

NOTICE OF MEETING AND BOARD OF ALDERMEN AGENDA



CITY OF OSAGE BEACH BOARD OF ALDERMEN MEETING

1000 City Parkway
Osage Beach, MO 65065
573/302-2000 FAX 573/302-2039
www.osagebeach.org

AMENDED **TENTATIVE AGENDA**

REGULAR MEETING

May 21, 2020 - 6:00 PM
MEETING WILL BE HELD
REMOTELY ON ZOOM
Please click the link below
to join the webinar
<https://zoom.us/j/94154653680>

Packets are available on the City's website at www.osagebeach.org.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

MAYOR'S COMMUNICATIONS

- A. Proclamation authorizing the Mayor to proclaim May 25, 2020 as Memorial Day.

CITIZENS' COMMUNICATIONS

- ▶ This is a time set aside on the agenda for citizens and visitors to address the Mayor and Board on any topic that is not a public hearing. Although the citizens and visitors will be in listen only mode, questions or comments for the Mayor and Board of Aldermen may be sent to the City Clerk at tberreth@osagebeach.org no later than 10:00 AM, Thursday, April 16, 2020. Submitted questions and comments may be read during the Citizen's Communications section of the agenda; however, the Board of Aldermen will not take action on any item not listed on the agenda, nor will it respond to questions, although staff may be directed to respond at a later time. The Mayor and Board of Aldermen welcome and value input and feedback from the public.

APPROVAL OF CONSENT AGENDA

If the Board desires, the consent agenda may be approved by a single motion.

- ▶ Minutes of Board of Aldermen meeting May 7, 2020 and Special Workshop April 23, 2020
- ▶ Bills List - May 21, 2020

UNFINISHED BUSINESS

- A. Motion for Board of Aldermen to reconsider Bill 20.27 - Shall the bill pass, the objections of the Mayor whereunto notwithstanding?

NEW BUSINESS

- A. Presentation of the City's 2019 Comprehensive Annual Financial Report (CAFR)
- B. Bill 20-25 - An ordinance of the City of Osage Beach, Missouri, amending the Osage Beach Code of Ordinances by repealing and replacing Chapter 605: Business Licenses and Regulations of the Osage Beach Municipal Code *First Reading*
- C. Bill 20-26 - An ordinance of the City of Osage Beach, Missouri amending Ordinance No. 19.90 Adopting the 2020 Annual Budget, Transfer of Funds for Necessary Expenses, for multiple projects and funds. *First Reading*
- D. Bill 20-28 - An ordinance of the City of Osage Beach, Missouri, setting the terms for members of the Board of Aldermen, Mayor and City Collector elected in the delayed municipal election of 2020 and creating set terms for future years. *First and Second Reading*
- E. Bill 20-29 - An ordinance of the City of Osage Beach, Missouri, opting out of the State imposed Sales Tax Holiday. *First Reading*
- F. Bill 20-31 - An ordinance of the City of Osage Beach, Missouri, authorizing the Mayor to execute a contract with AT&T for local phone service. *First Reading*
- G. Bill 20-32 - An ordinance of the City of Osage Beach, Missouri, amending Chapter 125 Human Resources System (Personnel) Rules and Regulations and the Policies associated with Chapter 125. *First and Second Reading*
- H. Discussion - "Shouse" Zoning
- I. Discussion - Citizen's Committed to Economic Recovery

COMMUNICATIONS FROM MEMBERS OF THE BOARD OF ALDERMEN

STAFF COMMUNICATIONS

ADJOURN

Representatives of the news media may obtain copies of this notice by contacting the following:

Tara Berreth, City Clerk
1000 City Parkway
Osage Beach, MO 65065
573-302-2000 ex 1020

If any member of the public requires a specific accommodation as addressed by the Americans with Disabilities Act, please contact the City Clerk's office forty-eight hours in advance of the meeting at the above telephone number.



PROCLAMATION

Memorial Day

MAY 25, 2020

WHEREAS, on Memorial Day, America undertakes its solemn duty to remember the brave Americans who have sacrificed their lives for the cause of freedom and the security of our nation; and

WHEREAS, by honoring these proud men and women of the Armed Services lost throughout our country's history, we renew our commitment to upholding the democratic ideals they fought and died to preserve; and

WHEREAS, we mourn the loss of every soldier, honor their memories as heroes, pray for the loved ones they left behind, and recommit to defending the nation that they died to protect; and

WHEREAS, we are grateful for and humbled by the service of our Armed Forces and celebrate the lives of our courageous heroes who have helped shape a better world for us; and

WHEREAS, the citizens of Osage Beach must never take for granted our privileges and freedom or forget to give thanks and honor to those who risk their lives and made the ultimate sacrifice.

NOW, THEREFORE, I, John Olivarri, Mayor, in recognition of

Memorial Day,

encourage all citizens of Osage Beach to pay their respects to our fallen soldiers, honor their memory, and consider the active duty men and women who are serving our country today.

In witness thereof, I have hereunto set my hand and caused the Seal of the City of Osage Beach to be affixed this 21st day of May 2020.

John Olivarri, Mayor

ATTEST:

Tara Berreth, City Clerk

MINUTES OF THE REGULAR MEETING OF THE BOARD OF ALDERMEN
OF THE CITY OF OSAGE BEACH, MISSOURI
May 7, 2020

The Board of Aldermen of the City of Osage Beach, Missouri, video conference to conduct a Regular Meeting on Thursday, May 7, 2020 at 6:00 p.m. on video conference. The following were present confirmed by roll call: Mayor John Olivarri, Alderman Phyllis Marose, Alderman Tom Walker, Alderman Tyler Becker, Alderman Richard Ross, Alderman Kevin Rucker, and Alderman Greg Massey. Tara Berreth, City Clerk, was present and performed the duties of that office.

MAYOR'S COMMUNICATIONS

Mayor Olivarri read the following Proclamations:

- Proclamation authorizing the Mayor to proclaim the week of May 17 - 23, 2020 as National Public Works Week.
- Proclamation authorizing the Mayor to proclaim the week of May 17 - 23, 2020 as National Emergency Medical Services Week.
- Proclamation authorizing the Mayor to proclaim the week of May 10 - 16, 2020 as National Police Week and May 15th as Peace Officers Memorial Day.

Mayor Olivarri asked for the agenda to be amended by moving Bill 20-27 after Discussion of Budget Estimates. There were no objections.

CITIZENS' COMMUNICATIONS

I would like to ask the Mayor and/or Board of Alderman to request that the City Attorney review Zoning Request #399 that has been approved by the Zoning Board and the Board of Alderman. When reviewing the documents, it does not look to me that adjacent property owners were properly notified.

Thanks

Mike Blaine

4504 Sunset Dr, Osage Beach, MO 65065

573-552-8218

APPROVAL OF CONSENT AGENDA

Alderman Rucker made a motion to approve the Consent Agenda with the amended changes. This motion was seconded by Alderman Walker. Motion passes with a voice vote.

UNFINISHED BUSINESS

None

NEW BUSINESS

Motion to approve Midwest Public Risk as the vendor for the City's group employee health, dental, and vision insurance.

Alderman Becker made a motion to approve Midwest Public Risk as the vendor for the City's group employee health, dental, and vision insurance. This motion was seconded by Alderman Marose. Motion passes with a voice vote.

Motion to approve the purchase of 450 tons of De-Icing Salt from Central Salt LLC for \$37,579.50.

Alderman Ross made a motion to approve 450 tons of De-Icing Salt from Central Salt LLC for \$37,579.50. This motion was seconded by Alderman Massey. Motion passes with a voice vote.

Discussion - Osage Beach FY2020 Budget Estimates related to COVID-19 Pandemic

City Administrator gave a snapshot of how the FY2020 Budget has been/or will possibly be impacted by the COVID19 Pandemic. Examples: Employee furloughs, suspended training and travel, limited any spending that is not mandatory, and any projects are being done on an as need basis. More information to follow in the next few months.

Bill 20-27 - An ordinance of the City of Osage Beach, Missouri, creating the 2020 COVID-19 Economic Rebate Plan, an economic recovery rebate program in response to the Coronavirus pandemic to allow certain rebates on water and or sewer bills for customers purchasing goods and services from businesses within the City. *First and Second Reading*

Alderman Becker made a motion to move forward with the review of Bill 20-27 as presented. This motion was seconded by Alderman Marose. Passed with a voice vote.

After a lengthy discussion, the following changes were made to Bill 20-27 as presented:
Section 700.040

2. Individual residential or commercial water and sewer customers, individual residential or commercial water only customers, and individual residential or commercial sewer only customers may earn a rebate as set forth in paragraph ~~Section 4~~ below, on their water and sewer, or water only or sewer only charges ~~charges during the months of June, July and August 2020~~ by presenting with their bill any receipt from a local business for goods purchased or services received from May 8, 2020 through July 31, 2020.
4. For every ~~each receipt of~~ \$25.00 of spending or more the city will extend a credit of \$15.00 against the Water / Sewer charges ~~incurred during the months of June, July and August 2020~~. Receipts must be received by August 31, 2020 to qualify.
6. For each ~~receipt of at least~~ \$25.00 of spending the customer shall receive a credit of \$15 towards the ~~your~~ water and/or sewer bill. Each account may receive no more than a \$60.00 credit under this section. Under no circumstances shall any credits under this program result in any payments directly to a customer.
7. The credit in this section does not apply to reconnection ~~reconnecting~~ fees. ~~Incurred prior to the adoption of this section.~~
8. Multi-family structures such as apartment buildings, condominiums, duplexes where the water and sewer service are billed jointly are eligible for rebates not to exceed \$60.00 per unit and not more than \$1,000.00 per account. To qualify for ~~of~~ the multifamily rebate, the owner or manager ~~managed~~ must present receipts for spending by residents or tenants of the building from local businesses as described in this ~~the~~ section.
- 9.

Frequently Asked Questions: [These are policy questions the ordinance must address.]

1. Can residential and commercial ~~and industrial~~ accounts receive credit, too? Yes
2. Can I combine receipts to reach the \$25 limit? Yes ~~No, per this draft but the Board may change that.~~
3. How long will this program last? The program will apply to receipts for purchases and water and sewer bills for the month of June July and August 2020.
4. I bought groceries from a local business in April, can I turn in that receipt for a rebate? No. Under this program the receipts must be during the tourist season May through August. Receipts must be dated for any time after the launch

of this program May 8, 2020 and before the end of the program on August 31, 2020. Receipts must be submitted by August ~~October~~ 31, 2020 to qualify.

5. What if I have a receipt of over \$50? Does that count as two credits? Yes–~~NO~~ each \$25 of spending ~~receipt~~ counts as one credit. ~~And to encourage more economic activity the Board has decided on a cap of \$15.00 credit for purchase.~~
6. What is the maximum credit available? The water and sewer rebates of \$15 will be applied to every \$25 spent, up to the maximum allowable credit of \$60 per account for expenditures of \$100.00.

Alderman Becker made a motion to approve the first reading with the proposed changes. This motion was seconded by Alderman Rucker. Motion passes with voice vote.

Alderman Becker made a motion to approve the second reading of Bill 20-27 as read by City Attorney Rucker. This motion was seconded by Alderman Ross. The following roll call was taken to approve the second and final reading of Bill 20-27 and to pass same into ordinance: “Ayes” Alderman Marose, Alderman Walker, Alderman Becker, Alderman Ross, Alderman Massey and Alderman Rucker “Nays” – 0. Bill 20-27 was passed and approved as Ordinance 20-27.

COMMUNICATIONS FROM MEMBERS OF THE BOARD OF ALDERMEN

Alderman Becker – Asked if the City can get any Federal money to help with, he short fall from COVID-19.
City Administrator Woods – City staff are working on several possible grants.

Alderman Ross – Thank you for being so patient with the Pandemic Ordinance.

Alderman Marose – Thank you to the staff and the CVB coordinated instructions for business.

STAFF COMMUNICATIONS

City Administrator Woods – Staff is continuing internal sanitation procedures and daily screening of all employees. If a visitor has a meeting with staff, they go thru the same screening process. The Veterans office guy is being screened as well. Thank you to the Command Staff of the Police Department for the morning screenings of all employees.

ADJOURN

There being no further business to come before the Board, the meeting adjourned at 8:15pm.

I, Tara Berreth, City Clerk of the City of Osage Beach, Missouri, do hereby certify that the above foregoing is a true and complete journal of proceedings of the regular meeting of the Board of Aldermen of the City of Osage Beach, Missouri, held via webcam on May 7, 2020 and approved via webcam on May 14 , 2020.

Tara Berreth/City Clerk

John Olivarri/Mayor

MINUTES OF THE SPECIALWORKSHOP MEETING OF THE BOARD OF ALDERMEN
OF THE CITY OF OSAGE BEACH, MISSOURI
April 23, 2020

The Board of Aldermen of the City of Osage Beach, Missouri, met to conduct a Special Workshop Meeting on Thursday, April 23, 2020 at 5:30 p.m. via video conference. The following were present confirmed by roll call: Mayor John Olivarri, Alderman Phyllis Marose, Alderman Tom Walker, Alderman Kevin Rucker, Alderman Greg Massey, Alderman Tyler Becker, and Alderman Richard Ross. Tara Berreth, City Clerk was present and performed the duties of that office.

NEW BUSINESS

Health, Dental and Vision Insurance Discussion

Bob Charlesworth, Charlesworth Consulting – gave a presentation on the different plans that were given by various insurance carries.

His recommendation is to stay with MPR. But asked to see the annual financial reports.

ADJOURN

There being no further business to come before the Board, the meeting adjourned at 6:48 p.m.

I, Tara Berreth, City Clerk of the City of Osage Beach, Missouri, do hereby certify that the above foregoing is a true and complete journal of proceedings of the regular meeting of the Board of Aldermen of the City of Osage Beach, Missouri, held on April 23, 2020 and approved on May 16, 2020.

Tara Berreth, Clerk

John Olivarri, Mayor

**CITY OF OSAGE BEACH
BILLS LIST
May 21, 2020**

Bills Paid Prior to Board Meeting	\$	437,505.78
Payroll Paid Prior to Board Meeting	\$	106,526.62
SRF Transfer Prior to Board Meeting		
TIF Transfer Dierbergs		
TIF Transfer Prewitt's Pt		
Bills Pending Board Approval	\$	325,387.76
Total Expenses	\$	869,420.16

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	General Fund	MIDWEST PUBLIC RISK	ADJUST PR DEDUCTIONS	268.79-
			ADJUST PR DEDUCTIONS	17.76-
			ADJUST PR DEDUCTIONS	3.92
			Dental Insurance Premiums	540.79
			Dental Insurance Premiums	540.79
			Health Insurance Contribut	1,118.95
			Health Insurance Contribut	1,118.95
			Health Insurance Contribut	557.40
			Health Insurance Contribut	557.40
			Vision Insurance Contribut	123.20
			Vision Insurance Contribut	123.20
			Vision Insurance Contribut	27.44
			Vision Insurance Contribut	25.48
			Vision Insurance Contribut	66.64
			Vision Insurance Contribut	66.64
		MO DEPT OF REVENUE	APR CVC COLLECTIONS	114.08
		FAMILY SUPPORT PAYMENT CENTER	Case #31550944	138.46
			Case ID41477632	138.46
		MO DEPT OF REVENUE	BOOKS, MISC SALES TAX	0.00
			State Withholding	3,246.00
		MO TREASURER BUDGET DIRECTOR	APR PEACE OFFICER TRAINING	16.00
		INTERNAL REVENUE SERVICE	Fed WH	9,255.56
			FICA	6,262.51
			Medicare	1,464.63
		LEGALSHIELD	ADJUST PAYROLL DEDUCTIONS	0.11-
			Pre-Paid Legal Premiums	184.92
			Pre-Paid Legal Premiums	184.92
		ICMA	Loan Repayment	250.00
			Loan Repayment	160.13
			Loan Repayment	200.94
			Loan Repayment	233.04
			Loan Repayment	213.53
			Loan Repayment	80.59
			Loan Repayment	175.08
			Loan Repayment	216.93
			Retirement 457 &	1,186.34
			Retirement 457	1,251.99
			Loan Repayments	204.91
			Loan Repayments	285.54
			Loan Repayments	414.23
			Loan Repayments	264.94
			Loan Repayments	387.28
			Loan Repayments	294.74
			Loan Repayments	81.82
			Loan Repayments	86.89
			Retirement Roth IRA %	42.68
			Retirement Roth IRA	425.00
		COLONIAL LIFE & ACCIDENT	COLONIAL LIFE & ACCIDENT	0.01-
			Colonial Supplemental Insu	30.86
			Colonial Supplemental Insu	30.86
		CITIZENS AGAINST DOMESTIC VIOLENCE	APR CADV COLLECTIONS	32.00
		AMERICAN FIDELITY ASSURANCE COMPANY	AMERICAN FIDELITY ASSURANC	130.02
			American Fidelity	1,543.77
			American Fidelity	1,543.77
			American Fidelity	670.93
			American Fidelity	799.03

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		AMERICAN FIDELITY ASSURANCE CO FLEX AC	AMERICAN FIDELITY ASSURANC	0.04-
			Flexible Spending Accts -	23.75
			Flexible Spending Accts -	23.75
		TEXAS LIFE INSURANCE CO	ADJUST PAYROLL DEDUCTIONS	0.04-
			Texas Life After Tax	103.31
			Texas Life After Tax	103.31
		HSA BANK	HSA Contribution	25.00
			HSA Family/Dep. Contributi	1,655.16
		SHERIFFS RETIREMENT SYSTEM	APR COLLECTIONS	51.00
		PRINCIPAL LIFE INSURANCE COMPANY	ADJUST PAYROLL DEDUCTIONS	87.95-
			ADJUST PAYROLL DEDUCTIONS	141.77-
			Group Life Ins and Buy Up	73.11
			Group Life Ins and Buy Up	73.11
			Group Life Ins and Buy Up	81.28
			Group Life Ins and Buy Up	81.28
			TOTAL:	38,891.77
City Administrator	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	92.85
			Dental Insurance Premiums	92.85
			Health Insurance Contribut	2,119.83
			Health Insurance Contribut	2,119.83
			Vision Insurance Contribut	16.80
			Vision Insurance Contribut	16.80
		INTERNAL REVENUE SERVICE	FICA	536.14
			Medicare	125.39
		ICMA	Retirement 401%	89.78
			Retirement 401	538.67
		AT&T MOBILITY-CELLS	CITY ADMIN CELL PHONE	88.52
		HSA BANK	HSA Family/Dep. Contributi	225.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	3.21
			Group Dependent Life Ins	3.21
			Group Life Ins and Buy Up	3.98
			Group Life Ins and Buy Up	3.98
			Group Life Ins and Buy Up	16.43
			Group Life Ins and Buy Up	16.43
			Short Term Disability Ins	18.00
			Short Term Disability Ins	18.00
			TOTAL:	6,145.70
City Clerk	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	61.90
			Dental Insurance Premiums	61.90
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		INTERNAL REVENUE SERVICE	FICA	129.70
			Medicare	30.33
		ICMA	Retirement 401%	20.46
			Retirement 401	129.56
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	10.42
			American Fidelity	10.42
		HSA BANK	HSA Contribution	37.50
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.14
			Group Dependent Life Ins	2.14

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	7.96
			Short Term Disability Ins	12.00
			Short Term Disability Ins	<u>12.00</u>
			TOTAL:	1,968.65
City Treasurer	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	92.85
			Dental Insurance Premiums	92.85
			Dental Insurance Premium	17.76
			Dental Insurance Premium	17.76
			Health Insurance Contribut	268.79
			Health Insurance Contribut	268.79
			Health Insurance Contribut	1,413.22
			Health Insurance Contribut	1,413.22
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	7.84
			Vision Insurance Contribut	7.84
		INTERNAL REVENUE SERVICE	FICA	561.95
			Medicare	131.42
		ICMA	Retirement 401%	92.86
			Retirement 401	557.08
		HSA BANK	HSA Contribution	37.50
			HSA Family/Dep. Contributi	225.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	4.28
			Group Dependent Life Ins	4.28
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	13.41
			Group Life Ins and Buy Up	13.41
			Short Term Disability Ins	18.00
			Short Term Disability Ins	18.00
			Short Term Disabiilty Ins	5.03
			Short Term Disabiilty Ins	<u>5.03</u>
			TOTAL:	6,525.67
Municipal Court	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	12.49
			Dental Insurance Premiums	21.70
			Health Insurance Contribut	285.27
			Health Insurance Contribut	495.29
			Vision Insurance Contribut	2.26
			Vision Insurance Contribut	3.93
		INTERNAL REVENUE SERVICE	FICA	81.76
			Medicare	19.12
		ICMA	Retirement 401%	14.33
			Retirement 401	86.01
		HSA BANK	HSA Family/Dep. Contributi	75.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	0.43
			Group Dependent Life Ins	0.75
			Group Life Ins and Buy Up	1.60
			Group Life Ins and Buy Up	2.79
			Short Term Disability Ins	2.42

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Short Term Disability Ins	4.21
			TOTAL:	1,109.36
City Attorney	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	30.95
			Dental Insurance Premiums	30.95
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
		INTERNAL REVENUE SERVICE	FICA	339.76
			Medicare	79.46
		ICMA	Retirement 401%	55.47
			Retirement 401	332.85
		HSA BANK	HSA Family/Dep. Contributi	75.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	1.07
			Group Dependent Life Ins	1.07
			Group Life Ins and Buy Up	13.23
			Group Life Ins and Buy Up	13.23
			Short Term Disability Ins	6.00
			Short Term Disability Ins	6.00
			TOTAL:	2,409.46
Building Inspection	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	77.37
			Dental Insurance Premiums	77.37
			Dental Insurance Premium	17.76
			Dental Insurance Premium	17.76
			Health Insurance Contribut	268.79
			Health Insurance Contribut	268.79
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Health Insurance Contribut	904.82
			Health Insurance Contribut	904.82
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	5.88
		INTERNAL REVENUE SERVICE	FICA	209.60
			Medicare	49.02
		ICMA	Retirement 401%	34.76
			Retirement 401	208.51
		AT&T MOBILITY-CELLS	BLDG DEPT CELL PHONE	132.78
		HSA BANK	HSA Contribution	37.50
			HSA Family/Dep. Contributi	187.50
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.67
			Group Dependent Life Ins	2.67
			Group Life Ins and Buy Up	1.99
			Group Life Ins and Buy Up	1.99
			Group Life Ins and Buy Up	15.76
			Group Life Ins and Buy Up	15.76
			Short Term Disability Ins	21.00
			Short Term Disability Ins	21.00
			TOTAL:	4,920.09
Building Maintenance	General Fund	ALLIED SERVICES LLC	CITY HALL TRASH SERVICE	148.64

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		SHANNON D PAINTER dba B & H CLEANING S	CITY HALL JANITORIAL SERVI	1,470.00
			TOTAL:	1,618.64
Parks	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	61.90
			Dental Insurance Premiums	61.90
			Dental Insurance Premium	17.76
			Dental Insurance Premium	17.76
			Health Insurance Contribut	268.79
			Health Insurance Contribut	268.79
			Health Insurance Contribut	1,413.22
			Health Insurance Contribut	1,413.22
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
		ALLIED SERVICES LLC	PARK TRASH SERVICE	104.81
		INTERNAL REVENUE SERVICE	FICA	260.77
			Medicare	60.98
		ICMA	Retirement 401%	28.81
			Retirement 401	261.95
		AT&T MOBILITY-CELLS	PARKS DEPT CELL PHONES	44.26
		AMEREN MISSOURI	CP #2 IRRIG PUMP 3/16-4/15	10.87
		HSA BANK	HSA Contribution	37.50
			HSA Family/Dep. Contributi	150.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.14
			Group Dependent Life Ins	2.14
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	4.82
			Group Life Ins and Buy Up	4.82
			Short Term Disability Ins	18.00
			Short Term Disability Ins	18.00
			TOTAL:	4,575.45
Human Resources	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	30.95
			Dental Insurance Premiums	30.95
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		INTERNAL REVENUE SERVICE	FICA	185.45
			Medicare	43.37
		ICMA	Retirement 401%	35.42
			Retirement 401	212.53
		HSA BANK	HSA Family/Dep. Contributi	102.93
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	1.07
			Group Dependent Life Ins	1.07
			Group Life Ins and Buy Up	5.76
			Group Life Ins and Buy Up	5.76
			Short Term Disability Ins	6.00
			Short Term Disability Ins	6.00
			TOTAL:	1,881.56
Overhead	General Fund	CHARTER COMMUNICATIONS HOLDING CO LLC	CITY HALL CABLE	60.97
		SHANNON D PAINTER dba B & H CLEANING S	ADDTL CLEANING SVCS- COVID	375.00
			TOTAL:	435.97

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT		
Police	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	526.15		
			Dental Insurance Premiums	526.15		
			Dental Insurance Premium	88.80		
			Dental Insurance Premium	71.04		
			Health Insurance Contribut	1,343.95		
			Health Insurance Contribut	1,075.16		
			Health Insurance Contribut	6,359.49		
			Health Insurance Contribut	6,359.49		
			Health Insurance Contribut	4,222.61		
			Health Insurance Contribut	4,222.61		
			Vision Insurance Contribut	44.80		
			Vision Insurance Contribut	44.80		
			Vision Insurance Contribut	9.80		
			Vision Insurance Contribut	7.84		
			Vision Insurance Contribut	27.44		
			Vision Insurance Contribut	27.44		
			INTERNAL REVENUE SERVICE	FICA	2,451.12	
				Medicare	573.26	
			ICMA	Retirement 401%	313.70	
				Retirement 401	2,501.10	
		AT&T MOBILITY-CELLS	POLICE FN LAPTOPS 4/23/20	682.62		
			POLICE DEPT CELL PHONES	451.04		
		HSA BANK	HSA Contribution	712.50		
			HSA Family/Dep. Contributi	1,172.07		
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	18.19		
			Group Dependent Life Ins	18.19		
			Group Life Ins and Buy Up	51.74		
			Group Life Ins and Buy Up	47.76		
			Group Life Ins and Buy Up	53.20		
			Group Life Ins and Buy Up	53.20		
			Short Term Disability Ins	120.00		
			Short Term Disability Ins	114.00		
			Short Term Disabiilty Ins	15.28		
			Short Term Disabiilty Ins	15.28		
		TOTAL:			34,321.82	
		911 Center	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	142.26
					Dental Insurance Premiums	133.05
					Dental Insurance Premium	71.04
					Dental Insurance Premium	71.04
					Health Insurance Contribut	1,075.16
Health Insurance Contribut	1,075.16					
Health Insurance Contribut	1,834.56					
Health Insurance Contribut	1,624.54					
Health Insurance Contribut	603.23					
Health Insurance Contribut	603.23					
Vision Insurance Contribut	14.54					
Vision Insurance Contribut	12.87					
Vision Insurance Contribut	7.84					
Vision Insurance Contribut	7.84					
Vision Insurance Contribut	3.92					
Vision Insurance Contribut	3.92					
AT & T/CITY HALL	911 PHONE SVC 4/23/20			1,013.90		
	INTERNAL REVENUE SERVICE			FICA	828.42	
ICMA	Medicare			193.74		
	Retirement 401%			136.72		

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Retirement 401	820.33
		CHARTER COMMUNICATIONS HOLDING CO LLC	COMM INTERNET	99.99
			COMM CABLE	41.32
		AT&T MOBILITY-CELLS	911 CELL PHONES	44.26
		AMERICAN FIDELITY ASSURANCE CO FLEX AC	Flexible Spending Accts -	10.42
			Flexible Spending Accts -	10.42
		HSA BANK	HSA Contribution	150.00
			HSA Family/Dep. Contributi	225.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	4.92
			Group Dependent Life Ins	4.60
			Group Life Ins and Buy Up	26.26
			Group Life Ins and Buy Up	25.07
			Group Life Ins and Buy Up	3.87
			Group Life Ins and Buy Up	3.87
			Short Term Disability Ins	39.58
			Short Term Disability Ins	37.79
			Short Term Disability Ins	4.79
			Short Term Disability Ins	4.79
			TOTAL:	11,014.26
Planning	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	46.43
			Dental Insurance Premiums	46.43
			Health Insurance Contribut	904.87
			Health Insurance Contribut	904.87
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	5.88
		INTERNAL REVENUE SERVICE	FICA	201.31
			Medicare	47.09
		ICMA	Retirement 401%	33.29
			Retirement 401	199.71
		HSA BANK	HSA Family/Dep. Contributi	112.50
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	1.61
			Group Dependent Life Ins	1.61
			Group Life Ins and Buy Up	1.99
			Group Life Ins and Buy Up	1.99
			Group Life Ins and Buy Up	6.61
			Group Life Ins and Buy Up	6.61
			Short Term Disability Ins	9.00
			Short Term Disability Ins	9.00
			TOTAL:	2,546.68
Engineering	General Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	61.90
			Dental Insurance Premiums	61.90
			Dental Insurance Premium	35.52
			Dental Insurance Premium	35.52
			Health Insurance Contribut	537.58
			Health Insurance Contribut	537.58
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Vision Insurance Contribut	3.92
		INTERNAL REVENUE SERVICE	FICA	332.98
			Medicare	77.88
		ICMA	Retirement 401%	35.41
			Retirement 401	332.35
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	10.42
			American Fidelity	10.42
		HSA BANK	HSA Contribution	75.00
			HSA Family/Dep. Contributi	150.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	4.28
			Group Dependent Life Ins	4.28
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	16.16
			Group Life Ins and Buy Up	16.16
			Short Term Disability Ins	24.00
			Short Term Disability Ins	24.00
			Short Term Disabiilty Ins	5.50
			Short Term Disabiilty Ins	5.50
			TOTAL:	5,068.02
Information Technology General Fund		MIDWEST PUBLIC RISK	Dental Insurance Premiums	30.95
			Dental Insurance Premiums	30.95
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		INTERNAL REVENUE SERVICE	FICA	143.55
			Medicare	33.57
		ICMA	Retirement 401%	23.70
			Retirement 401	142.17
		AT&T INTERNET/IP SERVICES	CITY HALL INTERNET 4/11/20	1,253.44
		CHARTER COMMUNICATIONS HOLDING CO LLC	CITY HALL INTERNET	284.24
		AT&T MOBILITY-CELLS	IT DEPT CELL PHONES	129.76
		HSA BANK	HSA Family/Dep. Contributi	75.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	1.07
			Group Dependent Life Ins	1.07
			Group Life Ins and Buy Up	7.50
			Group Life Ins and Buy Up	7.50
			Short Term Disability Ins	6.00
			Short Term Disability Ins	6.00
			TOTAL:	3,390.77
NON-DEPARTMENTAL	Transportation	MIDWEST PUBLIC RISK	Dental Insurance Premiums	70.44
			Dental Insurance Premiums	70.44
			Health Insurance Contribut	97.30
			Health Insurance Contribut	97.30
			Health Insurance Contribut	86.96
			Health Insurance Contribut	86.96
			Health Insurance Premiums	306.92
			Health Insurance Premiums	306.92
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	9.18

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Vision Insurance Contribut	9.18
		MO DEPT OF REVENUE	State Withholding	161.79
		INTERNAL REVENUE SERVICE	Fed WH	523.83
			FICA	602.94
			Medicare	141.00
		LEGALSHIELD	Pre-Paid Legal Premiums	3.22
			Pre-Paid Legal Premiums	3.22
		ICMA	Retirement 457 &	384.04
			Retirement 457	50.30
			Retirement Roth IRA	15.30
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	170.44
			American Fidelity	170.44
			American Fidelity	11.80
			American Fidelity	11.80
		TEXAS LIFE INSURANCE CO	Texas Life After Tax	7.43
			Texas Life After Tax	7.43
		HSA BANK	HSA Contribution	32.00
			HSA Family/Dep. Contributi	278.31
			TOTAL:	3,751.05
Transportation	Transportation	MIDWEST PUBLIC RISK	Dental Insurance Premiums	165.28
			Dental Insurance Premiums	165.27
			Dental Insurance Premium	35.52
			Dental Insurance Premium	35.52
			Health Insurance Contribut	537.58
			Health Insurance Contribut	537.58
			Health Insurance Contribut	1,413.22
			Health Insurance Contribut	1,413.22
			Health Insurance Contribut	1,411.56
			Health Insurance Contribut	1,411.56
			Health Insurance Premiums	677.91
			Health Insurance Premiums	677.91
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	11.20
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	5.88
			Vision Insurance Contribut	9.17
			Vision Insurance Contribut	9.17
		ALLIED SERVICES LLC	TRANS TRASH SERVICE	40.16
		INTERNAL REVENUE SERVICE	FICA	602.94
			Medicare	141.01
		ICMA	Retirement 401%	67.37
			Retirement 401	619.44
		CAMDEN COUNTY RECORDER OF DEEDS	RECORDING FEE FOR EASEMENT	30.00
			RECORDING FEES EASMENT MAC	63.00
		CARD SERVICES 0248	GREASE CT FLEX CARTRIDGE	10.00
			SAFETY BOOTS - J.JOHNS	174.99
		AT&T MOBILITY-CELLS	TRANS DEPT CELL PHONES	268.23
		AMERICAN FIDELITY ASSURANCE CO FLEX AC	Flexible Spending Accts -	10.42
			Flexible Spending Accts -	10.42
		WCA WASTE CORPORATION	PORTA POTTY 3/1-3/10/20	29.85
		AMEREN MISSOURI	PW CT METER 3/17-4/16/20	156.49
		AMEREN MISSOURI	1075 NICHOLS ST LTS 3/17-4	169.39
		HSA BANK	HSA Contribution	63.76
			HSA Family/Dep. Contributi	325.50
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	6.78

