb/MoDOT CostShare) (FY2022 partial carryover)	286,000	280,410
Ledges Drive (Eng/Constr) (OBSRD constr reimbursement)	343,000	317,561
Highway 42 Sidewalk Improvements (Eng/Constr) (Grant 75% on Constr)	707,488	455,488
Reconnecting Communities Sidewalk/Trail Project (Grant/Reimb 90%)	1,000,000	900,000

Total Transportation**3,874,942 2,127,659**

WATER 30-00*Operating Capital*

Grappling Bucket (Transportation/Water/Sewer)	667	-
Mag Locator	962	-
Shop Tool Box	1,150	-
Jack Shoring (Water/Sewer)	1,224	-
Cubicals and Desks (3) (Transportation, Water, Sewer)	2,800	-
Pallet Rack	2,863	-
Pipe Locator	3,938	-
Bluff Water Storage Tank Washout & Inspection	4,000	-
Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000	4,000
Carport Structures (3) (Transportation, Water, Sewer)	4,500	-
Security Accesss Points (Transportation/Water/Sewer)	4,579	-
Swiss Village Water Storage Tank Washout & Inspection	5,000	-
Bluff Tank Mixer	11,481	-
Hydrant Meter & Valves (3)	12,076	-
Columbia Exterior Cleaning	20,000	-
F150 Trucks (2) (1-New/1-Used) (Replacements)	60,000	10,000
Well House Roof & Door Improvements	60,000	-
Lockers, Bathrooms, and Door Improvements (Transporation, Water, Sewer)	102,000	-
Vactor Truck (Transportation, Water, Sewer)	167,000	-

Capital Expenditures

New Water Meters (Various)	8,000	-
Hwy 42 Extension	40,000	-
Creek Cove Water Main Extension	221,100	-
Connecting Water - Water Loop Golfview Lane to Sea Breeze Drive (FY2022 carryover)	235,000	-
Water Main Improvements Sycamore Creek	255,750	-

Total Water

1,228,090	14,000
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SEWER 35-00*Operating Capital*

Grappling Bucket (Transportation/Water/Sewer)	667	-
Shop Tool Box	1,150	-
Jack Shoring (Water/Sewer)	1,224	-
Rodder	1,713	-
Davit Crane	2,000	-
Saws (2) and Trimmers (2)	2,381	-
Cubicals and Desks (3) (Transportation/Water/Sewer)	2,800	-
Confined Space Tri-Pod	2,900	-
Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000	4,000
Carport Structures (3) (Transportation/Water/Sewer)	4,500	-
Davit Bases (12)	4,560	-
Security Accesss Points (Transportation/Water/Sewer)	4,579	-
De-watering Dumpster	19,800	-
F150 Trucks w/ Tool Boxes (2) (Replacements) (1-FY2022 carryover)	76,328	10,000
Lockers, Bathrooms, and Door Improvements (Transporation/Water/Sewer)	102,000	-
F350 w/Crane (Replacement)	160,000	25,000
Vactor Truck (Transportation/Water/Sewer)	167,000	150,000

Capital Expenditures

Sewer Station - Zebra	15,000	15,000
Sewer Station - Runabout	30,000	30,000
Tan Tar A Estates Engineering/Inspection/Easements	83,000	-
Tan Tar A Estates Elbow Cay Sewer Design	86,200	-
Dude Ranch Manhole Rehab (9)	91,100	-
62-3 L/S Mechanical Rehab (Lazy Days)	91,100	-
Abaco Lift Station Improvments (FY2022 carryover)	100,000	-
Sewer Extension - Hwy 42	165,580	165,580
Sewer Extension - Creek Cove	175,050	175,050
24-1 L/S Mechanical Rehab (Osage Beach Rd)	176,100	-
Elboy Cay Lift Station Improvements (FY2022 carryover)	200,000	-
Tavern Cay Lift Station Improvements (FY2022 carryover)	200,000	-
Sands L/S Gravity Main/Manhole/Flow Meter Rehab	241,862	241,862
Rockway L/S Mechanical Rehab	341,900	323,112
Tan Tar A Estates Sewer Main Rehab	352,600	-
TL-003 L/S Improvement	405,000	-

Total Sewer**3,312,094 1,139,604**

AMBULANCE 40-00

Cradle Point (2)	1,730	-
Suction Units (2)	1,820	-
Motorized Stair Chair (2)	19,000	
Cardiac Monitors (2) (Replacements)	95,231	13,000
Type I Ambulance w/ Power Load and Power Cot (Replacements) (2022 carryover)	240,000	7,500

Total Ambulance	\$ 357,781	\$ 20,500
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LEE C FINE AIRPORT 45-00

Camera System	41,248	-
Pickup Truck w/ Plow (Replacement) (2022 carryover)	45,596	3,000
Runway Overlay (Grant 90%)	261,000	247,950
Master Plan (90/10 Grant)	300,000	270,000

Total Lee C Fine Airport	\$ 647,844	\$ 520,950
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GRAND GLAIZE AIRPORT 47-00

Commercial Mower (Replacement)	20,000	2,000
Fuel Storage Tank (FY2022 partial carryover)	20,000	-
Camera System	37,144	-
Pickup Truck w/ Plow (Replacement)	45,596	3,000
Master Plan (90/10 Grant)	300,000	270,000
Power Line Burial (Grant 90%)	626,296	563,666

Total Grand Glaize Airport	\$ 1,049,036	\$ 838,666
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TOTAL ALL CAPITAL

\$ 12,930,552	\$ 5,081,309
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Total Grant Subsidy (includes OBSRD Funding)	27.2%	\$ 3,517,105
Total CIT Funded	2.5%	\$ 326,000
Total Sale of Equipment	2.2%	\$ 287,600
Total City ARPA	7.4%	\$ 950,604

Capital Items Requested; Not Included in FY2023 Operating Budget Draft #2

Water Fund: Generator	85,000	-
Water Fund: Swiss Village Water Treatment Infrastructure (Eng 2023/Constr 2024)	212,310	-
Sewer Fund: L/S Control Panel Improvements/Replacements	768,900	-

Total Items Requested but Not Included in FY2023 Operating Budget Draft #2	\$ 1,066,210	\$ -
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**City of Osage Beach
FY2023 Operating Budget**

Summary of Outstanding Debt as of December 31, 2022

<u>Current Bond Issues</u>	<u>Original Principal</u>	<u>Interest Rates</u>	<u>Scheduled Maturity Date</u>	<u>Outstanding Principal</u>
2002 SRF Water Revenue Bonds	24,585,000	2.0% - 5.0%	7/1/2022	0
2003 SRF Water Revenue Bonds	6,075,000	4.5% - 5.125%	1/1/2024	1,550,000
2007 SRF Water Revenue Bonds	2,550,000	4.125% - 4.75%	1/1/2027	735,000
Total SRF Water Revenue Bonds	\$33,210,000			\$2,285,000
2001 SRF Sewer Revenue Bonds	5,000,000	4.0% - 5.0%	1/1/2022	0
2005 SRF Sewer Revenue Bonds	4,950,000	4.75% - 5.25%	7/1/2025	890,000
Total SRF Sewer Revenue Bonds	\$9,950,000			\$890,000
Total Bonded Debt	\$43,160,000			\$3,175,000
<u>Other Debt</u>				
Communication Equipment Lease Purchase Agreement	709,909	0.53%	1/31/2022	0
Total Other Debt	\$709,909			\$0

The City's total outstanding debt as of December 31, 2022 is \$3,175,000, a 48% decrease over the FY2022 budget. The City's debt consists solely of obligated bonded debt for Water and Sewer Revenue Bonds pledged with future utility customer revenues and Capital Improvement Tax (CIT) collection. The City paid \$2.9 million in principal payments in FY2022 and expected to pay \$1.33 million in principal payments in FY2023, leaving a projected balance of obligated bonded debt as of December 31, 2023 of \$1.85 million. The payoff of current bonded debt is at various dates through FY2027.

Missouri State Statutes authorizes the City to issue general obligation debt of up to 20% of the total assessed value of taxable property within the City limits, which is supported by a pledge of the City's credit and issued with voter approval, currently the City has no General Obligation Bonds outstanding.

Missouri State Statutes authorizes the City to issue Revenue Bonds to finance capital improvements. Revenue Bonds are issued with voter approval based on a specific proposition and are payable with revenues derived from the operation of the capital improvements that is financed from the bond proceeds. The City has a series of State Environmental Improvement and Energy Resources Authority Water Pollution Revenue Bonds and Public Drinking Water Revenue Bonds used for the purpose of water and sewerage infrastructure construction. The City participates in the Missouri Department of Natural Resources (DNR) revolving loan program. The Water Fund and the Sewer Fund respectfully accounts for the debt service expenditures accordingly.

**City of Osage Beach
FY2023 Operating Budget**

General Fund Summary

Cash & Equivalent Balance January 1, 2023- Estimated	
Restricted - Fund Reserves	1,933,000
Restricted - Other	976,000
Unrestricted	1,552,660
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 4,461,660
Revenue	
Taxes	6,300,000
Franchise Fees	1,016,500
Licenses & Permits	248,020
Grants & Reimbursements	23,950
Fees	351,900
Other Income	916,250
Transfer From Other Funds	326,000
TOTAL Revenues	\$ 9,182,620
Expenditures	
Personnel Services	5,357,982
Operations & Maintenance	2,474,143
Operating Capital	1,170,437
Capital Expenditures	1,290,328
Debt Service	-
Transfer to Other Funds	1,330,904
TOTAL Expenditures	\$ 11,623,794
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserves	1,975,000
Restricted - Other	30,000
Unrestricted	15,486
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 2,020,486

General Fund, one of three of the City's Governmental Funds, is the main operating fund of the City and includes budgets for nineteen City departments which provide governmental services such as general administration and the elected body, finance, public safety, court, parks and recreation, building inspection, planning and zoning, and economic development for the City.

Overall, **General Fund revenues** are 4% more than the previous General Fund budget and revenue assumptions are based on trends from past years. General Fund revenues include Sales Tax; Fees; Licenses and Permits; Grants and Reimbursements; Other Income; and Transfers From Other Funds.

Sales Tax revenue makes up 69% of the General Fund revenue and is projected at nearly 15% increase over the previous budget. The projected double-digit increase projection represents a continued positive economic outlook in FY2023 . The City imposes a 2% Sales Tax on all goods and services sold within the City limits and receipts are broken down into three funds: 1% General Fund, 0.5% Capital Improvement Tax (CIT) Fund, and 0.5% Transportation Fund.

Fee revenue makes up 18% of the General Fund revenue and is projected at 4% increase from the previous budget. Fees include Franchise Fees; Licenses and Permits; and Service Fees. Franchise Fees are tax receipts collected from utility providers who access the City's rights-of-way to deliver services. License and Permit Fees include fees collected for liquor licenses; contractor licenses; business licenses; and building inspections. Services Fees include court fees; park fees; 911 communication service fees; and other miscellaneous fees.

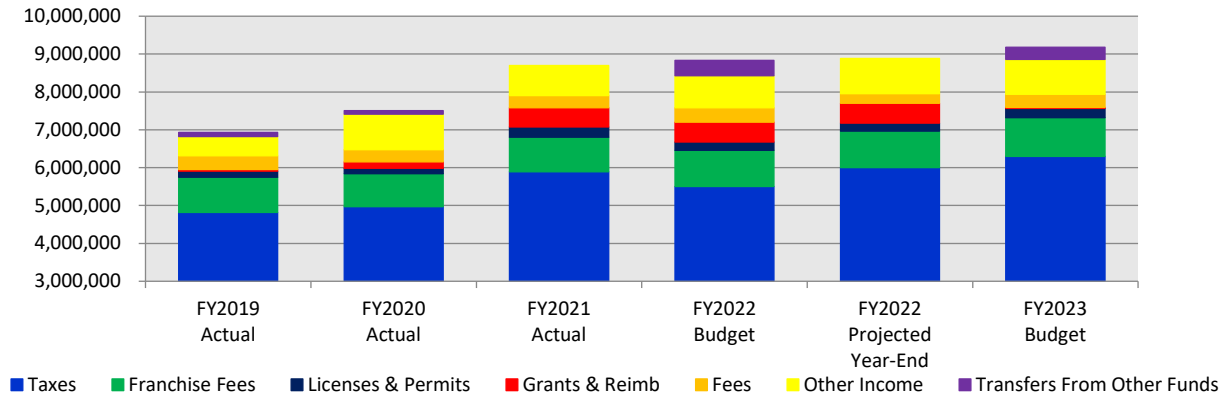
The remainder of the revenue consists of Grants and Reimbursements, Other Income, and Transfers From Other Funds. Grants and Reimbursements and Transfers From Other Funds are directly related to one-time expenditures, most often capital purchases or projects, and fluctuates from year to year. Other Income includes interest, rental of City property, and administrative reimbursement from other funds for general government services.

**City of Osage Beach
FY2023 Operating Budget**

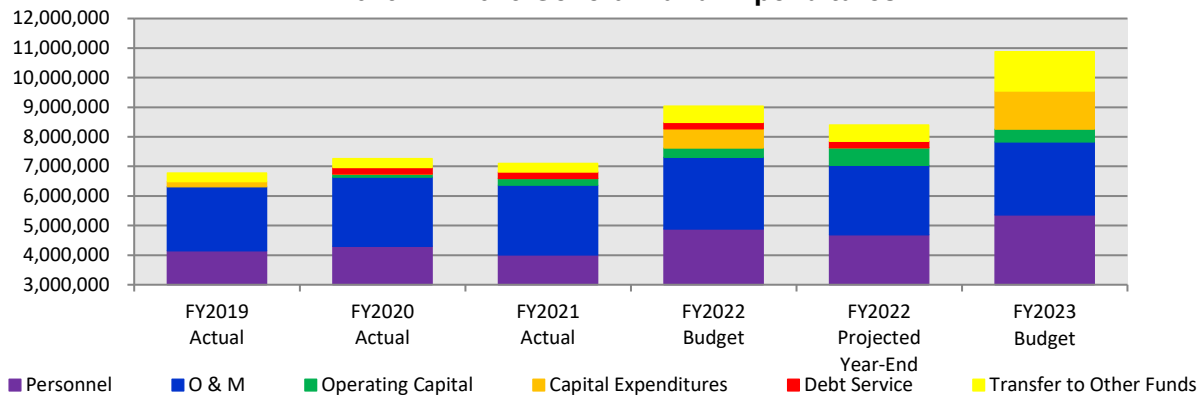
General Fund Summary *Continued*

General Fund Expenditures: Overall, General Fund expenditures are nearly 13% more than the previous budget. The majority of the increase is contributed to the increase in Operating Capital and Capital Expenditures due to new, one-time capital projects and purchases projected in FY2023. FY2023 Personnel Expenditures increased over the previous budget due mainly to wage increases allocated for all employees effective January 1, 2023, and an increase in transfers to subsidize Ambulance operations is also projected in the FY2023 Operating Budget.

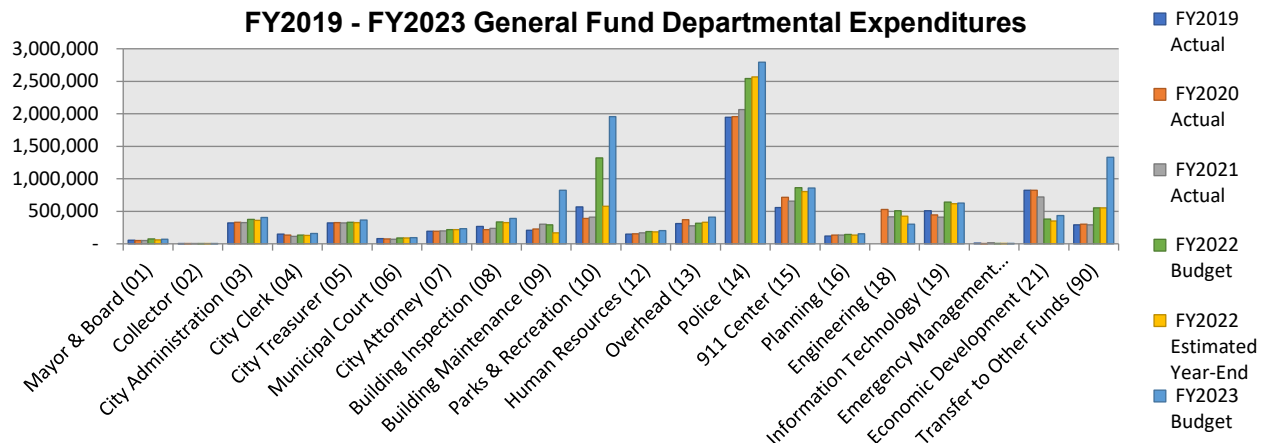
FY2019 - FY2023 General Fund Revenues



FY2019 - FY2023 General Fund Expenditures



FY2019 - FY2023 General Fund Departmental Expenditures



**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
General Fund Revenues (Fund 10)							
<u>Taxes</u>							
10 00-400000	Tax -- Sales - Osage Beach	4,813,522	4,968,360	5,891,646	5,500,000	6,000,000	6,300,000
	Total Taxes	\$ 4,813,522	\$ 4,968,360	\$ 5,891,646	\$ 5,500,000	\$ 6,000,000	\$ 6,300,000
<u>Franchise Fees</u>							
10 00-410000	Franchise -- Electric	789,168	735,920	781,704	825,000	830,000	875,000
10 00-410100	Franchise -- Telephone	65,224	60,350	51,923	55,000	50,000	50,000
10 00-410200	Franchise -- Cable	56,504	56,810	56,259	56,000	56,500	56,500
10 00-410300	Franchise -- Natural Gas	22,331	21,599	22,361	23,000	29,210	35,000
	Total Franchise Fees	\$ 933,227	\$ 874,679	\$ 912,247	\$ 959,000	\$ 965,710	\$ 1,016,500
<u>Licenses and Permits</u>							
10 00-420000	Licenses -- Liquor	38,136	35,640	40,315	40,000	39,400	41,000
10 00-420100	Licenses -- Contractor	16,065	21,420	25,113	24,000	26,000	30,000
10 00-420200	Licenses -- Business	23,309	19,813	26,202	27,000	29,600	32,000
10 00-420300	Licenses -- Dog	36	27	21	20	24	20
10 00-430100	Permits -- Bldg/Inspections	83,466	60,803	181,657	125,000	114,000	145,000
	Total Licenses and Permits	\$ 161,012	\$ 137,703	\$ 273,307	\$ 216,020	\$ 209,024	\$ 248,020
<u>Grants and Reimbursements</u>							
10 00-440000	Grants -- Crime Prevention	10,452	10,345	10,394	12,500	10,400	17,950
10 00-440150	Grants -- Park	19,353	57,296	17,000	-	-	-
10 00-440155	Community & Park Donations	10,569	2,980	6,859	5,000	5,000	6,000
10 00-440160	Grants -- Emergency Management	-	98,800	-	38,192	35,000	-
10 00-440175	Grants -- Solid Waste	-	200	-	1,000	-	-
10 00-440185	ARPA Funds	-	-	470,766	470,766	479,838	-
	Total Grants and Reimbursements	\$ 40,374	\$ 169,621	\$ 505,018	\$ 527,458	\$ 530,238	\$ 23,950
<u>Fees</u>							
10 00-450100	Fees -- Municipal Court Fines	142,115	115,746	94,512	130,000	70,000	75,000
10 00-450200	Fees -- CVC Collections	433	315	268	300	70	100
10 00-450250	DWI PD Reimbursement	2,621	2,999	2,223	2,800	1,500	2,000
10 00-450300	Fees -- Rezoning/Tower Imp.	454	2,780	1,035	1,000	800	1,000
10 00-450400	Fees -- Copies, Maps, & Misc.	6,789	6,495	25,495	8,000	11,100	12,000
10 00-450450	Fees -- Park	46,245	31,771	36,248	42,000	38,000	45,000
10 00-450451	Fees -- Park Concessions	69,266	48,749	59,568	80,000	40,000	60,000
10 00-450500	Fees -- Board of Adjustment	-	3,475	1,650	1,000	330	500
10 00-450600	Fees -- Police Reports	2,401	1,688	1,810	2,000	2,200	2,000
10 00-450700	Fees -- PD Training	2,342	1,704	1,448	1,500	1,100	1,100
10 00-450800	Police Department Services	70,804	71,674	73,856	75,000	78,000	142,000
10 00-460060	Admin Fee Component Units	25,095	34,633	19,143	35,000	10,000	11,200
	Total Fees	\$ 368,566	\$ 322,029	\$ 317,254	\$ 378,600	\$ 253,100	\$ 351,900

City of Osage Beach
FY2023 Operating Budget

General Fund Revenues (Fund 10)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Other Income</u>							
10 00-490000	Interest Earned	76,543	58,470	19,143	30,000	53,000	60,000
10 00-490160	Revenue Share Credit	96	982	49	500	-	-
10 00-490200	Retirement Earnings	12,006	24,196	1,690	-	-	-
10 00-490900	Easy Pay Transfer		100	100	250	-	-
10 00-600000	Sale of Used Equipment	18,321	9,163	10,113	42,000	7,228	28,200
10 00-600002	Administrative Reimbursement	300,000	768,000	672,000	696,000	720,500	679,000
10 00-600003	Credit Card Fees	10,170	2,557	-	-	-	-
10 00-600004	TIF - Developer	664	1,950	1,625	2,000	45,000	70,000
10 00-600005	Insurance -- Settlement	13,738	4,530	13,599	-	18,100	-
10 00-600006	Rental of Public Property	71,046	71,197	77,658	77,000	79,000	79,000
10 00-600100	Sale of History Books	260	214	223	50	37	50
	Total Other Income	\$ 502,845	\$ 941,359	\$ 796,201	\$ 847,800	\$ 922,865	\$ 916,250
<u>Transfers From Other Funds</u>				-		-	-
10 00-620019	Transfer from CIT Fund	112,566	95,566	-	404,300	-	326,000
	Total Transfers From Other Funds	\$ 112,566	\$ 95,566	\$ -	\$ 404,300	\$ -	\$ 326,000
	Total General Fund Revenues	<u>\$ 6,932,112</u>	<u>\$ 7,509,317</u>	<u>\$ 8,695,674</u>	<u>\$ 8,833,178</u>	<u>\$ 8,880,937</u>	<u>\$ 9,182,620</u>

City of Osage Beach
FY2023 Operating Budget
General Fund Summary of Expenditures FY2019 - FY2023

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimated Year-End	FY2023 Budget
Mayor & Board (01)	56,143	50,259	49,609	73,705	59,909	72,500
Collector (02)	2,213	2,141	2,461	2,368	2,368	2,368
City Administration (03)	319,185	333,516	324,574	374,985	359,227	406,329
City Clerk (04)	150,016	135,835	114,853	133,786	130,353	160,690
City Treasurer (05)	319,947	326,688	319,300	331,481	325,835	363,410
Municipal Court (06)	82,593	76,123	71,398	89,853	90,362	92,627
City Attorney (07)	191,779	192,650	196,366	219,771	217,122	234,490
Building Inspection (08)	266,902	216,378	237,382	337,016	326,403	391,935
Building Maintenance (09)	206,866	228,728	303,236	290,808	169,643	822,788
Parks & Recreation (10)	567,398	390,780	411,770	1,320,573	578,088	1,958,792
Human Resources (12)	151,452	152,868	168,104	186,869	181,625	203,955
Overhead (13)	313,621	369,199	279,333	315,751	329,521	408,270
Police (14)	1,944,896	1,958,065	2,063,443	2,542,332	2,569,255	2,792,754
911 Center (15)	560,157	717,557	657,774	864,897	802,563	856,883
Planning (16)	119,937	134,898	132,049	145,523	134,475	154,946
Engineering (18)	-	527,646	413,330	509,658	426,485	300,430
Information Technology (19)	508,764	443,979	412,493	640,580	617,097	626,695
Emergency Management (20)	9,135	4,748	15,865	8,400	6,000	8,400
Economic Development (21)	822,363	824,743	721,476	378,422	352,044	434,628
Subtotal	6,593,366	7,086,801	6,894,816	8,766,778	7,678,375	10,292,890
Transfer to Other Funds (90)	290,000	300,000	290,000	555,000	555,000	1,330,904
TOTAL	\$ 6,883,366	\$ 7,386,801	\$ 7,184,816	\$ 9,321,778	\$ 8,233,375	\$ 11,623,794

City of Osage Beach
FY2023 Operating Budget
General Fund Summary of Expenditures by Category

	Personnel Services	Operations & Maintenance	Capital Expenditures	Debt Service	FY2023 TOTAL
Mayor & Board (01)	43,005	29,495	-	-	72,500
Collector (02)	2,368	-	-	-	2,368
City Administration (03)	392,699	13,430	200	-	406,329
City Clerk (04)	123,820	36,870	-	-	160,690
City Treasurer (05)	355,065	8,045	300	-	363,410
Municipal Court (06)	68,324	24,303	-	-	92,627
City Attorney (07)	223,090	11,400	-	-	234,490
Building Inspection (08)	320,628	31,265	40,042	-	391,935
Building Maintenance (09)	28,750	176,409	617,629	-	822,788
Parks & Recreation (10)	377,721	205,880	1,375,191	-	1,958,792
Human Resources (12)	126,305	77,650	-	-	203,955
Overhead (13)	96,000	285,270	27,000	-	408,270
Police (14)	2,334,768	260,375	197,611	-	2,792,754
911 Center (15)	547,374	209,801	99,708	-	856,883
Planning (16)	151,496	3,450	-	-	154,946
Engineering (18)	-	300,430	-	-	300,430
Information Technology (19)	102,991	445,620	78,084	-	626,695
Emergency Management (20)	-	8,400	-	-	8,400
Economic Development (21)	63,578	346,050	25,000	-	434,628
Subtotal	\$ 5,357,982	\$ 2,474,143	\$ 2,460,765	\$ -	\$ 10,292,890
Transfer to Other Funds (90)	-	-	-	-	1,330,904
TOTAL	\$ 5,357,982	\$ 2,474,143	\$ 2,460,765	\$ -	\$ 11,623,794

**City of Osage Beach
FY2023 Operating Budget**

Mayor & Board of Aldermen

**Michael Harmison
*Mayor***

Overview

The Mayor of Osage Beach is the Executive Officer of the City and presides over the Board of Aldermen but only exercises voting rights in a case of a tie. The Mayor has general supervision over all the officers and affairs of the City and takes care that the City Codes, other ordinances, and State and Federal laws relating to the City are complied with. The Mayor is elected by the qualified voters of the City and holds office for two (2) years and until a successor is elected and qualified.

The Board of Aldermen is the legislative and policy-making body of the City, and through adoption of resolutions and ordinances, prescribes and enforces rules as it may find necessary to conduct City business, as allowed by State and Federal law. The Board members are elected by the qualified voters of the City, by ward and on rotating basis, and holds office for two (2) years and until a successor is elected and qualified.

Purpose Statement: To contribute to the delivery of superior municipal service by the city by serving as the legislative and policy-making body of the City and hold the responsibility of representing constituents, enacting City ordinances that support the City's mission, appropriating funds to conduct City business with openness and integrity, and to provide direction to City Administration and the Appointed Officials under the Board's direction.

