CITY OF OSAGE BEACH, MISSOURI

FY2024 OPERATING BUDGET

The ♡ of Lake of the Ozarks

City of Osage Beach
FY2024 Operating Budget

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City of Osage Beach, Missouri
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 boosts 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 9.8 square miles and is divided into three governing wards represented by a Mayor and six Aldermen. The City employs 130 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: 2022 ACS 5-Year Estimates
Population	4,736
Square Miles	9.8
People Per Square Mile	482.2
Median Age	48
Median Household Income	$51,600
Per Capita Income	$28,511
Number of Housing Units	4,934
Owner Occupied Units %	64%
Total Households	1,658
Average Household Size	2.7
Median Value Owner-occupied Housing Unit	$277,900

The City's economic drivers are tourism, retail/service, and healthcare; secondary industries include education and construction.

The City's 2022 ACS 5-year estimated population was 4,736, an increase of 5% since 2020. Due to the City's invaluable tourism draw, the City provides services to over 250,000 visitors and second homeowners annually.

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. Readopted and ratified by the Board of Aldermen, October 5, 2023.

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

Michael Harmison, Mayor

Bob O'Steen
Alderman, Ward 1

Kevin Rucker
Alderman, Ward 1

Justin Hoffman
Alderman, Ward 2

Phyllis Marose
Alderman, Ward 2

Richard Ross, President of the Board
Alderman, Ward 3

Kellie Schuman
Alderman, Ward 3

Mayor & Board of Aldermen

Pictured above: Mayor and Board of Aldermen - Following the April 2022 Municipal Election
Left to Right: Alderman Justin Hoffman, Alderman Kevin Rucker, Alderman Phyllis Marose, Mayor Michael Harmison, Alderman Kellie Schuman, Alderman Bob O'Steen, 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.

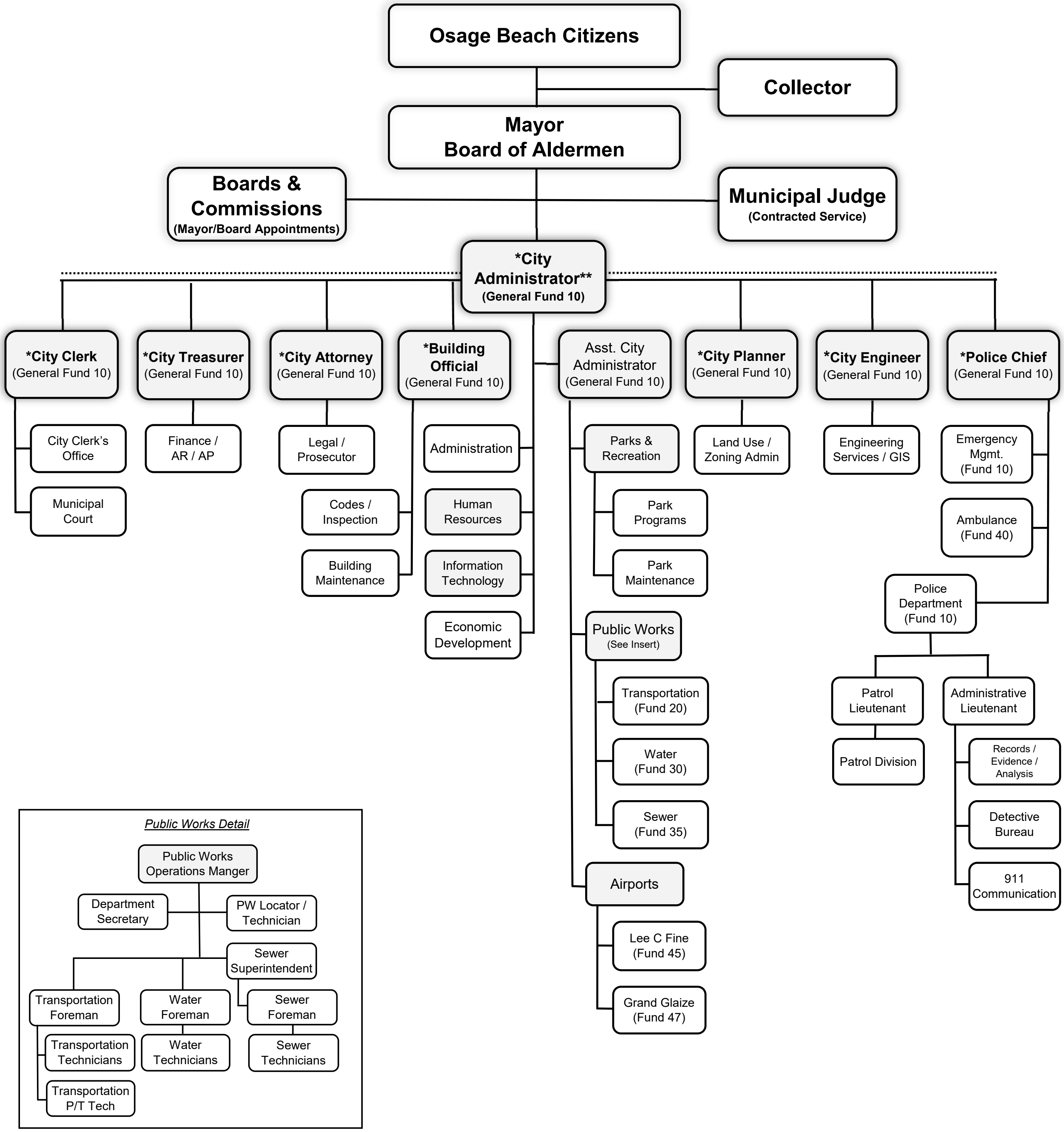
The Board of Aldermen, through adoption of resolutions and ordinances, prescribes and enforces rules as it may find necessary to conduct City business, as allowed by State and Federal law. The Board members are elected by the qualified voters of the City, by ward and on rotating basis, and holds office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

Mayor and Board of Aldermen as of December 31, 2023

Ward	Member	Term Expiration	First Elected
Mayor	Michael Harmison	April 2024	April 2022
Ward 1	Bob O'Steen	April 2025	Appointed 2020
Ward 1	Kevin Rucker	April 2024	April 2008
Ward 2	Justin Hoffman	April 2025	April 2023
Ward 2	Phyllis Marose	April 2024	April 2014
Ward 3	Richard Ross*	April 2025	April 2017
Ward 3	Kellie Schuman	April 2024	Appointed 2021

**Denotes President of the Board*

Organizational Chart



***Mayor/Board Appointed Officials of the City**; generally supervised by the City Administrator; 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.)

FY2024 Budget Process

The City of Osage Beach prepares its budget in accordance with Missouri State Statutes and City Code Chapter 135. The budget is presented in fund and department categories and budgetory control is maintained at the fund level. The City Administrator serves as the Budget Officer and ensures the preparation of the budget document and ensures budgetary control at the authorized level.

The City's fiscal year (FY) is a calendar year, January 1 - December 31 and the Operating Budget, which includes the budgeting of operating capital and capital expansion, is adopted by the Board of Aldermen in December preceding the budget year. The Operating Budget presents the incoming revenue sources and the expenditures using a cash basis. 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 reservices.

Strategic Planning

	The Mayor and Board of Aldermen held two sessions for the purpose of Stategic Planning. On June 6, 2023, 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.
June 6, 2023 June 27, 2023	The Mayor and Board of Aldermen held a Strategic Planning Session on June 27, 2023, 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.

Internal Work Flow

August 11, 2023	Budget packets are sent to the Management Team for the purpose of organizing itemized requests and prioritization for FY2024. The City Administrator's Office begin forecasting FY2024 revenue calculations and FY2023 estimated yearend cash and equivalents balances.
September 15 - 29, 2023	The City Administrator met with applicable Department Managers to review their department's submitted estimates for yearend FY2023 and department requests for FY2024.
October 17, 2023	City Administrator presented the first FY2024 Operating Budget draft to the Mayor and Board of Aldermen.

Budget Workshops

October 17, 2023 October 24, 2023 October 26, 2023	Three Special Board of Aldermen meetings were held for the purpose of Budget Workshops. 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.

Public Hearing and Budget Adoption

December 7, 2023	City Administrator presented FY2024 Operating Budget Draft v2 to the Board of Aldermen for adoption. Draft v2 represented changes made to the budget draft during the Budget Workshops held in October.
December 21, 2023	City Administrator presented FY2024 Operating Budget Draft v3 to the Board of Aldermen, representing further changes. A Public Hearing was held and both the First and Second Reading of the FY2024 Operating Budget, Bill 23.90, was read and was approved by the Board of Aldermen.

BILL NO. 23.90 ORDINANCE NO. 23.90

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024, 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, 2024 and ending December 31, 2024, 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	$ 11,967,633
CIT Fund	$ 4,023,072
Transportation Fund	$ 7,652,599
ENTERPRISE FUNDS	
Water Fund	$ 3,763,137
Sewer Fund	$ 9,101,492
Ambulance Fund	$ 890,323
Lee C Fine Airport Fund	$ 6,077,843
Grand Glaize Airport Fund	$ 723,599
COMPONENT UNITS	
Total Component Unit Expenditures	$ 1,272,500
TOTAL FY2024 EXPENDITURES	$ 45,472,158

Section 3. This Ordinance shall be in full force and effect January 1, 2024

READ FIRST TIME: December 7, 2023 READ SECOND TIME: December 21, 2023

I hereby certify that Ordinance No. 23.90 was duly passed on December 21, 2023, by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes: 5 Nays: 0 Abstain: 0 Absent: 1

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

December 21, 2023
Date

Tara Berreth
Tara Berreth, City Clerk

Approved as to form:

Cole Bradbury, City Attorney

I hereby approve Ordinance No. 23.90.

Michael Harmison, Mayor

December 21, 2023
Date

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, 2023

Honorable Mayor and Board of Aldermen:

I am pleased to present the City of Osage Beach Operating Budget for FY2024. 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 experience steady financial growth throughout 2023 although economic challenges continued to affect timelines of projects, availability of resources, costs of supplies, and workforce recruitment and retention. During the past year, the City made capital investment into the community of nearly $6 million and included airport, transportation, sewer, and city hall parking facility projects, in addition to a new ambulance and other vehicle upgrades, all to enhance services and maintain infrastructure. The City utilized $1.6 million from grants and other reimbursements to complete numerous projects and provide services for our community.

Overall growth is expected to continue into FY2024. Investments in our City by developers and new business remain on an upward trend and are expected to continue into FY2024. The City's priorities and initiatives are to meet the 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, road and sidewalk infrastructure, water and sewer system upgrades, both the Lee C Fine and Grand Glaize airport improvements, and parks and recreation system improvements in the upcoming 2024 fiscal year. Notable projects scheduled for 2024 include completing the Osage Beach Parkway extension to Executive Drive, Osage Beach Road reconstruction, sidewalk expansion on Highway 42, Lee C Fine Airport Runway Overlay, and numerous infrastructure investments to our water and sewer systems.

Although the City of Osage Beach has an optimistic outlook for 2024, 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 FY2024 Operating Budget details enclosed are divided into numerous departments and fund budgets, allocating resources to deliver the highest level of service to the community.

Budget and Financial Strategy, Planning, and Policies

The FY2024 Operating Budget depicts the accounting details on a cash basis for each department and fund. Budgetary control is maintained at the Fund level. The City Administrator serves as the City's Budget Officer and ensures the preparation of the budget document and ensures budgetary control at the appropriate authorization level.

City Code Chapter 135 outlines departmental spending level authority and applicable procurement processes, and in addition outlines the City's Reserve Policy. The Reserve Policy is a key financial policy for financial stability and outlines targeted Cash and Equivalent Restricted Fund Reserves to maintain operations in case of an emergency, mitigate financial risks, and to provide for various new and replacement of capital needs.

Budget Summary

The **FY2024 Operating Budget expenditures are $45,472,158** and includes the City's Governmental Funds, Enterprise Funds, and Component Units Fund. 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 the Water Fund, Sewer Fund, Ambulance Fund, Lee C. Fine Airport Fund, and the Grand Glaize Airport Fund. The City's Component Units Fund, in summary, separates out the financial activity of the City's Tax Increment Financing (TIF) districts. The City has four active TIF Districts and the redevelopment within each district are in various stages of development. TIF District financial activity represent limited obligations of the City as the City is not liable for any debt within current districts beyond remitting the collected taxes.

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

FY2023 vs. FY2024 Operating Budget - All Funds				
	FY2023 Budget*	FY2024 Budget	Net Change $	%
Restricted - Fund Reserve	8,330,449	7,145,301	(1,185,148)	-14.2%
Restricted - Other	4,225,240	4,469,692	244,452	5.8%
Unrestricted	7,011,628	8,070,435	1,058,807	15.1%
Cash & Equivalent Beginning Balances January 1	**$ 19,567,317**	**$ 19,685,428**	**$ 118,111**	**0.6%**
Revenues				
Taxes	13,961,000	14,062,500	101,500	0.7%
Fees & Service Charges	8,754,590	9,192,746	438,156	5.0%
Grants & Reimbursements	3,630,005	6,383,597	2,753,592	75.9%
Other Income	1,413,450	1,933,804	520,354	36.8%
Transfer from Other Funds	5,171,604	6,699,426	1,527,822	29.5%
Total Revenue	**$ 32,930,649**	**$ 38,272,073**	**$ 5,341,424**	**16.2%**
Expenditures				
Personnel Services	8,644,754	9,736,098	1,091,344	12.6%
Operations & Maintenance	11,283,971	10,037,639	(1,246,332)	-11.0%
Capital Expenditures	13,345,203	17,322,550	3,977,347	29.8%
Debt Service	2,572,400	1,676,445	(895,955)	-34.8%
Transfer to Other Funds	5,171,904	6,699,426	1,527,522	29.5%
Total Expenditures	**$ 41,018,232**	**$ 45,472,158**	**$ 4,453,926**	**10.9%**
Cash & Equivalent Ending Balances December 31	**$ 11,479,734**	**$ 12,485,343**	**$ 1,005,609**	**8.8%**
Restricted - Fund Reserve	6,528,672	6,943,340	414,668	6.4%
Restricted - Other	3,117,663	3,078,349	(39,314)	-1.3%
Unrestricted	1,833,399	2,463,654	630,255	34.4%

**Budget figures are represented as amended at yearend.*

Funding for the FY2024 expenditures considers prior year appropriations not expended at fiscal yearend, as authorized by Missouri Statutes, in addition to revenues budgeted for FY2024. The overall January 1, 2024, beginning Cash & Equivalent Balance of $19,685,428 includes prior year appropriations not spent as of December 31, 2023, 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. The overall projected December 31, 2024, yearend Cash & Equivalent Balance of $12,485,343 represents Fund Reserves of $10,021,689 and Unrestricted monies totaling $2,463,654. Each fund's restricted and unrestricted budgeted balances are outlined in the details within the FY2024 Operating Budget enclosed.

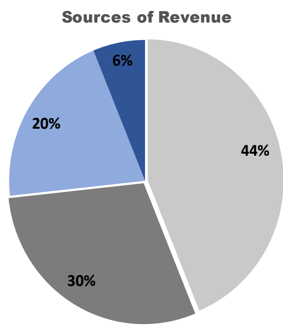
As shown in the chart below, another useful way to view the budget is by depicting the specifics by category of sources and uses of revenue. The depiction is an aggregate synopsis by function of the FY2024 Governmental and Enterprise Funds as budgeted to further show where the City's money comes from and where the City spends money.

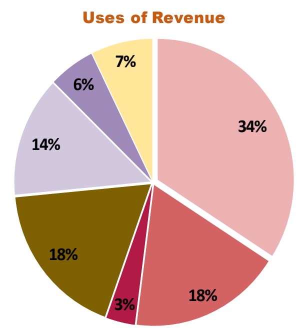
The Component Units Fund and transfers between the other funds are excluded from the above depiction to accurately portray total sources and uses of revenue. TIF Fund revenues, the portion of any new taxes generated by the development, flow through the Governmental Funds to the Component Units Fund. 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 consist of the following activity based on estimated inflows and outflows for budget balancing, represented on a cash basis.

- General Fund subsidizes the Ambulance Fund operations,
- General Fund transfer to the Sewer Fund represents ARPA funding appropriated to Sewer Infrastructure projects,
- Transportation Fund subsidizes both the Lee C Fine Airport Fund and the Grand Glaize Airport Fund,
- Capital Improvement Tax (CIT) Fund subsidizes both the Water Fund and the Sewer Fund to subsidize debt service. Additionally, CIT has scheduled transfers to the Sewer Fund for the purpose of subsidizing capital infrastructure needs.

FY2024 Budgeted Revenue Sources and Uses





- **TAXES:** Sales Tax
- **FEES & SERVICE CHARGES:** Utility Fees, Franchise Fees, Licenses & Permits, Court Fees, Parks Fees, and other User Fees
- **GRANTS & REIMBURSEMENTS:** Money from State, Federal, and other funding organizations
- **OTHER INCOME:** Interest Earned, Sale of Used Equipment, and Rental of Public Property

- **UTILITIES:** Water, Sewer
- **TRANSPORTATION:** Streets, Sidewalks, Stormwater
- **PARKS & RECREATION:** Peanick Park, Osage Beach City Park
- **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

FY2024 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 2023 made way for more effective budget workshops and aid in staff's operation and capital planning during the FY2024 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 FY2024 budget that included increases in funding for equipment and other capital investment, replacement of needed tools, fleet, and equipment, increases in wages, job pay levels adjustments, and benefits for all current and new employees, adding new positions to better enhance city services, and an increase in technology to offer more enhanced electronic and online services for residents and visitors doing business with the City.

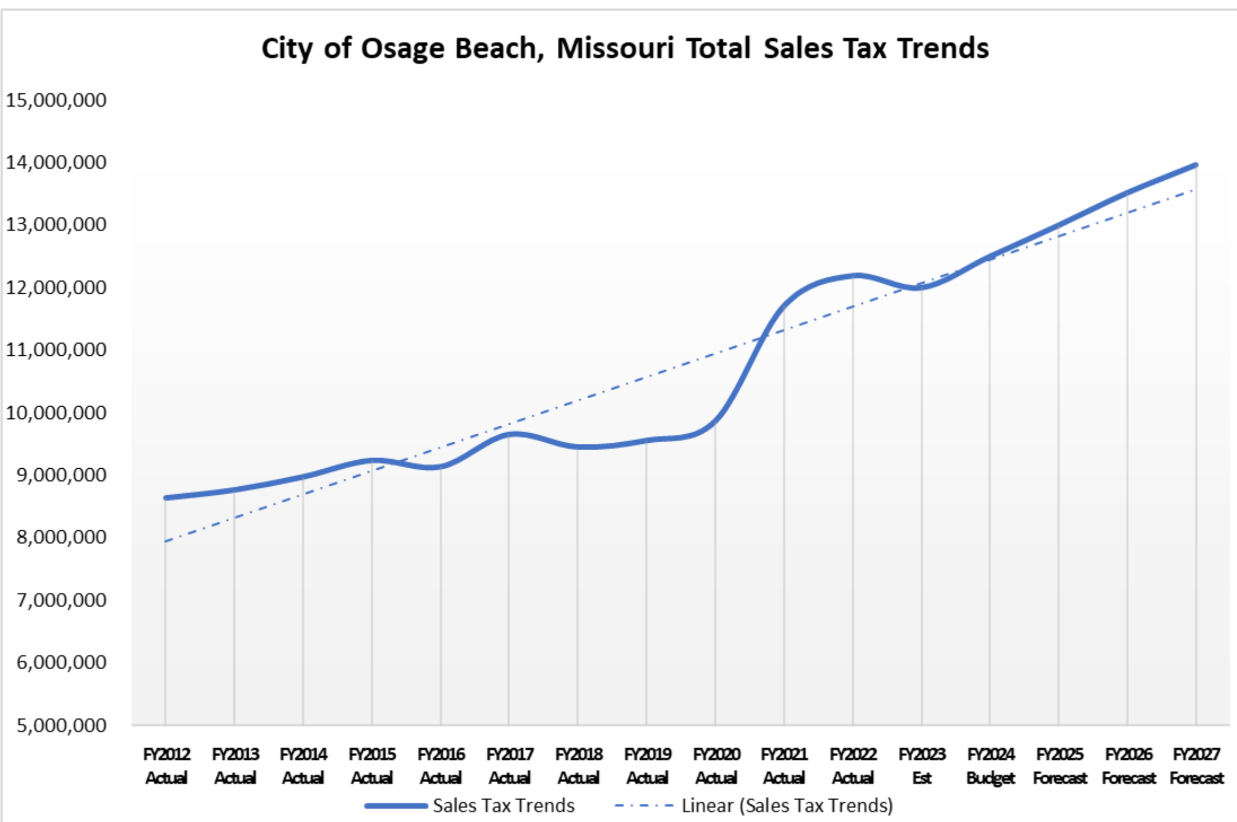
FY2024 REVENUE

Total FY2024 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 14% more than the previous budget.

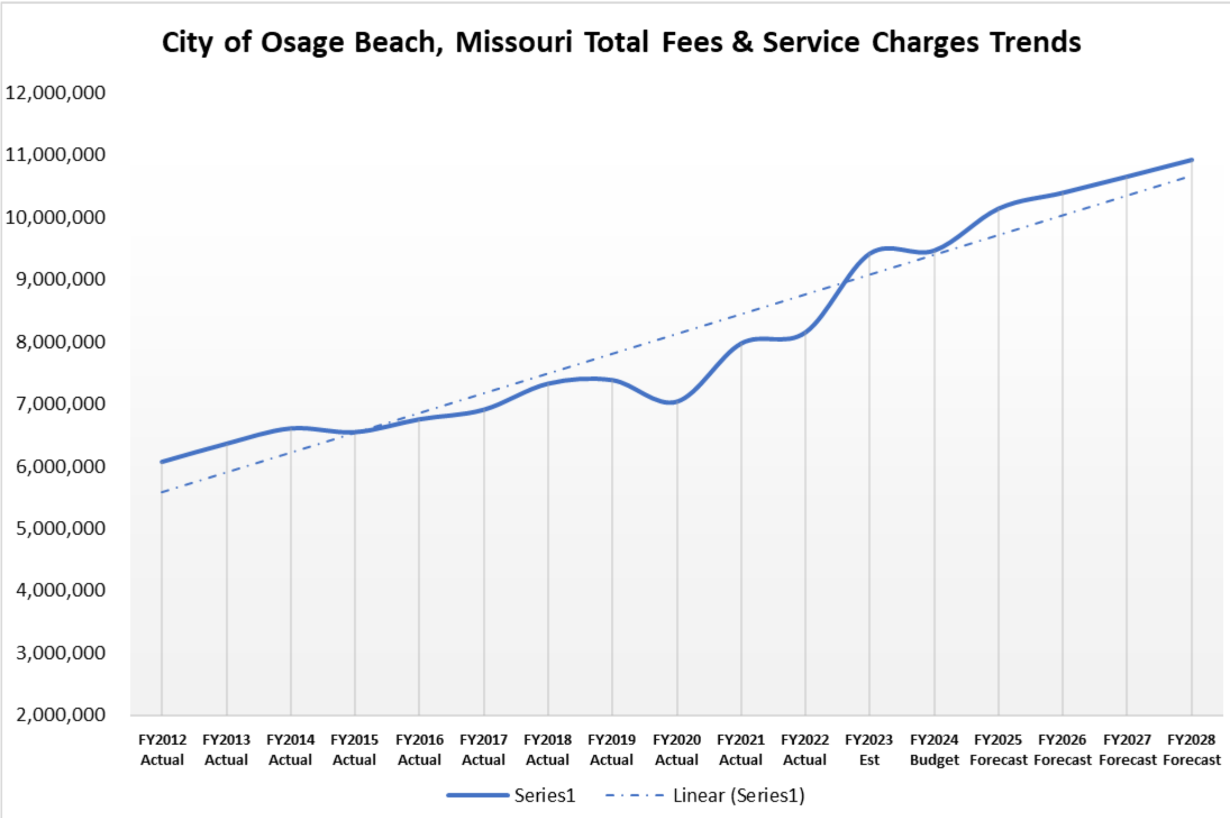
Sales Tax and Fees and Service Charges, two significant, on-going sources of revenue for the City is estimated to increase by 2% in FY2024, whereas, Grants and Reimbursements revenue is estimated to increase by 76% over the previous budget, tied directly to FY2024 capital investment of $17.3 million. Sales Tax, the City's main source of revenue, ended FY2023 at just under 2% less than the FY2022 collection. The FY2024 budget forecasts a 4% sales tax growth. In FY2023 total Fees and Service Charges remained steady and the FY2024 budget is forecasted with increases specific to utility charges for water and sewer services.

The City imposes a 2% sales tax on goods and services sold within the City limits, and beginning in FY2023, a 3% recreational (adult-use) marijuana tax is now collected following the voter's approval in April 2023. The City does not collect a Use Tax; however, voters will be presented with a ballot issue in 2024 to decide on the issue. 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; the recreational (adult-use) marijuana tax is collected in the General Fund.

Total Sales Tax collection represents 44% of the revenue in FY2024. 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 with some continuation through FY2024.



Fees and Service Charges are those charges paid by the user for a specific service. This revenue source represents 30% in the FY2024 Budget and includes park fees, airport fees, ambulance fees, and water and sewer utility fees, respective to each fund. The FY2024 Budget includes fee increases in the Water and Sewer Funds. Revenue assumptions remain on an upward trajectory to meet expenditure demands due to growth.



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 have been allocated in FY2024 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 FY2024 as outlined in the budget.

Other Income in FY2024 shows an increase from the previous year and is mainly contributed to the exponential growth of interest income received from the City's cash investments due to the rise in interest rates. Other income also includes sales of surplus equipment. Various sales of assets due to the replacement of used assets with new assets are planned in FY2024.

FY2024 EXPENDITURES

FY2024 budgeted expenditures for the Governmental Funds, Enterprise Funds, and Component Units Fund, excluding transfers to other funds and TIF transfers, are 10% more than projected in the previous budgeted year. FY2023 actual expenditures overall are estimated to come in under budget at yearend, December 31, 2023, by 25%.

A look at personnel, and operations and maintenance expenditures for all funds and departments can be of importance as these are residual and 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. Operations and maintenance expenditures are budgeted at known values of commodities, contracts, and projects.

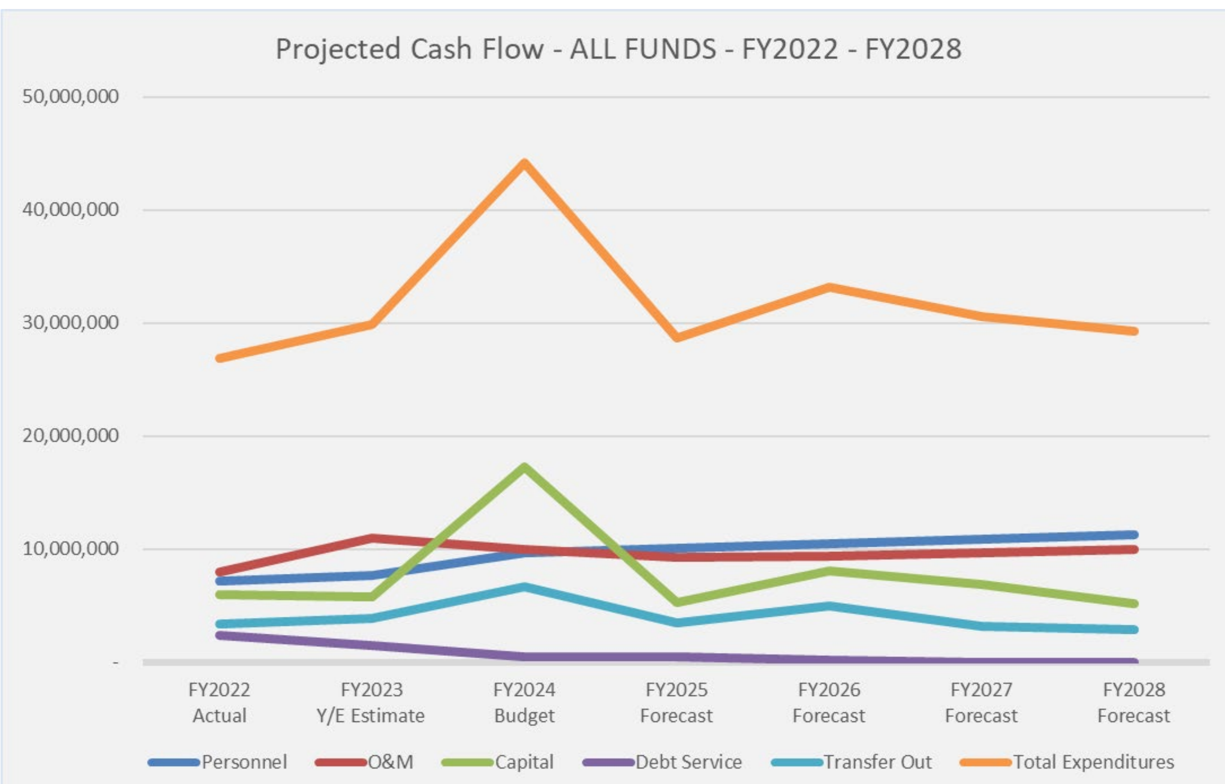
FY2024 *Personnel expenditures* are budgeted with an expected increase of 13%, a $1.1 million increase, over the previous budget. This is contributed to vacancies from past year being filled, a 4.6% increase in FTEs (Full Time Equivalents) to the Personnel Schedule, and further investments in our workforce by increasing our competitive edge by increasing wages and benefits for all current and new employees.

Operations and maintenance expenditures are budgeted in FY2024 with an expected 11% decrease from the previous budget. Although the City continued to realize increases in expenditure costs due to inflationary increases, the overall decrease is due to one-time maintenance projects from the previous year not repeated in FY2024.