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Group Dependent Life Ins	6.78
			Group Life Ins and Buy Up	21.25
			Group Life Ins and Buy Up	21.25
			Group Life Ins and Buy Up	8.78
			Group Life Ins and Buy Up	8.78
			Short Term Disability Ins	30.00
			Short Term Disability Ins	30.00
			Short Term Disability Ins	12.68
			Short Term Disability Ins	12.67
		SHANNON D PAINTER dba B & H CLEANING S	PW-TRANS JANITORIAL SERVIC	287.78
		CROWN POWER & EQUIPMENT	AUGER # 74167	<u>816.66</u>
			TOTAL:	12,581.01
NON-DEPARTMENTAL	Water Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	30.73
			Dental Insurance Premiums	30.73
			Health Insurance Contribut	48.65
			Health Insurance Contribut	48.65
			Health Insurance Contribut	12.26
			Health Insurance Contribut	12.26
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.29
			Vision Insurance Contribut	1.29
		MO DEPT OF REVENUE	WATER SALES TAX	2,696.57
			State Withholding	162.95
		INTERNAL REVENUE SERVICE	Fed WH	419.08
			FICA	334.12
			Medicare	78.15
		LEGALSHIELD	Pre-Paid Legal Premiums	3.13
			Pre-Paid Legal Premiums	3.13
		ICMA	Retirement 457 &	115.90
			Retirement 457	14.85
			Retirement Roth IRA	14.85
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	63.13
			American Fidelity	63.13
		TEXAS LIFE INSURANCE CO	Texas Life After Tax	7.21
			Texas Life After Tax	7.21
		HSA BANK	HSA Contribution	3.00
			HSA Family/Dep. Contributi	<u>19.80</u>
			TOTAL:	4,207.19
Water	Water Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	72.11
			Dental Insurance Premiums	72.11
			Dental Insurance Premium	17.76
			Dental Insurance Premium	17.76
			Health Insurance Contribut	268.79
			Health Insurance Contribut	268.79
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Health Insurance Contribut	199.07
			Health Insurance Contribut	199.07
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.29
			Vision Insurance Contribut	1.29
		ALLIED SERVICES LLC	WATER TRASH SERVICE	40.16
		GOEHRI, GEORGE	MAY INSURANCE PREMIUM	52.50
		INTERNAL REVENUE SERVICE	FICA	334.12
			Medicare	78.15
		POSTMASTER	MAY 2020 UTILITY BILL POST	400.00
		ICMA	Retirement 401%	50.85
			Retirement 401	329.42
		AT&T MOBILITY-CELLS	WATER DEPT CELL PHONES	185.75
		AMERICAN FIDELITY ASSURANCE CO FLEX AC	Flexible Spending Accts -	10.42
			Flexible Spending Accts -	10.42
		AMEREN MISSOURI	PW CT METER 3/17-4/16/20	156.49
		AMEREN MISSOURI	LK RD 54-59 WELL #2 3/30-4	94.43
			SWISS VLG WELL 3/30-4/29/2	2,239.64
		MANKEY, KYLE	MILEAGE REIMB 4/22/20	24.15
		HSA BANK	HSA Contribution	48.74
			HSA Family/Dep. Contributi	99.75
		PATTERSON, JOHN	MILEAGE REIMB 4/22/20	26.45
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	3.56
			Group Dependent Life Ins	3.56
			Group Life Ins and Buy Up	13.25
			Group Life Ins and Buy Up	13.25
			Short Term Disability Ins	12.00
			Short Term Disability Ins	12.00
			Short Term Disabiilty Ins	6.64
			Short Term Disabiilty Ins	6.63
		STOUFER, TOMMIE L	MILEAGE REIMB 5/03/20	29.67
		JOHNS, JOSHUA	MILEAGE REIMB 4/30-5/06/20	64.40
		SHANNON D PAINTER dba B & H CLEANING S	PW-WATER JANITORIAL SERVIC	287.78
		HEGGEMANN, INC	SWISS VLG WELL OB19-010	160,738.19
		CROWN POWER & EQUIPMENT	AUGER # 74167	816.67
			TOTAL:	168,735.42
NON-DEPARTMENTAL	Sewer Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	83.49
			Dental Insurance Premiums	83.49
			Health Insurance Contribut	48.65
			Health Insurance Contribut	48.65
			Health Insurance Contribut	198.06
			Health Insurance Contribut	198.06
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	16.97
			Vision Insurance Contribut	16.97
		FAMILY SUPPORT PAYMENT CENTER	Case ID 41434906	136.15
			Case #11345331	319.38
		MO DEPT OF REVENUE	State Withholding	298.26
		INTERNAL REVENUE SERVICE	Fed WH	863.25
			FICA	625.97
			Medicare	146.39
		LEGALSHIELD	Pre-Paid Legal Premiums	11.11
			Pre-Paid Legal Premiums	11.11
		ICMA	Retirment 457 &	49.57

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Retirement 457	164.85
			Loan Repayments	21.24
			Loan Repayments	69.62
			Retirement Roth IRA	34.85
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	34.65
			American Fidelity	34.65
		TEXAS LIFE INSURANCE CO	Texas Life After Tax	22.71
			Texas Life After Tax	22.71
		HSA BANK	HSA Family/Dep. Contributi	119.80
			TOTAL:	3,695.73
Sewer	Sewer Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	195.91
			Dental Insurance Premiums	195.92
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Health Insurance Contribut	3,215.21
			Health Insurance Contribut	3,215.21
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	16.98
			Vision Insurance Contribut	16.98
		ALLIED SERVICES LLC	SEWER TRASH SERVICE	40.16
		INTERNAL REVENUE SERVICE	FICA	625.97
			Medicare	146.38
		POSTMASTER	MAY 2020 UTILITY BILL POST	400.00
		ICMA	Retirement 401%	89.37
			Retirement 401	627.05
		FOUR SEASONS PLUMBING, LLC	PUMP ADDED TO INVENTORY	3,571.00
		AT&T MOBILITY-CELLS	SEWER DEPT CELL PHONES	226.99
		EARP, NATHAN	MILEAGE REIMB 4/8-4/15/20	93.15
		AMEREN MISSOURI	GRINDER PUMPS & LIFT STATI	2,180.12
			5757 CHAPEL DR L/S 3/17-4/	12.71
			PW CT METER 3/17-4/16/20	156.50
			5676 ROCKWOOD CT L/S 3/25-	13.38
			GRINDER PUMPS & LIFT STATI	5,613.00
			ABLE MARINE 3/30-4/29/20	12.28
			1075 RUNABOUT S/L 3/29-4/2	19.32
			GRINDER PUMPS & LIFT STATI	2,723.71
			GRINDER PUMPS & LIFT STATI	5,145.11
		HSA BANK	HSA Family/Dep. Contributi	474.75
		LIEDEL JR., BRIAN	MILEAGE REIMB 4/15-4/22/20	106.95
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	6.78
			Group Dependent Life Ins	6.78
			Group Life Ins and Buy Up	17.24
			Group Life Ins and Buy Up	17.24
			Group Life Ins and Buy Up	8.59
			Group Life Ins and Buy Up	8.59
			Short Term Disability Ins	24.00
			Short Term Disability Ins	24.00
			Short Term Disabiilty Ins	12.86
			Short Term Disabiilty Ins	12.88
		HANKS, CODY	MILEAGE REIMB 4/29-5/06/20	34.50
		OSSOWSKI, SHELBY N	MILEAGE REIMB 4/22-4/29/20	40.25
		SHANNON D PAINTER dba B & H CLEANING S	PW-SEWER JANITORIAL SERVIC	287.77

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CROWN POWER & EQUIPMENT	KUBOTA EXC. #87363	64,473.82
			AUGER # 74167	<u>816.67</u>
			TOTAL:	96,354.42
NON-DEPARTMENTAL	Ambulance Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	26.38
			Dental Insurance Premiums	26.38
			Health Insurance Contribut	48.65
			Health Insurance Contribut	48.65
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		MO DEPT OF REVENUE	State Withholding	506.00
		INTERNAL REVENUE SERVICE	Fed WH	1,300.90
			FICA	884.38
			Medicare	206.82
		ICMA	Loan Repayment	108.23
			Retirement 457 &	171.78
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	70.22
			American Fidelity	70.22
			American Fidelity	56.58
			American Fidelity	56.58
		AMERICAN FIDELITY ASSURANCE CO FLEX AC	Flexible Spending Accts -	100.00
		HSA BANK	Flexible Spending Accts -	100.00
			HSA Contribution	200.00
		ONE TIME VENDOR	AMB OVERPAYMEN	<u>66.55</u>
			TOTAL:	4,075.20
Ambulance	Ambulance Fund	MIDWEST PUBLIC RISK	Dental Insurance Premiums	61.90
			Dental Insurance Premiums	61.90
			Dental Insurance Premium	35.52
			Dental Insurance Premium	35.52
			Health Insurance Contribut	537.58
			Health Insurance Contribut	537.58
			Health Insurance Contribut	706.61
			Health Insurance Contribut	706.61
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	5.60
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		INTERNAL REVENUE SERVICE	FICA	884.38
			Medicare	206.82
		ICMA	Retirement 401%	99.03
			Retirement 401	594.14
		CHARTER COMMUNICATIONS HOLDING CO LLC	AMB CABLE	41.32
		AT&T MOBILITY-CELLS	AMBULANCE FN LAPTOPS 4/23/	86.46
			AMB DEPT CELL PHONES	44.26
		AMBULANCE REIMBURSEMENT SYSTEMS INC	APR AMBULANCE REIMBURSEMEN	1,599.31
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	10.42
			American Fidelity	10.42
		HSA BANK	HSA Contribution	75.00
			HSA Family/Dep. Contributi	75.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.14
			Group Dependent Life Ins	2.14
			Group Life Ins and Buy Up	11.94
			Group Life Ins and Buy Up	11.94
			Group Life Ins and Buy Up	4.15
			Group Life Ins and Buy Up	4.15
			Short Term Disability Ins	18.00
			Short Term Disability Ins	18.00
			Short Term Disability Ins	4.96
			Short Term Disability Ins	4.96
			TOTAL:	6,519.04
NON-DEPARTMENTAL	Lee C. Fine Airpor	MIDWEST PUBLIC RISK	Dental Insurance Premiums	21.10
			Dental Insurance Premiums	21.10
			Health Insurance Contribut	29.19
			Health Insurance Contribut	29.19
			Health Insurance Contribut	37.16
			Health Insurance Contribut	37.16
			Vision Insurance Contribut	8.96
			Vision Insurance Contribut	8.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		MO DEPT OF REVENUE	LCF SALES TAX	523.37
			State Withholding	53.60
		INTERNAL REVENUE SERVICE	Fed WH	160.28
			FICA	246.61
			Medicare	57.68
		ICMA	Retirement 457 &	10.18
			Retirement 457	89.00
			Loan Repayments	74.35
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	37.13
			American Fidelity	37.13
			American Fidelity	14.94
			American Fidelity	14.94
		TEXAS LIFE INSURANCE CO	Texas Life After Tax	7.88
			Texas Life After Tax	7.88
			TOTAL:	1,539.55
Lee C. Fine Airport	Lee C. Fine Airpor	MIDWEST PUBLIC RISK	Dental Insurance Premiums	49.52
			Dental Insurance Premiums	49.52
			Dental Insurance Premium	17.76
			Dental Insurance Premium	17.76
			Health Insurance Contribut	268.79
			Health Insurance Contribut	268.79
			Health Insurance Contribut	423.97
			Health Insurance Contribut	423.97
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23
			Vision Insurance Contribut	8.96
			Vision Insurance Contribut	8.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	1.96
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		ALLIED SERVICES LLC	LCF TRASH SERVICE	36.85
		AMEREN MISSOURI	LCF RUNWAY LTS 3/30-4/29/2	100.02
			AP FIREHOUSE 3/30-4/29/20	69.71
		INTERNAL REVENUE SERVICE	FICA	246.61
			Medicare	57.68
		ICMA	Retirement 401%	34.54
			Retirement 401	245.70
		DISH NETWORK	SERV 4/29-5/28/20	84.55
		AT&T MOBILITY-CELLS	LCF CELL PHONES	22.13
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	10.42
			American Fidelity	10.42
		HSA BANK	HSA Contribution	37.50
			HSA Family/Dep. Contributi	120.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.78
			Group Dependent Life Ins	2.78
			Group Life Ins and Buy Up	11.94
			Group Life Ins and Buy Up	11.94
			Group Life Ins and Buy Up	3.17
			Group Life Ins and Buy Up	3.17
			Short Term Disability Ins	9.60
			Short Term Disability Ins	9.60
			Short Term Disability Ins	8.57
			Short Term Disability Ins	8.57
			TOTAL:	3,904.47
NON-DEPARTMENTAL	Grand Glaize Airpo	MIDWEST PUBLIC RISK	Dental Insurance Premiums	31.66
			Dental Insurance Premiums	31.66
			Health Insurance Contribut	68.11
			Health Insurance Contribut	68.11
			Health Insurance Contribut	37.16
			Health Insurance Contribut	37.16
			Vision Insurance Contribut	7.84
			Vision Insurance Contribut	7.84
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		MO DEPT OF REVENUE	GG SALES TAX	21.73
			State Withholding	36.40
		INTERNAL REVENUE SERVICE	Fed WH	92.31
			FICA	154.52
			Medicare	36.13
		ICMA	Retirement 457 &	9.86
			Retirement 457	30.00
		AMERICAN FIDELITY ASSURANCE COMPANY	American Fidelity	32.40
			American Fidelity	32.40
			American Fidelity	9.96
			American Fidelity	9.96
			TOTAL:	763.05
Grand Glaize Airport	Grand Glaize Airpo	CITY OF OSAGE BEACH	5960 MAYER CT 3/23-4/22/20	20.73
			957 AIRPORT RD 3/23-4/22/2	84.05
		MIDWEST PUBLIC RISK	Dental Insurance Premiums	74.28
			Dental Insurance Premiums	74.28
			Health Insurance Contribut	989.25
			Health Insurance Contribut	989.25
			Health Insurance Contribut	603.23
			Health Insurance Contribut	603.23

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			Vision Insurance Contribut	7.84
			Vision Insurance Contribut	7.84
			Vision Insurance Contribut	3.92
			Vision Insurance Contribut	3.92
		ALLIED SERVICES LLC	GG TRASH SERVICE	36.84
		AMEREN MISSOURI	GG AP HANGAR 3/30-4/29/20	39.05
			AP RD TBLC EXT D 3/30-4/29	194.38
			GG AP SHOP 3/30-4/29/20	22.39
			957 AIRPORT RD 3/30-4/29/2	11.09
			TT AP TBLC EXT D 3/30-4/29	23.61
			GG HANG TBLC EXT D 3/30-4/2	16.62
			GG AP SLEEPY 3/30-4/29/20	35.40
		INTERNAL REVENUE SERVICE	FICA	154.52
			Medicare	36.13
		ICMA	Retirement 401k	18.66
			Retirement 401	159.05
		CHARTER COMMUNICATIONS HOLDING CO LLC	GG CABLE SVC 4/16-5/15/20	93.42
		AT&T MOBILITY-CELLS	GG CELL PHONES	22.14
		HSA BANK	HSA Family/Dep. Contributi	180.00
		PRINCIPAL LIFE INSURANCE COMPANY	Group Dependent Life Ins	2.57
			Group Dependent Life Ins	2.57
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	7.96
			Group Life Ins and Buy Up	2.12
			Group Life Ins and Buy Up	2.12
			Short Term Disability Ins	8.40
			Short Term Disability Ins	8.40
			Short Term Disabiilty Ins	4.28
			Short Term Disabiilty Ins	4.28
			TOTAL:	4,555.78

===== FUND TOTALS =====

10	General Fund	126,823.87
20	Transportation	16,332.06
30	Water Fund	172,942.61
35	Sewer Fund	100,050.15
40	Ambulance Fund	10,594.24
45	Lee C. Fine Airport Fund	5,444.02
47	Grand Glaize Airport Fund	5,318.83

GRAND TOTAL: 437,505.78

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
City Attorney	General Fund	THOMSON REUTERS - WEST	WEST INFO CHARGES APR 2020	343.33
			TOTAL:	343.33
Building Maintenance	General Fund	PRAIRIEFIRE COFFEE & ROASTERS	WATER COOLER RENTAL	38.51
		SURECUT LAWN CARE LLC	APR GROUNDS MAINTENANCE	2,071.43
		AB PEST CONTROL INC	CH PEST CONTROL	135.00
		BEISHIR LOCK & SECURITY	DNA FUSION ANNUAL SUPPORT	1,755.00
		STAPLES BUSINESS ADVANTAGE	PAPER TOWELS, FOAM CUPS	79.27
		AMAZON CAPITAL SERVICES INC	HUMIDIFIER PAD	19.60
		GEO SERVICES LLC	HVAC MAINTENANCE	1,276.00
			TOTAL:	5,374.81
Parks	General Fund	ADVANCED TURF SOLUTIONS INC	TURF MAINT PLAN	477.00
		O'REILLY AUTOMOTIVE STORES INC	CLEANING SOLUTION	7.99
			PIN & CLIP	7.49
			VALVE TOOL	1.89
			AIR FILTER, INJ CLEANER, MO	74.59
			WHEEL COVER, PIN/CLIP, BAL	97.96
		BIG O TIRES AND SERVICE CENTERS	FLAT REPAIR - P4	23.99
			TOTAL:	690.91
Human Resources	General Fund	LAKE REGIONAL OCCUPATIONAL MEDICINE	PRE-EMPLOYMENT SCREENING	80.00
			FIT FOR DUTY SCREENING	60.00
			RANDOM EMP SCREENING	185.00
			PRE EMPLOYMENT SCREENING	20.00
			DOT PHYSICALS	140.00
			FIT FOR DUTY SCREENING	60.00
		LAKE REGIONAL HEALTH SYSTEM	POST ACCIDENT TESTING	93.00
		STAPLES BUSINESS ADVANTAGE	BLK TONER	86.12
			TOTAL:	724.12
Overhead	General Fund	LAKE REGIONAL OCCUPATIONAL MEDICINE	COVID-19 TESTING	252.00
		IMAGE QUEST	FREIGHT 2PK BLK TONER	8.95
			CH QUARTERLY MAINT	7.08
		WILLIAMS KEEPERS LLC	2019 AUDIT BILLING #3	4,475.00
		STAPLES BUSINESS ADVANTAGE	HAND SANITIZER	412.47
		MO DEPT OF LABOR & IND RELATIONS	2020 1ST QTR UNEMPLOYMENT	1,424.04
		AMAZON CAPITAL SERVICES INC	DISP GLOVES	82.27
			THERMOMETERS - COVID SCREE	640.92
			TOTAL:	7,302.73
Police	General Fund	PURCELL TIRE & RUBBER CO	TIRES - LIC# GB8N3G (CHIEF	607.50
		SIRCHIE ACQUISITION COMPANY LLC DBA SI	EVIDENCE COLLECTION SUPPLI	153.25
		LEON UNIFORM CO INC	UNIFORMS - P.LEYVA	247.90
		O'REILLY AUTOMOTIVE STORES INC	WASHER FLUID	3.99
		IMAGE QUEST	POLICE QUARTERLY MAINT	7.08
		INTL ASSOC FOR PROPERTY & EVIDENCE INC	2020 IAPE MEMBERSHIP- A.BE	50.00
		BIG O TIRES AND SERVICE CENTERS	TIRES - PD15	722.76
			TIRES - PD19	155.94
			TIRES - PD31	702.76
		HEDRICK MOTIV WERKS LLC	OIL CHNG, TIRE ROTATE - PD	65.00
			WASHER PRESS LN REPL- PD22	46.62
			OIL CHNG, ROTATE TIRES - PD	65.00
			TOTAL:	2,827.80
911 Center	General Fund	WIRELESS USA INC	MAR 2020 SERVICE CONTRACT	225.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			APR 2020 SERVICE CONTRACT	225.00
		MO STATE HWY PATROL INFO & COMM TECH D	MULES CHARGES APR-JUN 2020	225.00
		STAPLES BUSINESS ADVANTAGE	LAMINATING SHEETS	18.88
		INTRADO LIFE & SAFETY SOLUTIONS CORPOR	V-VAAS MONTHLY FEE 5/3-6/2	3,525.00
			TOTAL:	4,218.88
Engineering	General Fund	MO ONE CALL SYSTEM INC	LOCATES	111.25
		PRECISION AUTO & TIRE SERVICE LLC	OIL CHNG,REPL SOLENOID TRK	210.83
			TOTAL:	322.08
Information Technology	General Fund	TYLER TECHNOLOGIES INC	EXECUTIME ANN MAINT 4/30/2	8,622.00
		AMAZON CAPITAL SERVICES INC	CABLES FOR PC UPGRADE	390.00
		FORWARD SLASH TECHNOLOGY LLC	MAY MANAGES SERVICES	4,875.00
			TOTAL:	13,887.00
Emergency Management	General Fund	AB PEST CONTROL INC	PEST CONTROL - STORM SIREN	270.00
			TOTAL:	270.00
Economic Development	General Fund	VACATION NEWS	APR CALENDAR BILLING	160.00
			TOTAL:	160.00
Transportation	Transportation	ARAMARK UNIFORM & CAREER APPAREL GROUP	TRANS DEPT UNIFORMS	54.95
			TRANS DEPT FLOOR MATS	5.71
			TRANS DEPT UNIFORMS	54.95
			TRANS DEPT FLOOR MATS	5.71
		MO DEPT OF PUBLIC SAFETY	PW BOILER/PRESSURE VESSEL	12.00
		MOTOR HUT INC	BLADE, WASHER - 0TURN X-ON	69.35
		LAKE SUN LEADER 81525 & 1586450	PN- SALE OF GOV'T SURPLUS	36.00
		DAM STEEL SUPPLY	CULVERT, HARDWARE - LAKESH	376.50
		IMAGE QUEST	TRANS QUARTERLY MAINT	2.37
		CLARK TIRE II LLC	TIRE MOUNT/BALANCE TRK 59	192.50
		BEISHIR LOCK & SECURITY	DOOR LOCK REPAIR - PW	198.33
		REINHOLD ELECTRIC INC	STREET LIGHT REPAIR - OB P	4,200.00
		MO DEPARTMENT OF CORRECTIONS	WORK AGREEMENT 3/10-4/10/2	412.72
		COOPER TRAILERS INC	2020 TRLR SN#4ZEPT2821L120	4,633.33
		ONE TIME VENDOR SPARKS WELDING LLC	REPAIR PARTS TRK 66	169.53
			TOTAL:	10,423.95
Water	Water Fund	ARAMARK UNIFORM & CAREER APPAREL GROUP	WATER DEPT UNIFORMS	23.07
			WATER DEPT FLOOR MATS	5.71
			WATER DEPT UNIFORMS	23.07
			WATER DEPT FLOOR MATS	5.72
		MO DEPT OF PUBLIC SAFETY	PW BOILER/PRESSURE VESSEL	12.00
		O'REILLY AUTOMOTIVE STORES INC	CLEANING WIPES, SPRAY	16.48
		LAKE SUN LEADER 81525 & 1586450	BID ADV- SV WELL #3 H20 LI	472.50
			PN- CONSUMER CONFIDENCE RE	33.75
		IMAGE QUEST	WATER QUARTERLY MAINT	2.36
		CORE & MAIN LP	2" REGULATOR, HARDWARE	546.25
			PIPE STIFFENERS	22.80
		MIDWEST PUBLIC RISK	DEDUCTIBLE CLAIM# MPRI9078	1,000.00
		BEISHIR LOCK & SECURITY	DOOR LOCK REPAIR - PW	198.33
		COOPER TRAILERS INC	2020 TRLR SN#4ZEPT2821L120	4,633.33
			TOTAL:	6,995.37
Sewer	Sewer Fund	ARAMARK UNIFORM & CAREER APPAREL GROUP	SEWER DEPT UNIFORMS	40.75
			SEWER DEPT FLOOR MATS	5.72

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			SEWER DEPT UNIFORMS	40.75
			SEWER DEPT FLOOR MATS	5.71
		MO DEPT OF PUBLIC SAFETY	PW BOILER/PRESSURE VESSEL	12.00
		MUNICIPAL EQUIPMENT CO	STOCK GRINDER PUMPS	196,802.20
			PUMP REPAIR PARTS	46,361.31
		IMAGE QUEST	SEWER QUARTERLY MAINT	2.36
		CORE & MAIN LP	VALVE BOX RISER - RT'S COV	11.50
		BEISHIR LOCK & SECURITY	DOOR LOCK REPAIR - PW	198.34
		COOPER TRAILERS INC	2020 TRLR SN#4ZEPT2821L120	4,633.34
		JERALD J. HALE dba JERRY'S UTILITY POL	UTILITY POLE INSTALL,INSUL	1,210.00
			TOTAL:	249,323.98
Ambulance	Ambulance Fund	BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	595.70
			MEDICAL SUPPLIES	90.80
			MEDICAL SUPPLIES	339.88
		LAKE REGIONAL PHARMACY	MEDICAL SUPPLIES	57.87
		ZOLL MEDICAL CORP	LITHIUM ION BATTERY	443.25
		DOUGLAS G WILSON DO PC	MAR MEDICAL DIRECTOR SVC	1,000.00
			APR MEDICAL DIRECTOR SVC	1,000.00
			TOTAL:	3,527.50
Lee C. Fine Airport	Lee C. Fine Airpor	NAEGLER OIL CO	LCF EQUIP CHRG & SATELLITE	46.00
		MO PETROLEUM TANK INSURANCE FUND	POLLUTION LIAB 7/2020-7/20	200.00
		CRAWFORD, MURPHY & TILLY INC	LCF TAXIWAY 17-046B-1 2/29	7,953.29
			LCF APRON 20-046B-1 2/29-4	10,101.61
			TOTAL:	18,300.90
Grand Glaize Airport	Grand Glaize Airpo	PURCELL TIRE & RUBBER CO	TIRES	249.40
		ALPHA CUSTOM APPAREL LLC	EMBROIDERY SERVICE	48.00
		NAEGLER OIL CO	GG EQUIP CHRG & SATELLITE	46.00
		MO PETROLEUM TANK INSURANCE FUND	POLLUTION LIAB 7/2020-7/20	100.00
		O'REILLY AUTOMOTIVE STORES INC	THREAD LOCK, OIL FILTER, T	22.21
			BATTERY	156.28
			OIL FILTER, P/S FLUID	28.29
		MESSICK FARM EQUIPMENT INC DBA MESSICK	BOLT	44.22
			TOTAL:	694.40

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
===== FUND TOTALS =====				
10		General Fund		36,121.66
20		Transportation		10,423.95
30		Water Fund		6,995.37
35		Sewer Fund		249,323.98
40		Ambulance Fund		3,527.50
45		Lee C. Fine Airport Fund		18,300.90
47		Grand Glaize Airport Fund		694.40

GRAND TOTAL:				325,387.76

TOTAL PAGES: 4

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator:
Presenter: Tara Berreth, City Clerk
Date Submitted: May 20, 2020

Agenda Item:

Motion for Board of Aldermen to reconsider Bill 20.27 - Shall the bill pass, the objections of the Mayor whereto notwithstanding?

Requested Action:

Ordinance Referenced for Action:

In accordance with section 110.250 Mayor's Veto

Deadline for Action:

None

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

This ordinance has been returned unsigned with the Mayor's Objections thereto.

City Attorney Comments:

Motion to - Consideration of the Mayor's veto of Bill 20-27- An Ordinance of the City of Osage Beach, Missouri, creating the 2020 COVID-19 Economic Rebate Plan, an economic recovery rebate program in response to the Coronavirus Pandemic to allow certain rebates on water and or sewer bills for customers purchasing goods and

services from business within the City, by creating a new section in the municipal code, Section 700.040.

Notifies the Board that the Mayor's objections are part of the next meetings minutes per 110.250.

This ordinance has been returned unsigned with the Mayor's Objections thereto. Those objections will be inserted into the minutes for this meeting and are attached to this item.

Pursuant to Section 110.250 of the City Code the following question is presented to the Board for its consideration:

"Shall the Bill 20-27 pass, the objections of the Mayor thereto notwithstanding?"

City Administrator Comments:

The vote on this question shall be taken and names recorded; for the bill to be certified 2/3 of all the elected members shall vote in the affirmative.

To: City Clerk Tara Berreth

From: Mayor John Olivarri

Re: ORDINANCE NUMBER 20-27, an ordinance of the City of Osage Beach, Missouri, creating the 2020 Covid-19 Economic Rebate Plan, an economic recovery rebate program in response to the Coronavirus Pandemic to allow certain rebates on water and or sewer bills for customers purchasing goods and services from business within the City, by creating a new section in the municipal code, Section 700.040.

Date: May 20, 2020

I hereby return Ordinance Number 20-27 with this message of Veto and disapproval. This ordinance is returned to you unsigned. My objections to this ordinance are stated below pursuant to Section 110.250 of the Code of Ordinances of the City of Osage Beach and Section 79.140 of the Revised Statutes of Missouri.

My objections to this ordinance are:

1. I disapprove of this ordinance because the objective of this Ordinance as stated is to "encourage local shopping and economic activity" but it does not effectively do that. My concern is the aggregate impact (worse case \$200,000) on the City's ability to cover unanticipated revenue losses vs how the small \$60 rebate for individuals will impact the Osage Beach economy as a whole.

While the objective states "encourage local shopping and economic activity" it doesn't encourage the promotion of additional spending, but simply rewards normal spending. The ordinance verbiage recognizes the impact on businesses unable to open during the shut-down but it does nothing to incent spending with the businesses needing the most help. In fact, the "essential businesses" allowed to remain open will probably be the larger benefactors of this program.

2. I disapprove of this ordinance because the City anticipates a revenue loss in 2020 of \$4.2 million dollars. The budget has been adjusted to offset this loss by:

--reducing 35 budgeted employee positions which includes not filling part-time summer jobs, leaving unfilled positions vacant and employee furloughing (representing nearly 1/3 of the City's workforce)

--employee training has been eliminated and travel canceled

--operation and maintenance supplies/materials purchase have been put on hold

--non-essential capital purchases and projects are on hold

--\$2.2 million will be transferred from the City's Reserve funds

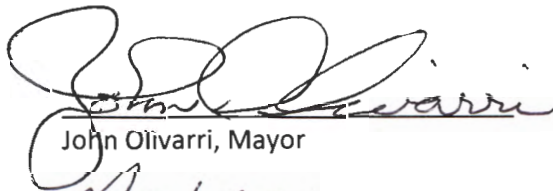
3. I disapprove of this ordinance because the Board has expressed some concern that the 2020 revenue loss may be deeper than we now anticipate and more spending cuts may be needed. The Board also expressed a desire to withhold the use of additional Reserve funds to cover future shortfalls - not knowing how 2021 will be affected. Should further revenue loss occur, additional personnel expenditures would need to be considered such as further lay-offs, salary freezes, and more drastic cuts to benefits.

I believe it is our fiduciary duty to the citizens we represent to use all City assets, including all fees already created, to cover City incurred expenses. Our sales tax and service fees are designed to provide the following services for our community—water, sewer, police, parks, airports, etc. I would like to say our current revenue—pre COVID—provides the necessary funding to meet all community expectations. However, you know this is not the case and we have to prioritize. In fact, sales tax revenues are continually jeopardized as more purchases are made over the internet where no local taxes are collected.

A disadvantage that we as a municipality have during this economic crisis, unlike other businesses, we are prohibited from participating in the current Federal Loan/Grant Relief programs. We are only allowed to recover actual COVID-19 related expenses, i.e., personal protective equipment, sanitizing products, etc.

4. I disapprove of this ordinance because the true impact of this program is unknown and unknowable. It could be \$25,000 or \$200,000. The Reserve funds were specifically set aside to protect the City for:
 - Emergency reserves for sustaining operation in case of an emergency or unforeseen catastrophic event
 - Stability reserves for the purpose of mitigating financial risks due to revenue shortfalls
 - Assure payment of bond/other debt obligation.

During any economic emergency, I don't believe that it is financially responsible for the City of Osage Beach to use its Reserve funds for any reason other than those identified above. Especially when there is no guarantee of when or how these funds will be replaced.

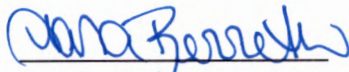


John Olivarri, Mayor

MAR 10, 2020

Date

Acknowledged:



Tara Berreth

City Clerk

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, CREATING THE 2020 COVID-19 ECONOMIC REBATE PLAN, AN ECONOMIC RECOVERY REBATE PROGRAM IN RESPONSE TO THE CORONAVIRUS PANDEMIC TO ALLOW CERTAIN REBATES ON WATER AND OR SEWER BILLS FOR CUSTOMERS PURCHASING GOODS AND SERVICES FROM BUSINESS WITHIN THE CITY, BY CREATING A NEW SECTION IN THE MUNICIPAL CODE, SECTION 700.040.

WHEREAS, the human and economic recovery from the effects of the Coronavirus Covid-19 pandemic is of utmost importance to the Board of Aldermen and securing a vibrant business climate and economy is in the best interest of the citizens of Osage Beach; and,

WHEREAS, the Board of Aldermen hereby finds that many local businesses were seriously impacted by the need to shelter in place and social distance to flatten the curve and avoid overwhelming the health care system; and,

WHEREAS, certain businesses which were not able to successful socially distance were closed and suffered during the effort to flatten the curve including local restaurants nail salon, hair salon, tattoo parlor, massage therapist, esthetician, spa, gym, tanning facility

WHEREAS, the Board of Aldermen conclude that as the economy and state reopen the City can and should make appropriate and efforts to encourage local shopping and economic activity:

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

Section 1. That a new Section 700.040 of the Osage Beach Code of Ordinances be and is hereby enacted as follows:

Section 700.040

1. Notwithstanding anything to the contrary contained within Chapters 700, 705, 710 and 715 of the Osage Beach Municipal Code there is herein created the 2020 COVID-19 Economic Rebate Plan.
2. Individual residential or commercial water and sewer customers, individual residential or commercial water only customers, and individual residential or commercial sewer only customers may earn a rebate as set forth in paragraph 4 below, on their water and sewer, or water only or sewer only charges by presenting with their bill any receipt from a local business for goods purchased or services received from May 8, 2020 through July 31, 2020.
3. To be eligible for the rebate the local business must be located within the city limits of Osage Beach and possess a current City business license.

4. For every \$25.00 of spending or more the city will extend a credit of \$15.00 against the Water / Sewer charges Receipts must be received by August 31, 2020 to qualify.
5. To apply for this credit the customer must write their name as it appears on the water and sewer bill, phone number and account number on the receipt and submit it with the bill for which they want to receive a credit by emailing copies of each to the Utility Billing Clerk or drop off the receipts and billing stub in a sealed envelope at the drop box, located at Osage Beach City Hall 1000 City Parkway Osage Beach, Missouri 65065 .
6. For each \$25.00 of spending the customer shall receive a credit of \$15 towards the water and/or sewer bill. Each account may receive no more than a \$60.00 credit under this section. Under no circumstances shall any credits under this program result in any payments directly to a customer.
7. The credit in this section does not apply to reconnection fees.
8. Multi-family structures such as apartment buildings, condominiums, duplexes where the water and sewer service are billed jointly are eligible for rebates not to exceed \$60.00 per unit and not more than \$1,000.00 per account. To qualify for the multifamily rebate, the owner or manager must present receipts for spending by residents or tenants of the building from local businesses as described in this section.

Section 2. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or otherwise invalid by the valid judgment or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 3. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 4. That this Ordinance shall be in full force and effect from and after the date of passage and approval of the Mayor.

READ FIRST TIME: May 7, 2020

READ SECOND TIME: May 7, 2020

I hereby certify that Ordinance No.20.27 was duly passed on May 7, 2020, by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes: 6

Nays: 0

Abstentions: 0

Absent: 0

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

May 7, 2020
Date

Tara Berreth
Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker
Edward B. Rucker, City Attorney

I hereby approve Ordinance No.20.27.

John Olivarri
John Olivarri, Mayor

May 7, 2020
Date

Tara Berreth
Tara Berreth, City Clerk

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Karri Bell, City Treasurer
Presenter: Karri Bell, City Treasurer
Date Submitted: May 12, 2020

Agenda Item:

Presentation of the City's 2019 Comprehensive Annual Financial Report (CAFR)

Requested Action:

Other - Presentation

Ordinance Referenced for Action:

Not Applicable

Deadline for Action:

Not Applicable

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

Not Applicable

City Attorney Comments:

Not Applicable

City Administrator Comments:

Not Applicable

CITY OF OSAGE BEACH, MISSOURI
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR
JANUARY 1, 2019 - DECEMBER 31, 2019



CITY OF OSAGE BEACH, MISSOURI
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2019

Prepared by:

Karri Bell
City Treasurer

**CITY OF OSAGE BEACH, MISSOURI
AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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INTRODUCTORY SECTION



May 4, 2020

To the Honorable Mayor, Board of Aldermen, and the Citizens of the City of Osage Beach:

The Comprehensive Annual Financial Report (CAFR) of the City of Osage Beach, Missouri (the City), for the fiscal year ended December 31, 2019, is herewith submitted. The information presented in the CAFR is the responsibility of the City's management. The City Treasurer's Department prepared this report. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. The CAFR conforms to the standards of financial reporting as set forth by the Governmental Accounting Standards Board (GASB) and the guidelines as recommended by the Government Finance Officers Association (GFOA). The City Treasurer's Department believes that the financial statements, supporting schedules, and statistical information fairly represent the financial condition of the City. We further believe that all presented data is accurate in all aspects and that all necessary disclosures have been included to enable the reader to gain a reasonable understanding of the City's financial affairs.