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Mayor and Board of Aldermen (10-01)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 01-711000	Salaries	19,600	19,725	20,550	19,800	19,800	19,800
10 01-717000	Per Meeting Expenses	15,800	15,075	12,050	16,500	16,500	16,500
10 01-721003	125 Medical Reimb.	250	1,000	250	1,750	250	1,750
10 01-722000	FICA/FMED - 7.65%	2,713	2,685	2,494	2,777	2,777	2,777
10 01-723000	Retirement 401	2,203	2,004	1,700	2,178	2,178	2,178
	Total Personnel	\$ 40,565	\$ 40,489	\$ 37,043	\$ 43,005	\$ 41,505	\$ 43,005
<u>Operations and Maintenance</u>							
10 01-729200	Training & Conferences	6,318	1,596	4,718	7,300	5,200	14,000
10 01-744700	Mobile Devices & Service	-	-	-	-	350	540
10 01-754100	Public Relations	5,202	2,051	1,900	9,500	5,600	6,000
10 01-754105	Per Meeting Expenses -- Committees	825	3,225	2,675	10,300	3,500	5,000
10 01-761000	Supplies -- Office	712	256	748	800	800	800
10 01-761100	Postage	-	71	3	50	50	55
10 01-764200	Memberships	2,521	2,571	2,521	2,750	2,904	3,100
	Total Operations and Maintenance	\$ 15,577	\$ 9,770	\$ 12,566	\$ 30,700	\$ 18,404	\$ 29,495
	Total Mayor and Board of Aldermen	\$ 56,143	\$ 50,259	\$ 49,609	\$ 73,705	\$ 59,909	\$ 72,500

**City of Osage Beach
FY2023 Operating Budget**

City Collector

**Brad Smith
*Collector***

Overview

The City Collector is elected by the qualified voters of the City and holds office for a term of two (2) years. The City Collector budget is a non-departmental budget within the General Fund that accounts for the expenditures directly related to the elected position of the City Collector. These expenditures include appropriations that support the Collector, such as salary paid to the elected position and other operating expenditures as necessary. The City Clerk's Office performs the duties required by the City to support the Collector.

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Collector (10-02)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 02-711000	Salaries	1,200	1,300	1,200	1,200	1,200	1,200
10 02-717100	Commissions .75 per License	856	632	1,086	1,000	1,000	1,000
10 02-722000	FICA/FMED - 7.65%	157	148	175	168	168	168
	Total Personnel	\$ 2,213	\$ 2,080	\$ 2,461	\$ 2,368	\$ 2,368	\$ 2,368
<u>Operations and Maintenance</u>							
10 02-761000	Supplies -- Office	-	61	-	-	-	-
	Total Operations and Maintenance	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -
	Total Collector	\$ 2,213	\$ 2,141	\$ 2,461	\$ 2,368	\$ 2,368	\$ 2,368

**City of Osage Beach
FY2023 Operating Budget**

City Administrator's Office

**Jeana L Woods, CPA, ICMA-CM
City Administrator**

Overview

The City Administrator's Office serves in a highly visible capacity as ambassadors for the community and to other governmental agencies ensuring superior and efficient municipal services are provided by the City of Osage Beach. The office is supported by the Assistant City Administrator and the Administrative Assistant to the City Administrator. The City Administrator is subject to the Mayor and is the Administrative Officer of the City Government.

The City Administrator is responsible for the executive management of the diverse operations of all departments within the City, including public relations, purchasing, budget, financial administration, and personnel. In addition, the City Administrator coordinates all boards, commissions, and committees of the City and provides leadership, direction, policy implementation, and compliance in City service. The City Administrator works directly with the Mayor, Board of Aldermen, and departmental staff on strategic and financial objectives for the City.

Purpose Statement: To contribute to the delivery of superior municipal service by the City by providing transparency in public communication, organizational leadership and supervision, policy recommendation, creation, and implementation, and strategic support for all departments.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Budget Amendments - # of line item accounts	n/a	n/a	43	140	47
Formal Bid Postings - CityWide	22	23	21	10	26
Agenda Items Processed and Completed - CityWide	202	241	210	217	394
Press Releases - CityWide	58	61	67	77	63
Social Media Engagement - CityWide/All Platforms - Followers	n/a	n/a	n/a	15,200	16,800
Website Engagement - # Subscribers	n/a	n/a	n/a	2,600	3,100
Website Engagement - # Website Pages Maintained - CityWide	n/a	n/a	n/a	162	165
Website Engagement - # Website Page Updates - CityWide	n/a	n/a	n/a	105	125

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
City Administrator	1	0	1
Assistant City Administrator	1	0	1
Administrative Assistant	1	0	1
Total Number Authorized	3	0	3

Capital Outlay

Operating Capital

Office Chair	200
Total Office Furniture	\$ 200
Total Operating Capital	\$ 200

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures City Administrator (10-03)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 03-711000	Salaries	219,300	232,561	228,153	259,410	261,162	286,300
10 03-713000	Overtime	21	44	-	-	25	-
10 03-714000	Holiday Pay	1,065	-	-	-	-	-
10 03-716000	Education Incentive	1,500	1,500	1,500	1,500	2,100	3,000
10 03-721001	Health Insurance	51,826	54,563	46,996	54,183	49,005	57,998
10 03-721002	Dental Insurance	2,228	1,960	1,364	1,624	1,276	1,663
10 03-721003	125 Medical Reimb.	750	-	-	-	-	-
10 03-721004	Employee Life Insurance	559	567	229	528	623	528
10 03-721005	Short Term Disability	423	432	409	432	457	432
10 03-721006	Vision Insurance	403	385	320	369	304	378
10 03-722000	FICA/FMED - 7.65%	16,577	17,384	17,077	19,960	16,846	22,100
10 03-723000	Retirement 401	14,589	16,521	15,837	18,264	15,694	20,300
	Total Personnel	\$ 309,243	\$ 325,917	\$ 311,885	\$ 356,270	\$ 347,492	\$ 392,699
<u>Operations and Maintenance</u>							
10 03-729200	Training & Conferences	5,145	1,983	6,100	12,240	4,700	6,000
10 03-743180	Vehicle Allowance	1,500	1,500	1,500	1,500	1,500	1,500
10 03-744700	Mobile Devices & Service	789	1,153	1,069	1,075	925	1,080
10 03-761000	Supplies -- Office	455	821	1,489	900	900	1,000
10 03-761100	Postage	30	62	10	400	560	575
10 03-764200	Memberships	2,023	2,080	2,521	2,600	3,150	3,275
	Total Operations and Maintenance	\$ 9,942	\$ 7,599	\$ 12,689	\$ 18,715	\$ 11,735	\$ 13,430
<u>Operating Capital</u>							
10 03-774260	Office Furniture	-	-	-	-	-	200
	Total Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
	Total City Administrator	\$ 319,185	\$ 333,516	\$ 324,574	\$ 374,985	\$ 359,227	\$ 406,329

**City of Osage Beach
FY2023 Operating Budget**

City Clerk's Office

**Tara Berreth
City Clerk**

Overview

The City Clerk is appointed by the Board of Aldermen and is the official custodian of all City records. The City Clerk is responsible for the preparation, execution, and archiving of all Board of Aldermen documents as prescribed by State law and City Code, in addition to the administration of the municipal election process, certificates, oaths, and bonds of City Officers. The City Clerk manages the City Hall front desk, issues and tracks business and other occupational licenses, and responds to requests for records in accordance with Missouri Sunshine Law.

Purpose Statement: To contribute to the delivery of superior municipal service by the City by providing organizational information, thorough recording keeping, compliance with statutory requirements, and supportive business services.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Business and Occupational Licenses Processed and Issued	1,136	1,193	1,210	1,328	1,378
Records Requests Completed and Archived	74	33	28	26	22
Percent of Records Requested Completed within statutory deadline.	98%	100%	100%	100%	100%
City Code Updates	17	22	18	14	14
Meeting Notices Posted	33	39	48	54	42
Percent of Meeting Notices Posted within statutory deadline	100%	100%	100%	100%	100%
Election Candidate Filings Processed	5	3	5	3	4
Percent of Candidate Filings Processed within statutory deadline	100%	100%	100%	100%	100%

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
City Clerk	1	0	1
Accounts Receivable Clerk (Share w/ City Treasurer)	0.5	0	0.5
Total Number Authorized	1.5	0	1.5

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures City Clerk (10-04)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 04-711000	Salaries	98,065	82,979	71,125	80,194	80,133	87,000
10 04-714000	Holiday Pay	1,089	-	-	-	-	-
10 04-716000	Education Incentive	1,000	385	-	500	500	500
10 04-721001	Health Insurance	17,812	20,359	19,657	20,397	20,341	21,832
10 04-721002	Dental Insurance	1,155	1,087	528	812	638	832
10 04-721003	125 Medical Reimb.	438	156	-	-	-	-
10 04-721004	Employee Life Insurance	211	193	237	360	289	360
10 04-721005	Short Term Disability	247	228	256	288	259	288
10 04-721006	Vision Insurance	153	188	132	203	160	208
10 04-722000	FICA/FMED - 7.65%	7,672	6,322	5,317	6,173	5,148	6,700
10 04-723000	Retirement 401	5,743	8,406	4,988	5,649	4,825	6,100
Total Personnel		\$ 133,584	\$ 120,303	\$ 102,240	\$ 114,576	\$ 112,293	\$ 123,820
<u>Operations and Maintenance</u>							
10 04-729200	Training & Conferences	2,786	1,939	2,459	5,720	5,050	6,625
10 04-733610	Maintenance/Support Services	590	540	540	540	540	540
10 04-733840	Records Management	18	917	383	400	88	1,200
10 04-734200	Code Codification	3,142	3,523	3,325	4,500	3,953	19,500
10 04-754000	Advertising	1,427	2,061	1,194	1,250	1,250	1,400
10 04-756000	Elections	4,663	2,801	3,367	3,400	3,109	3,620
10 04-761000	Supplies -- Office	1,680	1,599	977	1,000	1,105	1,300
10 04-761100	Postage	1,319	1,737	139	1,200	1,900	2,000
10 04-764000	Books & Subscriptions	190	190	30	200	60	100
10 04-764200	Memberships	320	225	200	200	215	585
Total Operations and Maintenance		\$ 16,133	\$ 15,532	\$ 12,614	\$ 18,410	\$ 17,270	\$ 36,870
<u>Operating Capital</u>							
10 04-774260	Office Furniture	300	-	-	-	-	-
10 04-774261	Office Equipment	-	-	-	800	790	-
Total Operating Capital		\$ 300	\$ -	\$ -	\$ 800	\$ 790	\$ -
Total City Clerk		\$ 150,016	\$ 135,835	\$ 114,853	\$ 133,786	\$ 130,353	\$ 160,690

**City of Osage Beach
FY2023 Operating Budget**

City Treasurer's Office

**Karri Bell
City Treasurer**

Overview

The City Treasurer's Office is responsible for maintaining, reviewing, and auditing the financial affairs and internal control structure, as well as, overseeing the debt and cash management for the City. In addition, the City Treasurer advises the Mayor, Board of Aldermen, and City Officials on financial matters.

Personnel in the Treasurer's Office report directly to the City Treasurer and includes a Staff Accountant, Utility Billing Clerk, Accounts Receivable Clerk, and an Accounts Payable/Payroll Clerk.

Purpose Statement: To contribute to the delivery of superior municipal service by the City by managing and providing transparent financial information and promoting integrity in reporting.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Accounts Payable - # Payments Issued	3,306	3,192	2,673	2,660	2,409
Accounts Payable - # 1099s Issued (Misc, NEC, Int, etc.)	74	67	42	36	46
# of Payroll Checks/Direct Deposits	30	2,944	2,607	2,534	2,674
Utility Bills Issued	3,202	3,248	3,275	3,321	3,357
Accounts Receivable - # Invoices/Payments Processed	35,295	37,843	36,191	37,914	38,048
Accounts Receivable - Ambulance Payments Processed	9	614	260	178	200
General Ledger - # of Journal Entries	292	298	320	306	315

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
City Treasurer	1	0	1
Staff Accountant	1	0	1
Accounts Payable/Payroll Clerk (Share w/ HR)	0.5	0	0.5
Accounts Receivable Clerk (Share w/ City Clerk)	0.5	0	0.5
Utility Billing Clerk	1	0	1.0
Total Number Authorized	4	0	4

Capital Outlay

Operating Capital

Office Chair	300
Total Office Furniture	\$ 300
Total Operating Capital	\$ 300

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures City Treasurer (10-05)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 05-711000	Salaries	228,155	230,058	229,777	239,242	240,895	259,200
10 05-713000	Overtime	45	-	-	-	20	-
10 05-714000	Holiday Pay	3,778	-	-	-	-	-
10 05-716000	Education Incentive	1,231	2,029	2,000	2,000	3,212	4,000
10 05-721001	Health Insurance	45,543	54,455	47,184	46,141	45,063	49,388
10 05-721002	Dental Insurance	2,404	2,061	1,272	2,005	1,508	2,055
10 05-721003	125 Medical Reimb.	1,250	63	-	-	-	-
10 05-721004	Employee Life Insurance	645	565	614	624	669	725
10 05-721005	Short Term Disability	581	497	573	640	647	700
10 05-721006	Vision Insurance	352	317	276	387	308	397
10 05-722000	FICA/FMED - 7.65%	17,844	17,657	17,855	18,455	15,690	20,200
10 05-723000	Retirement 401	15,384	16,149	16,482	16,887	14,571	18,400
	Total Personnel	\$ 317,212	\$ 323,851	\$ 316,034	\$ 326,381	\$ 322,583	\$ 355,065
<u>Operations and Maintenance</u>							
10 05-729200	Training & Conferences	1,111	1,322	2,011	3,470	1,775	6,535
10 05-733800	Professional Services	460	460	460	460	460	460
10 05-761000	Supplies -- Office	641	631	401	610	567	600
10 05-761100	Postage	3	114	34	150	90	50
10 05-764200	Memberships	310	310	360	410	360	400
	Total Operations and Maintenance	\$ 2,525	\$ 2,837	\$ 3,266	\$ 5,100	\$ 3,252	\$ 8,045
<u>Operating Capital</u>							
10 05-774260	Office Furniture	210	-	-	-	-	300
	Total Operating Capital	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ 300
	Total City Treasurer	\$ 319,947	\$ 326,688	\$ 319,300	\$ 331,481	\$ 325,835	\$ 363,410

**City of Osage Beach
FY2023 Operating Budget**

Municipal Court

Overview

All City Code violations are tried before the Municipal Court of Osage Beach, which has original jurisdiction to hear and determine all such violations. The Osage Beach Municipal Court is part of the 26th Judicial Circuit Court and follows the judicial rules of this Circuit, in addition to the rules of the Missouri State Supreme Court. All proceedings shall be in accordance with Missouri State Supreme Court rules governing practice and procedure in all proceedings before the Municipal Judge. Osage Beach Municipal Court staff manages the day to day function of the court, maintaining all files and documents necessary to support the in-house Prosecutor and appointed Municipal Judge.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing organization and support to the citizens through fair administration of the court process.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Cases Filed	1,770	1,483	681	617	995
Cases Disposed	1,863	1,583	1,060	724	872
Warrants Issued	353	317	474	301	189
Warrants Served/Withdrawn	355	259	521	335	164

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Court Clerk	1	0	1
Total Number Authorized	1	0	1

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Municipal Court (10-06)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 06-711000	Salaries	34,250	35,952	34,059	40,789	40,221	43,400
10 06-713000	Overtime	144	14	169	50	-	-
10 06-714000	Holiday Pay	974	-	-	-	-	-
10 06-716000	Education Incentive	500	500	58	500	-	-
10 06-721001	Health Insurance	14,225	15,668	13,387	16,444	16,405	17,605
10 06-721002	Dental Insurance	618	559	79	541	220	554
10 06-721003	125 Medical Reimb.	123	-	-	-	-	-
10 06-721004	Employee Life Insurance	98	102	102	120	125	120
10 06-721005	Short Term Disability	117	122	123	144	152	144
10 06-721006	Vision Insurance	112	113	84	98	96	101
10 06-722000	FICA/FMED - 7.65%	2,660	2,596	2,637	3,159	2,564	3,350
10 06-723000	Retirement 401	2,386	2,561	2,202	2,890	2,405	3,050
Total Personnel		\$ 56,206	\$ 58,187	\$ 52,899	\$ 64,735	\$ 62,188	\$ 68,324
<u>Operations and Maintenance</u>							
10 06-729200	Training & Conferences	1,479	65	200	200	-	200
10 06-733220	Public Defender	500	-	-	-	-	-
10 06-733230	Municipal Judge	22,340	16,750	14,987	21,558	25,566	21,158
10 06-733610	Maintenance/Support Services	-	-	2,050	1,800	1,900	2,100
10 06-733800	Professional Services	-	-	-	150	-	150
10 06-761000	Supplies -- Office	1,393	64	1,142	600	408	450
10 06-761100	Postage	555	937	60	750	300	150
10 06-764200	Memberships	120	120	60	60	-	95
Total Operations and Maintenance		\$ 26,386	\$ 17,936	\$ 18,499	\$ 25,118	\$ 28,174	\$ 24,303
Total Municipal Court		\$ 82,593	\$ 76,123	\$ 71,398	\$ 89,853	\$ 90,362	\$ 92,627

**City of Osage Beach
FY2023 Operating Budget**

City Attorney

**Cole Bradbury
City Attorney**

Overview

The City Attorney, appointed by the Mayor with consent from the Board of Aldermen, provides legal counsel and representation to the Mayor, Board of Aldermen, City Administrator, and to all City Boards and Commissions as appointed while serving as a legal resource for all City departments. The City Attorney participates in defending and oversees the retention of outside counsel in all suits, claims, and actions of the City against others. The City Attorney supervises the preparation and/or review of contracts, deeds, resolutions, ordinances, rules and regulations, and renders opinions on such documents while ensuring compliance with all City ordinances and policies and procedures.

The City Attorney serves as the City Prosecutor and prosecutes misdemeanors and infractions of the Osage Beach Municipal Code and/or any permits or entitlements authorized or issued by the City within the City limits.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing effective legal advice and representation to the City, and providing fair and appropriate prosecution of municipal violations.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Contracts Reviewed/Prepared	n/a	n/a	n/a	30	30
Ordinances/Bills Reviewed/Prepared	n/a	n/a	n/a	93	30
Litigation/Claims Processed	n/a	n/a	n/a	10	10

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
City Attorney	1	0	1
Total Number Authorized	1	0	1

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures City Attorney (10-07)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 07-711000	Salaries	142,760	146,381	150,307	165,090	166,248	176,700
10 07-716000	Education Incentive	750	750	750	750	1,148	1,500
10 07-721001	Health Insurance	17,275	17,536	15,934	16,444	16,405	17,605
10 07-721002	Dental Insurance	743	653	528	541	528	554
10 07-721003	125 Medical Reimb.	250	-	-	-	-	-
10 07-721004	Employee Life Insurance	339	343	365	340	382	336
10 07-721005	Short Term Disability	141	144	149	144	152	144
10 07-721006	Vision Insurance	134	118	96	98	96	101
10 07-722000	FICA/FMED - 7.65%	10,301	10,647	11,038	12,687	10,756	13,650
10 07-723000	Retirement 401	8,843	10,308	10,681	11,609	9,924	12,500
	Total Personnel	\$ 181,537	\$ 186,880	\$ 189,847	\$ 207,703	\$ 205,639	\$ 223,090
<u>Operations and Maintenance</u>							
10 07-729200	Training & Conferences	4,402	463	1,239	6,120	5,635	5,000
10 07-733800	Professional Services	600	-	-	-	-	-
10 07-761000	Supplies -- Office	354	142	62	250	150	200
10 07-761100	Postage	1	23	4	50	50	50
10 07-764000	Books & Subscriptions	4,045	4,302	4,349	4,783	4,783	5,200
10 07-764200	Memberships	840	840	865	865	865	950
	Total Operations and Maintenance	\$ 10,242	\$ 5,770	\$ 6,519	\$ 12,068	\$ 11,483	\$ 11,400
	Total City Attorney	\$ 191,779	\$ 192,650	\$ 196,366	\$ 219,771	\$ 217,122	\$ 234,490

**City of Osage Beach
FY2023 Operating Budget**

Building Inspection

**Ron White
Building Official**

Overview

Building Inspection is responsible for ensuring the safe construction and occupancy of all new and existing structures within the City limits by enforcing the City's adopted building codes and all federal, state, and local laws governing construction and maintenance of property. Building Inspection personnel report directly to the Building Official and provide construction and compliance inspections, review of construction plans, and manages the application and permitting processes.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by safeguarding the public health and general welfare of its citizens through fair and consistent permitting, inspection, compliance, and enforcement of the adopted building codes.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Residential Permits Issued	80	99	100	95	88
Commercial Permits Issued	86	92	52	94	78
Inspections - Commercial	n/a	391	261	475	681
Inspections - Residential	n/a	418	344	664	600
Compliance	n/a	122	52	45	60

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Building Official	1	0	1
Building Inspector	2	0	2
Department Secretary (Share w/ Planning)	0.5	0	0.5
Total Number Authorized	3.5	0	3.5

Capital Outlay

Operating Capital

Plan Review Software	500
Total Computer Software	\$ 500
Office Chair	275
Total Office Furniture	\$ 275
Ford F150 (Replacement)	39,267
Total Vehicle(s)	\$ 39,267
Total Operating Capital	\$ 40,042

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures Building Inspection (10-08)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 08-711000	Salaries	173,063	142,128	133,905	187,842	201,366	224,400
10 08-713000	Overtime	155	14	175	500	109	-
10 08-714000	Holiday Pay	2,895	-	-	-	-	-
10 08-716000	Education Incentive	3,250	2,876	2,825	2,825	4,000	5,000
10 08-721001	Health Insurance	43,900	43,004	33,616	51,174	47,857	54,781
10 08-721002	Dental Insurance	2,129	1,751	1,007	1,575	1,426	1,615
10 08-721003	125 Medical Reimb.	896	-	-	-	-	-
10 08-721004	Employee Life Insurance	334	425	376	288	423	288
10 08-721005	Short Term Disability	465	426	372	504	500	504
10 08-721006	Vision Insurance	303	281	228	332	304	340
10 08-722000	FICA/FMED - 7.65%	13,504	10,815	10,195	14,586	12,894	17,600
10 08-723000	Retirement 401	11,416	9,805	9,430	13,347	11,950	16,100
	Total Personnel	\$ 252,308	\$ 211,525	\$ 192,129	\$ 272,973	\$ 280,829	\$ 320,628
<u>Operations and Maintenance</u>							
10 08-729200	Training & Conferences	1,730	440	1,866	5,085	4,000	6,775
10 08-729400	Uniform Rental/Purchases	202	211	306	325	340	580
10 08-734000	Code Enforcement/Abatement	-	-	10,104	15,000	-	15,000
10 08-743200	Vehicle Maintenance	1,930	497	1,458	1,000	850	1,000
10 08-744700	Mobile Devices & Service	2,303	1,752	1,883	3,558	2,200	2,800
10 08-761000	Supplies -- Office	1,355	427	965	1,500	1,500	1,500
10 08-761005	Supplies	-	-	69	200	200	200
10 08-761100	Postage	1,380	645	75	750	500	300
10 08-762600	Gasoline/Fuel	1,846	580	1,579	1,900	1,700	1,900
10 08-764000	Books & Subscriptions	3,528	-	286	1,000	1,000	900
10 08-764200	Memberships	210	135	170	225	220	310
	Total Operations and Maintenance	\$ 14,484	\$ 4,687	\$ 18,763	\$ 30,543	\$ 12,510	\$ 31,265
<u>Operating Capital</u>							
10 08-774251	Computer Software	-	-	-	-	-	500
10 08-774255	Machinery & Equipment	-	-	-	5,000	5,000	-
10 08-774260	Office Furniture	110	166	-	500	500	275
10 08-774265	Vehicle(s)	-	-	26,490	28,000	27,564	39,267
	Total Operating Capital	\$ 110	\$ 166	\$ 26,490	\$ 33,500	\$ 33,064	\$ 40,042
	Total Building Inspection	\$ 266,902	\$ 216,378	\$ 237,382	\$ 337,016	\$ 326,403	\$ 391,935

**City of Osage Beach
FY2023 Operating Budget**

Building Maintenance

**Ron White
Building Official**

Overview

City Hall facility maintenance is managed by the Building Official. Building Maintenance personnel report directly to the Building Official and oversees all building facility maintenance and related capital projects.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing efficient building maintenance assuring citizens, visitors, and employees work and visit in a safe and well maintained facility.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Part-time Building Maintenance (FTE - .73)	0	1	0.73
Total Number Authorized	0	1	0.73

Capital Outlay

Operating Capital

TV - Conference Room B	750
2 HD Cameras w Mounts	4,500
Total Machinery & Equipment	\$ 5,250
Board Room Tables	2,500
HVAC Ceiling (Replace Ceiling, City Hall Side) (FY2022 carryover)	3,500
Flooring Replacement (lower level)	9,000
Sidewalk Replacement - Phase 3	11,000
Bathroom Upgrades (Upper Level Bathrooms) (FY2022 carryover)	14,131
Retaining Wall Replacement and Landscaping	20,000
Heat Pumps (6) (FY2022 carryover)	41,700
City Hall Sidewalk/Entrance Repairs/Improvements (FY2022 partial carryover)	68,000
Veterans Memorial	142,548
City Hall Parking Lot Rehab	150,000
City Hall Emergency Exit	150,000
Total Building Improvements	\$ 612,379
Total Operating Capital	\$ 617,629

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Building Maintenance (10-09)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 09-711000	Salaries	22,080	17,656	13,808	25,894	24,770	26,700
10 09-722000	FICA/FMED - 7.65%	1,703	1,351	1,554	1,981	1,598	2,050
	Total Personnel	\$ 23,783	\$ 19,007	\$ 15,362	\$ 27,875	\$ 26,368	\$ 28,750
<u>Operations and Maintenance</u>							
10 09-729200	Training & Conferences	-	-	-	250	250	250
10 09-729400	Uniform Rental/Purchases	180	-	13	250	105	130
10 09-742000	Janitorial Service	16,989	17,665	17,640	23,000	21,000	25,664
10 09-742100	Trash Service	1,736	1,887	2,277	2,600	2,700	3,100
10 09-742200	Grounds Maintenance Service	17,195	14,895	16,025	17,000	17,000	20,000
10 09-742203	HVAC System Maintenance	31,189	5,830	25,806	25,000	10,000	25,000
10 09-743100	Maintenance & Repair	29,528	23,541	27,816	35,000	20,000	35,000
10 09-743102	Telephone Service	-	-	1,006	-	-	-
10 09-743103	Supplies -- Bldg/Janitorial	7,014	6,003	6,495	8,000	8,000	8,000
10 09-743104	Electric Svc -- Bldg/Facility	52,740	49,037	50,622	65,000	53,000	55,000
10 09-743110	Natural Gas Service	1,486	1,185	2,107	2,500	3,500	3,500
10 09-744700	Mobile Devices & Service	-	-	-	-	-	565
10 09-761005	Supplies	-	-	8	200	200	200
	Total Operations and Maintenance	\$ 158,057	\$ 120,043	\$ 149,815	\$ 178,800	\$ 135,755	\$ 176,409
<u>Operating Capital</u>							
10 09-774255	Machinery & Equipment	11,062	-	27,169	-	-	5,250
10 09-774256	Building Improvements	13,964	89,678	96,626	84,133	7,520	612,379
10 09-774260	Office Furniture	-	-	14,264	-	-	-
	Total Operating Capital	\$ 25,026	\$ 89,678	\$ 138,059	\$ 84,133	\$ 7,520	\$ 617,629
	Total Building Maintenance	\$ 206,866	\$ 228,728	\$ 303,236	\$ 290,808	\$ 169,643	\$ 822,788