Capital expenditures for FY2024 are budgeted at $17.3 million and include necessary items to meet maintenance and expansion goals of the City. 37% of projected capital outlay in FY2024 is funded with grants and other reimbursement subsidies. $3.8 million represents capital projects and asset purchases that were not completed in FY2023 but are anticipated to be completed in FY2024; therefore, are carried over into the FY2024 Budget. Capital carryovers include sewer and water infrastructure, and airport overlay projects. All projects are budgeted at estimated project costs.

The City remains focused on cash flowing planning for all funds to better understand and identify trends as it relates to personnel, operations and maintenance (O&M), new and replacement capital, infrastructure expansion, and to appropriately plan for future funding needs including what reserves will be required.

The chart below outlines the cash flow summary for all funds used in the FY2024 budget preparation. Personnel and O&M expenditures are projected based on inflationary estimates and known increases or decreases identified to date, and include expected increases in the personnel count, wages and benefits, and planned maintenance projects. Estimated transfers from other funds are projected based on committed subsidies related to debt and capital expenditures from the CIT Fund to the Water and Sewer Funds, in addition to the General Fund subsidy of the Ambulance Fund, and the Transportation Fund subsidy to both the Lee C Find Airport Fund and Grand Glaize Airport Fund. Capital expenditures are based on departmental capital planning related to purchases and projects planned for the upcoming years.



City Debt: Total outstanding principal for all City Debt as of January 1, 2024, is $1,050,000. A 57% decrease from the previous year. The City paid $1.3 million in principal payment in FY2023.

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 FY2024 are projected to be $440,000 leaving a projected principal balance of obligated bonded debt as of December 31, 2024, of $610,000. The final bond payments of the City's bonded debt will be at various dates through FY2026.

<u>Awards</u>

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Distinguished Budget Presentation Award to the City of Osage Beach for its FY2023 Operating Budget for fiscal year ended December 31, 2023. This is the fourth year that the City of Osage Beach achieved this prestigious award. The Distinguished Budget Presentation Award is the highest award in governmental budgeting, and in order to be awarded, a government must produce a document that meets the nationally recognized guidelines of outlining financial resources and operations and serves as a policy document, an operational guide, a communication device, in addition to serving as a financial plan.

<u>Conclusion</u>

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 FY2024 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 has experienced growth in many aspects over the past few years 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 FY2024 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 FY2024 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 the Department Managers and staff for their hard work the past year and their dedicated assistance in the development of the FY2024 Operating Budget. The City is fortunate to employ exceptionally talented and educated individuals!

Respectfully submitted this 31st day of December 2023,

Jeana L Woods, *CPA, ICMA-CM*

City of Osage Beach, Missouri
City Administrator

City of Osage Beach
FY2023 - FY2024 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
- Expand/Create/Foster Residential Housing/Multi-Family programs to target and recruit for housing growth; effective use and/or creation of applicable incentives
- 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
- Pursue planning/research on future investment of CIT Funds to increase residents and visitors

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
- Finalize solutions for out-of-city and in-city current wastewater system issues and legalities
- 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; Specific Attention: Design Guidelines, Sign Ordinances, and other applicable ordinances to ensure consistency of compliance
- Complete the Park Master Plan, and other necessary feasibility studies, to develop projects and/or programs that enhance the growth of our parks system and/or recreational activities; Evaluate tax opportunities; Invest to enhance current assets; Invest to grow amenities and new visitors

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
- Employee and elected officials benefit review and development to best enhance retention and recruitment
- Continue to enhance and expand training opportunities for employee development, individuals development plans, succession planning, cross-training, enhance leadership training
- Continue to enhance processes that improve and measure employee culture and satisfaction, i.e. peer reviews, self-assessments, performance reviews, employee surveys, etc.
- Develop department level metrics (performance measures) that demonstrate the progress and performance of City services as well as staff's productivity; 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, 2023

Christopher P. Morrill

Executive Director

Budget Overview

The FY2024 Operating Budget totals $45,472,158 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.

Major Funds:
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.

Other Funds:
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 FY2024 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 $19,685,428 includes prior year appropriations not spent as of December 31, 2023, 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 FY2024 budgeted incoming revenues were considered in establishing the FY2024 expenditures.

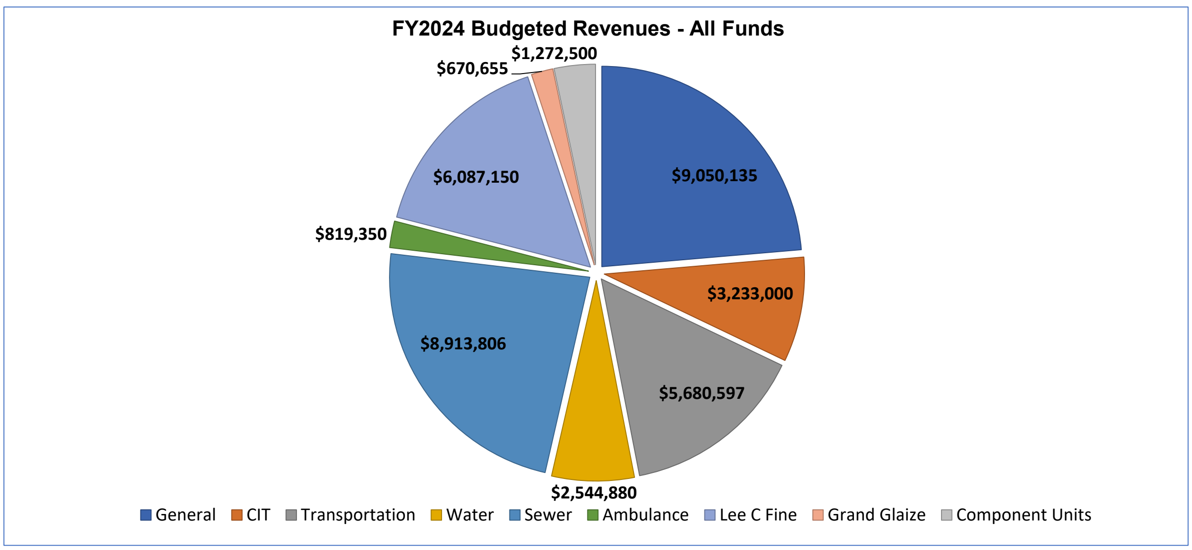
Total FY2024 projected revenue to support the City’s Governmental Funds and Enterprise Funds, excluding transfer in from other funds and Component Unit Fund revenue transfers, is nearly 14% more than the previous budget, mainly due to the increase in Grants and Other Reimbursements for capital investment in FY2024. Sales Tax, and Fees and Service Charges, two significant sources of revenue for the City on a reoccurring basis, are estimated 2% more than the previous budget.

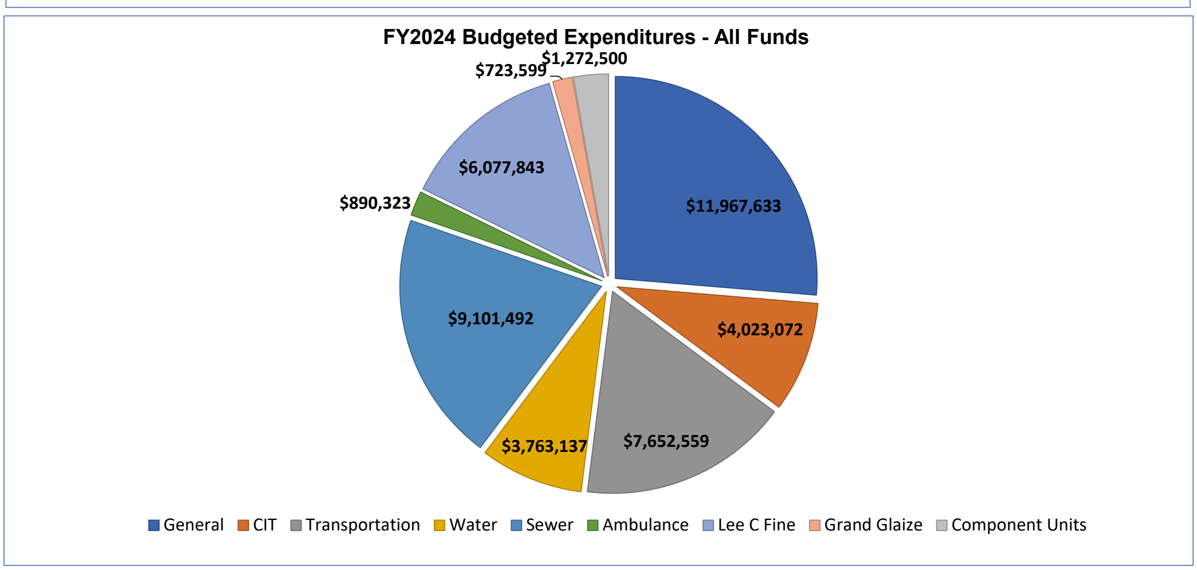
Total FY2024 projected expenditures for the Governmental Funds and Enterprise Funds, excluding transfers to other funds and Component Unit Fund transfers, are 10% more than projected in the previous budget. Personnel Services and Operations and Maintenance expenditures, onging expenditures for the City, are projected to remain relatively the same in total costs over the previous budget. Overall, FY2023 actual expenditure are estimated to come in under budget at yearend, December 31, 2023, by 25%. This includes $3.8 million in capital expenditures budgeted in FY2023 but not completed, which are carried over into the FY2024 budget. Nearly $930,000 in budgeted Personnel Expenditures were not spent due to various vacant positions not filled in FY2023, but are budgeted to be filled in FY2024.

Restricted and Unrestricted Monies: The City's Reserve Policy, first adopted in 2016, is a key financial policy for 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. Other Restricted monies 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.

All Fund Summary

	Governmental Funds			Enterprise Funds					Component Units	TOTAL
	General	Capital Improvement Tax (CIT)	Transportation	Water	Sewer	Ambulance	Lee C Fine	Grand Glaize		
Cash & Equivalent Balance January 1, 2024	**$ 5,074,211**	**$ 2,582,559**	**$ 5,895,954**	**$ 2,942,345**	**$ 2,950,296**	**$ 72,613**	**$ 76,324**	**$ 91,126**	**$ -**	**$ 19,685,428**
Restricted - Fund Reserve	1,933,000	-	3,537,120	1,186,273	457,908	-	-	31,000	-	7,145,301
Restricted - Other	982,604	125,000	-	875,565	2,486,523	-	-	-	-	4,469,692
Unrestricted	2,158,607	2,457,559	2,358,834	880,507	5,865	72,613	76,324	60,126	-	8,070,435
Total Revenue	**$ 9,050,135**	**$ 3,233,000**	**$ 5,680,597**	**$ 2,544,880**	**$ 8,913,806**	**$ 819,350**	**$ 6,087,150**	**$ 670,655**	**$ 1,272,500**	**$ 38,272,073**
Expenditures										
Personnel Services	6,402,053	-	615,175	519,800	942,800	701,050	345,150	210,070	-	9,736,098
Operations & Maintenance	2,818,617	103,250	922,900	1,178,890	3,517,037	175,573	1,007,593	224,729	89,050	10,037,639
Capital Expenditures	1,388,359	-	5,343,484	1,241,147	4,321,960	13,700	4,725,100	288,800	-	17,322,550
Debt Service	-	-	-	173,300	319,695	-	-	-	1,183,450	1,676,445
Transfer to Other Funds	1,358,604	3,919,822	771,000	650,000	-	-	-	-	-	6,699,426
Total Expenditures	**$ 11,967,633**	**$ 4,023,072**	**$ 7,652,559**	**$ 3,763,137**	**$ 9,101,492**	**$ 890,323**	**$ 6,077,843**	**$ 723,599**	**$ 1,272,500**	**$ 45,472,158**
Cash & Equivalent Balance December 31, 2024	**$ 2,156,713**	**$ 1,792,487**	**$ 3,923,992**	**$ 1,724,088**	**$ 2,762,610**	**$ 1,640**	**$ 85,631**	**$ 38,182**	**$ -**	**$ 12,485,343**
Restricted - Fund Reserve	2,000,000	-	3,315,468	1,293,493	238,379	-	65,000	31,000	-	6,943,340
Restricted - Other	32,000	125,000	-	425,500	2,495,849	-	-	-	-	3,078,349
Unrestricted	124,713	1,667,487	608,524	5,095	28,382	1,640	20,631	7,182	-	2,463,654





City of Osage Beach
FY2024 Operating Budget
Summary of Personnel Expenditures *All Funds*

	FY2023 Budget	*FY2023 Projected Year-End*	*FY2023 Budget vs. FY2023 Projected Year-End*	*FY2024 Budget*	*FY2023 Budget vs. FY2024 Budget*	*FY2023 Projected Year-End vs. FY2024 Budget*
Salaries	5,567,100	4,981,884	*-10.5%*	6,218,900	*11.7%*	*24.8%*
Per Meeting Expense	16,500	15,475	*-6.2%*	30,800	*86.7%*	*99.0%*
Overtime	257,000	454,268	*76.8%*	298,000	*16.0%*	*-34.4%*
Holiday Pay	102,720	90,345	*-12.0%*	172,850	*68.3%*	*91.3%*
Educational Incentive	41,250	40,855	*-1.0%*	42,750	*3.6%*	*4.6%*
Commissions	1,000	750	*-25.0%*	1,000	*0.0%*	*33.3%*
Health Insurance	1,520,819	1,077,469	*-29.2%*	1,538,500	*1.2%*	*42.8%*
Dental Insurance	43,895	30,594	*-30.3%*	50,250	*14.5%*	*64.2%*
125 Medical Reimbursement	1,750	1,750	*0.0%*	1,750	*0.0%*	*0.0%*
Employee Life Insurance	12,639	14,834	*17.4%*	18,185	*43.9%*	*22.6%*
Short Term Diability	14,759	14,079	*-4.6%*	19,390	*31.4%*	*37.7%*
Vision Insurance	10,124	6,778	*-33.1%*	11,460	*13.2%*	*69.1%*
FICA/FMED	460,895	422,108	*-8.4%*	517,583	*12.3%*	*22.6%*
Retirement 401	408,128	358,084	*-12.3%*	603,280	*47.8%*	*68.5%*
Unemployment Compensation	-	724	*n/a*	-	*n/a*	*n/a*
Workers' Compensation	186,175	208,328	*11.9%*	211,400	*13.5%*	*1.5%*
TOTAL Personnel Expenditures	**$ 8,644,754**	**$ 7,718,323**	***-10.7%***	**$ 9,736,098**	***12.6%***	***26.1%***

Personnel Schedule Details FY2024

Department	Full Time	Part-time/ Seasonal	Total
City Administrator	4	0	4
City Clerk	1.5	0	1.5
City Treasurer	4	0	4
Municipal Court	1	0	1
City Attorney	1	0	1
Building Inspection	4	0	4
Building Maintenance	0	1	1
Parks & Recreation	5	4	9
Human Resources	2.5	0	2.5
Police	30	0	30
911 Center	11	1	12
Planning	1	0	1
City Engineer	2	0	2
Information Technology	2	0	2
Economic Development	1	0	1
Total General Fund	**70**	**6**	**76**
Public Works			
Transportation Fund	7.67	1	8.67
Water Fund	6.66	0	6.66
Sewer Fund	12.67	0	12.67
Total Public Works	**27**	**1**	**28**
Ambulance Fund	**7**	**10**	**17**
Lee C. Fine Airport Fund	**4.6**	**1**	**5.6**
Grand Glaize Airport Fund	**2.4**	**1**	**3.4**
Total Personnel Authorized	**111**	**19**	**130**

Personnel Schedule FY2020 - FY2024

Department	Full - Time Equivalents				
	2020	2021	2022	2023	2024
City Administrator	3	3	3	3	4
City Clerk	2	1.5	1.5	1.5	1.5
City Treasurer	5	4.5	4	4	4
Municipal Court	1	1	1	1	1
City Attorney	1	1	1	1	1
Building Inspection	3.5	2.5	3.5	3.5	4
Building Maintenance	0.73	0.73	0.73	0.73	0.73
Parks & Recreation	5.73	5.73	6	6	6
Human Resources	1	1	1.5	1.5	2.5
Police	29	28	28	30	30
911 Center	11	11	11	11	11.5
Planning	1.5	1.5	1.5	1.5	1
Engineering	6	3.25	1	1	2
Information Technology	1	1	1	1	2
Economic Development	0	0	1	1	1
Total General Fund	**71.71**	**65.71**	**65.73**	**67.73**	**72.23**
Public Works					
Transportation Fund	10.0	8.77	8.31	8.24	8.17
Water Fund	7.04	6.08	6.33	6.49	6.66
Sewer Fund	9.31	9.08	11.32	14.50	12.67
Total Public Works	**26.39**	**23.93**	**25.96**	**29.23**	**27.50**
Ambulance Fund	**7.95**	**7.63**	**7.95**	**7.63**	**9**
Lee C. Fine Airport Fund	**4.33**	**4.33**	**4.67**	**4.33**	**5.33**
Grand Glaize Airport Fund	**3.13**	**3.13**	**3.46**	**3.13**	**3.13**
Total Personnel Authorized	**113.51**	**104.73**	**107.77**	**112.05**	**117.19**

Employee Pay Plan

Level	Pay Range	Position
6	$31,809 - $46,123	Airport Technician
		Evidence Custodian
		Park Technician I
		Records Clerk
7	$36,580 - $53,041	Accounts Payable/Payroll Clerk
		Accounts Receivable Clerk
		Court Clerk
		Dispatcher
		Department Secretary
		Emergency Medical Technician (EMT)
		Human Resources Technician/Clerk
		Parks Technician II
		Public Works I - Sewer
		Public Works I - Trans
		Public Works I - Water
		Public Works Technician/Locator
		Recreation Specialist
		Utility Billing Clerk
8	$41,226 - $61,839	Administrative Assistant
		Lead Dispatcher
		IT Support Specialist
		Paramedic
		Parks Technician III
		Police Officer
		Public Works II - Sewer
		Public Works II - Trans
		Public Works II - Water
		School Resource Officer

Level	Pay Range	Position
9	$47,410 - $71,115	Building Inspector
		Comunications Specialist
		Detective
		Dispatch Supervisor
		Economic Development Specialist
		GIS Technician
		Police Analyst
		Police Corporal
		Public Works III - Sewer
		Public Works III - Trans
		Public Works III - Water
10	$54,521 - $81,781	Ambulance Supervisor
		Police Sergeant - Detective
		Police Sergeant - Patrol
		Public Works Foreman - Sewer
		Public Works Foreman - Trans
		Public Works Foreman - Water
		Staff Accountant
11	$61,470 - $95,279	City Clerk (Appointed Official)
		City Planner (Appointed Official)
		Human Resources Generalist
		Parks and Recreation Manager
		Sewer Superintendent
12	$70,691 - $109,571	Airport Manager
		Building Official (Appointed Official)
		IT Manager
		Police Lieutenant
		Public Works Operations Manager
13	$81,294 - $126,006	*None*
14	$91,691 - $146,705	Assistant City Administrator
		Police Chief (Appointed Official)
15	$105,444 - $168,710	City Engineer (Appointed Official)
		City Treasurer (Appointed Official)
16	$121,261 - $194,018	City Administrator (Appointed Official)
		City Attorney (Appointed Official)

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. FY2024 Pay Plan effective January 1, 2024.

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

3) No positions are outlined for Levels 13.

4) Added Positions ; Positions with +1 Level Movement

City of Osage Beach
FY2024 Operating Budget
Summary of Operations & Maintenance (O & M) Expenditures *All Funds*

	FY2023 Budget	FY2023 Projected Year-End	FY2023 Budget vs. FY2023 Projected Year-End	FY2024 Budget	FY2023 Budget vs. FY2024 Budget	FY2023 Projected Year-End vs. FY2024 Budget
Mayor & Board (01)	29,495	20,888	-29.2%	28,490	-3.4%	36.4%
Collector (02)	-	-	0.0%	-	0.0%	0.0%
City Administration (03)	13,430	11,340	-15.6%	16,950	26.2%	49.5%
City Clerk (04)	36,870	30,818	-16.4%	28,445	-22.9%	-7.7%
City Treasurer (05)	8,045	7,320	-9.0%	7,130	-11.4%	-2.6%
Municipal Court (06)	24,303	24,068	-1.0%	24,318	0.1%	1.0%
City Attorney (07)	11,400	25,192	121.0%	33,225	191.4%	31.9%
Building Inspection (08)	31,265	16,846	-46.1%	34,470	10.3%	104.6%
Building Maintenance (09)	176,409	172,501	-2.2%	204,067	15.7%	18.3%
Parks & Recreation (10)	201,980	138,765	-31.3%	190,754	-5.6%	37.5%
Human Resources (12)	77,650	69,201	-10.9%	81,025	4.3%	17.1%
Overhead (13)	288,020	277,180	-3.8%	284,245	-1.3%	2.5%
Police (14)	266,466	236,206	-11.4%	329,344	23.6%	39.4%
911 Center (15)	209,801	198,803	-5.2%	216,674	3.3%	9.0%
Planning (16)	3,450	2,610	-24.3%	2,750	-20.3%	5.4%
Engineering (18)	395,430	395,080	-0.1%	346,200	-12.4%	-12.4%
Information Technology (19)	441,869	441,634	-0.1%	548,330	24.1%	24.2%
Emergency Management (20)	8,400	7,895	-6.0%	8,400	0.0%	6.4%
Economic Development (21)	345,741	403,773	16.8%	433,800	25.5%	7.4%
General Fund O & M Total	**$ 2,570,024**	**$ 2,480,120**	***-3.5%***	**$ 2,818,617**	***9.7%***	***13.6%***
CIT Fund	90,900	101,000	11.1%	103,250	13.6%	2.2%
Transportation Fund	2,052,781	2,039,986	-0.6%	922,900	-55.0%	-54.8%
Water Fund	1,551,040	1,403,231	-9.5%	1,178,890	-24.0%	-16.0%
Sewer Fund	3,600,320	3,755,980	4.3%	3,517,037	-2.3%	-6.4%
Ambulance Fund	160,250	156,499	-2.3%	175,573	9.6%	12.2%
Lee C Fine Airport Fund	971,008	891,149	-8.2%	1,007,593	3.8%	13.1%
Grand Glaize Airport Fund	197,048	187,661	-4.8%	224,729	14.0%	19.8%
Prewitt's Point TIF Fund	-	-	n/a	-	n/a	n/a
Dierbergs TIF Fund	8,200	3,500	-57.3%	3,550	-56.7%	1.4%
Arrowhead TIF Fund	82,400	81,400	-1.2%	85,500	3.8%	5.0%
TOTAL O & M Expenditures	**$ 11,283,971**	**$ 11,100,526**	***-1.6%***	**$ 10,037,639**	***-11.0%***	***-9.6%***

City of Osage Beach
FY2024 Operating Budget
Summary of Capital Expenditures *All Funds*

	FY2023 Budget	FY2023 Projected Year-End	FY2023 Budget vs. FY2023 Projected Year-End	FY2024 Budget	FY2023 Budget vs. FY2024 Budget	FY2023 Projected Year-End vs. FY2024 Budget
Mayor & Board (01)	-	-	0.0%	-	0.0%	0.0%
Collector (02)	-	-	0.0%	-	0.0%	0.0%
City Administration (03)	200	190	-5.0%	-	-100.0%	-100.0%
City Clerk (04)	-	-	0.0%	-	0.0%	0.0%
City Treasurer (05)	300	-	-100.0%	300	0.0%	n/a
Municipal Court (06)	-	-	0.0%	-	0.0%	0.0%
City Attorney (07)	-	-	0.0%	-	0.0%	0.0%
Building Inspection (08)	40,042	40,056	0.0%	2,350	-94.1%	-94.1%
Building Maintenance (09)	617,629	479,972	-22.3%	214,000	-65.4%	-55.4%
Parks & Recreation (10)	1,379,091	372,550	-73.0%	736,812	-46.6%	97.8%
Human Resources (12)	-	-	0.0%	600	0.0%	n/a
Overhead (13)	28,001	28,001	0.0%	-	-100.0%	-100.0%
Police (14)	269,256	260,008	-3.4%	209,950	-22.0%	-19.3%
911 Center (15)	99,708	14,707	-85.2%	92,247	-7.5%	527.2%
Planning (16)	-	-	0.0%	-	0.0%	0.0%
Engineering (18)	-	-	0.0%	-	0.0%	0.0%
Information Technology (19)	78,084	56,630	-27.5%	112,100	43.6%	98.0%
Emergency Management (20)	-	-	0.0%	20,000	0.0%	0.0%
Economic Development (21)	45,680	45,680	0.0%	-	-100.0%	-100.0%
General Fund O & M Total	**$ 2,557,991**	**$ 1,297,794**	***-49.3%***	**$ 1,388,359**	***-45.7%***	***7.0%***
CIT Fund	-	-	0.0%	-	0.0%	0.0%
Transportation Fund	3,874,942	1,240,120	-68.0%	5,343,484	37.9%	330.9%
Water Fund	1,228,090	657,735	-46.4%	1,241,147	1.1%	88.7%
Sewer Fund	3,319,094	1,012,631	-69.5%	4,321,960	30.2%	326.8%
Ambulance Fund	357,781	348,130	-2.7%	13,700	-96.2%	-96.1%
Lee C Fine Airport Fund	958,269	879,769	-8.2%	4,725,100	393.1%	437.1%
Grand Glaize Airport Fund	1,049,036	359,680	-65.7%	288,800	-72.5%	-19.7%
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	**$ 13,345,203**	**$ 5,795,859**	***-56.6%***	**$ 17,322,550**	***29.8%***	***198.9%***

City of Osage Beach
FY2024 Operating Budget
Details of Capital Expenditures *All Funds*

FY2024 Capital Investment

	EXPENDITURE	CORRESPONDING REVENUE	FY2023 Carryover $$
CITY TREASURER 10-05			
Office Chair (FY2023 Carryover)	300	-	300
Total City Treasurer	**$ 300**	**$ -**	**$ 300**
BUILDING INSPECTION 10-08			
Blubeam Basics & PDF Expert	1,150	-	-
Smart Level	300	-	-
Truck Upgrades - Running Boards	900	-	-
Total Building Inspection	**$ 2,350**	**$ -**	**$ -**
BUILDING MAINTENANCE 10-09			
Board Room Table Replacements (FY2023 Carryover)	2,500	-	2,500
Backflow Preventer Replacement	7,000	-	-
Alarm Panel Upgrade	7,500	-	-
Parking Lot Seal & Stripe	7,500	-	-
HVAC Ceiling - City Hall (FY2023 Carryover)	7,500	-	3,500
Flooring Replacement - Lower Level (FY2023 Carryover)	10,000	-	9,000
Retaining Wall Replacement & Landscaping (FY2023 Carryover)	20,000	-	20,000
Veterans Memorial (FY2023 Carryover)	152,000	-	142,548
Total Building Maintenance	**$ 214,000**	**$ -**	**$ 177,548**
PARKS 10-10			
UTV Replacement	19,500	-	-
Service Truck Replacement (1)	49,212	5,000	-
Irrigatioin Pump Replacement - OB City Park (FY2023 Carryover)	195,500	-	81,500
Frisbee Golf Course	4,000	-	-
Watercraft Rental	17,600	-	-
Maintenance Building Improvements - OB City Park (FY2023 Carryover)	118,000	-	76,500
Playground Improvements - Peanick Park (Design/Engineering)	165,000	-	-
Pickleball Courts - OB City Park (FY2023 Carryover)	168,000	-	145,300
Total Parks	**$ 736,812**	**$ 5,000**	**$ 303,300**
HUMAN RESOURCES 10-12			
Office Chairs (2)	600	-	
Total Human Resources	**$ 600**	**$ -**	**$ -**
POLICE 10-14			
Mobile Ticket Printers (5 - Replacements)	4,950	200	
Police Vehicles w/ Setup (3 - Replacements)	190,000	15,000	
Search/Drug Canine	15,000	-	
Total Police	**209,950**	**15,200**	**-**
911 CENTER 10-15			
AIS P25 Upgrade (Biennial Fee)	7,247	-	-
Dispatch Console - 3 Stations (FY2023 carryover)	85,000	500	85,000
Total 911 Center	**92,247**	**500**	**85,000**
INFORMATION TECHNOLOGY 10-19			
Docking Station (Replacements)	4,200	-	-
Imaging Cameras - City Hall (Replacements)	10,000	-	-
Desktop/Laptops/Workstations/Monitor (Replacements)	89,400	1,625	-
Printers (Replacements)	4,000	-	-
Office Furniture	4,500	-	-
Total Information Technology	**$ 112,100**	**$ 1,625**	**$ -**
EMERGENCY MANAGEMENT 10-20			
Outdoor Warning Siren System Upgrade	20,000	-	
Total Emergency Management	**20,000**	**-**	**-**
TOTAL GENERAL FUND	**$ 1,388,359**	**$ 22,325**	**$ 566,148**