Generally accepted accounting principles require that management provide a narrative, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read with it. The City of Osage Beach's MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity and Its Services

The City of Osage Beach, organized in 1959, is a fourth-class city and political subdivision created and existing under the laws of the State of Missouri. The City is approximately 10 square miles in area and is in Camden and Miller Counties, Missouri. The City lies along the shores of Lake of the Ozarks, one of the largest man-made lakes in the world. The City has an estimated permanent population of 4,570; however, it is estimated that there are more than 100,000 people during the peak seasonal periods. The governing body consists of an elected six-member Board of Aldermen and a Mayor who in turn appoints a City Administrator, City Clerk, Police Chief, Building Official, City Treasurer, City Planner, Public Works Director and City Attorney. Aldermen serve two-year terms, with three members elected every year. The Mayor is elected for a two-year term.

The City provides a full range of municipal services including streets, water, sewer, airports, engineering, public safety, ambulance services, and general administration.

The City offers its residents and visitors two City parks. Peanick Park is a 13-acre park with two ball fields, pavilions, basketball courts, a walking trail and playground facilities. It is located on the northeast side of town on Highway 42. The Osage Beach City Park is a 92-acre park surrounded by Lake of the Ozarks and Lake of the Ozarks State Park; it is located off Hatchery Road adjacent to the outlet mall. The park has lake access, a stocked fishing pond, three soccer fields, sand volleyball courts, three pavilions, a playground and a Sports Complex complete with three 300' baseball/softball fields and concession facilities.

Utility service in the City is mixed between public and private companies. Water and sanitary sewerage utilities are operated by the City of Osage Beach. Water and sewerage rates are established to meet the total revenue requirements of the utilities. Natural gas is supplied by Summit Natural Gas of Missouri, electricity by Ameren Missouri. Both traditional and cellular phone service is provided by numerous companies. Commercial and residential trash service is provided by several local and non-local suppliers.

Media in Osage Beach is split between two television markets. While Camden County is part of the Springfield market, Miller County is part of the Columbia/Jefferson City market. Charter Communication's cable system carries stations from both markets. DirecTV and Dish carry Springfield stations.

Education in the City of Osage is provided by two public schools. Osage Beach Elementary (Camdenton R-III) and School of the Osage (Miller County R-II School District). Colleges and universities that serve the City are Columbia College, State Fair Community College and Central Methodist University.

Accounting System and Budgetary Control

Although legally separate from the City, the financial statements include its component units. The component unit is the Tax Increment Financing Districts responsible for encouraging development of commercial enterprises in the Districts. The Districts are fiscally dependent upon the City because the City must approve any debt issuances.

The diversity of governmental operations and the necessity for legal compliance preclude recording and summation of all financial transactions in a single accounting entity. The City's accounting system is therefore organized and operated on a fund basis, wherein each fund is a distinct and separate self-balancing entity.

The City's financial records utilize two bases of accounting. The modified accrual basis is followed by the governmental funds. Under this basis, revenues are recognized when measurable and available, and expenditures are recorded when the fund liability is incurred, except for interest on long-term debt. The accrual basis of accounting is utilized by the proprietary funds. Consideration is given to the adequacy of internal accounting controls governing the financial transactions and records of the City. Internal controls are designed and developed to provide reasonable assurance that assets are safeguarded and that transactions are properly executed and recorded in line with management's policy and generally accepted accounting principles.

Budgetary control is maintained at the fund level.

Local Economy

The City of Osage Beach is recognized as both a retail center and a tourist destination and we pride ourselves in being the heart of Lake of the Ozarks. The Lake of the Ozarks was awarded Best Recreational Lake by USA Today readers. Osage Beach is part of the ever-growing and popular lake community, supporting a vital economy along with growing diversity in its economic base. While both population and local economic activity continue to peak in the summer season, the increasing number of second homeowners, the expansion in retail goods and the promotion of non-peak activities is smoothing out the sharpness of the peaks.

Long-term Financial Planning and Policies

On December 1, 2016, the Board of Aldermen approved Bill 16-85 – Ordinance of the City establishing Section 135.020.C. Reserves. This section was added to the City's code of ordinances adopting reserve target levels for most funds. The Reserve Policy outlines fund reserve target levels for the General Fund, Transportation Fund, Water and Sewer Combined Funds, Lee C. Fine Airport Fund, and the Grand Glaize Airport Fund.

Capital expansion projects that are not funded through debt service but are high on the priority list are in the current year's budget. If the project lacks enough funds, the project will be carried into the next year's budget with funds added until enough funds are available to complete the project.

Reporting Standards and Formats

The standards used to formulate and present the content of this Comprehensive Annual Financial Report were set forth by the Governmental Accounting Standards Board (GASB), which incorporates the statements and interpretations of the National Council on Governmental Accounting (NCGA) until modification is deemed necessary. The GASB has also promulgated acceptance of certain standards as set by the American Institute of Certified Public Accountants (AICPA) in the guide for "Audits of State and Local Governmental Units." Guidance for illustrative interpretation was obtained by use of the 2012 "Governmental Accounting, Auditing and Financial Reporting" (GAAFR), published by the Government Finance Officers Association (GFOA).

Major Initiatives

Economic Development – In October 2019, the Board of Aldermen approved a contract with Buxton Company, which is a multi-year contract with the first-year expense of \$65,000. Buxton Company is a leading consumer analytic company who partners with municipalities to provide city government solutions for retail recruitment, retail base support, tax base increases through attraction, understanding the retail market, and other long-term economic development strategies through data, technology, and expertise of the markets. The Buxton partnership will provide services and share tools and solutions and act as an extension of city staff. The contract objectives include: develop profile of residents and visitors, leveraging analytics, tools and services to understand current business economic conditions, recruit new business and retention of existing businesses.

Economic Development – In August 2019, the Board of Aldermen approved an ordinance establishing selected fee reimbursement provision to encourage residential development of projects or property where traditional economic development tools are insufficient or inapplicable to support or encourage the project. To be considered, the project would need a minimum of twenty new single-family or forty multi-family units with limits to the price per unit. Fees that could be considered for reimbursement are water impact, sewer development, building permit, site development and demolition permit.

TSG Osage Beach, LLC Tax Increment Financing (TIF) – City Ordinance 17.43 adopted the TSG Osage Beach, LLC TIF Plan as amended with recommendations from the Osage Beach TIF Commission on May 11, 2019. The project will redevelop the 13.71-acre site previously known as The Golden Door motel, Jake's Steak and Fish restaurant and two abandoned single-family homes. The financing proposed for this TIF is a "pay as you go" plan. The developer's investment is proposed to be \$30,500,000. The approved reimbursable project cost is estimated at \$4,550,000, which is 14.9% of the total project costs. This project is expected to start in 2020.

On December 19, 2019, the Board of Aldermen authorized the purchase of 911 center radio consoles, mobile radios, and portable radios in an amount not to exceed \$717,409. This purchase will be in the 2020 Budget and be spread over a three-year period, through a lease purchase agreement. The service agreement is included in the total cost. This purchase is high priority because existing equipment is becoming obsolete and replacement parts are difficult to locate. The technology associated with this purchase will allow for better communication internally as well as with other government agencies.

Technology – Budgeted in 2020, the City entered into an agreement with Forward Slash Technologies for IT Managed Services and help desk support. This professional service will provide help desk support for all end users, provide detailed inventory tracking for all information technology assets, proactive maintenance and security for all information technology assets, enhanced security and administration for email, daily health and safety checks, weekly reporting of critical assets, 24/7 monitoring to catch errors that need to be

addressed quickly, quarterly onsite assessments and meetings with City staff, and assist with future budget recommendations.

Transportation – Street improvement projects, including engineering, land purchases, and streetlights, totaling \$1,876,000, are included in the 2020 budget. This includes various land purchases, streetlights, Mace Road Phase II (\$1,000,000). In a joint effort with the City, the Special Road District will reimburse the City \$388,000 for projects that benefit the District (Cove Road, Autumn Lane Wren Drive, Ledges, and Executive Drive extension). The City provides the administrative and engineering services and the Special Road District provides the construction funds for the various projects.

Water – Maintenance of the City’s water system will include water tower cleaning at Swiss Village Tower.

Water projects, including engineering and land purchases totaling \$206,200, are included in the 2020 budget. This includes Antioch Lane and new water well construction at Swiss Village Tower. A few setbacks have delayed work, including electric utility move, drilling depths, and water testing required by Missouri Department of Natural Resources. As a result, a portion of this project will need to be carried over to the 2020 budget through a Board approved budget amendment.

Sewer lift station improvements totaling \$100,000 are included in the 2020 budget.

Lee C. Fine Airport – The Board of Aldermen authorized the Mayor to execute a State Block Grant Agreement, project no AIR20-046B Lee C. Fine airport design and construct terminal apron reconstruction and realignment of taxiway B, was executed April 6, 2020. This grant reimburses the City for the project through the Federal Aviation Administration passing through the Missouri Department of Transportation Aviation. The City will be reimbursed 95% of the cost of this project. The estimated total of this project is \$4,000,000; the City’s portion is estimated to be \$200,000.

Economy – The lake area, including the City of Osage Beach, was awarded the 2020 Can-Am Police Fire Games, but due to COVID-19 this event is cancelled. This event would have brought roughly 1,200 participants to the Lake from across the United States and Canada to participate in various competitive events.

Economy – The City of Osage Beach along with cities across the nation will not know the full impact of the COVID-19 pandemic for many months to come. To address the situation financially, the City is suspending capital purchases, and each will be reviewed on a case-by case basis. All departments have been directed to cut 20% from their 2020 Budget. Training expenses have been suspended and a current review of the Budget is being done to determine if more drastic measures need to be taken.

Single Audit

The City of Osage Beach is required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act of 1984 and related amendments and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, if the City spends \$750,000 or more in federal funding. In 2019, the City spent \$1,642,999 in federal funding; therefore, a Single Audit was performed. Information related to this audit, including a schedule of federal financial assistance, the independent auditors’ reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in a separately issued Single Audit report.

Independent Audit

The City’s financial statements have been audited by Williams Keepers LLC, a firm of licensed certified public accountants. The purpose of the audit conducted by Williams Keepers was to review and provide reasonable assurance that the City’s financial statements for the fiscal year ended December 31, 2019, are free of material misstatements. The independent audit involves examining, on a test basis, evidence

supporting the amounts and disclosures in the government-wide and fund financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The auditors gave an unmodified opinion for the year ended December 31, 2019, which can be found in the first report in the financial section of this document.

Awards

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Osage Beach for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018. This was the twentieth year that the City of Osage Beach has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated service of many City employees. I want to especially express my appreciation to the City Treasurer's staff for assisting and contributing with its preparation.

Finally, I would like to acknowledge the Mayor, Board of Aldermen, and the City Administrator for their support in planning and conducting the financial operations of the City in a professional and progressive manner.

Respectfully submitted,



Karri Bell
City Treasurer



April White
Staff Accountant



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Osage Beach
Missouri**

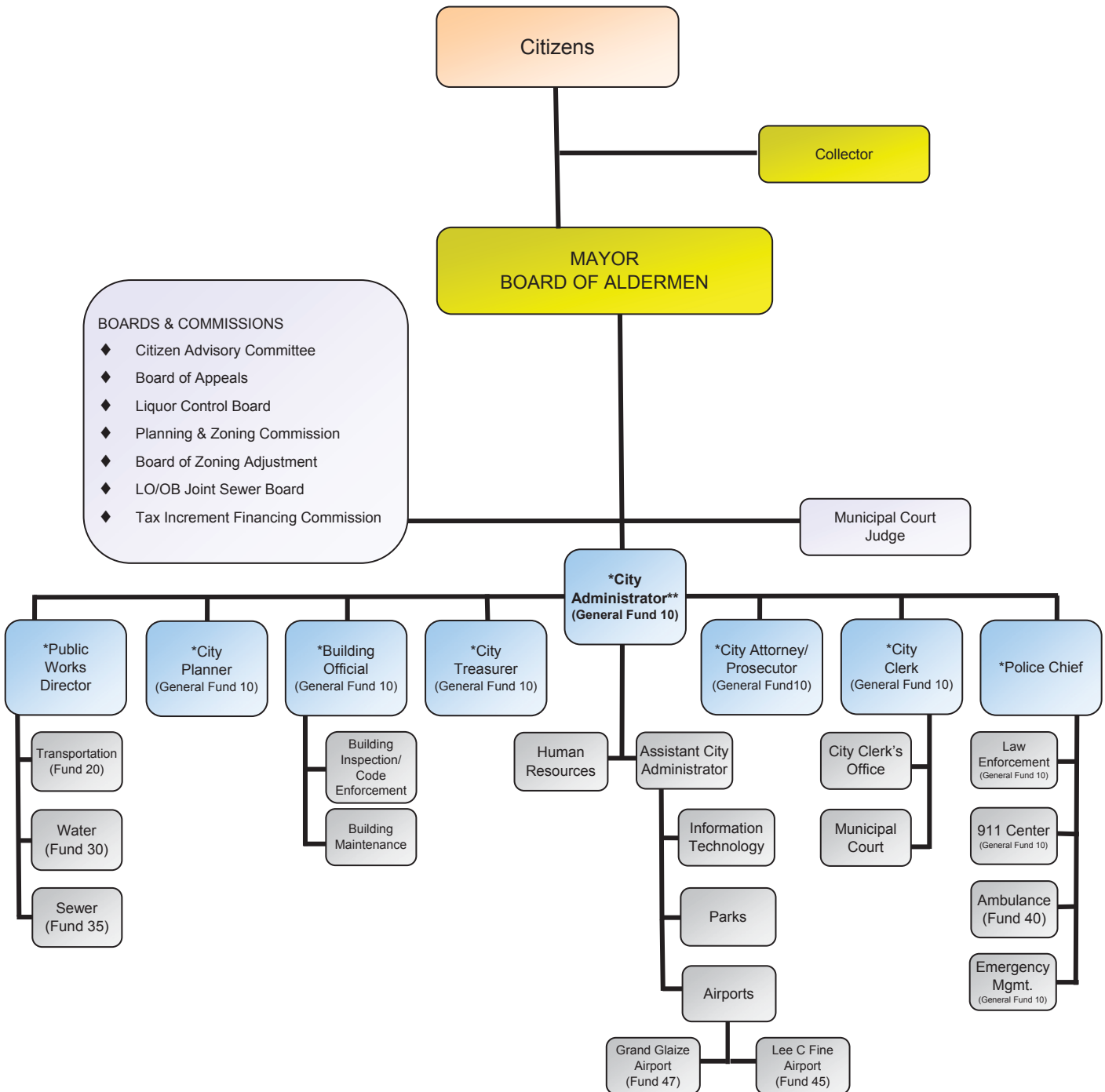
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrell

Executive Director CEO

City of Osage Beach Organizational Chart



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

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

City of Osage Beach, Missouri

Elected Officials

Mayor..... John Olivarri
Ward One..... Kevin Rucker
..... Greg Massey
Ward Two Phyllis Marose
..... Tyler Becker
Ward Three Richard Ross
..... Tom Walker
City Collector..... Lee Schuman

Management Team

City Administrator Jeana Woods
City Clerk..... Tara Berreth
Chief of Police Todd Davis
City Attorney Ed Rucker
City Treasurer Karri Bell
Building Official Ron White
City Planner Cary Patterson
Public Works Director VACANT
Assistant City Administrator Mike Welty
Human Resources Generalist..... Cindy Leigh
Information Technology Specialist Mikeal Bean
Airport Manager Ty Dinsdale
Park Manager..... Matt Vandevoort

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Williams-Keepers LLC

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Board of Aldermen
of the City of Osage Beach, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Osage Beach, Missouri (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the accompanying table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Osage Beach, Missouri, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material aspects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

William K. Kapers UC

May 4, 2020

City of Osage Beach, Missouri
Management Discussion and Analysis
December 31, 2019

This section of the City of Osage Beach's annual financial report presents a review of the City's financial activities for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Osage Beach exceeded its entity-wide liabilities and deferred inflows at the close of the fiscal year by \$92,643,397 on the government-wide statements. Of this amount, \$75,040,804 represents investment in capital assets; \$10,517,571 is restricted; and the remaining \$7,085,022 may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$511,863 from 2018. This is a combined total of a decrease of \$1,440,276 from the City's governmental activities and an increase of \$1,952,139 from the business-type activities.
- The decrease in governmental activities of \$1,440,276 (3%) was \$547,750 less than the decrease of \$1,988,026 in 2018. Both total revenue and total expenses increased, with a net increase of \$570,724 before transfers to business-type activities. Total net transfers were reduced by \$591,000, primarily as a result of decreased transfers from the Capital Improvement Fund to the Water Fund (\$800,000).
- The increase in business-type activities of \$1,952,139 (4%) was mostly due to State Block Grant funding from the Missouri Highway and Transportation Commission for the taxiway reconstruction at Lee C. Fine Airport.
- The City of Osage Beach utilized a combination of five state and federal grants during fiscal year 2019, with approximately \$1,642,999 being expended and \$1,541,139 being reimbursed during the year. A substantial amount of the expenditures (\$1,533,887) and reimbursements were attributable to the Lee C. Fine Airport taxiway reconstruction, made available through Missouri Department of Transportation, and a Peanick Park enhancement grant (\$85,960 expended) through Missouri Department of Natural Resources.
- The City's gross sales tax (on the cash basis) increased less than 1% from \$4,765,894 in fiscal year 2018 to \$4,804,272 (General Fund) in fiscal year 2019.
- To promote economic development, the City continued its partnership for a fifth year with the Tri-County Lodging Association to promote the City of Osage Beach through an advertising campaign. The City supported beautification projects, hosted the 5th Annual Easter Egg Hunt in partnership with First Family Church, the 3rd Annual National Night Out and the 19th Annual Fall Festival.
- The City charges a Sewer Development Charge. This permit charge is based on one equivalent dwelling unit (1 EDU) and nine different Benefit Areas. All Benefit Area charges remained unchanged during the year.
- The City supported events through the "Community Event Support Program." During the year, the City supported Bikefest, Aquapalooza, Veteran's Day Parade, Pub Crawl, and Can Am Games for a total of \$15,500.
- The City's Transportation Department completed maintenance projects including slurry seal, asphalt overlay and road striping throughout the City, totaling \$849,400.

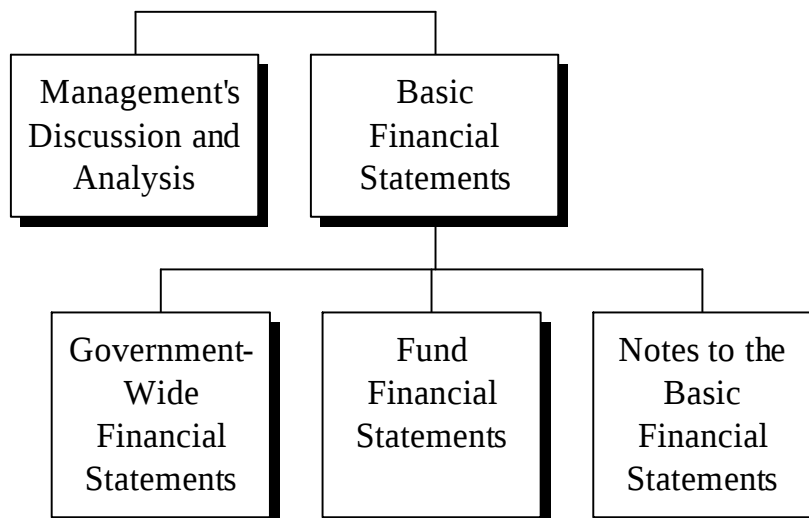
- The Osage Beach Special Road District contributed a total of \$323,853 during the year to assist with City sidewalk projects and reconstructing of private roads for acceptance to the City. During the year, Rowan Road and Dorothy Lane were reconstructed and accepted into the City street inventory. Sidewalks along Osage Beach Parkway from Barry Prewitt to Memorial Drive were completed with 100% funding from the Osage Beach Special Road District.
- On June 6, 2019, the Board approved the opting in of the State of Missouri 2019 Back to School sales tax holiday and rescinding the City's previous opt out of said holiday.
- On May 16, 2019, the Board approved amending the Human Resources System (Personnel) Rules and Regulations Chapter 125 Section: 125.240 D. Retirement Plans. This amendment will add a matching portion to the City's current 6% defined contribution, single employer retirement plan. In addition to the 6%, if an employee will contribute up to 1% to their 457 account, the City will match up to an additional 1% in to the 401 account. This matching option started July 1, 2019, and currently has 83% employee participation.
- The Board approved an agreement with the School of the Osage to reauthorize a School Resource Officer for the school year 2019-20. The City hired a commissioned police officer to fill this position.
- On November 6, 2018, the voters of Missouri passed Amendment 2 – Medical Marijuana and it has now become part of the Missouri Constitution, Article XIV. This law allows the cultivation, production, transportation, sale, purchase, and administration of medical marijuana ensuring patient access to medical marijuana. In response to the passing of this law and citizen input, on June 20, 2019, the Board of Aldermen passed Ordinance 19.37 amending existing codes and changes to zoning to address the medical marijuana law.

OVERVIEW OF FINANCIAL STATEMENTS

The financial reports consist of the management's discussion and analysis, the basic financial statements, required supplementary information and additional supplementary information.

The basic financial statements include two kinds of statements that present different views of the City. The first statements are government-wide financials that provide both long-term and short-term information about the City's overall financial status. These statements are prepared on a full accrual basis of accounting to present information in a more corporate-like presentation on individual parts of the government. The remaining statements are the fund financials that focus on individual parts of the City government and report more detail.

Required Components of Annual Financial Report



Basic Financial Statements

The first two statements in the basic financial statements are government-wide financial statements (the Statement of Net Position and the Statement of Activities). The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status.

The next statements are the fund financial statements. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the fund financial statements: 1) the governmental funds statements and 2) the proprietary funds statements.

The next section of the basic financial statements is the notes to the basic financial statements. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, required supplemental information is provided to show details about the City's performance relative to the budget and schedules of other post-employment benefits.

Government-Wide Financial Statements

The government-wide financial statements present the financial picture of the City from the economic resources' measurement focus using the accrual basis of accounting. The statements present governmental activities and business-type activities, as well as the City's component unit separately. These statements include certain infrastructure as well as all known liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by the statement regarding inter fund activity, payables and receivables.

The statement of net position and the statement of activities report the City's net position and the resulting changes. Net position is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, which is one way to measure the City's financial health or financial assets. Over time, increases or decreases in the City's net position is a useful indicator of whether its financial position is improving or deteriorating. Other non-financial factors to consider when assessing the overall health of the City are changes in the City's sales tax base and the condition of the City's capital assets (roads, buildings, and water and sewer lines).

The statement of activities distinguishes the City's functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities).

Governmental activities – Most of the City's basic services are reported in this category, including General Administration, Finance, Public Safety, Transportation and Parks. Sales taxes, franchise fees, user fees, interest income, and grants finance these activities.

Business-type activities – The City charges fees to customers to cover most of the cost of services it provides. The Combined Water and Sewer Fund, Ambulance Fund, Lee C. Fine Airport Fund and Grand Glaize Airport Fund are reported in this activity.

Component Unit – The City's component unit activities are reported in this category.

Fund Financial Statements

The City uses two types of funds to manage its resources: governmental funds and proprietary funds. A fund is a fiscal entity with a set of self-balancing accounts recording financial resources, together with all related current liabilities and residual equities and balances, and the changes therein. These accounting entities are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations.

Governmental Funds – Most of the City’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the City’s general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent soon to finance the City’s programs. The relationships or differences of activities reported in the Governmental Fund Financial Statements versus that reported in the Government-Wide Financial Statements are explained in the reconciliation schedules following the Governmental Fund Financial Statements.

Proprietary Funds – When the City charges customers for the services it provides to cover the cost of operations, these activities are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the government-wide statement of net position and the statement of activities. In fact, the City’s enterprise funds are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows for proprietary funds.

Notes to the Basic Financial Statements – The notes provide additional information essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning budgetary comparison schedules for the major governmental funds and schedule of funding progress.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As mentioned earlier, net position may serve as a useful indicator of the City’s financial position. At the close of December 31, 2019, the City of Osage Beach’s assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$92,643,397. The largest portion of the City’s net position, \$75,040,804 (81%), reflects its investment in capital assets (i.e. land, buildings, machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The 81% of capital assets has not changed from 2018. This reflects the City’s balanced approach in spending to operate versus investment in capital assets. The City of Osage Beach uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Osage Beach’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

The following table reflects the condensed Statement of Net Position as of December 31, 2019 and December 31, 2018:

CITY OF OSAGE BEACH STATEMENT OF NET POSITION						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 10,099,385	\$ 9,913,752	\$ 9,248,032	\$ 9,392,250	\$ 19,347,417	\$ 19,306,002
Capital assets	33,323,963	34,915,470	53,433,212	53,817,286	86,757,175	88,732,756
Total assets	43,423,348	44,829,222	62,681,244	63,209,536	106,104,592	108,038,758
Deferred outflows -						
Deferred charge on refunding	-	-	283,910	393,811	283,910	393,811
Other post employment benefits	30,605	25,839	4,293	3,825	34,898	29,664
Total deferred outflows	30,605	25,839	288,203	397,636	318,808	423,475
Long-term liabilities	206,081	221,287	9,332,898	12,145,530	9,538,979	12,366,817
Other liabilities	786,127	743,958	3,440,683	3,219,767	4,226,810	3,963,725
Total liabilities	992,208	965,245	12,773,581	15,365,297	13,765,789	16,330,542
Deferred inflows -						
Other post employment benefits	12,205	-	2,009	157	14,214	157
Total deferred inflows	12,205	-	2,009	157	14,214	157
Net position						
Net investment in						
capital assets	33,323,963	34,915,470	41,716,841	39,492,176	75,040,804	74,407,646
Restricted	6,468,528	6,476,810	4,049,043	3,256,225	10,517,571	9,733,035
Unrestricted	2,657,049	2,497,536	4,427,973	5,493,317	7,085,022	7,990,853
Total net position	\$ 42,449,540	\$ 43,889,816	\$ 50,193,857	\$ 48,241,718	\$ 92,643,397	\$ 92,131,534

Overall, assets decreased primarily due to an increase in net expenses and flat revenue in the governmental funds. Capital assets decreased \$1,975,581 as a result of depreciation expense exceeding additions for 2019. Total long-term liabilities decreased \$2,827,838 (23%), primarily as a result of principal payments on the City's water and sewer bonds. The City's unrestricted net position for governmental activities was \$2,657,049. Total unrestricted net position was \$7,085,022, including business-type activities. Unrestricted net position decreased \$905,831; 100% of the decrease was in business-type activities.

At the end of the current fiscal year, the City reports positive balances in all categories of net position for the City, both per fund and in total. The City's combined net position increased to \$92,643,397 from \$92,131,534. This modest increase of less than 1% reflects the City's consistent management of financial resources. Total net position of \$92,643,397 is comprised of \$75,040,804 invested in capital assets, net of related debt; \$10,517,571 restricted for capital projects, debt service and other purposes; \$2,657,049 unrestricted and available for general governmental purposes; and \$4,427,973 unrestricted and available for the City's business-type activities.

Change in Net Position

The following table reflects the revenues and expenses from the City's activities for the years ended December 31, 2019 and 2018:

CITY OF OSAGE BEACH CHANGE IN NET POSITION						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 529,668	\$ 513,760	\$ 5,911,563	\$ 5,748,200	\$ 6,441,231	\$ 6,261,960
Operating grants and contributions	40,474	21,630	365,840	428,331	406,314	449,961
Capital grants and contributions	467,738	297,555	1,541,717	582,118	2,009,455	879,673
General revenues:						
Sales taxes	9,518,981	9,476,784	-	-	9,518,981	9,476,784
Franchise taxes	982,803	1,063,470	-	-	982,803	1,063,470
Other taxes	247,706	246,284	-	-	247,706	246,284
Unrestricted investment earnings	182,526	112,734	170,154	120,127	352,680	232,861
Other revenues	462,075	414,193	56,309	27,610	518,384	441,803
Sales of capital assets	-	2,861	-	2,487	-	5,348
Total revenues	12,431,971	12,149,271	8,045,583	6,908,873	20,477,554	19,058,144
Expenses:						
General government	3,046,105	2,934,961	-	-	3,046,105	2,934,961
Public safety	3,151,724	3,141,925	-	-	3,151,724	3,141,925
Streets and highways	4,462,090	4,296,076	-	-	4,462,090	4,296,076
Parks and recreation	703,750	669,858	-	-	703,750	669,858
Information technology	497,578	492,477	-	-	497,578	492,477
Water and sewer	-	-	5,675,710	5,363,483	5,675,710	5,363,483
Ambulance	-	-	565,495	584,394	565,495	584,394
Airport	-	-	1,343,250	1,555,938	1,343,250	1,555,938
Interest - long term debt	-	-	519,989	656,979	519,989	656,979
Total expenses	11,861,247	11,535,297	8,104,444	8,160,794	19,965,691	19,696,091
Change in net position before transfers	570,724	613,974	(58,861)	(1,251,921)	511,863	(637,947)
Transfers	(2,011,000)	(2,602,000)	2,011,000	2,602,000	-	-
Change in net position	(1,440,276)	(1,988,026)	1,952,139	1,350,079	511,863	(637,947)
Net position, beginning	43,889,816	45,877,842	48,241,718	46,891,639	92,131,534	92,769,481
Net position, ending	\$ 42,449,540	\$ 43,889,816	\$ 50,193,857	\$ 48,241,718	\$ 92,643,397	\$ 92,131,534

Governmental Activities

Governmental activities decreased the City's net position by \$1,440,276; this improved from last year by \$547,750 due to a reduction of transfers to business-type activities. Both revenue (2%) and expenses (3%) increased during the year. Expenses increased in the streets and highways due to an increase in maintenance projects. The program revenues increased due to grant funding for both the park and sidewalk projects for the year. Charges for services increased 3% from \$513,760 in 2018 to \$529,668 in 2019. The overall increase of \$15,908 is primarily due to increases in park and recreation league activities. This is the City's second year of administrating a youth baseball program for the community; the goal is to break even on increases in revenue to offset the cost of administrating the program. Sales tax revenue, the City's largest general revenue, was \$9,518,981. Sales tax revenue was less than 1% more (on the accrual basis) than the total of \$9,476,784 in 2018. Interest revenue increased 38%, from \$112,734 in 2018 to \$182,526 in 2019. Interest rates on the City's certificates of deposit increased from an average of 2% in 2018 to a range of 1.88% to 2.31% during 2019. Other revenues increased \$47,882, or 12%. Other revenues consist of payments from enterprise funds, insurance settlements and rental of public property. The City received \$10,170 from credit card fees passed to City customers. Revenues totaled \$20,477,554 (governmental and business-type). Revenues from governmental activities totaled \$12,431,971, or 61% of total City revenues.

Governmental activities expenses increased \$325,950, or 3% for the fiscal year ended December 31, 2019, compared to the fiscal year ended December 31, 2018. The largest increase in expenses was in the streets and highways activities. Along with a substantial increase in maintenance projects, the streets and highways continued to transfer funds to the City airports. This year \$126,000 was transferred to Grand Glaize Airport to assist with the final cost of a pavement project, and \$195,000 was transferred to Lee C. Fine Airport to provide grant matching funds for the taxiway reconstruction project. Expenses for public safety increased less than 1% and expenses in general government increased \$111,144 (4%). Some of the increases of expenses in general government related to the pay-plan, a professional contract for retail recruitment, and increases in health insurance premiums.

The following table shows expenses and program revenues of the governmental activities for the year ended December 31, 2019. The purpose of this statement is to measure gross expenses against charges for services and grants and other funding.

**CITY OF OSAGE BEACH
NET COST OF GOVERNMENTAL ACTIVITIES**

	Total Cost of Service	Net Cost of Service
General government	\$ 3,046,105	\$ 2,763,201
Public safety	3,151,724	2,933,842
Parks and recreation	703,750	634,484
Information technology	497,578	497,578
Streets and highways	4,462,090	3,994,262
Total cost	\$ 11,861,247	\$ 10,823,367

As previously noted, expenses from governmental activities totaled \$11,861,247. However, net costs of these services were \$10,823,367. The difference represents direct revenues received from charges for services of \$529,668, operating grants of \$40,474 and capital grants and contributions of \$467,738. Operating grants and contributions include overtime reimbursements associated with DWI programs and contributions for the City's events. Net costs of services increased \$121,015 from last year primarily due to general government expenses increasing 4% and charges for services decreasing 13%. This decrease in charges for services is a result of building permits being issued in nearly the same quantity as last year while the construction value or basis of charging fees reduced 34%.

Business-Type Activities

Business-type activities net position increased by \$1,952,139. Total revenue increased \$1,136,710 (16%) and total expenses decreased \$56,350 (1%) compared to the prior year. Capital grants and contributions decreased \$64,472, or 18%. Capital grants increased \$595,599 as a result of grant funding of the Lee C. Fine Airport taxiway reconstruction project. Water and Sewer State Revolving grants (interest subsidy) was less due to the decline in the principal balance. Total charges for services increased \$163,363 (3%) from \$5,748,200 in 2018 to \$5,911,563 in 2019. Charges for services revenue increased 3% for Ambulance and decreased 1% for Lee C. Fine and Grand Glaize airports combined. This change reflects stable fuel prices during the year. Water/Sewer increased 2%; this increase is primarily due to an increase in users and gallons of water sold. Total expenses decreased slightly (1%) from \$8,160,794 in 2018 to \$8,104,444 in 2019. Water and Sewer interest on long term debt had a decrease of \$136,990 (21%).

FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

As noted earlier, the City of Osage Beach uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of Osage Beach's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City of Osage Beach's financial requirements.

General Fund – The General Fund is the chief operating fund of the City of Osage Beach. The General Fund includes legislative expenses, General Administration, City Attorney, Municipal Court, City Treasurer, City Clerk, Building Official, Police, Communications, Parks, Economic Development, Planning and Information Technology activities for the City. All these activities are provided to and benefit all the citizens equally and equitably. This area tends to work on the quality of life and the protection of the citizens and assets of the citizens as a group. At the end of the current fiscal year, total fund balance of the General Fund was \$2,861,575, an increase of \$59,583 over the beginning balance of \$2,801,992. General Fund total revenue increased less than 1%, with no major changes in any of the revenue categories. General Fund expenses increased 4% for the year. The increase reflects the pay-plan, health insurance premiums and professional services to recruit/support businesses. The unassigned General Fund balance at year-end was \$2,672,073.

Transportation Fund – This fund is established pursuant to the Missouri Constitution Article IV, Section 30(a)(2) [State Gas Tax], Revised Missouri Statutes 94.745 (City ½ cent sales tax). It is used for transportation purposes within the City of Osage Beach. This fund provides for the maintenance and expansion of transportation needs of our citizens. Included in this fund are repair and maintenance of the existing public road system and upgrades to the local transportation system. At the end of the current fiscal year, total fund balance of the Transportation Fund was \$5,061,665, a decrease of \$495,122 from the beginning balance of \$5,556,787. Transportation Fund total revenue increased 7% primarily due to a contribution from the Osage Beach Special Road District to support sidewalk and road reconstruction projects in City limits. Expenses increased 7% primarily due to sidewalk and street projects. Dorothy Lane and Rowan Road were completed and added to the City's street inventory. Dude Ranch sidewalk is nearly complete and Barry Prewitt to Memorial Drive sidewalk on the parkway is finished. The Transportation Fund balance was restricted for highways and streets at year-end other than the nonspendable portion of \$9,358 related to prepaid expenses and \$14,693 invested in inventory. The fund balance decrease of \$495,122 reflects the City's goal to plan, save and complete construction projects. The City spent \$1,467,796 in transportation projects across the City. The fund balance remaining will be used for future street/sidewalk projects.

Capital Improvement Sales Tax Fund – This fund is established as required under the Revised Missouri Statutes 94.577. The monies collected here are from a ½ cent general sales tax. The Mayor and Board of Aldermen, by ordinance, have committed these funds to help offset the debt service cost of the water and sewer system. As of the close of the current fiscal year, the City of Osage Beach's Capital Improvement Sales Tax Fund reported an ending fund balance of \$1,430,914, an increase of \$529,200 from the beginning balance of \$901,714. The Capital Improvement Sales Tax Fund balance was restricted for capital improvements/debt service at year-end. The fund balance increase was primarily due to decreases in transfer to the Water Fund; no transfers were made to the Sewer Fund during the year.