**City of Osage Beach
FY2023 Operating Budget**

Parks & Recreation

**Eric Gregory
Parks & Recreation Manager**

Overview

The Parks and Recreation Department manages two park facilities, Osage Beach City Park and Peanick Park. Both parks provide a variety of facilities, sports programs, and outdoor opportunities for all ages of citizens and visitors, for the purpose of developing, learning, and providing outdoor fun.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by managing and providing a safe and appealing park experience to all citizens and visitors.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Total Park Acreage	106	106	106	106	106
# of Parks	2	2	2	2	2
Program Registrations	935	626	530	725	482
Facility Rental Reservations	223	311	249	351	430
Youth League Games Held	283	158	134	249	188
Tournaments Days Held	14	32	20	22	26

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Parks and Recreation Manager	1	0	1
Parks Technician I, II, III	3	0	3
Recreation Specialist	1	0	1
Seasonals (FTE - 0.25 ea.)	0	4	1
Total Number Authorized	5	4	6

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures Parks and Recreation (10-10)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 10-711000	Salaries	165,989	148,258	168,899	223,528	233,368	261,000
10 10-713000	Overtime	702	12	1,259	1,200	1,934	1,000
10 10-714000	Holiday Pay	1,641	-	-	-	463	-
10 10-716000	Education Incentive	250	250	67	250	1,308	1,500
10 10-721001	Health Insurance	41,722	47,520	30,173	69,459	47,696	74,353
10 10-721002	Dental Insurance	1,934	1,735	828	2,067	1,236	2,121
10 10-721003	125 Medical Reimb.	750	-	-	-	-	-
10 10-721004	Employee Life Insurance	354	398	357	336	456	336
10 10-721005	Short Term Disability	428	492	450	432	563	432
10 10-721006	Vision Insurance	268	334	219	468	334	479
10 10-722000	FICA/FMED - 7.65%	12,703	11,999	13,749	17,211	15,711	20,200
10 10-723000	Retirement 401	7,245	9,010	8,285	12,572	7,591	16,300
Total Personnel		\$ 233,984	\$ 220,008	\$ 224,286	\$ 327,523	\$ 310,660	\$ 377,721
<u>Operations and Maintenance</u>							
10 10-729200	Training & Conferences	4,306	1,790	455	5,205	3,200	1,575
10 10-729400	Uniform Rental/Purchases	367	475	256	730	425	950
10 10-733500	Credit Card Fees	-	659	1,594	2,500	1,800	2,500
10 10-733610	Maintenance/Support Services	2,940	3,200	3,539	14,768	14,138	6,300
10 10-733800	Professional Services	-	-	-	48,500	48,500	-
10 10-742100	Trash Service	1,804	1,720	1,640	3,000	3,000	3,000
10 10-743100	Maintenance & Repair	37,251	49,168	52,427	60,600	60,600	63,000
10 10-743103	Supplies -- Bldg/Janitorial	1,843	1,885	1,658	2,500	1,135	2,500
10 10-743108	Supplies -- Concession	36,695	24,407	31,315	45,000	26,000	45,000
10 10-743200	Vehicle Maintenance	2,872	4,723	4,954	5,500	4,000	6,000
10 10-743400	Equipment Repair	6,872	7,090	6,973	8,000	7,000	8,000
10 10-743415	Safety Equipment	837	215	-	-	-	-
10 10-744200	Rental/Lease -- Equipment	1,474	2,541	600	3,500	1,500	3,500
10 10-744700	Mobile Devices & Service	1,073	1,132	1,089	2,752	2,200	2,200
10 10-754000	Advertising	161	131	184	500	220	500
10 10-754248	League/Activities	21,033	21,287	22,033	23,500	19,000	24,000
10 10-761000	Supplies -- Office	11,143	4,089	1,108	1,200	1,200	1,200
10 10-761005	Supplies	-	-	5,202	8,000	5,500	6,500
10 10-761100	Postage	299	138	16	200	125	100
10 10-762200	Electric Service	15,535	16,200	15,594	20,500	19,000	20,500
10 10-762600	Gasoline/Fuel	6,309	4,169	5,486	6,500	7,500	7,000
10 10-764131	Small Tools	647	645	1,082	800	800	1,000
10 10-764200	Memberships	474	110	485	495	380	555
Total Operations and Maintenance		\$ 153,935	\$ 145,774	\$ 157,688	\$ 264,250	\$ 227,223	\$ 205,880
<u>Operating Capital</u>							
10 10-774202	Recreation Equipment	-	-	17,383	15,500	5,877	-
10 10-774203	Concession Equipment	634	-	640	-	-	-
10 10-774255	Machinery & Equipment	553	18,832	10,824	28,000	26,428	-
10 10-774256	Building Improvements	-	-	-	7,000	7,000	-
10 10-774265	Vehicle(s)	-	-	-	30,000	-	84,863
Total Operating Capital		\$ 1,187	\$ 18,832	\$ 28,847	\$ 80,500	\$ 39,305	\$ 84,863

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Parks and Recreation (10-10)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Capital Expenditures</u>							
10 10-773271	Irrigation System	-	-	949	100,000	-	100,000
10 10-773278	Park Improvements	145,807	6,166	-	547,300	-	1,185,328
10 10-773280	Park Pavilions	31,404	-	-	-	-	-
10 10-773281	Park Landscaping	1,080	-	-	1,000	900	5,000
Total Capital Expenditures		\$ 178,292	\$ 6,166	\$ 949	\$ 648,300	\$ 900	\$ 1,290,328
Total Parks and Recreation		\$ 567,398	\$ 390,780	\$ 411,770	\$ 1,320,573	\$ 578,088	\$ 1,958,792

**City of Osage Beach
FY2023 Operating Budget**

Parks & Recreation

Capital Outlay

Operating Capital

Pickup Trucks (1- F150 2022 carryover / 1-F250) (Replacements)	84,863
<i>Total Vehicles</i>	\$ 84,863
Total Operating Capital	\$ 84,863

Capital Expansion

Irrigation Pump (Osage Beach City Park - Replacement) (FY2022 carryover)	100,000
<i>Total Irrigation System</i>	\$ 100,000
PA System City Park	11,493
Camera System City Park	30,007
Camera System Peanick Park	33,939
Bathroom & HVAC City Park	95,000
Lake Access Box Culvert City Park (FY2022 carryover)	140,089
Pickle Ball Courts	148,800
Parking Lot Peanick Park (FY2022 partial carryover) (CIT Funded)	193,000
Parking Lot City Park (FY2022 partial carryover) (Partial CIT Funded)	533,000
<i>Total Park Improvements</i>	\$ 1,185,328
Plants, Trees, Landscaping	5,000
<i>Total Park Landscaping</i>	\$ 5,000
Total Capital Expansion	\$ 1,375,191

**City of Osage Beach
FY2023 Operating Budget**

Human Resources

**Michael Raye
Human Resources (HR) Generalist**

Overview

The HR Generalist reports directly to the City Administrator and is a strategic partner to the management of the City and its employees. The HR Generalist is responsible for administering the HR Rules and Regulations pertaining to all City personnel as adopted by the Board of Aldermen. Human Resources supports 20 municipal departments and a workforce of approximately 115 employees, administering and overseeing recruitment, hiring, payroll data, performance management, employee benefit programs, training and development, safety, workers' compensation and risk management efforts.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by assisting departments in retaining talented and dedicated employees; promoting individual health and safety, and a safe and effective workplace.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Applications Processed	n/a	533	519	480	367
New Hires Processed	31	30	30	37	40
Probationary Periods Completed	22	21	13	21	30
Average Wage Rate Increase % *2022 included a Premium Rate in addition to Merit Rate Increases	2.6%	3.3%	2.9%	3.5%	9.4%
Turnover Rate	18.2	23.3	30.1	19.8	17.4
Property & Liability Claims - Internal (ALL claims/Incidents Processed	73	79	59	31	45
Property & Liability Claims - Filed w/City's insurance	12	10	3	14	8
Workers' Compensation Experience MOD	0.96	0.76	0.77	0.72	0.72
Workers' Compensation Claims	9	5	7	3	5
Workers' Compensation Incidents	9	5	7	3	9

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Human Resources Generalist	1	0	1
Accounts Payable/Payroll Clerk (Share w/ City Treasurer)	0.5	0	0.5
Total Number Authorized	1.5	0	1.5

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures		FY2019	FY2020	FY2021	FY2022	FY2022	FY2023
Human Resources (10-12)		Actual	Actual	Actual	Budget	Projected Year-End	Budget
<u>Personnel</u>							
10 12-711000	Salaries	62,943	64,572	66,562	90,490	95,304	86,400
10 12-716000	Education Incentive	750	750	750	750	1,106	1,500
10 12-721001	Health Insurance	16,667	17,693	15,934	20,263	15,371	24,285
10 12-721002	Dental Insurance	807	705	528	652	466	669
10 12-721003	125 Medical Reimb.	250	-	-	-	-	-
10 12-721004	Employee Life Insurance	169	176	169	160	198	200
10 12-721005	Short Term Disability	153	158	149	144	188	200
10 12-721006	Vision Insurance	102	103	96	123	93	126
10 12-722000	FICA/FMED - 7.65%	5,280	5,065	4,917	6,980	6,335	6,725
10 12-723000	Retirement 401	4,909	4,986	4,726	6,387	5,751	6,200
Total Personnel		\$ 92,030	\$ 94,208	\$ 93,832	\$ 125,949	\$ 124,812	\$ 126,305
<u>Operations and Maintenance</u>							
10 12-729200	Training & Conferences	269	1,222	1,280	3,870	3,185	4,000
10 12-733415	Job Class/Compensation Plan	4,000	3,600	12,600	5,000	2,000	5,000
10 12-733422	Medical -- Vaccinations	500	980	1,270	500	500	500
10 12-733425	Safety & Wellness Programs	9,643	5,399	12,057	15,950	15,950	25,000
10 12-733427	Drug Testing/Physicals	2,729	4,103	2,579	3,000	3,000	3,000
10 12-733429	Recruitment Costs	-	182	7,184	-	70	-
10 12-733430	Pre-employment Testing	7,587	2,409	5,513	4,000	4,383	4,000
10 12-733432	Educational Reimbursement	14,813	5,685	20,053	5,000	5,000	6,000
10 12-733800	Professional Services	2,463	16,760	3,310	2,700	2,055	2,250
10 12-754000	Advertising	1,892	1,885	1,243	2,000	2,000	2,000
10 12-754110	Employee Programs & Development	14,910	15,391	6,816	18,000	18,000	25,000
10 12-761000	Supplies -- Office	306	374	115	400	200	400
10 12-761100	Postage	12	123	33	100	100	100
10 12-764200	Memberships	298	547	219	400	370	400
Total Operations and Maintenance		\$ 59,422	\$ 58,660	\$ 74,273	\$ 60,920	\$ 56,813	\$ 77,650
Total Human Resources		\$ 151,452	\$ 152,868	\$ 168,104	\$ 186,869	\$ 181,625	\$ 203,955

City of Osage Beach
FY2023 Operating Budget

Overhead

Overview

Overhead is a non-departmental budget within the General Fund that accounts for expenditures which are non-department specific but includes appropriations that support the City's departments overall. These appropriations include insurances, supplies, maintenance and support, repairs and maintenance, and other operating expenditures not already specified in other funds.

Capital Outlay

Operating Capital

Office Phones (85-95)	27,000
<i>Total Office Equip & Machinery</i>	\$ 27,000
Total Operating Capital	\$ 27,000

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures Overhead (10-13)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 13-725000	Unemployment Compensation	414	16,641	3,200	-	-	-
10 13-726000	Workers' Compensation	71,006	70,400	56,667	77,440	89,700	96,000
	Total Personnel	\$ 71,420	\$ 87,041	\$ 59,867	\$ 77,440	\$ 89,700	\$ 96,000
<u>Operations and Maintenance</u>							
10 13-729100	Notary/Blanket Bonds	460	540	370	550	330	400
10 13-733000	Contractual	696	717	724	690	770	770
10 13-733440	Financial Services	33,000	30,180	32,098	32,000	33,600	40,000
10 13-733500	Credit Card Fees	9,839	17,432	8,820	9,000	8,000	8,000
10 13-733610	Maintenance/Support Services	3,392	3,676	2,976	3,100	3,600	5,100
10 13-733800	Professional Services	4,200	3,145	-	-	-	-
10 13-743102	Telephone Service	44,849	40,315	35,783	43,500	43,500	61,250
10 13-743200	Vehicle Maintenance	-	-	-	-	-	-
10 13-743300	Repair of System -- Telephone	11,437	1,212	262	1,000	500	1,000
10 13-743400	Equipment Repair	45	-	-	-	255	-
10 13-744500	Rental/Lease -- Postage Equip	1,643	1,671	1,671	1,671	1,671	1,700
10 13-752000	Insurance -- Property & Liability	116,568	133,310	132,939	139,600	142,835	152,900
10 13-752100	Self-Insurance Claim	-	-	351	-	620	-
10 13-761000	Supplies -- Office	5,261	3,492	3,337	3,500	4,000	4,000
10 13-761100	Postage	1,352	301	60	400	140	150
10 13-761150	Contingency	-	46,138	-	3,200	-	10,000
10 13-762600	Gasoline/Fuel	-	29	76	100	-	-
	Total Operations and Maintenance	\$ 232,741	\$ 282,158	\$ 219,466	\$ 238,311	\$ 239,821	\$ 285,270
<u>Operating Capital</u>							
10 13-774261	Office Equip & Machinery	9,459	-	-	-	-	27,000
	Total Operating Capital	\$ 9,459	\$ -	\$ -	\$ -	\$ -	\$ 27,000
	Total Overhead	\$ 313,621	\$ 369,199	\$ 279,333	\$ 315,751	\$ 329,521	\$ 408,270

**City of Osage Beach
FY2023 Operating Budget**

Police

**Todd Davis
Police Chief**

Overview

The Police Department is administered by the Police Chief who reports directly to the City Administrator. The Police Department provides the community with uniformed patrol, traffic safety, school resource officer service, investigations, and overall administration. The department has 26 commissioned officers and 2 civilian employees. In addition to patrol and investigations, the department is responsible for records management, police public relations, and animal control services.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by promoting personal safety and providing a safe community through crime prevention and protection of life and property.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Traffic Stops	n/a	n/a	n/a	n/a	2,522
Incident Reports	1,554	1,615	1,382	1,462	1,518
Traffic Violations	1,748	1,612	996	768	1,036
Traffic Warnings	2,349	2,019	1,452	1,104	2,027
Non-Traffic Violations	108	120	148	76	72
Non-Traffic Violation Warnings	n/a	n/a	n/a	63	61
Arrests	386	433	420	347	333
Animal Control Calls	234	196	198	204	n/a

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Police Chief	1	0	1
Police Lieutenant	2	0	2
Detective Sergeant	1	0	1
Patrol Sergeant	4	0	4
Police Corporal	4	0	4
Detective	2	0	2
Police Analyst	1	0	1
Police Officer	10	0	10
School Resource Officer (SRO)	2	0	2
Department Secretary	1	0	1
Evidence Custodian	1	0	1
Records Clerk	1	0	1
Total Number Authorized	30	0	30

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures Police (10-14)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 14-711000	Salaries	1,141,200	1,072,707	1,091,897	1,348,986	1,359,091	1,530,000
10 14-713000	Overtime	53,347	44,190	51,475	40,000	77,584	60,000
10 14-714000	Holiday Pay	51,262	39,877	50,087	47,084	54,434	55,720
10 14-716000	Education Incentive	9,327	8,904	8,303	8,750	7,649	9,500
10 14-721001	Health Insurance	291,919	311,174	301,325	334,642	321,080	410,856
10 14-721002	Dental Insurance	14,282	12,502	9,274	10,593	9,444	12,318
10 14-721003	125 Medical Reimb.	5,603	-	-	-	-	-
10 14-721004	Employee Life Insurance	3,025	2,857	2,890	3,025	3,202	3,058
10 14-721005	Short Term Disability	3,220	3,722	3,124	3,842	3,717	3,884
10 14-721006	Vision Insurance	2,091	1,943	1,986	2,151	2,023	2,532
10 14-722000	FICA/FMED - 7.65%	94,620	87,062	89,283	110,529	115,089	129,000
10 14-723000	Retirement 401	78,855	78,143	80,927	101,137	103,164	117,900
Total Personnel		\$ 1,748,751	\$ 1,663,081	\$ 1,690,570	\$ 2,010,739	\$ 2,056,477	\$ 2,334,768
<u>Operations and Maintenance</u>							
10 14-729200	Training & Conferences	16,014	6,491	23,696	27,840	27,840	30,000
10 14-729400	Uniform Rental/Purchases	17,221	11,686	12,228	20,000	25,000	20,000
10 14-733000	Contractual	2,768	4,984	3,888	3,500	-	-
10 14-733610	Maintenance/Support Services	9,615	10,516	12,508	38,906	34,100	36,000
10 14-733800	Professional Services	28,423		65	500	200	500
10 14-734000	Animal Control	208	162	82	1,000	400	1,000
10 14-743100	Maintenance & Repair	6,599	4,736	4,701	7,500	6,500	7,500
10 14-743107	Maintenance & Repair -- Radio	814			2,500	2,500	2,625
10 14-743200	Vehicle Maintenance	28,608	27,598	40,376	27,000	35,000	35,000
10 14-744700	Mobile Devices & Service	4,942	14,261	13,225	14,000	14,000	20,900
10 14-754000	Advertising	223	46	19	300	-	300
10 14-754250	Community Promotions & Events	2,156	-	781	4,000	1,500	4,000
10 14-761000	Supplies -- Office	5,434	3,436	3,208	4,000	4,000	4,000
10 14-761001	Supplies -- Evidence	1,785	1,009	799	1,500	1,500	1,500
10 14-761100	Postage	393	542	112	500	400	400
10 14-762600	Gasoline/Fuel	49,019	36,154	53,990	66,000	73,912	76,500
10 14-763000	Boarding Prisoners	50	125	-	500	-	500
10 14-764200	Memberships	1,735	2,135	1,990	4,925	5,060	5,650
10 14-765100	Firearms & Range Expense	10,147	8,109	5,345	12,000	12,000	12,000
10 14-765200	Investigation Fund	784	553	580	1,500	1,500	2,000
Total Operations and Maintenance		\$ 186,938	\$ 132,543	\$ 177,593	\$ 237,971	\$ 245,412	\$ 260,375
<u>Operating Capital</u>							
10 14-774250	Computer Equipment	9,207	8,487	-	48,767	45,747	62,969
10 14-774265	Vehicle(s)	-	-	86,455	124,800	85,964	134,642
10 14-774266	Police Equipment	-	52,800	7,671	18,900	34,500	-
Total Operating Capital		\$ 9,207	\$ 61,287	\$ 94,126	\$ 192,467	\$ 166,211	\$ 197,611
<u>Debt Service</u>							
10 14-780000	Principal	-	101,019	99,133	100,139	100,139	-
10 14-782000	Interest	-	135	2,021	1,016	1,016	-
Total Debt Service		\$ -	\$ 101,154	\$ 101,155	\$ 101,155	\$ 101,155	\$ -
Total Police		\$ 1,944,896	\$ 1,958,065	\$ 2,063,443	\$ 2,542,332	\$ 2,569,255	\$ 2,792,754

**City of Osage Beach
FY2023 Operating Budget**

**Police
Capital Outlay**

Operating Capital

Desktop Docking Stations (15) (Grant 100%)	4,500
Mobile Ticket Printers (5) (Replacements)	4,700
Laptop Computers (14) (Grant 100%)	53,769
<i>Total Computer Equipment</i>	\$ 62,969
Ford F150 Police Responder (1) w/Equipment Set Up (Replacement) (FY2022 Carryover)	38,590
Ford Police Interceptor Utility Vehicles (2) w/Equipment Set Up (Replacements)	96,052
<i>Total Vehicles</i>	\$ 134,642
Total Operating Capital	197,611

**City of Osage Beach
FY2023 Operating Budget**

911 Center

**Todd Davis
Police Chief**

Overview

The 911 Center provides dispatch communication for the City of Osage Beach. Department personnel report directly to the Administrative Police Lieutenant, overseen by the Police Chief. The center operates 24-hour communications and provides emergency dispatching services which include answering phones, receiving and transmitting messages for Police, Ambulance, and Fire emergency crews, and after-hours Public Works operations.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing a safe community through timely and effective emergency communications and coordinating actions to emergency crews.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
911 Center Calls Answered (emergency & non-emergency calls)	42,913	40,640	37,678	36,232	33,667

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Dispatch Supervisor	1	0	1
Lead Dispatcher	2	0	2
Dispatcher	8	0	8
Total Number Authorized	11	0	11

Capital Outlay

Operating Capital

AIS P25 Upgrade (Biennial Fee)	7,247
Total Computer Equipment	\$ 7,247
Dispatch Console (3 Stations)	85,000
Total Office Furniture	\$ 85,000
DBA Antennas & Equipment w/ Installation (Grant 100%)	7,461
Total Computer Equipment	\$ 7,461
Total Operating Capital	99,708

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures 911 Center (10-15)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 15-711000	Salaries	238,763	273,435	232,129	324,047	241,722	282,000
10 15-713000	Overtime	53,119	55,429	71,010	15,000	64,517	50,000
10 15-714000	Holiday Pay	12,190	10,478	8,897	18,176	22,750	23,600
10 15-716000	Education Incentive	1,226	1,625	1,827	1,500	2,135	3,500
10 15-721001	Health Insurance	76,017	78,367	51,883	115,017	69,957	129,281
10 15-721002	Dental Insurance	4,514	3,733	1,947	3,307	2,153	3,563
10 15-721003	125 Medical Reimb.	2,232	333	-	-	-	-
10 15-721004	Employee Life Insurance	707	736	781	825	595	726
10 15-721005	Short Term Disability	1,034	912	964	1,267	924	1,331
10 15-721006	Vision Insurance	664	526	343	718	468	773
10 15-722000	FICA/FMED - 7.65%	23,153	25,985	24,433	27,442	22,415	27,500
10 15-723000	Retirement 401	18,141	22,574	19,554	25,111	19,454	25,100
Total Personnel		\$ 431,759	\$ 474,133	\$ 413,769	\$ 532,410	\$ 447,090	\$ 547,374
<u>Operations and Maintenance</u>							
10 15-729200	Training & Conferences	3,203	3,269	5,709	16,150	9,000	16,710
10 15-733000	Contractual	362	450	418	500	450	500
10 15-733610	Maintenance/Support Services	104,629	97,423	93,003	159,958	191,776	166,937
10 15-743100	Maintenance & Repair	473	469	879	525	500	750
10 15-743107	Maintenance & Repair -- Radio	566	1,331	908	2,000	1,000	2,000
10 15-744400	Rental/Lease -- Terminal	870	900	960	1,000	1,000	1,000
10 15-744700	Mobile Devices & Service	544	577	534	562	562	562
10 15-753010	Internet Connections	1,207	1,280	2,168	2,700	2,800	3,000
10 15-753200	911 Expense	15,620	15,377	16,053	16,800	16,800	16,800
10 15-761000	Supplies -- Office	377	512	663	525	525	550
10 15-761100	Postage	-	12	-	50	25	30
10 15-762600	Gasoline/Fuel	-	-	-	150	-	150
10 15-764200	Memberships	548	684	-	1,325	800	812
Total Operations and Maintenance		\$ 128,398	\$ 122,284	\$ 121,296	\$ 202,245	\$ 225,238	\$ 209,801
<u>Operating Capital</u>							
10 15-774250	Computer Equipment	-	3,040	6,967	14,500	14,493	7,247
10 15-774260	Office Furniture	-	2,358	-	-	-	85,000
10 15-774262	Communication Equipment	-	-	-	-	-	7,461
Total Operating Capital		\$ -	\$ 5,398	\$ 6,967	\$ 14,500	\$ 14,493	\$ 99,708
<u>Debt Service</u>							
10 15-780000	Principal	-	115,587	113,429	114,580	114,580	-
10 15-782000	Interest	-	155	2,313	1,162	1,162	-
Total Debt Service		\$ -	\$ 115,742	\$ 115,742	\$ 115,742	\$ 115,742	\$ -
Total 911 Center		\$ 560,157	\$ 717,557	\$ 657,774	\$ 864,897	\$ 802,563	\$ 856,883

**City of Osage Beach
FY2023 Operating Budget**

Planning

**Cary Patterson
City Planner**

Overview

The Planning Department is responsible for carrying out Missouri statutes and City Codes, directives of the Planning Commission, as well as the Board of Aldermen as it relates to the City's Planning and Zoning Code and Comprehensive Plan. As directed by the Board of Aldermen, the City Planner shall be the City's designated Zoning Administrator. The City Planner provides guidance and technical input on development issues, priorities, and projects as it relates to zoning and land use, assuring City Codes and procedures are followed.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by promoting effective development through zoning and land use planning.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Rezoning Requests	0	11	10	5	3
Special Use Permit Requests	1	0	3	0	2
Variance Requests	2	0	8	7	1
Site Plans Reviewed	53	38	40	57	63
Subdivisions Recorded	0	5	1	2	3

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
City Planner	1	0	1
Department Secretary (Share w/ Building Inspection)	0.5	0	0.5
Total Number Authorized	1.5	0	1.5

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Planning (10-16)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 16-711000	Salaries	85,036	89,574	91,080	100,058	94,989	107,800
10 16-714000	Holiday Pay	401	-	-	-	-	-
10 16-721001	Health Insurance	19,618	24,134	23,900	24,666	24,607	26,407
10 16-721002	Dental Insurance	959	980	792	812	792	832
10 16-721003	125 Medical Reimb.	396	-	-	-	-	-
10 16-721004	Employee Life Insurance	211	245	257	245	266	240
10 16-721005	Short Term Disability	183	216	224	216	229	216
10 16-721006	Vision Insurance	63	142	144	148	144	151
10 16-722000	FICA/FMED - 7.65%	6,423	6,675	6,713	7,654	5,892	8,300
10 16-723000	Retirement 401	5,477	6,279	6,376	7,004	5,544	7,550
	Total Personnel	\$ 118,767	\$ 128,245	\$ 129,487	\$ 140,803	\$ 132,463	\$ 151,496
<u>Operations and Maintenance</u>							
10 16-729200	Training & Conferences	161	440	-	1,120	-	-
10 16-733800	Professional Services	-	1,760	1,264	1,500	900	1,500
10 16-733820	Recording Fees	-	-	-	-	62	-
10 16-755000	Print and Publish	506	1,429	686	1,000	500	1,000
10 16-761000	Supplies -- Office	278	201	298	300	300	300
10 16-761100	Postage	-	2,511	78	500	-	350
10 16-764200	Memberships	225	312	236	300	250	300
	Total Operations and Maintenance	\$ 1,170	\$ 6,653	\$ 2,562	\$ 4,720	\$ 2,012	\$ 3,450
	Total Planning	\$ 119,937	\$ 134,898	\$ 132,049	\$ 145,523	\$ 134,475	\$ 154,946

**City of Osage Beach
FY2023 Operating Budget**

Engineering

Overview

The Engineering Department reports directly to the Assistant City Administrator and provides the City with professional engineering and technical services which include design, construction, and inspection, for all departments. The department deals with both private development projects as well as the City's capital infrastructure projects by providing technical oversight for managing the City's capital projects and infrastructure from concept through construction. Technical areas include building, transportation, traffic, storm water, water, sanitary sewer, solid waste, construction management, and inspections. Engineering Department personnel support the City's contracted professional engineering company which provides Professional Engineering services.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing high quality, safe, and effective design and support of City infrastructure.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Capital Projects Completed	n/a	n/a	n/a	11	14
% Capital Projects Completed on-time	n/a	n/a	n/a	91%	73%
# of Plan Reviews	n/a	n/a	n/a	15	16
% of Plan Reviews Completed within Policy Perimeters	n/a	n/a	n/a	n/a	n/a

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Engineering (10-18)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 18-711000	Salaries	-	180,149	53,464	57,366	5,967	-
10 18-713000	Overtime	-	1,028	382	500	47	-
10 18-716000	Education Incentive	-	1,610	1,725	1,975	199	-
10 18-721001	Health Insurance	-	42,360	19,101	16,444	3,242	-
10 18-721002	Dental Insurance	-	1,627	624	541	111	-
10 18-721003	125 Medical Reimb.	-	125	-	-	-	-
10 18-721004	Employee Life Insurance	-	511	166	156	34	-
10 18-721005	Short Term Disability	-	535	174	144	33	-
10 18-721006	Vision Insurance	-	377	120	98	20	-
10 18-722000	FICA/FMED - 7.65%	-	13,816	4,249	4,540	500	-
10 18-723000	Retirement 401	-	15,508	3,564	4,154	379	-
	Total Personnel	\$ -	\$ 257,646	\$ 83,568	\$ 85,918	\$ 10,532	\$ -
<u>Operations and Maintenance</u>							
10 18-729200	Training & Conferences	-	-	-	500	-	-
10 18-729400	Uniform Rental & Purchases	-	59	220	100	16	-
10 18-733610	Maintenance/Support Services	-	16,688	16,688	-	-	-
10 18-733800	Professional Services	-	245,455	308,763	412,000	412,000	300,000
10 18-743200	Vehicle Maintenance	-	430	206	2,300	1,519	-
10 18-744700	Mobile Devices & Service	-	2,232	1,019	540	353	-
10 18-761000	Supplies -- Office	-	1,984	90	200	40	200
10 18-761005	Supplies	-	-	346	500	-	200
10 18-761100	Postage	-	302	1	100	25	30
10 18-762600	Gasoline/Fuel	-	2,815	2,428	2,500	2,000	-
10 18-764200	Memberships	-	35	-	-	-	-
	Total Operations and Maintenance	\$ -	\$ 270,000	\$ 329,762	\$ 418,740	\$ 415,953	\$ 300,430
<u>Operating Capital</u>							
10 18-774255	Machinery and Equipment	-	-	-	5,000	-	-
	Total Operating Capital	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	Total Engineering	\$ -	\$ 527,646	\$ 413,330	\$ 509,658	\$ 426,485	\$ 300,430

**City of Osage Beach
FY2023 Operating Budget**

Information Technology (IT)

Overview

The Information Technology Department reports directly to the Assistant City Administrator and is responsible for the administration, implementation, and maintenance of the City's computer infrastructure, including a wireless network, and providing support to all departments and users. Department personnel support and works in coordination with the City's contracted Information Technology company which provides professional IT services.