	EXPENDITURE	CORRESPONDING REVENUE	FY2023 Carryover $$
TRANSPORTATION 20-00			
Operating Capital			
Printer (Transportation/Water/Sewer)	667	100	-
Monitor, PC, Laptops (Replacements)	3,500	200	-
Cut Off Saw	3,500	-	-
Plasma Cutter	3,700	-	-
Mower Rear Discharge	12,684	-	-
Line Laser V200 (Replacement)	17,955	-	-
Mini Skidsteer w Attachments (Transportation/Water/Sewer)	28,500	-	-
Public Works Facility Improvements (Transportation/Water/Sewer)	3,000	-	-
Carport (2) (Transportation/Water/Sewer)	3,500	-	-
Camara & Access Upgrade (Transportation/Water/Sewer)	11,700	-	-
Streetsweeper (Replacement)	149,452	-	-
International Dump Truck (1) (FY2023 Carryover)	250,134	15,000	230,000
Capital Expenditures			
Columbia College Sidewalk (Engineering FY2023/Construction FY2024) (partial TAP Grant)	44,000	-	-
Beach Drive Culvert Replacement (FY2023 Carryover)	97,000	-	84,554
Bluff Drive Shoulder Repair (FY2023 Carryover)	154,500	-	21,100
Highway 42 Sidewalk (Engineering & Construction) (partial TAP Grant) (FY2023 Carryover)	1,180,347	441,488	636,626
Osage Beach Road (Engineering & Construction)	1,467,847	-	-
Goldie Pearl Sidewalk (Engineering & Construction) (partial OBSRD reimb)	151,498	127,018	-
Signal Upgrades - Outlet Mall (FY2023 Carryover) & KK/Parkway	70,000	-	18,000
Osage Beach Welcome Sign	75,000	-	-
OB Pkwy Executive Drive Extention (FY2023 Carryover) (MoDOT Costshare/OBSRD reimb)	615,000	580,091	246,000
Connecting Communities Project (Safer Streets & Roads Grant 80%/Other reimb $50k) (FY2023 Carryover)	1,000,000	850,000	1,000,000
Total Transportation	**5,343,484**	**2,013,897**	**2,236,280**
WATER 30-00			
Operating Capital			
Printer (Transportation/Water/Sewer)	667	100	-
Monitor, PC, Laptops (Replacements)	3,500	200	-
Mag Locator	1,030	-	-
Mobile Work Lights	1,500	-	-
Jack Hammer	2,000	-	-
Concrete Saw/Cart/Wheels/Blades	3,500	-	-
Drone	6,000	-	-
Digital Water Leak Detector	6,980	-	-
Value Turner	9,620	-	-
Hydrant Meters/Values/Wrenches	12,500	-	-
Hydrant Saver/Hydraulic Generator	25,650	-	-
Mini Skidsteer w Attachments (Transportation/Water/Sewer)	28,500	-	-
Correlator & Hydrophone Sensor	29,000	-	-
Generator & Transer Switches (Water/Sewer)	100,000	-	-
Public Works Facility Improvements (Transportation/Water/Sewer)	3,000	-	-
Carport (2) (Transportation/Water/Sewer)	3,500	-	-
Camara & Access Upgrade (Transportation/Water/Sewer)	11,700	-	-
Service Trucks (1) (Replacements)	110,800	15,000	-
Analyer/Flow Cells/Probes Upgrade	17,200	-	-
Shelving - Swiss Village Tower	19,500	-	-
Well House Roof & Door Improvements (FY2023 Carryover)	183,000	-	60,000
Tower Wash & Paint Project (Bluff, Passover, Swiss Village Towers)	232,000	-	-
Capital Expenditures			
Connecting Water - Water Loop Golfview Lane to Sea Breeze Drive (FY2023 Carryover)	280,000	-	227,800
Water Meters - New	20,000	-	-
Water Extension - Runabout	130,000	-	-
Total Water	**1,241,147**	**15,300**	**287,800**

	EXPENDITURE	CORRESPONDING REVENUE	FY2023 Carryover $$
SEWER 35-00			
Operating Capital			
Printer (Transportation/Water/Sewer)	667	100	-
Monitor, PC, Laptops (Replacements)	3,500	200	-
Pipe Threader (3)	8,000	-	-
Mini Skidsteer w Attachments (Transportation/Water/Sewer)	28,500	-	-
Trailer Pumps (1)	75,000	-	-
Sewer Camera (1)	95,000	4,000	-
Generator & Transer Switches (Water/Sewer)	100,000	-	-
Public Works Facility Improvements (Transportation/Water/Sewer) (FY2023 Carryover)	3,000	-	-
Carport (2) (Transportation/Water/Sewer)	3,500	-	-
Camara & Access Upgrade (Transportation/Water/Sewer)	11,700	-	-
Truck Replacements (3 - Pump Truck, Service Truck, Bed Replacement)	482,633	49,000	-
Capital Expenditures			
Rockway Lift Station Storage Reconstruction (Engineering FY2024/Construction FY2025)	70,000	-	-
Lift Station 62-3 Improvements (FY2023 Carryover)	94,410	-	76,600
Lift Station Improvements: 30-5 (Eng/Design FY2024)	25,000	-	-
Lift Station 24-1 Improvements (FY2023 Carryover)	180,210	-	169,100
Lift Station Control Panel Replacement - Rockway	278,500	193,104	-
Lift Station Control Panel Replacement - Sands	362,500	362,500	-
Odor Control Improvements: 29-1; 53-1	257,000	-	-
3-Phase Panel Improvements (10)	450,000	-	-
Gravity System Main Improvements - Sands (FY2023 Carryover)	395,000	395,000	206,862
Lift Station TL-005 Improvements	175,000	-	-
Sewer System Reconstruction - Elbow Cay	1,222,840	-	-
Total Sewer	**4,321,960**	**1,003,904**	**452,562**
AMBULANCE 40-00			
Desktop PC (2) / Printers (1) (Replacements)	3,100	200	-
CF33 Tablets w/Setup (Upgrade/Replacements)	10,600	100	-
Total Ambulance	**$ 13,700**	**$ 300**	**$ -**
LEE C FINE AIRPORT 45-00			
Master Plan (90/10 Grant) (FY2023 Carryover)	242,500	218,250	57,500
Monitor, PC, Laptops (Replacements)	2,600	200	-
Fuel Truck	115,000	20,000	-
Runway Overlay (90/10 Grant) (FY2023 Carryover)	4,365,000	3,928,500	96,000
Total Lee C Fine Airport	**$ 4,725,100**	**$ 4,166,950**	**$ 153,500**
GRAND GLAIZE AIRPORT 47-00			
Hanger Roof Replacement	45,000	-	-
Master Plan (90/10 Grant) (FY2023 Carryover)	242,500	218,250	57,500
Monitor, PC, Laptops (Replacements)	1,300	100	-
Total Grand Glaize Airport	**$ 288,800**	**$ 218,350**	**$ 57,500**
TOTAL ALL CAPITAL	**$ 17,322,550**	**$ 7,441,026**	**$ 3,753,790**

FY2024 Corresponding Revenue Allocations

Total Grant Subsidy (includes OBSRD Funding)	36.7%	**$ 6,363,597**
Total CIT Funded	0.0%	**$ -**
Total Sale of Equipment	0.7%	**$ 126,825**
Total ARPA Funded	5.5%	**$ 950,604**

Debt Service

Current Bond Issues	Original Principal	Interest Rates	Scheduled Maturity Date	Outstanding Principal January 1, 2024	Principal and Interest Payments 2024
2003 SRF Water Revenue Bonds	6,075,000	4.5% - 5.125%	1/1/2024	0	0
2007 SRF Water Revenue Bonds	2,550,000	4.125% - 4.75%	1/1/2027	450,000	165,800
Total SRF Water Revenue Bonds	$8,625,000			$450,000	$165,800
2005 SRF Sewer Revenue Bonds	4,950,000	4.75% - 5.25%	7/1/2025	600,000	316,495
Total SRF Sewer Revenue Bonds	$4,950,000			$600,000	$316,495
Total Bonded Debt	$13,575,000			$1,050,000	$482,295

The City's total outstanding principal as of January 1, 2024 is $1,050,000. The City's current debt consists solely of Revenue Bonds, obligated bonded debt pledged with future utility customer revenues and Capital Improvement Tax (CIT) collection. The City paid $1,430,573 in principal and interest payments in FY2023, paying off the City's 2003 SRF Water Revenue Bonds. The payoff of the City's final two SRF revenue bonds is at various dates through FY2027.

Management of debt financing for needed facilities, land, capital equipment, and infrastructure improvements ensures the appropriate use of the City's resources to meet the City's commitment to provide services to our community. City debts are authorized by the Board of Aldermen and under various provisions in Missouri State Statutes. Debt financing is used by the City of Osage Beach to fund infrastructure improvements and acquire capital assets that cannot otherwise be acquired from current revenues or fund balances. Operating expenditures are not directly supported by debt.

General Obligation Debt:
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. The City's legal General Obligation Debt capacity is $63.9 million based on 2023 assessed valuation of $319.4 million. Currently the City has no General Obligation Bonds outstanding and has no plans to issue this type of debt in the immediate future.

Revenue Bonds:
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 and debt subsidy revenues accordingly.

Capital Leases:
Capital leases are financing options used for specific equipment or vehicle purchases on a short-term basis through lease purchase agreements. The City has no current capital leases and has no plans to enter into any lease purchase agreements in the immediate future.

General Fund Summary

Cash & Equivalent Balance January 1, 2024- Estimated		
Restricted - Fund Reserves		1,933,000
Restricted - Other		982,604
Unrestricted		2,158,607
TOTAL Cash & Equivalent Balance January 1, 2024	**$**	**5,074,211**
Revenue		
Taxes		6,250,000
Franchise Fees		1,087,000
Licenses & Permits		207,551
Grants & Reimbursements		20,000
Fees		310,240
Other Income		1,175,344
Transfer From Other Funds		-
TOTAL Revenues	**$**	**9,050,135**
Expenditures		
Personnel Services		6,402,053
Operations & Maintenance		2,818,617
Operating Capital		720,259
Capital Expenditures		668,100
Debt Service		-
Transfer to Other Funds		1,358,604
TOTAL Expenditures	**$**	**11,967,633**
Cash & Equivalent Balance December 31, 2024 - Estimated		
Restricted - Fund Reserves		2,000,000
Restricted - Other		32,000
Unrestricted		124,713
TOTAL Cash & Equivalent Balance December 31, 2024	**$**	**2,156,713**

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, FY2024 **General Fund revenues** are 3% less 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.

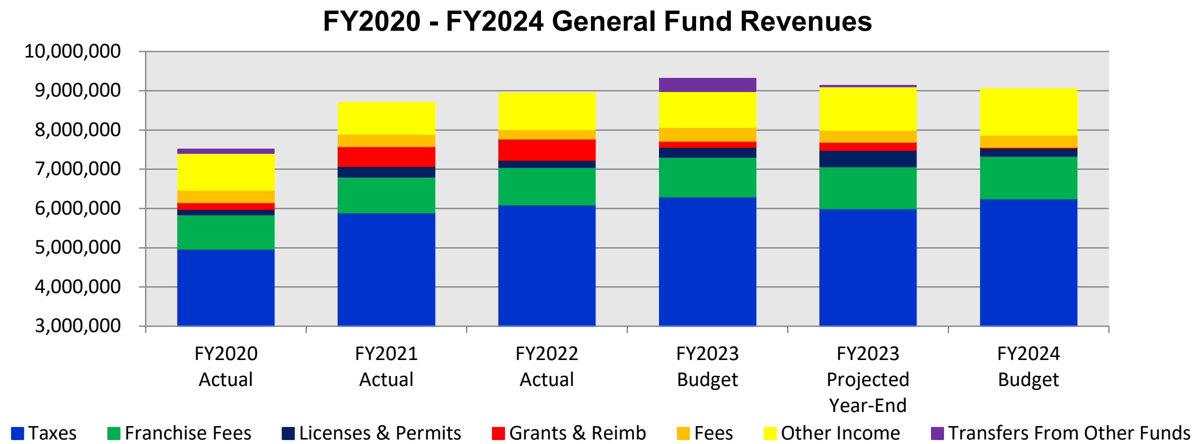
Sales Tax revenue equates to 69% of the General Fund revenue and is projected at little change over the previous budget. The City imposes a 2% Sales Tax on all goods and services sold within the City limits and receipts are broken down into three funds: 1% General Fund, 0.5% Capital Improvement Tax (CIT) Fund, and 0.5% Transportation Fund. In addition, voters approved a 3% Marijuana Sales Tax in FY2023, collected through the General Fund.

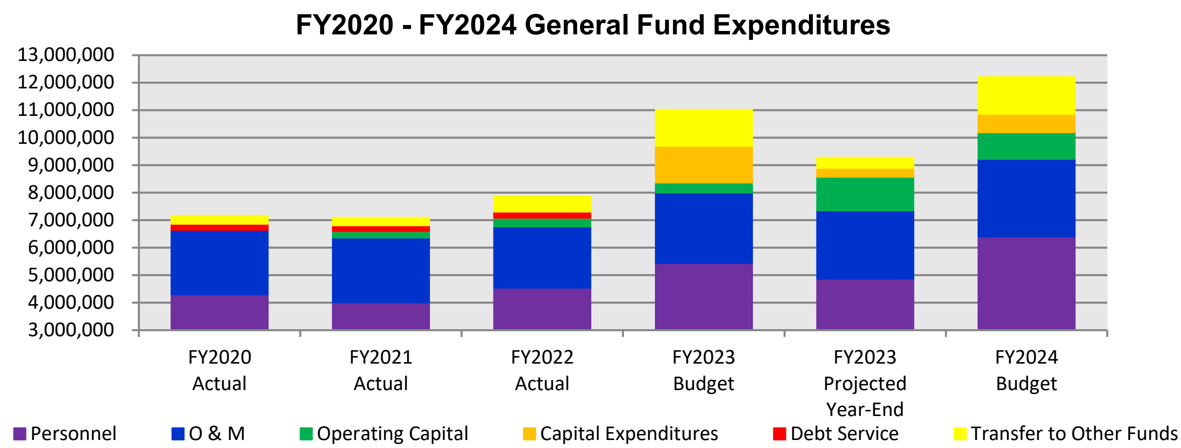
Fee revenue equates to 18% of the General Fund revenue and is also projected at little change over the previous budget. Fees include Franchise Fees; Licenses and Permits; and Service Fees. Franchise Fees are tax receipts collected from utility providers who access the City's rights-of-way to deliver 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.

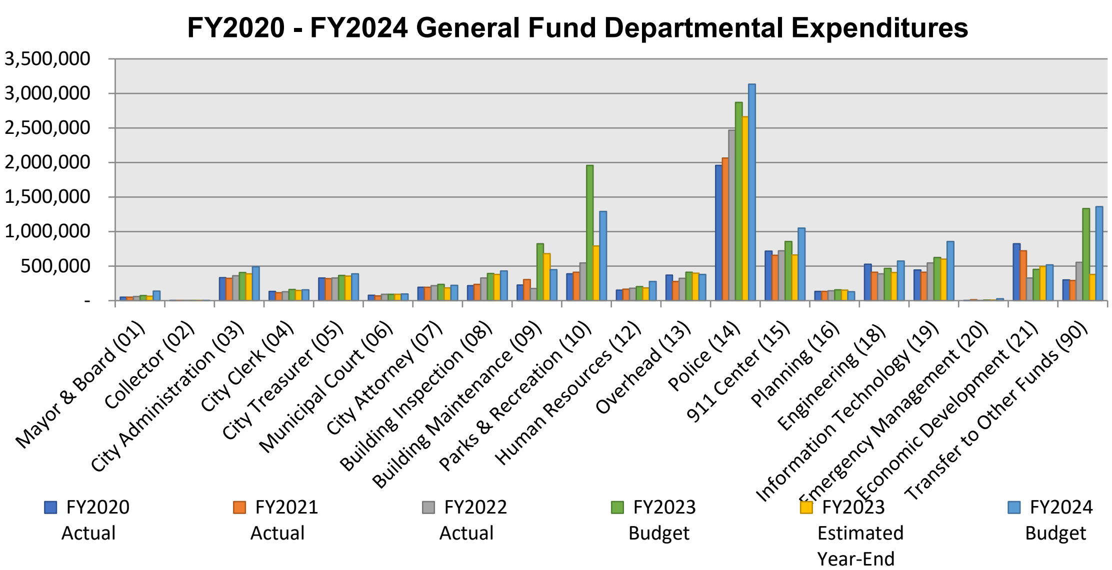
The remainder of the revenue consists of Grants and Reimbursements, Other Income, and Transfers From Other Funds. Grants and Reimbursements and Transfers From Other Funds are directly related to one-time expenditures, most often capital purchases or projects, and fluctuates from year to year. Other Income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

General Fund Summary *Continued*

Overall, FY2024 **General Fund expenditures** are less than 1% more than the previous budget, mainly due to the Capital expenditures nearly 46% less than budgeted in FY2023. However, over $566,000 in capital projects and expenditures not completed in FY2023 are carried over and budgeted in FY2024. Offsetting the decrease in Capital expenditures, one-time expenditures for projects or other capital investment, Personnel expenditures increased nearly 18% over FY2023 budget due to a 5% increase in authorized Full-Time-Equivalent (FTE) personnel additions and wage increases to employees effective January 1, 2024. O & M expenditures increased nearly 10% over FY2023 budget.







City of Osage Beach
FY2024 Operating Budget

General Fund Revenues (Fund 10)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Taxes							
10 00-400000	Tax -- Sales - Osage Beach	4,968,360	5,891,646	6,095,621	6,300,000	6,000,000	6,250,000
	Total Taxes	$ 4,968,360	$ 5,891,646	$ 6,095,621	$ 6,300,000	$ 6,000,000	$ 6,250,000
Franchise Fees							
10 00-410000	Franchise -- Electric	735,920	781,704	819,189	875,000	890,000	925,000
10 00-410100	Franchise -- Telephone	60,350	51,923	46,883	50,000	75,000	65,000
10 00-410200	Franchise -- Cable	56,810	56,259	57,383	56,500	58,000	58,000
10 00-410300	Franchise -- Natural Gas	21,599	22,361	30,788	35,000	43,000	39,000
	Total Franchise Fees	$ 874,679	$ 912,247	$ 954,241	$ 1,016,500	$ 1,066,000	$ 1,087,000
Licenses and Permits							
10 00-420000	Licenses -- Liquor	35,640	40,315	39,155	41,000	40,500	40,500
10 00-420100	Licenses -- Contractor	21,420	25,113	25,315	30,000	26,000	26,000
10 00-420200	Licenses -- Business	19,813	26,202	30,802	32,000	31,000	31,000
10 00-420300	Licenses -- Dog	27	21	60	20	51	51
10 00-430100	Permits -- Bldg/Inspections	60,803	181,657	97,128	145,000	320,000	110,000
	Total Licenses and Permits	$ 137,703	$ 273,307	$ 192,459	$ 248,020	$ 417,551	$ 207,551
Grants and Reimbursements							
10 00-440000	Grants -- Crime Prevention	10,345	10,394	11,327	17,950	19,900	15,000
10 00-440150	Grants -- Park	57,296	17,000	5,500	-	-	-
10 00-440155	Community & Park Donations	2,980	6,859	3,570	6,000	7,100	5,000
10 00-440160	Grants -- Emergency Management	98,800	-	38,192	-	-	-
10 00-440175	Grants -- Solid Waste	200	-	-	-	-	-
10 00-440185	ARPA Funds	-	470,766	479,838	127,704	187,901	-
	Total Grants and Reimbursements	$ 169,621	$ 505,018	$ 538,428	$ 151,654	$ 214,901	$ 20,000
Fees							
10 00-450100	Fees -- Municipal Court Fines	115,746	94,512	77,939	75,000	85,000	85,000
10 00-450200	Fees -- CVC Collections	315	268	36	100	6	10
10 00-450250	DWI PD Reimbursement	2,999	2,223	1,611	2,000	1,000	1,000
10 00-450300	Fees -- Rezoning/Tower Imp.	2,780	1,035	1,000	1,000	400	400
10 00-450400	Fees -- Copies, Maps, & Misc.	6,495	25,495	13,102	12,000	15,000	7,500
10 00-450450	Fees -- Park	31,771	36,248	48,354	45,000	28,000	40,000
10 00-450451	Fees -- Park Concessions	48,749	59,568	38,676	60,000	20,000	20,000
10 00-450500	Fees -- Board of Adjustment	3,475	1,650	330	500	1,354	330
10 00-450600	Fees -- Police Reports	1,688	1,810	2,443	2,000	1,500	1,500
10 00-450700	Fees -- PD Training	1,704	1,448	1,314	1,100	1,100	1,000
10 00-450800	Police Department Services	71,674	73,856	38,600	142,000	141,000	145,000
10 00-460060	Admin Fee Component Units	34,633	19,143	8,381	11,200	7,500	8,500
	Total Fees	$ 322,029	$ 317,254	$ 231,785	$ 351,900	$ 301,860	$ 310,240

City of Osage Beach
FY2024 Operating Budget

General Fund Revenues (Fund 10)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Other Income							
10 00-490000	Interest Earned	58,470	19,143	63,811	60,000	204,000	205,000
10 00-490160	Revenue Share Credit	982	49	-	-	-	-
10 00-490200	Retirement Earnings	24,196	1,690	-	-	-	-
10 00-490900	Easy Pay Transfer	100	100	175	-	-	-
10 00-600000	Sale of Used Equipment	9,163	10,113	7,151	28,200	51,170	22,325
10 00-600002	Administrative Reimbursement	768,000	672,000	720,500	679,000	630,000	799,000
10 00-600003	Credit Card Fees	2,557	-	-	-	750	1,000
10 00-600004	TIF - Developer	1,950	1,625	36,598	70,000	100,846	70,000
10 00-600005	Insurance -- Settlement	4,530	13,599	18,956	-	40,000	-
10 00-600006	Rental of Public Property	71,197	77,658	80,580	79,000	80,023	78,000
10 00-600100	Sale of History Books	214	223	47	50	19	19
	Total Other Income	$ 941,359	$ 796,201	$ 927,818	$ 916,250	$ 1,106,808	$ 1,175,344
Transfers From Other Funds				-		-	-
10 00-620019	Transfer from CIT Fund	95,566	-	-	326,000	21,000	-
	Total Transfers From Other Funds	$ 95,566	$ -	$ -	$ 326,000	$ 21,000	$ -
	Total General Fund Revenues	$ 7,509,317	$ 8,695,674	$ 8,940,352	$ 9,310,324	$ 9,128,120	$ 9,050,135

City of Osage Beach
FY2024 Operating Budget
General Fund Summary of Expenditures by Category

	Personnel Services	Operations & Maintenance	Capital Expenditures	Debt Service	FY2024 TOTAL
Mayor & Board (01)	110,475	28,490	-	-	138,965
Collector (02)	2,368	-	-	-	2,368
City Administration (03)	474,400	16,950	-	-	491,350
City Clerk (04)	128,535	28,445	-	-	156,980
City Treasurer (05)	381,000	7,130	300	-	388,430
Municipal Court (06)	71,005	24,318	-	-	95,323
City Attorney (07)	190,860	33,225	-	-	224,085
Building Inspection (08)	391,350	34,470	2,350	-	428,170
Building Maintenance (09)	30,250	204,067	214,000	-	448,317
Parks & Recreation (10)	364,700	190,754	736,812	-	1,292,266
Human Resources (12)	197,360	81,025	600	-	278,985
Overhead (13)	93,000	284,245	-	-	377,245
Police (14)	2,594,500	329,344	209,950	-	3,133,794
911 Center (15)	741,725	216,674	92,247	-	1,050,646
Planning (16)	127,230	2,750	-	-	129,980
Engineering (18)	226,680	346,200	-	-	572,880
Information Technology (19)	193,580	548,330	112,100	-	854,010
Emergency Management (20)	-	8,400	20,000	-	28,400
Economic Development (21)	83,035	433,800	-	-	516,835
Subtotal	$ 6,402,053	$ 2,818,617	$ 1,388,359	$ -	$ 10,609,029
Transfer to Other Funds (90)	-	-	-	-	1,358,604
TOTAL	**$ 6,402,053**	**$ 2,818,617**	**$ 1,388,359**	**$ -**	**$ 11,967,633**

City of Osage Beach
FY2024 Operating Budget
General Fund Summary of Expenditures FY2020 - FY2024

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimated Year-End	FY2024 Budget
Mayor & Board (01)	50,259	49,609	60,690	72,500	62,479	138,965
Collector (02)	2,141	2,461	2,130	2,368	2,100	2,368
City Administration (03)	333,516	324,574	362,307	406,329	390,564	491,350
City Clerk (04)	135,835	114,853	131,536	160,690	148,236	156,980
City Treasurer (05)	326,688	319,300	330,043	363,410	354,583	388,430
Municipal Court (06)	76,123	71,398	91,375	92,627	90,281	95,323
City Attorney (07)	192,650	196,366	218,597	234,490	183,923	224,085
Building Inspection (08)	216,378	237,382	329,681	391,935	380,056	428,170
Building Maintenance (09)	228,728	303,236	174,125	822,788	679,519	448,317
Parks & Recreation (10)	390,780	411,770	545,573	1,958,792	790,557	1,292,266
Human Resources (12)	152,868	168,104	178,936	203,955	183,415	278,985
Overhead (13)	369,199	279,333	323,789	412,021	397,024	377,245
Police (14)	1,958,065	2,063,443	2,466,623	2,870,490	2,660,582	3,133,794
911 Center (15)	717,557	657,774	721,944	856,883	661,163	1,050,646
Planning (16)	134,898	132,049	141,870	154,946	150,914	129,980
Engineering (18)	527,646	413,330	388,982	465,965	407,323	572,880
Information Technology (19)	443,979	412,493	547,849	622,944	599,567	854,010
Emergency Management (20)	4,748	15,865	5,665	8,400	7,895	28,400
Economic Development (21)	824,743	721,476	329,389	454,999	494,383	516,835
Subtotal	7,086,801	6,894,816	7,351,107	10,556,532	8,644,563	10,609,029
Transfer to Other Funds (90)	300,000	290,000	555,000	1,330,904	380,000	1,358,604
TOTAL	**$ 7,386,801**	**$ 7,184,816**	**$ 7,906,107**	**$ 11,887,436**	**$ 9,024,563**	**$ 11,967,633**

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
FY2024 Operating Budget

General Fund Expenditures Mayor and Board of Aldermen (10-01)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 01-711000	Salaries	19,725	20,550	26,167	19,800	19,275	28,500
10 01-717000	Per Meeting Expenses	15,075	12,050	10,650	16,500	15,475	30,800
10 01-721001	Health Insurance	-	-	-	-	-	38,000
10 01-721002	Dental Insurance	-	-	-	-	-	1,200
10 01-721003	125 Medical Reimb.	1,000	250	750	1,750	1,750	1,750
10 01-721006	Vision Insurance	-	-	-	-	-	275
10 01-722000	FICA/FMED - 7.65%	2,685	2,494	2,839	2,777	2,658	4,550
10 01-723000	Retirement 401	2,004	1,700	1,348	2,178	2,433	5,400
	Total Personnel	$ 40,489	$ 37,043	$ 41,754	$ 43,005	$ 41,591	$ 110,475
Operations and Maintenance							
10 01-729200	Training & Conferences	1,596	4,718	5,226	14,000	9,000	14,000
10 01-744700	Mobile Devices & Service	-	-	372	540	510	540
10 01-754100	Public Relations	2,051	1,900	5,827	6,000	6,000	6,000
10 01-754105	Per Meeting Expenses -- Committees	3,225	2,675	1,650	5,000	3,500	4,000
10 01-761000	Supplies -- Office	256	748	868	800	800	800
10 01-761100	Postage	71	3	50	55	50	50
10 01-764200	Memberships	2,571	2,521	4,944	3,100	1,028	3,100
	Total Operations and Maintenance	$ 9,770	$ 12,566	$ 18,936	$ 29,495	$ 20,888	$ 28,490
	Total Mayor and Board of Aldermen	$ 50,259	$ 49,609	$ 60,690	$ 72,500	$ 62,479	$ 138,965

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
FY2024 Operating Budget

General Fund Expenditures Collector (10-02)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 02-711000	Salaries	1,300	1,200	1,200	1,200	1,200	1,200
10 02-717100	Commissions .75 per License	632	1,086	779	1,000	750	1,000
10 02-722000	FICA/FMED - 7.65%	148	175	151	168	150	168
	Total Personnel	$ 2,080	$ 2,461	$ 2,130	$ 2,368	$ 2,100	$ 2,368
Operations and Maintenance							
10 02-761000	Supplies -- Office	61	-	-	-	-	-
	Total Operations and Maintenance	$ 61	$ -	$ -	$ -	$ -	$ -
	Total Collector	$ 2,141	$ 2,461	$ 2,130	$ 2,368	$ 2,100	$ 2,368

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 coordinators 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Budget Amendments - # of line item accounts	43	140	47	48	50
Formal Bid Postings - CityWide	21	10	26	31	50
Agenda Items Processed and Completed - CityWide	210	217	394	427	475
Press Releases - CityWide	67	77	63	79	85
Social Media Engagement - CityWide/All Platforms - Followers	n/a	15,200	16,800	16,100	20,000
Website Engagement - # Subscribers	n/a	2,600	3,100	2,900	3,200
Website Engagement - # Website Pages Maintained - CityWide	n/a	162	165	166	170
Website Engagement - # Website Page Updates - CityWide	n/a	105	125	160	220