General Fund Budget Highlights – Each fiscal year, the City formally adopts its budget prior to the beginning of the fiscal year. If necessary, the original budget is amended to appropriate unspent funds before the current fiscal year ends. The total original expenditure budget of \$7,316,349 was amended to \$7,405,187 during the fiscal year. On a budgetary basis, which can be found in the Required Supplementary Information, the revenues and other sources compared to expenditures and other uses, resulted in an increase of \$59,583 in fund balance. Actual revenue was less than budgeted revenue by \$76,965, primarily due to sales tax being less than budgeted. Actual expenditures were under the budgeted amount by \$505,636. Some of the reasons

for this were vacancies in both general government and public safety and several building maintenance projects were canceled or moved to the 2020 Budget. The ambulance flooring was canceled, and the bulletproof glass and the park utility burial will be paid in 2020.

Proprietary Funds

Combined Water and Sewer Fund – The Sewer Fund was created in 1985 to track revenue and expenses associated with the operation of the sewer system. A City water system was started in 1998 and changed the Sewer Fund into a combined fund. This fund was established under the bond ordinances to segment the operations of the combined Water and Sewer Fund from other activities of the City. The combined Water and Sewer Fund is based on a user fee system where the individuals and businesses utilizing the services pay a fee based upon a portion of the estimated cost of operation of the water and sewer utilities. This fee is subsidized by revenue transferred in from the Capital Improvement Sales Tax Fund to offset debt service costs. At the end of the current fiscal year, total net position of the Water and Sewer Fund was \$42,160,248, an increase of \$402,161 over the beginning balance of \$41,758,087. The increase in net position, although less than last year's increase of \$1,194,265, is a combination of several factors including increased customers, less interest expense and increased interest revenue. The reason the increase is less than last year is due to a reduction of transfers from Capital Improvement Sales Tax from \$2,200,000 (2018) to \$1,400,000 during 2019. The unrestricted net position in the Water and Sewer Fund at year-end was \$4,188,561.

Ambulance Fund – This fund was established by Board directive in order to track the costs of ambulance service to the citizens of Osage Beach. The City of Osage Beach began operating an ambulance service in 1984. The fund receives its revenue from user fees. Fees are not enough to cover the cash flow of operation, nor do they cover the non-cash cost (depreciation). The differences in cash payouts are made up by transfers from the General Fund. At the end of the current fiscal year, total net position of the Ambulance Fund was \$177,302. The unrestricted Ambulance Fund net position at year-end was \$108,307, an increase of \$14,647. Charges for services increased 3% and operating expenses remained steady compared to last year. No rate increases were approved during the year. Although the operating loss was less for the year, transfers from the General Fund (\$290,000) were necessary.

Lee C. Fine Airport Fund – This fund was established in 1999 by Board directive in order to track the costs of airport service to the public. The fund receives its revenue from user fees. The differences in cash payouts are made up by transfers from the General Fund or the Transportation Fund. At the end of the current fiscal year, the total net position balance of the Lee C. Fine Airport Fund was \$6,836,380, an increase of \$1,527,614 from the beginning balance of \$5,308,766. The net position increase is a result of apron reconstruction project paid for with grant funds. The unrestricted net position of the Lee C. Fine Airport Fund at year-end was \$89,606. The Transportation Fund transferred \$195,000 of funds to support the 10% grant-match needed for the capital construction project.

Grand Glaize Airport Fund – This fund was established in 1999 by Board directive in order to track the costs of airport services to the public. The fund receives its revenue from user fees. The differences in cash payouts are made up by transfers from the General Fund or the Transportation Fund. At the end of the current fiscal year, total net position of the Grand Glaize Airport Fund was \$1,019,927, a slight increase of \$7,717 from the beginning balance of \$1,012,210. The unrestricted net position of Grand Glaize Fund at year-end was \$41,499. The Transportation Fund transferred \$126,000 to offset the operating loss of \$132,741.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The amount invested in capital assets for the City as of December 31, 2019, was \$86,757,175, net of accumulated depreciation. This amount includes all infrastructure assets acquired during 2019 and prior years (construction in progress) street infrastructure. Capital assets decreased \$1,975,581 or 2% during the year. This change reflects a loss of net position in both governmental activities and business-type activities. The City is currently investing in capital assets and accepting capital grants/contributions, but not at a pace that equaled depreciation during the year. The following chart breaks down the City's capital asset balance into various categories of assets. Additional information regarding the City's capital assets can be found in Note 6.

CITY OF OSAGE BEACH CAPITAL ASSETS

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 1,846,428	\$ 1,834,178	\$ 897,793	\$ 897,793	\$ 2,744,221	\$ 2,731,971
Construction in progress	593,664	658,099	2,431,009	338,016	3,024,673	996,115
Buildings and improvements	7,868,266	7,846,603	8,213,022	8,060,023	16,081,288	15,906,626
Equipment	3,939,213	3,990,299	1,973,877	1,907,260	5,913,090	5,897,559
Infrastructure	58,392,444	57,207,083	-	-	58,392,444	57,207,083
Water system	-	-	35,468,752	35,437,586	35,468,752	35,437,586
Sewer system	-	-	60,156,314	59,988,366	60,156,314	59,988,366
Less accumulated depreciation	(39,316,052)	(36,620,792)	(55,707,555)	(52,811,758)	(95,023,607)	(89,432,550)
Total capital assets	\$ 33,323,963	\$ 34,915,470	\$ 53,433,212	\$ 53,817,286	\$ 86,757,175	\$ 88,732,756

Major capital asset transactions during the year included the following:

- The Police Department purchased two computer tough books for \$2,455.
- Information Technology purchased two 48 port switches for \$2,431 each. This equipment benefits all City departments.
- The City purchased a new ice maker for the employee break room for \$2,245. A new Mitel voiceover IP phone system was purchased for \$12,154.
- Peanick Park dugouts for field #2 \$26,565, batting cage/surfacing \$5,813, replace pavilion \$31,224, basketball court \$105,990.
- For Transportation projects, the City completed construction of Mace Road round-a-bout and started engineering for phase II of Mace Road. Dorothy Lane, Rowan Road, Dude Ranch Road sidewalk project is ¾ complete, Quail's Nest sidewalk, Phase IV sidewalk project.
- Transportation purchased a new Case 580SN Backhoe Loader, including a hydraulic thumb and three buckets for \$104,900, replace waste oil furnace to heat the public works building for \$21,663, asphalt roller \$9,350, Gravely zero turn mover \$4,600, video detection camera \$5,120.
- Water projects included exterior repainting Bluff Tower \$246,800, well #4 Swiss Village is 1/3 complete, water meters approved for purchase during the year totaled \$40,000.

- For the Sewer Department, various lift-station improvements, upgrades, and purchases of sewer pump replacement inventory.
- Transportation, Water and Sewer combined funds to purchase a Ford F150 truck, Kubota SVL95 compact track loader after \$15,000 trade-in the total was for \$46,194, rock breaker attachment \$11,250, GIS based asset management software \$28,220.
- Engineering for Phase II taxiway reconstruction at the Lee C. Fine Airport was near completion during the year, total construction contract is \$1,627,334; 90% of this cost is reimbursable through grant funding and two carports for the fuel trucks \$3,830.
- Grand Glaize Airport purchased a carport for the fuel trucks \$2,925 and a fuel recovery tank \$3,107.

Debt Administration

The gross debt on December 31, 2019, was \$11,775,000, a decrease of \$2,646,527 compared to 2018. The debt consists of Sewerage and Waterworks Revenue Bonds. The final payoff year for the bonds is 2027.

CITY OF OSAGE BEACH OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenue bonds	\$ -	\$ -	\$ 11,775,000	\$ 14,395,000	\$ 11,775,000	\$ 14,395,000
Note payable	-	-	-	26,527	-	26,527
Total debt	\$ -	\$ -	\$ 11,775,000	\$ 14,421,527	\$ 11,775,000	\$ 14,421,527

Missouri statutes limit the amount of general obligation debt that a unit of government can issue to twenty percent of the total assessed value of taxable property located within the City's boundaries. The legal debt limit for the City of Osage Beach was \$58,575,726. Additional information regarding the City's long-term debt can be found in Note 7 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Osage Beach's permit activity remained steady compared to past years. At the end of 2019, the City issued 642 business licenses to various businesses; 459 contractor's licenses; 85 liquor licenses; 7 taxi licenses; and 16 dog licenses. The Building Inspection Department issued 92 commercial permits and 99 residential permits, representing investment in our community of \$17,967,611.

The City is recognized as both a retail and tourist destination and, like all communities, is impacted by the state and national economic activity; however, the City has continued to experience growth over the past several years. Sales tax, the principal source of funding for the City, increased 1% for the year. The 2019 fiscal year budget represents the priorities of the City and it is a financially responsible plan for our resources to provide superior services to our community while preserving appropriate financial reserves. The City has committed to economic and community development efforts in 2020. For example, community event efforts, City promotional efforts, and economic development programs were supported in the 2020 Operating Budget.

The unemployment rate for the City of Osage Beach was 4.1% (Camden and Miller County average) on December 31, 2019, which is slightly higher compared to last year's rate of 4%. This rate is slightly higher than the State's average unemployment rate of 3.3% and the national average of 3.9%.

The above factors were considered in preparing the City of Osage Beach's budget for the 2020 fiscal year.

The City of Osage Beach has appropriated \$8,007,316 for spending in the General Fund 2020 budget. Compared to the 2019 actual of \$6,899,551, budgeted expenses and transfers will increase 16%. Of the total appropriated in General Fund, \$199,378 is budgeted for capital expenditures and \$216,908 is the first-year payment of a three-year lease purchase for 911 communication equipment. The budget includes a 2% increase in sales tax revenue during the 2020 fiscal year compared to estimated revenue in 2019. Merit increases will be granted to employees in 2020 based on the Matrix Plan and employee job performance. The General Fund's capital expenditures include improvements to the City Hall parking lot and several park projects.

There are no rate increases in the 2020 Operating Budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide the reader a general overview of the City's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Karri Bell, City Treasurer (kbell@osagebeach.org), City of Osage Beach, 1000 City Parkway, Osage Beach, Missouri 65065, or call (573) 302-2000 extension 1030.

**City of Osage Beach
Statement of Net Position
December 31, 2019**

	Governmental Activities	Business-type Activities	Total	Tax Increment Financing District
ASSETS				
Cash and cash equivalents	\$ 7,512,326	\$ 4,129,447	\$ 11,641,773	\$ 5,091
Receivables, net	1,419,225	438,228	1,857,453	902,716
Due from other governments	255,157	55,632	310,789	-
Inventories	14,693	216,259	230,952	-
Prepaid items	198,860	51,350	250,210	-
Restricted assets:				
Cash and cash equivalents	692,451	2,763,362	3,455,813	1,972,000
Investments	6,673	1,593,754	1,600,427	983,373
Capital assets:				
Non-depreciable	2,440,092	3,328,802	5,768,894	-
Depreciable, net	30,883,871	50,104,410	80,988,281	-
Total assets	43,423,348	62,681,244	106,104,592	3,863,180
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	283,910	283,910	60,218
Deferred outflows - other post employment benefits	30,605	4,293	34,898	-
Total deferred outflows of resources	30,605	288,203	318,808	60,218
LIABILITIES				
Accounts payable	476,465	349,837	826,302	200,553
Accrued liabilities	88,745	34,176	122,921	-
Accrued interest	-	286,919	286,919	59,962
Restricted customer deposits	20,292	-	20,292	-
Funds held for others	123	-	123	-
Unearned revenue	102,310	-	102,310	-
Long-term liabilities:				
Due within one year:				
Bonds payable	-	2,740,000	2,740,000	1,355,000
Compensated absences	98,192	29,751	127,943	-
Due in more than one year:				
Bonds payable	-	9,260,281	9,260,281	5,910,499
Other post employment benefits obligation	206,081	51,463	257,544	-
Arbitrage rebate payable	-	21,154	21,154	-
Total liabilities	992,208	12,773,581	13,765,789	7,526,014
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - other post employment benefits	12,205	2,009	14,214	-
Total deferred inflows of resources	12,205	2,009	14,214	-
NET POSITION				
Net investment in capital assets	33,323,963	41,716,841	75,040,804	-
Restricted for:				
Highways and streets	5,037,614	-	5,037,614	-
Debt service	667,093	1,615,427	2,282,520	2,955,373
Depreciation and replacement	-	2,433,616	2,433,616	-
Capital improvements	763,821	-	763,821	-
Unrestricted	2,657,049	4,427,973	7,085,022	(6,557,989)
Total net position	\$ 42,449,540	\$ 50,193,857	\$ 92,643,397	\$ (3,602,616)

See accompanying notes to the basic financial statements.

City of Osage Beach
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Program Revenue				Net Revenue (Expense) and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental activities								
General government	\$ 3,046,105	\$ 242,430	\$ 40,474	\$ -	\$ (2,763,201)	\$ -	\$ (2,763,201)	\$ -
Public safety	3,151,724	217,882	-	-	(2,933,842)	-	(2,933,842)	-
Parks and recreation	703,750	69,266	-	-	(634,484)	-	(634,484)	-
Information technology	497,578	-	-	-	(497,578)	-	(497,578)	-
Streets and highways	4,462,090	90	-	467,738	(3,994,262)	-	(3,994,262)	-
Total governmental activities	11,861,247	529,668	40,474	467,738	(10,823,367)	-	(10,823,367)	-
Business-type activities								
Water/Sewer	6,195,699	4,608,839	365,840	-	-	(1,221,020)	(1,221,020)	-
Ambulance	565,495	287,692	-	-	-	(277,803)	(277,803)	-
Airports	1,343,250	1,015,032	-	1,541,717	-	1,213,499	1,213,499	-
Total business-type activities	8,104,444	5,911,563	365,840	1,541,717	-	(285,324)	(285,324)	-
Total primary government	<u>\$ 19,965,691</u>	<u>\$ 6,441,231</u>	<u>\$ 406,314</u>	<u>\$ 2,009,455</u>	<u>(10,823,367)</u>	<u>(285,324)</u>	<u>(11,108,691)</u>	<u>-</u>
Component Unit								
Tax Increment Financing District	<u>\$ 1,204,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>(1,204,123)</u>
General revenues:								
Taxes								
County road taxes					70,500	-	70,500	-
Property taxes					-	-	-	561,223
Sales taxes					9,518,981	-	9,518,981	2,574,582
Franchise taxes					982,803	-	982,803	-
Motor vehicle fuel and license taxes					177,206	-	177,206	-
Charges for services					300,000	-	300,000	-
Other revenues:								
Unrestricted investment earnings					182,526	170,154	352,680	56,644
Other income					162,075	56,309	218,384	-
Transfers					(2,011,000)	2,011,000	-	-
Total general revenues, special items, and transfers					9,383,091	2,237,463	11,620,554	3,192,449
Change in net position					(1,440,276)	1,952,139	511,863	1,988,326
Net position - beginning					43,889,816	48,241,718	92,131,534	(5,590,942)
Net position - ending					<u>\$ 42,449,540</u>	<u>\$ 50,193,857</u>	<u>\$ 92,643,397</u>	<u>\$ (3,602,616)</u>

See accompanying notes to the basic financial statements.

**City of Osage Beach
Balance Sheet
Governmental Funds
December 31, 2019**

	<u>General</u>	<u>Transportation</u>	<u>Capital Improvement Sales Tax</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents:				
Unrestricted	\$ 2,206,415	\$ 4,822,703	\$ 483,208	\$ 7,512,326
Restricted	32,031	-	660,420	692,451
Investments:				
Restricted	-	-	6,673	6,673
Receivables:				
Taxes	727,408	326,435	326,378	1,380,221
Receivable from other governments	57,896	197,261	-	255,157
Other	39,004	-	-	39,004
Inventories	-	14,693	-	14,693
Prepaid items	189,502	9,358	-	198,860
Total assets	<u>\$ 3,252,256</u>	<u>\$ 5,370,450</u>	<u>\$ 1,476,679</u>	<u>\$ 10,099,385</u>
LIABILITIES				
Accounts payable	\$ 232,246	\$ 198,454	\$ 45,765	\$ 476,465
Accrued payroll	80,724	8,021	-	88,745
Unearned revenue	-	102,310	-	102,310
Payable from restricted assets:				
Due to others	123	-	-	123
Bail bond deposits	14,292	-	-	14,292
Building deposits	6,000	-	-	6,000
Total liabilities	<u>333,385</u>	<u>308,785</u>	<u>45,765</u>	<u>687,935</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	57,296	-	-	57,296
Total deferred inflows of resources	<u>57,296</u>	<u>-</u>	<u>-</u>	<u>57,296</u>
FUND BALANCES				
Nonspendable:				
Inventories	-	14,693	-	14,693
Prepaid items	189,502	9,358	-	198,860
Restricted for:				
Debt service	-	-	667,093	667,093
Highways and streets	-	5,037,614	-	5,037,614
Capital improvements	-	-	763,821	763,821
Unassigned	2,672,073	-	-	2,672,073
Total fund balances	<u>2,861,575</u>	<u>5,061,665</u>	<u>1,430,914</u>	<u>9,354,154</u>
Total liabilities and fund balances	<u>\$ 3,252,256</u>	<u>\$ 5,370,450</u>	<u>\$ 1,476,679</u>	<u>\$ 10,099,385</u>

See accompanying notes to the basic financial statements.

City of Osage Beach
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2019

Fund balances - total governmental funds		\$ 9,354,154
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:		
Governmental capital assets	72,640,015	
Less accumulated depreciation	<u>(39,316,052)</u>	
		33,323,963
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:		
Unavailable revenue grants		57,296
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds:		
Deferred outflows - other post employment benefits		30,605
Long-term liabilities including accrued compensated absences and other post employment benefits obligation, and deferred inflows of resources, are not due and payable in the current period, and, therefore, are not reported as liabilities in the governmental funds:		
Accrued compensated absences		(98,192)
Other post employment benefits obligation		(206,081)
Deferred inflows - other post employment benefits		<u>(12,205)</u>
Net position of governmental activities		<u><u>\$ 42,449,540</u></u>

See accompanying notes to the basic financial statements.

City of Osage Beach
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	<u>General</u>	<u>Transportation</u>	<u>Capital Improvement Sales Tax</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes:				
Sales	\$ 4,796,239	\$ 2,361,467	\$ 2,361,275	\$ 9,518,981
Franchise	982,803	-	-	982,803
Motor vehicle fuel and license	-	177,206	-	177,206
County road taxes	-	70,500	-	70,500
Licenses, fines, permits and fees	529,578	90	-	529,668
Intergovernmental	29,905	410,442	-	440,347
Interest	88,645	79,202	14,679	182,526
Contributions	10,569	-	-	10,569
Charges for services	300,000	-	-	300,000
Miscellaneous	108,829	53,246	-	162,075
Total revenues	<u>6,846,568</u>	<u>3,152,153</u>	<u>2,375,954</u>	<u>12,374,675</u>
EXPENDITURES				
Current:				
General government	2,433,719	-	-	2,433,719
Public safety	3,058,748	-	-	3,058,748
Parks and recreation	388,854	-	-	388,854
Information technology	442,920	-	-	442,920
Streets and highways	-	1,858,479	-	1,858,479
Capital improvements	-	-	334,188	334,188
Capital outlay:				
Projects and equipment	285,310	-	-	285,310
Streets and highways	-	1,467,796	-	1,467,796
Total expenditures	<u>6,609,551</u>	<u>3,326,275</u>	<u>334,188</u>	<u>10,270,014</u>
Excess (deficiency) of revenues over (under) expenditures	<u>237,017</u>	<u>(174,122)</u>	<u>2,041,766</u>	<u>2,104,661</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	112,566	-	-	112,566
Transfers out	<u>(290,000)</u>	<u>(321,000)</u>	<u>(1,512,566)</u>	<u>(2,123,566)</u>
Total other financing (uses)	<u>(177,434)</u>	<u>(321,000)</u>	<u>(1,512,566)</u>	<u>(2,011,000)</u>
Net change in fund balances	59,583	(495,122)	529,200	93,661
Fund balances - beginning	<u>2,801,992</u>	<u>5,556,787</u>	<u>901,714</u>	<u>9,260,493</u>
Fund balances - ending	<u><u>\$ 2,861,575</u></u>	<u><u>\$ 5,061,665</u></u>	<u><u>\$ 1,430,914</u></u>	<u><u>\$ 9,354,154</u></u>

See accompanying notes to the basic financial statements.

City of Osage Beach
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds: \$ 93,661

Amounts reported for Governmental Activities in the Statement of Activities
are different because:

Governmental funds report outlays for capital assets as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of the amount by which capital outlays were more than the depreciation in the current period.

Depreciation expense	(2,929,539)	
Capital outlay capitalized as assets	1,338,032	
		(1,591,507)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Compensated absences		(7,493)
Other post employment benefits obligation		7,767
Change in net position of governmental activities	\$	(1,440,276)

See accompanying notes to the basic financial statements.

**City of Osage Beach
Statement of Net Position
Proprietary Funds
December 31, 2019**

	Water and Sewer	Ambulance	Lee C. Fine	Grand Glaize	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,884,259	\$ 71,212	\$ 143,652	\$ 30,324	\$ 4,129,447
Accounts receivables (net of allowances for uncollectibles)	379,390	54,889	3,205	744	438,228
Receivables from other governments	-	-	55,632	-	55,632
Inventories	161,406	-	35,373	19,480	216,259
Prepaid items	37,621	5,300	5,024	3,405	51,350
Total current assets	4,462,676	131,401	242,886	53,953	4,890,916
Non-current assets:					
Restricted cash and cash equivalents	2,763,362	-	-	-	2,763,362
Restricted investments	1,593,754	-	-	-	1,593,754
Capital assets:					
Non-depreciable	1,054,990	-	1,928,269	345,543	3,328,802
Depreciable, net	44,584,025	68,995	4,818,505	632,885	50,104,410
Total non-current assets	49,996,131	68,995	6,746,774	978,428	57,790,328
Total assets	54,458,807	200,396	6,989,660	1,032,381	62,681,244
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	283,910	-	-	-	283,910
Deferred outflows - other post employment benefits	3,352	-	274	667	4,293
Total deferred outflows of resources	287,262	-	274	667	288,203
LIABILITIES					
Current liabilities:					
Accounts payable	205,464	6,079	136,085	2,209	349,837
Accrued payroll	16,832	8,523	2,418	3,103	30,876
Accrued interest payable	286,919	-	-	-	286,919
Other accrued expenses	3,300	-	-	-	3,300
Compensated absences	19,864	3,862	3,070	2,955	29,751
Bonds payable	2,740,000	-	-	-	2,740,000
Total current liabilities	3,272,379	18,464	141,573	8,267	3,440,683
Non-current liabilities:					
Bonds payable	9,260,281	-	-	-	9,260,281
Other post employment benefits payable	30,670	4,333	11,872	4,588	51,463
Arbitrage rebate payable	21,154	-	-	-	21,154
Total non-current liabilities	9,312,105	4,333	11,872	4,588	9,332,898
Total liabilities	12,584,484	22,797	153,445	12,855	12,773,581
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - other post employment benefits	1,337	297	109	266	2,009
Total deferred inflows of resources	1,337	297	109	266	2,009
NET POSITION					
Net investment in capital assets	33,922,644	68,995	6,746,774	978,428	41,716,841
Restricted for:					
Debt service	1,615,427	-	-	-	1,615,427
Depreciation and replacement	2,433,616	-	-	-	2,433,616
Unrestricted	4,188,561	108,307	89,606	41,499	4,427,973
Total net position	\$ 42,160,248	\$ 177,302	\$ 6,836,380	\$ 1,019,927	\$ 50,193,857

See accompanying notes to the basic financial statements.

City of Osage Beach
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Water and Sewer	Ambulance	Lee C. Fine	Grand Glaize	Total
REVENUES					
Charges for services	\$ 4,608,839	\$ 287,692	\$ 709,745	\$ 128,319	\$ 5,734,595
Rental income	-	-	115,529	61,439	176,968
Operating grants and contributions	365,840	-	-	-	365,840
Total operating revenues	4,974,679	287,692	825,274	189,758	6,277,403
OPERATING EXPENSES					
Cost of sales and services	1,262,579	31,539	478,407	75,323	1,847,848
Administration	77,532	70,343	3,325	20,388	171,588
Personnel services	1,063,570	398,432	239,840	139,577	1,841,419
Repairs and maintenance	413,487	7,083	22,362	39,760	482,692
Insurance	92,419	29,786	20,042	16,764	159,011
Depreciation and amortization	2,690,570	27,981	256,300	30,847	3,005,698
Miscellaneous expenses	402	-	233	82	717
Total operating expenses	5,600,559	565,164	1,020,509	322,741	7,508,973
Operating loss	(625,880)	(277,472)	(195,235)	(132,983)	(1,231,570)
NON-OPERATING REVENUES (EXPENSES)					
Interest and investment revenue	168,276	1,111	507	260	170,154
Interest expense	(519,658)	(331)	-	-	(519,989)
Bond and financial services fees	(75,482)	-	-	-	(75,482)
Miscellaneous revenue	54,905	1,339	65	-	56,309
Total non-operating revenues (expenses)	(371,959)	2,119	572	260	(369,008)
Loss before capital grants and transfers	(997,839)	(275,353)	(194,663)	(132,723)	(1,600,578)
Capital grants	-	-	1,527,277	14,440	1,541,717
Transfers in	1,400,000	290,000	195,000	126,000	2,011,000
Change in net position	402,161	14,647	1,527,614	7,717	1,952,139
Total net position - beginning	41,758,087	162,655	5,308,766	1,012,210	48,241,718
Total net position - ending	\$ 42,160,248	\$ 177,302	\$ 6,836,380	\$ 1,019,927	\$ 50,193,857

See accompanying notes to the basic financial statements.

City of Osage Beach
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Water and Sewer	Ambulance	Lee C. Fine	Grand Glaize	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Collections from customers and users	\$ 4,674,273	\$ 273,397	\$ 822,774	\$ 189,375	\$ 5,959,819
Payments for goods and services	(1,922,133)	(91,808)	(342,083)	(140,100)	(2,496,124)
Payments on behalf of employees for services	(1,072,424)	(399,353)	(238,296)	(140,091)	(1,850,164)
Payments for interfund services used	(36,200)	(48,600)	(46,800)	(15,400)	(147,000)
Other operating revenues	420,745	1,339	65	-	422,149
Net cash provided (used) by operating activities	2,064,261	(265,025)	195,660	(106,216)	1,888,680
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Interfund transfers	1,400,000	290,000	195,000	126,000	2,011,000
Net change in interfund receivables/payables	-	-	(176,000)	-	(176,000)
Net cash provided by noncapital financing activities	1,400,000	290,000	19,000	126,000	1,835,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and construction of capital assets	(749,446)	-	(1,756,247)	(6,031)	(2,511,724)
Capital grants	-	-	1,684,061	14,440	1,698,501
Principal paid on capital debt	(2,620,000)	(26,858)	-	-	(2,646,858)
Interest and fees paid on capital debt	(595,140)	-	-	-	(595,140)
Net cash provided (used) by capital and related financing activities	(3,964,586)	(26,858)	(72,186)	8,409	(4,055,221)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	168,276	1,111	507	260	170,154
Net change in short-term money market mutual funds	(15,274)	-	-	-	(15,274)
Proceeds from maturity of guaranteed investment contracts	23,352	-	-	-	23,352
Purchase of guaranteed investment contracts	(42,673)	-	-	-	(42,673)
Net cash provided by investing activities	133,681	1,111	507	260	135,559
Net increase (decrease) in cash and cash equivalents	(366,644)	(772)	142,981	28,453	(195,982)
Cash and cash equivalents - beginning of year	7,014,265	71,984	671	1,871	7,088,791
Cash and cash equivalents - end of year	\$ 6,647,621	\$ 71,212	\$ 143,652	\$ 30,324	\$ 6,892,809
Reconciliation of operating loss to net cash provided (used) by operating activities:					
Operating loss	\$ (625,880)	\$ (277,472)	\$ (195,235)	\$ (132,983)	\$ (1,231,570)
Adjustments to reconcile operating loss to net cash provided by operating activities:					
Miscellaneous revenues (expenses)	54,905	1,339	65	-	56,309
Depreciation and amortization	2,618,457	27,981	256,300	30,847	2,933,585
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable, net	65,434	(14,295)	(2,500)	(383)	48,256
(Increase) decrease in inventory	(42,247)	-	4,949	(3,645)	(40,943)
(Increase) decrease in prepaid items	(4,393)	(2,274)	687	714	(5,266)
Increase (decrease) in accounts payable and accrued liabilities	(2,015)	(304)	131,394	(766)	128,309
Total adjustments	2,690,141	12,447	390,895	26,767	3,120,250
Net cash provided (used) by operating activities	\$ 2,064,261	\$ (265,025)	\$ 195,660	\$ (106,216)	\$ 1,888,680
Reconciliation of cash and cash equivalents to Statement of Net Position:					
Cash and cash equivalents	\$ 3,884,259	\$ 71,212	\$ 143,652	\$ 30,324	\$ 4,129,447
Restricted cash and cash equivalents	2,763,362	-	-	-	2,763,362
	\$ 6,647,621	\$ 71,212	\$ 143,652	\$ 30,324	\$ 6,892,809

See accompanying notes to the basic financial statements.

CITY OF OSAGE BEACH

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of the accompanying financial statements, as presented on the basis set forth in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

A. Reporting Entity

The City of Osage Beach, Missouri (the City) was incorporated in 1959 and covers an area of approximately ten square miles in Camden and Miller Counties, Missouri. The City is governed by an elected Mayor and an elected six-member Board of Aldermen, who in turn appoint a City Administrator, City Clerk, Police Chief, Building Official, City Treasurer, City Planner, City Engineer and City Attorney. The City provides services to its more than four thousand residents in many areas including: law enforcement, water and sewer services, ambulance, airports, and economic development. These services do not include education, which is provided by separate governmental entities.

The basic financial statements of the City include all of the funds relevant to the operations of the City. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the City that have been determined not to be component units as defined by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is able to impose its will or the component unit may provide financial benefits or impose a financial burden on the primary government. In addition, component units can be other organizations for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading if excluded.

As required by generally accepted accounting principles, the City has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The Tax Increment Financing District (the District) is responsible for encouraging development of commercial enterprises in the District. The members of the District's governing board are appointed by various political subdivisions which levy taxes in the District. The City is financially accountable for the District as the City appoints a voting majority to the District's governing board and is able to impose its will on the organization through approval or rejection of plans and projects recommended by the District's governing board.

The District is presented as a discretely presented component unit in the basic financial statements. The District maintains only one fund, a governmental fund type, and does not issue separately prepared financial statements.

B. Fund Accounting

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the City. The effect of interfund activities has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other

non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements. Each individual fund of the City is considered to be a major fund.

The City uses funds to report its financial position and results of its operations in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. The City has no fiduciary funds.

The City reports the following major governmental funds:

General Fund – This fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Transportation Fund – This special revenue fund accounts for funds provided from a one-half of one percent sales tax restricted as to use for ongoing maintenance and construction of streets.

Capital Improvement Sales Tax Fund – This special revenue fund accounts for funds provided by a one-half of one percent sales tax restricted as to use to subsidize debt service for the water and sewer systems. In addition, this fund may be used in the future for other capital projects, as voter approved.

The City reports the following major proprietary funds:

Water and Sewer Fund – This enterprise fund accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and collection.

Ambulance Fund – This enterprise fund accounts for the operation of the City's ambulance response service.

Lee C. Fine and Grand Glaize Funds – These enterprise funds account for the operation of the City's two airports.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60-days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, interest and principal on general long-term debt are recognized when due.

Sales tax, franchise tax, interest, and revenues from other governmental units associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource measurement focus concerns determining costs as a means of maintaining the capital investment and management control. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's ongoing operations. Operating expenses include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City's general spending prioritization policy is to consider restricted resources to have been used first, followed by committed, assigned, and unassigned amounts when expenditures have been incurred for which resources in more than one classification could be used.

Sometimes the City will fund outlays for a particular purpose from both restricted (i.e. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

D. Budgets

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for all governmental fund types on the modified accrual basis. All annual appropriations lapse at year-end.

E. Pooled Cash and Cash Equivalents

The City maintains a cash money-market pool that is used by all funds. Interest income is allocated to each fund in proportion to each fund's ownership of the pool each month. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of three months or less when purchased are considered to be cash equivalents. Because a statement of cash flows is prepared only for proprietary funds under generally accepted accounting principles, cash and cash equivalents are distinguished only for those funds.

Investments are stated at fair value, determined by quoted market prices. State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, collateralized certificates of deposit and the State Treasurer's Investment Pool.

F. Receivables

Receivables consist primarily of taxes, franchise fees, interest, and water and sewer charges. They are shown net of an allowance for estimated uncollectible amounts.

G. Inventories

Inventories, which consist of airport fuel and materials and supplies, are recorded on the purchases method and are stated at cost using the first-in, first-out method.

H. Prepaid Items

Prepaid items represent the payment of insurance premiums and other information technology related services for coverage that benefits more than one fiscal period. The premium amount is being amortized over the policy period following the consumption method.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In the governmental fund statements, capital assets are charged to expenditures as purchased and capitalized in the proprietary fund statements. All capital assets are valued at historical cost or estimated historical cost if the actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated.

Capital assets are defined by the City as assets with an initial individual cost of \$2,000 or more and an estimated useful life in excess of five years. Additions or improvements and other capital outlays that significantly extend the useful life of an asset or that significantly increase the efficiency or capacity of an asset are capitalized. Other costs, such as capital outlays incurred for repairs and maintenance, are expensed as incurred.

Depreciation on exhaustible assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position. Depreciation is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 – 40 years
Office furniture, fixture, and equipment	5 – 10 years
Transportation equipment	5 years
Sewage collection systems	20 – 40 years
Treatment plant	40 years
Water systems	40 years
Infrastructure – streets/roads	20 – 25 years

It is the City's policy to capitalize interest incurred on debt during the construction of proprietary funds' capital assets, when appropriate. Interest incurred in the construction or acquisition of governmental funds' capital assets is not capitalized, in accordance with the provisions of GASB Statement No. 37.

The cost of assets disposed or sold, and the related amounts of accumulated depreciation, are eliminated from the accounts in the year of disposal or sale and any resulting gain or loss is reflected in the basic financial statements.

Fully depreciated capital assets are included in the capital assets accounts until their disposal or sale.

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and personal pay benefits. All unused vacation must be used within one year. There is no liability for unpaid accumulated personal leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of an employee resignation or retirements.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category, which are the deferred charge on refunding and the deferred outflows related to other post employment benefits. Both of these items are reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category, which is the deferred inflow related to other post employment benefit plan contributions reported in the government-wide and proprietary fund statements of net position.

L. Long-Term Obligations

General long-term obligations consist of the non-current portion of bonds payable, other post-employment benefits, and other long-term liabilities. In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are expensed in all statements as incurred.

In the governmental fund financial statements, general long-term obligations are not reported as liabilities because they do not require the use of current resources. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources while discounts on debt issuance are reported as other financing uses. Principal repayments are reported as debt service expenditures.

M. Equity

In the governmental fund financial statements, equity is displayed in five components as follows:

Nonspendable – This consists of amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

Restricted – This consists of amounts that are constrained to specific purposes by their providers, through constitutional or contractual provisions or by enabling legislation.

Committed – This consists of amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority (the Board of Aldermen) by the end of the year. The Board of Aldermen can, by adoption of an ordinance prior to the end of the year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned – This consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board of Aldermen can assign fund balance; however, an additional formal action does not have to be taken for the removal of the assignment.