Purpose Statement: To contribute to the delivery of superior municipal services by the City by providing safe and effective access to information through technology, assuring employees have the appropriate technological tools and configurations needed to function at departmental level.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Help Desk Tickets Received	n/a	440	398	557	1,499
% of Help Desk Tickets Closed out within Policy Perimeters	n/a	n/a	n/a	n/a	n/a
Servers Supported	n/a	52	36	19	20
Peripherals Supported (printers/scanners/etc.)	n/a	1	75	75	75
PCs/Workstations Supported	n/a	15	100	101	113
# Email Accounts Supported	n/a	140	130	130	127
Enterprise Applications Supported	n/a	1	125	125	125
Total On-Site Storage Utilized (terabyte)	n/a	32	20	18	15

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

**City of Osage Beach
FY2023 Operating Budget**

Information Technology (IT)

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
IT Manager	1	0	1
Total Number Authorized	1	0	1

Capital Outlay

Operating Capital

City Hall Camera Upgrades (Replacements)	8,866
Dell PowerEdge Servers (2) (Replacements)	35,262
Total Computer Equipment	\$ 44,128
Aruba Switches (Replacements)	33,956
Total Communication Equipment	\$ 33,956
Total Operating Capital	\$ 78,084

**City of Osage Beach
FY2023 Operating Budget**

General Fund Expenditures Information Technology (10-19)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 19-711000	Salaries	91,420	55,048	61,528	67,588	67,540	73,500
10 19-713000	Overtime	2,324	2,668	244	-	-	-
10 19-714000	Holiday Pay	1,410	-	-	-	-	-
10 19-721001	Health Insurance	25,798	16,089	15,934	16,444	16,405	17,605
10 19-721002	Dental Insurance	867	653	528	541	528	-
10 19-721003	125 Medical Reimb.	500	-	-	-	-	-
10 19-721004	Employee Life Insurance	318	206	189	456	297	554
10 19-721005	Short Term Disability	246	144	149	432	272	456
10 19-721006	Vision Insurance	165	95	111	98	117	101
10 19-722000	FICA/FMED - 7.65%	7,138	4,294	4,554	5,168	4,237	5,625
10 19-723000	Retirement 401	6,128	4,044	4,325	4,729	3,982	5,150
Total Personnel		\$ 136,314	\$ 83,241	\$ 87,562	\$ 95,456	\$ 93,378	\$ 102,991
<u>Operations and Maintenance</u>							
10 19-729200	Training & Conferences	106	-	-	10,820	9,000	5,200
10 19-729400	Uniform Rental/Purchase	-	-	-	-	-	150
10 19-733610	Maintenance/Support Services	208,116	178,751	172,978	228,500	210,000	272,000
10 19-733800	Professional Services	30,065	64,002	69,691	102,050	102,050	95,000
10 19-743400	Equipment Repair	1,068	4,955	-	5,000	5,000	5,000
10 19-744700	Mobile Devices & Service	1,477	1,747	1,433	1,104	900	1,040
10 19-753010	Internet Connections	71,595	61,081	62,644	64,000	64,000	67,000
10 19-761000	Supplies -- Office	474	109	216	200	200	200
10 19-761100	Postage	31	31	1	50	25	30
10 19-762600	Gasoline/Fuel	-	13	-	-	-	-
Total Operations and Maintenance		\$ 312,931	\$ 310,689	\$ 306,963	\$ 411,724	\$ 391,175	\$ 445,620
<u>Operating Capital</u>							
10 19-774131	Tools	275	-	-	-	-	-
10 19-774250	Computer Equipment	27,916	41,082	11,485	61,206	59,611	44,128
10 19-774251	Computer Software	14,495	-	-	36,000	36,000	-
10 19-774253	Printers	1,597	-	-	3,000	3,754	-
10 19-774255	Machinery & Equipment	3,899	-	-	4,000	3,984	-
10 19-774260	Office Furniture	134	-	-	300	300	-
10 19-774267	Communication Equipment	11,204	8,967	6,483	28,894	28,895	33,956
Total Operating Capital		\$ 59,519	\$ 50,049	\$ 17,968	\$ 133,400	\$ 132,544	\$ 78,084
Total Information Technology		\$ 508,764	\$ 443,979	\$ 412,493	\$ 640,580	\$ 617,097	\$ 626,695

**City of Osage Beach
FY2023 Operating Budget**

Emergency Management

**Todd Davis, Police Chief
*Serves as Emergency Manager***

Overview

Emergency Management is a non-departmental budget within the General Fund that accounts for the expenditures related to emergency management, which are non-department specific, but includes appropriations that support the City overall. These expenditures include City emergency siren repair and maintenance, and training to other department personnel directly related to emergency management. The emergency management functions of the City are administered by the Police Chief. The City works directly with state, county, and other Emergency Management agencies in comprehensive emergency planning.

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures		FY2019	FY2020	FY2021	FY2022	FY2022	FY2023
Emergency Management (10-20)		Actual	Actual	Actual	Budget	Projected Year-End	Budget
<u>Operations and Maintenance</u>							
10 20-729200	Training & Conferences	364	-	-	700	-	700
10 20-733610	Maintenance/Support Services	-	80	-	-	-	-
10 20-743101	Siren Maintenance	8,571	4,668	15,865	7,500	6,000	7,500
10 20-754250	Community Promotions & Events	200	-	-	200	-	200
	Total Operations and Maintenance	\$ 9,135	\$ 4,748	\$ 15,865	\$ 8,400	\$ 6,000	\$ 8,400
<u>Operating Capital</u>							
10 20-774120	Emergency Mgmt Capital	-	-	-	-	-	-
10 20-774250	Computer Equipment	-	-	-	-	-	-
	Total Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Emergency Management	\$ 9,135	\$ 4,748	\$ 15,865	\$ 8,400	\$ 6,000	\$ 8,400

City of Osage Beach
FY2023 Operating Budget

Economic Development

Overview

The Economic Development Department reports directly to the City Administrator and is responsible for implementation and administration of initiatives, activities, programs, and economic development support to facilitate business attraction, expansion, and retention within the City, supporting the City's overall economic development efforts.

Purpose Statement: To contribute to the delivery of superior municipal services by the City and the quality of life of the community by providing resources and programs to encourage economic growth and expansion.

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total</u>
			<u>Full-Time</u> <u>Equivalents</u>
Economic Development Specialist	1	0	1
Total Number Authorized	1	0	1

Additional O & M Breakdown

Community Events

Fall Festival	14,000
Easter Egg Hunt	9,000
Other Events	12,000
Total Community Events	\$ 35,000

Capital Outlay

Operating Capital

Holiday Light Displays	25,000
Total Holiday Lights/Banners	\$ 25,000
Total Operating Capital	25,000

City of Osage Beach
FY2023 Operating Budget

General Fund Expenditures Economic Development (10-21)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Personnel</u>							
10 21-711000	Salaries	-	-	-	44,736	23,923	52,300
10 21-721001	Health Insurance	-	-	-	15,951	1,318	3,271
10 21-721002	Dental Insurance	-	-	-	525	-	-
10 21-721004	Employee Life Insurance	-	-	-	442	58	139
10 21-721005	Short Term Disability	-	-	-	419	70	168
10 21-721006	Vision Insurance	-	-	-	95	-	-
10 21-722000	FICA/FMED - 7.65%	-	-	-	3,422	1,259	4,000
10 21-723000	Retirement 401	-	-	-	3,132	891	3,700
	Total Personnel	\$ -	\$ -	\$ -	\$ 68,722	\$ 27,519	\$ 63,578
<u>Operations and Maintenance</u>							
10 21-729200	Training & Conferences	2,861	250	2,355	7,850	3,000	6,000
10 21-731100	TIF Proposal Exp.	664	2,356	1,219	2,000	45,000	70,000
10 21-733800	Professional Services	67,519	10,250	2,850	2,850	2,850	2,850
10 21-742110	Recycling	236	-	-	1,000	-	-
10 21-744700	Mobile Devices & Service	-	-	-	-	275	400
10 21-754000	Advertising	28,916	26,200	26,100	27,000	28,300	27,000
10 21-754220	Maint & Repair Lights/Banners	8,801	3,757	4,496	8,000	5,000	5,000
10 21-754250	Community Promotions & Events	30,068	2,497	16,405	35,000	26,000	35,000
10 21-754255	Community Event Support	15,500	4,000	10,000	13,000	9,000	13,000
10 21-754260	Community Beautification	2,000	-	-	-	-	-
10 21-761000	Supplies -- Office	-	-	-	1,000	100	800
10 21-764200	Memberships	3,360	3,320	3,394	4,000	4,000	4,200
10 21-764210	Trans TIF Prewitt's Pt.	541,985	618,958	481,354	-	-	-
10 21-764211	TIF Transfers	120,075	153,155	173,303	160,000	170,000	181,800
	Total Operations and Maintenance	\$ 821,983	\$ 824,743	\$ 721,476	\$ 261,700	\$ 293,525	\$ 346,050
<u>Operating Capital</u>							
10 21-773020	Holiday Lights/Banners	380			48,000	31,000	25,000
	Total Operating Capital	\$ 380	\$ -	\$ -	\$ 48,000	\$ 31,000	\$ 25,000
	Total Economic Development	\$ 822,363	\$ 824,743	\$ 721,476	\$ 378,422	\$ 352,044	\$ 434,628

City of Osage Beach
FY2023 Operating Budget

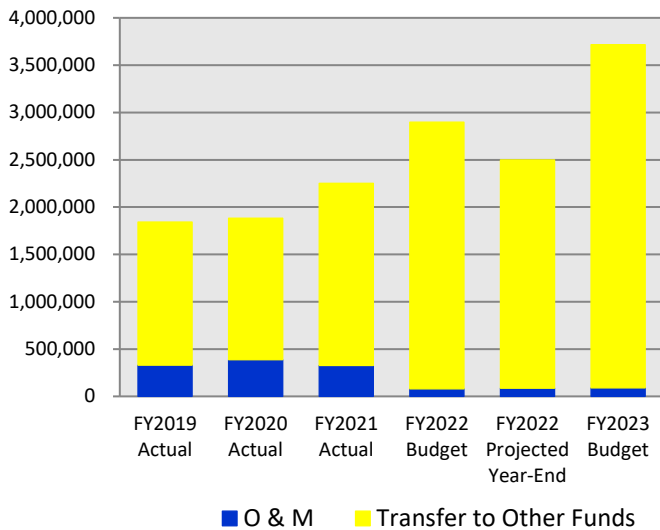
General Fund Expenditures Transfer to Other Funds (10-90)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Transfer to Other Funds</u>							
10 90-799935	Transfer to Sewer Fund	-	-	-	-	-	950,904
10 90-799940	Transfer to Ambulance Fund	290,000	300,000	290,000	555,000	555,000	380,000
	Total Transfer to Other Funds	<u>\$ 290,000</u>	<u>\$ 300,000</u>	<u>\$ 290,000</u>	<u>\$ 555,000</u>	<u>\$ 555,000</u>	<u>\$ 1,330,904</u>
	Total General Fund Expenditures	<u><u>\$ 6,883,366</u></u>	<u><u>\$ 7,386,801</u></u>	<u><u>\$ 7,184,816</u></u>	<u><u>\$ 9,321,778</u></u>	<u><u>\$ 8,233,375</u></u>	<u><u>\$ 11,623,794</u></u>

**City of Osage Beach
FY2023 Operating Budget**

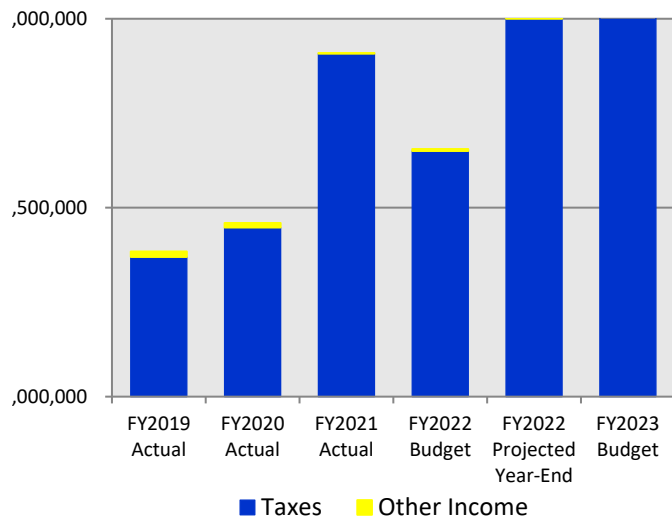
Capital Improvement Tax Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Other	490,000
Unrestricted	2,388,587
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 2,878,587
Revenue	
Taxes	3,150,000
Other Income	7,000
TOTAL Revenues	\$ 3,157,000
Expenditures	
Operations & Maintenance	90,900
Transfer to Other Funds	3,626,000
TOTAL Expenditures	\$ 3,716,900
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Other	125,000
Unrestricted	2,193,687
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 2,318,687

FY2019 - FY2023 CIT Fund Expenditures



FY2019 - FY2023 CIT Fund Revenues



The Capital Improvement Tax (CIT) Fund, one of three of the City's Governmental Funds, was established under RSMo 94.577 to fund capital improvement, the operation and maintenance of capital improvements, and to offset debt service costs. In addition to specific capital improvements for the City, the Mayor and Board of Aldermen have committed these funds to offset the debt service cost of the water and sewer system.

Overall **CIT Fund Revenue** is nearly 19% more than the previous CIT Fund budget. The main source of CIT Revenue is Sales Tax. The City imposes a 2% Sales Tax on all goods and services sold within the City limits and receipts are broken down into three funds: 1% General Fund; 0.5% Capital Improvement Tax (CIT) Fund; and 0.5% Transportation Fund. Sales Tax collection assumptions are based on trends from past years, taking into account the robust increases realized from the previous year. Other income includes interest income on cash balances.

Overall **CIT Fund Expenditures** are 28% more than the previous budget. This increase is primarily due to the increase in transfers to the Water Fund and Sewer Fund to offset debt service and operation costs budgeted in FY2023.

**City of Osage Beach
FY2023 Operating Budget**

Capital Improvement Fund Revenues (Fund 19)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Taxes</u>							
19 00-400000	Tax -- Sales - Osage Beach	2,369,727	2,447,877	2,907,654	2,650,000	3,000,000	3,150,000
	Total Taxes	\$ 2,369,727	\$ 2,447,877	\$ 2,907,654	\$ 2,650,000	\$ 3,000,000	\$ 3,150,000
<u>Other Income</u>							
19 00-490000	Interest Earned	14,578	11,360	2,115	5,000	7,000	7,000
	Total Other Income	\$ 14,578	\$ 11,360	\$ 2,115	\$ 5,000	\$ 7,000	\$ 7,000
	Total Capital Improvement Fund Revenues	<u>\$ 2,384,304</u>	<u>\$ 2,459,237</u>	<u>\$ 2,909,769</u>	<u>\$ 2,655,000</u>	<u>\$ 3,007,000</u>	<u>\$ 3,157,000</u>

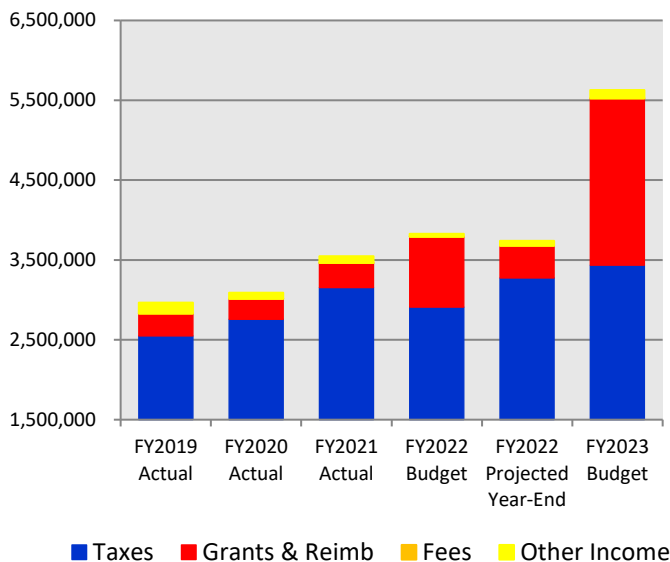
Capital Improvement Fund Expenditures (Fund 19)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Operations and Maintenance</u>							
19 00-764210	Trans TIF Prewitt's Pt	270,992	309,479	240,704	-	-	-
19 00-764211	TIF Transfers	60,037	76,578	86,652	80,000	85,000	90,900
	Total Operations and Maintenance	\$ 331,030	\$ 386,057	\$ 327,355	\$ 80,000	\$ 85,000	\$ 90,900
<u>Transfer to Other Funds</u>							
19 00-799910	Transfer to General Fund	112,566	95,566	-	404,300	-	326,000
19 00-799930	Transfer to Water and/or Sewer Fund	1,400,000	1,400,000	1,925,000	2,415,000	2,415,000	3,300,000
	Total Transfer to Other	\$ 1,512,566	\$ 1,495,566	\$ 1,925,000	\$ 2,819,300	\$ 2,415,000	\$ 3,626,000
	Total Capital Improvement Fund Expenditures	<u>\$ 1,843,596</u>	<u>\$ 1,881,623</u>	<u>\$ 2,252,355</u>	<u>\$ 2,899,300</u>	<u>\$ 2,500,000</u>	<u>\$ 3,716,900</u>

**City of Osage Beach
FY2023 Operating Budget**

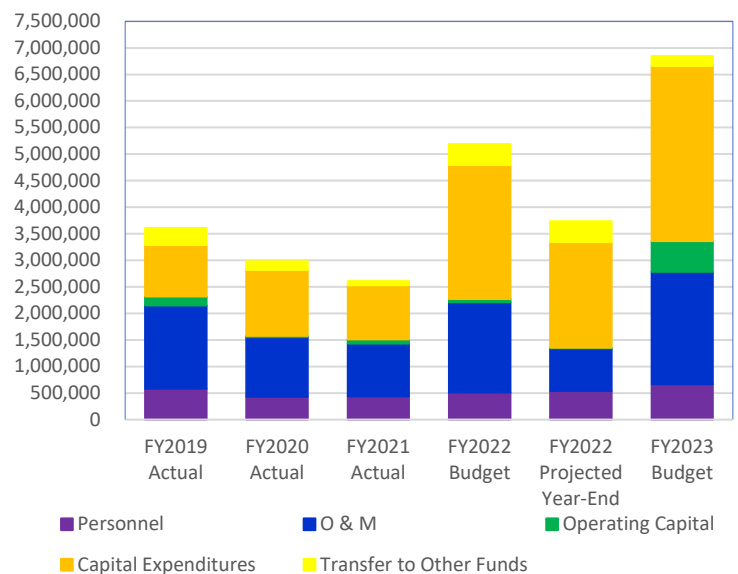
Transportation Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Fund Reserve	4,252,683
Restricted - Other	-
Unrestricted	1,249,469
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 5,502,152
Revenue	
Taxes	3,433,000
Grants & Reimbursements	2,091,759
Fees	1,000
Other Income	101,400
TOTAL Revenues	\$ 5,627,159
Expenditures	
Personnel Services	667,587
Operations & Maintenance	2,114,886
Operating Capital	576,897
Capital Expenditures	3,298,045
Transfer to Other Funds	190,000
TOTAL Expenditures	\$ 6,847,415
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserve	3,168,374
Restricted - Other	-
Unrestricted	1,113,522
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 4,281,896

FY2019 - FY2023 Transportation Fund Revenues



FY2019 - FY2023 Transportation Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Transportation Fund Summary *Continued*

The Transportation Fund, one of three of the City's Governmental Funds, was established under the Missouri Constitution Article IV, Section 30(a)(2), RSMo 94.745 for the purpose of funding transportation activities and services, including maintenance and expansion of the City's roadway, sidewalk, and stormwater infrastructure.

Purpose Statement: The Transportation Department's purpose is to contribute to the delivery of superior municipal services by the City by providing safe and effective stormwater and transportation infrastructure and maintenance, and promote connectivity throughout the City.

Overall **Transportation Fund Revenues** are nearly 47% more than the previous Transportation Fund budget. Revenues include Sales Tax, Grants and Reimbursements, and Other Income. This increase is primarily due to the increase in one-time grants contributed to projects budgeted in FY2023.

Sales Tax revenue makes up nearly 61% of the Transportation Fund revenue for FY2023 and projected to increase nearly 18% over the previous year. Sales Tax revenue assumptions are based on trends from past years, taking into account the robust increases realized from the previous year. The City imposes a 2% Sales Tax on all goods and services sold within the City limits and receipts are broken down into three funds: 1% General Fund; 0.5% Capital Improvement Tax (CIT) Fund; and 0.5% Transportation Fund.

Grants and Reimbursements make up nearly 37% of the Transportation Fund Revenue for FY2023, and are directly related to one-time capital projects and purchases, and budgeted accordingly. Other income mainly includes interest income.

Overall **Transportation Fund Expenditures** are nearly 32% more than the previous budget. The majority of the increase is contributed to the increase in Operations and Maintenance of our road system and two road improvement projects scheduled for FY2023.