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
City Administrator	1	0	**1**
Assistant City Administrator	1	0	**1**
Communication Specialist	1	0	**1**
Administrative Assistant	1	0	**1**
Total Number Authorized	4	0	**4**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures City Administrator (10-03)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 03-711000	Salaries	232,561	228,153	260,315	286,300	284,884	346,000
10 03-713000	Overtime	44	-	22	-	50	-
10 03-716000	Education Incentive	1,500	1,500	2,360	3,000	2,990	3,000
10 03-721001	Health Insurance	54,563	46,996	45,264	57,998	46,261	63,000
10 03-721002	Dental Insurance	1,960	1,364	1,056	1,663	1,128	1,800
10 03-721004	Employee Life Insurance	567	229	754	528	904	1,200
10 03-721005	Short Term Disability	432	409	484	432	516	700
10 03-721006	Vision Insurance	385	320	264	378	292	500
10 03-722000	FICA/FMED - 7.65%	17,384	17,077	19,769	22,100	21,744	26,700
10 03-723000	Retirement 401	16,521	15,837	18,571	20,300	20,265	31,500
	Total Personnel	$ 325,917	$ 311,885	$ 348,859	$ 392,699	$ 379,034	$ 474,400
Operations and Maintenance							
10 03-729200	Training & Conferences	1,983	6,100	4,953	6,000	4,000	9,000
10 03-743180	Vehicle Allowance	1,500	1,500	1,500	1,500	1,500	1,500
10 03-744700	Mobile Devices & Service	1,153	1,069	906	1,080	1,010	1,150
10 03-761000	Supplies -- Office	821	1,489	2,059	1,000	1,800	2,000
10 03-761100	Postage	62	10	815	575	230	300
10 03-764200	Memberships	2,080	2,521	3,216	3,275	2,800	3,000
	Total Operations and Maintenance	$ 7,599	$ 12,689	$ 13,448	$ 13,430	$ 11,340	$ 16,950
Operating Capital							
10 03-774260	Office Furniture	-	-	-	200	190	-
	Total Operating Capital	$ -	$ -	$ -	$ 200	$ 190	$ -
	Total City Administrator	$ 333,516	$ 324,574	$ 362,307	$ 406,329	$ 390,564	$ 491,350

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Business and Occupational Licenses Processed and Issued	1,210	1,328	1,378	1,150	1,260
Records Requests Completed and Archived	28	26	22	15	18
Percent of Records Requested Completed within statutory deadline.	100%	100%	100%	100%	100%
City Code Updates	18	14	14	21	175
Meeting Notices Posted	48	54	42	50	55
Percent of Meeting Notices Posted within statutory deadline	100%	100%	100%	100%	100%
Election Candidate Filings Processed	5	3	4	6	4
Percent of Candidate Filings Processed within statutory deadline	100%	100%	100%	100%	100%

Notes: Full City Code Codification to occur in FY2024

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
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
FY2024 Operating Budget

General Fund Expenditures City Clerk (10-04)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 04-711000	Salaries	82,979	71,125	79,897	87,000	82,852	90,000
10 04-716000	Education Incentive	385	-	837	500	697	750
10 04-721001	Health Insurance	20,359	19,657	20,346	21,832	20,556	21,100
10 04-721002	Dental Insurance	1,087	528	528	832	564	660
10 04-721003	125 Medical Reimb.	156	-	-	-	-	-
10 04-721004	Employee Life Insurance	193	237	253	360	288	375
10 04-721005	Short Term Disability	228	256	242	288	241	300
10 04-721006	Vision Insurance	188	132	132	208	140	200
10 04-722000	FICA/FMED - 7.65%	6,322	5,317	6,102	6,700	6,303	6,950
10 04-723000	Retirement 401	8,406	4,988	5,781	6,100	5,777	8,200
	Total Personnel	$ 120,303	$ 102,240	$ 114,116	$ 123,820	$ 117,418	$ 128,535
Operations and Maintenance							
10 04-729200	Training & Conferences	1,939	2,459	5,098	6,625	4,600	6,650
10 04-733610	Maintenance/Support Services	540	540	540	540	540	540
10 04-733840	Records Management	917	383	88	1,200	628	5,900
10 04-734200	Code Codification	3,523	3,325	3,916	19,500	18,960	6,500
10 04-754000	Advertising	2,061	1,194	994	1,400	1,400	1,425
10 04-756000	Elections	2,801	3,367	2,959	3,620	1,440	3,620
10 04-761000	Supplies -- Office	1,599	977	1,060	1,300	1,300	1,400
10 04-761100	Postage	1,737	139	1,700	2,000	1,450	1,900
10 04-764000	Books & Subscriptions	190	30	60	100	100	100
10 04-764200	Memberships	225	200	215	585	400	410
	Total Operations and Maintenance	$ 15,532	$ 12,614	$ 16,630	$ 36,870	$ 30,818	$ 28,445
Operating Capital							
10 04-774260	Office Furniture	-	-	790	-	-	-
	Total Operating Capital	$ -	$ -	$ 790	$ -	$ -	$ -
	Total City Clerk	$ 135,835	$ 114,853	$ 131,536	$ 160,690	$ 148,236	$ 156,980

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Accounts Payable - # Payments Issued	2,673	2,660	2,409	2,263	2,570
Accounts Payable - # 1099s Issued (Misc, NEC, Int, etc.)	42	36	46	46	45
# of Payroll Checks/Direct Deposits	2,607	2,534	2,674	2,647	2,650
Utility Bills Issued	3,275	3,321	3,357	3,374	3,366
Accounts Receivable - # Invoices/Payments Processed	36,191	37,914	38,048	33,040	28,000
Accounts Receivable - Ambulance Payments Processed	260	178	200	220	225
General Ledger - # of Journal Entries	320	306	315	272	305

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
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**
Total Number Authorized	4	0	**4**

Capital Outlay

Operating Capital

Office Chair (FY2023 Carryover)	300
Total Office Furniture	**$ 300**
Total Operating Capital	**$ 300**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures City Treasurer (10-05)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 05-711000	Salaries	230,058	229,777	240,491	259,200	256,198	275,500
10 05-713000	Overtime	-	-	100	-	116	-
10 05-716000	Education Incentive	2,029	2,000	3,433	4,000	3,808	4,000
10 05-721001	Health Insurance	54,455	47,184	44,050	49,388	45,927	51,500
10 05-721002	Dental Insurance	2,061	1,272	1,178	2,055	1,227	1,400
10 05-721003	125 Medical Reimb.	63	-	-	-	-	-
10 05-721004	Employee Life Insurance	565	614	743	725	834	900
10 05-721005	Short Term Disability	497	573	655	700	692	800
10 05-721006	Vision Insurance	317	276	255	397	266	300
10 05-722000	FICA/FMED - 7.65%	17,657	17,855	18,710	20,200	19,856	21,400
10 05-723000	Retirement 401	16,149	16,482	17,501	18,400	18,339	25,200
	Total Personnel	$ 323,851	$ 316,034	$ 327,116	$ 355,065	$ 347,263	$ 381,000
Operations and Maintenance							
10 05-729200	Training & Conferences	1,322	2,011	1,366	6,535	5,725	5,390
10 05-733800	Professional Services	460	460	460	460	460	460
10 05-761000	Supplies -- Office	631	401	651	600	600	610
10 05-761100	Postage	114	34	90	50	125	100
10 05-764200	Memberships	310	360	360	400	410	570
	Total Operations and Maintenance	$ 2,837	$ 3,266	$ 2,927	$ 8,045	$ 7,320	$ 7,130
Operating Capital							
10 05-774260	Office Furniture	-	-	-	300	-	300
	Total Operating Capital	$ -	$ -	$ -	$ 300	$ -	$ 300
	Total City Treasurer	$ 326,688	$ 319,300	$ 330,043	$ 363,410	$ 354,583	$ 388,430

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Cases Filed	681	617	995	1,163	1,200
Cases Disposed	1,060	724	872	1,063	1,100
Warrants Issued	474	301	189	135	130
Warrants Served/Withdrawn	521	335	164	129	120

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Court Clerk	1	0	**1**
Total Number Authorized	1	0	**1**

General Fund Expenditures Municipal Court (10-06)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 06-711000	Salaries	35,952	34,059	40,324	43,400	42,847	45,900
10 06-713000	Overtime	14	169	-	-	-	-
10 06-716000	Education Incentive	500	58	-	-	-	-
10 06-721001	Health Insurance	15,668	13,387	16,405	17,605	16,769	17,000
10 06-721002	Dental Insurance	559	79	-	554	-	-
10 06-721004	Employee Life Insurance	102	102	134	120	151	170
10 06-721005	Short Term Disability	122	123	161	144	172	180
10 06-721006	Vision Insurance	113	84	96	101	84	90
10 06-722000	FICA/FMED - 7.65%	2,596	2,637	2,988	3,350	3,191	3,515
10 06-723000	Retirement 401	2,561	2,202	2,838	3,050	3,000	4,150
	Total Personnel	$ 58,187	$ 52,899	$ 62,947	$ 68,324	$ 66,213	$ 71,005
Operations and Maintenance							
10 06-729200	Training & Conferences	65	200	200	200	200	200
10 06-733230	Municipal Judge	16,750	14,987	25,566	21,158	21,158	21,158
10 06-733610	Maintenance/Support Services	-	2,050	1,980	2,100	2,100	2,100
10 06-733800	Professional Services	-	-	-	150	150	150
10 06-761000	Supplies -- Office	64	1,142	333	450	275	500
10 06-761100	Postage	937	60	290	150	125	150
10 06-764200	Memberships	120	60	60	95	60	60
	Total Operations and Maintenance	$ 17,936	$ 18,499	$ 28,429	$ 24,303	$ 24,068	$ 24,318
	Total Municipal Court	$ 76,123	$ 71,398	$ 91,375	$ 92,627	$ 90,281	$ 95,323

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Contracts Reviewed/Prepared	n/a	30	30	35	35
Ordinances/Bills Reviewed/Prepared	n/a	93	30	35	35
Litigation/Claims Processed	n/a	10	10	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

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
City Attorney	1	0	**1**
Total Number Authorized	1	0	**1**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures City Attorney (10-07)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 07-711000	Salaries	146,381	150,307	165,610	176,700	133,401	160,500
10 07-716000	Education Incentive	750	750	1,183	1,500	231	-
10 07-721001	Health Insurance	17,536	15,934	16,405	17,605	5,840	2,900
10 07-721002	Dental Insurance	653	528	528	554	132	-
10 07-721004	Employee Life Insurance	343	365	434	336	312	480
10 07-721005	Short Term Disability	144	149	161	144	116	180
10 07-721006	Vision Insurance	118	96	96	101	24	-
10 07-722000	FICA/FMED - 7.65%	10,647	11,038	11,529	13,650	10,307	12,300
10 07-723000	Retirement 401	10,308	10,681	11,802	12,500	8,369	14,500
	Total Personnel	$ 186,880	$ 189,847	$ 207,748	$ 223,090	$ 158,731	$ 190,860
Operations and Maintenance							
10 07-729200	Training & Conferences	463	1,239	5,234	5,000	2,600	6,000
10 07-733800	Professional Services	-	-	-	-	20,222	24,000
10 07-761000	Supplies -- Office	142	62	111	200	200	200
10 07-761100	Postage	23	4	50	50	70	75
10 07-764000	Books & Subscriptions	4,302	4,349	4,613	5,200	1,500	1,700
10 07-764200	Memberships	840	865	840	950	600	1,250
	Total Operations and Maintenance	$ 5,770	$ 6,519	$ 10,849	$ 11,400	$ 25,192	$ 33,225
	Total City Attorney	$ 192,650	$ 196,366	$ 218,597	$ 234,490	$ 183,923	$ 224,085

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Residential Permits Issued	100	95	88	192	125
Commercial Permits Issued	52	94	78	96	100
Inspections - Commercial	261	475	681	591	650
Inspections - Residential	344	664	600	572	625
Compliance	52	45	60	392	425

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Building Official	1	0	**1**
Building Inspector	2	0	**2**
Department Secretary	1	0	**1**
Total Number Authorized	4	0	**4**

Capital Outlay

Operating Capital

Blubeam Basics & PDF Expert	1,150
Total Computer Software	**$ 1,150**
Smart Level	300
Total Machinery & Equipment	**$ 300**
Truck Upgrades - Running Boards	900
Total Vehicle(s)	**$ 900**
Total Operating Capital	**$ 2,350**

General Fund Expenditures Building Inspection (10-08)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 08-711000	Salaries	142,128	133,905	201,044	224,400	223,129	262,000
10 08-713000	Overtime	14	175	162	-	30	-
10 08-716000	Education Incentive	2,876	2,825	4,491	5,000	5,500	5,500
10 08-721001	Health Insurance	43,004	33,616	47,856	54,781	57,811	75,000
10 08-721002	Dental Insurance	1,751	1,007	1,426	1,615	1,798	2,200
10 08-721004	Employee Life Insurance	425	376	592	288	762	900
10 08-721005	Short Term Disability	426	372	531	504	647	750
10 08-721006	Vision Insurance	281	228	304	340	383	500
10 08-722000	FICA/FMED - 7.65%	10,815	10,195	15,274	17,600	17,074	20,500
10 08-723000	Retirement 401	9,805	9,430	14,327	16,100	16,020	24,000
	Total Personnel	$ 211,525	$ 192,129	$ 286,007	$ 320,628	$ 323,154	$ 391,350
Operations and Maintenance							
10 08-729200	Training & Conferences	440	1,866	3,974	6,775	5,276	3,500
10 08-729400	Uniform Rental/Purchases	211	306	445	580	580	1,320
10 08-734000	Code Enforcement/Abatement	-	10,104	-	15,000	536	15,000
10 08-743200	Vehicle Maintenance	497	1,458	670	1,000	1,000	1,000
10 08-744700	Mobile Devices & Service	1,752	1,883	2,500	2,800	2,613	6,500
10 08-761000	Supplies -- Office	427	965	1,383	1,500	1,376	1,500
10 08-761005	Supplies	-	69	101	200	200	200
10 08-761100	Postage	645	75	615	300	655	650
10 08-762600	Gasoline/Fuel	580	1,579	1,558	1,900	3,900	3,900
10 08-764000	Books & Subscriptions	-	286	841	900	400	500
10 08-764200	Memberships	135	170	220	310	310	400
	Total Operations and Maintenance	$ 4,687	$ 18,763	$ 12,308	$ 31,265	$ 16,846	$ 34,470
Operating Capital							
10 08-774251	Computer Software	-	-	-	500	480	1,150
10 08-774255	Machinery & Equipment	-	-	3,175	-	-	300
10 08-774260	Office Furniture	166	-	484	275	309	-
10 08-774265	Vehicle(s)	-	26,490	27,707	39,267	39,267	900
	Total Operating Capital	$ 166	$ 26,490	$ 31,366	$ 40,042	$ 40,056	$ 2,350
	Total Building Inspection	$ 216,378	$ 237,382	$ 329,681	$ 391,935	$ 380,056	$ 428,170

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

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

Capital Outlay

Operating Capital	
Board Room Table Replacements (FY2023 Carryover)	2,500
Backflow Preventer Replacement	7,000
Alarm Panel Upgrade	7,500
Parking Lot Seal & Stripe	7,500
HVAC Ceiling - City Hall (FY2023 Carryover)	7,500
Flooring Replacement - Lower Level (FY2023 Carryover)	10,000
Retaining Wall Replacement & Landscaping (FY2023 Carryover)	20,000
Veterans Memorial (FY2023 Carryover)	152,000
Total Building Improvements	**$ 214,000**
Total Operating Capital	**$ 214,000**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures Building Maintenance (10-09)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 09-711000	Salaries	17,656	13,808	24,581	26,700	25,121	28,100
10 09-722000	FICA/FMED - 7.65%	1,351	1,554	1,904	2,050	1,925	2,150
	Total Personnel	$ 19,007	$ 15,362	$ 26,485	$ 28,750	$ 27,046	$ 30,250
Operations and Maintenance							
10 09-729200	Training & Conferences	-	-	-	250	-	-
10 09-729400	Uniform Rental/Purchases	-	13	110	245	245	350
10 09-733800	Professional Service	-	-	-	-	-	10,800
10 09-742000	Janitorial Service	17,665	17,640	22,974	25,664	26,337	40,332
10 09-742100	Trash Service	1,887	2,277	2,676	3,100	4,500	4,500
10 09-742200	Grounds Maintenance Service	14,895	16,025	16,575	20,000	19,379	20,000
10 09-742203	HVAC System Maintenance	5,830	25,806	10,462	25,000	20,000	25,000
10 09-743100	Maintenance & Repair	23,541	27,816	25,913	35,000	33,882	35,000
10 09-743102	Telephone Service	-	1,006	-	-	-	-
10 09-743103	Supplies -- Bldg/Janitorial	6,003	6,495	9,323	8,000	9,500	9,500
10 09-743104	Electric Svc -- Bldg/Facility	49,037	50,622	49,625	55,000	55,000	55,000
10 09-743110	Natural Gas Service	1,185	2,107	2,461	3,500	3,570	3,500
10 09-744700	Mobile Devices & Service	-	-	-	565	3	-
10 09-761005	Supplies	-	8	-	85	85	85
	Total Operations and Maintenance	$ 120,043	$ 149,815	$ 140,119	$ 176,409	$ 172,501	$ 204,067
Operating Capital							
10 09-774255	Machinery & Equipment	-	27,169	-	5,250	4,972	-
10 09-774256	Building Improvements	89,678	96,626	7,520	612,379	475,000	214,000
10 09-774260	Office Furniture		14,264		-	-	-
	Total Operating Capital	$ 89,678	$ 138,059	$ 7,520	$ 617,629	$ 479,972	$ 214,000
	Total Building Maintenance	$ 228,728	$ 303,236	$ 174,125	$ 822,788	$ 679,519	$ 448,317

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Total Park Acreage	106	106	106	106	106
# of Parks	2	2	2	2	2
Program Registrations	530	725	482	325	500
Facility Rental Reservations	249	351	430	326	326
Youth League Games Held	134	249	188	59	75
Tournaments Days Held	20	22	26	28	50

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
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**

Capital Outlay

Operating Capital	
UTV Replacement	19,500
Total Machinery & Equipment	**$ 19,500**
Service Truck Replacement (1)	49,212
Total Vehicles	**$ 49,212**
Total Operating Capital	**$ 68,712**

Capital Expansion	
Irrigation Pump Replacement - OB City Park (FY2023 Carryover)	195,500
Total Irrigation System	**$ 195,500**
Frisbee Golf Course	4,000
Watercraft Rental	17,600
Maintenance Building Improvements - OB City Park (FY2023 Carryover)	118,000
Playground Improvements - Peanick Park (Design/Engineering)	165,000
Pickleball Courts - OB City Park (FY2023 Carryover)	168,000
Total Park Improvements	**$ 472,600**
Total Capital Expansion	**$ 668,100**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures Parks and Recreation (10-10)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 10-711000	Salaries	148,258	168,899	230,163	261,000	213,972	268,000
10 10-713000	Overtime	12	1,259	1,611	1,000	1,600	1,000
10 10-714000	Holiday Pay	-	-	231	-	-	-
10 10-716000	Education Incentive	250	67	1,442	1,500	1,096	1,500
10 10-721001	Health Insurance	47,520	30,173	33,762	74,353	30,744	46,500
10 10-721002	Dental Insurance	1,735	828	740	2,121	648	1,100
10 10-721004	Employee Life Insurance	398	357	540	336	664	700
10 10-721005	Short Term Disability	492	450	633	432	718	900
10 10-721006	Vision Insurance	334	219	240	479	172	300
10 10-722000	FICA/FMED - 7.65%	11,999	13,749	18,251	20,200	16,686	20,700
10 10-723000	Retirement 401	9,010	8,285	12,710	16,300	12,942	24,000
	Total Personnel	$ 220,008	$ 224,286	$ 300,324	$ 377,721	$ 279,242	$ 364,700
Operations and Maintenance							
10 10-729200	Training & Conferences	1,790	455	1,296	1,575	1,200	1,500
10 10-729400	Uniform Rental/Purchases	475	256	408	950	950	1,700
10 10-733500	Credit Card Fees	659	1,594	1,435	2,500	1,000	1,000
10 10-733610	Maintenance/Support Services	3,200	3,539	36,563	6,300	6,300	17,100
10 10-733800	Professional Services	-	-	24,250	-	2,425	-
10 10-742100	Trash Service	1,720	1,640	2,508	3,000	3,000	6,000
10 10-743100	Maintenance & Repair	49,168	52,427	55,036	63,000	45,000	65,000
10 10-743103	Supplies -- Bldg/Janitorial	1,885	1,658	2,415	2,500	2,500	3,500
10 10-743108	Supplies -- Concession	24,407	31,315	25,103	41,100	12,900	13,500
10 10-743200	Vehicle Maintenance	4,723	4,954	3,660	6,000	6,500	3,500
10 10-743400	Equipment Repair	7,090	6,973	1,997	8,000	8,000	8,000
10 10-743415	Safety Equipment	215	-	-	-	-	-
10 10-744200	Rental/Lease -- Equipment	2,541	600	446	3,500	3,100	3,500
10 10-744700	Mobile Devices & Service	1,132	1,089	2,247	2,200	2,200	3,844
10 10-754000	Advertising	131	184	364	500	500	500
10 10-754248	League/Activities	21,287	22,033	17,172	24,000	10,000	10,000
10 10-761000	Supplies -- Office	4,089	1,108	925	1,200	1,000	1,200
10 10-761005	Supplies	-	5,202	5,971	6,500	6,500	11,900
10 10-761100	Postage	138	16	125	100	110	150
10 10-762200	Electric Service	16,200	15,594	17,001	20,500	18,000	30,000
10 10-762600	Gasoline/Fuel	4,169	5,486	6,949	7,000	7,000	7,300
10 10-764131	Small Tools	645	1,082	445	1,000	200	1,000
10 10-764200	Memberships	110	485	380	555	380	560
	Total Operations and Maintenance	$ 145,774	$ 157,688	$ 206,696	$ 201,980	$ 138,765	$ 190,754
Operating Capital							
10 10-774202	Recreation Equipment	-	17,383	5,684	3,900	3,950	-
10 10-774203	Concession Equipment	-	640	-	-	-	-
10 10-774255	Machinery & Equipment	18,832	10,824	26,428	-	-	19,500
10 10-774256	Building Improvements	-	-	6,442	-	-	-
10 10-774265	Vehicle(s)	-	-	-	84,863	83,100	49,212
	Total Operating Capital	$ 18,832	$ 28,847	$ 38,553	$ 88,763	$ 87,050	$ 68,712
Capital Expenditures							
10 10-773271	Irrigation System	-	949	-	100,000	18,500	195,500
10 10-773278	Park Improvements	6,166	-	-	1,185,328	265,000	472,600
10 10-773281	Park Landscaping	-	-	-	5,000	2,000	-
	Total Capital Expenditures	$ 6,166	$ 949	$ -	$ 1,290,328	$ 285,500	$ 668,100
	Total Parks and Recreation	$ 390,780	$ 411,770	$ 545,573	$ 1,958,792	$ 790,557	$ 1,292,266

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 130 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Applications Processed	519	480	367	365	500
New Hires Processed	30	37	40	22	30
Probationary Periods Completed	13	21	30	10	20
Average Wage Rate Increase % *2022, 2023, and 2024 include a Premium Rate Increase in addtition to Merit Rate Increases	2.9%	3.5%	9.4%	7.9%	7.5%
Turnover Rate	30.1	19.8	17.4	27.6	17.0
Property & Liability Claims - Internal (ALL claims/Incidents Processed	59	31	45	36	25
Property & Liability Claims - Filed w/City's insurance	3	14	8	3	3
Workers' Compensation Experience MOD	0.77	0.72	0.72	0.77	0.77
Workers' Compensation Claims	7	3	5	4	0
Workers' Compensation Incidents	7	3	9	8	10

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Human Resources Generalist	1	0	**1**
Human Resources Technician/Specialist	1	0	**1**
Accounts Payable/Payroll Clerk (Share w/ City Treasurer)	0.5	0	**0.5**
Total Number Authorized	2.5	0	**2.5**

Capital Outlay

Operating Capital

Office Chairs (2)	600
Total Office Furniture	**$ 600**
Total Operating Capital	**$ 600**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures Human Resources (10-12)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 12-711000	Salaries	64,572	66,562	89,006	86,400	82,250	130,000
10 12-716000	Education Incentive	750	750	1,280	1,500	500	1,500
10 12-721001	Health Insurance	17,693	15,934	10,906	24,285	18,718	40,000
10 12-721002	Dental Insurance	705	528	318	669	570	2,600
10 12-721004	Employee Life Insurance	176	169	241	200	237	400
10 12-721005	Short Term Disability	158	149	218	200	216	400
10 12-721006	Vision Insurance	103	96	69	126	140	660
10 12-722000	FICA/FMED - 7.65%	5,065	4,917	6,959	6,725	6,199	10,000
10 12-723000	Retirement 401	4,986	4,726	5,647	6,200	5,384	11,800
	Total Personnel	$ 94,208	$ 93,832	$ 114,644	$ 126,305	$ 114,214	$ 197,360
Operations and Maintenance							
10 12-729200	Training & Conferences	1,222	1,280	3,333	4,000	1,210	5,000
10 12-733415	Job Class/Compensation Plan	3,600	12,600	-	5,000	17,800	5,000
10 12-733422	Medical -- Vaccinations	980	1,270	-	500	1,250	1,500
10 12-733425	Safety & Wellness Programs	5,399	12,057	18,737	25,000	18,372	25,000
10 12-733427	Drug Testing/Physicals	4,103	2,579	1,651	3,000	2,616	3,000
10 12-733429	Recruitment Costs	182	7,184	70	-	-	-
10 12-733430	Pre-employment Testing	2,409	5,513	5,019	4,000	1,100	4,000
10 12-733432	Educational Reimbursement	5,685	20,053	5,692	6,000	200	6,000
10 12-733800	Professional Services	16,760	3,310	2,055	2,250	1,675	2,500
10 12-754000	Advertising	1,885	1,243	1,411	2,000	656	3,000
10 12-754110	Employee Programs & Development	15,391	6,816	25,865	25,000	23,941	25,000
10 12-761000	Supplies -- Office	374	115	16	400	221	400
10 12-761100	Postage	123	33	100	100	85	125
10 12-764200	Memberships	547	219	343	400	75	500
	Total Operations and Maintenance	$ 58,660	$ 74,273	$ 64,292	$ 77,650	$ 69,201	$ 81,025
Operating Capital							
10 12-774260	Office Furniture	-	-	-	-	-	600
	Total Operating Capital	$ -	$ -	$ -	$ -	$ -	$ 600
	Total Human Resources	$ 152,868	$ 168,104	$ 178,936	$ 203,955	$ 183,415	$ 278,985

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.