Unassigned – This consists of amounts that are available for any purpose and can only be reported in the General Fund. However, in governmental funds other than the General Fund, it may be necessary to report a negative unassigned fund balance in that fund if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to these purposes.

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

Net investment in capital assets – This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted – This consists of amounts that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted – This consists of amounts that do not meet the definition of “net investment in capital assets” or “restricted”.

N. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

O. Subsequent Events

Events that have occurred subsequent to December 31, 2019, have been evaluated through May 4, 2020, which is the date the financial statements were available to be issued.

The extent of the impact of Coronavirus Disease 2019 (COVID-19) on the City’s financial statements is uncertain at this time. The City is continuing to monitor and evaluate the pandemic’s effects on the City.

2. LEGAL COMPLIANCE - BUDGET

The City’s policy is to prepare the operating budgets in accordance with U.S. generally accepted accounting principles. The City prepared budgets for all governmental fund types for the year ended December 31, 2019.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to January 1, the City Administrator submits to the Board of Aldermen a proposed operating budget for the fiscal period commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) The City utilizes multiple public budget workshops that the public is invited to attend and make comments. The proposed budget is available for public inspection prior to the budget workshops.
- 3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- 4) The City Administrator is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Aldermen.
- 5) All appropriations lapse at year-end.

The reported budgetary data represents the final approved budget after amendments as adopted by the Board of Aldermen. The budget was amended during the year.

3. CASH AND INVESTMENTS

Deposits

Missouri State Statutes authorize the City to deposit funds in obligations of the U.S. Treasury, federal agencies and instrumentalities; certificates of deposit; and repurchase agreements. Custodial credit risk for deposits is the risk that, in event of a bank failure, the government's deposits may not be returned to it. The City's deposit policy for custodial credit risk is set by statutes. Statutes require that collateral pledged must have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities, which are the same type as authorized for investment by the City, are limited to the following as prescribed by state statutes:

- Bonds of the State of Missouri, of the United States, or of any wholly owned corporation of the United States.
- Other short-term obligations of the United States.

The City maintains a cash and investment pool which is available for use by all funds for the purpose of increasing income through investment activities. Interest is allocated to the various funds based on average cash or investment balances. The pool includes money market funds and certificates of deposit. Each fund type's portion of this pool is displayed on the statement of financial position as "Cash and cash equivalents" under each fund's caption.

The City's deposits are categorized to give an indication of the level of custodial risk assumed by the City at December 31, 2019. Deposits, categorized by level of custodial risk, were as follows as of December 31, 2019:

	Cash and Cash Equivalents	Certificates of Deposit	Petty Cash	Total
Bank balance				
Insured by the FDIC	\$ 250,000	\$ -	\$ -	\$ 250,000
Collateralized with securities pledged by the financial institution in the entity's name	1,527,861	12,643,000	-	14,170,861
Collateralized by securities held by the pledging financial institutions' trust department or agent but not in the depositor government's name	329,746	2,632,420	-	2,962,166
	<u>\$ 2,107,607</u>	<u>\$15,275,420</u>	<u>\$ -</u>	<u>\$17,383,027</u>
Carrying value	<u>\$ 1,796,182</u>	<u>\$15,275,420</u>	<u>\$ 3,075</u>	<u>\$17,074,677</u>

A reconciliation of cash and cash equivalents as shown on the government-wide statement of net position is as follows:

	Government-Wide Statement of Net Position		
	Primary Government	Component Unit	Total
Cash and cash equivalents	\$11,641,773	\$ 5,091	\$11,646,864
Restricted assets:			
Cash and cash equivalents	3,455,813	1,972,000	5,427,813
Total	<u>\$15,097,586</u>	<u>\$ 1,977,091</u>	<u>\$17,074,677</u>

Investments

The City had the following investments as of December 31:

	Investment Maturities (in years)			Fair/Carrying Value
	Less than 1	1-5	Over 5	
Restricted assets:				
Money market mutual funds	\$ 1,530,159	\$ -	\$ -	\$ 1,530,159
Guaranteed investment contracts	-	267,921	785,720	1,053,641
Total investments	<u>\$ 1,530,159</u>	<u>\$ 267,921</u>	<u>\$ 785,720</u>	<u>\$ 2,583,800</u>

The money market mutual funds held by the City at December 31, 2019, are fixed income funds invested in U.S. Treasuries and other governmental securities.

A reconciliation of investments as shown on the government-wide statement of net position is as follows:

	Government-Wide Statement of Net Position		
	Primary	Component	Total
	Government	Unit	
Restricted assets:			
Investments	\$ 1,600,427	\$ 983,373	\$ 2,583,800

Interest rate risk – Interest rate risk is the risk that the fair values of investments will be adversely affected by a change in interest rates. The City does not have a formal interest rate risk policy.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. State statutes authorize the City to invest in obligations of the U.S. Treasury, and federal agencies and instrumentalities; certificates of deposit issued by Missouri banks; and repurchase agreements. The City has no investment policy that would further limit its investment choice. Of the total guaranteed investment contracts balance of \$1,053,641, \$2,061 of the amount is rated A2 by Moody's and \$1,051,580 is rated A1 by Moody's.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer. The City places no limit on the amount the City may invest in any one issuer. Of the City's total investments, 59% are money market mutual funds and 41% are guaranteed investment contracts (substantially all issued by Natixis Global Asset Management).

Custodial credit risk in investments – For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. The City does not have any custodial risk in investments.

Fair Value Measurements

For assets and liabilities required to be reported at fair value, U.S. generally accepted accounting principles prescribes a framework for measuring fair value and financial statement disclosures about fair value measurements. A fair value hierarchy has been established that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

The fair value hierarchy as prescribed by U.S. generally accepted accounting principles is as follows:

- Level 1 Valuation is based upon quoted prices (unadjusted) in active markets for identical assets or liabilities that the City has the ability to access.
- Level 2 Valuation is based upon quoted prices for similar assets and liabilities in active markets, as well as inputs that are observable for the asset or liability (other than quoted prices), such as interest rates, foreign exchange rates, and yield curves that are observable at commonly quoted intervals.
- Level 3 Valuation is generated from model-based techniques that use at least one significant assumption based on unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The City's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the asset or liability.

The City's assets and liabilities measured at fair value on a recurring basis as of December 31, 2019, aggregated by the level in the fair value hierarchy within which those measurements fall, are as follows:

Description	Total	Level 1	Level 2	Level 3
Measured at fair value:				
Money market mutual funds	\$ 1,530,159	\$ 1,530,159	\$ -	\$ -
Guaranteed investment contracts	1,053,641	-	1,053,641	-
Total investments	<u>\$ 2,583,800</u>	<u>\$ 1,530,159</u>	<u>\$ 1,053,641</u>	<u>\$ -</u>

Level 1 classifications above consist of money market mutual funds that are valued at the daily closing price as reported by the fund. These funds are primarily invested in U.S. Treasuries and other governmental securities.

Level 2 classifications above consist of guaranteed investment contracts that are valued based on third party pricing services for identical or similar assets.

No investments are classified as Level 3 above.

4. RESTRICTED CASH AND INVESTMENTS

At December 31, 2019, cash and investments were restricted for various uses as follows:

General Fund	
Restricted for bail bond deposits	\$ 14,292
Restricted for building permit deposits	6,000
Amounts held for others	123
Amounts paid under protest	11,616
Capital Improvement Sales Tax Fund	
Reserved for bond requirements	667,093
Water and Sewer Fund	
Restricted for bond requirements	4,357,116
Tax Increment Financing District	
Restricted for bond requirements	<u>2,955,373</u>
	<u>\$ 8,011,613</u>

5. RECEIVABLES, NET

Receivables, net are composed of the following at December 31, 2019:

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Taxes receivable	\$ 1,380,221	\$ -	\$ 1,380,221	\$ 902,716
Accounts receivable	-	598,101	598,101	-
Other receivable	39,004	-	39,004	-
	<u>1,419,225</u>	<u>598,101</u>	<u>2,017,326</u>	<u>902,716</u>
Allowance for uncollectible accounts	-	(159,873)	(159,873)	-
Receivables, net	<u>\$ 1,419,225</u>	<u>\$ 438,228</u>	<u>\$ 1,857,453</u>	<u>\$ 902,716</u>

6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance December 31, 2018	Additions	Retirements	Transfers	Balance December 31, 2019
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 1,834,178	\$ 12,250	\$ -	\$ -	\$ 1,846,428
Construction in progress	658,099	525,504	-	(589,939)	593,664
Total capital assets, not being depreciated	<u>2,492,277</u>	<u>537,754</u>	<u>-</u>	<u>(589,939)</u>	<u>2,440,092</u>
Capital assets, being depreciated:					
Buildings and improvements	7,846,603	21,663	-	-	7,868,266
Machinery and equipment	3,990,299	176,943	234,279	6,250	3,939,213
Infrastructure	57,207,083	601,672	-	583,689	58,392,444
Total capital assets, being depreciated	<u>69,043,985</u>	<u>800,278</u>	<u>234,279</u>	<u>589,939</u>	<u>70,199,923</u>
Less accumulated depreciation for:					
Buildings and improvements	4,364,591	234,855	-	-	4,599,446
Machinery and equipment	3,146,245	320,922	234,279	-	3,232,888
Infrastructure	29,109,956	2,373,762	-	-	31,483,718
Total accumulated depreciation	<u>36,620,792</u>	<u>2,929,539</u>	<u>234,279</u>	<u>-</u>	<u>39,316,052</u>
Total capital assets being depreciated, net	<u>32,423,193</u>	<u>(2,129,261)</u>	<u>-</u>	<u>589,939</u>	<u>30,883,871</u>
Total capital assets, net	<u>\$ 34,915,470</u>	<u>\$ (1,591,507)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,323,963</u>

	Balance December 31, 2018	Additions	Retirements	Transfers	Balance December 31, 2019
Business-type activities:					
Capital assets, not being depreciated:					
Land and easements	\$ 897,793	\$ -	\$ -	\$ -	\$ 897,793
Construction in progress	338,016	2,241,129	-	(148,136)	2,431,009
Total capital assets, not being depreciated	<u>1,235,809</u>	<u>2,241,129</u>	<u>-</u>	<u>(148,136)</u>	<u>3,328,802</u>
Capital assets, being depreciated:					
Buildings and improvements	8,060,023	4,863	-	148,136	8,213,022
Equipment	1,907,260	66,617	-	-	1,973,877
Water system, tower and lines	35,437,586	31,166	-	-	35,468,752
Sewage collection system and treatment plant	59,988,366	167,948	-	-	60,156,314
Total capital assets, being depreciated	<u>105,393,235</u>	<u>270,594</u>	<u>-</u>	<u>148,136</u>	<u>105,811,965</u>
Less accumulated depreciation for:					
Buildings and improvements	2,186,231	290,120	-	-	2,476,351
Equipment	1,378,809	150,736	-	-	1,529,545
Water system, tower and lines	14,094,194	912,886	-	-	15,007,080
Sewage collection system and treatment plant	<u>35,152,524</u>	<u>1,542,055</u>	<u>-</u>	<u>-</u>	<u>36,694,579</u>
Total accumulated depreciation	<u>52,811,758</u>	<u>2,895,797</u>	<u>-</u>	<u>-</u>	<u>55,707,555</u>
Total capital assets being depreciated, net	<u>52,581,477</u>	<u>(2,625,203)</u>	<u>-</u>	<u>148,136</u>	<u>50,104,410</u>
Business-type activities capital assets, net	<u>\$ 53,817,286</u>	<u>\$ (384,074)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,433,212</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	\$ 257,185
Public safety	88,569
Streets and highways	2,278,774
Parks and recreation	<u>305,011</u>
Total depreciation expense - governmental activities:	<u>\$ 2,929,539</u>
Business-type activities:	
Water/Sewer	\$ 2,580,669
Ambulance	27,981
Airports	<u>287,147</u>
Total depreciation expense - business-type activities:	<u>\$ 2,895,797</u>

7. LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2019:

	Beginning Balance	Additions	Retirements	Ending Balance	Amount Due in One Year
Primary Government:					
Governmental activities					
Compensated absences	\$ 90,699	\$ 15,735	\$ 8,242	\$ 98,192	\$ 98,192
Business-type activities					
Note payable	26,527	-	26,527	-	-
Bonds payable	14,395,000	-	2,620,000	11,775,000	2,740,000
Compensated absences	40,116	8,146	18,511	29,751	29,751
	<u>\$ 14,552,342</u>	<u>\$ 23,881</u>	<u>\$ 2,673,280</u>	<u>\$ 11,902,943</u>	<u>\$ 2,867,943</u>
Component Unit:					
Bonds payable	<u>\$ 9,245,000</u>	<u>\$ -</u>	<u>\$ 1,970,000</u>	<u>\$ 7,275,000</u>	<u>\$ 1,355,000</u>

Accrued compensated absences are generally liquidated by the General Fund.

The State Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues and/or sanitary or storm wastewater systems, and purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation of taxable property.

Based on the assessed valuation as of January 1, 2019, of \$292,878,630, the constitutional total general obligation debt limit was \$58,575,726, which provides a general obligation debt margin of \$58,575,726.

Bonds Payable – State Revolving Loans

In 2001, 2002, 2003, 2005, and 2007, the City issued \$5,000,000 (Series 2001A), \$24,585,000 (Series 2002B), \$6,075,000 (Series 2003B), \$4,950,000 (Series 2005C), and \$2,550,000 (Series 2007A) in State Environmental Improvement and Energy Resources Authority Water Pollution Revenue Bonds and Public Drinking Water Bonds for the purpose of financing construction of certain wastewater treatment, sanitary sewerage or water facilities and costs associated with the issuance of the bonds. In connection with the issuance of these bonds, the City participates in a revolving loan program established by the Missouri Department of Natural Resources (DNR). The State of Missouri manages and invests the bond proceeds on behalf of the City. As the City incurs approved expenditures, DNR reimburses the City for the expenditures from the construction escrow fund. Additionally, an amount (83.33% of which is federal funding) representing 70% of the construction costs is deposited into a bond reserve fund in the City's name and is held as a guarantee against the outstanding bond obligation. Interest earned from this reserve fund can be used by the City to fund interest payments on the revenue bonds. A portion of the reserve fund is transferred back to the State as principal payments are made on the revenue bonds. The costs of operation and maintenance of the wastewater treatment and sewerage facilities and the debt service is payable from operating revenues.

The City has pledged future utility customer revenues and capital improvement sales tax collections, net of current specified operating expenses, to repay \$21.6 million in revenue bonds. Proceeds from the bonds provided financing for the construction of a new water system and expansion of sewerage facilities. The bonds are payable from utility customer net revenues and capital improvement sales tax net collections and are payable through 2026. Net revenues available for debt service are not to be less than 110% of the amount required to be paid annually of principal and interest. Net revenues for 2019 are over 136% of the annual principal and interest payments made in 2019. The total principal and interest remaining to be paid on the bonds is \$13,268,139. Principal and interest paid for the current year and total net revenues were \$3,139,658 and \$4,260,053, respectively.

Bonds payable are comprised of the following individual issues:

	Original Amount	Interest Rate	Final Maturity Date	Balance December 31, 2019
2001A, Clean Water	\$ 5,000,000	4%-5%	1/1/2022	\$ 875,000
2002B, Drinking Water	24,585,000	2.0%-5.5%	7/1/2022	5,245,000
2003B, Drinking Water	6,075,000	2.00%-5.25%	1/1/2024	2,795,000
2005C, Clean Water	4,950,000	3.00%-5.25%	7/1/2025	1,725,000
2007A, Drinking Water	2,550,000	4.00%-4.75%	1/1/2026	1,135,000
				<u>\$11,775,000</u>

The following is a summary of bonds payable, net at December 31, 2019:

Bonds payable at December 31, 2019	\$11,775,000
Unamortized premiums (net of accumulated amortization of \$1,165,387)	<u>225,281</u>
	12,000,281
Less amount due within one year	<u>(2,740,000)</u>
Bonds payable, net at December 31, 2019	<u>\$ 9,260,281</u>

Annual debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest	Total
2020	\$ 2,740,000	\$ 555,572	\$ 3,295,572
2021	2,865,000	417,759	3,282,759
2022	2,995,000	271,050	3,266,050
2023	1,090,000	129,896	1,219,896
2024	1,330,000	73,290	1,403,290
2025-2026	<u>755,000</u>	<u>45,572</u>	<u>800,572</u>
Total	<u>\$11,775,000</u>	<u>\$ 1,493,139</u>	<u>\$13,268,139</u>

Bonds Payable – Tax Increment Financing

On February 28, 2002, the City issued Tax Increment Bonds Series 2002 in the aggregate principal amount of \$7,775,000 to finance roads, water and sewer infrastructure in the Prewitt's Point redevelopment area. These bonds were issued for the City's component unit, the Tax Increment Financing District. These bonds are limited obligations of the City, payable solely from bond proceeds, payments in lieu of taxes, economic activity tax revenue and monies on deposit in a debt service reserve fund. The application of economic activity tax revenues to the payment of the Series 2002 bonds is subject to annual appropriation by the City.

On September 18, 2012, the City issued \$4,410,000 of Tax Increment Bonds Series 2012 for the refunding of the \$4,510,000 remaining balance of the February 28, 2002 issuance. The refunding was undertaken to reduce the total future debt service payments. The transaction also resulted in an economic gain of \$486,595 and a reduction of \$302,665 in future debt service payments. Although the outstanding principal balance of \$525,000 is not due until 2023, it is the City's intent to make annual principal payments using TIF revenue received each year.

On December 31, 2006, the City issued Tax Increment Bonds Series 2006 in the aggregate principal amount of \$18,590,000 to finance roads, water and sewer infrastructure in the Prewitt's Point redevelopment area. These bonds were issued for the City's component unit, the Tax Increment Financing District. These bonds are limited obligations of the City, payable solely from bond proceeds, payments in lieu of taxes, economic activity tax revenue and monies on deposit in a debt service reserve fund. The application of economic activity tax revenues to the payment of the Series 2006 bonds is subject to annual appropriation by the City. The amount of the bonds outstanding as of December 31, 2019, is \$6,750,000.

The bond issues are structured so that bonds are redeemed as funds become available; accordingly, debt coverage will not exceed 100% over the life of the bonds. Principal and interest payments on the bonds are due semiannually. Debt service on principal and interest cannot exceed the life of the redevelopment area of May 1, 2023. For the current year, principal and interest paid and total incremental tax revenues for the TIF bonds are \$2,382,221 and \$2,298,113, respectively.

The following is a summary of bonds payable, net at December 31, 2019:

Bonds payable at December 31, 2019	\$ 7,275,000
Unamortized discount (net of accumulated amortization of \$25,049)	(9,501)
	<u>7,265,499</u>
Less amount due within one year	<u>(1,355,000)</u>
Bonds payable, net at December 31, 2019	<u><u>\$ 5,910,499</u></u>

The annual requirements to amortize debt outstanding in the as of December 31, 2019, including interest payments, are as follows:

Year Ending December 31	Series 2006		Series 2012		Total
	Principal	Interest	Principal	Interest	
2020	\$ 1,355,000	\$ 303,625	\$ -	\$ 35,275	\$ 1,693,900
2021	1,445,000	233,625	-	35,275	1,713,900
2022	1,560,000	158,500	-	35,275	1,753,775
2023	2,390,000	59,750	525,000	17,638	2,992,388
Total	<u>\$ 6,750,000</u>	<u>\$ 755,500</u>	<u>\$ 525,000</u>	<u>\$ 123,463</u>	<u>\$ 8,153,963</u>

The Series 2012 bonds do not have a required redemption schedule but require a balloon payment on May 1, 2023. Interest payments are made on May 1 and November 1 each year. The City will pay at 4.15% on the outstanding loan balance annually over the life of the loan.

Arbitrage Liability

The arbitrage liability is established as the arbitrage rebate payable on the statements of financial position to set aside funds for the future potential interest rebate due the Internal Revenue Service (IRS). Separate trust accounts have been established for the Series 2001A, Series 2005C, and Series 2007A bonds. Pursuant to certain Internal Revenue Code requirements, the City is required to expend funds for designated purposes within time frames established by the IRS. In the event the “spend-down” schedule is not met, a rebate of excess interest earnings must be made. Excess interest earnings accrue if the interest rate on invested bond proceeds exceeds the interest rate paid to investors. The liability is estimated by the City’s bond counsel.

8. INTERFUND TRANSACTIONS

Interfund balances and transfers between governmental funds are not included in the government-wide statement of net position or the government-wide statement of activities.

A summary of interfund transfers for the year ended December 31, 2019, follows:

TRANSFERRED FROM	TRANSFERRED TO					Total
	Governmental Funds	Proprietary Funds				
	General Fund	Water/Sewer Fund	Ambulance Fund	Lee C. Fine Fund	Grand Glaize Airport Fund	
Governmental Funds:						
General Fund	\$ -	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000
Transportation Fund	-	-	-	195,000	126,000	321,000
Capital Improvement Sales Tax Fund	112,566	1,400,000	-	-	-	1,512,566
	\$ 112,566	\$ 1,400,000	\$ 290,000	\$ 195,000	\$ 126,000	\$ 2,123,566

The purpose of the transfer from the General Fund to the Ambulance Fund is to subsidize the operations of this fund. The purpose of the transfer from the Transportation Fund to the Lee C. Fine Airport Fund and the Grand Glaize Airport Fund is to subsidize the operations of these funds. The purpose of the transfer from the Capital Improvement Sales Tax Fund to the Water/Sewer Fund is to subsidize the payment of this fund’s bonds. The purpose of the transfer from the Capital Improvement Sales Tax Fund to the General Fund is to subsidize the payments of various City improvements.

Interfund Charges for Support Services

Interfund charges for support services paid to the General Fund for the year ended December 31, 2019 were as follows:

Transportation Fund	\$ 153,000
Water/Sewer Fund	36,200
Ambulance Fund	48,600
Lee C. Fine Airport Fund	46,800
Grand Glaize Airport Fund	15,400
	<u>\$ 300,000</u>

9. COMMITMENTS AND CONTINGENCIES

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workman's compensation; liability, crime, and employee errors and omissions; and natural disasters. The City purchases commercial insurance to provide coverage for general liability, property damage, and workers' compensation. Settled claims have not exceeded this commercial insurance coverage in any of the past three years.

B. Litigation

The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding construction contract issues, personal injury and discriminatory personnel practices, property condemnation proceedings, and suits contesting the legality of certain taxes. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

C. Contract Commitments

The City has entered into contracts for various projects for park improvements, economic development, street construction, construction of water and sewer facilities, and airport construction. As of December 31, 2019, commitments under these contracts were as follows:

Project	Spent-to-Date	Remaining Commitment
General Fund - Park	\$ -	\$ 58,800
General Fund - Economic Development	65,000	100,000
Transportation	454,580	116,414
Water/Sewer	195,949	419,005
Lee C Fine Airport	1,578,514	48,820
	<u>\$ 2,294,043</u>	<u>\$ 743,039</u>

D. Tax Increment Financing

On November 1, 2007, the Board of Aldermen approved the Marina View Tax Increment Financing Plan. This plan consists of the construction of a hotel on approximately 28 acres and includes a future bond issuance of approximately \$3.7 million plus interest and other miscellaneous costs. No activity occurred on this project during 2019.

On December 16, 2010, the Board of Aldermen approved the Dierbergs Osage Beach Tax Increment Financing Plan for a shopping center. This center consists of a Dierbergs Market, Dicks Sporting Goods, Bed Bath & Beyond and miscellaneous stores. The 2011 notes payable represent special, limited obligations of the City, payable solely from the incremental sales and real estate taxes generated by Dierbergs redevelopment area. The City functions as a collecting agent for the taxes, which are then passed through to the bond trustee. As the City is not liable for this debt beyond remitting all collected taxes, it is not recorded on the statement of net position as of December 31, 2019. The notes bear interest at 6.5% with final maturity on December 15, 2033. The balance at December 31, 2019, represents outstanding notes of \$4,287,220 and accrued interest of \$23,222, for a total of \$4,310,442. The annual debt service repayments of the 2011 TIF notes are the combined amounts of economic activity taxes and payments in lieu of taxes collected by the special allocation fund. The notes terminate December 15, 2033, whether or not the principal and interest have been paid in full.

On February 18, 2016, the City entered into a TIF agreement with Arrowhead Development Group, LLC. Under this agreement, the City will reimburse the developer on a pay-as-you-go method with funds generated by the TIF project. The Agreement will redevelop the 226-acre site of the former Dogwood Hills Golf Course. It provides flexibility for the developer with eight separate project areas for a mixed-use development to be built over the next several years. The agreement provides for a TIF incentive to the developer for promote a \$386,731,340 project when all 8 projects are completed. The total amount of the TIF reimbursement requested is \$55,835,595, which is 14.5% of the total project costs. One half (50%) of the new real estate and sales taxes generated by the development shall be passed through to the taxing districts. To date, the Arrowhead Senior Living Community is complete and open for business. This facility provides skilled nursing home and assisted living options. As of December 31, 2019, approved project costs total \$4,889,912 and accrued interest is \$844,458. No economic activity taxes or payments in lieu of taxes have been collected to date.

On September 21, 2017, the City entered into a TIF agreement with TSG Osage Beach, LLC. Under this agreement, the City will reimburse the developer on a pay-as-you-go method with funds generated by the TIF project. The Osage Beach Commons TIF Plan will redevelop the 13.71-acre site pre-plan was The Golden Door motel, the closed Jake's Steak and Fish restaurant and two abandoned single-family homes. The Plan proposes a \$30,500,000 project. The approved reimbursement is \$4,550,000, which is 14.9% of the total project costs. One half (50%) of the new real estate and sales taxes generated by the development shall be passed through to the taxing districts. To date, the site is being cleared for the development. No economic activity taxes or payments in lieu of taxes have been collected to date.

10. INTERGOVERNMENTAL REVENUE

The City receives significant financial assistance from numerous federal, state, and local governmental agencies in the form of grants. Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements or the individual fund-types included herein or on the overall financial position of the City as of December 31, 2019.

11. PENSION PLAN

Plan Description

The City, by a resolution of the Board of Aldermen, created a defined contribution, single employer, retirement plan under Internal Revenue Code Section 401 for the employees of the City. The Board of Aldermen can amend the plan at their discretion. The City appointed ICMA Retirement Corporation to administer the plan. The plan is available to all full-time employees of the City. Employees are fully vested in contributions made on their behalf after 5-years.

Plan Funding

The City contributes 6% of eligible employee wages. Employees are not required to contribute to the plan; however, effective July 1, 2019, the City provides a match of up to an additional 1% when employees contribute up to 1%. The City contributed \$277,750 to the plan for the year ended December 31, 2019. There were no forfeitures used to offset the City's expense during the year ended December 31, 2019.

12. OTHER POST EMPLOYMENT BENEFITS (OPEB)

General Information About the Plan

The following information is presented in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions*.

Plan Description and Benefits Provided

In addition to providing the pension benefits described in Note 11 above, the City provides full-time employees that retire after 10-years of service the opportunity for continuation of medical and dental insurance coverage offered through the Mid-America Regional Council Insurance Trust (MARCIT). The City provides retiree healthcare benefits through MARCIT, which is an insurance pool comprised of approximately 59 entity members. MARCIT functions as an agent multiple-employer plan.

Retirees who elect to continue coverage in the medical and dental plans offered through MARCIT are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the same premium as active employees each year, the City share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. The implicit rate subsidy is the difference between what the retiree actually pays, and the age adjusted amount he or she would have paid for the full cost of the benefit. The benefits and benefit levels are governed by City policy and the MARCIT trust agreement.

The City maintains a trust arrangement with MARCIT to collect premiums and pay claims and administrative costs. This trust arrangement does not qualify as an “OPEB Plan” and is not treated as holding assets in order to offset GASB 75 liabilities. However, GASB requires that the “Plan” determine the valuation interest rate (or discount rate) based on expected return of the MARCIT Health and Dental Fund since it is used to pay retiree claims. The Plan is not accounted for as a trust fund since an irrevocable trust has not been established. There is no stand-alone financial report for the Plan.

Retirees Covered by Benefit Terms

At July 1, 2017, there were no benefit recipients enrolled in the Plan for the City.

Funding Policy

The City does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

Annual OPEB Costs and Total OPEB Liability

The City’s total OPEB liability was measured as of December 31, 2018, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2017. As of December 31, 2019, the retiree premium was 1.35 times the group plan premiums.

Actuarial Assumptions

The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	3.23% to 3.68%
Medical/Rx cost trend (and retiree contribution trend)	Average of 5.86% through fiscal year 2025
Salary scale	3.0% per year
Average expected remaining service life	15-years

Mortality rates were based on the Society of Actuaries RPH-2014 Adjusted to 2006 Total Dataset Headcount-weighted Mortality Table with MP-2017 Full Generational Improvement.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 2, 2016 through July 1, 2017.

In order to determine the municipal bond rate, the actuarial valuation uses the average of the published yields from the S&P Municipal Bond 20-year High Grade and the Fidelity GO AA-20 Years indexes. The selected average rates are 3.23% and 3.86% as of the beginning and end of the valuation year, respectively.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.68%, as well as what the City's total OPEB liability would be using a discount rate that is 1 percentage point lower (2.68%) or 1 percentage point higher (4.68%) than the current rate.

	Current Single Discount		
	1% Decrease (2.68%)	Rate Assumption (3.68%)	1% Increase (4.68%)
Total OPEB liability	\$ 286,691	\$ 257,544	\$ 231,369
Increase/(decrease) from baseline	29,147	-	(26,175)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the City, calculated using the healthcare cost trend assumption, as well as what the City's total OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	Current Trend		
	1% Decrease	Assumption	1% Increase
Total OPEB liability	\$ 219,032	\$ 257,544	\$ 304,423
Increase/(decrease) from baseline	(38,512)	-	46,879

Changes in the Total OPEB Liability

Total OPEB liability - beginning of year	\$ 273,611
Changes for the year:	
Service cost	25,801
Interest	9,639
Difference between expected and actual experience	6,281
Changes in assumptions and inputs	(14,699)
Contributions - employer	(2,000)
Changes in benefit terms	(41,089)
Net changes	(16,067)
Total OPEB liability - end of year	\$ 257,544

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the City recognized OPEB expense of \$(7,245). The City reported deferred outflows resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between:		
Expected and actual experience	\$ 5,862	\$ -
Changes in assumptions*	25,542	(13,720)
Contributions subsequent to the measurement date**	3,000	-
Total	\$ 34,404	\$ (13,720)

*Related to the change in discount rate from 3.23% to 3.68%.

**The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the total OPEB liability for the year ending December 31, 2020.

Amounts reported as deferred outflows related to OPEB will be recognized as OPEB expense during the years ending December 31 as follows:

Year ending:	
2020	\$ 1,404
2021	1,404
2022	1,404
2023	1,404
2024	1,404
Thereafter	10,664
Total	\$ 17,684

13. JOINT VENTURE

On August 5, 1981, the City agreed to a joint partnership with City of Lake Ozark of a Sewage Treatment Plant (STP). The Board administering the STP consists of eight members, four from each city. Amounts to be billed to each city are based upon usage billed at identical rate structures. Costs of operation and maintenance are split proportionately between the two cities. For the year ended December 31, 2019, the City paid \$476,016 for its share of STP expenses. A separate audit is performed on this entity, and a copy may be reviewed at the City of Lake Ozark or City of Osage Beach City Hall.

14. ASSESSED VALUE OF PROPERTY

Assessed valuation is established by the County Assessor. The City does not levy property taxes. A property tax is levied by Miller County for property located within the Prewitt's Point Project, part of the component unit. The Tax Increment Financing Fund receives 75% of incremental property tax collected. This revenue is pledged toward the repayment of the Tax Increment Financing revenue bonds pursuant to the bond indenture.

Assessed valuation and tax levy for the property located in the Tax Increment Financing District as of September 10, 2019, was as follows:

	<u>For the 2019 Calendar Year</u>
Assessed valuation for Miller County:	
Tax Increment Financing	<u>\$ 9,681,890</u>
Tax rates per \$100 assessed valuation:	
General Fund	<u>\$ 0.005020</u>

15. TAX ABATEMENTS

Pursuant to the Real Property Tax Increment Allocation Act, Sections 99.800 through 99.865, RSMo, as amended (the TIF Act), cities and counties (governments) may adopt a redevelopment plan (TIF plan) that provides for the redevelopment of a "blighted area," "conservation area" or "economic development area" located within the boundaries of the government to encourage increased property valuations. The Osage Beach Tax Increment Financing District (TIF District), a component unit of the City, recommends the designation of blighted areas, the redevelopment plan, and the developer, and the City has final approval. All of the TIF plans approved to date have been for the development of retail centers in blighted areas within the City by approved developers.

In general, once approved, the City enters into a development contract with the developer covering the development project, including ad valorem tax (sales tax) and property tax abatements. There are no provisions for recapture since the taxes abated are for property development and used to fund the project and service debt. Under these contracts, the governments in the TIF District grant two types of tax abatements:

- Sales tax abatements of 50 percent of the total additional revenue from taxes, penalties and interest which are imposed by the City or taxing districts and which are generated by economic activities within the areas of the TIF over the amount generated in the year before the TIF plan was adopted. Total sales taxes abated under the agreements totaled approximately \$2,311,003 in 2019.
- Property tax abatements attributable to the increase in assessed value of the property of property in the TIF district over the assessed value of the property before the development. Total property taxes abated under the agreements totaled approximately \$561,224 in 2019.