Service Level Indicators / Performance Measures					
	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
City Road System - *Begin Calculating per Lane Mile vs Linear Mile	45.92	46.20	46.20	113.37*	113.49
City Sidewalk System - Miles	9.59	9.79	10.70	10.70	11.50
Roadway Maintenance - Mowing & Weed Control Hours	n/a	n/a	n/a	208.5	496.5
Roadway Maintenance - Trash & Clean Up Hours	n/a	n/a	n/a	282.7	235.5
Roadway Maintenance - Surface Lane Miles (crack fill, paint, seal, shoulder, etc.)	n/a	n/a	n/a	125	453
Roadway Maintenance - Stormwater Infrastructure Serviced/Maintained (linear feet)	n/a	n/a	n/a	n/a	22
# of Streetlights	671	675	689	789	756
# of Streetlights Serviced/Maintained	n/a	n/a	n/a	58	251
# Street Signs Replaced	n/a	n/a	n/a	121	235
Leaf Pick Up - Square Yards	n/a	n/a	n/a	1,904	2,108
Snow Removal Hours	n/a	n/a	n/a	796	931
# of Snow Events	n/a	n/a	n/a	9	12

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

City of Osage Beach
FY2023 Operating Budget

Transportation Fund Revenues (Fund 20)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Taxes</u>							
20 00-400000	Tax -- Sales - Osage Beach	2,369,867	2,448,013	2,907,870	2,650,000	3,000,000	3,150,000
20 00-400100	Tax -- MO Fuel Share	117,828	110,429	117,701	118,000	132,000	139,000
20 00-400200	Tax -- MO Vehicle License	59,378	60,359	68,870	70,000	67,000	70,000
20 00-400300	County Road Property Tax	-	139,967	59,833	70,000	74,015	74,000
	Total Taxes	\$ 2,547,073	\$ 2,758,768	\$ 3,154,273	\$ 2,908,000	\$ 3,273,015	\$ 3,433,000
<u>Grants and Reimbursements</u>							
20 00-440115	Special Road District Contributions	197,215	254,373	307,465	680,414	380,725	551,861
20 00-440180	Grants -- Transportation	86,589	-	-	203,370	22,961	1,539,898
	Total Grants and Reimbursements	\$ 283,804	\$ 254,373	\$ 307,465	\$ 883,784	\$ 403,686	\$ 2,091,759
<u>Fees</u>							
20 00-450400	Fees -- Copies, Maps, & Misc.	76	452	588	100	2,850	1,000
	Total Fees	\$ 76	\$ 452	\$ 588	\$ 100	\$ 2,850	\$ 1,000
<u>Other Income</u>							
20 00-490000	Interest Earned	80,327	39,733	30,670	35,000	53,000	50,000
20 00-490160	Revenue Share Credit	16	506	8	25	-	-
20 00-490200	Retirement Earnings	1,169	1,651	118	-	-	-
20 00-600000	Sale of Used Equipment	43,571	10,553	48,480	2,000	167	35,900
20 00-600005	Insurance -- Settlement	10,915	24,461	4,165	-	5,900	15,000
20 00-600009	Scrap Metal Recycle	360	7	963	100	1,200	500
	Total Other Income	\$ 136,357	\$ 76,911	\$ 84,403	\$ 37,125	\$ 60,267	\$ 101,400
	Total Transportation Fund Revenues	\$ 2,967,310	\$ 3,090,504	\$ 3,546,729	\$ 3,829,009	\$ 3,736,968	\$ 5,627,159

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Transportation Fund Expenditures (Fund 20)							
<u>Personnel</u>							
20 00-711000	Salaries	370,697	264,019	284,921	332,935	344,840	432,300
20 00-713000	Overtime	5,408	2,207	3,585	5,000	9,089	10,000
20 00-714000	Holiday Pay	7,578	-	-	-	-	-
20 00-716000	Education Incentive	1,872	1,487	1,558	2,000	2,216	3,000
20 00-721001	Health Insurance	113,387	100,938	88,811	96,240	99,407	126,578
20 00-721002	Dental Insurance	5,472	4,025	2,757	3,241	3,076	3,952
20 00-721003	125 Medical Reimb.	2,322	153	-	-	-	-
20 00-721004	Employee Life Insurance	1,061	847	777	1,391	1,089	1,391
20 00-721005	Short Term Disability	1,174	977	893	948	985	1,200
20 00-721006	Vision Insurance	748	612	518	743	649	916
20 00-722000	FICA/FMED - 7.65%	28,608	19,866	20,541	26,005	27,245	34,100
20 00-723000	Retirement 401	22,413	17,007	17,325	21,350	24,930	28,800
20 00-725000	Unemployment Compensation	-	459	-	-	-	-
20 00-726000	Workers' Compensation	19,154	17,221	16,770	18,943	23,658	25,350
Total Personnel		\$ 579,894	\$ 429,818	\$ 438,456	\$ 508,796	\$ 537,184	\$ 667,587
<u>Operations and Maintenance</u>							
20 00-729200	Training & Conferences	272	2,408	2,823	8,490	8,490	8,914
20 00-729400	Uniform Rental/Purchases	3,103	4,346	8,399	8,775	11,500	15,000
20 00-733240	Contracted Labor	5,945	1,116	1,904	9,300	6,000	8,000
20 00-733610	Maintenance/Support Services	7,894	3,005	2,389	6,000	5,500	13,700
20 00-733750	Administrative Reimb.	153,000	289,000	284,000	253,000	270,000	253,000
20 00-733800	Professional Services	8,771	2,599	-	1,500	6,500	26,000
20 00-742000	Janitorial Service	3,300	3,463	3,453	4,500	4,200	4,200
20 00-742100	Trash Service	1,343	705	642	800	800	1,040
20 00-743100	Maintenance & Repair	4,784	4,469	4,061	5,700	5,700	5,700
20 00-743103	Supplies -- Bldg/Janitorial	1,897	1,957	2,449	1,900	2,500	2,300
20 00-743104	Electric Svc -- Bldg/Facility	3,016	2,550	2,809	3,800	4,100	4,600
20 00-743106	Streetlight Repair	2,881	37,891	18,615	26,000	41,000	26,000
20 00-743107	Signal Repair	7,782	1,513	31,087	28,000	20,000	22,000
20 00-743200	Vehicle Maintenance	20,045	27,020	26,786	35,000	35,000	36,750
20 00-743400	Equipment Repair	12,443	16,156	29,250	25,000	25,000	26,250
20 00-743410	Small Equip/Tool Repairs	2,076	1,072	1,422	2,625	2,625	2,800
20 00-743415	Safety Equipment	1,307	-	-	-	-	-
20 00-744200	Rental/Lease -- Equipment	1,585	23	-	1,800	1,800	1,800
20 00-744700	Mobile Devices & Service	3,210	2,774	4,287	6,463	6,383	6,000
20 00-752000	Insurance -- Property & Liability	18,715	18,442	18,196	20,000	20,632	22,100
20 00-752100	Self-Insurance Claim	305	318	241	500	-	500
20 00-754000	Advertising	419	365	84	300	-	300
20 00-760000	Inventory Replacement/Add	1,210	-	-	-	-	-
20 00-761000	Supplies -- Office	869	325	295	700	700	2,400
20 00-761005	Supplies	-	-	546	3,000	4,000	2,000
20 00-761100	Postage	361	141	21	200	175	175
20 00-761300	Road Repair & Maintenance	39,747	13,840	49,741	34,400	40,000	62,400
20 00-761310	Roadway Maint -- Expressway	463	-	-	-	-	-
20 00-761400	Sign Parts & Maintenance	7,519	18,067	15,499	15,750	15,750	43,450
20 00-761500	Paint	12,909	2,678	8,146	15,000	15,000	15,000
20 00-761520	Sand and Gravel	800	2,447	1,734	2,000	2,000	2,000
20 00-761600	Chemicals	38,289	35,783	39,860	40,000	40,000	42,000
20 00-762210	Electric Svc -- Streetlights	69,275	68,985	69,785	82,100	68,578	52,000

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Transportation Fund Expenditures (Fund 20)							
20 00-762600	Gasoline/Fuel	38,152	21,050	34,551	52,800	50,000	50,000
20 00-764000	Books & Subscriptions	5	-	-	-	-	-
20 00-764131	Small Tools	3,055	861	4,036	3,750	4,000	7,400
20 00-764200	Memberships	532	117	120	375	375	400
20 00-764206	Seal	637,567	153,887	-	106,500	-	177,335
20 00-764207	Asphalt Overlay	7,988	-	-	816,500	109	1,080,472
20 00-764208	Road Striping	115,954	-	-	-	-	-
20 00-764210	Trans TIF Prewitt's Pt	270,992	309,479	240,704	-	-	-
20 00-764211	TIF Transfers	60,037	76,578	86,652	80,000	85,000	90,900
Total Operations and Maintenance		\$ 1,569,819	\$ 1,125,430	\$ 994,588	\$ 1,702,528	\$ 803,417	\$ 2,114,886
<u>Operating Capital</u>							
20 00-774250	Computer Equipment	6,552	2,377	-	-	-	13,817
20 00-774251	Computer Software	8,092	-	-	-	-	-
20 00-774255	Machinery & Equipment	137,998	17,370	40,826	15,408	13,800	23,414
20 00-774256	Building Improvements	8,552	61	21,444	-	-	106,500
20 00-774260	Office Furniture	-	-	-	-	-	2,800
20 00-774265	Vehicle(s)	9,432	-	13,500	43,000	-	430,366
Total Operating Capital		\$ 170,625	\$ 19,808	\$ 75,770	\$ 58,408	\$ 13,800	\$ 576,897
<u>Capital Expenditures</u>							
20 00-773100	Engineering	108,632	83,381	-	-	-	-
20 00-773105	Land Purchase	2,729	5,821	-	-	-	40,000
20 00-773110	Streetlights	7,505	-	-	5,000	-	5,000
20 00-773155	Misc. Streets/Roads	65	-	77,110	1,372,983	1,127,000	1,362,745
20 00-773206	Zebra Connector	511	-	-	-	-	-
20 00-773209	Dude Ranch Sidewalk/Trail	305,546	80,977	-	-	-	-
20 00-773210	Special Road District Projects	97,285	8,005	107,860	271,000	271,000	477,300
20 00-773211	Sidewalk Improvements -- OB Pkwy	162,137	19,785	15,129	469,500	469,500	-
20 00-773212	Ozark Meadows Rd Improvements	152	-	-	-	-	-
20 00-773216	Osage Beach Parkway	-	-	9,307	326,000	40,000	1,413,000
20 00-773223	Mace Road	278,178	1,048,863	736,395	81,850	81,851	-
20 00-773225	Beach Drive	3,300	-	72,473	-	-	-
Total Capital Expenditures		\$ 966,038	\$ 1,246,832	\$ 1,018,274	\$ 2,526,333	\$ 1,989,351	\$ 3,298,045
<u>Transfer to Other Funds</u>							
20 00-799945	Transfer to Lee C. Fine Fund	195,000	52,000	-	200,000	200,000	-
20 00-799947	Transfer to Grand Glaize Fund	126,000	107,000	82,000	190,000	190,000	190,000
Total Transfer to Other Funds		\$ 321,000	\$ 159,000	\$ 82,000	\$ 390,000	\$ 390,000	\$ 190,000
Total Transportation Fund Expenditures		\$ 3,607,376	\$ 2,980,888	\$ 2,609,087	\$ 5,186,065	\$ 3,733,752	\$ 6,847,415

City of Osage Beach
FY2023 Operating Budget
Transportation
Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Public Works Operations Manager (Transportation/Water/Sewer)	0.34	0	0.34
Public Works Foreman - Transportation	1	0	1
Municipal Electrician (Transportation/Water/Sewer)	0.33	0	0.33
GIS Technician (Transportation/Water/Sewer)	0.33	0	0.33
Public Works I, II, III	6	0	5
Department Secretary (Transportation/Water/Sewer)	0.33	0	0.34
Part-time Technician (FTE - .73)	0	1	0.73
Seasonal (Transportation/Water/Sewer) (FTE total - .5)	0	0.33	0.17
Total Number Authorized	8.33	1.33	8.24

Additional O & M Breakdown

O & M Seal and Overlay Projects

Seal (20-00-764206)	177,335
Asphalt Overlay (20-00-764207)	1,080,472
<i>Roads Affected: Carie Ln., Sunset Dr., Bluff Drive Grouping & Side Streets, Airport Rd., Explorer Ct., and Leaf Ct. (2022 carryover)</i>	

Total O & M Seal and Overlay Projects	\$ 1,257,807
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Capital Outlay

Operating Capital

Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000
Security Accesss Points (Transportation/Water/Sewer)	4,579
Communication Fiber Rehab	5,238
Total Computer Equipment	\$ 13,817
Grappling Bucket (Transportation/Water/Sewer)	667
Dipping Bucket	1,747
Weedeaters, Chainsaws, Backpack Blowers (10) (Replacements)	5,500
Commercial Mower (Replacement)	15,500
Total Machinery and Equipment	\$ 23,414
Carport Structures (3) (Transportation/Water/Sewer)	4,500
Lockers, Bathrooms, and Door Improvements (Transportation/Water/Sewer)	102,000
Total Building Improvements	\$ 106,500
Cubicals and Desks (3) (Transportation/Water/Sewer)	2,800
Total Office Furniture	\$ 2,800
Fullsize Van (Replacement) (FY2022 carryover)	33,366
Vactor Truck (Transportation/Water/Sewer)	167,000
International Truck (Replacement)	230,000
Total Vehicles	\$ 430,366
Total Operating Capital	\$ 576,897

**City of Osage Beach
FY2023 Operating Budget
Transportation**

Capital Outlay Continued

Capital Expenditures

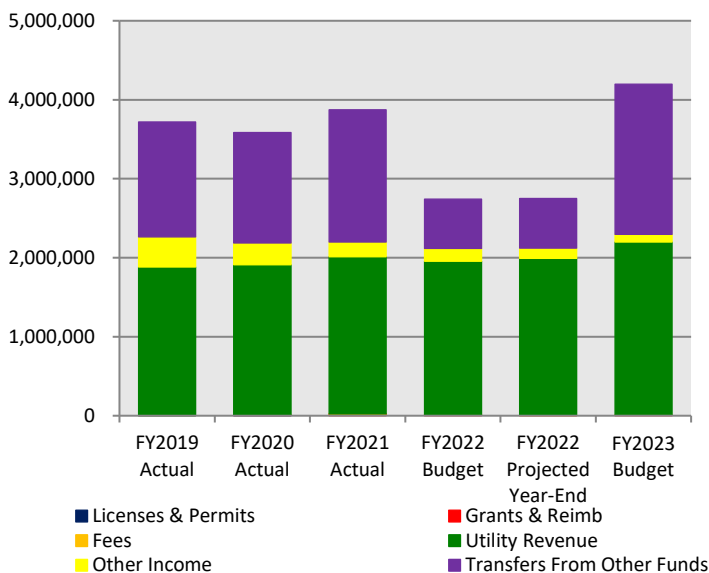
Welcome Sign (Location TBD)	40,000
Total Land Purchase	\$ 40,000
New Streetlight Additions (Varies)	5,000
Total Street Lights	\$ 5,000
Case Road Driveway Reconstruction (FY2022 carryover)	49,800
Bluff Drive Shoulder Improvement (FY2022 carryover)	62,000
Proctor Drainage Improvements	87,150
Beach Drive Culvert Replacement	94,800
Osage Beach Road Improvements (Eng 2023, Constr 2024)	122,757
Hatchery Road Stormwater Improvements	238,750
Highway 42 Sidewalk Improvements (Eng/Constr) (Grant 75% on Constr)	707,488
Total Misc. Streets/Roads	\$ 1,362,745
Amy Lane Reconstruction (OBSRD Reimb) (FY2022 carryover)	134,300
Ledges Drive (Eng/Constr) (OBSRD constr reimbursement)	343,000
Total Special Road District Projects	\$ 477,300
Osage Beach Outlet Mall Signal Upgrade	52,000
Welcome Sign (Location TBD)	75,000
OB Pkwy Executive Drive Extension (OBSRD partial reimb/MoDOT CostShare) (FY2022 partial carryover)	286,000
Reconnecting Communities Sidewalk/Trail Project (Grant/Reimb 90%)	1,000,000
Total Osage Beach Parkway	\$ 1,413,000
Total Capital Expenditures	\$ 3,298,045

**City of Osage Beach
FY2023 Operating Budget**

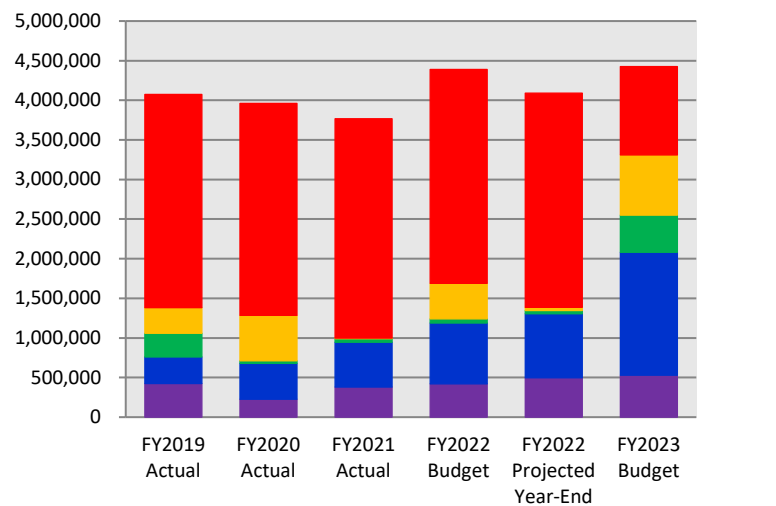
Water Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Fund Reserve	1,252,833
Restricted - Other	703,100
Unrestricted	2,182
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 1,958,115
Revenue	
Licenses & Permits	3,000
Grants & Reimbursements	7,976
Fees	500
Utility Revenue	2,191,500
Other Income	95,400
Transfer From Other Funds	1,900,000
TOTAL Revenues	\$ 4,198,376
Expenditures	
Personnel Services	530,708
Operations & Maintenance	1,551,040
Operating Capital	468,240
Capital Expenditures	759,850
Debt Service	1,116,800
TOTAL Expenditures	\$ 4,426,638
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserve	783,622
Restricted - Other	910,000
Unrestricted	36,231
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 1,729,853

FY2019 - FY2023 Water Fund Revenues



FY2019 - FY2023 Water Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Water Fund Summary *Continued*

The Water Fund, one of five of the City's Enterprise Funds, was established in 1998 to track the water system's operational and expansion revenue and expenses.

Purpose Statement: The Water Department purpose is to contribute to the delivery of superior municipal service by the city by providing safe and effective water distribution to the community.

Overall **Water Fund Revenues** are 53% more than the previous Water Fund budget. Revenues include Licenses and Permits; Fees; Utility Revenue; Other Income; and Transfers from Other Funds. This increase is mainly contributed to the increase in transfers from the CIT (Capital Improvement Tax) Fund.

Utility revenue makes up 52% of the Water Fund revenue and is projected to increase 13% over the previous budget due to planned user rate increases in FY2023 and estimated growth in development. Utility revenues are charges paid by the users of the water system and includes water user charges, tap fees, impact fees, and reconnection fees. Revenue assumptions are based trends from previous years, including new water connections and water consumption estimates based on the users.

The CIT (Capital Improvement Tax) Fund subsidizes the Water System debt service costs incurred from revenue bonds used to build the infrastructure and applicable infrastructure costs. Licenses and Permits, Fees, and Other Income are minimal revenue sources and include miscellaneous fees and interest income from both cash balances and the Department of Natural Resources' SRF (State Revolving Fund) subsidy directly related to bond interest on revenue bonds used to build the infrastructure.

Overall **Water Fund Expenses** are nearly unchanged in total from the previous Water Fund budget. Capital expenditures increased while debt service expenditures decreased.

Service Level Indicators / Performance Measures					
	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Water Wells	7	7	8	8	8
Water Towers	4	4	4	4	4
System Water Mainlines (miles)	249.00	249.21	249.41	249.41	250.00
Total Water Sold (thousands of gallons)	340,759	323,416	328,871	344,182	350,000
# Water Meter Replacements	n/a	n/a	n/a	446	500
Fire Hydrants - Total	994	998	999	999	999
Fire Hydrants - # Serviced/Maintained	n/a	n/a	n/a	n/a	n/a
Fire Hydrants - Flushing (gallons)	n/a	n/a	n/a	3,077	3,100
# Call Outs for Service (after hours)	n/a	n/a	n/a	112	115
% of Call Outs for Service Responded to within Policy Perimeters	n/a	n/a	n/a	100%	100%
# Service Shut-offs	n/a	n/a	n/a	72	65

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Water Fund Revenues (Fund 30)							
<u>Licenses and Permits</u>							
30 00-430101	Site Development	863	1,892	6,034	2,500	2,200	3,000
	Total Licenses and Permits	\$ 863	\$ 1,892	\$ 6,034	\$ 2,500	\$ 2,200	\$ 3,000
<u>Grants and Reimbursements</u>							
30 00-440200	Grant Revenue	-	3,600	21,061	9,105	3,976	7,976
	Total Grants and Reimbursements	\$ -	\$ 3,600	\$ 21,061	\$ 9,105	\$ 3,976	\$ 7,976
<u>Fees</u>							
30 00-450400	Fees -- Copies, Maps, & Misc.	2,178	837	688	2,210	950	500
	Total Fees	\$ 2,178	\$ 837	\$ 688	\$ 2,210	\$ 950	\$ 500
<u>Utility Revenue</u>							
30 00-470001	Water Collection	1,818,237	1,836,295	1,878,861	1,865,000	1,915,000	2,100,000
30 00-470010	Water Tap Fee	7,725	5,522	7,703	6,000	7,100	8,000
30 00-470100	Late Penalty	4,217	4,953	3,614	3,800	4,700	4,500
30 00-470200	Reconnection Fees	5,044	2,967	4,911	4,600	5,100	4,000
30 00-470500	Water Impact Fees	45,580	55,515	93,787	65,000	56,000	75,000
	Total Utility Revenue	\$ 1,880,803	\$ 1,905,252	\$ 1,988,876	\$ 1,944,400	\$ 1,987,900	\$ 2,191,500
<u>Other Income</u>							
30 00-490000	Interest Earned	66,632	33,177	9,441	12,000	18,000	24,000
30 00-490150	Interest Subsidy DNR	270,537	222,564	174,901	150,000	110,000	60,000
30 00-490160	Revenue Share Credit	8	686	33	25	-	-
30 00-490200	Retirement Earnings	1,191	1,372	136	-	-	-
30 00-600000	Sale of Used Equipment	9,019	14,553	-	-	167	10,000
30 00-600005	Insurance -- Settlement	29,893	-	110	-	-	-
30 00-600008	Royalties -- Service Line	314	554	451	500	367	400
30 00-600009	Scrap Metal Recycle	1,127	826	3,699	200	2,358	1,000
	Total Other Income	\$ 378,721	\$ 273,732	\$ 188,771	\$ 162,725	\$ 130,892	\$ 95,400
<u>Transfers From Other Funds</u>							
30 00-620019	Transfer from CIT Fund	1,458,000	1,400,000	1,675,000	625,000	625,000	1,900,000
	Total Transfers From Other Funds	\$ 1,458,000	\$ 1,400,000	\$ 1,675,000	\$ 625,000	\$ 625,000	\$ 1,900,000
	Total Water Fund Revenues	<u>\$ 3,720,564</u>	<u>\$ 3,585,313</u>	<u>\$ 3,880,430</u>	<u>\$ 2,745,940</u>	<u>\$ 2,750,918</u>	<u>\$ 4,198,376</u>

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Water Fund Expenditures (Fund 30)							
<u>Personnel</u>							
30 00-711000	Salaries	275,979	148,351	259,322	286,311	334,906	341,300
30 00-713000	Overtime	7,516	5,682	12,106	4,500	31,120	20,000
30 00-714000	Holiday Pay	5,531	-	-	-	244	-
30 00-716000	Education Incentive	965	-	-	-	2,000	4,500
30 00-721001	Health Insurance	76,316	38,817	59,626	75,681	72,909	96,745
30 00-721002	Dental Insurance	4,205	2,066	2,479	2,309	2,281	2,751
30 00-721003	125 Medical Reimb.	1,664	153	-	-	-	-
30 00-721004	Employee Life Insurance	825	454	783	768	798	912
30 00-721005	Short Term Disability	886	506	908	779	905	912
30 00-721006	Vision Insurance	568	244	424	542	601	1,063
30 00-722000	FICA/FMED - 7.65%	22,120	11,662	20,519	22,247	23,777	28,000
30 00-723000	Retirement 401	18,032	10,435	18,611	20,357	21,228	25,600
30 00-726000	Workers' Compensation	9,032	7,444	5,534	8,188	8,330	8,925
Total Personnel		\$ 423,637	\$ 225,814	\$ 380,312	\$ 421,682	\$ 499,099	\$ 530,708
<u>Operations and Maintenance</u>							
30 00-729200	Training & Conferences	954	826	2,047	5,890	5,890	6,900
30 00-729400	Uniform Rental/Purchases	2,282	3,578	6,418	7,475	6,705	9,500
30 00-733200	Legal Services	81	187	158	105	100	100
30 00-733500	Credit Card Fees	-	-	11,260	8,500	14,155	15,000
30 00-733610	Maintenance/Support Services	1,299	2,330	2,389	6,000	6,336	15,800
30 00-733750	Administrative Reimb.	22,200	168,000	93,000	108,000	127,500	100,000
30 00-733800	Professional Services	7,706	1,303	1,257	31,500	31,500	96,000
30 00-742000	Janitorial Service	3,300	3,453	3,453	4,500	4,200	4,200
30 00-742100	Trash Service	510	508	642	800	800	1,040
30 00-743100	Maintenance & Repair	2,938	1,092	3,291	5,700	5,700	5,700
30 00-743103	Supplies -- Bldg/Janitorial	1,122	1,415	1,783	1,900	2,500	2,300
30 00-743104	Electric Svc -- Bldg/Facility	2,879	2,413	2,676	3,744	4,100	4,600
30 00-743200	Vehicle Maintenance	7,463	1,354	5,074	10,200	10,200	10,710
30 00-743300	Repair of System	94,021	75,162	199,478	300,000	300,000	990,000
30 00-743400	Equipment Repair	2,785	1,631	1,721	8,000	8,000	8,000
30 00-743415	Safety Equipment	3,720	-	-	-	-	-
30 00-744200	Rental/Lease -- Equipment	1,520	2,038	-	11,000	11,000	11,000
30 00-744700	Mobile Devices & Service	3,477	2,605	3,600	5,623	4,740	4,740
30 00-752000	Insurance -- Property & Liability	24,958	24,979	29,777	31,500	31,821	34,100
30 00-752100	Self-Insurance Claim	-	1,780	-	-	500	-
30 00-754000	Advertising	46	1,163	-	100	200	400
30 00-761000	Supplies -- Office	661	260	485	700	875	2,400
30 00-761002	Supplies -- Billing	837	878	941	1,000	1,000	1,000
30 00-761005	Supplies	-	-	1,435	4,000	4,000	4,000
30 00-761100	Postage	729	1,022	319	850	410	450
30 00-761101	Postage -- Utility	4,835	4,800	4,996	5,200	6,200	6,400
30 00-761600	Chemicals	13,452	14,251	17,288	25,000	35,000	30,000
30 00-762200	Electric Service	117,344	126,919	155,104	160,000	160,000	160,000
30 00-762600	Gasoline/Fuel	12,305	8,541	14,864	17,000	18,500	18,500
30 00-764131	Small Tools	2,428	1,717	2,588	2,600	4,100	7,050
30 00-764200	Memberships	1,320	852	1,071	1,100	1,300	1,150
Total Operations and Maintenance		\$ 337,172	\$ 455,057	\$ 567,117	\$ 767,987	\$ 807,332	\$ 1,551,040

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Water Fund Expenditures (Fund 30)							
<u>Operating Capital</u>							
30 00-774250	Computer Equipment	6,452	1,535	-	-	-	8,579
30 00-774251	Computer Software	8,092	-	-	-	2,595	-
30 00-774255	Machinery & Equipment	19,148	5,450	9,014	16,308	9,063	34,361
30 00-774256	Building Improvements	7,266	61	21,543	-	-	106,500
30 00-774260	Office Furniture	-	-	-	-	-	2,800
30 00-774265	Vehicle(s)	10,932	-	-	-	-	227,000
30 00-774269	Tower & Well Improvements	247,149	23,600	10,450	33,190	26,350	89,000
	Total Operating Capital	\$ 299,038	\$ 30,646	\$ 41,007	\$ 49,498	\$ 38,008	\$ 468,240
<u>Capital Expenditures</u>							
30 00-773100	Engineering	99,617	28,215	964	-	-	-
30 00-773105	Land Purchase	177	4	-	-	-	-
30 00-773141	Other Water Connection	-	-	-	-	-	255,750
30 00-773170	New Wells	214,608	538,045	-	-	-	-
30 00-773177	Connecting Water	-	-	-	235,000	-	235,000
30 00-773221	New Water Connections	7,129	6,118	7,703	8,000	8,000	8,000
30 00-773222	SCADA Improvements	-	-	-	35,594	35,594	-
30 00-773300	Unserved Area Infrastructure	-	-	-	170,000	-	261,100
	Total Capital Expenditures	\$ 321,532	\$ 572,382	\$ 8,667	\$ 448,594	\$ 43,594	\$ 759,850
<u>Debt Service</u>							
30 00-776000	DNR Admin Fee	54,936	43,845	32,720	20,000	20,000	11,000
30 00-777000	Financial Services	4,198	2,504	1,194	1,000	1,000	800
30 00-780000	Principal	2,140,000	2,250,000	2,465,000	2,505,000	2,505,000	1,035,000
30 00-782000	Interest	491,763	381,400	269,144	175,000	175,000	70,000
	Total Debt Service	\$ 2,690,896	\$ 2,677,749	\$ 2,768,058	\$ 2,701,000	\$ 2,701,000	\$ 1,116,800
	Total Water Fund Expenditures	\$ 4,072,274	\$ 3,961,648	\$ 3,765,161	\$ 4,388,761	\$ 4,089,033	\$ 4,426,638

**City of Osage Beach
FY2023 Operating Budget
Water**

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Public Works Operations Manager (Transportation/Water/Sewer)	0.33	0	0.33
Public Works Foreman - Water	1	0	1
Municipal Electrician (Transportation/Water/Sewer)	0.33	0	0.33
GIS Technician (Transportation/Water/Sewer)	0.33	0	0.33
Public Works I, II, III	4	0	4
Department Secretary (Transportation/Water/Sewer)	0.34	0	0.33
Seasonal (Transportation/Water/Sewer) (FTE total - .5)	0	0.33	0.17
Total Number Authorized	6.33	0.33	6.49