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures Overhead (10-13)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 13-725000	Unemployment Compensation	16,641	3,200	-	-	-	-
10 13-726000	Workers' Compensation	70,400	56,667	89,669	96,000	91,843	93,000
	Total Personnel	$ 87,041	$ 59,867	$ 89,669	$ 96,000	$ 91,843	$ 93,000
Operations and Maintenance							
10 13-729100	Notary/Blanket Bonds	540	370	330	400	400	400
10 13-733000	Contractual	717	724	769	770	770	770
10 13-733440	Financial Services	30,180	32,098	33,560	40,000	37,500	40,000
10 13-733500	Credit Card Fees	17,432	8,820	5,139	8,000	7,000	8,000
10 13-733610	Maintenance/Support Services	3,676	2,976	3,230	5,100	5,700	5,700
10 13-733800	Professional Services	3,145	-	-	-	-	40,000
10 13-743102	Telephone Service	40,315	35,783	39,709	64,000	68,000	20,000
10 13-743300	Repair of System -- Telephone	1,212	262	12	1,000	1,000	1,000
10 13-743400	Equipment Repair	-	-	255	-	-	-
10 13-744500	Rental/Lease -- Postage Equip	1,671	1,671	1,671	1,700	1,700	1,700
10 13-752000	Insurance -- Property & Liability	133,310	132,939	143,835	152,900	149,000	152,000
10 13-752100	Self-Insurance Claim	-	351	1,345	-	1,500	-
10 13-761000	Supplies -- Office	3,492	3,337	4,084	4,000	4,500	4,500
10 13-761100	Postage	301	60	132	150	110	175
10 13-761150	Contingency	46,138	-	-	10,000	-	10,000
10 13-762600	Gasoline/Fuel	29	76	50	-	-	-
	Total Operations and Maintenance	$ 282,158	$ 219,466	$ 234,121	$ 288,020	$ 277,180	$ 284,245
Operating Capital							
10 13-774261	Office Equip & Machinery	-	-	-	28,001	28,001	-
	Total Operating Capital	$ -	$ -	$ -	$ 28,001	$ 28,001	$ -
	Total Overhead	$ 369,199	$ 279,333	$ 323,789	$ 412,021	$ 397,024	$ 377,245

Police

Todd Davis
Police Chief

Overview

The Police Department is administered by the Police Chief who reports to the City Administrator. The Police Department provides the community with uniformed patrol, traffic safety, school resource officer service, investigations, and overall administration including 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Traffic Stops	n/a	n/a	2,522	3,707	
Incident Reports	1,382	1,462	1,518	1,412	
Traffic Violations	996	768	1,036	1,086	
Traffic Warnings	1,452	1,104	2,027	3,220	
Non-Traffic Violations	148	76	72	85	
Non-Traffic Violation Warnings	n/a	63	61	93	
Arrests	420	347	333	349	
Animal Control Calls	198	204	n/a	172	

Notes: Some past year's data on departmental service level indicators and performance measures are incomplete. 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

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Police Chief	1	0	**1**
Police Lieutenant	2	0	**2**
Detective Sergeant	1	0	**1**
Police 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**

Capital Outlay

Operating Capital		
Mobile Ticket Printers (5 - Replacements)		4,950
Total Computer Equipment	**$**	**4,950**
Police Vehicles w/ Setup (3 - Replacements)		190,000
Total Vehicles	**$**	**190,000**
Search/Drug Canine		15,000
Total Police Equipment	**$**	**15,000**
Total Operating Capital		**209,950**

General Fund Expenditures Police (10-14)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 14-711000	Salaries	1,072,707	1,091,897	1,305,469	1,530,000	1,421,596	1,675,000
10 14-713000	Overtime	44,190	51,475	87,229	60,000	110,210	62,000
10 14-714000	Holiday Pay	39,877	50,087	42,812	55,720	53,155	95,000
10 14-716000	Education Incentive	8,904	8,303	9,111	9,500	11,808	12,000
10 14-721001	Health Insurance	311,174	301,325	293,079	410,856	319,576	417,000
10 14-721002	Dental Insurance	12,502	9,274	8,405	12,318	9,528	14,200
10 14-721004	Employee Life Insurance	2,857	2,890	3,530	3,058	4,326	4,900
10 14-721005	Short Term Disability	3,722	3,124	3,597	3,884	4,025	5,300
10 14-721006	Vision Insurance	1,943	1,986	1,891	2,532	2,064	3,000
10 14-722000	FICA/FMED - 7.65%	87,062	89,283	109,004	129,000	120,174	141,100
10 14-723000	Retirement 401	78,143	80,927	95,660	117,900	107,906	165,000
	Total Personnel	$ 1,663,081	$ 1,690,570	$ 1,959,786	$ 2,334,768	$ 2,164,368	$ 2,594,500
Operations and Maintenance							
10 14-729200	Training & Conferences	6,491	23,696	27,150	30,000	12,000	30,000
10 14-729400	Uniform Rental/Purchases	11,686	12,228	23,225	20,000	20,000	30,000
10 14-733000	Contractual	4,984	3,888	8,430	-	1,160	2,000
10 14-733610	Maintenance/Support Services	10,516	12,508	33,794	36,000	34,000	66,654
10 14-733800	Professional Services		65	16	500	100	500
10 14-734000	Animal Control	162	82	148	1,000	100	1,000
10 14-743100	Maintenance & Repair	4,736	4,701	5,322	7,500	7,500	7,500
10 14-743107	Maintenance & Repair -- Radio			2,132	8,716	8,716	2,625
10 14-743200	Vehicle Maintenance	27,598	40,376	31,724	35,000	35,000	36,750
10 14-744700	Mobile Devices & Service	14,261	13,225	12,892	20,900	18,000	23,220
10 14-754000	Advertising	46	19	-	300	-	300
10 14-754202	Search/Drug Canine	-	-	-	-	-	6,150
10 14-754250	Community Promotions & Events	-	781	876	4,000	1,500	4,000
10 14-761000	Supplies -- Office	3,436	3,208	3,341	4,000	4,000	4,200
10 14-761001	Supplies -- Evidence	1,009	799	587	1,500	1,500	1,575
10 14-761100	Postage	542	112	497	400	430	500
10 14-762600	Gasoline/Fuel	36,154	53,990	72,411	76,500	65,000	76,500
10 14-763000	Boarding Prisoners	125	-	-	500	100	500
10 14-764200	Memberships	2,135	1,990	5,095	5,650	5,650	6,270
10 14-765100	Firearms & Range Expense	8,109	5,345	5,551	12,000	19,450	27,000
10 14-765200	Investigation Fund	553	580	900	2,000	2,000	2,100
	Total Operations and Maintenance	$ 132,543	$ 177,593	$ 234,093	$ 266,466	$ 236,206	$ 329,344
Operating Capital							
10 14-774250	Computer Equipment	8,487	-	48,939	62,969	56,508	4,950
10 14-774251	Computer Software	-	-	-	20,500	20,500	-
10 14-774265	Vehicle(s)	-	86,455	88,220	185,787	183,000	190,000
10 14-774266	Police Equipment	52,800	7,671	34,431	-	-	15,000
	Total Operating Capital	$ 61,287	$ 94,126	$ 171,590	$ 269,256	$ 260,008	$ 209,950
Debt Service							
10 14-780000	Principal	101,019	99,133	100,139	-	-	-
10 14-782000	Interest	135	2,021	1,016	-	-	-
	Total Debt Service	$ 101,154	$ 101,155	$ 101,155	$ -	$ -	$ -
	Total Police	$ 1,958,065	$ 2,063,443	$ 2,466,623	$ 2,870,490	$ 2,660,582	$ 3,133,794

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 Lieutenent, 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
911 Center Calls Answered (emergency & non-emergency calls)	37,678	36,232	33,667	27,423	28,500

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Dispatch Supervisor	1	0	**1**
Lead Dispatcher	2	0	**2**
Dispatcher	8	1	**8.5**
Total Number Authorized	11	1	**11.5**

Capital Outlay

Operating Capital		
AIS P25 Upgrade (Biennial Fee)		7,247
Total Computer Equipment	**$**	**7,247**
Dispatch Console - 3 Stations (FY2023 carryover)		85,000
Total Office Furniture	**$**	**85,000**
Total Operating Capital		**92,247**

City of Osage Beach
FY2024 Operating Budget

General Fund Expenditures 911 Center (10-15)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 15-711000	Salaries	273,435	232,129	218,876	282,000	262,931	450,000
10 15-713000	Overtime	55,429	71,010	64,998	50,000	73,547	55,000
10 15-714000	Holiday Pay	10,478	8,897	10,953	23,600	15,345	37,000
10 15-716000	Education Incentive	1,625	1,827	2,865	3,500	3,500	3,500
10 15-721001	Health Insurance	78,367	51,883	36,207	129,281	40,600	98,000
10 15-721002	Dental Insurance	3,733	1,947	1,380	3,563	1,488	3,800
10 15-721003	125 Medical Reimb.	333	-	-	-	-	-
10 15-721004	Employee Life Insurance	736	781	592	726	739	900
10 15-721005	Short Term Disability	912	964	728	1,331	904	1,800
10 15-721006	Vision Insurance	526	343	300	773	324	825
10 15-722000	FICA/FMED - 7.65%	25,985	24,433	22,798	27,500	27,156	41,800
10 15-723000	Retirement 401	22,574	19,554	18,381	25,100	21,118	49,100
	Total Personnel	$ 474,133	$ 413,769	$ 378,077	$ 547,374	$ 447,653	$ 741,725
Operations and Maintenance							
10 15-729200	Training & Conferences	3,269	5,709	3,709	16,710	5,836	15,445
10 15-733000	Contractual	450	418	430	500	500	500
10 15-733610	Maintenance/Support Services	97,423	93,003	186,168	166,937	169,595	174,079
10 15-743100	Maintenance & Repair	469	879	29	750	750	788
10 15-743107	Maintenance & Repair -- Radio	1,331	908	1,348	2,000	1,000	2,000
10 15-744400	Rental/Lease -- Terminal	900	960	930	1,000	840	1,000
10 15-744700	Mobile Devices & Service	577	534	453	562	540	562
10 15-753010	Internet Connections	1,280	2,168	2,844	3,000	3,190	3,500
10 15-753200	911 Expense	15,377	16,053	16,050	16,800	15,000	16,800
10 15-761000	Supplies -- Office	512	663	502	550	550	580
10 15-761100	Postage	12	-	25	30	40	50
10 15-762600	Gasoline/Fuel	-	-	-	150	150	150
10 15-764200	Memberships	684	-	1,145	812	812	1,220
	Total Operations and Maintenance	$ 122,284	$ 121,296	$ 213,633	$ 209,801	$ 198,803	$ 216,674
Operating Capital							
10 15-774250	Computer Equipment	3,040	6,967	14,493	7,247	7,246	7,247
10 15-774260	Office Furniture	2,358	-	-	85,000	-	85,000
10 15-774262	Communication Equipment	-	-	-	7,461	7,461	-
	Total Operating Capital	$ 5,398	$ 6,967	$ 14,493	$ 99,708	$ 14,707	$ 92,247
Debt Service							
10 15-780000	Principal	115,587	113,429	114,580	-	-	-
10 15-782000	Interest	155	2,313	1,162	-	-	-
	Total Debt Service	$ 115,742	$ 115,742	$ 115,742	$ -	$ -	$ -
	Total 911 Center	$ 717,557	$ 657,774	$ 721,944	$ 856,883	$ 661,163	$ 1,050,646

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Rezoning Requests	10	5	3	3	5
Special Use Permit Requests	3	0	2	0	0
Variance Requests	8	7	1	5	5
Site Plans Reviewed	40	57	63	135	100
Subdivisions Recorded	1	2	3	18	3

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
City Planner	1	0	**1**
Total Number Authorized	1	0	**1**

General Fund Expenditures Planning (10-16)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 16-711000	Salaries	89,574	91,080	100,275	107,800	107,278	93,500
10 16-721001	Health Insurance	24,134	23,900	24,607	26,407	23,994	17,000
10 16-721002	Dental Insurance	980	792	792	832	792	540
10 16-721004	Employee Life Insurance	245	257	306	240	336	275
10 16-721005	Short Term Disability	216	224	242	216	258	200
10 16-721006	Vision Insurance	142	144	144	151	138	100
10 16-722000	FICA/FMED - 7.65%	6,675	6,713	7,391	8,300	7,996	7,200
10 16-723000	Retirement 401	6,279	6,376	7,030	7,550	7,512	8,415
	Total Personnel	$ 128,245	$ 129,487	$ 140,787	$ 151,496	$ 148,304	$ 127,230
Operations and Maintenance							
10 16-729200	Training & Conferences	440	-	-	-	-	-
10 16-733800	Professional Services	1,760	1,264	300	1,500	1,250	1,500
10 16-733820	Recording Fees	-	-	62	-	35	-
10 16-755000	Print and Publish	1,429	686	308	1,000	500	100
10 16-761000	Supplies -- Office	201	298	178	300	300	300
10 16-761100	Postage	2,511	78	-	350	225	550
10 16-764200	Memberships	312	236	236	300	300	300
	Total Operations and Maintenance	$ 6,653	$ 2,562	$ 1,083	$ 3,450	$ 2,610	$ 2,750
	Total Planning	$ 134,898	$ 132,049	$ 141,870	$ 154,946	$ 150,914	$ 129,980

Engineering

-- Vacant --
City Engineer

Overview

The Engineering Department reports to the 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Capital Projects Completed	n/a	11	14	30	28
% Capital Projects Completed on-time	n/a	91%	73%	85%	90%
# of Plan Reviews	n/a	15	16	18	20

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

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
City Engineer	1	0	**1**
GIS Technician	1	0	**1**
Total Number Authorized	2	0	2

General Fund Expenditures Engineering (10-18)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 18-711000	Salaries	180,149	53,464	5,966	50,000	9,200	159,000
10 18-713000	Overtime	1,028	382	47	-	-	-
10 18-716000	Education Incentive	1,610	1,725	199	-	-	-
10 18-721001	Health Insurance	42,360	19,101	3,242	12,500	1,600	39,000
10 18-721002	Dental Insurance	1,627	624	111	350	44	1,000
10 18-721003	125 Medical Reimb.	125	-	-	-	-	-
10 18-721004	Employee Life Insurance	511	166	34	110	25	530
10 18-721005	Short Term Disability	535	174	33	100	15	375
10 18-721006	Vision Insurance	377	120	20	75	11	275
10 18-722000	FICA/FMED - 7.65%	13,816	4,249	500	3,900	704	12,200
10 18-723000	Retirement 401	15,508	3,564	379	3,500	644	14,300
	Total Personnel	$ 257,646	$ 83,568	$ 10,532	$ 70,535	$ 12,243	$ 226,680
Operations and Maintenance							
10 18-729200	Training & Conferences		-	-	-	-	10,000
10 18-729400	Uniform Rental & Purchases	59	220	16	-	-	800
10 18-733610	Maintenance/Support Services	16,688	16,688	-	-	-	25,000
10 18-733800	Professional Services	245,455	308,763	374,773	395,000	395,000	300,000
10 18-743200	Vehicle Maintenance	430	206	1,519	-	-	5,000
10 18-743400	Equipment Repair	-	-	-	-	-	1,000
10 18-744700	Mobile Devices & Service	2,232	1,019	353	-	-	2,100
10 18-761000	Supplies -- Office	1,984	90	40	200	-	200
10 18-761005	Supplies	-	346	-	200	-	500
10 18-761100	Postage	302	1	25	30	80	100
10 18-762600	Gasoline/Fuel	2,815	2,428	1,725	-	-	1,000
10 18-764200	Memberships	35	-	-	-	-	500
	Total Operations and Maintenance	$ 270,000	$ 329,762	$ 378,450	$ 395,430	$ 395,080	$ 346,200
	Total Engineering	$ 527,646	$ 413,330	$ 388,982	$ 465,965	$ 407,323	$ 572,880

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Help Desk Tickets Received	398	557	1,499	839	900
Servers Supported	36	19	20	21	21
Peripherals Supported (printers/scanners/etc.)	75	75	75	120	125
PCs/Workstations Supported	100	101	113	130	133
# Email Accounts Supported	130	130	127	152	160
Enterprise Applications Supported	125	125	125	125	125
Total On-Site Storage Utilized (terabyte)	20	18	15	62	68

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
IT Manager	1	0	**1**
IT Support Specialist	1	0	**1**
Total Number Authorized	2	0	2

Capital Outlay

Operating Capital	
Docking Station (Replacements)	4,200
Imaging Cameras - City Hall (Replacements)	10,000
Desktop/Laptops/Workstations/Monitor (Replacements)	89,400
Total Computer Equipment	**$ 103,600**
Printers (Replacements)	4,000
Total Printers	**$ 4,000**
Office Furniture	4,500
Total Office Furniture	**$ 4,500**
Total Operating Capital	**$ 112,100**

General Fund Expenditures Information Technology (10-19)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 19-711000	Salaries	55,048	61,528	67,280	73,500	72,918	132,700
10 19-713000	Overtime	2,668	244	-	-	-	-
10 19-721001	Health Insurance	16,089	15,934	16,405	17,605	16,769	36,500
10 19-721002	Dental Insurance	653	528	528	-	528	1,000
10 19-721004	Employee Life Insurance	206	189	200	554	238	530
10 19-721005	Short Term Disability	144	149	161	456	172	375
10 19-721006	Vision Insurance	95	111	132	101	143	275
10 19-722000	FICA/FMED - 7.65%	4,294	4,554	4,965	5,625	5,429	10,200
10 19-723000	Retirement 401	4,044	4,325	4,725	5,150	5,106	12,000
	Total Personnel	$ 83,241	$ 87,562	$ 94,396	$ 102,991	$ 101,303	$ 193,580
Operations and Maintenance							
10 19-729200	Training & Conferences	-	-	3,445	5,200	3,000	8,200
10 19-729400	Uniform Rental/Purchase	-	-	-	150	150	400
10 19-733610	Maintenance/Support Services	178,751	172,978	208,791	272,000	272,000	382,500
10 19-733800	Professional Services	64,002	69,691	84,811	95,000	95,000	100,000
10 19-743400	Equipment Repair	4,955	-	1,360	5,000	-	5,000
10 19-744700	Mobile Devices & Service	1,747	1,433	959	1,040	945	1,700
10 19-753010	Internet Connections	61,081	62,644	57,322	63,249	70,249	50,000
10 19-761000	Supplies -- Office	109	216	199	200	200	500
10 19-761100	Postage	31	1	25	30	90	30
10 19-762600	Gasoline/Fuel	13	-	-	-	-	-
	Total Operations and Maintenance	$ 310,689	$ 306,962	$ 356,912	$ 441,869	$ 441,634	$ 548,330
Operating Capital							
10 19-774131	Tools	-	-	-	-		
10 19-774250	Computer Equipment	41,082	11,485	59,610	44,128	22,674	103,600
10 19-774253	Printers	-	-	3,753	-	-	4,000
10 19-774255	Machinery & Equipment	-	-	3,984	-	-	-
10 19-774260	Office Furniture	-	-	300	-		4,500
10 19-774267	Communication Equipment	8,967	6,483	28,894	33,956	33,956	-
	Total Operating Capital	$ 50,049	$ 17,968	$ 96,541	$ 78,084	$ 56,630	$ 112,100
	Total Information Technology	$ 443,979	$ 412,493	$ 547,849	$ 622,944	$ 599,567	$ 854,010

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 adminstrated by the Police Chief. The City works directly with state, county, and other Emergency Management agencies in comprehensive emergency planning.

Capital Outlay

Operating Capital		
Outdoor Warning Siren System Upgrade		20,000
Total Emergency Mgmt Capital	**$**	**20,000**
Total Operating Capital	**$**	**20,000**

General Fund Expenditures Emergency Management (10-20)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operations and Maintenance							
10 20-729200	Training & Conferences	-	-	-	700	-	700
10 20-733610	Maintenance/Support Services	80	-	270	-	-	-
10 20-743101	Siren Maintenance	4,668	15,865	5,395	7,500	7,695	7,500
10 20-754250	Community Promotions & Events	-	-	-	200	200	200
	Total Operations and Maintenance	$ 4,748	$ 15,865	$ 5,665	$ 8,400	$ 7,895	$ 8,400
Operating Capital							
10 20-774120	Emergency Mgmt Capital	-	-	-	-	-	20,000
	Total Operating Capital	$ -	$ -	$ -	$ -	$ -	$ 20,000
	Total Emergency Management	$ 4,748	$ 15,865	$ 5,665	$ 8,400	$ 7,895	$ 28,400

Economic Development

Overview

Economic Development activity and processes are under the direction of the City Administrator and includes 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

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Economic Development Specialist	1	0	**1**
Total Number Authorized	1	0	**1**

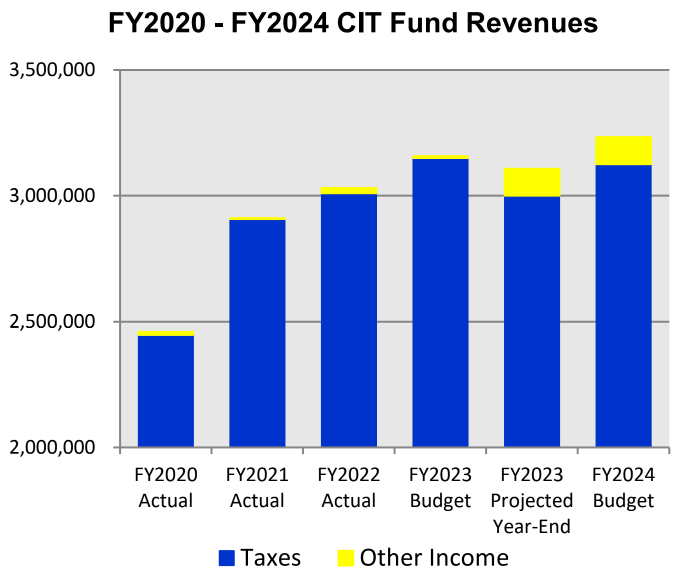
City of Osage Beach
FY2024 Operating Budget

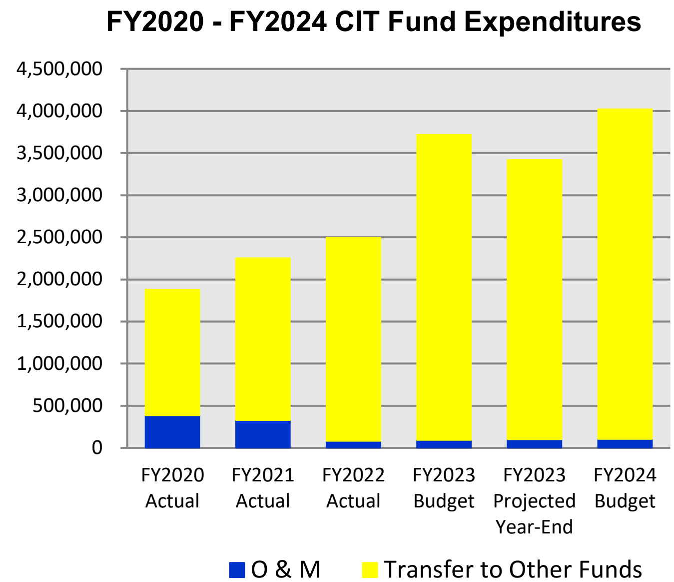
General Fund Expenditures Economic Development (10-21)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
10 21-711000	Salaries	-	-	23,741	52,300	36,705	53,500
10 21-721001	Health Insurance	-	-	1,198	3,271	2,277	19,500
10 21-721002	Dental Insurance	-	-	-	-	-	530
10 21-721004	Employee Life Insurance	-	-	44	139	109	275
10 21-721005	Short Term Disability	-	-	49	168	128	180
10 21-721006	Vision Insurance	-	-	-	-	-	135
10 21-722000	FICA/FMED - 7.65%	-	-	1,908	4,000	2,983	4,100
10 21-723000	Retirement 401	-	-	1,357	3,700	2,729	4,815
	Total Personnel	$ -	$ -	$ 28,298	$ 63,578	$ 44,930	$ 83,035
Operations and Maintenance							
10 21-729200	Training & Conferences	250	2,355	3,963	6,000	2,423	4,700
10 21-731100	TIF Proposal Exp.	2,356	1,219	56,598	70,000	101,700	70,000
10 21-733800	Professional Services	10,250	2,850	2,850	2,850	2,850	62,000
10 21-744700	Mobile Devices & Service	-	-	267	400	500	500
10 21-754000	Advertising	26,200	26,100	28,425	27,000	27,000	27,000
10 21-754220	Maint & Repair Lights/Banners	3,757	4,496	1,351	5,000	5,000	5,000
10 21-754250	Community Promotions & Events	2,497	16,405	25,274	35,000	50,000	40,000
10 21-754255	Community Event Support	4,000	10,000	9,000	13,000	8,000	13,000
10 21-761000	Supplies -- Office	-	-	87	491	-	500
10 21-764200	Memberships	3,320	3,394	3,395	4,200	4,300	4,600
10 21-764210	Trans TIF Prewitt's Pt.	618,958	481,354	-	-	-	-
10 21-764211	Component Unit Transfers	153,155	173,303	163,786	181,800	202,000	206,500
	Total Operations and Maintenance	$ 824,743	$ 721,476	$ 294,997	$ 345,741	$ 403,773	$ 433,800
Operating Capital							
10 21-774260	Office Furniture	-	-	-	309	309	-
	Total Operating Capital	$ -	$ -	$ -	$ 309	$ 309	$ -
Capital Expansion							
10 21-773020	Holiday Lights/Banners	-	-	6,095	45,371	45,371	-
	Total Capital Expansion	$ -	$ -	$ 6,095	$ 45,371	$ 45,371	$ -
	Total Economic Development	$ 824,743	$ 721,476	$ 329,389	$ 454,999	$ 494,383	$ 516,835

General Fund Expenditures Transfer to Other Funds (10-90)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Transfer to Other Funds							
10 90-799935	Transfer to Sewer Fund	-	-	-	950,904	-	950,604
10 90-799940	Transfer to Ambulance Fund	300,000	290,000	555,000	380,000	380,000	408,000
	Total Transfer to Other Funds	$ 300,000	$ 290,000	$ 555,000	$ 1,330,904	$ 380,000	$ 1,358,604
	Total General Fund Expenditures	$ 7,386,801	$ 7,184,816	$ 7,906,107	$ 11,887,436	$ 9,024,563	$ 11,967,633

Capital Improvement Tax Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated		
Restricted - Other		125,000
Unrestricted		2,457,559
TOTAL Cash & Equivalent Balance January 1, 2024	**$**	**2,582,559**
Revenue		
Taxes		3,125,000
Other Income		108,000
TOTAL Revenues	**$**	**3,233,000**
Expenditures		
Operations & Maintenance		103,250
Transfer to Other Funds		3,919,822
TOTAL Expenditures	**$**	**4,023,072**
Cash & Equivalent Balance December 31, 2024 - Estimated		
Restricted - Other		125,000
Unrestricted		1,667,487
TOTAL Cash & Equivalent Balance December 31, 2024	**$**	**1,792,487**





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 2% 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.

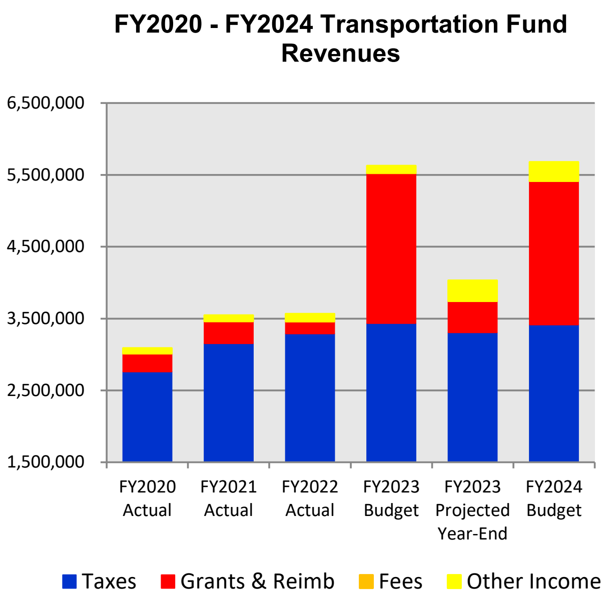
Overall **CIT Fund Expenditures** are 8% more than the previous budget. This increase is primarily due to the increase in transfers to the Sewer Fund to offset debt service and operation costs budgeted in FY2024.

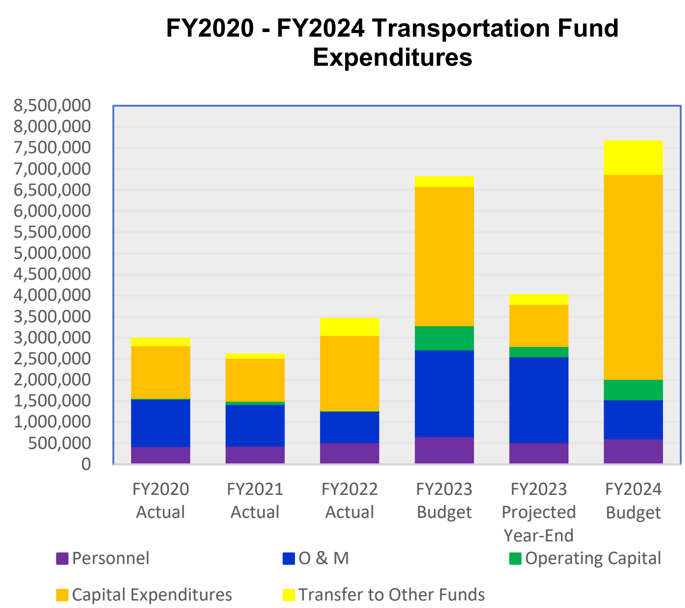
Capital Improvement Fund Revenues (Fund 19)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Taxes							
19 00-400000	Tax -- Sales - Osage Beach	2,447,877	2,907,654	3,009,060	3,150,000	3,000,000	3,125,000
	Total Taxes	$ 2,447,877	$ 2,907,654	$ 3,009,060	$ 3,150,000	$ 3,000,000	$ 3,125,000
Other Income							
19 00-490000	Interest Earned	11,360	2,115	22,281	7,000	107,500	108,000
	Total Other Income	$ 11,360	$ 2,115	$ 22,281	$ 7,000	$ 107,500	$ 108,000
	Total Capital Improvement Fund Revenues	$ 2,459,237	$ 2,909,769	$ 3,031,341	$ 3,157,000	$ 3,107,500	$ 3,233,000

Capital Improvement Fund Expenditures (Fund 19)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operations and Maintenance							
19 00-764210	Trans TIF Prewitt's Pt	309,479	240,704	-	-	-	-
19 00-764211	Component Unit Transfers	76,578	86,652	81,893	90,900	101,000	103,250
	Total Operations and Maintenance	$ 386,057	$ 327,355	$ 81,893	$ 90,900	$ 101,000	$ 103,250
Transfer to Other Funds							
19 00-799910	Transfer to General Fund	95,566	-	-	326,000	21,000	-
19 00-799930	Transfer to Water and/or Sewer Fund	1,400,000	1,925,000	2,415,000	3,300,000	3,300,000	3,919,822
	Total Transfer to Other	$ 1,495,566	$ 1,925,000	$ 2,415,000	$ 3,626,000	$ 3,321,000	$ 3,919,822
	Total Capital Improvement Fund Expenditures	$ 1,881,623	$ 2,252,355	$ 2,496,893	$ 3,716,900	$ 3,422,000	$ 4,023,072

Transportation Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated	
Restricted - Fund Reserve	3,537,120
Restricted - Other	-
Unrestricted	2,358,834
TOTAL Cash & Equivalent Balance January 1, 2024	**$ 5,895,954**
Revenue	
Taxes	3,415,000
Grants & Reimbursements	1,998,597
Fees	1,200
Other Income	265,800
TOTAL Revenues	**$ 5,680,597**
Expenditures	
Personnel Services	615,175
Operations & Maintenance	922,900
Operating Capital	488,292
Capital Expenditures	4,855,192
Transfer to Other Funds	771,000
TOTAL Expenditures	**$ 7,652,559**
Cash & Equivalent Balance December 31, 2024 - Estimated	
Restricted - Fund Reserve	3,315,468
Restricted - Other	-
Unrestricted	608,524
TOTAL Cash & Equivalent Balance December 31, 2024	**$ 3,923,992**





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 relatively unchanged from the previous Transportation Fund budget. Revenues include Sales Tax, Grants and Reimbursements, and Other Income. Sales Tax revenue makes up 60% of the Transportation Fund revenue for FY2024. 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 35% of the Transportation Fund Revenue for FY2024, 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 13% more than the previous budget. The majority of the increase is contributed to the increase capital projects scheduled for FY2024.