REQUIRED SUPPLEMENTARY INFORMATION

City of Osage Beach
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
REVENUES				
Taxes:				
Sales	\$ 4,900,000	\$ 4,900,000	\$ 4,796,239	\$ (103,761)
Franchise	1,001,000	1,001,000	982,803	(18,197)
Licenses, fines, permits and fees	477,450	477,450	529,578	52,128
Intergovernmental	93,175	93,175	29,905	(63,270)
Interest	53,308	53,308	88,645	35,337
Contributions	15,000	15,000	10,569	(4,431)
Charges for services	299,500	299,500	300,000	500
Miscellaneous	84,100	84,100	108,829	24,729
Total revenues	<u>6,923,533</u>	<u>6,923,533</u>	<u>6,846,568</u>	<u>(76,965)</u>
EXPENDITURES				
Current:				
General government	2,563,337	2,584,837	2,433,719	151,118
Public safety	3,162,463	3,187,330	3,058,748	128,582
Park and recreation	393,699	393,699	388,854	4,845
Information technology	517,975	527,975	442,920	85,055
Capital outlay:				
Projects and equipment	<u>388,875</u>	<u>421,346</u>	<u>285,310</u>	<u>136,036</u>
Total expenditures	<u>7,026,349</u>	<u>7,115,187</u>	<u>6,609,551</u>	<u>505,636</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,816)</u>	<u>(191,654)</u>	<u>237,017</u>	<u>428,671</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	219,475	219,475	112,566	(106,909)
Transfers out	(290,000)	(290,000)	(290,000)	-
Sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total other financing (uses)	<u>(65,525)</u>	<u>(65,525)</u>	<u>(177,434)</u>	<u>(111,909)</u>
Net change in fund balance	<u>(168,341)</u>	<u>(257,179)</u>	<u>59,583</u>	<u>316,762</u>
Fund balance - beginning	<u>2,801,992</u>	<u>2,801,992</u>	<u>2,801,992</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,633,651</u>	<u>\$ 2,544,813</u>	<u>\$ 2,861,575</u>	<u>\$ 316,762</u>

City of Osage Beach
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Transportation Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes:				
Sales	\$ 2,450,000	\$ 2,450,000	\$ 2,361,467	\$ (88,533)
Motor vehicle fuel and license	176,500	176,500	177,206	706
County road taxes	70,000	70,000	70,500	500
Licenses, fines, permits and fees	-	-	90	90
Intergovernmental	850,000	850,000	410,442	(439,558)
Interest	47,376	47,376	79,202	31,826
Miscellaneous	100	100	53,246	53,146
Total revenues	<u>3,593,976</u>	<u>3,593,976</u>	<u>3,152,153</u>	<u>(441,823)</u>
EXPENDITURES				
Current:				
Streets and highways	1,902,116	1,966,858	1,858,479	108,379
Capital outlay:				
Streets and highways	<u>2,713,908</u>	<u>3,156,817</u>	<u>1,467,796</u>	<u>1,689,021</u>
Total expenditures	<u>4,616,024</u>	<u>5,123,675</u>	<u>3,326,275</u>	<u>1,797,400</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,022,048)</u>	<u>(1,529,699)</u>	<u>(174,122)</u>	<u>1,355,577</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(321,000)	(321,000)	(321,000)	-
Sale of capital assets	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>
Total other financing (uses)	<u>(299,000)</u>	<u>(299,000)</u>	<u>(321,000)</u>	<u>(22,000)</u>
Net change in fund balance	<u>(1,321,048)</u>	<u>(1,828,699)</u>	<u>(495,122)</u>	<u>1,333,577</u>
Fund balance - beginning	<u>5,556,787</u>	<u>5,556,787</u>	<u>5,556,787</u>	<u>-</u>
Fund balance - ending	<u>\$ 4,235,739</u>	<u>\$ 3,728,088</u>	<u>\$ 5,061,665</u>	<u>\$ 1,333,577</u>

City of Osage Beach
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Capital Improvement Sales Tax Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes:				
Sales	\$ 2,450,000	\$ 2,450,000	\$ 2,361,275	\$ (88,725)
Interest	11,000	11,000	14,679	3,679
Total revenues	<u>2,461,000</u>	<u>2,461,000</u>	<u>2,375,954</u>	<u>(85,046)</u>
EXPENDITURES				
Current:				
Capital improvements	<u>342,857</u>	<u>342,857</u>	<u>334,188</u>	<u>8,669</u>
Total expenditures	<u>342,857</u>	<u>342,857</u>	<u>334,188</u>	<u>8,669</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,118,143</u>	<u>2,118,143</u>	<u>2,041,766</u>	<u>(76,377)</u>
OTHER FINANCING USES				
Transfers out	<u>(1,619,475)</u>	<u>(1,619,475)</u>	<u>(1,512,566)</u>	<u>106,909</u>
Total other financing uses	<u>(1,619,475)</u>	<u>(1,619,475)</u>	<u>(1,512,566)</u>	<u>106,909</u>
Net change in fund balance	498,668	498,668	529,200	(30,532)
Fund balance - beginning	<u>901,714</u>	<u>901,714</u>	<u>901,714</u>	<u>-</u>
Fund balance - ending	<u>\$ 1,400,382</u>	<u>\$ 1,400,382</u>	<u>\$ 1,430,914</u>	<u>\$ (30,532)</u>

CITY OF OSAGE BEACH
Required Supplementary Information
Notes to the Budgetary Comparison Schedules
For the Year Ended December 31, 2019

Budgetary Information

The City's policy is to prepare the operating budgets in accordance with U.S. generally accepted accounting principles. The City prepared budgets for all governmental fund types for the year ended December 31, 2019.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to January 1, the City Administrator submits to the Board of Aldermen a proposed operating budget for the fiscal period commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) The City utilizes multiple public budget workshops that the public is invited to attend and make comments. The proposed budget is available for public inspection prior to the budget workshops.
- 3) Prior to December 31, the budget is legally enacted through passage of an ordinance.
- 4) The City Administrator is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Aldermen.
- 5) All appropriations lapse at year-end.

The primary basis of budgetary control is at the fund level. The budget was amended during the year.

CITY OF OSAGE BEACH
Required Supplementary Information – OPEB Plan

Schedule of Changes in Total OPEB Liability
For the Year Ended December 31, 2019

	2019	2018
Total OPEB liability		
Service cost	\$ 25,801	\$ 21,414
Interest	9,639	8,865
Benefit changes	(41,089)	-
Difference between expected and actual experience	6,281	-
Assumption changes	(14,699)	29,473
Contributions - employer	(2,000)	(1,000)
Net change in total OPEB liability	(16,067)	58,752
Total OPEB liability - beginning	273,611	214,859
Total OPEB liability - ending	\$ 257,544	\$ 273,611

Note: This schedule will ultimately contain ten years of data.

Schedule of OPEB Contributions
For the Year Ended December 31, 2019

	2019	2018
Expected retiree claims and administrative costs	\$ 7,000	\$ 4,000
Expected retiree premium contributions	(5,000)	(3,000)
Employer contributions	\$ 2,000	\$ 1,000
Covered payroll	\$ 4,162,388	\$ 4,162,388
Contributions as a percentage of covered payroll	0.05%	0.02%

Note: This schedule will ultimately contain ten years of data.

STATISTICAL SECTION

Statistical Section

This section of the City of Osage Beach's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1-4)

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5-6)

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its sales taxes.

Debt Capacity (Tables 7-11)

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 12-13)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information (Tables 14-16)

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant fiscal year.

CITY OF OSAGE BEACH, MISSOURI

TABLE 1

NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	FISCAL YEAR									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
Net investment in capital assets	\$ 27,894,023	\$ 28,345,590	\$ 29,136,972	\$ 40,750,125	\$ 39,307,279	\$ 37,653,615	\$ 37,500,016	\$ 36,556,436	\$ 34,915,470	\$ 33,323,963
Restricted	6,760,655	5,420,281	4,824,565	5,499,168	6,010,852	6,931,150	6,502,607	6,927,365	6,476,810	6,468,528
Unrestricted	3,597,054	3,787,573	3,288,366	3,308,811	3,530,536	3,231,106	3,113,136	2,371,532	2,497,536	2,657,049
Total governmental activities net assets	<u>\$ 38,251,732</u>	<u>\$ 37,553,444</u>	<u>\$ 37,249,903</u>	<u>\$ 49,558,104</u>	<u>\$ 48,848,667</u>	<u>\$ 47,815,871</u>	<u>\$ 47,115,759</u>	<u>\$ 45,855,333</u>	<u>\$ 43,889,816</u>	<u>\$ 42,449,540</u>
Business-type activities:										
Net investment in capital assets	\$ 33,970,840	\$ 34,151,316	\$ 33,596,269	\$ 34,434,359	\$ 35,337,942	\$ 36,016,361	\$ 36,440,536	\$ 38,703,040	\$ 39,492,176	\$ 41,716,841
Restricted	2,586,902	2,697,627	2,727,651	2,806,768	2,895,805	2,945,442	3,004,278	3,211,266	3,256,225	4,049,043
Unrestricted	6,200,856	5,480,505	6,667,923	5,537,936	5,791,462	5,448,395	5,415,198	4,989,257	5,493,317	4,427,973
Total business-type activities net assets	<u>\$ 42,758,598</u>	<u>\$ 42,329,448</u>	<u>\$ 42,991,843</u>	<u>\$ 42,779,063</u>	<u>\$ 44,025,209</u>	<u>\$ 44,410,198</u>	<u>\$ 44,860,012</u>	<u>\$ 46,903,563</u>	<u>\$ 48,241,718</u>	<u>\$ 50,193,857</u>
Primary government:										
Net investment in capital assets	\$ 61,864,863	\$ 62,496,906	\$ 62,733,241	\$ 75,184,484	\$ 74,645,221	\$ 73,669,976	\$ 73,940,552	\$ 75,259,476	\$ 74,407,646	\$ 75,040,804
Restricted	9,347,557	8,117,908	7,552,216	8,305,936	8,906,657	9,876,592	9,506,885	10,138,631	9,733,035	10,517,571
Unrestricted	9,797,910	9,268,078	9,956,289	8,846,747	9,321,998	8,679,501	8,528,334	7,360,789	7,990,853	7,085,022
Total primary government net assets	<u>\$ 81,010,330</u>	<u>\$ 79,882,892</u>	<u>\$ 80,241,746</u>	<u>\$ 92,337,167</u>	<u>\$ 92,873,876</u>	<u>\$ 92,226,069</u>	<u>\$ 91,975,771</u>	<u>\$ 92,758,896</u>	<u>\$ 92,131,534</u>	<u>\$ 92,643,397</u>

Note: The City implemented GASB 65 for the fiscal year ending December 31, 2013. As a result, beginning net position for the business-type activities was reduced by \$427,771. However, prior years were not restated. The City implemented GASB 75 for the fiscal year ending December 31, 2018. As a result, beginning net position for the governmental activities was increased by \$22,510 and the net position for the business-type activities was reduced by \$11,924. However, prior years were not restated.

CITY OF OSAGE BEACH, MISSOURI

TABLE 2

CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

FISCAL YEAR

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General government	\$ 2,836,549	\$ 2,728,669	\$ 2,634,466	\$ 2,795,702	\$ 2,652,546	\$ 2,780,408	\$ 2,908,660	\$ 2,986,937	\$ 2,934,961	\$ 3,046,105
Public safety	3,122,315	3,057,360	3,023,822	3,091,649	2,978,236	3,052,006	3,143,046	3,081,476	3,141,925	3,151,724
Parks and recreation	420,349	456,627	510,657	458,198	529,212	494,456	610,252	614,335	669,858	703,750
Information technology	255,380	262,973	379,314	331,982	328,665	429,671	381,851	527,030	492,477	497,578
Streets and highways	2,705,865	3,018,295	2,911,893	2,967,447	3,613,537	3,354,035	3,536,724	3,679,606	4,296,076	4,462,090
Interest on long-term debt	15,360	175	-	-	-	-	-	-	-	-
Total governmental activities expenses	9,355,818	9,524,099	9,460,152	9,644,978	10,102,196	10,110,576	10,580,533	10,889,384	11,535,297	11,861,247
Business-type activities:										
Water/Sewer	6,201,919	6,353,915	6,308,541	6,384,114	6,005,376	6,510,125	6,684,891	6,452,884	6,020,462	6,195,699
Ambulance	530,342	508,179	502,076	549,256	550,425	559,263	599,568	585,358	584,394	565,495
Airports	1,222,842	1,298,290	1,453,944	1,267,451	1,152,138	1,136,262	1,217,135	1,147,180	1,555,938	1,343,250
Total business-type activities expenses	7,955,103	8,160,384	8,264,561	8,200,821	7,707,939	8,205,650	8,501,594	8,185,422	8,160,794	8,104,444
Total primary government expenses	\$ 17,310,921	\$ 17,684,483	\$ 17,724,713	\$ 17,845,799	\$ 17,810,135	\$ 18,316,226	\$ 19,082,127	\$ 19,074,806	\$ 19,696,091	\$ 19,965,691
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 230,490	\$ 182,720	\$ 177,475	\$ 287,269	\$ 193,175	\$ 196,614	\$ 188,250	\$ 251,529	\$ 272,851	\$ 242,430
Public safety	241,182	248,011	207,181	231,185	243,122	252,439	210,874	203,491	200,900	217,882
Parks and recreation	-	-	13,969	4,059	7,122	18,650	32,749	33,735	40,009	69,266
Streets and highways	-	-	6,260	7	-	-	-	-	-	90
Operating grants and contributions	27,658	28,289	13,961	80,180	10,588	21,004	25,322	54,362	21,630	40,474
Capital grants and contributions	848,628	191,983	710,078	13,134,610	663,157	177,439	709,092	362,027	297,555	467,738
Total governmental activities program revenues	1,347,958	651,003	1,128,924	13,737,310	1,117,164	666,146	1,166,287	905,144	832,945	1,037,880
Business-type activities:										
Charges for services:										
Water/Sewer	3,473,822	3,462,061	3,701,841	3,813,025	4,040,992	3,926,031	4,202,405	4,341,405	4,440,524	4,608,839
Ambulance	163,800	195,689	169,359	178,696	213,254	221,469	235,158	253,263	278,392	287,692
Airports	887,587	1,030,363	944,568	916,094	921,421	935,702	899,751	863,039	1,029,284	1,015,032
Operating grants and contributions	862,516	808,004	762,814	712,858	661,112	622,627	537,637	487,820	428,331	365,840
Capital grants and contributions	624,873	57,020	739,451	429,451	706,897	372,655	622,107	1,782,273	582,118	1,541,717
Total business-type activities program revenues	6,012,598	5,553,137	6,318,033	6,050,124	6,543,676	6,078,484	6,497,058	7,727,800	6,758,649	7,819,120
Total primary government program revenues	\$ 7,360,556	\$ 6,204,140	\$ 7,446,957	\$ 19,787,434	\$ 7,660,840	\$ 6,744,630	\$ 7,663,345	\$ 8,632,944	\$ 7,591,594	\$ 8,857,000

CITY OF OSAGE BEACH, MISSOURI

TABLE 2

CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(*accrual basis of accounting*)
FISCAL YEAR

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (expense)/revenue										
Governmental activities	\$ (8,007,860)	\$ (8,873,096)	\$ (8,331,228)	\$ 4,092,332	\$ (8,985,032)	\$ (9,444,430)	\$ (9,414,246)	\$ (9,984,240)	\$ (10,702,352)	\$ (10,823,367)
Business-type activities	(1,942,505)	(2,607,247)	(1,946,528)	(2,150,697)	(1,164,263)	(2,127,166)	(2,004,536)	(457,622)	(1,402,145)	(285,324)
Total primary government net expenses	<u>\$ (9,950,365)</u>	<u>\$ (11,480,343)</u>	<u>\$ (10,277,756)</u>	<u>\$ 1,941,635</u>	<u>\$ (10,149,295)</u>	<u>\$ (11,571,596)</u>	<u>\$ (11,418,782)</u>	<u>\$ (10,441,862)</u>	<u>\$ (12,104,497)</u>	<u>\$ (11,108,691)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
County road taxes	\$ 67,842	\$ 67,859	\$ 67,752	\$ 69,622	\$ 67,902	\$ 69,887	\$ 70,833	\$ 70,477	\$ 70,470	\$ 70,500
Sales taxes	8,388,738	8,553,918	8,765,944	8,745,521	9,065,925	9,157,986	9,424,674	9,428,003	9,476,784	9,518,981
Franchise taxes	832,706	848,634	851,346	941,599	952,678	993,059	943,737	938,888	1,063,470	982,803
Motor vehicle fuel & license	140,107	138,790	155,949	157,635	164,069	170,674	172,097	175,551	175,814	177,206
Payments from enterprise funds	465,145	390,300	459,400	479,312	194,600	212,000	271,500	290,000	314,600	300,000
Unrestricted investment earnings	72,809	69,197	52,263	50,401	36,444	22,338	38,010	55,480	112,734	182,526
Other income	44,042	208,145	68,815	79,236	63,338	156,215	118,731	168,335	99,593	162,075
Gain on sale of capital assets	16,840	9,632	11,218	543	85,639	14,475	10,052	28,080	2,861	-
Transfers	(2,643,001)	(2,111,667)	(2,405,000)	(2,308,000)	(2,355,000)	(2,385,000)	(2,335,500)	(2,431,000)	(2,602,000)	(2,011,000)
Total governmental activities	<u>7,385,228</u>	<u>8,174,808</u>	<u>8,027,687</u>	<u>8,215,869</u>	<u>8,275,595</u>	<u>8,411,634</u>	<u>8,714,134</u>	<u>8,723,814</u>	<u>8,714,326</u>	<u>9,383,091</u>
Business-type activities										
Unrestricted investment earnings	56,534	55,486	49,697	49,346	32,889	20,061	28,409	55,940	120,127	170,154
Other income	(24,980)	10,944	130,000	4,460	13,620	51,013	87,415	12,174	27,610	56,309
Gain on sale of capital assets	7,367	-	24,226	3,883	8,900	56,081	3,026	2,059	2,487	-
Transfers	2,643,001	2,111,667	2,405,000	2,308,000	2,355,000	2,385,000	2,335,500	2,431,000	2,602,000	2,011,000
Total business-type activities	<u>2,681,922</u>	<u>2,178,097</u>	<u>2,608,923</u>	<u>2,365,689</u>	<u>2,410,409</u>	<u>2,512,155</u>	<u>2,454,350</u>	<u>2,501,173</u>	<u>2,752,224</u>	<u>2,237,463</u>
Total primary government	<u>\$ 10,067,150</u>	<u>\$ 10,352,905</u>	<u>\$ 10,636,610</u>	<u>\$ 10,581,558</u>	<u>\$ 10,686,004</u>	<u>\$ 10,923,789</u>	<u>\$ 11,168,484</u>	<u>\$ 11,224,987</u>	<u>\$ 11,466,550</u>	<u>\$ 11,620,554</u>
Change in net position										
Governmental activities	\$ (622,632)	\$ (698,288)	\$ (303,541)	\$ 12,308,201	\$ (709,437)	\$ (1,032,796)	\$ (700,112)	\$ (1,260,426)	\$ (1,988,026)	\$ (1,440,276)
Business-type activities	739,417	(429,150)	662,395	214,992	1,246,146	384,989	449,814	2,043,551	1,350,079	1,952,139
Total primary government	<u>\$ 116,785</u>	<u>\$ (1,127,438)</u>	<u>\$ 358,854</u>	<u>\$ 12,523,193</u>	<u>\$ 536,709</u>	<u>\$ (647,807)</u>	<u>\$ (250,298)</u>	<u>\$ 783,125</u>	<u>\$ (637,947)</u>	<u>\$ 511,863</u>

Note: The City implemented GASB 65 for the fiscal year ending December 31, 2013. As a result, beginning net position for the business-type activities was reduced by \$427,771. However, prior years were not restated. The City implemented GASB 75 for the fiscal year ending December 31, 2018. As a result, beginning net position for the governmental activities was increased by \$22,510 and the net position for the business-type activities was reduced by \$11,924. However, prior years were not restated.

CITY OF OSAGE BEACH, MISSOURI

TABLE 3

**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

	FISCAL YEAR									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 71,107	\$ 95,007	\$ 134,056	\$ 140,773	\$ 188,793	\$ 189,502
Unassigned	3,750,291	3,967,259	3,488,474	3,467,352	3,274,396	3,295,348	3,116,070	2,496,023	2,613,199	2,672,073
Total General Fund	3,750,291	3,967,259	3,488,474	3,467,352	3,345,503	3,390,355	3,250,126	2,636,796	2,801,992	2,861,575
All Other Governmental Funds										
Nonspendable	-	-	-	-	5,726	6,548	30,811	18,243	39,691	24,051
Restricted	6,760,655	5,420,281	4,824,565	2,499,168	6,010,852	6,931,150	6,502,607	6,927,365	6,488,943	6,468,528
Unassigned	-	-	-	-	-	-	-	-	(58,000)	-
Total all other governmental funds	6,760,655	5,420,281	4,824,565	2,499,168	6,016,578	6,937,698	6,533,418	6,945,608	6,470,634	6,492,579
Total governmental funds	\$ 10,510,946	\$ 9,387,540	\$ 8,313,039	\$ 5,966,520	\$ 9,362,081	\$ 10,328,053	\$ 9,783,544	\$ 9,582,404	\$ 9,272,626	\$ 9,354,154

Note: GASB 54 was implemented during fiscal year 2011.

CITY OF OSAGE BEACH, MISSOURI

TABLE 4

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

	FISCAL YEAR									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 9,429,393	\$ 9,609,201	\$ 9,840,991	\$ 9,914,377	\$ 10,250,574	\$ 10,391,606	\$ 10,611,341	\$ 10,612,919	\$ 10,798,671	\$ 10,749,490
Licenses, fines, permits	471,672	430,731	404,885	522,520	443,419	467,703	431,873	488,755	513,760	529,668
Intergovernmental	659,184	216,422	459,077	209,925	322,940	522,477	690,410	528,690	317,141	440,347
Interest	72,809	65,297	52,263	50,401	36,444	22,338	38,010	55,480	112,734	182,526
Contributions									2,044	10,569
Charges for services	465,145	390,300	459,400	479,312	194,600	212,000	271,500	290,000	314,600	300,000
Miscellaneous	44,042	208,145	68,815	79,236	63,338	162,765	133,939	174,545	99,593	162,075
Total Revenues	11,142,245	10,920,096	11,285,431	11,255,771	11,311,315	11,778,889	12,177,073	12,150,389	12,158,543	12,374,675
Expenditures										
General government	2,571,390	2,503,170	2,457,491	2,517,947	2,397,258	2,457,995	2,314,939	2,433,501	2,318,283	2,433,719
Public safety	2,901,521	2,898,977	2,809,445	2,973,390	2,859,619	2,885,675	2,941,372	2,942,362	3,011,840	3,058,748
Parks and recreation	198,755	211,405	248,085	250,501	253,983	253,021	300,587	300,815	372,684	388,854
Information technology	254,128	258,651	264,122	272,124	282,989	333,231	319,004	455,477	443,009	442,920
Streets and highways	1,046,961	1,064,677	1,160,715	919,711	1,152,841	797,661	939,140	1,109,614	1,943,542	1,858,479
Capital outlay	2,008,876	2,722,098	3,026,290	1,364,162	1,707,908	1,716,624	3,581,775	2,710,928	1,781,789	2,087,294
Debt service										
Interest and fees	17,310	2,489	-	-	-	-	-	-	-	-
Principal	270,000	280,000	-	-	-	-	-	-	-	-
Total Expenditures	9,268,941	9,941,467	9,966,148	8,297,835	8,654,598	8,444,207	10,396,817	9,952,697	9,871,147	10,270,014
Excess of revenues over expenditures	1,873,304	978,629	1,319,283	2,957,936	2,656,717	3,334,682	1,780,256	2,197,692	2,287,396	2,104,661
Other financing sources (uses)										
Transfers in	-	-	-	-	150,000	175,000	34,000	-	-	112,566
Transfers out	(2,643,001)	(2,111,667)	(2,405,000)	(2,308,000)	(2,505,000)	(2,560,000)	(2,369,500)	(2,431,000)	(2,602,000)	(2,123,566)
Sale of capital assets	23,985	9,632	11,216	3,545	93,844	16,290	10,735	32,168	4,826	-
Total other fin. sources	(2,619,016)	(2,102,035)	(2,393,784)	(2,304,455)	(2,261,156)	(2,368,710)	(2,324,765)	(2,398,832)	(2,597,174)	(2,011,000)
Net Change in Fund Bal.	\$ (745,712)	\$ (1,123,406)	\$ (1,074,501)	\$ 653,481	\$ 395,561	\$ 965,972	\$ (544,509)	\$ (201,140)	\$ (309,778)	\$ 93,661
Debt service as a percentage of noncapital expenditures	3.81%	3.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF OSAGE BEACH, MISSOURI

TABLE 5

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN YEARS
(accrual basis of accounting)

FISCAL YEAR	COUNTY ROAD TAX	SALES TAX	FRANCHISE TAX	MOTOR VEHICLE FUEL & LICENSE TAX	TOTAL
2010	\$ 67,842	\$ 8,388,738	\$ 832,706	\$ 140,107	\$ 9,429,393
2011	\$ 67,859	\$ 8,553,918	\$ 848,634	\$ 138,790	\$ 9,609,201
2012	\$ 67,752	\$ 8,765,944	\$ 851,346	\$ 155,949	\$ 9,840,991
2013	\$ 69,622	\$ 8,745,521	\$ 941,599	\$ 157,635	\$ 9,914,377
2014	\$ 67,902	\$ 9,065,925	\$ 952,678	\$ 164,069	\$ 10,250,574
2015	\$ 69,887	\$ 9,157,986	\$ 993,059	\$ 170,674	\$ 10,391,606
2016	\$ 70,833	\$ 9,424,674	\$ 943,737	\$ 172,097	\$ 10,611,341
2017	\$ 70,477	\$ 9,428,003	\$ 938,888	\$ 175,551	\$ 10,612,919
2018	\$ 70,470	\$ 9,488,917	\$ 1,063,470	\$ 175,814	\$ 10,798,671
2019	\$ 70,500	\$ 9,518,981	\$ 982,803	\$ 177,206	\$ 10,749,490

CITY OF OSAGE BEACH, MISSOURI

TABLE 6

**DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN YEARS**

<u>FISCAL YEAR</u>	<u>CITY DIRECT RATE</u>	<u>STATE SALES TAX RATE</u>	<u>CAMDEN COUNTY RATE</u>	<u>MILLER COUNTY RATE</u>	<u>MILLER CO. AMBULANCE RATE</u>	<u>TDD PREWITT RATE</u>	<u>TDD OSAGE STAT. RATE</u>	<u>TDD DIERBERGS RATE</u>	<u>CID ARROWHEAD RATE</u>
2010	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	0%	0%
2011	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	0%	0%
2012	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	0%	0%
2013	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	0%
2014	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	0%
2015	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	0%
2016	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	1%
2017	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	1%
2018	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	1%
2019	2%	4.225%	1.25%	1%	0.5%	1%	0.75%	1%	1%

CITY OF OSAGE BEACH, MISSOURI

TABLE 7

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS**

FISCAL YEAR	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	POPULATION	PER CAPITA	% OF PER CAPITA INCOME OF OSAGE BEACH RESIDENTS WITHIN CAMDEN CTY	% OF PER CAPITA INCOME OF OSAGE BEACH RESIDENTS WITHIN MILLER CTY
	GENERAL OBLIGATION BONDS		WATER/SEWER REVENUE BONDS						
2010	\$	280,000	\$	31,361,272	\$ 31,641,272	4,351	\$ 7,272	6%	6%
2011	\$	-	\$	29,534,059	\$ 29,534,059	4,355	\$ 6,782	5%	6%
2012	\$	-	\$	27,626,850	\$ 27,626,850	4,386	\$ 6,299	5%	5%
2013	\$	-	\$	26,577,951	\$ 26,577,951	4,396	\$ 6,046	4%	4%
2014	\$	-	\$	24,195,839	\$ 24,195,839	4,431	\$ 5,461	4%	4%
2015	\$	-	\$	22,123,728	\$ 22,123,728	4,465	\$ 4,955	3%	3%
2016	\$	-	\$	19,751,616	\$ 19,751,616	4,482	\$ 4,407	3%	3%
2017	\$	-	\$	17,269,504	\$ 17,269,504	4,534	\$ 3,809	2%	2%
2018	\$	-	\$	14,692,394	\$ 14,692,394	4,570	\$ 3,215	2%	2%
2019	\$	-	\$	12,000,281	\$ 12,000,281	4,570	\$ 2,626	1%	2%

Notes:

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See Schedule of Demographic and Economic Statistics for personal income and population data.

Personal income and per capita personal income not available for the City of Osage Beach; county information was utilized.

Osage Beach population is in both Camden and Miller County but the exact division of population is unknown.

Population data listed is based on estimates from the U.S. Census Bureau.

CITY OF OSAGE BEACH, MISSOURI

TABLE 8

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

<u>FISCAL YEAR</u>	<u>GENERAL OBLIGATION BONDS</u>	<u>PERCENTAGE OF SALES TAX RECEIVED</u>	<u>PER CAPITA</u>
2010	\$ 280,000	3.31%	\$ 59
2011	-		
2012	-		
2013	-		
2014	-		
2015	-		
2016	-		
2017	-		
2018	-		
2019	-		

Note:

Details regarding the City's outstanding debt can be found in the notes to the financial statements. See Schedule of Demographic and Economic Statistics for personal income and population data.

Sales tax received for each year is in the schedule Governmental Activities Tax Revenue by source for the City.

CITY OF OSAGE BEACH, MISSOURI

TABLE 9

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of December 31, 2019

NAME OF GOVERNMENTAL UNIT	LONG-TERM DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO CITY OF OSAGE BEACH ¹	AMOUNT APPLICABLE TO CITY OF OSAGE BEACH
Camdenton R-III School District	\$ 60,310,000	16%	\$ 9,649,600
School of the Osage R-II	57,400,000	4%	2,525,600
Osage Beach Fire Protection District	550,000	53%	291,500
Total direct and overlapping debt			<u>\$ 12,466,700</u>

Sources: Debt outstanding data provided by Camden County, Miller County, Camdenton School District, School of the Osage School District and the Osage Beach Fire Protection District.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Osage Beach. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using student population of both of the school districts and land area located inside or out of the Osage Beach Fire District.

CITY OF OSAGE BEACH, MISSOURI

TABLE 10

**LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$55,846,465	\$55,111,829	\$54,718,090	\$55,091,515	\$57,307,294	\$57,728,809	\$57,258,506	\$57,153,052	\$58,416,054	\$58,575,726
Total Net debt applicable to limit	280,000	0	-	-	-	-	-	-	-	-
Legal debt margin	\$55,566,465	\$55,111,829	\$54,718,090	\$55,091,515	\$57,307,294	\$57,728,809	\$57,258,506	\$57,153,052	\$58,416,054	\$58,575,726
Total net debt applicable to limit as a percentage of debt limit	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2019

Total Assessed Value	\$292,878,630
Debt limit (20% of total assessed value)	58,575,726
Debt applicable to limit:	<u>-</u>
Legal debt margin	<u><u>\$58,575,726</u></u>

Under Article VI, Sections 26 (b) and 26 © of the Missouri Constitution, the City by a vote of 2/3 of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable intangible property within the City as asserted by the last complete assessment for state or county purposes. Under Section 26 (d) of said Article VI, the city may incur general obligation indebtedness not exceeding in the aggregate an additional 10% of the aforesaid assessed valuation for the purpose of acquiring rights of way, constructing and improving sanitary or storm sewer systems; and under Section 26 (e) of said article VI, additional general obligation indebtedness may be incurred for purchasing or constructing water-works electric or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.

CITY OF OSAGE BEACH, MISSOURI

TABLE 11

WATER/SEWER FUND
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

FISCAL YEAR	OPERATING REVENUE ²	DIRECT OPERATING EXPENSE ³	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE RATIO	CAPT. IMPROV. TRANSFER ¹
				PRINCIPAL ⁴	INTEREST	TOTAL		
2010	\$4,392,279	\$2,302,711	\$2,089,568	\$1,745,000	\$1,511,165	\$3,256,165	0.64	\$1,910,001
2011	\$4,336,457	\$2,501,602	\$1,834,855	\$1,815,000	\$1,433,717	\$3,248,717	0.56	\$1,800,000
2012	\$4,660,931	\$2,449,339	\$2,211,592	\$1,865,000	\$1,341,017	\$3,206,017	0.69	\$1,855,000
2013	\$4,583,572	\$2,615,319	\$1,968,253	\$1,945,000	\$1,243,608	\$3,188,608	0.62	\$1,925,000
2014	\$4,763,887	\$2,312,994	\$2,450,893	\$2,030,000	\$1,134,410	\$3,164,410	0.77	\$1,925,000
2015	\$4,568,719	\$2,698,936	\$1,869,783	\$2,200,000	\$1,049,403	\$3,249,403	0.58	\$1,935,000
2016	\$4,740,042	\$3,003,538	\$1,736,504	\$2,300,000	\$893,275	\$3,193,275	0.54	\$1,935,000
2017	\$4,829,225	\$2,883,252	\$1,945,973	\$2,410,000	\$786,633	\$3,196,633	0.61	\$1,935,000
2018	\$4,868,855	\$2,581,076	\$2,287,779	\$2,505,000	\$828,256	\$3,333,256	0.69	\$2,200,000
2019	\$4,974,679	\$2,909,989	\$2,064,690	\$2,620,000	\$519,658	\$3,139,658	0.66	\$1,400,000

¹ The Water/Sewer Fund Deficit is subsidized by Capital Improvement Fund transfers.

² Operating Revenue includes investment income & DNR interest subsidy.

³ Excludes depreciation expense.

⁴ Principal balance found in notes of audit.

CITY OF OSAGE BEACH, MISSOURI

TABLE 12

DEMOGRAPHIC STATISTICS LAST TEN YEARS

FISCAL YEAR	Population ¹	Personal Income ² of Osage Beach Residents within Camden County*	Personal Income ² of Osage Beach Residents within Miller County *	Per Capita Personal Income ² Camden County	Per Capita Personal Income ² Miller County	Unemployment Rate ³ Camden County	Unemployment Rate ³ Miller County
2010	4,351	125,868	115,419	28,878	26,558	12.0%	12.9%
2011	4,355	131,998	121,589	30,310	27,919	11.2%	11.5%
2012	4,386	136,458	129,352	31,112	29,492	9.6%	9.0%
2013	4,396	139,579	134,616	31,751	30,622	9.3%	8.8%
2014	4,431	146,530	142,933	33,069	32,258	8.2%	7.7%
2015	4,465	154,425	149,969	34,586	33,588	6.6%	6.0%
2016	4,482	158,069	151,855	35,268	33,881	5.9%	5.2%
2017	4,534	168,120	156,887	37,080	34,602	4.8%	4.4%
2018	4,570	177,290	162,450	38,794	35,547	4.3%	3.7%
2019	4,570	177,290	162,450	38,794	35,547	4.5%	3.7%

Sources:

¹U.S. Census Bureau (estimates updated July 1st of each year)

² U.S. Department of Commerce Bureau of Economic Analysis

³ U.S. Department of Labor Bureau of Labor Statistics (percentage calculated on an annual average)

Reflects revised inputs, estimations, and new statewide controls

Notes:

* Denotes numbers expressed in thousands

Personal income and per capita personal income not available for the City of Osage Beach so county information was utilized.

Osage Beach population is in both Camden and Miller Counties but the exact division of population is unknown.

Population data listed is based on estimates from the U.S. Census Bureau.

CITY OF OSAGE BEACH, MISSOURI

TABLE 13

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

<u>Employer</u>	2019			2010		
	<u>Employees</u>	<u>Rank</u>	Percentage of Total City <u>Employment</u>	<u>Employees</u>	<u>Rank</u>	Percentage of Total City <u>Employment</u>
¹ Lake Regional Health System	1009	1	22.08%	1100	2	25.28%
³ Camdenton R-III School District	715	2	15.65%	575	3	13.22%
² Osage Beach Outlet Marketplace	400	3	8.75%	800-1200	1	27.58%
⁴ Margaritaville Resort (previously Tan-Tar-A)	351	4	7.68%	560	4	12.87%
³ School of the Osage R-II School District	304	5	6.65%	250	7	5.75%
Wal-Mart Supercenter	260	6	5.69%	430	6	9.88%
Hy-Vee	196	7	4.29%	435	5	10.00%
⁵ Central Bank of Lake of the Ozarks	136	8	2.98%	102		2.34%
City of Osage Beach	123	9	2.69%	104	10	2.39%
Target	85	10	1.86%	148	8	3.40%
Lowe's Home Improvement	75		1.64%	143	9	3.29%

Sources:

Lake of the Ozarks Council of Local Governments and employer representatives

Notes:

All numbers include both full time and part time employment.

¹Employee totals represent hospital and clinics which include clinics outside Osage Beach city limits.

²Employee totals are estimates comprised from the various stores within the mall.

³Employee totals represent entire School District which includes schools outside Osage Beach city limits.

⁴Employer is not located within Osage Beach city limits.

⁵Employee totals represent all Central Bank locations of which three locations are within Osage Beach city limits.