Capital Outlay

Operating Capital

Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000
Security Accesss Points (Transportation/Water/Sewer)	4,579
Total Computer Equipment	\$ 8,579
Grappling Bucket (Transportation/Water/Sewer)	667
Mag Locator	962
Shop Tool Box	1,150
Jack Shoring (Water/Sewer)	1,224
Pallet Rack	2,863
Pipe Locator	3,938
Bluff Tank Mixer	11,481
Hydrant Meter & Valves (3)	12,076
Total Machinery & Equipment	\$ 34,361
Carport Structures (3) (Transportation/Water/Sewer)	4,500
Lockers, Bathrooms, and Door Improvements (Transportation/Water/Sewer)	102,000
Total Building Improvements	\$ 106,500
Cubicals and Desks (3) (Transportation/Water/Sewer)	2,800
Total Office Furniture	\$ 2,800
F150 Trucks (2) (1-New/1-Used) (Replacements)	60,000
Vactor Truck (Transportation/Water/Sewer)	167,000
Total Vehicles	\$ 227,000
Bluff Water Storage Tank Washout & Inspection	4,000
Swiss Village Water Storage Tank Washout & Inspection	5,000
Columbia Exterior Cleaning	20,000
Well House Roof & Door Improvements	60,000
Total Tower & Well Improvements	\$ 89,000
Total Operating Capital	\$ 468,240

City of Osage Beach
FY2023 Operating Budget
Water

Capital Outlay Continued

Capital Expenditures

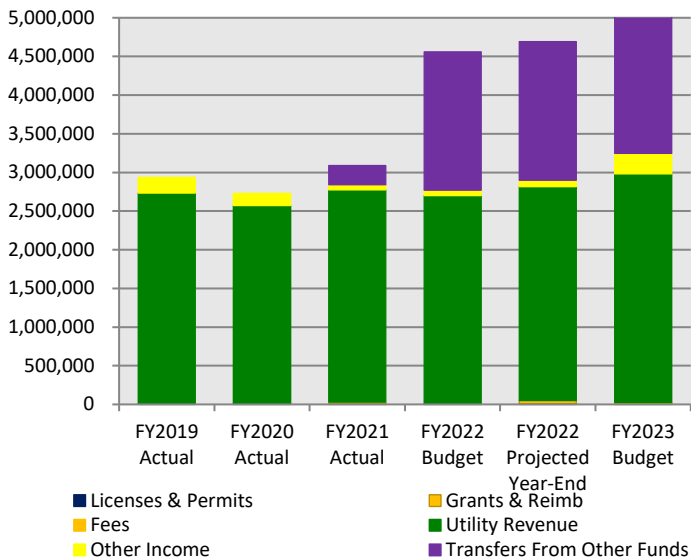
Water Main Improvements Sycamore Creek	255,750
Total Other Water Construction	\$ 255,750
Connecting Water - Water Loop Golfview Lane to Sea Breeze Drive (FY2022 carryover)	235,000
Total Connecting Water	\$ 235,000
New Water Meters (Various)	8,000
Total New Water Connections	\$ 8,000
Hwy 42 Extension	40,000
Creek Cove Water Main Extension	221,100
Total Unserved Area Infrastructure	\$ 261,100
Total Capital Expenditures	\$ 759,850

**City of Osage Beach
FY2023 Operating Budget**

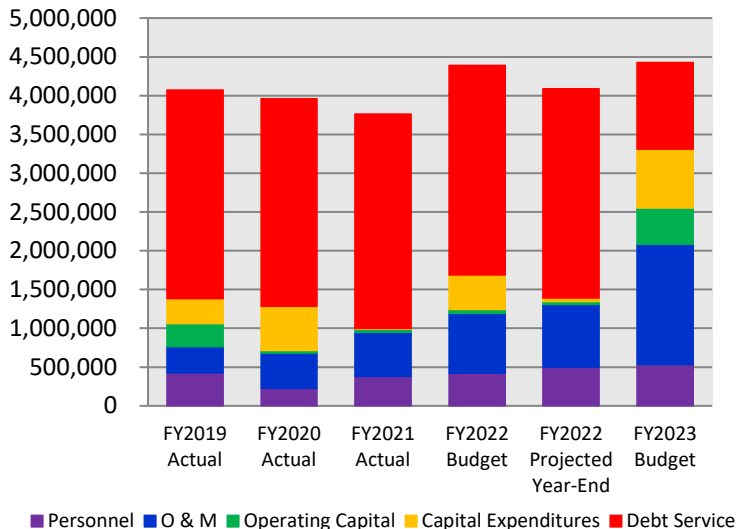
Sewer Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Fund Reserve	795,933
Restricted - Other	2,056,140
Unrestricted	1,125,182
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 3,977,255
Revenue	
Licenses & Permits	11,000
Grants & Reimbursements	14,000
Fees	800
Utility Revenue	2,957,500
Other Income	264,900
Transfer From Other Funds	2,350,604
TOTAL Revenues	\$ 5,598,804
Expenditures	
Personnel Services	923,554
Operations & Maintenance	2,371,720
Operating Capital	557,602
Capital Expenditures	2,754,492
Debt Service	330,300
TOTAL Expenditures	\$ 6,937,668
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserve	505,676
Restricted - Other	2,052,663
Unrestricted	80,052
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 2,638,391

FY2019 - FY2023 Sewer Fund Revenues



FY2019 - FY2023 Sewer Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Sewer Fund Summary *Continued*

The Sewer Fund, one of five of the City's Enterprise Funds, was established in 1985 to track the sewer system's operational and expansion revenue and expenses.

Purpose Statement: The Sewer Department's purpose is to contribute to the delivery of superior municipal services by the City by providing safe and effective wastewater services to the community.

Overall **Sewer Fund Revenues** are 23% more than the previous Sewer Fund budget. Revenues include Licenses and Permits, Grants and Reimbursements, Fees, Utility Revenue, Other Income, and Transfers from Other Funds. This increase is contributed to both an increase in transfers from the CIT (Capital Improvement Tax) Fund and the General Fund and an increase in user fee charges.

Utility revenue makes up 53% of the Sewer Fund revenue and is projected to increase nearly 10% over the previous Sewer Fund budget due to planned user rate increases in FY2023 and estimated growth in development. Utility revenues are charges paid by the users of the sewer system and includes sewer user charges, reconnection fees, plant capacity fees, and sewer development fees. Revenue assumptions are based trends from previous years, including new sewer connections and sewer collection flow estimates based on the users.

The CIT (Capital Improvement Tax) Fund subsidizes the Sewer Fund debt service costs incurred from revenue bonds used to build the infrastructure in addition to ongoing maintenance and capital investments needs. Licenses and Permits, Fees, and Other Income are minimal revenue sources and include miscellaneous fees and interest income from both cash balances and the Department of Natural Resources' SRF (State Revolving Fund) subsidy directly related to bond interest on revenue bonds used to build the infrastructure.

Overall **Sewer Fund Expenses** are 36% more than the previous Sewer Fund budget. This is mainly due to the increase in capital expenditures in FY2023 compared to the previous year.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Average Daily Wastewater Collection (thousands of gallons)	1,364	1,381	1,278	1,105	1,064
System Sewer Lines (miles)	152.96	153.01	153.01	152.90	166.20
System Pump Stations	1,240	1,242	1,254	1,459	1,286
Preventative Maintenance - # of Grinder/Lift Station	n/a	n/a	n/a	352	608
Preventative Maintenance - Sewer Lines (linear foot)	n/a	n/a	n/a	0	17.2
# of Overflows Responded and Corrected	n/a	n/a	n/a	53	47
# Call Outs for Service (after hours)	n/a	n/a	n/a	328	131
% of Call Outs for Service Responded to within Policy Perimeters	n/a	n/a	n/a	100%	100%
# of Service Cut-offs	n/a	n/a	n/a	1	0

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Sewer Fund Revenues (Fund 35)							
<u>Licenses and Permits</u>							
35 00-430101	Site Development	9,455	3,917	9,950	7,000	10,000	11,000
	Total Licenses and Permits	\$ 9,455	\$ 3,917	\$ 9,950	\$ 7,000	\$ 10,000	\$ 11,000
<u>Grants and Reimbursements</u>							
35 00-440200	Grant Revenue	-		15,395	3,975	38,570	14,000
	Total Grants and Reimbursements	\$ -	\$ -	\$ 15,395	\$ 3,975	\$ 38,570	\$ 14,000
<u>Fees</u>							
35 00-450400	Fees -- Copies, Maps, & Misc.	2,818	231	3,929	100	1,400	800
	Total Fees	\$ 2,818	\$ 231	\$ 3,929	\$ 100	\$ 1,400	\$ 800
<u>Utility Revenue</u>							
35 00-470000	Sewage Collection	2,433,793	2,455,562	2,530,774	2,575,000	2,600,000	2,700,000
35 00-470100	Late Penalty	6,156	10,376	7,362	6,000	6,700	6,500
35 00-470200	Reconnection Fees	1,769	2,764	6,338	1,900	500	1,000
35 00-470300	Plant Capacity Fee	89,870	25,800	56,330	30,000	37,000	50,000
35 00-470350	Sewer Development Charge	190,193	74,093	143,498	75,000	120,000	200,000
	Total Utility Revenue	\$ 2,721,780	\$ 2,568,595	\$ 2,744,302	\$ 2,687,900	\$ 2,764,200	\$ 2,957,500
<u>Other Income</u>							
35 00-490000	Interest Earned	53,028	27,889	4,251	5,000	14,000	18,000
35 00-490005	Interest Treatment Plant	45,540	27,339	12,674	15,000	26,000	32,000
35 00-490150	Interest Subsidy DNR	95,303	76,265	40,681	41,000	41,000	29,000
35 00-490160	Revenue Share Credit	34	1,883	136	100	-	-
35 00-490200	Retirement Earnings	1,843	1,891	159	-	-	-
35 00-600000	Sale of Used Equipment	1,600	18,553	-	10,000	167	185,000
35 00-600005	Insurance -- Settlement	2,629	-	2,716	-	-	-
35 00-600008	Royalties -- Service Line	314	554	451	500	367	400
35 00-600009	Scrap Metal Recycle	2,891	113	5,808	200	3,756	500
	Total Other Income	\$ 203,183	\$ 154,487	\$ 66,876	\$ 71,800	\$ 85,290	\$ 264,900
<u>Transfers From Other Funds</u>							
35 00-620010	Transfer from General Fund	-	-	-	-	-	950,604
35 00-620019	Transfer from CIT Fund	-		250,000	1,790,000	1,790,000	1,400,000
	Total Transfers From Other Funds	\$ -	\$ -	\$ 250,000	\$ 1,790,000	\$ 1,790,000	\$ 2,350,604
	Total Sewer Fund Revenues	\$ 2,937,236	\$ 2,727,230	\$ 3,090,453	\$ 4,560,775	\$ 4,689,460	\$ 5,598,804

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Sewer Fund Expenditures (Fund 35)							
<u>Personnel</u>							
35 00-711000	Salaries	421,180	224,728	269,072	434,522	401,224	604,000
35 00-713000	Overtime	16,614	16,349	22,914	15,000	20,726	20,000
35 00-714000	Holiday Pay	7,406	-	-	-	476	-
35 00-716000	Education Incentive	971	179	-	1,000	250	2,000
35 00-721001	Health Insurance	128,126	87,687	81,530	144,370	118,768	184,147
35 00-721002	Dental Insurance	6,176	3,720	2,532	3,581	3,051	4,389
35 00-721003	125 Medical Reimb.	2,822	7	-	-	-	-
35 00-721004	Employee Life Insurance	1,240	691	794	1,037	844	1,152
35 00-721005	Short Term Disability	1,314	778	946	982	919	1,920
35 00-721006	Vision Insurance	760	503	426	713	575	946
35 00-722000	FICA/FMED - 7.65%	33,583	17,927	21,523	34,465	27,128	48,000
35 00-723000	Retirement 401	27,904	15,757	18,277	31,537	22,089	44,000
35 00-725000	Unemployment Compensation	-	2,880	786	-	-	-
35 00-726000	Workers' Compensation	10,888	8,815	8,724	9,697	12,084	13,000
	Total Personnel	\$ 658,984	\$ 380,021	\$ 427,524	\$ 676,904	\$ 608,134	\$ 923,554
<u>Operations and Maintenance</u>							
35 00-729200	Training & Conferences	2,827	1,536	4,222	12,620	12,620	21,100
35 00-729400	Uniform Rental/Purchases	3,730	3,543	10,969	13,835	15,000	23,100
35 00-733200	Legal Services	84	237	169	150	400	150
35 00-733500	Credit Card Fees	-	-	11,260	8,500	15,000	16,000
35 00-733610	Maintenance/Support Services	1,444	10,648	13,128	15,000	14,000	17,300
35 00-733700	Pumpout/Grease Maintenance	938	9,100	5,896	5,000	5,000	5,000
35 00-733750	Administrative Reimb.	14,000	207,000	205,000	230,000	210,000	230,000
35 00-733800	Professional Services	13,691	37,405	14,989	182,500	178,000	40,000
35 00-741110	Treatment Plant Operation	476,016	473,325	463,477	470,000	470,000	482,000
35 00-742000	Janitorial Service	3,300	3,453	3,453	4,500	4,200	4,200
35 00-742100	Trash Service	510	508	642	800	800	1,040
35 00-743100	Maintenance & Repair	5,594	1,304	2,519	5,700	5,700	5,700
35 00-743103	Supplies -- Bldg/Janitorial	1,680	4,534	1,686	1,500	2,600	2,300
35 00-743104	Electric Svc -- Bldg/Facility	3,714	2,413	2,676	3,744	4,100	4,600
35 00-743200	Vehicle Maintenance	6,029	19,235	6,950	48,000	40,000	20,000
35 00-743300	Repair of System	289,062	464,833	577,117	1,485,000	1,485,000	975,000
35 00-743400	Equipment Repair	4,910	7,138	4,605	14,000	10,000	7,000
35 00-743415	Safety Equipment	5,148	-	-	-	-	-
35 00-743500	Pump Repairs	103,655	80,971	93,846	150,000	100,000	75,000
35 00-744200	Rental/Lease -- Equipment	1,415	3,442	100	4,000	33,491	4,000
35 00-744700	Mobile Devices & Service	4,200	3,504	5,196	10,063	10,000	11,360
35 00-752000	Insurance -- Property & Liability	50,283	74,478	72,167	60,000	65,675	70,300
35 00-752100	Self-Insurance Claim	1,650	-	-	-	1,266	-
35 00-761000	Supplies -- Office	725	253	678	700	875	2,400
35 00-761002	Supplies -- Billing	837	880	941	1,000	1,000	1,000
35 00-761005	Supplies	-	-	2,423	4,000	5,500	4,000
35 00-761100	Postage	815	1,046	358	850	660	675
35 00-761101	Postage -- Utility	4,859	4,800	5,723	5,200	6,700	6,700
35 00-762200	Electric Service	291,749	276,942	287,654	292,000	292,000	292,000
35 00-762600	Gasoline/Fuel	23,112	17,180	26,339	40,000	36,000	36,000
35 00-762700	Odor Control	103,928	86,328	153,971	17,800	17,778	-
35 00-764131	Small Tools	6,057	3,849	3,391	5,160	6,000	12,850
35 00-764200	Memberships	1,390	852	820	820	1,200	945
	Total Operations and Maintenance	\$ 1,427,352	\$ 1,800,737	\$ 1,982,366	\$ 3,092,442	\$ 3,050,565	\$ 2,371,720

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Sewer Fund Expenditures (Fund 35)							
<u>Operating Capital</u>							
35 00-774250	Computer Equipment	6,502	1,535	-	-	-	8,579
35 00-774251	Computer Software	8,092	-	-	13,762	-	-
35 00-774255	Machinery & Equipment	19,317	69,924	17,293	7,908	9,400	36,395
35 00-774256	Building Improvements	7,266	61	21,444	-	-	106,500
35 00-774260	Office Furniture	-	-	-	-	-	2,800
35 00-774265	Vehicle(s)	10,932	144,098	-	30,000	-	403,328
	Total Operating Capital	\$ 52,108	\$ 215,618	\$ 38,737	\$ 51,670	\$ 9,400	\$ 557,602
<u>Capital Expenditures</u>							
35 00-773100	Engineering	2,620	741	46,419	16,081	16,067	-
35 00-773105	Land Purchase	225	106	-	-	-	-
35 00-773114	Lift Station Improvements	170,144	131,058	220,817	631,238	156,238	1,847,062
35 00-773168	Tan Tar A Estates Rehab	-	-	-	-	-	521,800
35 00-773206	Rockwood Court Sewer Ext	11,871	13,080	-	-	-	-
35 00-773222	Scada Improvements	-	-	-	106,783	106,783	-
35 00-773300	Unserved Area Infrastructure	-	-	-	200,000	-	385,630
	Total Capital Expenditures	\$ 184,860	\$ 144,985	\$ 267,236	\$ 954,102	\$ 279,088	\$ 2,754,492
<u>Debt Service</u>							
35 00-776000	DNR Admin Fee	14,719	11,835	7,521	6,000	6,000	4,000
35 00-777000	Financial Services	1,629	1,148	2,589	500	500	300
35 00-780000	Principal	552,500	565,000	582,500	285,000	285,000	290,000
35 00-782000	Interest	133,994	105,700	57,256	49,000	49,000	36,000
	Total Debt Service	\$ 702,842	\$ 683,683	\$ 649,866	\$ 340,500	\$ 340,500	\$ 330,300
	Total Sewer Fund Expenditures	\$ 3,026,145	\$ 3,225,044	\$ 3,365,729	\$ 5,115,618	\$ 4,287,687	\$ 6,937,668

**City of Osage Beach
FY2023 Operating Budget**

Sewer

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Public Works Operations Manager (Transportation/Water/Sewer)	0.33	0	0.33
Sewer Superintendent	1	0	1
Public Works Foreman - Sewer	1	0	1
Municipal Electrician (Transportation/Water/Sewer)	0.34	0	0.34
GIS Technician (Transportation/Water/Sewer)	0.34	0	0.34
Public Works I, II, III	9	0	10
Public Works Technician/Locator	1	0	1
Department Secretary (Transportation/Water/Sewer)	0.33	0	0.33
Seasonal (Split Transportation/Water/Sewer) (FTE total - .5)	0	0.34	0.16
Total Number Authorized	13.34	0.34	14.50

Capital Outlay

Operating Capital

Plotter (Grant 100%) (Transportation/Water/Sewer)	4,000
Security Accesss Points (Transportation/Water/Sewer)	4,579
Total Computer Equipment	\$ 8,579
Grappling Bucket (Transportation/Water/Sewer)	667
Shop Tool Box	1,150
Jack Shoring (Water/Sewer)	1,224
Rodder	1,713
Davit Crane	2,000
Saws (2) and Trimmers (2)	2,381
Confined Space Tri-Pod	2,900
Davit Bases (12)	4,560
De-watering Dumpster	19,800
Total Machinery & Equipment	\$ 36,395
Carport Structures (3) (Transportation/Water/Sewer)	4,500
Lockers, Bathrooms, and Door Improvements (Transportation/Water/Sewer)	102,000
Total Building Improvements	\$ 106,500
Cubicals and Desks (3) (Transportation/Water/Sewer)	2,800
Total Office Furniture	\$ 2,800
F150 Trucks w/ Tool Boxes (2) (Replacements) (1-FY2022 carryover)	76,328
F450 w/Crane (Replacement)	160,000
Vactor Truck (Transportation/Water/Sewer)	167,000
Total Vehicles	\$ 403,328
Total Operating Capital	\$ 557,602

**City of Osage Beach
FY2023 Operating Budget
Sewer**

Capital Outlay Continued

Capital Expenditures

Dude Ranch Manhole Rehab (9)	91,100
62-3 L/S Mechanical Rehab (Lazy Days)	91,100
Abaco Lift Station Improvments (FY2022 carryover)	100,000
24-1 L/S Mechanical Rehab (Osage Beach Rd)	176,100
Elboy Cay Lift Station Improvements (FY2022 carryover)	200,000
Tavern Cay Lift Station Improvements (FY2022 carryover)	200,000
Sands L/S Gravity Main/Manhole/Flow Meter Rehab	241,862
Rockway L/S Mechanical Rehab	341,900
TL-003 L/S Improvement	405,000

Total Lift Station Improvements	\$ 1,847,062
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Tan Tar A Estates Engineering/Inspection/Easements	83,000
Tan Tar A Estates Elbow Cay Sewer Design	86,200
Tan Tar A Estates Sewer Main Rehab	352,600

Total Tan Tar A Estates Rehab	\$ 521,800
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Sewer Station - Zebra	15,000
Sewer Station - Runabout	30,000
Sewer Extension - Hwy 42	165,580
Sewer Extension - Creek Cove	175,050

Total Unserved Areas Infrastructure	\$ 385,630
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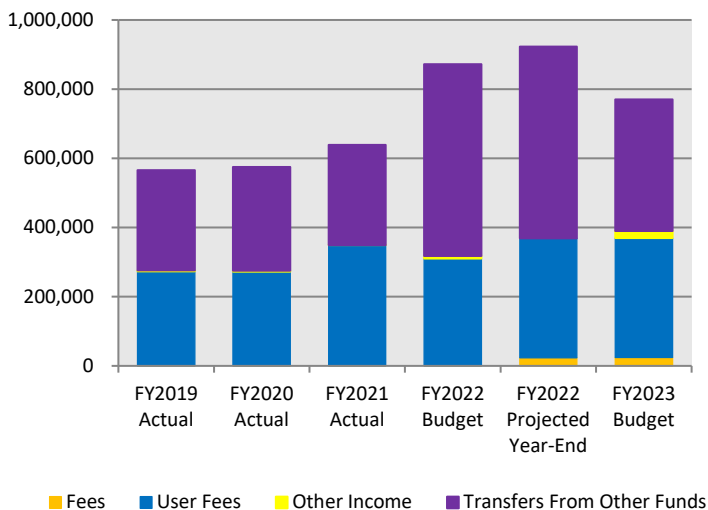
Total Capital Expenditures	\$ 2,754,492
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**City of Osage Beach
FY2023 Operating Budget**

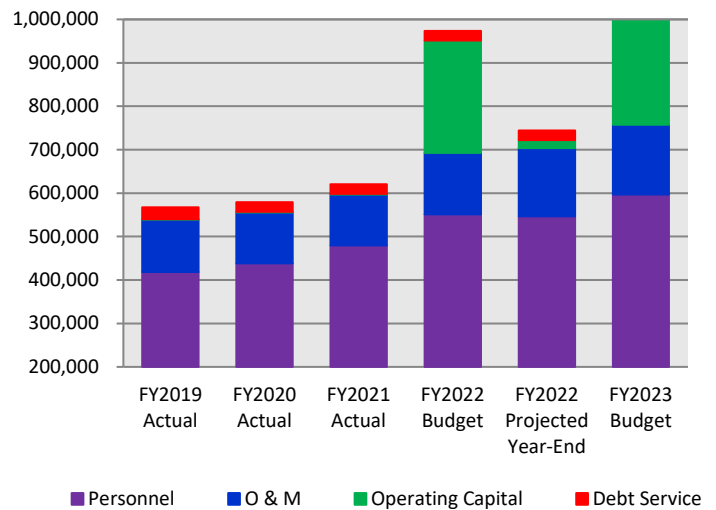
Ambulance Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Other	-
Unrestricted	348,271
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 348,271
Revenue	
Fees	24,350
User Fees	345,000
Other Income	20,500
Transfer From Other Funds	380,000
TOTAL Revenues	\$ 769,850
Expenditures	
Personnel Services	597,041
Operations & Maintenance	160,250
Operating Capital	357,781
Debt Service	-
TOTAL Expenditures	\$ 1,115,072
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Other	-
Unrestricted	3,049
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 3,049

FY2019 - FY2023 Ambulance Fund Revenues



FY2019 - FY2023 Ambulance Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Ambulance Fund Summary *Continued*

The Ambulance Fund, one of five of the City's Enterprise Funds, was established to track the operational and expansion revenues and expenses of the Ambulance service provided to City residents and visitors. Osage Beach Ambulance Service began in 1984.

Purpose Statement: The Ambulance Department purpose is to contribute to the delivery of superior municipal services by the City by providing advanced life support ambulance service to the community.

Overall **Ambulance Fund Revenue** is 12% less than the previous Ambulance Fund budget. Revenues include Ambulance Fees, Other Income, and Transfers from Other Funds.

Ambulance Fee revenue makes up 45% of the Ambulance Fund revenue and is projected to increase nearly 19% over the previous Ambulance Fund budget. Ambulance Fee revenues are charges paid by the users of the Ambulance service. Revenue assumptions are based trends from previous years, specifically trends in ambulance calls of service. Transfers from Other Funds are transfers from the General Fund which subsidizes the Ambulance service since fees collected are not sufficient to support the operation of the service. Transfers for FY2023 are significant less in than the previous Ambulance Fund budget. In FY2022 additional transfers were made for the purchase of a new ambulance. The City is schedule to received the new ambulance in FY2023, following a one year delay due to supply chain issues.