Service Level Indicators / Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
City Road System - *Begin Calculating per Lane Mile vs Linear Mile	46.20	113.37*	113.49	175.79	179.81
City Sidewalk System - Miles	10.70	10.89	20.43	20.66	21.99
Roadway Maintenance - Mowing & Weed Control Hours	n/a	208.5	496.5	590.5	600.5
Roadway Maintenance - Trash & Clean Up Hours	n/a	282.7	235.5	114.0	120.0
Roadway Maintenance - Surface Lane Miles (crack fill, paint, seal, shoulder, etc.)	n/a	125	453	42	66
Roadway Maintenance - Stormwater Infrastructure Serviced/Maintained (linear feet)	n/a	n/a	22	360	360
# of Streetlights	689	789	756	756	765
# of Streetlights Serviced/Maintained	n/a	58	251	28	30
# Street Signs Replaced	n/a	121	235	419	119
Leaf Pick Up - Square Yards	n/a	1,904	2,108	2,380	2,400
Snow Removal Hours	n/a	796	931	98	200
# of Snow Events	n/a	9	12	2	7

Transportation Fund Revenues (Fund 20)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Taxes							
20 00-400000	Tax -- Sales - Osage Beach	2,448,013	2,907,870	3,009,258	3,150,000	3,000,000	3,125,000
20 00-400100	Tax -- MO Fuel Share	110,429	117,701	140,340	139,000	160,000	150,000
20 00-400200	Tax -- MO Vehicle License	60,359	68,870	65,308	70,000	71,000	65,000
20 00-400300	County Road Property Tax	139,967	59,833	74,015	74,000	75,958	75,000
	Total Taxes	$ 2,758,768	$ 3,154,273	$ 3,288,921	$ 3,433,000	$ 3,306,958	$ 3,415,000
Grants and Reimbursements							
20 00-440115	Special Road District Contributions	254,373	307,465	154,393	551,861	418,022	227,018
20 00-440180	Grants -- Transportation	-	-	14,655	1,539,898	17,615	1,771,579
	Total Grants and Reimbursements	$ 254,373	$ 307,465	$ 169,048	$ 2,091,759	$ 435,637	$ 1,998,597
Fees							
20 00-450400	Fees -- Copies, Maps, & Misc.	452	588	2,850	1,000	1,200	1,200
	Total Fees	$ 452	$ 588	$ 2,850	$ 1,000	$ 1,200	$ 1,200
Other Income							
20 00-490000	Interest Earned	39,733	30,670	91,519	50,000	249,000	250,000
20 00-490160	Revenue Share Credit	506	8	-	-	-	-
20 00-490200	Retirement Earnings	1,651	118	-	-	-	-
20 00-600000	Sale of Used Equipment	10,553	48,480	151	35,900	19,800	15,300
20 00-600005	Insurance -- Settlement	24,461	4,165	13,913	15,000	16,000	-
20 00-600009	Scrap Metal Recycle	7	963	1,171	500	1,600	500
	Total Other Income	$ 76,911	$ 84,403	$ 106,754	$ 101,400	$ 286,400	$ 265,800
	Total Transportation Fund Revenues	$ 3,090,504	$ 3,546,729	$ 3,567,573	$ 5,627,159	$ 4,030,195	$ 5,680,597

City of Osage Beach
FY2024 Operating Budget

Transportation Fund Expenditures (Fund 20)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
20 00-711000	Salaries	264,019	284,921	335,321	432,300	346,215	380,000
20 00-713000	Overtime	2,207	3,585	12,063	10,000	8,761	10,000
20 00-716000	Education Incentive	1,487	1,558	3,062	3,000	3,346	3,000
20 00-721001	Health Insurance	100,938	88,811	95,226	126,578	81,865	122,000
20 00-721002	Dental Insurance	4,025	2,757	2,702	3,952	2,027	4,100
20 00-721003	125 Medical Reimb.	153	-	-	-	-	-
20 00-721004	Employee Life Insurance	847	777	844	1,391	1,169	1,400
20 00-721005	Short Term Disability	977	893	918	1,200	1,011	1,400
20 00-721006	Vision Insurance	612	518	540	916	478	775
20 00-722000	FICA/FMED - 7.65%	19,866	20,541	25,841	34,100	27,105	30,100
20 00-723000	Retirement 401	17,007	17,325	18,245	28,800	20,137	35,400
20 00-725000	Unemployment Compensation	459	-	-	-	-	-
20 00-726000	Workers' Compensation	17,221	16,770	23,658	25,350	26,805	27,000
	Total Personnel	$ 429,818	$ 438,456	$ 518,420	$ 667,587	$ 518,919	$ 615,175
Operations and Maintenance							
20 00-729200	Training & Conferences	2,408	2,823	5,577	8,914	7,000	12,000
20 00-729400	Uniform Rental/Purchases	4,346	8,399	12,248	15,000	11,500	13,500
20 00-733240	Contracted Labor	1,116	1,904	5,028	8,000	5,200	7,000
20 00-733610	Maintenance/Support Services	3,005	2,389	5,566	13,700	15,400	1,000
20 00-733750	Administrative Reimb.	289,000	284,000	270,000	253,000	137,000	268,000
20 00-733800	Professional Services	2,599	-	5,574	26,000	39,170	76,000
20 00-742000	Janitorial Service	3,463	3,453	4,120	4,200	4,600	7,200
20 00-742100	Trash Service	705	642	775	1,040	1,040	1,700
20 00-743100	Maintenance & Repair	4,469	4,061	5,734	5,700	9,700	6,400
20 00-743103	Supplies -- Bldg/Janitorial	1,957	2,449	2,484	2,300	3,000	3,000
20 00-743104	Electric Svc -- Bldg/Facility	2,550	2,809	3,215	4,600	3,500	4,000
20 00-743106	Streetlight Repair	37,891	18,615	17,142	26,000	26,000	27,000
20 00-743107	Signal Repair	1,513	31,087	23,215	22,000	36,350	25,000
20 00-743200	Vehicle Maintenance	27,020	26,786	37,512	36,750	25,000	25,000
20 00-743400	Equipment Repair	16,156	29,250	26,266	26,250	35,000	26,250
20 00-743410	Small Equip/Tool Repairs	1,072	1,422	2,584	2,800	2,800	2,800
20 00-744200	Rental/Lease -- Equipment	23	-	1,500	1,800	1,800	1,800
20 00-744700	Mobile Devices & Service	2,774	4,287	6,265	6,000	6,700	6,000
20 00-752000	Insurance -- Property & Liability	18,442	18,196	21,632	22,100	25,000	24,000
20 00-752100	Self-Insurance Claim	318	241	-	500	-	500
20 00-754000	Advertising	365	84	109	300	500	500
20 00-761000	Supplies -- Office	325	295	702	2,400	2,000	2,000
20 00-761005	Supplies	-	546	3,686	2,000	2,000	2,000
20 00-761100	Postage	141	21	202	175	300	300
20 00-761300	Road Repair & Maintenance	13,840	49,741	36,679	62,400	85,000	80,000
20 00-761400	Sign Parts & Maintenance	18,067	15,499	15,446	43,450	43,450	12,000
20 00-761500	Paint	2,678	8,146	15,086	15,000	15,700	17,000
20 00-761520	Sand and Gravel	2,447	1,734	1,622	2,000	2,000	2,000
20 00-761600	Chemicals	35,783	39,860	17,558	42,000	18,100	42,000
20 00-762210	Electric Svc -- Streetlights	68,985	69,785	62,928	52,000	61,000	65,000

Transportation Fund Expenditures (Fund 20)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
20 00-762600	Gasoline/Fuel	21,050	34,551	52,382	50,000	46,000	50,000
20 00-764131	Small Tools	861	4,036	3,973	7,400	7,400	8,200
20 00-764200	Memberships	117	120	199	400	400	500
20 00-764206	Seal	153,887	-	-	285,767	349,441	-
20 00-764207	Asphalt Overlay	-	-	109	909,935	909,935	-
20 00-764210	Trans TIF Prewitt's Pt	309,479	240,704	-	-	-	-
20 00-764211	Component Unit Transfers	76,578	86,652	81,893	90,900	101,000	103,250
	Total Operations and Maintenance	$ 1,125,430	$ 994,588	$ 749,010	$ 2,052,781	$ 2,039,986	$ 922,900
Operating Capital							
20 00-774250	Computer Equipment	2,377	-	1,336	13,817	7,965	4,167
20 00-774255	Machinery & Equipment	17,370	40,826	13,810	23,414	15,000	66,339
20 00-774256	Building Improvements	61	21,444		106,500	22,000	18,200
20 00-774260	Office Furniture	-	-		2,800	-	-
20 00-774265	Vehicle(s)	-	13,500	-	430,366	197,923	399,586
	Total Operating Capital	$ 19,808	$ 75,770	$ 15,146	$ 576,897	$ 242,888	$ 488,292
Capital Expenditures							
20 00-773100	Engineering	83,381	-	-	-	-	-
20 00-773105	Land Purchase	5,821	-	-	40,000	-	-
20 00-773110	Streetlights	-	-	-	5,000	-	-
20 00-773155	Misc. Streets/Roads	-	77,110	1,056,101	1,362,745	710,000	2,943,694
20 00-773209	Dude Ranch Sidewalk/Trail	80,977	-	-	-	-	-
20 00-773210	Special Road District Projects	8,005	107,860	193,686	477,300	153,000	151,498
20 00-773211	Sidewalk Improvements -- OB Pkwy	19,785	15,129	426,177	-	19,232	-
20 00-773216	Osage Beach Parkway	-	9,307	23,886	1,413,000	115,000	1,760,000
20 00-773223	Mace Road	1,048,863	736,395	81,850	-	-	-
20 00-773225	Beach Drive	-	72,473	-	-	-	-
	Total Capital Expenditures	$ 1,246,832	$ 1,018,274	$ 1,781,701	$ 3,298,045	$ 997,232	$ 4,855,192
Transfer to Other Funds							
20 00-799945	Transfer to Lee C. Fine Fund	52,000	-	200,000	25,000	25,000	565,000
20 00-799947	Transfer to Grand Glaize Fund	107,000	82,000	190,000	190,000	190,000	206,000
	Total Transfer to Other Funds	$ 159,000	$ 82,000	$ 390,000	$ 215,000	$ 215,000	$ 771,000
	Total Transportation Fund Expenditures	$ 2,980,888	$ 2,609,087	$ 3,454,277	$ 6,810,310	$ 4,014,025	$ 7,652,559

City of Osage Beach
FY2024 Operating Budget
Transportation

Personnel Schedule

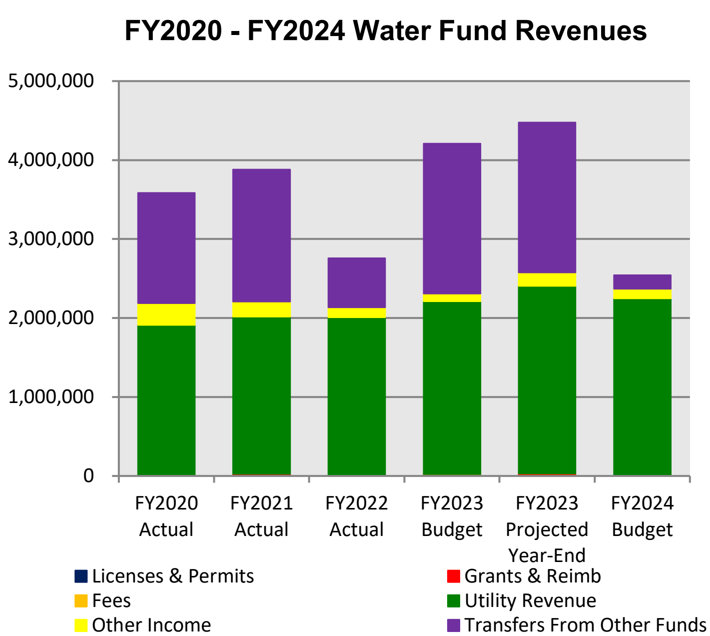
Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Public Works Operations Manager (Transportation/Water/Sewer)	0.34	0	**0.34**
Public Works Foreman - Transportation	1	0	**1**
Public Works I, II, III	6	0	**6**
Department Secretary (Transportation/Water/Sewer)	0.33	0	**0.33**
Part-time Technician (FTE - .5)	0	1	**0.5**
Total Number Authorized	7.67	1	**8.17**

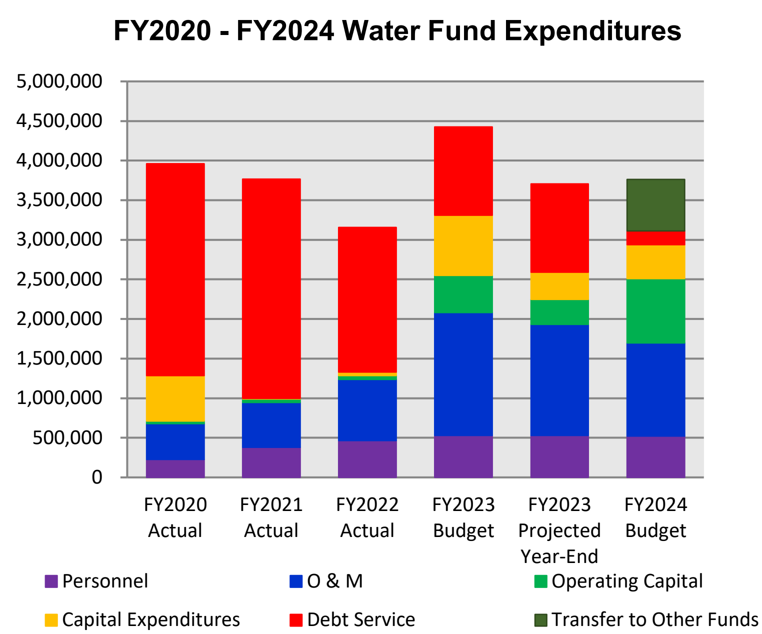
Capital Outlay

Operating Capital		
Printer (Transportation/Water/Sewer)		667
Monitor, PC, Laptops (Replacements)		3,500
Total Computer Equipment	**$**	**4,167**
Cut Off Saw		3,500
Plasma Cutter		3,700
Mower Rear Discharge		12,684
Line Laser V200 (Replacement)		17,955
Mini Skidsteer w Attachments (Transportation/Water/Sewer)		28,500
Total Machinery and Equipment	**$**	**66,339**
Public Works Facility Improvements (Transportation/Water/Sewer)		3,000
Carport (2) (Transportation/Water/Sewer)		3,500
Camara & Access Upgrade (Transportation/Water/Sewer)		11,700
Total Building Improvements	**$**	**18,200**
Streetsweeper (Replacement)		149,452
International Dump Truck (1) (FY2023 Carryover)		250,134
Total Vehicles	**$**	**399,586**
Total Operating Capital	**$**	**488,292**
Capital Expenditures		
Columbia College Sidewalk (Engineering FY2023/Construction FY2024) (partial TAP Grant)		44,000
Beach Drive Culvert Replacement (FY2023 Carryover)		97,000
Bluff Drive Shoulder Repair (FY2023 Carryover)		154,500
Highway 42 Sidewalk (Engineering & Construction) (partial TAP Grant) (FY2023 Carryover)		1,180,347
Osage Beach Road (Engineering & Construction)		1,467,847
Total Misc. Streets/Roads	**$**	**2,943,694**
Goldie Pearl Sidewalk (Engineering & Construction) (partial OBSRD reimb)		151,498
Total Special Road District Projects	**$**	**151,498**
Signal Upgrades - Outlet Mall (FY2023 Carryover) & KK/Parkway		70,000
Welcome Sign (Location TBD)		75,000
OB Pkwy Executive Drive Extension (OBSRD partial reimb/MoDOT CostShare) (FY2022 partial carryover)		615,000
Reconnecting Communities Sidewalk/Trail Project (Grant/Reimb 80%+$50k other)		1,000,000
Total Osage Beach Parkway	**$**	**1,760,000**
Total Capital Expenditures	**$**	**4,855,192**

Water Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated	
Restricted - Fund Reserve	1,186,273
Restricted - Other	875,565
Unrestricted	880,507
TOTAL Cash & Equivalent Balance January 1, 2024	**$ 2,942,345**
Revenue	
Licenses & Permits	3,000
Grants & Reimbursements	-
Fees	800
Utility Revenue	2,246,400
Other Income	121,380
Transfer From Other Funds	173,300
TOTAL Revenues	**$ 2,544,880**
Expenditures	
Personnel Services	519,800
Operations & Maintenance	1,178,890
Operating Capital	811,147
Capital Expenditures	430,000
Transfer to Other Funds	650,000
Debt Service	173,300
TOTAL Expenditures	**$ 3,763,137**
Cash & Equivalent Balance December 31, 2024 - Estimated	
Restricted - Fund Reserve	1,293,493
Restricted - Other	425,500
Unrestricted	5,095
TOTAL Cash & Equivalent Balance December 31, 2024	**$ 1,724,088**





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 sevice by the city by providing safe and effective water distribution to the community.

Overall **Water Fund Revenues** are 40% less than the previous Water Fund budget. Revenues include Licenses and Permits; Fees; Utility Revenue; Other Income; and Transfers from Other Funds. This decrease is mainly contributed to the decreases in transfers from the CIT (Capital Improvement Tax) Fund.

Utility revenue makes up 88% of the Water Fund revenue and is projected to increase nearly 3% over the previous budget. 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 15% less than the previous Water Fund budget. O&M expenditures decreased due to the year-to-year fluctuation of major maintenance projects and debt service expenditures decreased due to a bond payoff in FY2023.

Service Level Indicators / Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Water Wells	8	8	7	7	7
Water Towers	4	4	4	4	4
Water System Users	5,786	5,828	6,057	6,092	6,150
System Water Mainlines (miles) *System corrections in calculated data	249.41	249.41	58.45*	91.19	93.10
Total Water Sold (thousands of gallons)	328,871	344,182	344,562	373,905	385,000
# Water Meter Replacements	n/a	446	340	571	500
Fire Hydrants - Total	999	903	1,021	998	1,026
Fire Hydrants - # Serviced/Maintained	n/a	n/a	43	9	15
Fire Hydrants - Flushing (gallons)	n/a	3,077	3,167	5,689	5,500
# Call Outs for Service (after hours)	n/a	112	31	20	20
% of Call Outs for Service Responded to within Policy Perimeters	n/a	100%	100%	100%	100%
# Service Shut-offs	n/a	72	40	72	60

City of Osage Beach
FY2024 Operating Budget

Water Fund Revenues (Fund 30)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Licenses and Permits							
30 00-430101	Site Development	1,892	6,034	2,046	3,000	8,225	3,000
	Total Licenses and Permits	$ 1,892	$ 6,034	$ 2,046	$ 3,000	$ 8,225	$ 3,000
Grants and Reimbursements							
30 00-440200	Grant Revenue	3,600	21,061	5,138	20,976	30,615	-
	Total Grants and Reimbursements	$ 3,600	$ 21,061	$ 5,138	$ 20,976	$ 30,615	$ -
Fees							
30 00-450400	Fees -- Copies, Maps, & Misc.	837	688	2,744	500	1,000	800
	Total Fees	$ 837	$ 688	$ 2,744	$ 500	$ 1,000	$ 800
Utility Revenue							
30 00-470001	Water Collection	1,836,295	1,878,861	1,910,500	2,100,000	2,100,000	2,153,000
30 00-470010	Water Tap Fee	5,522	7,703	9,919	8,000	20,000	10,000
30 00-470100	Late Penalty	4,953	3,614	4,412	4,500	4,400	4,400
30 00-470200	Reconnection Fees	2,967	4,911	5,830	4,000	8,000	4,000
30 00-470500	Water Impact Fees	55,515	93,787	71,809	75,000	240,000	75,000
	Total Utility Revenue	$ 1,905,252	$ 1,988,876	$ 2,002,470	$ 2,191,500	$ 2,372,400	$ 2,246,400
Other Income							
30 00-490000	Interest Earned	33,177	9,441	17,712	24,000	82,000	79,500
30 00-490150	Interest Subsidy DNR	222,564	174,901	102,206	60,000	48,238	25,000
30 00-490160	Revenue Share Credit	686	33	-	-	-	-
30 00-490200	Retirement Earnings	1,372	136	-	-	-	-
30 00-600000	Sale of Used Equipment	14,553	-	167	10,000	13,900	15,300
30 00-600003	Credit Card Fees	-	-	-	-	350	700
30 00-600005	Insurance -- Settlement	-	110	-	-	23,075	-
30 00-600008	Royalties -- Service Line	554	451	367	400	380	380
30 00-600009	Scrap Metal Recycle	826	3,699	2,358	1,000	3,500	500
	Total Other Income	$ 273,732	$ 188,771	$ 122,810	$ 95,400	$ 171,443	$ 121,380
Transfers From Other Funds							
30 00-620019	Transfer from CIT Fund	1,400,000	1,675,000	625,000	1,900,000	1,900,000	173,300
	Total Transfers From Other Funds	$ 1,400,000	$ 1,675,000	$ 625,000	$ 1,900,000	$ 1,900,000	$ 173,300
	Total Water Fund Revenues	$ 3,585,313	$ 3,880,431	$ 2,760,207	$ 4,211,376	$ 4,483,683	$ 2,544,880

City of Osage Beach
FY2024 Operating Budget

Water Fund Expenditures (Fund 30)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
30 00-711000	Salaries	148,351	259,322	292,363	341,300	336,607	310,000
30 00-713000	Overtime	5,682	12,106	45,469	20,000	40,754	25,000
30 00-714000	Holiday Pay	-	-	244	-	-	-
30 00-716000	Education Incentive	-	-	1,731	4,500	4,480	4,500
30 00-721001	Health Insurance	38,817	59,626	63,188	96,745	62,938	91,000
30 00-721002	Dental Insurance	2,066	2,479	1,750	2,751	1,758	2,900
30 00-721003	125 Medical Reimb.	153	-	-	-	-	-
30 00-721004	Employee Life Insurance	454	783	795	912	945	1,100
30 00-721005	Short Term Disability	506	908	873	912	984	1,200
30 00-721006	Vision Insurance	244	424	518	1,063	486	800
30 00-722000	FICA/FMED - 7.65%	11,662	20,519	25,851	28,000	29,079	25,700
30 00-723000	Retirement 401	10,435	18,611	23,328	25,600	25,762	30,600
30 00-726000	Workers' Compensation	7,444	5,534	8,329	8,925	26,805	27,000
	Total Personnel	$ 225,814	$ 380,312	$ 464,438	$ 530,708	$ 530,597	$ 519,800
Operations and Maintenance							
30 00-729200	Training & Conferences	826	2,047	5,732	6,900	5,500	7,250
30 00-729400	Uniform Rental/Purchases	3,578	6,418	7,661	9,500	9,500	11,500
30 00-733200	Legal Services	187	158	104	100	100	100
30 00-733500	Credit Card Fees	-	11,260	17,229	15,000	18,500	18,500
30 00-733610	Maintenance/Support Services	2,330	2,389	6,982	15,800	15,800	20,000
30 00-733750	Administrative Reimb.	168,000	93,000	127,500	100,000	119,000	123,000
30 00-733800	Professional Services	1,303	1,257	728	96,000	125,000	120,000
30 00-742000	Janitorial Service	3,453	3,453	4,120	4,200	4,600	7,200
30 00-742100	Trash Service	508	642	775	1,040	1,020	1,700
30 00-743100	Maintenance & Repair	1,092	3,291	5,888	5,700	9,700	6,400
30 00-743103	Supplies -- Bldg/Janitorial	1,415	1,783	2,476	2,300	3,000	3,000
30 00-743104	Electric Svc -- Bldg/Facility	2,413	2,676	3,125	4,600	3,500	4,000
30 00-743200	Vehicle Maintenance	1,354	5,074	10,245	10,710	10,710	11,240
30 00-743300	Repair of System	75,162	199,478	300,132	990,000	765,000	534,000
30 00-743400	Equipment Repair	1,631	1,721	7,982	8,000	8,000	8,400
30 00-744200	Rental/Lease -- Equipment	2,038	-	9,611	11,000	10,000	1,000
30 00-744700	Mobile Devices & Service	2,605	3,600	5,390	4,740	4,400	4,800
30 00-752000	Insurance -- Property & Liability	24,979	29,777	31,821	34,100	39,541	40,000
30 00-752100	Self-Insurance Claim	1,780	-	526	-	-	400
30 00-754000	Advertising	1,163	-	120	400	400	400
30 00-761000	Supplies -- Office	260	485	742	2,400	2,000	2,000
30 00-761002	Supplies -- Billing	878	941	1,073	1,000	1,000	1,000
30 00-761005	Supplies	-	1,435	4,822	4,000	4,000	4,000
30 00-761100	Postage	1,022	319	757	450	810	800
30 00-761101	Postage -- Utility	4,800	4,996	6,110	6,400	6,400	6,400
30 00-761600	Chemicals	14,251	17,288	37,653	30,000	30,000	35,000
30 00-762200	Electric Service	126,919	155,104	147,895	160,000	180,000	180,000
30 00-762600	Gasoline/Fuel	8,541	14,864	20,336	18,500	17,000	18,000
30 00-764131	Small Tools	1,717	2,588	3,736	7,050	7,050	7,400
30 00-764200	Memberships	852	1,071	1,409	1,150	1,700	1,400
	Total Operations and Maintenance	$ 455,057	$ 567,117	$ 772,678	$ 1,551,040	$ 1,403,231	$ 1,178,890

City of Osage Beach
FY2024 Operating Budget

Water Fund Expenditures (Fund 30)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operating Capital							
30 00-774250	Computer Equipment	1,535	-	-	8,579	3,535	4,167
30 00-774251	Computer Software	-	-	2,595	-	-	-
30 00-774255	Machinery & Equipment	5,450	9,014	12,174	34,361	34,750	226,280
30 00-774256	Building Improvements	61	21,543	-	106,500	22,000	18,200
30 00-774260	Office Furniture	-	-	-	2,800	-	-
30 00-774265	Vehicle(s)	-	-	-	227,000	225,000	110,800
30 00-774269	Tower & Well Improvements	23,600	10,450	33,200	89,000	27,000	451,700
	Total Operating Capital	$ 30,646	$ 41,007	$ 47,969	$ 468,240	$ 312,285	$ 811,147
Capital Expenditures							
30 00-773100	Engineering	28,215	964	-	-	-	-
30 00-773105	Land Purchase	4	-	-	-	-	-
30 00-773141	Other Water Connection	-	-	-	255,750	255,750	-
30 00-773170	New Wells	538,045	-	-	-	-	-
30 00-773177	Connecting Water	-	-	-	235,000	7,200	280,000
30 00-773221	New Water Connections	6,118	7,703	9,919	8,000	27,500	20,000
30 00-773222	SCADA Improvements	-	-	33,111	-	-	-
30 00-773300	Unserved Area Infrastructure	-	-	-	261,100	55,000	130,000
	Total Capital Expenditures	$ 572,382	$ 8,667	$ 43,030	$ 759,850	$ 345,450	$ 430,000
Transfer to Other Funds							
30 00-799930	Transfer to Sewer Fund	-	-	-	-	-	650,000
	Total Transfer to Other	$ -	$ -	$ -	$ -	$ -	$ 650,000
Debt Service							
30 00-776000	DNR Admin Fee	43,845	32,720	20,013	11,000	11,000	7,500
30 00-777000	Financial Services	2,504	1,194	-	800	-	-
30 00-780000	Principal	2,250,000	2,465,000	1,652,500	1,035,000	1,035,000	145,000
30 00-782000	Interest	381,400	269,144	155,985	70,000	70,185	20,800
	Total Debt Service	$ 2,677,749	$ 2,768,058	$ 1,828,498	$ 1,116,800	$ 1,116,185	$ 173,300
	Total Water Fund Expenditures	$ 3,961,648	$ 3,765,161	$ 3,156,613	$ 4,426,638	$ 3,707,748	$ 3,763,137

City of Osage Beach
FY2024 Operating Budget
Water

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Public Works Operations Manager (Transportation/Water/Sewer)	0.33	0	**0.33**
Public Works Foreman - Water	1	0	**1**
Public Works I, II, III	5	0	**5**
Department Secretary (Transportation/Water/Sewer)	0.33	0	**0.33**
Total Number Authorized	6.66	0	**6.66**

Capital Outlay

Operating Capital

Printer (Transportation/Water/Sewer)		667
Monitor, PC, Laptops (Replacements)		3,500
Total Computer Equipment	**$**	**4,167**
Mag Locator		1,030
Mobile Work Lights		1,500
Jack Hammer		2,000
Concrete Saw/Cart/Wheels/Blades		3,500
Drone		6,000
Digital Water Leak Detector		6,980
Value Turner		9,620
Hydrant Meters/Values/Wrenches		12,500
Hydrant Saver/Hydraulic Generator		25,650
Mini Skidsteer w Attachments (Transportation/Water/Sewer)		28,500
Correlator & Hydrophone Sensor		29,000
Generator & Transer Switches (Water/Sewer)		100,000
Total Machinery & Equipment	**$**	**226,280**
Public Works Facility Improvements (Transportation/Water/Sewer)		3,000
Carport (2) (Transportation/Water/Sewer)		3,500
Camara & Access Upgrade (Transportation/Water/Sewer)		11,700
Total Building Improvements	**$**	**18,200**
Service Trucks (1) (Replacements)		110,800
Total Vehicles	**$**	**110,800**
Analyer/Flow Cells/Probes Upgrade		17,200
Shelving - Swiss Village Tower		19,500
Well House Roof & Door Improvements (FY2023 Carryover)		183,000
Tower Wash & Paint Project (Bluff, Passover, Swiss Village Towers)		232,000
Total Tower & Well Improvements	**$**	**451,700**
Total Operating Capital	**$**	**811,147**

Capital Outlay *Continued*

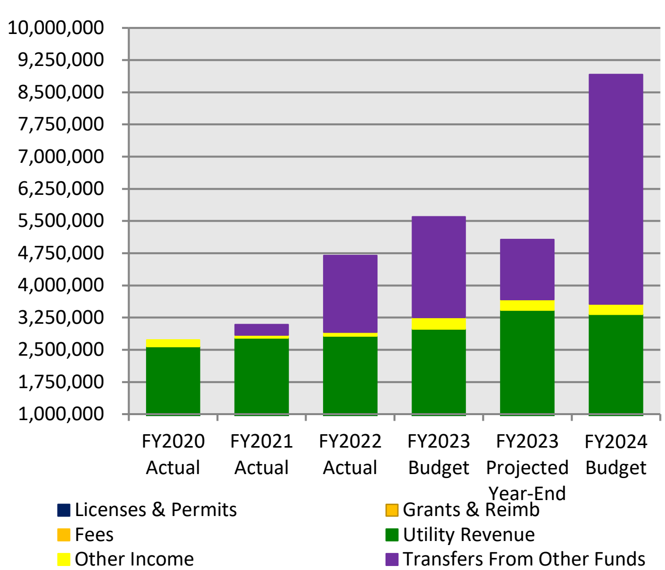
Capital Expenditures

Connecting Water - Water Loop Golfview Lane to Sea Breeze Drive (FY2023 Carryover)		280,000
Total Connecting Water	**$**	**280,000**
Water Meters - New		20,000
Total New Water Connections	**$**	**20,000**
Water Extension - Runabout		130,000
Total Unserved Area Infrastructure	**$**	**130,000**
Total Capital Expenditures	**$**	**430,000**

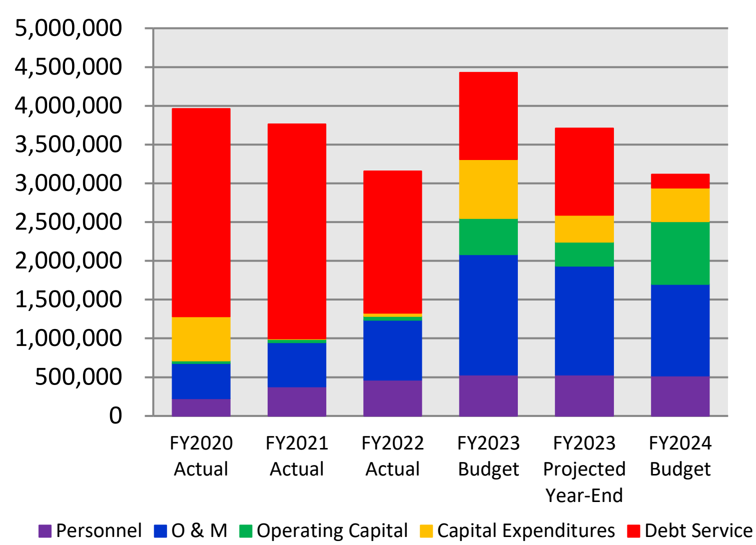
Sewer Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated	
Restricted - Fund Reserve	457,908
Restricted - Other	2,486,523
Unrestricted	5,865
TOTAL Cash & Equivalent Balance January 1, 2024	**$ 2,950,296**
Revenue	
Licenses & Permits	10,000
Grants & Reimburseme	-
Fees	1,500
Utility Revenue	3,312,500
Other Income	242,680
Transfer From Other Funds	5,347,126
TOTAL Revenues	**$ 8,913,806**
Expenditures	
Personnel Services	942,800
Operations & Maintenance	3,517,037
Operating Capital	811,500
Capital Expenditures	3,510,460
Debt Service	319,695
TOTAL Expenditures	**$ 9,101,492**
Cash & Equivalent Balance December 31, 2024 - Estimated	
Restricted - Fund Reserve	238,379
Restricted - Other	2,495,849
Unrestricted	28,382
TOTAL Cash & Equivalent Balance December 31, 2024	**$ 2,762,610**

FY2020 - FY2023 Sewer Fund Revenues



FY2020 - FY2023 Sewer Fund Expenditures



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 60% 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 an increase in user fee charges.