CITY OF OSAGE BEACH, MISSOURI

TABLE 14

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
City Administrator	2	2	2	2	3	3	3	3	3	3
City Clerk ⁴	4	4	3	3	3	3	3	4	2.5	2.5
City Treasurer ⁴	4	4	4	4	4	4	4	4	5	5
Municipal Court	1	1	1	1	1	1	1	1	1	1
City Attorney	1	1	1	1	1	1	1	1	1	1
Building Inspection ¹	3.5	3.5	3	3	3	3	2.5	3.5	3.5	3.5
Building Maintenance ³	0	0	0	0	0	0	0.5	0.5	0.5	0.5
Parks & Recreation	3	3	3	3	3	3	4	4	4.8	5.3
Human Resources	1	1	1	1	1	1	1	1	1	1
Planning Department ¹	2.5	2.5	2.5	2.25	2	2	1.5	1.5	1.5	1.5
Information Technology	2	2	2	2	2	2	2.5	3	3	2
Engineering Department ²	4	4	4.5	4.75	0	0	0	0	0	0
Police										
Law Enforcement	30	29	29	29	30	30	30	29.5	28	28
911 Center	11	11	11	11	11	11	11	11	11	11
Public Works										
Transportation ¹	8.3	8.3	10.3	10.3	10	10	10	10	10.5	10.8
Water ¹	5.3	5.3	5.3	5.3	7	7	7	7	7.2	7
Sewer ¹	8.4	8.4	8.4	8.4	10	10	10	10	10.2	9.8
Ambulance	7	7	6	6	6	7	8	9.5	8.5	9.4
Airport										
Lee C. Fine ¹	3.4	3.4	3.4	3.6	3.6	3.6	3.6	4	4.3	4.2
Grand Glaize ¹	2.6	2.6	2.6	2.4	2.4	2.4	2.4	2.5	2.5	2.5
Total	104	103	103	103	103	104	106	110	109	109

Source: Annual Budget

Note:

¹Some employees' wages are split between different departments

²In 2014, the City of Osage Beach integrated the Engineering Department into Public Works

³In 2016, a part-time building maintenance position was added.

⁴In 2018, a full-time position was moved from the City Clerk to the City Treasurer

CITY OF OSAGE BEACH, MISSOURI

TABLE 15

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Incident Reports	1,975	1,727	1,644	1,464	1,660	1,832	1,851	1,752	1,554	1,615
Traffic Violations	1,793	1,712	1,290	1,783	1,856	2,145	1,975	1,968	1,748	1,612
Traffic Warnings	2,561	2,430	2,169	2,507	2,099	2,307	2,348	2,547	2,349	2,019
911 Center										
Number of Calls Answered ¹	19,927	20,420	23,133	21,160	21,458	20,859	21,463	44,459	42,913	40,640
Ambulance										
Calls for service	887	888	825	812	777	1,000	995	1,024	1,014	1,102
Building										
Permits										
Residential	76	57	86	67	77	70	49	75	80	99
Commercial	79	97	92	72	73	71	76	81	86	92
Water										
Total Water Sold (thousands of gallons)	300,688	305,915	329,769	306,699	318,395	314,987	333,138	330,431	340,759	316,825
Wastewater										
Average Daily Sewage Treatment (thousands of gallons)	1,093	987	1,030	1,006	1,176	1,320	1,304	1,358	1,364	1,381
Airports										
Lee C. Fine Airport										
Number of Take Offs & Landings	5,667	5,030	5,147	4,721	4,522	5,023	4,863	4,971	5,342	5,261
Grand Glaize Airport										
Number of Take Offs & Landings	3,196	3,059	2,587	2,348	2,129	2,431	2,768	3,130	2,794	3,029
Recycling										
Waste Oil (gallons)	2,138	1,750	951	551	634	1,029	2,427	863	1,330	2,618
White Goods (pounds) ²		15,080	9,420	8,500	5,168	5,620	7,860	9,080	2,740	2,800

Sources: Various City Government Departments

Notes:

¹Number of Calls represents both emergency and non-emergency calls. In 2005, the Osage Beach 911 Center was extended to include calls for Lake Ozark Fire & Ambulance. Due to contract expiration in early 2016, Osage Beach 911 ceased taking calls for Lake Ozark Fire & Ambulance.

²Prior to 2011, White Goods were not tracked.

CITY OF OSAGE BEACH, MISSOURI

TABLE 16

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	22	21	21	21	21	21	22	22	22	21
Ambulance Protection:										
Number of Vehicles	2	2	2	2	2	2	2	2	2	2
Highways and Streets										
Miles of Streets Paved	37.78	37.78	38.08	44.65	44.65	45.45	45.92	45.92	45.92	46.20
Miles of Sidewalks	6.09	6.09	6.87	6.87	7.33	7.33	8.83	9.59	9.59	9.79
Number of Street Lights	517	538	628	638	638	640	640	671	671	675
Parks and Recreation										
Park Acreage	106	106	106	106	106	106	106	106	106	106
Number of Parks	2	2	2	2	2	2	2	2	2	2
Water										
Water Mains (miles)	241.84	245.80	246.84	246.84	246.84	248.15	249.00	249.00	249.00	249.21
Fire Hydrants	930	969	983	983	983	994	994	994	994	998
Wells	10	10	10	10	10	10	7	7	7	7
Water Towers	4	4	4	4	4	4	4	4	4	4
Sewer										
Sanitary Sewers (miles)	143.96	148.30	149.71	149.95	150.95	151.94	152.02	152.39	152.96	153.01
Pump Stations	1,178	1,186	1,218	1,224	1,229	1,239	1,242	1,237	1,240	1,242

Sources: Various City Government Departments

SINGLE AUDIT REPORTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Board of Aldermen
of the City of Osage Beach, Missouri

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Osage Beach, Missouri (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 4, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

William K. Kapers UC

May 4, 2020

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Board of Aldermen
of the City of Osage Beach, Missouri

Report on Compliance for Each Major Federal Program

We have audited the City of Osage Beach, Missouri (the City's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2019. The City's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

William Kapers UC

May 4, 2020

CITY OF OSAGE BEACH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2019

	Federal CFDA Number	Pass-Through Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Transportation				
Passed through Missouri Department of Transportation:				
Alcohol Open Container Requirements - DWI Overtime Enforcement Wave	20.607	19-154-AL-074, 19-154-AL-019, 20-154-AL-017	\$ -	\$ 4,295
Alcohol Open Container Requirements - Hazardous Moving Violation Project	20.600	19-PT-02-070, 19-PT-02-067	-	4,416
Airport Improvement Program - Lee C. Fine Airport	20.106	15-046B-1, 17-046B-1	-	1,533,887
Airport Improvement Program - Grand Glaize Airport	20.106	17-045A-1	-	14,441
U.S. National Park Service				
Passed through Missouri Department of Natural Resources:				
Outdoor Recreation Project	15.916	29-01659	-	85,960
Total expenditures of federal awards			\$ -	\$ 1,642,999

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes only the current year federal grant activity of the City and is presented on the accrual basis of accounting. This information is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Amounts presented in this schedule as expenditures may differ from amounts presented in, or used in the preparation of, the basic financial statements, although such differences are not material.

2. INDIRECT COST RATES

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF OSAGE BEACH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2019

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of the City were prepared in accordance with U.S. GAAP.
2. No deficiencies related to the audit of the financial statements are reported in the "Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
3. No instances of noncompliance material to the financial statements of the City, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No deficiencies relating to the audit of the major federal award programs were reported in the "Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance."
5. The auditors' report on compliance for the major federal award programs for the City expresses an unmodified opinion on the major federal program.
6. No audit findings relative to the major federal award programs for the City, that are required to be reported in accordance with 2 CFR section 200.516(a), are reported in Part C of this Schedule.
7. The program tested as a major program includes:

	Federal CFDA Number
Airport Improvement Program - Lee C. Fine Airport	20.106
Airport Improvement Program - Grand Glaize Airport	20.106

8. The dollar threshold used to distinguish between Type A and B programs was \$750,000.
9. The City did not qualify as a low risk auditee for the year ended December 31, 2019.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

CITY OF OSAGE BEACH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2019

There were no audit findings in the prior year.

CITY OF OSAGE BEACH, MISSOURI

SUMMARY REPORT

DECEMBER 31, 2019

May 4, 2020

To the Honorable Mayor and Board of Aldermen
of the City of Osage Beach, Missouri

We appreciate the opportunity to assist the Board of Aldermen of the City of Osage Beach, Missouri (the City) in its governance and oversight function by providing annual audit services. Our audit reports for the year ended December 31, 2019, have been provided to you and management and include the following:

Comprehensive Annual Financial Report (CAFR)

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to entities for their Comprehensive Annual Financial Reports (CAFR) submitted to and approved by the GFOA. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy generally accepted accounting principles (GAAP), GFOA requirements and applicable legal requirements. A CAFR contains substantially more information than that required by GAAP and is a sign of excellence in financial reporting.

A CAFR contains the following information:

- Introductory Section (additional GFOA requirement)
- Financial Section (GAAP requirement)
- Statistical Section (additional GFOA requirement)

Financial Statements

The City's CAFR contains the City's annual financial statements for the year ended December 31, 2019, along with our report on those financial statements. Highlights are as follows:

- We issued an "unmodified" or a "clean" opinion on the financial statements. In our opinion, the financial statements present fairly, in all material respects, the financial position of the activities and funds of the City as of December 31, 2019, and the respective changes in its financial position and cash flows for the year then ended in conformity with GAAP.
- The financial statements include 2 different sets of financial statements:
 - Government-wide financial statements, which are full accrual and include all funds as well as capital assets and long-term debt and other liabilities. These are separated into governmental and business-type activities.
 - Fund financial statements, which are separated into governmental funds (revenue from taxes and other general sources and use modified accrual) and proprietary funds (revenue from user charges and full accrual).

- The following summarizes the highlights from the government-wide financial statements (primary government only) as of and for the years ended December 31, 2019, 2018, and 2017.

	2019	2018	2017
Total assets	\$ 106,104,592	\$ 108,038,758	\$ 111,281,850
Total deferred outflows of resources	318,808	423,475	503,711
Total liabilities	13,765,789	16,330,542	19,026,665
Total deferred inflows of resources	14,214	157	-
Total net position	92,643,397	92,131,534	92,758,896
Unrestricted net position	7,085,022	7,990,853	7,360,789
 Total revenues	 \$ 20,477,554	 \$ 19,058,144	 \$ 19,857,931
Total expenses	19,965,691	19,696,091	19,074,806
Change in net position	511,863	(637,947)	783,125

- o Total assets decreased approximately \$1.9 million primarily due to a decrease in capital assets as a result of depreciation expense exceeding capital asset additions during 2019.
- o Total deferred outflows of resources decreased approximately \$105k due to the current year amortization on the prior year advanced bond refunding.
- o Total liabilities decreased approximately \$2.5 million primarily due to principal payments on long-term debt during 2019.
- o Total deferred inflows of resources increased approximately \$14k due to GASB 75 (OPEB).
- o Total revenues increased approximately \$1.4 million primarily due to an increase in grant funding.
- o Total expenses increased approximately \$270k due to various projects completed throughout the City during 2019.
- o The Management's Discussion and Analysis on pages 4-15 discusses the changes in the various categories in more detail.

Single Audit

- Because the City had expenditures of federal awards exceeding \$750,000, it was required to have a "Single Audit". A Single Audit increases the work the auditors must perform and adds additional reports to the financial statements. The City had federal expenditures of \$1,642,999 for programs as listed in the Schedule of Expenditures of Federal Awards (SEFA).
- The report on internal control and compliance related to financial reporting reported no material weaknesses and no instances of noncompliance.
- The report on internal control and compliance related to major federal programs expressed an unmodified opinion on compliance and had no findings.

Auditors' Communication Letter

This letter consists of comments about the audit process and its results that are required under our professional standards to be communicated to an audit or similar committee of the governing board of an organization or entity. For the City, the Board of Aldermen serves that role.

Highlights from the letter are as follows:

- We noted no transactions that we considered both unusual and significant. No new accounting policies were implemented during 2019.
- The following are new pronouncements issued by the Governmental Accounting Standards Board (GASB) that will be effective in the next few years:
 - o GASB 87, *Leases*, and GASB 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, will be effective for the City's year ending December 31, 2020.
 - o GASB 91, *Conduit Debt Obligations*, will be effective for the City's year ending December 31, 2021,
- We evaluated the key factors and assumptions used to develop significant estimates in the financial statements in determining that they are reasonable in relation to the financial statements taken as a whole. The most significant estimates affecting the City's financial statements are the allowance for uncollectible receivable balances; the fair value of investments; the useful lives of property, equipment, and infrastructure; and post retirement obligations.
- The financial statement disclosures are neutral, consistent, and clear. The most sensitive disclosures affecting the financial statements are capital assets, debt, and commitments and contingencies.
- We found the accounting records to be in good order and we did not propose any significant audit adjustments.
- We had no disagreements with management on accounting or auditing issues, we had no difficulties in performing our audit, and we felt we received full cooperation from the City's staff.

Management Letter

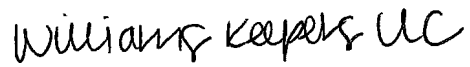
This letter is used to communicate any findings we may have about the City's internal controls and certain other matters that are, in our opinion, significant enough to warrant your attention.

Highlights from the letter are as follows:

- Although the scope of our engagement was not directed towards an opinion on the adequacy of internal control, we considered internal control as a basis for designing our audit procedures. Given this limitation and inherent limitations in internal control, we did not identify any material weaknesses in internal control.
- The letter contains a prior year recommendation for the Board of Aldermen's and management's consideration related to inventory procedures, which was resolved during 2019.

We wish to thank City and its personnel for their cooperation and assistance during our audit. The information in this audit report is intended solely for the use of the Board of Aldermen and management of the City.

Sincerely,

A handwritten signature in black ink that reads "Williams Keepers LLC". The script is cursive and fluid, with the letters "W", "K", and "L" being particularly prominent.

WILLIAMS KEEPERS LLC

CITY OF OSAGE BEACH, MISSOURI
COMMUNICATION TO THE HONORABLE MAYOR
AND BOARD OF ALDERMEN
OF THE CITY OF OSAGE BEACH, MISSOURI
DECEMBER 31, 2019

May 4, 2020

To the Honorable Mayor and Board of Aldermen
of the City of Osage Beach, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Osage Beach (the City) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 2, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The following summarizes new accounting standards that may impact the City in the future:

The Governmental Accounting Standards Board (GASB) has issued Statement 87, *Leases*, which is intended to improve financial reporting about leasing transactions. This statement will require governmental entities that lease assets – referred to as “lessees” – to recognize on the government-wide statement of net position (and on the proprietary funds’ statement of net position) the assets and liabilities for the rights and obligations created by those leases with lease terms of more than 12-months. The accounting by governmental entities that own the assets leased by the lessee – also known as lessor accounting – will remain largely unchanged from current generally accepted accounting principles. This statement will be effective for periods beginning after December 15, 2019.

GASB has issued Statement 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, which enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies the accounting for interest cost incurred before the end of a construction period. This statement allows interest cost incurred before the end of a construction period to be expensed instead of capitalized. This statement will be effective for periods beginning after December 15, 2019.

GASB has issued Statement 91, *Conduit Debt Obligations*, which provides a single method of reporting conduit debt obligations by issuers and eliminates the diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period. This statement will be effective for periods beginning after December 15, 2020. Early application is permitted.

Management will need to assess the impact, if any, of the above standards on the City's financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates affecting the City's financial statements were the allowance for uncollectible receivable balances; the fair value of investments; the useful lives of property, equipment, and infrastructure; and post-retirement obligations. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were capital assets, debt, and commitments and contingencies.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We have been advised that the audited financial statements will be reproduced in the City’s Comprehensive Annual Financial Report (CAFR). Our responsibility for the other information in the CAFR does not extend beyond the financial information identified in the report, and, as auditors, we do not have an obligation to perform any procedures to corroborate other information contained in the CAFR.

We applied certain limited procedures to the management’s discussion and analysis, the budgetary comparison schedules, and the OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Mayor, the Board of Aldermen, and management of the City of Osage Beach and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the opportunity to be of service.

Sincerely,

Williams Keepers LLC

WILLIAMS-KEEPERS LLC

CITY OF OSAGE BEACH, MISSOURI

MANAGEMENT LETTER

DECEMBER 31, 2019

May 4, 2020

Jeana Woods, City Administrator
Karri Bell, City Treasurer
Honorable Mayor and Board of Aldermen
City of Osage Beach, Missouri

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, and each major fund of the City of Osage Beach (the City) as of and for the year ended December 31, 2019, in accordance with U.S. generally accepted auditing standards, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted a matter involving internal control that we have included in Attachment A to this letter. This prior year other recommendation appears to have been resolved during the current year.

This communication is intended solely for the information and use of management, the Mayor, the Board of Aldermen, and others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



WILLIAMS-KEEPERS LLC

ATTACHMENT A
PRIOR YEAR OTHER RECOMMENDATION

Inventory Procedures

During the prior year audit, we identified a deficiency in the City's internal controls over valuing and recording inventory balances in the Water/Sewer Fund, which could cause the balances reported in the City's financial statements to be inaccurate.

We recommend the City develop procedures so that purchases and sales are entered into the inventory system on a timely basis. We also recommend the inventory listings be reviewed for accuracy, completeness, and reasonableness on a regular basis by both the Public Works and the Treasurer's Departments in order to ensure the accounting and financial reporting is appropriate.

Status: During the current year audit, we noted the City implemented a new inventory system and the inventory listings appeared to be reviewed on a regular basis. Accordingly, this prior year other recommendation appears to have been resolved.

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Tara Berreth, City Clerk
Presenter: Tara Berreth, City Clerk
Edward Rucker, City Attorney
Date Submitted: May 13, 2020

Agenda Item:

Bill 20-25 - An ordinance of the City of Osage Beach, Missouri, amending the Osage Beach Code of Ordinances by repealing and replacing Chapter 605: Business Licenses and Regulations of the Osage Beach Municipal Code *First Reading*

Requested Action:

First Reading of Bill #20-25

Ordinance Referenced for Action:

Board of Aldermen approval required per Section 110.230. Ordinances, Resolutions, Etc. – Generally and Section 110.240 Adoption of Ordinances.

Deadline for Action:

None

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

Back on February 20, 2020 this item was on the agenda for approval. Based on conversation and comments from the Board changes were made to increase the insurance liability to \$1,000,000 and add a penalty section.

The following changes to the Ordinance include defining the differences between a

Business Licenses and Contractors Licenses, adding all Medical Marijuana categories and Tree Services to the list of occupations. As well as an increase in license application fees. Applications fees were last increased in 2009 from \$20.00 to \$35.00. The increase that is being requested is from \$35.00 to \$50.00. Over the past 21 years, there has been a increase in postage, wages and overall inflation.

City Attorney Comments:

Per City Code 110.230, Bill 20-25 is in correct form.

City Administrator Comments:

I concur with the department's recommendation.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI AMENDING THE OSAGE BEACH CODE OF ORDINANCES BY REPEALING AND REPLACING CHAPTER 605: BUSINESS LICENSES AND REGULATIONS OF THE OSAGE BEACH MUNICIPAL CODE.

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

Section 1. That the Chapter 605: Business Licenses and Regulations is hereby repealed in its entirety.

Section 2. A new Chapter 605: Business Licenses and Regulations is hereby enacted to read as follows:

Chapter 605: Business Licenses and Regulations

Article I Occupational Licenses

Section 605.010 Definitions.

[R.O. 2006 §605.010; Code 1975 §§52.200, 52.250; CC 1985 §23-26]

The following words, terms and phrases, when used in this Article, shall have the meanings as prescribed to them in this Chapter, except where the context clearly indicates a different meaning:

BUSINESS

Includes any business, trade, profession, occupation, vocation, or calling carried on for a profit, or open to the public and including all activities and any activities reasonably associated with the activities listed in section 605.070 A herein.

CONTRACTOR

Any person, firm, partnership, corporation, association, or other organization, or a combination of them, which undertakes to or offers to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development or improvement, or perform any work to build, erect, construct, improve, repair, remodel, expand or otherwise construct, reconstruct, alter any structure or permanent physical improvement on real property, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subContractor, electrical Contractor, plumbing Contractor, and special trade Contractor including acoustical, air conditioning, and heating insulation.

DEALER

Any person who sells, exposes or offers for sale any article.

LICENSEE

Any person who shall secure a license under the terms of this Chapter.

MERCHANT

Every person, except motor vehicle dealers as defined in Sections 150.010 to 150.015, RSMo., who shall deal in the selling of goods, wares and merchandise at any store, stand or place occupied for that purpose. Every person doing business in this City shall, as a practice in the conduct of such business, make or cause to be made any wholesale or retail sales of goods, wares and merchandise to any person, shall be deemed to be a merchant whether said sales be accommodation sales, whether they be made from a stock of goods on hand or by ordering goods from another source, and whether the subject of said sales be similar or different types of goods than the type, if any, regularly manufactured, processed or sold by said seller. "Merchant" shall include all merchants, commission merchants, grocers, manufacturers and dealers in drugs and medicines, except physicians for medicines used in their practice, whether trading as wholesale or retail dealers.

OCCUPATIONAL LICENSE

Occupational License shall mean any Business License or Contractor License issued under this chapter.

PERSON

Includes an individual, firm, corporation, partnership, association, or other legal entity.

REAL ESTATE AGENT

Any person who or which shall be employed to negotiate loans on real estate. Real estate agent includes any person who sells or aids in the sale of any real or personal property not belonging to such person and receives a commission or compensation for making or aiding in the making of such sale.

Section 605.020 Required.

It shall be unlawful for any person to engage in any such business **within** the City without first having obtained an occupational **(Business License or a Contractor License)** license. ~~therefor.~~

- A. Business License.** A license required by any person engaging in business in the City not otherwise defined as a Contractor.

- B. Contractor Licenses. A license required by any firm, person, or corporation who meets the definition of a Contractor under section 605.010 of this code.

Section 605.030 Requirements For Issuance.

[R.O. 2006 §605.030; CC 1985 §23-27.5; Ord. No. 89.12 §1, 5-18-1989; Ord. No. 93.39 §1, 8-5-1993; Ord. No. 03.06 §1, 3-20-2003; Ord. No. 09.06 §1, 2-5-2009]

- A. No **Occupational** License shall be issued to any firm, person or corporation who shall be in arrears of payment of any debt to the City unless an acceptable payment plan has been approved by the City.
- B. No **Occupational** License shall be issued to any firm, person or corporation which will occupy or transact business on any property or in any structure when the property or structure is assessed a fee, charge or tax by the City and the lessor or owner of such property or structure is in arrears of payment of those fees, charges, taxes or any other debt to the City unless an acceptable payment plan has been approved by the City.
- C. Evidence of Workers' Compensation Insurance Prior To License Issuance. No **Occupational** License required under the provision of this Section shall be issued by the City Clerk to any person until such person produces a copy of a certificate of insurance for Workers' Compensation coverage if the applicant for the license is required to cover his/her liability under Chapter 287, RSMo. It is further made a violation of this Chapter to provide fraudulent information to the City Clerk.
- D. No **Occupational** License required under the provisions of this Section shall be issued by the City Clerk to any person until such person produces a copy of a Missouri Sales Tax License issued by the State of Missouri listing Osage Beach as their place of business. It is further a violation of this Chapter to provide fraudulent information to the City Clerk.
- ~~E.~~ 1. Each applicant for an **Occupational** business License under this Article shall submit a statement from the Missouri Department of Revenue pursuant to Section 144.083.4, RSMo., stating no tax is due, which statement is a prerequisite to the issuance or renewal of a City business license. The statement required by this Section shall be dated within ninety (90) days of submission of the business license application or renewal application.
2. If applicant is not required to hold or maintain a Missouri Sales Tax License by the State of Missouri under Chapter 144 RSMo the applicant shall execute and file with the City Clerk an affidavit stating the business activity that the applicant is pursuing within the city and that such activity is not subject to retail sales tax under Chapter 144 RSMo.
- ~~G.~~ E. The City Administrator may waive the requirements of Section 605.030(C) and 605.030(F) for any firm, person or corporation if the firm, person or corporation: [Ord. No. 17.84 §1, 12-21-2017]

1. Is a member of a recognized religious sect or division thereof and is an adherent of established tenets or teachings of such sect or division and therefore pursuant to those tenets and teachings the firm, person or corporation is conscientiously opposed to the acquisition of insurance benefits, and;
2. Which qualifies under Section 287.804, RSMo., for a Waiver of Worker's Compensation, and;
3. Has filed an Application for Religious Exemption from the provision of the Missouri Workers' Compensation Law pursuant to 8-CSR 50-2.020 (1)(D)1.A and an Employer's Affidavit of Exemption for Workers' Compensation Benefits pursuant to 8-CSR 50-2.020 (1)(D)1. C, and received the division's approval thereof.

Such firm, person, or corporation shall be required to establish irrevocable evidence of creditworthiness for the period of the Contractor's license in the amounts required by 605.030(F).

F. Requirements for Contractor Licenses. No Contractor License as a Contractor shall be issued to any firm, person or corporation without proof of general liability insurance in the form of a Certificate of Insurance providing for ~~limits of not less than three hundred thousand dollars (\$300,000.00) for a single incident~~ **minimum limit of one million dollars (\$1,000,000) combined single limit for bodily injury and property damage.** The Certificate of Insurance shall be dated **within ninety (90) days of submission of the Contractor License application or renewal application.** Said coverage shall be kept in full force and effect for the duration of the Contractor license. [Ord. No. 15.80 §1, 10-1-2015]

Section 605.035 – Penalty for Operating a Business Without a Valid Business License

Any person, firm, corporation or partnership, who shall engage in any business as defined in Section 94.270, RSMo., 1986 within the City limits of the City of Osage Beach, Missouri, without a valid business license as required by Section 605.010 shall, upon conviction, be punished by a fine not to exceed Five Hundred Dollars (\$500.00) and/or imprisonment not to exceed Ninety (90) days, or both such fine and imprisonment. Each day that said violation continues after citation therefor shall be considered a separate offense and shall further be subject to the same penalties therefor.

Section 605.038 – Revocation of Business Licenses – When

All applicants for a City Business license shall be in good standing with the City on all other taxes and fees and in compliance with all ordinances of the City. Delinquent taxes and fees and non-compliance with any ordinances of the city shall be grounds for revocation of a city Business license. Before any revocation of a city business License the City Clerk shall mail certified mail, return receipt requested and U.S. Postage paid a

Notice on intended revocation stating the reason for the proposed revocation and giving the holder of the license 30 days to respond. If no response is received within the 30 days, the license shall stand revoked. If a response is received the city Administrator shall examine the reason for the proposed revocation and the response and may request more information or may revoke or deny the revocation according to the facts and the compliance of the license holder with the terms of all city ordinances and applicable state statutes.

Section 605.040 Separate License for Each Business.

[R.O. 2006 §605.040; Code 1975 §52.220; CC 1985 §23-28]

A separate occupational license shall be obtained for each place of business conducted, operated, maintained or carried on by every person engaged in any occupation, calling, trade, or enterprise for which a license is required by ordinance.

Section 605.050 Multiple Businesses at Same Address.

[R.O. 2006 §605.050; Code 1975 §52.230; CC 1985 §23-29]

Whenever any applicant for any occupation license is engaged in more than one (1) occupation and business at the same address, such applicant shall make application for any occupation license for each business so engaged in.

Section 605.060 City Clerk to Prepare Blank Licenses.

[R.O. 2006 §605.060; Code 1975 §21.420(8); CC 1985 §23-30]

The City Clerk shall prepare blank **Occupational** Licenses for all purposes for which licenses are required to be issued, and when required, shall cause the same to be issued, signing his/her name and affixing the Seal of the City thereto, and shall **inform** ~~keep an account with~~ the City Collector ~~for~~ **of** such licenses and the amount of the license tax thereon.

Section 605.070 Fee.

[R.O. 2006 §605.070; Code 1975 §§52.240, 57.110, 59.010, 60.240; CC 1985 §23-31; Ord. No. 09.06 §2, 2-5-2009; Ord. No. 10.44 §§1 — 2, 8-23-2010]

- A. Every person engaged in any of the following listed occupations, businesses, callings, pursuits, professions or trades, or in the keeping or maintaining of any institution in this Section specified and classified, shall procure from the City an occupational license. Unless otherwise specified, the fee for such license shall ~~be thirty-five dollars (\$35.00).~~ **be Fifty Dollars (\$50.00)**

This schedule includes, but not limited to, the following;

Airport;

Ambulance service;
Antique shop;
Arts and crafts shop;
Asphalt and rock, other road repair service, sand;
Auction house;
Automobile accessory dealer;
Automobile dealer or agency (new or used cars or trucks);
Automobile repair shop (where parts are sold);
Automobile salvage yards;
Bait and tackle store;
Baker, retail;
Banking institution;
Barbershop (if merchandise of any kind is sold);
Beauty shop (if merchandise of any kind is sold);
Boat sales or repairs — marinas;
Bookkeeping service (other than certified public accountant);
Bowling alley;
Bread truck (if bread and bakery products are sold and delivered);
Buildings supply store;
Business supply store;
Butcher, retail;
Carnival (per day);
Concrete or cement mixing, manufacturing or distributing plant;
Confectionery store;
Contractor;
Dairy truck (if milk or other dairy products are sold and delivered);
Dance house;
Delicatessen;
Doctor or dentist, no fee;
Druggist, retail;
Electronic supply store;
Excavating Contractor;
Exterminator;
Florist;
Grocery, retail;
Hardware, retail;
Hatchery;
Heavy equipment sales and service;
Hospital;
Hotel;

Ice cream parlor;
Ice cream truck (if merchandise is sold and delivered);
Ice dealer;
Installment agency (an installment agency is defined to be any person who conducts or carries on the business of selling goods, wares, merchandise on weekly or monthly payments);
Insurance agency maintaining an office in the City;
Junk dealer;
Kennel;
Landscaping service;
Laundromat;
Light industry;
Liquor store or tavern;
Lumber dealer;
Lunch stand or counter;
Manufacturer;
Massage establishment;
Masseuse or massage therapist;
Medical Marijuana Cultivation Facilities
Medical Marijuana Dispensary Facilities
Medical Marijuana -Infused Products Manufacturing Facilities
Medical Marijuana Testing
Merchant, retail;
Miniature golf course;
Motel or motor hotel (where merchandise of any kind is sold);
Movers;
Moving picture show or drive in theater;
Nursery stock, retail;
Oil station, retail;
Optical, retail;
Peanut and popcorn stand;
Pigeon, squab, pheasant and rabbit farm;
Poultry dealer;
Produce dealer;
Produce stand and/or truck (except farmers selling their own produce);
Radio and TV repair shop (if merchandise or parts are sold);
Radio and TV transmission, service or repair;
Real estate broker maintaining an office in the City;

Real estate agent maintaining an office in the City, who is not affiliated with a real estate broker maintaining an office in the City who shall have obtained a license under this Section;

Recreational facility or shop (where goods or services are sold);

Resort;

Restaurant and cafe;

Secondhand store;

Septic tank sales/service/cleaning;

Shoe repair shop (if merchandise of any kind is sold);

Skating rink;

Soft drink stand;

Solid waste haulers: per applicant, per vehicle;

Tailor (if merchandise is sold);

Tree Services

Tin or jewelry shop;

Travel agency;

Truck or vehicle doing contract hauling;

Wholesale house.

- B. In consideration for the rights, privileges and permit hereby granted, and as compensation to the City for the use of its public ways and placed by cable TV, and in lieu of all occupation and license taxes, cable TV shall, on or before the last day of January in each year in which this permit is effective, pay to the City a sum equal to two percent (2%) of the gross subscriber receipts from the sale of community antenna television service within the then existing corporation limits and the City from all consumption for the preceding twelve (12) month period ending on the last day of December. This Subsection shall not be interpreted to preclude the City from charging cable TV for regular permits and licenses including, but not limited to, building permits, electrical permits or paying out fees.

Section 605.075 Penalty For Delinquent Business License Renewals.

[Ord. No. 13.14 §1, 3-8-2013]

In addition to the annual business license renewal fee, any license fee unpaid thirty (30) days after it becomes due and payable as set forth in Section 605.070 shall be subject to a penalty in the amount of five percent (5%) of the amount due on the license with an additional five percent (5%) for each additional month or fraction thereof during which such failure continues, not to exceed twenty-five percent (25%) in the aggregate. For good cause shown, the City Administrator may waive the penalty imposed in this Section.

Section 605.080 Term.

[R.O. 2006 §605.080; Code 1975 §§52.240, 52.280, 52.310; CC 1985 §23-32]

A. All ~~occupational~~ **Business** Licenses except as otherwise specifically provided for by ordinance shall be issued as of May first (1st) of the current year and shall expire on April thirtieth (30th) of the following year. No license shall be issued for more than one (1) year. A license shall become void in the event the licensee shall cease engaging in the City in the licensed business.

B. All Contractor Licenses except as otherwise specifically provided for by ordinance shall be issued as of January first (1st) of the current year and shall expire on December thirty-first (31st) of the year. No licenses shall be issued for more than one (1) year.

Section 605.090 Form and Contents — Display.

[R.O. 2006 §605.090; Code 1975 §52.270; CC 1985 §23-33]

A. An ~~occupational~~ **Business or Contractor** license shall:

1. Bear the date of issuance;
2. Recite the name of the person to whom issued and the fact that it is an ~~occupation~~ **Business or Contractor** license;
3. Be signed by the Mayor and the City Clerk;
4. Bear the Seal of the City; and
5. Otherwise be in the form to be designated by the Board of Aldermen.
6. The license must be displayed in a public place at the location licensed.

Section 605.100 Transfer.

No occupational license shall be assigned or transferred, and no license shall be held to authorize the conduct of the designated business at more than one (1) location in the City at the same time. A licensee may have his/her license amended to authorize conduct of the same business at a different location. The amendment must be approved by the Board of Aldermen.

A separate license shall be obtained for each place of business conducted, operated, maintained, or carried on by every person engaged in any business for which a license is required by this code. The City Clerk's Office shall be notified of any change of address or such place of business within one week of any such change. Nothing contained in this section shall be deemed to require the holder of a business license to obtain another license for the purpose of being an exhibitor at a trade show within the City.

Section 3. That within Section 2 above the City of Osage Beach Chapter 605 Business License and Regulations is hereby amended with new material set out in red and deleted material struck through.

Section 4. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or otherwise invalid by the valid judgement or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 5. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 6. That this Ordinance shall be in full force and effect from and after the date of passage and approval by the Mayor.

READ FIRST TIME:

READ SECOND TIME:

I hereby certify that Ordinance No. 20.25. was duly passed on , by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstentions:

Absent:

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

Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No. 20.25.

John Olivarri, Mayor

Date

Tara Berreth, City Clerk

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Mike Welty, Assistant City Administrator
Presenter: Mike Welty, Assistant City Administrator
Date Submitted: May 12, 2020

Agenda Item:

Bill 20-26 - An ordinance of the City of Osage Beach, Missouri amending Ordinance No. 19.90 Adopting the 2020 Annual Budget, Transfer of Funds for Necessary Expenses, for multiple projects and funds. *First Reading*

Requested Action:

First Reading of Bill #20-26

Ordinance Referenced for Action:

Board of Aldermen approval required for budget amendments over \$5,000 per Municipal Code Chapter 135; Article II: Purchasing, Procurement, Transfers, and Sales.

Deadline for Action:

None

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

This ordinance covers budget amendments for multiple projects and funds. Details listed below.