Overall **Ambulance Fund Expenses** are 15% more than the previous Ambulance Fund budget. The increase is mainly due to an increase in personnel and operations and maintenance expenses budgeted in FY2023.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Ambulance Vehicles in Service	2	2	2	2	2
Ambulance Calls for Service	1,014	1,102	1,057	1,260	1,300
Patient Transports	n/a	n/a	n/a	1,255	918

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Ambulance Fund Revenues (Fund 40)							
<u>Grants and Reimbursements</u>							
40 00-440160	Emergency Mgmt Grant	-	83,858	83,858	-	-	-
	Total Fees	\$ -	\$ 83,858	\$ 83,858	\$ -	\$ -	\$ -
<u>Fees</u>							
40 00-450400	Fees -- Copies, Maps, & Misc.	57	68	56	50	44	50
40 00-480001	GEMT Reimbursement	-	-	-	-	23,322	24,300
	Total Fees	\$ 57	\$ 68	\$ 56	\$ 50	\$ 23,366	\$ 24,350
<u>User Fees</u>							
40 00-480000	Ambulance Fees	273,444	272,724	348,834	310,000	345,000	345,000
	Total User Fees	\$ 273,444	\$ 272,724	\$ 348,834	\$ 310,000	\$ 345,000	\$ 345,000
<u>Other Income</u>							
40 00-490160	Revenue Share Credit	1	12	2	10	-	-
40 00-490200	Retirement Earnings	1,111	2,100	192	-	-	-
40 00-600000	Sale of Used Equipment	-	-	-	7,500	-	20,500
40 00-600005	Insurance -- Settlement	1,338	-	-	-	-	-
	Total Other Income	\$ 2,450	\$ 2,112	\$ 194	\$ 7,510	\$ -	\$ 20,500
<u>Transfers From Other Funds</u>							
40 00-620010	Transfer from General Fund	290,000	300,000	290,000	555,000	555,000	380,000
	Total Transfers From Other Funds	\$ 290,000	\$ 300,000	\$ 290,000	\$ 555,000	\$ 555,000	\$ 380,000
	Total Ambulance Fund Revenues	\$ 565,951	\$ 658,762	\$ 722,941	\$ 872,560	\$ 923,366	\$ 769,850

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Ambulance Fund Expenditures (Fund 40)							
<u>Personnel</u>							
40 00-711000	Salaries	232,574	217,264	224,183	289,022	279,224	316,500
40 00-713000	Overtime	66,586	103,853	117,880	90,000	99,954	90,000
40 00-714000	Holiday Pay	6,505	6,863	8,104	13,219	13,124	14,400
40 00-716000	Education Incentive	712	269	289	250	1,148	1,500
40 00-721001	Health Insurance	46,961	45,974	59,740	81,320	78,125	87,051
40 00-721002	Dental Insurance	2,681	2,178	2,102	2,608	2,418	2,676
40 00-721003	125 Medical Reimb.	750	375	-	-	-	-
40 00-721004	Employee Life Insurance	585	509	710	720	665	720
40 00-721005	Short Term Disability	631	608	812	864	817	864
40 00-721006	Vision Insurance	379	367	464	615	572	630
40 00-722000	FICA/FMED - 7.65%	23,544	24,837	26,191	30,026	28,613	32,400
40 00-723000	Retirement 401	15,080	16,923	19,033	22,648	17,865	24,800
40 00-725000	Unemployment Compensation	-	-	2,355	-	724	-
40 00-726000	Workers' Compensation	21,460	18,127	17,834	19,940	23,807	25,500
	Total Personnel	\$ 418,447	\$ 438,147	\$ 479,695	\$ 551,232	\$ 547,056	\$ 597,041
<u>Operations and Maintenance</u>							
40 00-729200	Training & Conferences	1,168	1,099	2,791	5,120	4,000	8,000
40 00-729400	Uniform Rental/Purchases	1,207	739	773	4,835	3,500	3,000
40 00-733000	Contractual	362	450	419	500	500	500
40 00-733450	GEMT IGT Share	-	-	-	-	8,152	8,500
40 00-733610	Maintenance/Support Services	916	756	2,042	6,725	7,531	6,275
40 00-733750	Administrative Reimb.	48,600	45,000	37,000	44,000	49,000	44,000
40 00-733800	Professional Services	18,028	17,708	22,262	21,000	21,000	21,000
40 00-734010	Medical -- Director	12,000	12,000	12,000	12,000	12,000	12,000
40 00-743200	Vehicle Maintenance	4,647	6,068	4,389	5,000	5,000	5,000
40 00-743400	Equipment Repair	1,350	3,501	1,321	3,000	2,500	3,000
40 00-744700	Mobile Devices & Service	1,543	1,585	1,543	1,600	1,550	2,525
40 00-752000	Insurance -- Property & Liability	10,601	11,210	11,706	12,300	15,036	16,100
40 00-754000	Advertising	-	-	74	250	-	250
40 00-754250	Community Promotions & Events	-	-	45	500	500	500
40 00-761000	Supplies -- Office	569	376	349	525	525	550
40 00-761100	Postage	25	40	1	50	40	50
40 00-761200	Supplies -- Medical	14,987	12,369	13,783	16,275	16,275	17,000
40 00-762600	Gasoline/Fuel	4,552	3,643	5,927	6,700	8,500	10,800
40 00-764200	Memberships	300	980	700	1,200	980	1,200
	Total Operations and Maintenance	\$ 120,854	\$ 117,524	\$ 117,124	\$ 141,580	\$ 156,589	\$ 160,250
<u>Operating Capital</u>							
40 00-774250	Computer Equipment	1,086	1,315	-	500	46	1,730
40 00-774254	Ambulance Equipment	-	-	-	16,250	16,250	116,051
40 00-774260	Office Furniture	-	-	1,400	2,000	1,941	-
40 00-774265	Vehicle(s)	-	-	-	240,000	-	240,000
	Total Operating Capital	\$ 1,086	\$ 1,315	\$ 1,400	\$ 258,750	\$ 18,237	\$ 357,781
<u>Debt Service</u>							
40 00-780000	Principal	26,527	22,210	21,795	22,016	22,016	-
40 00-782000	Interest	563	30	444	223	223	-
	Total Debt Service	\$ 27,090	\$ 22,240	\$ 22,240	\$ 22,239	\$ 22,239	\$ -
	Total Ambulance Fund Expenditures	\$ 567,477	\$ 579,226	\$ 620,460	\$ 973,801	\$ 744,121	\$ 1,115,072

City of Osage Beach
FY2023 Operating Budget
Ambulance

Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Ambulance Supervisor	1	0	1
Paramedic	3	0	3
EMT	2	0	2
Part-time EMT & Paramedic (FTE - 1.95)	0	10	1.63
Total Number Authorized	6	10	7.63

Capital Outlay

Operating Capital

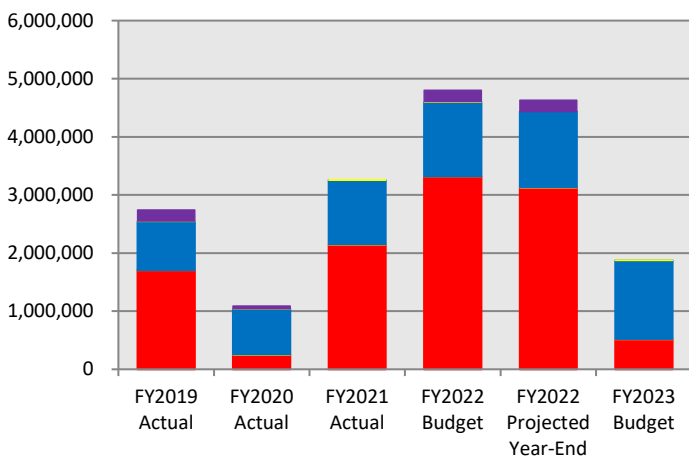
Cradle Point (2)	1,730
<i>Total Computer Equipment</i>	\$ 1,730
Suction Units (2)	1,820
Motorized Stair Chair (2)	19,000
Cardiac Monitors (2) (Replacements)	95,231
<i>Total Ambulance Equipment</i>	\$ 116,051
Type I Ambulance w/ Power Load and Power Cot (Replacement) (2022 carryover)	240,000
<i>Total Vehicles</i>	\$ 240,000
Total Operating Capital	\$ 357,781

**City of Osage Beach
FY2023 Operating Budget**

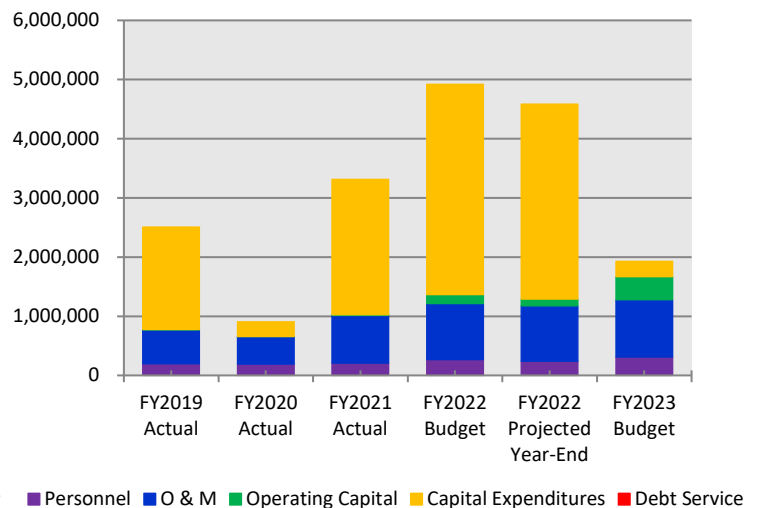
Lee C Fine Airport Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Fund Reserve	65,000
Restricted - Other	-
Unrestricted	185,439
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 250,439
Revenue	
Grants & Reimbursements	517,950
Fees	4,000
User Fees	1,351,400
Other Income	3,000
Transfer From Other Funds	-
TOTAL Revenues	\$ 1,876,350
Expenditures	
Personnel Services	308,321
Operations & Maintenance	971,008
Operating Capital	386,844
Capital Expenditures	261,000
TOTAL Expenditures	\$ 1,927,173
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserve	65,000
Restricted - Other	-
Unrestricted	134,616
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 199,616

FY2019 - FY2023 Lee C Fine Airport Fund Revenues



FY2019 - FY2023 Lee C Fine Airport Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Lee C Fine Airport Fund Summary *Continued*

The Lee C Fine Airport Fund, one of five of the City's Enterprise Funds, was established in 1999 to track Lee C Fine Airport's operational and expansion revenue and expenses.

Purpose Statement: The Lee C Fine Airport Department's purpose is to contribute to the delivery of superior municipal service by the city and quality of life to the community by providing safe airport infrastructure and services.

Overall **Lee C Fine Airport Fund Revenue** is nearly 61% less than the previous Lee C Fine Airport Fund budget. Revenues include Grants and Reimbursements, User Fees, Other Income, and Transfers from Other Funds.

User Fee revenue makes up 72% of the Lee C Fine Airport Fund revenue and is projected to increase 6% from the previous Lee C Fine Airport Fund budget. User Fee revenue are charges paid by the users of the airport system and includes fuel sales, hangar rental, parking and tie down fees, and sales of miscellaneous merchandise. Revenue assumptions are based on trends from previous years, including user counts and leases on file.

Grants and Reimbursements, a significant revenue source directly related to one-time capital expansion projects, make up 28% of the Lee C Fine Airport Fund revenue. FY2023 grant revenue represents MoDOT Aviation grant funds for the purpose completing a Runway Overlay project and an Airport Master Plan to begin in FY2023. Grants and Reimbursements decreased significantly in FY2023 from the previous year Lee C Fine Airport budget.

Transfers from Other Funds are transfers from the Transportation Fund. The Transportation Fund subsidizes operating and expansion costs through transfers as needed due to the viable multimodal transportation options airports provide the City. Transfers from year to year fluctuate based on need. There are no transfers schedule in FY2023.

Overall **Lee C Fine Airport Fund Expenses** are 36% less than the previous Lee C Fine Airport Fund budget. This is mainly due to the decrease in one-time capital project expenses in FY2023 compared to the previous year.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Take Offs/Landings	5,138	5,261	5,633	6,622	5,393
Hanger Units - Total Inventory	n/a	n/a	n/a	14	14
% of Hangar Units Occupied	n/a	n/a	n/a	100%	100%
Parking Units - Total Inventory	n/a	n/a	n/a	n/a	110
% of Parking Units Occupied	n/a	n/a	n/a	n/a	62%
Tie Downs	n/a	n/a	n/a	479	437
Jet Fuel Sold (gallons)	n/a	n/a	n/a	224,080	184,881
AV Gas Sold (gallons)	n/a	n/a	n/a	29,857	20,456
# Call Outs for Service (after hours)	n/a	n/a	n/a	78	30
% of Call Outs for Service Responded to within Policy	n/a	n/a	n/a	100%	100%
Perimeters					
Maintenance - Mowing & Weed Control Hours	n/a	n/a	n/a	408	363

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Lee C Fine Fund Revenues (Fund 45)							
<u>Grants and Reimbursements</u>							
45 00-440200	Grant Revenue	1,705,048	253,317	2,148,041	3,318,237	3,130,272	517,950
	Total Grants and Reimbursements	\$ 1,705,048	\$ 253,317	\$ 2,148,041	\$ 3,318,237	\$ 3,130,272	\$ 517,950
<u>Fees</u>							
45 00-450400	Fees -- Copies, Maps, & Misc.	3,320	3,896	7,512	3,500	3,800	4,000
	Total Fees	\$ 3,320	\$ 3,896	\$ 7,512	\$ 3,500	\$ 3,800	\$ 4,000
<u>User Fees</u>							
45 00-480700	Aviation Fuel	85,064	84,134	128,436	130,000	130,000	140,000
45 00-480800	Jet-A Fuel -- Propane	578,587	515,846	774,070	960,000	960,000	1,000,000
45 00-480801	Tax -- Jet Fuel	38,579	38,824	51,577	44,000	64,000	67,000
45 00-480810	Hangar Rental	115,529	115,899	115,581	115,600	115,600	115,600
45 00-480830	Parking Leases	15,800	13,850	17,350	20,000	14,500	15,000
45 00-480840	Tie Down Fees	3,580	12,000	10,309	7,000	13,000	13,000
45 00-480850	Misc. Merchandise	685	412	573	575	800	800
	Total User Fees	\$ 837,825	\$ 780,965	\$ 1,097,895	\$ 1,277,175	\$ 1,297,900	\$ 1,351,400
<u>Other Income</u>							
45 00-490160	Revenue Share Credit	9	74	20	20	-	-
45 00-490200	Retirement Earnings	498	944	69	-	-	-
45 00-600000	Sale of Used Equipment	65	-	-	5,000	-	3,000
	Total Other Income	\$ 572	\$ 1,018	\$ 90	\$ 5,020	\$ -	\$ 3,000
<u>Transfers From Other Funds</u>							
45 00-620020	Transfer from Transportation Fund	195,000	52,000	-	200,000	200,000	-
	Total Transfers From Other Funds	\$ 195,000	\$ 52,000	\$ -	\$ 200,000	\$ 200,000	\$ -
	Total Lee C Fine Airport Fund Revenues	<u>\$ 2,741,764</u>	<u>\$ 1,091,196</u>	<u>\$ 3,253,538</u>	<u>\$ 4,803,932</u>	<u>\$ 4,631,972</u>	<u>\$ 1,876,350</u>

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Lee C Fine Airport Fund Expenditures (Fund 45)							
<u>Personnel</u>							
45 00-711000	Salaries	123,462	117,555	131,530	179,269	152,967	194,000
45 00-713000	Overtime	5,421	2,881	5,233	5,000	3,842	5,000
45 00-714000	Holiday Pay	3,447	3,268	4,528	5,000	5,724	5,900
45 00-721001	Health Insurance	36,607	37,548	36,964	39,663	46,948	62,651
45 00-721002	Dental Insurance	1,618	1,386	1,062	1,087	1,327	1,670
45 00-721003	125 Medical Reimb.	900	250	-	-	-	-
45 00-721004	Employee Life Insurance	428	430	436	456	457	456
45 00-721005	Short Term Disability	432	437	449	432	473	432
45 00-721006	Vision Insurance	385	356	347	500	400	512
45 00-722000	FICA/FMED - 7.65%	10,164	9,462	10,748	14,410	10,224	15,700
45 00-723000	Retirement 401	7,767	8,037	8,681	12,312	8,001	13,300
45 00-725000	Unemployment Compensation	-	1,497	-	-	-	-
45 00-726000	Workers' Compensation	6,459	5,678	6,566	8,000	8,099	8,700
Total Personnel		\$ 197,090	\$ 188,785	\$ 206,545	\$ 266,129	\$ 238,462	\$ 308,321
<u>Operations and Maintenance</u>							
45 00-729200	Training & Conferences	491	220	38	1,460	1,460	1,460
45 00-729400	Uniform Rental/Purchases	398	-	203	800	800	1,200
45 00-733000	Contractual	13,105	14,310	13,139	15,500	14,446	15,500
45 00-733500	Credit Card Fees	16,403	16,927	25,699	17,000	26,540	26,000
45 00-733750	Administrative Reimb.	46,800	46,000	38,000	43,000	46,000	43,000
45 00-733800	Professional Services	600	400	-	-	-	-
45 00-742000	Janitorial Service	-	-	4,534	6,500	6,500	6,500
45 00-742100	Trash Service	430	474	595	760	760	760
45 00-743100	Maintenance & Repair	6,742	31,957	8,005	32,000	14,456	20,200
45 00-743103	Supplies -- Bldg/Janitorial	-	-	745	500	487	500
45 00-743104	Electric Svc -- Bldg/Facility	8,097	6,925	6,208	7,700	7,431	7,700
45 00-743200	Vehicle Maintenance	1,501	596	1,759	6,000	5,742	6,000
45 00-743400	Equipment Repair	3,451	1,557	2,480	4,000	3,345	4,000
45 00-743415	Safety Equipment	233	247	-	-	-	-
45 00-744700	Mobile Devices & Service	408	288	267	1,082	207	300
45 00-752000	Insurance -- Property & Liability	12,896	13,801	19,103	16,500	14,735	15,800
45 00-754000	Advertising	563	795	598	1,200	1,200	1,200
45 00-754100	Public Relations	-	-	-	300	300	300
45 00-761000	Supplies -- Office	1,143	1,032	24	400	375	400
45 00-761005	Supplies	-	-	184	200	190	200
45 00-761100	Postage	146	213	22	175	95	100
45 00-762500	Aviation Fuel -- Resell	58,394	57,147	110,872	105,000	106,000	110,000
45 00-762550	Jet-A Fuel -- Resell	392,382	268,785	568,096	677,000	677,000	700,000
45 00-762560	Miscellaneous to Resell	526	427	565	550	776	700
45 00-762600	Gasoline/Fuel	5,282	2,583	4,895	6,000	5,974	6,000
45 00-762610	Propane	953	1,628	2,540	2,000	2,046	2,000
45 00-764131	Small Tools	385	378	110	1,150	1,125	1,150
45 00-764200	Memberships	35	35	35	35	38	38
Total Operations and Maintenance		\$ 571,364	\$ 466,725	\$ 808,716	\$ 946,812	\$ 938,028	\$ 971,008

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Lee C Fine Airport Fund Expenditures (Fund 45)							
<u>Operating Capital</u>							
45 00-774128	Airport Capital	6,938	-	-	-	-	300,000
45 00-774141	Bldg Maintenance Capital	-	1,282	-	-	-	-
45 00-774250	Computer Equipment	1,171	-	-	-	-	41,248
45 00-774255	Machinery & Equipment	-	-	10,640	20,000	11,800	-
45 00-774265	Vehicle(s)	-	-	-	133,000	103,550	45,596
	Total Operating Capital	\$ 8,109	\$ 1,282	\$ 10,640	\$ 153,000	\$ 115,350	\$ 386,844
<u>Capital Expenditures</u>							
45 00-773158	Runway Project	-	-	-	261,000	-	261,000
45 00-773216	Taxiway Project	1,728,359	57,114	-	-	-	-
45 00-773225	Apron Project	-	193,442	2,287,056	3,295,023	3,295,023	-
	Total Capital Expenditures	\$ 1,728,359	\$ 250,556	\$ 2,287,056	\$ 3,556,023	\$ 3,295,023	\$ 261,000
	Total Lee C Fine Airport Fund Expenditures	\$ 2,504,922	\$ 907,348	\$ 3,312,957	\$ 4,921,964	\$ 4,586,863	\$ 1,927,173

City of Osage Beach
FY2023 Operating Budget
Lee C Fine Airport
Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Airport Manager (Share w/ Grand Glaize)	0.6	0	0.6
Airport Technician	4	0	3
Seasonal (FTE - .73)	0	1	0.73
Total Number Authorized	4.6	1.0	4.33

Capital Outlay

Operating Capital

Master Plan (90/10 Grant)	300,000
Total Airport Capital	\$ 300,000
Camera System	41,248
Total Computer Equipment	\$ 41,248
Pickup Truck w/ Plow (Replacement) (2022 carryover)	45,596
Total Vehicles	\$ 45,596
Total Operating Capital	\$ 386,844

Capital Expenditures

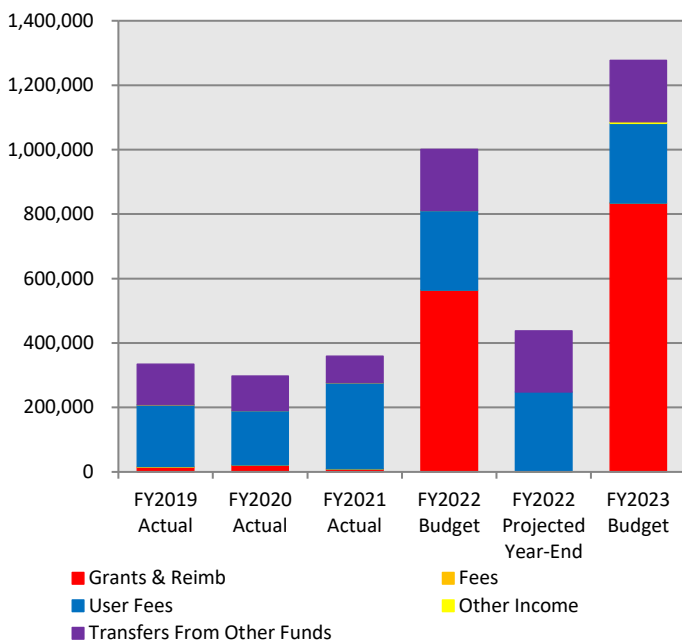
Runway Overlay (Grant 90%)	261,000
Total Runway Project	\$ 261,000
Total Capital Expenditures	\$ 261,000

**City of Osage Beach
FY2023 Operating Budget**

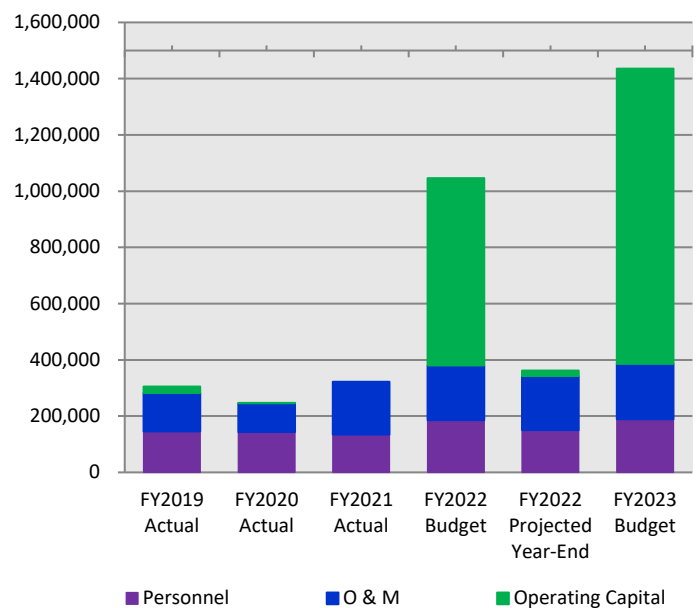
Grand Glaize Airport Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated	
Restricted - Fund Reserve	31,000
Restricted - Other	-
Unrestricted	159,838
TOTAL Cash & Equivalent Balance January 1, 2023	\$ 190,838
Revenue	
Grants & Reimbursements	833,666
Fees	170
User Fees	247,950
Other Income	5,000
Transfer From Other Funds	190,000
TOTAL Revenues	\$ 1,276,786
Expenditures	
Personnel Services	189,026
Operations & Maintenance	197,048
Operating Capital	1,049,036
TOTAL Expenditures	\$ 1,435,110
Cash & Equivalent Balance December 31, 2023 - Estimated	
Restricted - Fund Reserve	31,000
Restricted - Other	-
Unrestricted	1,514
TOTAL Cash & Equivalent Balance December 31, 2023	\$ 32,514

FY2019 - FY2023 Grand Glaize Airport Fund Revenues



FY2019 - FY2023 Grand Glaize Airport Fund Expenditures



**City of Osage Beach
FY2023 Operating Budget**

Grand Glaize Airport Fund Summary *Continued*

The Grand Glaize Airport Fund, one of five of the City's Enterprise Funds, was established in 1999 to track Grand Glaize Airport's operational and expansion revenue and expenses.

Purpose Statement: The Grand Glaize Airport Department's purpose is to contribute to the delivery of superior municipal service by the city and quality of life to the community by providing safe airport infrastructure and services.

Overall **Grand Glaize Airport Fund Revenue** is 28% more than the previous Grand Glaize Airport Fund budget. Revenues include Grants and Reimbursements, User Fees, Other Income, and Transfers from Other Funds.

User Fee revenue makes up 19% of the Grand Glaize Airport Fund revenue and is projected to remain relatively the same from the previous Grand Glaize Airport Fund budget. User Fee revenue are charges paid by the users of the airport system and includes fuel sales, hangar rental, parking and tie down fees, and sales of miscellaneous merchandise. Revenue assumptions are based on trends from previous years, including user counts and leases on file.

Grants and Reimbursements, the largest revenue source directly related to one-time capital expansion projects, make up 65% of the Grand Glaize Airport Fund revenue. FY2023 grant revenue represents MoDOT Aviation grant funds for the purpose of completing a power line burial project and an Airport Master Plan to begin in FY2023. The grants pay 90% of the project costs, and FY2023 projected expenses and corresponding grants represent the largest increase over the previous budget.

Transfers from Other Funds are transfers from the Transportation Fund. The Transportation Fund subsidizes operating and expansion costs through transfers as needed due to the viable multimodal transportation options airports provide the City. Transfers from year to year fluctuate based on need; FY2023 transfer is the same as the previous year.

Overall **Grand Glaize Airport Fund Expenses** are 37% more than the previous Grand Glaize Airport Fund budget. The main increase is due to capital investment to occur in FY2023.

Service Level Indicators / Performance Measures

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual
Take Offs/Landings	2,726	3,029	2,912	3,483	3,190
Hanger Units - Total Inventory	n/a	n/a	n/a	22	22
% of Hangar Units Occupied	n/a	n/a	n/a	100%	100%
Parking Units - Total Inventory	n/a	n/a	n/a	30	30
% of Parking Units Occupied	n/a	n/a	n/a	100%	45%
Tie Downs	n/a	n/a	n/a	383	315
Jet Fuel Sold (gallons)	n/a	n/a	n/a	13,724	8,988
AV Gas Sold (gallons)	n/a	n/a	n/a	33,457	20,058
# Call Outs for Service (after hours)	n/a	n/a	n/a	3	2
% of Call Outs for Service Responded to within Policy	n/a	n/a	n/a	100%	100%
Perimeters					
Maintenance - Mowing & Weed Control Hours	n/a	n/a	n/a	247	268

Notes: Some data on departmental service level indicators and performance measures are incomplete as of December 31, 2022. All departments have implemented various data tracking of service level indicators and performance measures, applicable to each department. Missing data will be completed as received.