Utility revenue makes up 37% of the Sewer Fund revenue and is projected to increase nearly 12% over the previous Sewer Fund budget. 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 11% more than the previous Sewer Fund budget. This is mainly due to the increase in capital expenditures in FY2024 compared to the previous year.

Service Level Indicators / Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Average Daily Wastewater Collection (thousands of gallons)	1,278	1,105	1,064	956	975
Sewer System Users	6,815	6,889	7,058	7,099	7,200
System Sewer Lines (miles)	153.01	152.9	166.2	141.6	142.40
System Pump Stations	1,254	1,459	1,286	1,286	1,300
Preventative Maintenance - # of Grinder/Lift Station	n/a	352	608	0	800
Preventative Maintenance - Sewer Lines (linear foot)	n/a	0	17	13,297	0
# of Overflows Responded and Corrected	n/a	53	47	38	25
# Call Outs for Service (after hours)	n/a	328	131	152	140
% of Call Outs for Service Responded to within Policy Perimeters	n/a	100%	100%	100%	100%
# of Service Cut-offs	n/a	1	0	5	3

City of Osage Beach
FY2024 Operating Budget

Sewer Fund Revenues (Fund 35)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Licenses and Permits							
35 00-430101	Site Development	3,917	9,950	10,342	11,000	25,000	10,000
	Total Licenses and Permits	$ 3,917	$ 9,950	$ 10,342	$ 11,000	$ 25,000	$ 10,000
Grants and Reimbursements							
35 00-440200	Grant Revenue		15,395	34,594	14,000	17,615	
	Total Grants and Reimbursements	$ -	$ 15,395	$ 34,594	$ 14,000	$ 17,615	$ -
Fees							
35 00-450400	Fees -- Copies, Maps, & Misc.	231	3,929	1,353	800	4,000	1,500
	Total Fees	$ 231	$ 3,929	$ 1,353	$ 800	$ 4,000	$ 1,500
Utility Revenue							
35 00-470000	Sewage Collection	2,455,562	2,530,774	2,564,296	2,700,000	2,850,000	3,130,000
35 00-470100	Late Penalty	10,376	7,362	7,196	6,500	7,200	6,500
35 00-470200	Reconnection Fees	2,764	6,338	516	1,000	1,600	1,000
35 00-470300	Plant Capacity Fee	25,800	56,330	52,460	50,000	236,000	75,000
35 00-470350	Sewer Development Charge	74,093	143,498	145,596	200,000	285,000	100,000
	Total Utility Revenue	$ 2,568,595	$ 2,744,302	$ 2,770,064	$ 2,957,500	$ 3,379,800	$ 3,312,500
Other Income							
35 00-490000	Interest Earned	27,889	4,251	20,679	18,000	68,280	68,300
35 00-490005	Interest Treatment Plant	27,339	12,674	33,473	32,000	100,800	101,000
35 00-490150	Interest Subsidy DNR	76,265	40,681	31,935	29,000	27,600	18,500
35 00-490160	Revenue Share Credit	1,883	136	-	-	-	-
35 00-490200	Retirement Earnings	1,891	159	-	-	-	-
35 00-600000	Sale of Used Equipment	18,553	-	167	185,000	39,200	53,300
35 00-600003	Credit Card Fees	-	-	-	-	350	700
35 00-600005	Insurance -- Settlement	-	2,716	-	-		-
35 00-600008	Royalties -- Service Line	554	451	367	400	380	380
35 00-600009	Scrap Metal Recycle	113	5,808	2,866	500	5,800	500
	Total Other Income	$ 154,487	$ 66,876	$ 89,486	$ 264,900	$ 242,410	$ 242,680
Transfers From Other Funds							
35 00-620010	Transfer from General Fund	-	-	1,790,000	950,604	-	950,604
35 00-620019	Transfer from CIT Fund	-	250,000	-	1,400,000	1,400,000	3,746,522
35 00-6200xx	Transfer from Water Fund	-	-	-	-	-	650,000
	Total Transfers From Other Funds	$ -	$ 250,000	$ 1,790,000	$ 2,350,604	$ 1,400,000	$ 5,347,126
	Total Sewer Fund Revenues	$ 2,727,230	$ 3,090,453	$ 4,695,839	$ 5,598,804	$ 5,068,825	$ 8,913,806

Sewer Fund Expenditures (Fund 35)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
35 00-711000	Salaries	224,728	269,072	433,940	604,000	450,279	625,000
35 00-713000	Overtime	16,349	22,914	56,120	20,000	95,746	30,000
35 00-714000	Holiday Pay	-	-	476	-	-	-
35 00-716000	Education Incentive	179	-	192	2,000	1,400	2,000
35 00-721001	Health Insurance	87,687	81,530	116,269	184,147	113,245	145,000
35 00-721002	Dental Insurance	3,720	2,532	3,541	4,389	3,203	5,000
35 00-721003	125 Medical Reimb.	7	-	-	-	-	-
35 00-721004	Employee Life Insurance	691	794	908	1,152	1,129	1,300
35 00-721005	Short Term Disability	778	946	1,076	1,920	1,286	2,100
35 00-721006	Vision Insurance	503	426	662	946	563	1,100
35 00-722000	FICA/FMED - 7.65%	17,927	21,523	36,718	48,000	41,311	50,300
35 00-723000	Retirement 401	15,757	18,277	29,351	44,000	30,482	59,000
35 00-725000	Unemployment Compensation	2,880	786	-	-	-	-
35 00-726000	Workers' Compensation	8,815	8,724	12,084	13,000	21,451	22,000
	Total Personnel	$ 380,021	$ 427,524	$ 691,337	$ 923,554	$ 760,097	$ 942,800
Operations and Maintenance							
35 00-729200	Training & Conferences	1,536	4,222	12,710	21,100	15,000	23,000
35 00-729400	Uniform Rental/Purchases	3,543	10,969	13,531	23,100	17,000	20,000
35 00-733200	Legal Services	237	169	385	150	100	100
35 00-733500	Credit Card Fees	-	11,260	17,230	16,000	19,000	19,000
35 00-733610	Maintenance/Support Services	10,648	13,128	12,672	40,200	40,200	22,584
35 00-733700	Pumpout/Grease Maintenance	9,100	5,896	4,115	-	-	-
35 00-733750	Administrative Reimb.	207,000	205,000	210,000	230,000	269,000	274,000
35 00-733800	Professional Services	37,405	14,989	6,525	190,000	190,000	200,000
35 00-741110	Treatment Plant Operation	473,325	463,477	464,991	482,000	482,000	500,000
35 00-742000	Janitorial Service	3,453	3,453	4,230	4,200	4,600	7,153
35 00-742100	Trash Service	508	642	775	1,040	1,040	1,700
35 00-743100	Maintenance & Repair	1,304	2,519	5,107	5,700	17,000	6,400
35 00-743103	Supplies -- Bldg/Janitorial	4,534	1,686	2,621	2,300	3,000	3,000
35 00-743104	Electric Svc -- Bldg/Facility	2,413	2,676	3,638	4,600	3,500	3,500
35 00-743200	Vehicle Maintenance	19,235	6,950	39,961	20,000	30,600	15,000
35 00-743300	Repair of System	464,833	577,117	1,453,559	2,000,000	2,000,000	1,600,000
35 00-743400	Equipment Repair	7,138	4,605	13,282	22,700	22,700	5,000
35 00-743500	Pump Repairs	80,971	93,846	41,344	75,000	75,000	150,000
35 00-744200	Rental/Lease -- Equipment	3,442	100	11,985	4,000	14,000	4,000
35 00-744700	Mobile Devices & Service	3,504	5,196	10,935	11,360	12,100	18,000
35 00-752000	Insurance -- Property & Liability	74,478	72,167	67,205	70,300	132,715	78,000
35 00-752100	Self-Insurance Claim	-	-	1,266	-	2,360	100,000
35 00-761000	Supplies -- Office	253	678	787	2,400	2,000	200
35 00-761002	Supplies -- Billing	880	941	1,073	1,000	1,000	1,000
35 00-761005	Supplies	-	2,423	5,460	4,000	4,000	4,000
35 00-761100	Postage	1,046	358	1,072	675	785	900
35 00-761101	Postage -- Utility	4,800	5,723	6,110	6,700	6,700	6,700
35 00-762200	Electric Service	276,942	287,654	306,119	292,000	320,000	336,000
35 00-762600	Gasoline/Fuel	17,180	26,339	33,251	36,000	32,000	32,000
35 00-762700	Odor Control	86,328	153,971	17,778	20,000	20,000	60,000
35 00-764131	Small Tools	3,849	3,391	6,158	12,850	18,500	25,000
35 00-764200	Memberships	852	820	1,199	945	80	800
	Total Operations and Maintenance	$ 1,800,737	$ 1,982,366	$ 2,777,071	$ 3,600,320	$ 3,755,980	$ 3,517,037

Sewer Fund Expenditures (Fund 35)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operating Capital							
35 00-774250	Computer Equipment	1,535	-	-	8,579	3,536	4,167
35 00-774251	Computer Software	-	-	9,376	-	-	-
35 00-774255	Machinery & Equipment	69,924	17,293	-	43,395	43,395	306,500
35 00-774256	Building Improvements	61	21,444		106,500	22,000	18,200
35 00-774260	Office Furniture	-	-	-	2,800	-	-
35 00-774265	Vehicle(s)	144,098	-	-	403,328	416,000	482,633
	Total Operating Capital	$ 215,618	$ 38,737	$ 9,376	$ 564,602	$ 484,931	$ 811,500
Capital Expenditures							
35 00-773100	Engineering	741	46,419	16,067	-	-	-
35 00-773105	Land Purchase	106	-	-	-	-	-
35 00-773114	Lift Station Improvements	131,058	220,817	415,911	1,847,062	292,500	2,112,620
35 00-773115	LS Prewitt Pt (SDC)	-	-	112	-	-	-
35 00-773168	Tan Tar A Estates Rehab	-	-	-	521,800	176,200	1,397,840
35 00-773206	Rockwood Court Sewer Ext	13,080	-	-	-	-	-
35 00-773222	Scada Improvements	-	-	108,750	-	-	-
35 00-773300	Unserved Area Infrastructure	-	-	-	385,630	59,000	-
	Total Capital Expenditures	$ 144,985	$ 267,236	$ 540,839	$ 2,754,492	$ 527,700	$ 3,510,460
Debt Service							
35 00-776000	DNR Admin Fee	11,835	7,521	5,963	4,000	4,509	3,200
35 00-777000	Financial Services	1,148	2,589	-	300	-	-
35 00-780000	Principal	565,000	582,500	287,500	290,000	290,000	295,000
35 00-782000	Interest	105,700	57,256	52,893	36,000	35,388	21,495
	Total Debt Service	$ 683,683	$ 649,866	$ 346,357	$ 330,300	$ 329,897	$ 319,695
	Total Sewer Fund Expenditures	$ 3,225,044	$ 3,365,729	$ 4,364,981	$ 8,173,268	$ 5,858,605	$ 9,101,492

City of Osage Beach
FY2024 Operating Budget
Sewer

Personnel Schedule

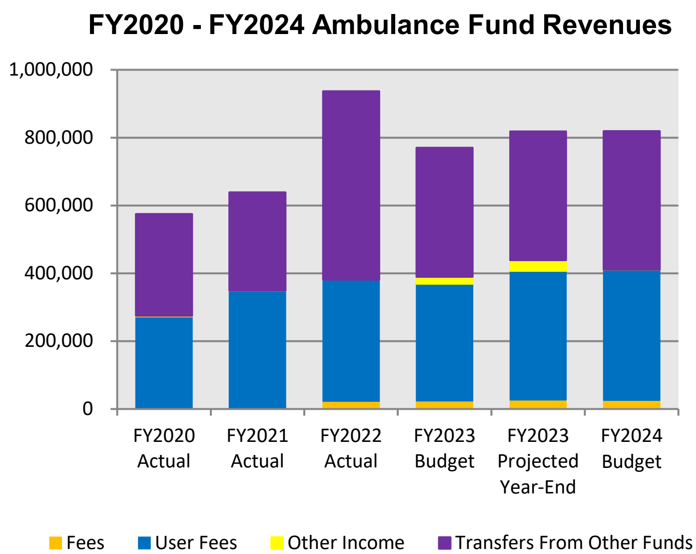
Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Public Works Operations Manager (Transportation/Water/Sewer)	0.33	0	**0.33**
Sewer Superintendent	1	0	**1**
Public Works Foreman - Sewer	1	0	**1**
Public Works I, II, III	9	0	**9**
Public Works Technician/Locator	1	0	**1**
Department Secretary (Transportation/Water/Sewer)	0.34	0	**0.34**
Total Number Authorized	12.67	0	**12.67**

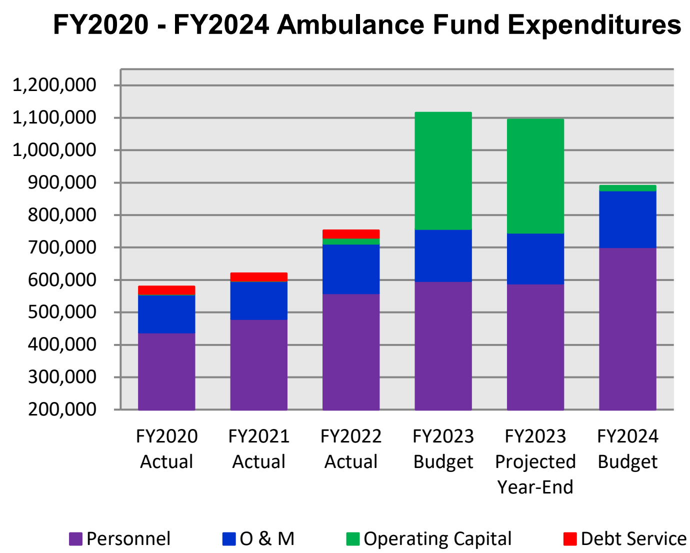
Capital Outlay

Operating Capital		
Printer (Transportation/Water/Sewer)		667
Monitor, PC, Laptops (Replacements)		3,500
Total Computer Equipment	**$**	**4,167**
Pipe Threader (3)		8,000
Mini Skidsteer w Attachments (Transportation/Water/Sewer)		28,500
Trailer Pumps (1)		75,000
Sewer Camera (1)		95,000
Generator & Transer Switches (Water/Sewer)		100,000
Total Machinery & Equipment	**$**	**306,500**
Public Works Facility Improvements (Transportation/Water/Sewer) (FY2023 Carryover)		3,000
Carport (2) (Transportation/Water/Sewer)		3,500
Camara & Access Upgrade (Transportation/Water/Sewer)		11,700
Total Building Improvements	**$**	**18,200**
Truck Replacements (3 - Pump Truck, Service Truck, Bed Replacement)		482,633
Total Vehicles	**$**	**482,633**
Total Operating Capital	**$**	**811,500**
Capital Expenditures		
Rockway Lift Station Storage Reconstruction (Engineering FY2024/Construction FY202		70,000
Lift Station 62-3 Improvements (FY2023 Carryover)		94,410
Lift Station Improvements: 30-5 (Eng/Design FY2024)		25,000
Lift Station 24-1 Improvements (FY2023 Carryover)		180,210
Lift Station Control Panel Replacement - Rockway		278,500
Lift Station Control Panel Replacement - Sands		362,500
Odor Control Improvements: 29-1; 53-1		257,000
3-Phase Panel Improvements (10)		450,000
Gravity System Main Improvements - Sands (FY2023 Carryover)		395,000
Total Lift Station Improvements	**$**	**2,112,620**
Lift Station TL-005 Improvements		175,000
Sewer System Reconstruction - Elbow Cay		1,222,840
Total Tan Tar A Estates Rehab	**$**	**1,397,840**
Total Capital Expenditures	**$**	**3,510,460**

Ambulance Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated		
Restricted - Other		-
Unrestricted		72,613
TOTAL Cash & Equivalent Balance January 1, 2024	**$**	**72,613**
Revenue		
Fees		26,050
User Fees		385,000
Other Income		300
Transfer From Other Funds		408,000
TOTAL Revenues	**$**	**819,350**
Expenditures		
Personnel Services		701,050
Operations & Maintenance		175,573
Operating Capital		13,700
Debt Service		-
TOTAL Expenditures	**$**	**890,323**
Cash & Equivalent Balance December 31, 2024 - Estimated		
Restricted - Other		-
Unrestricted		1,640
TOTAL Cash & Equivalent Balance December 31, 2024	**$**	**1,640**





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 5% lmore than the previous Ambulance Fund budget. Revenues include Ambulance Fees, Other Income, and Transfers from Other Funds.

Ambulance Fee revenue makes up 47% of the Ambulance Fund revenue and is projected to increase nearly 12% 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 FY2024 are 7% more than the previous Ambulance Fund budget.

Overall **Ambulance Fund Expenses** are 20% less than the previous Ambulance Fund budget. The decrease is mainly contributed to significant one-time capital purchases of equipment and vehicles which are not repeated in FY2024 over the previous year. FY2024 personnel and operations and maintenance expenses are 16% more than the previous budget.

Service Level Indicators / Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Ambulance Vehicles in Service	2	2	2	2	2
Ambulance Calls for Service	1,057	1,260	1,300	1,256	1,300
Patient Transports	n/a	1,255	918	923	945

City of Osage Beach
FY2024 Operating Budget

Ambulance Fund Revenues (Fund 40)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Grants and Reimbursements							
40 00-440160	Emergency Mgmt Grant	83,858	83,858	-	-	-	-
	Total Fees	$ 83,858	$ 83,858	$ -	$ -	$ -	$ -
Fees							
40 00-450400	Fees -- Copies, Maps, & Misc.	68	56	32	50	1,080	50
40 00-480001	GEMT Reimbursement	-	-	23,322	24,300	25,848	26,000
	Total Fees	$ 68	$ 56	$ 23,354	$ 24,350	$ 26,928	$ 26,050
User Fees							
40 00-480000	Ambulance Fees	272,724	348,834	358,218	345,000	380,000	385,000
	Total User Fees	$ 272,724	$ 348,834	$ 358,218	$ 345,000	$ 380,000	$ 385,000
Other Income							
40 00-490160	Revenue Share Credit	12	2	-	-	-	-
40 00-490200	Retirement Earnings	2,100	192	-	-	-	-
40 00-600000	Sale of Used Equipment	-	-	-	20,500	31,610	300
	Total Other Income	$ 2,112	$ 194	$ -	$ 20,500	$ 31,610	$ 300
Transfers From Other Funds							
40 00-620010	Transfer from General Fund	300,000	290,000	555,000	380,000	380,000	408,000
	Total Transfers From Other Funds	$ 300,000	$ 290,000	$ 555,000	$ 380,000	$ 380,000	$ 408,000
	Total Ambulance Fund Revenues	$ 658,762	$ 722,941	$ 936,572	$ 769,850	$ 818,538	$ 819,350

City of Osage Beach
FY2024 Operating Budget

Ambulance Fund Expenditures (Fund 40)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
40 00-711000	Salaries	217,264	224,183	276,501	316,500	290,177	364,500
40 00-713000	Overtime	103,853	117,880	113,788	90,000	121,421	110,000
40 00-714000	Holiday Pay	6,863	8,104	12,287	14,400	14,404	25,000
40 00-716000	Education Incentive	269	289	1,183	1,500	1,500	1,500
40 00-721001	Health Insurance	45,974	59,740	76,638	87,051	75,145	87,500
40 00-721002	Dental Insurance	2,178	2,102	2,328	2,676	2,302	2,900
40 00-721003	125 Medical Reimb.	375	-	-	-	-	-
40 00-721004	Employee Life Insurance	509	710	655	720	754	800
40 00-721005	Short Term Disability	608	812	793	864	990	1,000
40 00-721006	Vision Insurance	367	464	560	630	565	600
40 00-722000	FICA/FMED - 7.65%	24,837	26,191	30,212	32,400	32,331	38,250
40 00-723000	Retirement 401	16,923	19,033	19,248	24,800	25,071	44,000
40 00-725000	Unemployment Compensation	-	2,355	724	-	-	-
40 00-726000	Workers' Compensation	18,127	17,834	23,807	25,500	24,358	25,000
	Total Personnel	$ 438,147	$ 479,695	$ 558,724	$ 597,041	$ 589,018	$ 701,050
Operations and Maintenance							
40 00-729200	Training & Conferences	1,099	2,791	3,690	8,000	7,000	5,375
40 00-729400	Uniform Rental/Purchases	739	773	3,035	3,000	2,800	2,346
40 00-733000	Contractual	450	419	430	500	440	500
40 00-733450	GEMT IGT Share	-	-	8,152	8,500	8,769	8,500
40 00-733455	MOEMSAC Fee	-	-	1,298	-	1,300	1,400
40 00-733610	Maintenance/Support Services	756	2,042	6,516	6,275	6,275	9,000
40 00-733750	Administrative Reimb.	45,000	37,000	49,000	44,000	47,000	56,000
40 00-733800	Professional Services	17,708	22,262	23,364	21,000	24,000	24,500
40 00-734010	Medical -- Director	12,000	12,000	11,000	12,000	12,000	12,000
40 00-743200	Vehicle Maintenance	6,068	4,389	4,573	5,000	3,500	5,000
40 00-743400	Equipment Repair	3,501	1,321	684	3,000	1,500	3,000
40 00-744700	Mobile Devices & Service	1,585	1,543	1,838	2,525	1,746	2,500
40 00-752000	Insurance -- Property & Liability	11,210	11,706	15,035	16,100	13,809	14,000
40 00-754000	Advertising	-	74	-	250	-	250
40 00-754250	Community Promotions & Events	-	45	502	500	500	500
40 00-761000	Supplies -- Office	376	349	436	550	550	577
40 00-761100	Postage	40	1	59	50	110	75
40 00-761200	Supplies -- Medical	12,369	13,783	14,285	17,000	17,000	17,850
40 00-762600	Gasoline/Fuel	3,643	5,927	8,243	10,800	7,000	10,800
40 00-764200	Memberships	980	700	980	1,200	1,200	1,400
	Total Operations and Maintenance	$ 117,524	$ 117,124	$ 153,119	$ 160,250	$ 156,499	$ 175,573
Operating Capital							
40 00-774250	Computer Equipment	1,315	-	46	1,730	1,619	13,700
40 00-774254	Ambulance Equipment	-	-	16,250	112,120	102,580	-
40 00-774260	Office Furniture	-	1,400	1,941	-	-	-
40 00-774265	Vehicle(s)	-	-	-	243,931	243,931	-
	Total Operating Capital	$ 1,315	$ 1,400	$ 18,237	$ 357,781	$ 348,130	$ 13,700
Debt Service							
40 00-780000	Principal	22,210	21,795	22,016	-	-	-
40 00-782000	Interest	30	444	223	-	-	-
	Total Debt Service	$ 22,240	$ 22,240	$ 22,239	$ -	$ -	$ -
	Total Ambulance Fund Expenditures	$ 579,226	$ 620,460	$ 752,319	$ 1,115,072	$ 1,093,647	$ 890,323

City of Osage Beach
FY2024 Operating Budget
Ambulance

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Ambulance Supervisor	1	0	**1**
Paramedic	4	0	**4**
EMT	2	0	**2**
Part-time EMT & Paramedic (FTE - 2.0)	0	10	**2**
Total Number Authorized	7	10	**9**

Capital Outlay

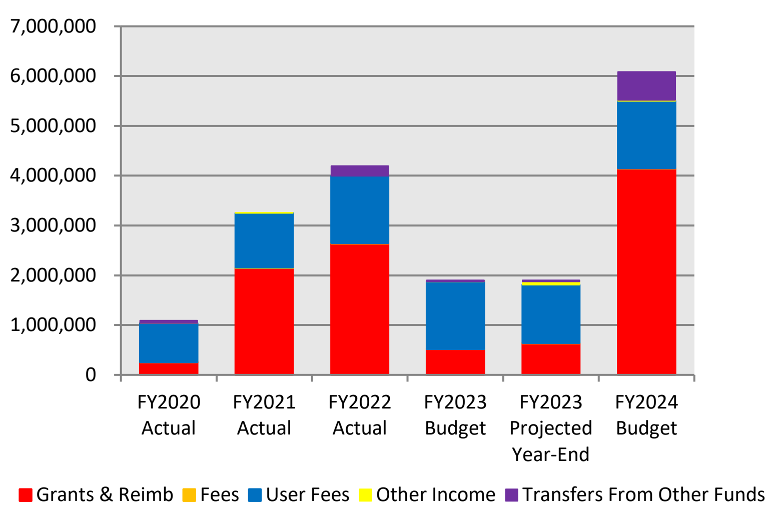
Operating Capital

Desktop PC (2) / Printers (1) (Replacements)	3,100
CF33 Tablets w/Setup (Upgrade/Replacements)	10,600
Total Computer Equipment	**$ 13,700**
Total Operating Capital	**$ 13,700**

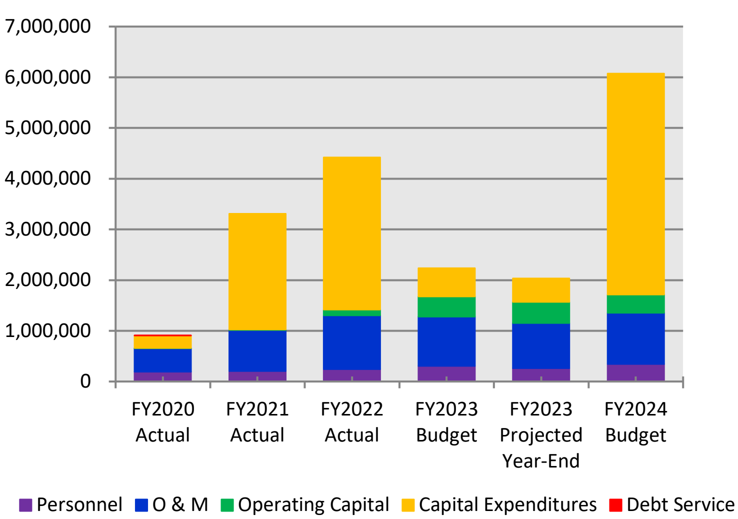
Lee C Fine Airport Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated		
Restricted - Fund Reserve		-
Restricted - Other		-
Unrestricted		76,324
TOTAL Cash & Equivalent Balance January 1, 2024	**$**	**76,324**
Revenue		
Grants & Reimbursements		4,146,750
Fees		2,550
User Fees		1,352,650
Other Income		20,200
Transfer From Other Funds		565,000
TOTAL Revenues	**$**	**6,087,150**
Expenditures		
Personnel Services		345,150
Operations & Maintenance		1,007,593
Operating Capital		360,100
Capital Expenditures		4,365,000
TOTAL Expenditures	**$**	**6,077,843**
Cash & Equivalent Balance December 31, 2024 - Estimated		
Restricted - Fund Reserve		65,000
Restricted - Other		-
Unrestricted		20,631
TOTAL Cash & Equivalent Balance December 31, 2024	**$**	**85,631**

FY2020 - FY2024 Lee C Fine Airport Fund Revenues



FY2020 - FY2024 Lee C Fine Airport Fund Expenditures



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 sevice 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 over three-times higher 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 22% of the Lee C Fine Airport Fund revenue and is projected to remain relatively the same over 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 68% of the Lee C Fine Airport Fund revenue. FY2024 grant revenue represents MoDOT Aviation grant funds for the purpose completing a Runway Overlay project and an Airport Master Plan, projects that began in FY2023. Grants and Reimbursements will increase significantly in FY2024 from the previous year Lee C Fine Airport budget due to projects scheduled.