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Grand Glaize Airport Fund Revenues (Fund 47)							
<u>Grants and Reimbursements</u>							
47 00-440200	Grant Revenue	14,440	20,000	9,000	563,666	-	833,666
	Total Grants and Reimbursements	\$ 14,440	\$ 20,000	\$ 9,000	\$ 563,666	\$ -	\$ 833,666
<u>Fees</u>							
47 00-450400	Fees -- Copies, Maps, & Misc.	2,040	1,185	255	350	170	170
	Total Fees	\$ 2,040	\$ 1,185	\$ 255	\$ 350	\$ 170	\$ 170
<u>User Fees</u>							
47 00-480700	Aviation Fuel	79,849	71,091	143,482	130,000	130,000	130,000
47 00-480800	Jet-A Fuel -- Propane	39,887	20,788	46,234	40,000	40,000	40,000
47 00-480801	Tax -- Jet Fuel	2,522	1,642	3,310	3,000	2,600	2,600
47 00-480810	Hangar Rental	61,439	68,377	67,827	67,500	68,000	68,000
47 00-480830	Parking Leases	4,830	4,195	4,310	4,000	4,800	4,800
47 00-480840	Tie Down Fees	2,708	2,480	1,972	2,200	2,100	2,100
47 00-480850	Misc. Merchandise	488	129	377	450	450	450
	Total User Fees	\$ 191,723	\$ 168,702	\$ 267,512	\$ 247,150	\$ 247,950	\$ 247,950
<u>Other Income</u>							
47 00-490160	Revenue Share Credit	0	7	1	5	-	-
47 00-490200	Retirement Earnings	260	505	39	-	-	-
47 00-600000	Sale of Used Equipment	-	-	-	-	-	5,000
	Total Other Income	\$ 261	\$ 512	\$ 39	\$ 5	\$ -	\$ 5,000
<u>Transfers From Other Funds</u>							
47 00-620020	Transfer from Transportation Fund	126,000	107,000	82,000	190,000	190,000	190,000
	Total Transfers From Other Funds	\$ 126,000	\$ 107,000	\$ 82,000	\$ 190,000	\$ 190,000	\$ 190,000
	Total Grand Glaize Airport Fund Revenues	<u>\$ 334,464</u>	<u>\$ 297,399</u>	<u>\$ 358,806</u>	<u>\$ 1,001,171</u>	<u>\$ 438,120</u>	<u>\$ 1,276,786</u>

**City of Osage Beach
FY2023 Operating Budget**

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Grand Glaize Airport Fund Expenditures (Fund 47)							
<u>Personnel</u>							
47 00-711000	Salaries	82,842	77,795	76,000	110,736	92,593	111,300
47 00-713000	Overtime	1,675	130	1,105	1,000	627	1,000
47 00-714000	Holiday Pay	2,667	2,379	1,751	2,892	2,723	3,100
47 00-716000	Education Incentive	250	250	144	250	-	250
47 00-721001	Health Insurance	36,730	41,951	35,218	42,861	33,388	45,880
47 00-721002	Dental Insurance	1,779	1,566	1,090	1,299	1,001	1,331
47 00-721003	125 Medical Reimb.	600	-	-	-	-	-
47 00-721004	Employee Life Insurance	296	303	270	288	238	288
47 00-721005	Short Term Disability	299	304	278	432	309	432
47 00-721006	Vision Insurance	241	281	237	288	203	295
47 00-722000	FICA/FMED - 7.65%	6,674	5,828	5,731	8,786	5,974	8,850
47 00-723000	Retirement 401	5,235	5,319	4,940	7,840	4,765	7,600
47 00-725000	Unemployment Compensation	-	1,242	-	-	-	-
47 00-726000	Workers' Compensation	6,459	5,678	7,485	9,000	8,099	8,700
	Total Personnel	\$ 145,747	\$ 143,026	\$ 134,249	\$ 185,672	\$ 149,920	\$ 189,026
<u>Operations and Maintenance</u>							
47 00-729200	Training & Conferences	466	220	38	1,460	1,460	1,460
47 00-729400	Uniform Rental/Purchases	301	48	99	400	400	800
47 00-733000	Contractual	1,591	1,911	1,928	2,500	2,431	2,500
47 00-733500	Credit Card Fees	4,066	3,709	5,826	4,000	5,482	4,000
47 00-733750	Administrative Reimb.	15,400	13,000	15,000	18,000	18,000	18,000
47 00-733800	Professional Services	300	200	-	-	-	-
47 00-741100	Utilities -- City	855	1,269	1,325	1,300	957	1,000
47 00-742000	Janitorial Service	-	-	3,266	3,500	3,500	3,500
47 00-742100	Trash Service	430	474	595	760	760	760
47 00-743100	Maintenance & Repair	7,069	2,599	2,269	8,000	7,565	8,000
47 00-743103	Supplies -- Bldg/Janitorial	-	-	465	500	461	500
47 00-743104	Electric Svc -- Bldg/Facility	5,035	5,028	5,560	5,000	5,674	5,700
47 00-743200	Vehicle Maintenance	802	775	1,007	1,000	960	1,000
47 00-743400	Equipment Repair	2,226	1,093	415	2,500	2,396	2,500
47 00-743415	Safety Equipment	82	61	-	-	-	-
47 00-744700	Mobile Devices & Service	183	288	267	1,082	207	300
47 00-752000	Insurance -- Property & Liability	9,591	10,267	11,248	11,800	9,358	10,050
47 00-754000	Advertising	563	795	598	1,200	1,200	1,200
47 00-754100	Public Relations	369	-	-	500	500	500
47 00-761000	Supplies -- Office	623	425	1	400	367	400
47 00-761005	Supplies	-	-	127	600	574	600
47 00-761100	Postage	39	69	9	60	60	50
47 00-762500	Aviation Fuel -- Resell	58,055	48,187	105,802	98,000	98,000	100,000
47 00-762550	Jet-A Fuel -- Resell	26,741	12,502	31,170	28,000	28,000	30,000
47 00-762560	Miscellaneous to Resell	448	245	255	400	400	400
47 00-762600	Gasoline/Fuel	924	290	554	2,540	2,493	2,540
47 00-764131	Small Tools	198	-	107	1,250	1,124	1,250
47 00-764200	Memberships	35	35	35	35	38	38
	Total Operations and Maintenance	\$ 136,392	\$ 103,490	\$ 187,965	\$ 194,787	\$ 192,367	\$ 197,048

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Grand Glaize Airport Fund Expenditures (Fund 47)							
<u>Operating Capital</u>							
47 00-774128	Airport Capital	22,078	-	-	626,296	20,000	946,296
47 00-774250	Computer Equipment	1,185	1,163	-	-	-	37,144
47 00-774255	Machinery & Equipment	-	-	-	-	-	20,000
47 00-7742655	Vehicle(s)	-	-	-	40,000	-	45,596
Total Operating Capital		\$ 23,263	\$ 1,163	\$ -	\$ 666,296	\$ 20,000	\$ 1,049,036
Total Grand Glaize Airport Fund Expenditures		\$ 305,403	\$ 247,679	\$ 322,213	\$ 1,046,755	\$ 362,287	\$ 1,435,110

City of Osage Beach
FY2023 Operating Budget
Grand Glaize Airport
Personnel Schedule

<u>Classification</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Total Full-Time Equivalents</u>
Airport Manager (Share w/ Lee C Fine)	0.4	0	0.4
Airport Technician	2	0	2
Seasonal (FTE - .73)	0	1	0.73
Total Number Authorized	2.4	1.0	3.13

Capital Outlay

Operating Capital

Fuel Storage Tank (FY2022 partial carryover)	20,000
Master Plan (90/10 Grant)	300,000
Power Line Burial (Grant 90%)	626,296
Total Airport Capital	\$ 946,296
Camera System	37,144
Total Computer Equipment	\$ 37,144
Commercial Mower (Replacement)	20,000
Total Machinery & Equipment	\$ 20,000
Pickup Truck w/ Plow (Replacement)	45,596
Total Vehicles	\$ 45,596
Total Operating Capital	\$ 1,049,036

**City of Osage Beach
FY2023 Operating Budget**

Prewitt's Point TIF Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated

Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance January 1, 2023	\$ -
--	-------------

Revenue

Taxes	-
Other Income	-

TOTAL Revenues	\$ -
-----------------------	-------------

Expenditures

Operations & Maintenance	-
Debt Service	-

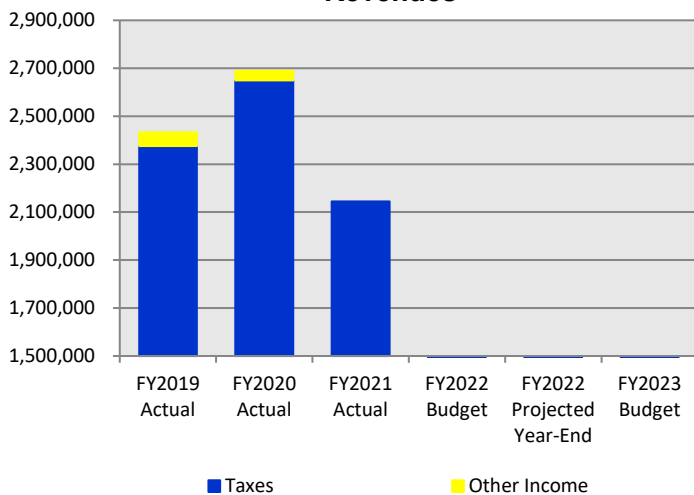
TOTAL Expenditures	\$ -
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Cash & Equivalent Balance December 31, 2023 - Estimated

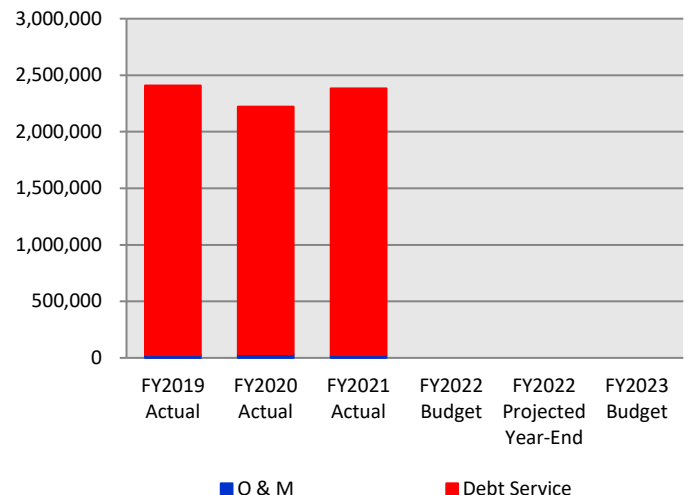
Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance December 31, 2023	\$ -
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**FY2019 - FY2023 Prewitt's Point TIF Fund
Revenues**



FY2019 - FY2023 Prewitt's Point TIF Fund



The **Prewitt's Point Tax Increment Financing (TIF) Fund** was one of the City's Component Units active through FY2021. The City's Component Units separate out the financial activity of the City's Tax Increment Financing (TIF) districts. The TIF Funds are clearing accounts for TIF activity within a district. Tax Increment Financing (TIF) is a legal authorization allowing the use of a portion of existing taxes on new revenue generated, for a limited time, to pay for public infrastructure for new development of economically depressed areas.

The Prewitt's Point TIF was approved in 2000 for a retail development of 70+ areas. The City issued TIF Bonds to finance roads, water and sewer infrastructure in the Prewitt's Point redevelopment area. These bonds are limited obligations of the City, subject to annual appropriation by the City, and are payable solely from the PILOTs (Payments in Lieu of Taxes) and EATs (Economic Activity Taxes) generated within the area per the specific TIF agreement. Debt service on principal and interest cannot exceed the life of the redevelopment area of May 1, 2023.

Overall Prewitt's Point TIF Fund revenue and expenditures are zero in FY2023, as the project agreement has been closed and the bonds were paid off in FY2021, eighteen months ahead of schedule. The taxes collected in the district and previously redirected to the TIF Fund to pay off the bonds will now be unrestricted in the applicable government funds.

City of Osage Beach
FY2023 Operating Budget

Prewitt's Point TIF Fund Revenues (Fund 60)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Taxes</u>							
60 00-400000	Tax -- Sales - Osage Beach	1,083,969	1,237,916	962,814	-	-	-
60 00-400003	Tax -- Sales - County	541,984	619,616	480,871	-	-	-
60 00-400004	Tax -- PILOTS	476,443	479,427	459,842	-	-	-
60 00-400007	Tax -- Miller Co. Ambulance	273,601	312,409	241,230	-	-	-
	Total Taxes	\$ 2,375,998	\$ 2,649,368	\$ 2,144,757	\$ -	\$ -	\$ -
<u>Other Income</u>							
60 00-490000	Interest Earned	56,644	40,719	-	-	-	-
	Total Other Income	\$ 56,644	\$ 40,719	\$ -	\$ -	\$ -	\$ -
	Total Prewitt's Point TIF Fund Revenues	<u>\$ 2,432,642</u>	<u>\$ 2,690,087</u>	<u>\$ 2,144,757</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Prewitt's Point TIF Expenditures (Fund 60)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Operations and Maintenance</u>							
60 00-733440	Financial Services	6,307	6,885	3,500	-	-	-
60 00-733750	City Admin Reimb.	19,014	26,356	21,572	-	-	-
	Total Operations and Maintenance	\$ 25,321	\$ 33,241	\$ 25,072	\$ -	\$ -	\$ -
<u>Debt Service</u>							
60 00-780000	Principal	1,970,000	1,880,000	2,330,000	-	-	-
60 00-782000	Interest	412,221	309,193	27,098	-	-	-
	Total Debt Service	\$ 2,382,221	\$ 2,189,193	\$ 2,357,098	\$ -	\$ -	\$ -
	Total Prewitt's Point TIF Fund Expenditures	<u>\$ 2,407,542</u>	<u>\$ 2,222,434</u>	<u>\$ 2,382,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Osage Beach
FY2023 Operating Budget**

Dierbergs TIF Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated

Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance January 1, 2023	\$ -
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Revenue

Taxes	1,005,000
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TOTAL Revenues	\$ 1,005,000
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Expenditures

Operations & Maintenance	8,200
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Debt Service	996,800
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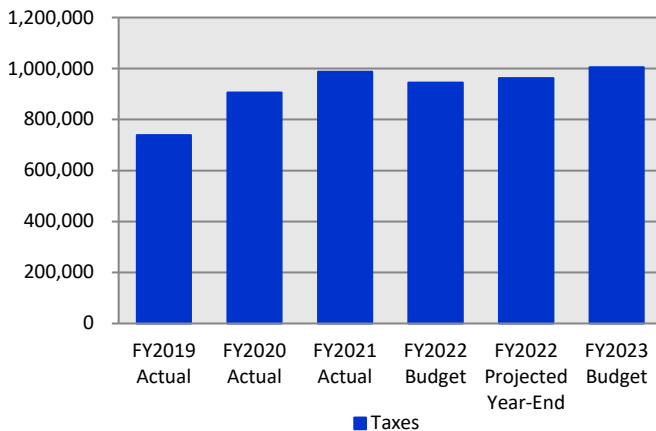
TOTAL Expenditures	\$ 1,005,000
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Cash & Equivalent Balance December 31, 2023 - Estimated

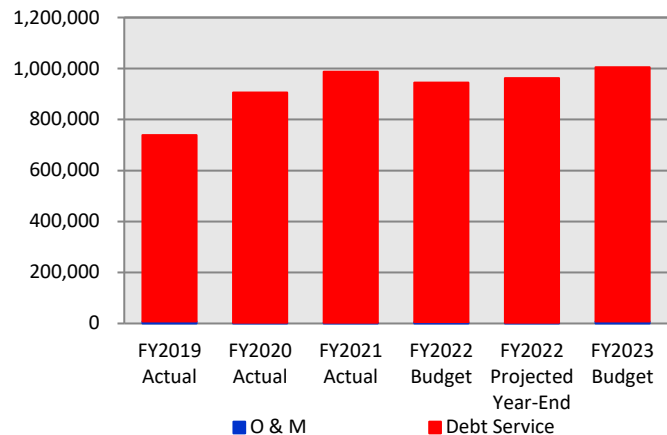
Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance December 31, 2023	\$ -
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**FY2019 - FY2023 Dierbergs TIF Fund
Revenues**



FY2019 - FY2023 Dierbergs TIF Fund



The Dierbergs Tax Increment Financing (TIF) Fund is one of the City's Component Units. The City's Component Units separate out the financial activity of the City's Tax Increment Financing (TIF) districts. The TIF Funds are clearing accounts for TIF activity within a district. Tax Increment Financing (TIF) is a legal authorization allowing the use of a portion of existing taxes on new revenue generated, for a limited time, to pay for public infrastructure for new development of economically depressed areas.

The Dierbergs TIF was approved in 2010 for a 15 acre, 142,000 square feet, shopping center consisting of several retail stores under a pay-as-you-go financial method. The Dierberg TIF notes payable represent limited obligations of the City, as the City is not liable for the debt beyond remitting the collected taxes. The taxes collected are remitted to the bond trustee. The debt is payable solely from the incremental sales and real estate taxes generated within the redevelopment area. The notes terminate December 15, 2033, whether or not the principal and interest have been paid in full.

Overall Dierbergs TIF Fund Revenue is 6% more than from the previous Dierbergs TIF Fund budget. Revenue in the Dierbergs TIF Fund consists solely of the taxes collected within the redevelopment area district generated by the new revenue from the development, per the specific TIF Agreement. Tax revenue assumptions for FY2023 within the district are based on trends from past years.

Overall Dierbergs TIF Fund Expenditures are 6% more than the previous budget. This increase is directly tied to the increase in revenue as all monies collected are passed through to the bond trustee.

City of Osage Beach
FY2023 Operating Budget

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Dierbergs TIF Fund Revenues (Fund 61)							
<u>Taxes</u>							
61 00-400000	Tax -- Sales - Osage Beach	240,150	306,310	346,606	320,000	340,000	350,000
61 00-400003	Tax -- Sales - County	150,093	191,444	216,629	200,000	220,000	240,000
61 00-400004	Tax -- PILOTS	92,356	92,358	92,367	85,000	92,370	95,000
61 00-400006	Tax -- TDD	256,350	315,173	331,440	340,000	310,000	320,000
	Total Taxes	\$ 738,949	\$ 905,285	\$ 987,042	\$ 945,000	\$ 962,370	\$ 1,005,000
	Total Dierbergs TIF Fund Revenues	\$ 738,949	\$ 905,285	\$ 987,042	\$ 945,000	\$ 962,370	\$ 1,005,000

		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
Dierbergs TIF Expenditures (Fund 61)							
<u>Operations and Maintenance</u>							
61 00-733750	City Admin Reimb.	7,558	3,149	3,314	6,000	3,200	8,200
	Total Operations and Maintenance	\$ 7,558	\$ 3,149	\$ 3,314	\$ 6,000	\$ 3,200	\$ 8,200
<u>Debt Service</u>							
61 00-799961	Transfer to UMB/TIF Notes	604,239	746,230	819,815	780,000	809,170	838,800
61 00-799962	Trans to First Bank/1/2 TDD	126,639	156,118	164,213	159,000	150,000	158,000
	Total Debt Service	\$ 730,878	\$ 902,348	\$ 984,029	\$ 939,000	\$ 959,170	\$ 996,800
	Total Dierbergs TIF Fund Expenditures	\$ 738,436	\$ 905,497	\$ 987,343	\$ 945,000	\$ 962,370	\$ 1,005,000

**City of Osage Beach
FY2022 Operating Budget**

Arrowhead TIF Fund Summary

Cash & Equivalent Balance January 1, 2023 - Estimated

Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance January 1, 2023	\$ -
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Revenue

Taxes	73,000
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TOTAL Revenues	\$ 73,000
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Expenditures

Operations & Maintenance	73,000
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Debt Service	-
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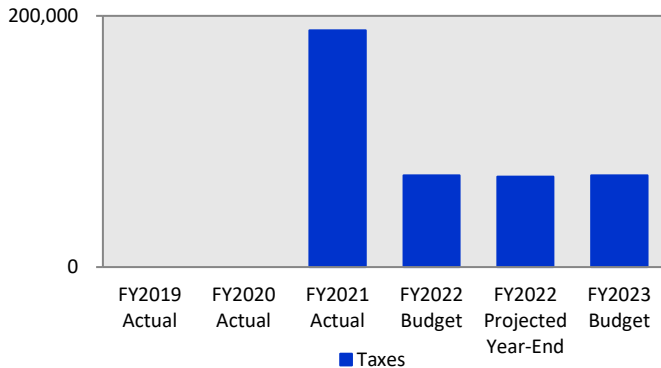
TOTAL Expenditures	\$ 73,000
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Cash & Equivalent Balance December 31, 2023 - Estimated

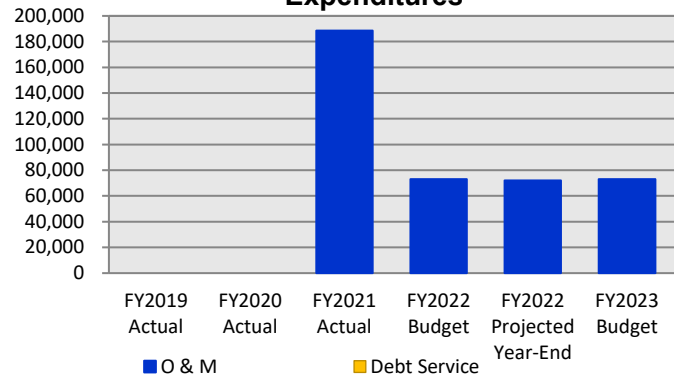
Restricted - Other	-
Unrestricted	-

TOTAL Cash & Equivalent Balance December 31, 2023	\$ -
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**FY2019 - FY2023 Arrowhead TIF Fund
Revenues**



**FY2019 - FY2023 Arrowhead TIF Fund
Expenditures**



The Arrowhead Tax Increment Financing (TIF) Fund is one of the City's Component Units. The City's Component Units separate out the financial activity of the City's Tax Increment Financing (TIF) districts. The TIF Funds are clearing accounts for TIF activity within a district. Tax Increment Financing (TIF) is a legal authorization allowing the use of a portion of existing taxes on new revenue generated, for a limited time, to pay for public infrastructure for new development of economically depressed areas.

The Arrowhead TIF was approved in 2016 for a 226 acre, eight-phased, mixed-use development project to include institutional, residential, recreation, retail, and office development under a pay-as-you-go financial method. The project remains under construction and new tax revenue collection began in FY2020 within the redevelopment area district. The Arrowhead TIF notes payable represent limited obligations of the City, as the City is not liable for the debt beyond remitting the collected taxes. The taxes collected are remitted to the bond trustee. The debt is payable solely from the incremental sales and real estate taxes generated within the redevelopment area. The notes terminate December 15, 2042, whether or not the principal and interest have been paid in full.

Overall Arrowhead TIF Fund Revenue is relatively the same from the previous Arrowhead TIF Fund budget. Revenue in the Arrowhead TIF Fund consists solely of the taxes collected within the redevelopment area district generated by the new revenue from the development, per the specific TIF Agreement. Tax revenue assumptions for FY2023 within the district are based on trends from past years.

Overall Arrowhead TIF Fund Expenditures are relatively the same from the previous budget. Any decreases or increases are directly tied to the revenues as all monies collected are passed through to the bond trustee.

City of Osage Beach
FY2023 Operating Budget

Arrowhead TIF Fund Revenues (Fund 62)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Taxes</u>							
62 00-400000	Tax -- Sales - Osage Beach	-	-	-	-	-	-
62 00-400003	Tax -- Sales - County	-	-	-	-	-	-
62 00-400004	Tax -- PILOTS	-	-	188,559	73,000	72,053	73,000
62 00-400006	Tax -- TDD	-	-	-	-	-	-
	Total Taxes	\$ -	\$ -	\$ 188,559	\$ 73,000	\$ 72,053	\$ 73,000
	Total Arrowhead TIF Fund Revenues	\$ -	\$ -	\$ 188,559	\$ 73,000	\$ 72,053	\$ 73,000

Arrowhead TIF Fund Expenditures (Fund 62)		FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Projected Year-End	FY2023 Budget
<u>Operations and Maintenance</u>							
62 00-733750	City Admin Reimb.	-	-	-	-	-	1,000
62 00-733751	Developer Reimbursement	-	-	188,559	73,000	72,053	72,000
	Total Operations and Maintenance	\$ -	\$ -	\$ 188,559	\$ 73,000	\$ 72,053	\$ 73,000
<u>Debt Service</u>							
62 00-799961	Transfer to UMB/TIF Notes	-	-	-	-	-	-
62 00-799962	Trans to First Bank/1/2 TDD	-	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Arrowhead TIF Fund Expenditures	\$ -	\$ -	\$ 188,559	\$ 73,000	\$ 72,053	\$ 73,000

**City of Osage Beach
FY2023 Operating Budget**

Glossary

Adopted Budget: The budgeted revenue and expenditure details as approved by the Board of Aldermen.

Appropriation: The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

ARPA – American Rescue Plan Act of 2021: The American Rescue Plan's direct relief due to the pandemic, COVID-19, signed by the President of the United States on March 11, 2021.

Audit Report: The report prepared by an auditor covering the audit or investigation of an entity's financial position for a given period of time.

Capital Assets: Property of significant value and having a useful life of several years. Capital Assets include, but not limited to, select materials, machinery and equipment, infrastructure, including construction of new and improvements of existing property. Also known as fixed assets.

Capital Expenditures: Capital expenditures are expenditures used to acquire, upgrade, and maintain capital assets.

Capital Improvement Tax (CIT) Fund: Capital Improvement Tax Fund accounts revenues and expenditures to fund capital improvement, the operation and maintenance of capital improvements, and to offset debt service costs.

Cash Basis: An accounting method that recognizes revenues and expenditures (expenses) at the time cash is received or payment is made. The City of Osage Beach Operating Budget is represented on a cash basis.

Cash and Equivalents Balance: Value of the City of Osage Beach's assets of cash and other investment assets easily converted to cash.

Component Unit: Component Units are unit activities separate from the governmental or enterprise fund units, separating out the financial activities of the City of Osage Beach's Tax Increment Financing districts. A clearing house for TIF activity.

Cononavirus SLFRF – State and Local Fiscal Recovery Funds: Funds available under the ARPA of 2021 to State and local governments for use as outline by the law.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service: The amount of money necessary to pay principal and interest on an outstanding debt.

Department: Departments are specific units within City operations sharing a common area of activity or purpose.

Enterprise Funds: Enterprise Funds account for revenue and expenditures of a specific operation which are primarily recovered by the users of said operation, also referred to as business-like activities, or where the City has determined said operations require separation from other governmental activities. Also known as proprietary funds.

Expenditures/Expenses: Represents payments or disbursements of monies for goods or services.

Fiscal Year: The 12-month period on which the annual budget applies. The City of Osage Beach operates on a calendar fiscal year beginning January 1, ending December 31.

Full Time Equivalents (FTE): Equal to one person based on 2080 hours a year.

Fund: An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources for the purpose of carrying on specific activities or attaining certain objectives. Funds are assigned for specific activities or purposes.

Fund Balance: An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year.

General Fund: The largest governmental fund, the General Fund accounts for most of the financial resources of the general government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. The General Fund usually includes most of the basic operating services, such as fire and police protection, finance, planning and protective services, public works, and general administration.

General Accepted Accounting Principles (GAAP): GAAP is a way of reporting financial data.

General Obligation Bonds: Bonds which are secured by the full faith and credit of the issuer. General Obligation bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power.

Governmental Funds: Governmental Funds are specific funds used to account for activities primarily supported by taxes, grants, and similar revenue sources to provide governmental services. The City of Osage Beach's governmental funds include general administration, finance, building inspection, planning and zoning, public safety, parks, and transportation activity.

Grant: A cash and non-cash contribution by one governmental unit or other organization to another. Contributions to the City of Osage Beach are mainly made to the City by state and federal governments, and other civic organizations, for specified purposes.

Operating Budget: A detailed, financial plan of operations outlining the estimated revenues and expenditures for a given period covering a single fiscal year. Adopted on a basis consistent with U.S. Generally Accepted Accounting Principles (GAAP).

Outstanding Debt: The principal of a debt issued that remains unpaid.

Principal: The original amount borrowed for a specific purpose. Bond principal is the face amount or par value of a security payable on a specific maturity date.

Projections: An estimate or forecast of a future amount or trend based on specific factors.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

Tax or Taxes: Charges levied by a governmental unit for the purpose of raising revenue. Tax revenue collected are used to pay for services or improvements provided for the general public benefit.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Transfer: Legally authorized transfers from one fund to another fund for specific purpose.

User Charges or Fees: The payment of a charge or fee for direct receipt of a product or service.

ACRONYMS

APRA: American Rescue Plan Act

CID: Community Improvement Districts

CIT: Capital Improvement Tax Fund

FTE: Full Time Equivalents

SLFRF: State and Local Fiscal Recovery Funds

TIF: Tax Increment Financing