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. FY2024 transfers are schedule to subsidize capital projects and purchases budgeted. FY2024 personnel and operations and maintainance expenses increased 17% over previous year budget.

Overall **Lee C Fine Airport Fund Expenses** over three-times higher than the previous Lee C Fine Airport Fund budget. This is mainly due to the increase in one-time capital project expenses in FY2024 compared to the previous year.

Service Level Indicators / Performance Measures

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Take Offs/Landings	5,633	6,622	5,393	5,410	5,700
Hanger Units - Total Inventory	n/a	14	14	14	14
% of Hangar Units Occupied	n/a	100%	100%	100%	100%
Parking Units - Total Inventory	n/a	n/a	110	110	110
% of Parking Units Occupied	n/a	n/a	62%	55%	65%
Tie Downs	n/a	479	437	493	500
Jet Fuel Sold (gallons)	n/a	224,080	184,881	161,625	170,000
AV Gas Sold (gallons)	n/a	29,857	20,456	22,596	25,000
# Call Outs for Service (after hours)	n/a	78	30	13	15
% of Call Outs for Service Responded to within Policy Perimeters	n/a	100%	100%	100%	100%
Maintenance - Mowing & Weed Control Hours	n/a	408	363	397	400

City of Osage Beach
FY2024 Operating Budget

Lee C Fine Fund Revenues (Fund 45)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Grants and Reimbursements							
45 00-440200	Grant Revenue	253,317	2,148,041	2,642,910	517,950	636,750	4,146,750
	Total Grants and Reimbursements	$ 253,317	$ 2,148,041	$ 2,642,910	$ 517,950	$ 636,750	$ 4,146,750
Fees							
45 00-450400	Fees -- Copies, Maps, & Misc.	3,896	7,512	2,550	4,000	1,740	2,550
	Total Fees	$ 3,896	$ 7,512	$ 2,550	$ 4,000	$ 1,740	$ 2,550
User Fees							
45 00-480700	Aviation Fuel	84,134	128,436	132,352	140,000	130,000	140,000
45 00-480800	Jet-A Fuel -- Propane	515,846	774,070	1,025,098	1,000,000	840,000	1,000,000
45 00-480801	Tax -- Jet Fuel	38,824	51,577	48,123	67,000	57,000	67,000
45 00-480810	Hangar Rental	115,899	115,581	115,884	115,600	115,900	115,900
45 00-480830	Parking Leases	13,850	17,350	17,200	15,000	16,500	16,500
45 00-480840	Tie Down Fees	12,000	10,309	13,580	13,000	12,000	13,000
45 00-480850	Misc. Merchandise	412	573	463	800	250	250
	Total User Fees	$ 780,965	$ 1,097,895	$ 1,352,701	$ 1,351,400	$ 1,171,650	$ 1,352,650
Other Income							
45 00-490160	Revenue Share Credit	74	20	-	-	-	-
45 00-490200	Retirement Earnings	944	69	-	-	-	-
45 00-600000	Sale of Used Equipment	-	-	-	3,000	15,300	20,200
45 00-600005	Insurance -- Settlement	-	-	-	-	50,104	-
	Total Other Income	$ 1,018	$ 90	$ -	$ 3,000	$ 65,404	$ 20,200
Transfers From Other Funds							
45 00-620020	Transfer from Transportation Fund	52,000	-	200,000	25,000	25,000	565,000
	Total Transfers From Other Funds	$ 52,000	$ -	$ 200,000	$ 25,000	$ 25,000	$ 565,000
	Total Lee C Fine Airport Fund Revenues	$ 1,091,196	$ 3,253,538	$ 4,198,161	$ 1,901,350	$ 1,900,544	$ 6,087,150

Lee C Fine Airport Fund Expenditures (Fund 45)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
45 00-711000	Salaries	117,555	131,530	153,046	194,000	165,882	213,000
45 00-713000	Overtime	2,881	5,233	2,366	5,000	1,557	4,000
45 00-714000	Holiday Pay	3,268	4,528	3,808	5,900	4,247	10,000
45 00-721001	Health Insurance	37,548	36,964	53,136	62,651	54,150	68,000
45 00-721002	Dental Insurance	1,386	1,062	1,547	1,670	1,584	2,000
45 00-721003	125 Medical Reimb.	250	-	-	-	-	-
45 00-721004	Employee Life Insurance	430	436	488	456	594	700
45 00-721005	Short Term Disability	437	449	518	432	617	800
45 00-721006	Vision Insurance	356	347	345	512	354	550
45 00-722000	FICA/FMED - 7.65%	9,462	10,748	11,725	15,700	12,748	17,400
45 00-723000	Retirement 401	8,037	8,681	10,016	13,300	11,288	20,000
45 00-725000	Unemployment Compensation	1,497	-	-	-	-	-
45 00-726000	Workers' Compensation	5,678	6,566	8,099	8,700	8,533	8,700
	Total Personnel	$ 188,785	$ 206,545	$ 245,093	$ 308,321	$ 261,553	$ 345,150
Operations and Maintenance							
45 00-729200	Training & Conferences	220	38	398	1,460	1,460	1,460
45 00-729400	Uniform Rental/Purchases	-	203	958	1,200	1,200	1,200
45 00-733000	Contractual	14,310	13,139	14,374	15,500	15,500	15,500
45 00-733500	Credit Card Fees	16,927	25,699	33,009	26,000	26,000	30,000
45 00-733750	Administrative Reimb.	46,000	38,000	46,000	43,000	42,000	51,000
45 00-733800	Professional Services	400	-	-	-	-	5,200
45 00-742000	Janitorial Service	-	4,534	2,844	6,500	6,500	10,500
45 00-742100	Trash Service	474	595	728	760	950	1,000
45 00-743100	Maintenance & Repair	31,957	8,005	16,802	20,200	30,586	28,000
45 00-743103	Supplies -- Bldg/Janitorial	-	745	562	500	500	500
45 00-743104	Electric Svc -- Bldg/Facility	6,925	6,208	6,098	7,700	7,700	7,700
45 00-743200	Vehicle Maintenance	596	1,759	2,682	6,000	6,000	6,000
45 00-743400	Equipment Repair	1,557	2,480	752	4,000	4,000	4,000
45 00-743415	Safety Equipment	247	-	-	-	-	-
45 00-744700	Mobile Devices & Service	288	267	227	300	300	1,308
45 00-752000	Insurance -- Property & Liability	13,801	19,103	18,101	15,800	16,640	17,000
45 00-754000	Advertising	795	598	1,031	1,200	1,200	1,200
45 00-754100	Public Relations	-	-	-	300	-	300
45 00-761000	Supplies -- Office	1,032	24	519	400	400	400
45 00-761005	Supplies	-	184	112	200	200	300
45 00-761100	Postage	213	22	108	100	125	125
45 00-762500	Aviation Fuel -- Resell	57,147	110,872	105,772	110,000	110,000	115,000
45 00-762550	Jet-A Fuel -- Resell	268,785	568,096	796,363	700,000	610,000	700,000
45 00-762560	Miscellaneous to Resell	427	565	828	700	700	700
45 00-762600	Gasoline/Fuel	2,583	4,895	5,442	6,000	6,000	6,000
45 00-762610	Propane	1,628	2,540	1,954	2,000	2,000	2,000
45 00-764131	Small Tools	378	110	987	1,150	1,150	1,150
45 00-764200	Memberships	35	35	38	38	38	50
	Total Operations and Maintenance	$ 466,725	$ 808,716	$ 1,056,688	$ 971,008	$ 891,149	$ 1,007,593

Lee C Fine Airport Fund Expenditures (Fund 45)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operating Capital							
45 00-774128	Airport Capital	-	-	-	300,000	317,500	242,500
45 00-774141	Bldg Maintenance Capital	1,282	-	-	-	-	-
45 00-774250	Computer Equipment	-	-	-	41,248	41,248	2,600
45 00-774255	Machinery & Equipment		10,640	11,400	-	-	-
45 00-774265	Vehicle(s)	-	-	103,550	56,021	56,021	115,000
	Total Operating Capital	$ 1,282	$ 10,640	$ 114,950	$ 397,269	$ 414,769	$ 360,100
Capital Expenditures							
45 00-773158	Runway Project	-	-	-	261,000	165,000	4,365,000
45 00-773216	Taxiway Project	57,114	-	-	-	-	-
45 00-773225	Apron Project	193,442	2,287,056	3,005,425	300,000	300,000	-
	Total Capital Expenditures	$ 250,556	$ 2,287,056	$ 3,005,425	$ 561,000	$ 465,000	$ 4,365,000
	Total Lee C Fine Airport Fund Expenditures	$ 907,348	$ 3,312,957	$ 4,422,156	$ 2,237,598	$ 2,032,471	$ 6,077,843

City of Osage Beach
FY2024 Operating Budget
Lee C Fine Airport

Personnel Schedule

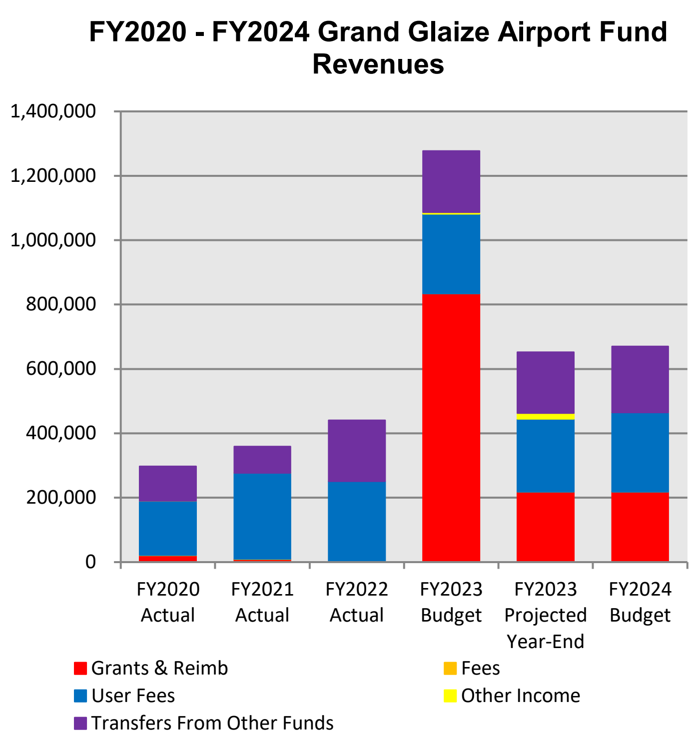
Classification	Full-Time	Part-Time	Total Full-Time Equivalents
Airport Manager (Share w/ Grand Glaize)	0.6	0	**0.6**
Airport Technician	4	0	**4**
Seasonal (FTE - .73)	0	1	**0.73**
Total Number Authorized	4.6	1	**5.33**

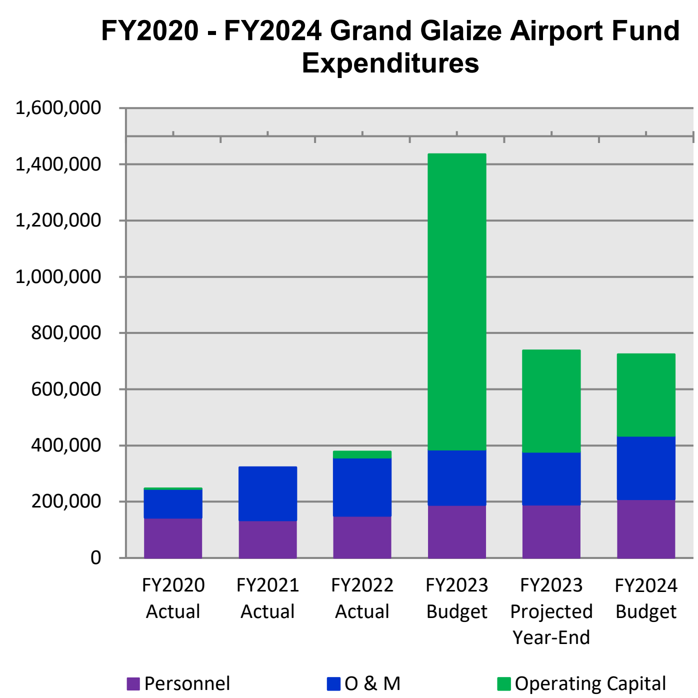
Capital Outlay

Operating Capital	
Master Plan (90/10 Grant) (FY2023 Carryover)	242,500
Total Airport Capital	**$ 242,500**
Monitor, PC, Laptops (Replacements)	2,600
Total Computer Equipment	**$ 2,600**
Fuel Truck	115,000
Total Vehicles	**$ 115,000**
Total Operating Capital	**$ 360,100**
Capital Expenditures	
Runway Overlay (90/10 Grant) (FY2023 Carryover)	4,365,000
Total Runway Project	**$ 4,365,000**
Total Capital Expenditures	**$ 4,365,000**

Grand Glaize Airport Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated	
Restricted - Fund Reserve	31,000
Restricted - Other	-
Unrestricted	60,126
TOTAL Cash & Equivalent Balance January 1, 2024	**$ 91,126**
Revenue	
Grants & Reimbursements	218,250
Fees	255
User Fees	246,050
Other Income	100
Transfer From Other Funds	206,000
TOTAL Revenues	**$ 670,655**
Expenditures	
Personnel Services	210,070
Operations & Maintenance	224,729
Operating Capital	288,800
TOTAL Expenditures	**$ 723,599**
Cash & Equivalent Balance December 31, 2024 - Estimated	
Restricted - Fund Reserve	31,000
Restricted - Other	-
Unrestricted	7,182
TOTAL Cash & Equivalent Balance December 31, 2024	**$ 38,182**





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 sevice by the city and quality of life to the community by providing safe airport infrastructure and services.

Overall **Grand Glaize Airport Fund Revenue** is 47% less 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 37% 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 32% of the Grand Glaize Airport Fund revenue. FY2024 grant revenue represents MoDOT Aviation grant funds for the purpose of completing an Airport Master Plan which began in FY2023.

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; FY2024 transfer is relatively 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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Take Offs/Landings	2,912	3,483	3,190	3,018	3,200
Hanger Units - Total Inventory	n/a	22	22	22	22
% of Hangar Units Occupied	n/a	100%	98%	97%	100%
Parking Units - Total Inventory	n/a	30	30	30	30
% of Parking Units Occupied	n/a	100%	45%	51%	100%
Tie Downs	n/a	383	315	214	275
Jet Fuel Sold (gallons)	n/a	13,724	8,988	5,630	6,500
AV Gas Sold (gallons)	n/a	33,457	20,058	18,968	21,000
# Call Outs for Service (after hours)	n/a	3	2	5	5
% of Call Outs for Service Responded to within Policy Perimeters	n/a	100%	100%	100%	100%
Maintenance - Mowing & Weed Control Hours	n/a	247	268	404	425

Grand Glaize Airport Fund Revenues (Fund 47)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Grants and Reimbursements							
47 00-440200	Grant Revenue	20,000	9,000	-	833,666	218,250	218,250
	Total Grants and Reimbursements	$ 20,000	$ 9,000	$ -	$ 833,666	$ 218,250	$ 218,250
Fees							
47 00-450400	Fees -- Copies, Maps, & Misc.	1,185	255	170	170	340	255
	Total Fees	$ 1,185	$ 255	$ 170	$ 170	$ 340	$ 255
User Fees							
47 00-480700	Aviation Fuel	71,091	143,482	127,322	130,000	115,000	130,000
47 00-480800	Jet-A Fuel -- Propane	20,788	46,234	48,535	40,000	36,000	40,000
47 00-480801	Tax -- Jet Fuel	1,642	3,310	2,259	2,600	2,000	2,600
47 00-480810	Hangar Rental	68,377	67,827	66,323	68,000	67,000	67,000
47 00-480830	Parking Leases	4,195	4,310	4,025	4,800	4,200	4,200
47 00-480840	Tie Down Fees	2,480	1,972	2,187	2,100	1,500	1,800
47 00-480850	Misc. Merchandise	129	377	333	450	450	450
	Total User Fees	$ 168,702	$ 267,512	$ 250,984	$ 247,950	$ 226,150	$ 246,050
Other Income							
47 00-490160	Revenue Share Credit	7	1	-	-	-	-
47 00-490200	Retirement Earnings	505	39	-	-	-	-
47 00-600000	Sale of Used Equipment	-	-	-	5,000	17,600	100
	Total Other Income	$ 512	$ 39	$ -	$ 5,000	$ 17,600	$ 100
Transfers From Other Funds							
47 00-620020	Transfer from Transportation Fund	107,000	82,000	190,000	190,000	190,000	206,000
	Total Transfers From Other Funds	$ 107,000	$ 82,000	$ 190,000	$ 190,000	$ 190,000	$ 206,000
	Total Grand Glaize Airport Fund Revenues	$ 297,399	$ 358,806	$ 441,154	$ 1,276,786	$ 652,340	$ 670,655

City of Osage Beach
FY2024 Operating Budget

Grand Glaize Airport Fund Expenditures (Fund 47)		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Personnel							
47 00-711000	Salaries	77,795	76,000	91,555	111,300	116,968	127,000
47 00-713000	Overtime	130	1,105	698	1,000	476	1,000
47 00-714000	Holiday Pay	2,379	1,751	2,371	3,100	3,194	5,850
47 00-716000	Education Incentive	250	144	-	250	-	-
47 00-721001	Health Insurance	41,951	35,218	33,239	45,880	42,683	43,000
47 00-721002	Dental Insurance	1,566	1,090	1,001	1,331	1,272	1,320
47 00-721004	Employee Life Insurance	303	270	215	288	317	350
47 00-721005	Short Term Disability	304	278	225	432	373	450
47 00-721006	Vision Insurance	281	237	148	295	151	200
47 00-722000	FICA/FMED - 7.65%	5,828	5,731	6,987	8,850	9,001	10,300
47 00-723000	Retirement 401	5,319	4,940	5,693	7,600	7,800	11,900
47 00-725000	Unemployment Compensation	1,242	-	-	-	-	
47 00-726000	Workers' Compensation	5,678	7,485	8,099	8,700	8,533	8,700
	Total Personnel	$ 143,026	$ 134,249	$ 150,231	$ 189,026	$ 190,767	$ 210,070
Operations and Maintenance							
47 00-729200	Training & Conferences	220	38	398	1,460	1,460	1,460
47 00-729400	Uniform Rental/Purchases	48	99	416	800	800	800
47 00-733000	Contractual	1,911	1,928	2,033	2,500	2,500	2,500
47 00-733500	Credit Card Fees	3,709	5,826	6,612	4,000	5,500	7,000
47 00-733750	Administrative Reimb.	13,000	15,000	18,000	18,000	16,000	27,000
47 00-733800	Professional Services	200	-	-	-	-	5,200
47 00-741100	Utilities -- City	1,269	1,325	753	1,000	550	600
47 00-742000	Janitorial Service	-	3,266	4,956	3,500	3,500	5,300
47 00-742100	Trash Service	474	595	728	760	950	1,000
47 00-743100	Maintenance & Repair	2,599	2,269	2,582	8,000	8,000	8,000
47 00-743103	Supplies -- Bldg/Janitorial	-	465	372	500	500	500
47 00-743104	Electric Svc -- Bldg/Facility	5,028	5,560	6,448	5,700	7,600	7,600
47 00-743200	Vehicle Maintenance	775	1,007	927	1,000	1,000	5,000
47 00-743400	Equipment Repair	1,093	415	710	2,500	2,500	2,500
47 00-743415	Safety Equipment	61	-	-	-	-	-
47 00-744700	Mobile Devices & Service	288	267	227	300	300	804
47 00-752000	Insurance -- Property & Liability	10,267	11,248	12,724	10,050	10,048	10,500
47 00-754000	Advertising	795	598	648	1,200	1,200	1,200
47 00-754100	Public Relations	-	-	-	500	-	500
47 00-761000	Supplies -- Office	425	1	206	400	400	400
47 00-761005	Supplies	-	127	169	600	600	600
47 00-761100	Postage	69	9	60	50	125	125
47 00-762500	Aviation Fuel -- Resell	48,187	105,802	106,043	100,000	90,000	100,000
47 00-762550	Jet-A Fuel -- Resell	12,502	31,170	38,393	30,000	30,000	32,000
47 00-762560	Miscellaneous to Resell	245	255	356	400	400	400
47 00-762600	Gasoline/Fuel	290	554	2,792	2,540	2,540	2,540
47 00-764131	Small Tools	-	107	896	1,250	1,150	1,150
47 00-764200	Memberships	35	35	38	38	38	50
	Total Operations and Maintenance	$ 103,490	$ 187,965	$ 207,487	$ 197,048	$ 187,661	$ 224,729
Operating Capital							
47 00-774128	Airport Capital	-	-	20,000	946,296	265,300	287,500
47 00-774250	Computer Equipment	1,163	-	-	37,144	37,144	1,300
47 00-774255	Machinery & Equipment	-	-	-	20,000	12,950	-
47 00-7742655	Vehicle(s)	-	-	-	45,596	44,286	-
	Total Operating Capital	$ 1,163	$ -	$ 20,000	$ 1,049,036	$ 359,680	$ 288,800
	Total Grand Glaize Airport Fund Expenditures	$ 247,679	$ 322,213	$ 377,718	$ 1,435,110	$ 738,108	$ 723,599

City of Osage Beach
FY2024 Operating Budget
Grand Glaize Airport

Personnel Schedule

Classification	Full-Time	Part-Time	Total Full-Time Equivalents
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	**3.13**

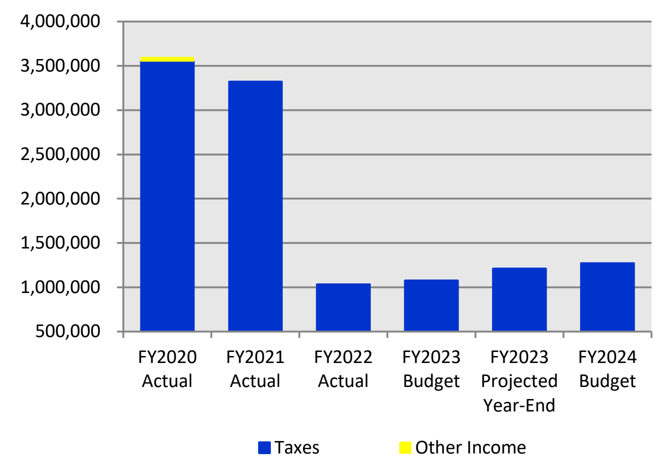
Capital Outlay

Operating Capital		
Hanger Roof Replacement		45,000
Master Plan (90/10 Grant) (FY2023 Carryover)		242,500
Total Airport Capital	**$**	**287,500**
Monitor, PC, Laptops (Replacements)		1,300
Total Computer Equipment	**$**	**1,300**
Total Operating Capital	**$**	**288,800**

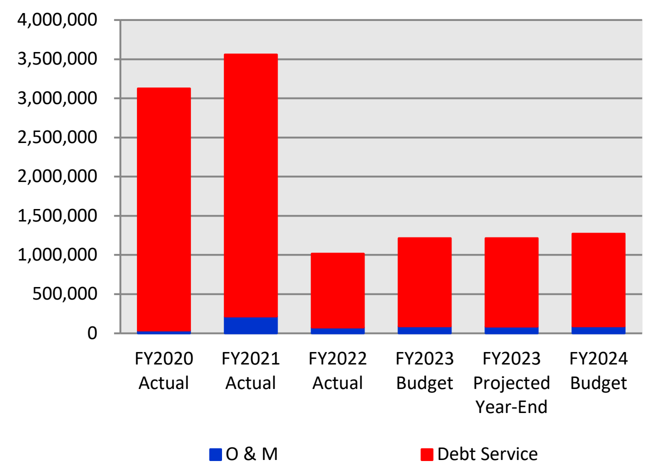
Component Units Fund Summary

Cash & Equivalent Balance January 1, 2024 - Estimated		
Restricted - Other		-
Unrestricted		-
TOTAL Cash & Equivalent Balance January 1, 2024	**$**	**-**
Revenue		
Taxes		1,272,500
Other Income		-
TOTAL Revenues	**$**	**1,272,500**
Expenditures		
Operations & Maintenance		89,050
Debt Service		1,183,450
TOTAL Expenditures	**$**	**1,272,500**
Cash & Equivalent Balance December 31, 2024 - Estimated		
Restricted - Other		-
Unrestricted		-
TOTAL Cash & Equivalent Balance December 31, 2024	**$**	**-**

FY2020 - FY2024 Component Units Revenues



FY2020 - FY2024 Component Units



The City's **Component Units Fund** separate out the financial activity of the City's Tax Increment Financing (TIF) districts. 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 City enters into development contracts with developers covering the development project, including ad valorem taxes, property tax abatement, and sales tax. The Component Unit Fund is a clearing account for the financial activity within an active redevelopment district and any debt payable from the incremental sales and real estate taxes, including applicable Community Improvement District (CID) or Transportation Development District (TDD) taxes collected, represent limited obligations of the City as the City is not liable for the debt beyond remitting the collected taxes.

The City has four active TIF Districts and the redevelopment within each district are in various stages of development.
* **Arrowhead Centre**: Approved February 18, 2016 - Project: $385.7 million, 226 acre mixed use development, includes industrial, residential, recreation, retail, and office, with overlapping CID and TDD. TIF reimbursable costs = $55.8 million.

* **Dierbergs Osage Beach**: Approved December 16, 2010 - Project: $34.2 million, 14.45 acre, 142,000 sq. ft. retail development, with overlapping TDD. TIF reimbursable costs = $5.1 million.

* **Lakeport Village**: Approved June 1, 2023 - Project: $360 million, 13.71 acre mixed use development, includes amusement, retail, food, and hotel, with overlapping State TIF, CID, and TDD . TIF reimbursable costs = $51.9 million.

* **Osage Beach Commons**: Approved September 21, 2017 - Project: $30.5 million, 25 acre, 131,000 sq. ft. retail development, with overlapping CID. TIF reimbursable costs = $4.6 million.

City of Osage Beach
FY2024 Operating Budget

Total Component Units Revenues		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Taxes							
XX 00-400000	Tax -- Sales - Osage Beach	1,544,226	1,309,420	327,584	350,000	404,000	413,000
XX 00-400003	Tax -- Sales - County	811,060	697,500	238,456	240,000	280,000	286,000
XX 00-400004	Tax -- PILOTS	571,785	740,768	164,659	168,000	165,611	166,000
XX 00-400006	Tax -- CID	315,173	331,440	301,805	320,000	363,400	407,500
XX 00-400007	Tax -- Miller Co. Ambulance	312,409	241,230	-	-	-	-
	Total Taxes	$ 3,554,653	$ 3,320,358	$ 1,032,503	$ 1,078,000	$ 1,213,011	$ 1,272,500
Other Income						-	
XX 00-490000	Interest Earned	40,719	-	-	-	-	-
	Total Other Income	$ 40,719	$ -	$ -	$ -	$ -	$ -
	Total Component Unit Fund Revenues	$ 3,595,372	$ 3,320,358	$ 1,032,503	$ 1,078,000	$ 1,213,011	$ 1,272,500

Total Component Units Expenditures		FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Projected Year-End	FY2024 Budget
Operations and Maintenance							
XX 00-733440	Financial Services	6,885	3,500	-	-	-	-
XX 00-733750	City Admin Reimb.	29,505	24,887	3,018	9,200	3,500	3,550
XX 00-733751	Developer Reimbursement	-	188,559	72,053	81,400	81,400	85,500
	Total Operations and Maintenance	$ 36,390	$ 216,945	$ 75,071	$ 90,600	$ 84,900	$ 89,050
Debt Service							
XX 00-780000	Principal	1,880,000	2,330,000	-	-	-	-
XX 00-782000	Interest	309,193	27,098	-	-	-	-
XX 00-799961	Transfer to UMB/TIF Notes	746,230	819,815	791,685	962,800	965,611	1,015,950
XX 00-799962	Trans to First Bank/1/2 TDD	156,118	164,213	149,399	162,500	162,500	167,500
	Total Debt Service	$ 3,091,541	$ 3,341,126	$ 941,085	$ 1,125,300	$ 1,128,111	$ 1,183,450
	Total Component Unit Fund Expenditures	$ 3,127,931	$ 3,558,072	$ 1,016,156	$ 1,215,900	$ 1,213,011	$ 1,272,500

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.

<u>ACRONYMS</u>

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
TDD: Transportation Development District
TIF: Tax Increment Financing