Original Item

Amended Item

B.A. #1 = 10-09-774256 Building Improvements
\$97,300.00 \$128,002.00

B.A. #2 = 10-09-774256 Building Improvements
\$128,002.00 \$186,802.00

B.A. #3 = 10-10-773278 Park Improvements \$20,000
\$26,064.20

B.A. #4 = 10-18-733800 Professional Services
\$35,000.00 \$120,000.00

B.A. #5 = 10-19-733610 Maintenance and Support Services
\$229,105.00 \$202,611.00
10-19-733800 Professional Services \$95,000.00 \$80,000.00
10-19-774250 Computer Equipment \$4,550.00
\$41,961.00
10-19-774267 Communication Equip. Network \$9,000.00
\$ 0.00
10-14-774250 Computer Equipment \$7,610.00
\$8,169.00
20-00-774250 Computer Equipment \$0.00
\$2,377.00
30-00-774250 Computer Equipment \$0.00
\$1,535.00
35-00-774250 Computer Equipment \$0.00
\$1,535.00
40-00-774250 Computer Equipment \$0.00
\$1,315.00
45-00-774250 Computer Equipment \$0.00
\$1,163.00
47-00-774250 Computer Equipment \$0.00
\$1,163.00

B.A. #6 = 20-00-773100 Engineering
\$100,000.00 \$105,100.00

B.A. #7 = 20-00-773209 Dude Ranch Sidewalk/Trail \$0.00
\$80,978.00

B.A. #8 = 20-00-773211 Hwy 54 Sidewalk Improvements \$0.00
\$19,785.00

B.A. #9 = 20-00-773223 Mace Road
\$1,100,000.00 \$1,198,653.00

B.A. #10 = 30-00-773170 New Wells
\$100,000.00 \$530,435.00

B.A. #11 = 45-00-773216 Taxiway Project \$0.00
\$57,774.00

1. City Hall Electronic Sign - This is a carry over from the 2019 budget. This purchase was approved at the 11/21/19 BOA meeting Bill # 19.77. Original budget was \$30,000. Actual cost was \$30,702.00. This project is complete.
2. City Hall Bullet Resistant Glass - This is a carry over from the 2019 budget. This purchase was approved at the 12/19/19 BOA meeting Bill #19.89. Original Budget was \$50,000. Actual cost was \$58,800.00 This project is not complete. Glass is ordered and will be installed in late May/Early June.
3. Peanick Park Aerial Utility Burial - This is a carry over from the 2019 budget. The City has spent \$6,064.20 on this project in 2020, but in order to complete the project City Staff estimates it will require an additional \$3,000.00. The Parks Department will work to complete to portion of this projects that has already been paid for in 2020. Additional costs to complete the project will be budgeted for in a future year. This project is not complete.
4. City Engineering Services - At the 03/17/20 BOA meeting the Board approved additional City Engineering services (Cochran) no to exceed \$85,000.00.
5. New PC and Laptop purchase - At the 03/17/20 BOA meeting the Board approved the purchase of new PC's and Laptops to replace the City's existing Virtual Desktop environment. The approved cost was \$50,207.96. This budget amendment accounts for that purchase and the purchase of additional HDMI cabling necessary for completion of the project. The net effect of this budget amendment is a reduction of more than \$3,400.00. This project is not complete.
6. Mace Rd Engineering Phase 2 - This is a carry over from the 2019 budget. Multiple modification for the Mace Rd Engineering project have been made (BOA meeting 01/02/20 Bill #20.01/BOA meeting 11/21/19 Bill #19.74/BOA meeting 03/01/18 Bill #18.07). Total current approved contract amount with Bartlett & West is \$242,900.00. As of the beginning of 2020 \$105,100.00 was still unpaid. This project is not complete.

7. Dude Ranch Sidewalk Project - This is a carry over from the 2019 budget. The final payout for this project was made in late March 2020. \$80,978.00 of this project was paid in 2020. On 07/02/19 Bill # 19.44 the board awarded the Dude Ranch Sidewalk project to Stockman Construction in the amount of \$401,930.00. This project is complete and within budget.
8. Osage Beach Sidewalk Improvement Phase 5 - This is a carry over from the 2019 budget. The final payout for this project was made in late March 2020. \$19,785.00 of this project was paid in 2020. On 09/19/19 Bill #19.65 the Board awarded this project to Hesseling Construction in the amount of \$177,486.09. This project is complete and within budget.
9. Mace Road Construction Phase 2A - This is a carry over from the 2019 budget. One bill and one motion have been approved that make up the total cost of this project (BOA meeting 04/16/20 Bill #20.24 and BOA meeting 04/02/20 motion to approve utility relocates). Total current approved cost is \$1,198,653.00. This project is not complete.
10. Swiss Village Well Project - This is a carry over from the 2019 budget. Multiple modification for this project have been made (BOA meeting 04/02/20 Bill #20.23/BOA meeting 03/17/20 Bill #20.19/BOA meeting 01/16/20 Bill #20.02/BOA meeting 12/19/19/Bill #19.96/BOA meeting 11/7/19 Bill #19.78/BOA meeting 07/18/19 Bill #19.45) Total current approved contract costs are \$744,678.60. As of the beginning of 2020 \$530,435.00 was still unpaid. This project is not complete.
11. LCF Taxiway Phase 2 - This is a carry over from the 2019 budget. The engineering contract was approved on 02/01/18 Bill #18.05. The construction contract was approved on 05/17/18 Bill #18.29. Total combined approved cost is \$1,870,050.25. As of the beginning of 2020 \$57,774.00 was still unpaid. This project will be under budget by \$71,648.55. This project is complete. 90% of the total cost was funded through MODOT Aviation/FAA grants.

I recommend approval.

City Attorney Comments:

City Administrator Comments:

These are the projects/purchases to date that have been approved by the Board of Aldermen that require amendments to the FY2020 Budget. Until recently, once approval from the Board of Aldermen was acquired the project/purchase was initiated and any amendments to the budget was completed once true expenditures were realized. This request does include amendments pre-expenditure realization.

I concur with the recommendation.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, AMENDING ORDINANCE NO. 19.90 ADOPTING THE 2020 ANNUAL BUDGET, TRANSFER OF FUNDS FOR NECESSARY EXPENSES.

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

Section 1. That the 2020 Annual Budget adopted as Ordinance No. 19.90 is hereby amended by appropriating additional funds or reducing appropriations as follows:

	Original Item	Amended Item
10-09-774256 Building Improvements	\$97,300	\$128,002
10-09-774256 Building Improvements	\$128,002	\$186,802
10-10-773278 Park Improvements	\$20,000	\$26,064.20
10-18-733800 Professional Services	\$35,000	\$120,000
10-19-733610 Maintenance and Support Services	\$229,105	\$202,611
10-19-733800 Professional Services	\$95,000	\$80,000
10-19-774250 Computer Equipment	\$4,550	\$41,961
10-19-774267 Communication Equip. Network	\$9,000	\$0
10-14-774250 Computer Equipment	\$7,610	\$8,169
20-00-774250 Computer Equipment	\$0	\$2,377
30-00-774250 Computer Equipment	\$0	\$1,535
35-00-774250 Computer Equipment	\$0	\$1,535
40-00-774250 Computer Equipment	\$0	\$1,315
45-00-774250 Computer Equipment	\$0	\$1,163
47-00-774250 Computer Equipment	\$0	\$1,163
20-00-773100 Engineering	\$100,000	\$105,100
20-00-773209 Dude Ranch Sidewalk/Trail	\$0	\$80,978
20-00-773211 Hwy 54 Sidewalk Improvements	\$0	\$19,785
20-00-773223 Mace Road	\$1,100,000	\$1,198,653
30-00-773170 New Wells	\$100,000	\$530,435
45-00-773216 Taxiway Project	\$0	\$57,774

Section 2. In all other respects the 2020 Annual Budget adopted in Ordinance No. 19.90 remains in full force and effect.

Section 3. That this Ordinance shall be in full force and effect upon date of passage and approval by the Mayor.

READ FIRST TIME:

READ SECOND TIME:

I hereby certify that the above Ordinance No. 20.26 was duly passed on _____ by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstain:

Absent:

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

Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No. 20.26.

Date

ATTEST:

John Olivarri, Mayor

Tara Berreth, City Clerk

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Edward Rucker, City Attorney
Presenter: Edward Rucker, City Attorney
Date Submitted: May 12, 2020

Agenda Item:

Bill 20-28 - An ordinance of the City of Osage Beach, Missouri, setting the terms for members of the Board of Aldermen, Mayor and City Collector elected in the delayed municipal election of 2020 and creating set terms for future years. *First and Second Reading*

Requested Action:

First & Second Reading of Bill #20-28

Ordinance Referenced for Action:

Board of Aldermen approval required per Section 110.230. Ordinances, Resolutions, Etc. – Generally and Section 110.240 Adoption of Ordinances.

Deadline for Action:

Yes - this should be done before the June election to make clear the terms elected in that election expires in April 2022 not June 2022

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

The purpose of this ordinance is to prevent any possible confusion occasioned delay in the April 2020 Municipal General Election due to the Governor's Executive Order 20-03 which delayed that election until June 2, 2020. City ordinances provide for two year terms. This ordinance sets the terms of those elected in June and restores the 2 year terms running from April to April. All newly elected or re-elected officials shall take office as they are duly elected and qualified.

City Attorney Comments:

Per City Code 110.230, Bill 20-28 is in correct form.

City Administrator Comments:

I concur with the department's recommendation.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, SETTING THE TERMS FOR MEMBERS OF THE BOARD OF ALDERMEN AND MAYOR AND CITY COLLECTOR ELECTED IN THE DELAYED MUNICIPAL ELECTION OF 2020 AND CREATING SET TERMS FOR FUTURE YEARS

WHEREAS, due to the Coronavirus Covid-19 Pandemic Emergency the Governor of Missouri by Executive Order 20-03, delayed the April 2, 2020 Municipal Election until June 9 2020, and

WHEREAS, Article VII Section 12 of the Constitution of the State of Missouri states that officers in office shall hold office until their successors are duly elected and qualified and

WHEREAS, the Board of Aldermen desires to make certain the terms of office for those city officials elected in the delayed 2020 Municipal General Election are fully understood and set out within the City Code; and

WHEREAS, the Code of Ordinances of the City of Osage Beach, Missouri provides for two-year terms, but makes no provision for shortened or lengthened terms of office in emergency situations such as the 2020 Coronavirus COVID-19 emergency; and,

WHEREAS, the Board of Aldermen conclude that an amended and restated section of the Code or Ordinances is appropriate to address the altered timelines and terms necessitated by the Governor's Executive Order 20-03:

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

Section 1. That a new Section 105.015 Term and dates of Office of the Osage Beach Code of Ordinances be and is hereby enacted as follows:

Section 105.015 Terms and Dates of Office.

A. Definitions:

1. Alderman of Class 1, the members of the Board of Aldermen elected from each ward on an even numbered year or the members of the Board of Aldermen appointed to fill any vacant position in a term elected on an even numbered year.

2. Alderman of Class 2, the members of the Board of Aldermen elected from each ward on an odd numbered year or the members of the Board of Aldermen appointed to fill any vacant position in a term elected on an odd numbered year.

B. Terms and Dates of Office

1. For the Mayor, City Collector, and members of the Board of Alderman of Class 1, elected in 2020 in the Municipal General Election held June 2, 2020, the term shall run from the certification of the election results for that election, until their successors are elected and qualified after the Municipal General Election of April 2022. Thereafter the Mayor, City Collector and members of the Board of Alderman of Class 1 shall serve terms of two years until their successors are elected and qualified.
2. The members of the Board of Alderman of Class 2 shall serve terms of two years until their successors are elected and qualified.

Section 2. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or otherwise invalid by the valid judgment or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 3. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 4. That this Ordinance shall be in full force and effect from and after the date of passage and approval of the Mayor.

READ FIRST TIME: _____ READ SECOND TIME: _____

I hereby certify that Ordinance No.20.28 was duly passed on _____ by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstentions:

Absent:

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

Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No.20.28.

John Olivarri, Mayor

Date

Tara Berreth, City Clerk

EXECUTIVE ORDER

20-03

WHEREAS, on March 13, 2020, a state of emergency was declared, pursuant to Sections 44.100 and 44.110, RSMo, in an effort to ensure the protection of the safety and welfare of the citizens of Missouri from the Coronavirus and COVID-19;

WHEREAS, the emergency conditions and state of emergency continue to exist;

WHEREAS, the emergency conditions and state of emergency interfere with the electoral process in that a General Municipal Election is scheduled for April 7, 2020 in every election authority in the state (the counties, the City of Kansas City and the City of St. Louis);

WHEREAS, the Centers for Disease Control and Prevention recommends cancellation or suspension of gatherings and limiting close contacts via social distancing to limit the spread of the Coronavirus;

WHEREAS, Section 44.100, RSMo, provides that during a state of emergency, the Governor is authorized to “waive or suspend the operation of any statutory requirement or administrative rule prescribing procedures for conducting state business, where strict compliance with such requirements and rules would prevent, hinder, or delay necessary action by the department of health and senior services to respond to a declared emergency or increased health threat to the population”; and

WHEREAS Section 44.100, RSMo, provides that during a state of emergency, the Governor is authorized to “perform and exercise such other functions, powers and duties as may be necessary to promote and secure the safety and protection of the civilian population”;

NOW, THEREFORE, I, MICHAEL L. PARSON, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and the Laws of the State of Missouri, including Section 44.100 and 44.110, RSMo, do hereby order, effective immediately:

- I. The General Municipal Election scheduled for April 7, 2020, is hereby postponed to June 2, 2020, in all of the State.
- II. The following dates apply to the June 2, 2020, General Municipal Election:
 - A. Each election authority shall cause to be published a notice of the June 2, 2020, election as required in Section 115.127.2, RSMo, and shall include a reference to this Executive Order;
 - B. The closing date for registration pursuant to Section 115.135.1 RSMo, shall remain March 11, 2020;
 - C. The minimum age requirement for voting as set forth in Mo. Const. Art. VIII, section 2, shall continue to be ascertained as of April 7, 2020;
 - D. The deadline for filing a declaration of intent to be a write-in candidate pursuant to Section 115.453(4) shall remain at 5:00 p.m. on March 27, 2020.
 - E. The deadline to apply for an absentee ballot under Section 115.279, RSMo, shall be May 20, 2020;
 - F. The ballots already printed and bearing a date of April 7, 2020, shall be used for the election on June 2, 2020;
 - G. A public test of the voting equipment under Section 115.233, RSMo, shall be completed no later than June 1, 2020;
 - H. In-person absentee voting shall continue until 5:00 p.m. on June 1, 2020;
 - I. The deadline by which absentee ballots must be received by the election authority under Section 115.293.1, RSMo, shall be 7:00 p.m. on June 2, 2020; and
 - J. For covered voters as defined in Section 115.902(1), RSMo:
 - a. The deadline for a covered voter to request a ballot from an election authority shall be 5:00 p.m. on May 29, 2020 (§ 115.912, RSMo);

- b. The deadline for an election authority to begin making ballots available to covered voters shall be April 18, 2020 (§ 115.914, RSMo); and
 - c. The deadline by which absentee ballots from covered voters must be received by an election authority shall be before noon on June 5, 2020 (§ 115.920, RSMo).
- K. The election results shall be certified by an election authority no sooner than noon on June 5, 2020 (§ 115.508) and no later than June 16, 2020 (§ 115.507, RSMo).
- III. In addition to the legally required notice in II.A, above, each election authority, within its capabilities, shall endeavor to provide notice to the public by: (1) posting information on its website; (2) issuing press releases; (3) making public appearances; (4) directly contacting stakeholders, such as the candidates for election and the jurisdictions which have placed issues and candidates on the General Municipal Election ballot; and (5) using social media platforms to notify voters.
- IV. The candidates for offices for which no election is scheduled for April 7, 2020, due to the exemption in Section 115.124, RSMo, shall assume the responsibilities of their offices at the same time and in the same manner as if the election had been held on April 7, 2020.
- V. As provided in Article VII, Section 12 of the Missouri Constitution, "Except as provided in this constitution, and subject to the right of resignation, all officers shall continue to hold office for the term thereof, and until their successors are duly elected or appointed and qualified."
- VI. Nothing within this order shall be construed to effect any other election in the State of Missouri other than the General Municipal Election scheduled for April 7, 2020.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 18th day of March, 2020.

A handwritten signature in black ink, appearing to read "Michael L. Parson", written over a horizontal line.

MICHAEL L. PARSON
GOVERNOR

ATTEST:

A handwritten signature in black ink, appearing to read "John R. Ashcroft", written over a horizontal line.

JOHN R. ASHCROFT
SECRETARY OF STATE

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Jeana Woods, City Administrator
Presenter: Jeana Woods, City Administrator
Date Submitted: May 12, 2020

Agenda Item:

Bill 20-29 - An ordinance of the City of Osage Beach, Missouri, opting out of the State imposed Sales Tax Holiday. *First Reading*

Requested Action:

First Reading of Bill #20-29

Ordinance Referenced for Action:

Board of Aldermen approval required per Section 110.230. Ordinances, Resolutions, Etc. – Generally and Section 110.240 Adoption of Ordinances and RSMo 144.049 Sales Tax Holiday for clothing, personal computers, and school supplies.

Deadline for Action:

Yes - Notice is due to the Missouri Department of Revenue by June 23, 2020.

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

Not Applicable

City Attorney Comments:

Per City Code 110.230, Bill 20-29 is in correct form.

City Administrator Comments:

Section 144.049 RSMo. established the Back to School Sales Tax Holiday. In 2006 the Osage Beach Board of Aldermen enacted an ordinance opting out of the tax holiday and per Chapter 144.049.(3).6., the ordinance prohibited future sales tax holidays from applying to the local sales tax. In 2019, the Board of Aldermen rescinding the 2006 ordinance and elected to opt in the tax holiday for 2019. At that time, it was requested that the decision to opt in or out be revisited each year by the Board of Aldermen. If the Board chooses to rescind our current opt in declaration as adopted last year, notification of change by ordinance to MoDOR will need to be done no later than June 23, 2020.

If the Board of Aldermen chooses to remain opted in the program (participate in NO MUNICIPAL TAX collection over the shopping holiday), NO ACTION IS REQUIRED. If the Board chooses to rescinded our current ordinance and opt out of the Back to School Sales Tax Holiday, the bill attached will modify the ordinance to opt out, if approved.

The upcoming Back to School Sales Tax Holiday starts August 7, 2020.

How much city (local) sales tax are we talking about? Based on tax data specific to the retail sales for the specific items exempted by the State per Section 144.049 RSMo during past Back to School Sales Tax Holiday weekend, total city taxes (2.0% of sales) received is estimated to be approximately \$10,000. Osage Beach's 2% city sales tax is distributed by law as follows = 1% General Fund, 0.5% CIT, and 0.5% Transportation.

For reference, I have included a list of cities and counties who elected to opt out of the Back to School Sales Tax Holiday may be found on the MoDOR site as follows:
<https://dor.mo.gov/business/sales/taxholiday/school/faq.php>

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, OPTING OUT OF THE STATE IMPOSED SALES TAX HOLIDAY.

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

Whereas, the Missouri General Assembly has passed and the Governor has signed, House Bill 64 that establishes a so called “Sales Tax Holiday” for the first weekend in August; and

Whereas, the legislation does not provide for the reimbursement to local governments for lost revenues; and

Whereas, the sales tax holiday will significantly reduce local revenues; and

Whereas, municipalities depend on sales tax revenues to provide essential services for the citizens, including police, parks, streets, code enforcement, water, sewer and other services; and

Whereas, these sales taxes were approved by a vote of the people who expect the promised services; and

Whereas, the legislation authorizes local governments to opt out of the “Sales Tax Holiday” by ordinance of the governing body.

Whereas, the Board of Aldermen desires to reserve to itself the duty to make this decision of a yearly basis by ordinance of the governing body:

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

Section 1. The City of Osage Beach hereby determines that for the year 2020, it will prohibit the provisions of Section 144.049 RSMo., 2005, from exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said City beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following from local sales taxes.

Section 2. The City Clerk is hereby directed to send written notice to the State of Missouri Department of Revenue as soon as possible, but no later than June 15, of the decision to opt out of the “Sales Tax Holiday” by forwarding a cover letter and a certified copy of this ordinance.

Section 3 140.050 of the Code of Ordinances is hereby repealed.

Section 4. A new section 140.050 of the Code of Ordinances is hereby adopted as follows:

Section 140.050.

Beginning in 2021 and every year thereafter, the City Clerk shall, place upon the agenda of the Board of Aldermen an ordinance addressing the question of opting out of provisions of Section 144.049 RSMo. exempting sales of certain clothing, personal computers, certain computer software, and school supplies that occur within the boundaries of said City beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following from local sales taxes. Said ordinance shall appear on the agenda of the Board of Aldermen at the first meeting in May, for final action at the last meeting in May.

Section 5. That this Ordinance shall be in full force and effect from and after the date of passage and approval of the Mayor.

READ FIRST TIME:

READ SECOND TIME:

I hereby certify that Ordinance No.20.29 was duly passed on _____, by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstentions:

Absent:

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

Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No.20.29.

John Olivarri, Mayor

Date

Tara Berreth, City Clerk

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Mike Welty, Assistant City Administrator
Presenter: Mike Welty, Assistant City Administrator
Date Submitted: May 12, 2020

Agenda Item:

Bill 20-31 - An ordinance of the City of Osage Beach, Missouri, authorizing the Mayor to execute a contract with AT&T for local phone service. *First Reading*

Requested Action:

First Reading of Bill #20-31

Ordinance Referenced for Action:

Board of Aldermen approval required for purchases over \$15,000 per Municipal Code Chapter 135; Article II: Purchasing, Procurement, Transfers, and Sales.

Deadline for Action:

Yes - The current contract expires on 06/25/2020

Budgeted Item:

Yes

Budget Line Item/Title: 10-13-743102 Telephone Service

FY20 Budgeted Amount:	\$ 42,000.00
Expenditures to Date (05/08/20):	(\$ 15,919.00)
Available:	\$26,081.00
Requested Amount:	\$6,360.00

Budget Line Item/Title: 10-15-753200 911 Expense

FY20 Budgeted Amount:	\$16,800.00
Expenditures to Date (05/08/20):	(\$ 6,014.00)
Available:	\$10,786.00
 Requested Amount:	 \$960.00

Department Comments and Recommendation:

The City uses 20 phone, fax, and data line through a At&T business local calling contract. This contract expires on 06/25/20. This purchase is being considered as a sole source purchase as there are not other carriers that currently have the the infrastructure in place to provide us with these services.

The amounts being requested above represent the total amount of the new contract to be paid in 2020 (\$7,320.00 split between two line item account). The total yearly cost of the contract is estimated to be \$14,640.00 per year. I am asking for a do not exceed amount of \$16,000.00 because there are still some circumstances where we could be charged long distance fees or have fluctuations in taxes and fees.

I was able to lower the estimated value of this contract by \$960.00 per year when compared to the the current contract.

I recommend approval.

City Attorney Comments:

Per City Code 110.230, Bill 20-31 is in correct form.

City Administrator Comments:

I concur with the department's recommendation.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT WITH AT&T FOR LOCAL PHONE SERVICES AT ALL CITY LOCATIONS NO TO EXCEED \$16,000.00 ANNUALLY

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

Section 1. The Board of Aldermen hereby authorizes the Mayor to execute on behalf of the City a contract with AT&T for local phone service at all City locations, substantially under the terms set forth in the attached contract (Exhibit "A").

Section 2. Total expenditures or liability authorized under this Ordinance shall not exceed Sixteen Thousand Dollars (\$16,000.00) annually.

Section 3. The City Administrator is hereby authorized to take such further actions as are necessary to carry out the intent of this Ordinance and Contract.

Section 4. This Ordinance shall be in full force and effect from date of passage and approval by the Mayor.

READ FIRST TIME:

READ SECOND TIME:

I hereby certify that the above Ordinance No. 20.31 was duly passed on _____ by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstain

Absent:

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

Date

Tara Berreth City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No. 20.31.

Date

John Olivarri, Mayor

ATTEST:

Tara Berreth, City Clerk



AT&T BUSINESS LOCAL CALLING
ILEC CONFIRMATION OF SERVICE ORDER
PROVIDED PURSUANT TO STANDARD SERVICE PUBLICATION RATES AND TERMS

Customer CITY OF OSAGE BEACH Street Address: 1000 City Parkway City: Osage Beach State/Province: MO Zip Code: 65065 Country: USA	AT&T The applicable AT&T ILEC Service-Providing Affiliate
Customer Contact (for Notices) Name: Mike Welty Title: Assistant City Administrator Street Address: 1000 City Parkway City: Osage Beach State/Province: MO Zip Code: 65065 Country: USA Telephone: (573)302-2000 Fax: Email: mwelty@osagebeach.org Customer Account Number or Master Account Number: (573)348-5000-342 (816)A14-0707-886	AT&T Contact (for Notices) Name: Stacy Baker Street Address: 2121 E 63 rd Street @ Bldg C, Room C3H City: Kansas City State/Province: MO Zip Code: 64130 Country: USA Telephone: (314)356-8968 Fax: Steven Gallagher Email: sb4152@us.att.com Sales/Branch Manager: SCVP Name: Sales Strata: LGEM Sales Region: SW <u>With a copy (for Notices) to:</u> AT&T Corp. One AT&T Way Bedminster, NJ 07921-0752 ATTN: Master Agreement Support Team Email: mast@att.com
AT&T Solution Provider or Representative Information (if applicable) ☐	
Name: Company Name: Agent Street Address: City: State: Zip Code: Telephone: Fax: Email: Agent Code	

Customer agrees to purchase the Service identified below in accordance with this Confirmation of Service Order ("CSO") subject to the following, which are incorporated by reference: (a) THE TERMS OF THE APPLICABLE STATE TARIFF, IF THE SERVICE IS OFFERED PURSUANT TO TARIFF; OR (b) THE AT&T BUSINESS SERVICES AGREEMENT (BSA) which incorporates applicable Service Publications, found at <http://www.corp.att.com/agreement/> IF THE SERVICE IS NOT OFFERED PURSUANT TO TARIFF. "Service Publication" means a Tariff, Guidebook or Service Guide. The Service is not assignable or otherwise transferable, nor may it be assumed in any manner, unless otherwise required by law or regulation.

The terms and conditions provided in this CSO are provided herein for convenience only and do not supersede or modify any applicable Service Publication in any way. In the event a Service Publication term or condition is changed in any way, the following is hereby modified at the same time to reflect that change.

The applicable AT&T Service Publication(s) for each state are identified in Attachment A.

The Effective Date of this CSO is the date signed by the last party.

AT&T California currently provides billing and collections services to third parties, which may place charges that Customer authorizes on its bill. To the extent that AT&T California makes blocking of such charges available, Customer may block third-party charges from its bill at no cost.

Customer (by its authorized representative)	AT&T (by its authorized representative)
By:	By:
Printed or Typed Name:	Printed or Typed Name:
Title:	Title:
Date:	Date:

**AT&T BUSINESS LOCAL CALLING
ILEC CONFIRMATION OF SERVICE ORDER
PROVIDED PURSUANT TO STANDARD SERVICE PUBLICATION RATES AND TERMS**

1. SERVICE, SERVICE PROVIDER and SERVICE DESCRIPTION

1.1 Service and Service Provider

Business Package ("Service")	Service Providing Affiliate(s) and Service Publication(s), as applicable
AT&T Business Local Calling ("BLC")	Listed in Attachment A

1.2 Service Description - Available Line Option Package(s); Service Components

Identified for the Service in applicable Service Publication(s)

1.3 Eligible Billing Telephone Numbers (BTNs)

See Attachment B

2. TERM and EFFECTIVE DATES

Term	36 Months
Term Start Date	The next calendar day following initial implementation of Service in the applicable AT&T systems
Effective Date of Rates, Discounts and Billing	Per Billing Telephone Number ("BTN"), on the next calendar day immediately following implementation of applicable Line Option Package in the applicable AT&T systems
Rates Following Termination or Expiration of the Term	Applicable Service Publication rates in effect at time of termination or expiration

3. RATES and INITIAL ORDER

3.1. Line Option Packages – Monthly Rates

Package pricing does not include Additional Service Components as identified in the applicable Service Publication.

Line Option Packages	State Availability	Prices Per BLC Access Line, Per Month – 12 Month Term	Prices Per BLC Access Line, Per Month – 24 Month Term	Prices Per BLC Access Line, Per Month – 36 Month Term
Unlimited A (Option A)	AL, AR, CA, FL, GA, IL, IN, KS, KY, LA, MI, MO, MS, NC, NV, OH, OK, SC, TN, TX, WI	\$44.00	\$38.00	\$37.00
Unlimited B (Option B)	AL, AR, CA, FL, GA, IL, IN, KS, KY, LA, MI, MO, MS, NC, NV, OH, OK, SC, TN, TX, WI	\$39.00	\$33.00	\$32.00

**AT&T BUSINESS LOCAL CALLING
ILEC CONFIRMATION OF SERVICE ORDER
PROVIDED PURSUANT TO STANDARD SERVICE PUBLICATION RATES AND TERMS**

3.2. Additional Service Components (Vertical Features) - Monthly Rates and Non-recurring Charges

Each Additional Service Component – Vertical Feature (as identified in the applicable Service Publication)	Monthly Rate	Installation Non-recurring Charge (NRC)
Per BLC access line	\$3.00	As per applicable Service Publication

3.3 Waiver of Non-Recurring Charges (NRCs) During Term

Waived Charges	Month of Term in which Charge is Waived
NRC for establishing a BLC access line	Any
NRC for adding or removing Hunting	Any
NRC for Additional Service Components	First month, only for Customer's initial order

3.4 Quantity Commitment and Shortfall Adjustment Charge

Only BLC access lines associated with a BTN listed in Attachment B or a BTN added to the Service by Customer during the Term contribute to the Quantity Commitment for purposes of calculating the Shortfall Adjustment Charge.

Quantity Commitment	In any month during the Term, Customer must maintain 80% of the applicable Quantity Commitment(s) (active and not on suspension), or the following Shortfall Adjustment Charge applies:
20	$\text{Shortfall Adjustment Charge} =$ $\$10.00 \times ([80\% \times \text{Quantity Commitment}] - \text{current number of access lines contributing to that Quantity Commitment})$

4. EARLY TERMINATION CHARGE

If Customer terminates the CSO before the expiration of the Term, Customer will pay the Early Termination Charge below, unless Customer concurrently replaces this CSO with an AT&T ILEC business local exchange service agreement with a term equal or greater than the Term under this CSO and a line commitment, as determined by AT&T, equal or greater than Quantity Commitment under this CSO.

Service Components	State for Customer's Main BTN identified on Attachment B	Rate for Early Termination Charges
BLC access lines subject to Quantity Commitment	AL, AR, CA, FL, GA, IL, IN, KS, KY, LA, MI, MO, MS, NC, NV, OH, OK, SC, TN, TX, WI	\$15.00
Main BTN: (573)348-5000-342		State of Main BTN: (ex: IL) MO
$\text{Early Termination Charge} =$ $(\text{Rate for Early Termination Charges}) \times (\text{Quantity Commitment}) \times (\text{number of months remaining in Term})$		

The Early Termination Charges above may not apply if Customer terminates all or a portion of the Service for purposes of a migration to a qualifying AT&T Business Voice over IP (BVoIP) Service or AT&T Mobility Service as such migration is defined in the Service Publication.

**AT&T BUSINESS LOCAL CALLING
ILEC CONFIRMATION OF SERVICE ORDER
PROVIDED PURSUANT TO STANDARD SERVICE PUBLICATION RATES AND TERMS**

5. GENERAL PROVISIONS

- Additional BLC access lines under a BLC account may be ordered during the Term.
- BLC access lines subscribed under a Line Option Package may not be placed on Customer-initiated temporary suspension.

Attachments A and B follow

ATTACHMENT A

AT&T ILEC SERVICE PROVIDING AFFILIATES and SERVICE PUBLICATION(S), AS APPLICABLE

Service Provider(s)	Service Publication(s) (incorporated by reference)	Service Publication Location(s)
AT&T Alabama	AT&T Alabama Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/al/product_line.htm
AT&T Arkansas	AT&T Arkansas Guidebook, including Part 4, Sec. 5	http://cpr.att.com/guidebook/ar/index.html
AT&T California	AT&T California Guidebook, including Part 4, Sec. 5 and Part 8, Sec. 8 AT&T California Out of Territory Guidebook, incl. Part 4, Sec. 5 and Part 8, Sec. 8	http://cpr.att.com/guidebook/ca/index.html http://cpr.att.com/guidebook/cf/index.html
AT&T Florida	AT&T Florida Guidebooks, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/fl/product_line.htm
AT&T Georgia	AT&T Georgia Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/ga/product_line.htm
AT&T Illinois	AT&T Illinois Guidebook, including Part 4, Section 5	http://cpr.att.com/guidebook/il/index.html
AT&T Indiana	AT&T Indiana Guidebook, including Part 4, Sec. 5	http://cpr.att.com/guidebook/in/index.html
AT&T Kansas	AT&T Kansas Guidebook, including Part 4, Section 5	http://cpr.att.com/pdf/ks/index.html
AT&T Kentucky	AT&T Kentucky Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/ky/product_line.htm
AT&T Louisiana	AT&T Louisiana Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/la/product_line.htm
AT&T Michigan	AT&T Michigan Guidebook, including Part 4, Sec. 5	http://cpr.att.com/guidebook/mu/index.html
AT&T Mississippi	AT&T Mississippi Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/ms/product_line.htm
AT&T Missouri	AT&T Missouri Guidebook, including Part 4, Section 5	http://cpr.att.com/guidebook/mo/index.html
AT&T Nevada	AT&T Nevada Guidebook, including Part 2, Sec. 12.19 and Part 8, Sec. 8	http://cpr.att.com/guidebook/nv/index.html
AT&T North Carolina	AT&T North Carolina Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/nc/product_line.htm
AT&T Ohio	AT&T Ohio Guidebook, including Part 4, Sec. 5	http://cpr.att.com/guidebook/oh/index.html
AT&T Oklahoma	AT&T Oklahoma Guidebook, including Part 4, Section 5	http://cpr.att.com/guidebook/ok/index.html
AT&T South Carolina	AT&T South Carolina Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/sc/product_line.htm
AT&T Tennessee	AT&T Tennessee Service Publications, including General Exchange Guidebook, Sec. A3	http://cpr.att.com/pdf/tn/product_line.htm
AT&T Texas	AT&T Texas Guidebook, including Part 4, Section 5	http://cpr.att.com/guidebook/tx/index.html
AT&T Wisconsin	AT&T Wisconsin Guidebook, including Part 4, Sec. 5	http://cpr.att.com/guidebook/wg/index.html

**AT&T BUSINESS LOCAL CALLING
ILEC CONFIRMATION OF SERVICE ORDER
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**ATTACHMENT B
BILLING TELEPHONE NUMBER (BTN) LIST**

(All Lines under each BTN must be subscribed to a Line Option Package.)

Region (MW, SW, W, SE)	State (ex. FL)	10-digit BTN
SW	MO	573 302 2043 985
SW	MO	573 348 4770 302
SW	MO	573 348 5000 342
SW	MO	573 348 5410 853

Region (MW, SW, W, SE)	State (ex: FL)	10-digit BTN

If greater than 10 BTNs, list Region / State / BTN in the box below.

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City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Cindy Leigh, Human Resource Generalist
Presenter: Cindy Leigh, Human Resource Generalist
Date Submitted: May 13, 2020

Agenda Item:

Bill 20-32 - An ordinance of the City of Osage Beach, Missouri, amending Chapter 125 Human Resources System (Personnel) Rules and Regulations and the Policies associated with Chapter 125. *First and Second Reading*

Requested Action:

First & Second Reading of Bill #20-32

Ordinance Referenced for Action:

Board of Aldermen approval required per Section 110.230. Ordinances, Resolutions, Etc. – Generally and Section 110.240 Adoption of Ordinances.

Deadline for Action:

Yes - staff would like the changes in this request to be effective as soon as possible because they are part of the 2020 budget estimates that were discussed at the May 7, 2020 Board of Aldermen meeting.

Budgeted Item:

Not Applicable

Department Comments and Recommendation:

Chapter 125 and Policies summary changes effective May 21, 2020

Following are the changes to Chapter 125 and some of the Policies associated with Chapter 125. The budgetary effects of these changes are included in the 2020 Budget estimates that was presented to the Board of Aldermen at the May 7, 2020 meeting.

Section 125.020 Definitions. *(The addition of the following definition allows for benefits to continue to be paid when an employee is not working 32 hours per week due to the City's participation in programs offered by the Missouri Division of Employment Security.*

Employee –

1. **FULL-TIME EMPLOYEE:** An employee who regularly works at least thirty-two (32) hours per week on a year-round basis and who has successfully completed the probationary period and has been appointed as a "full-time" employee.

For the purpose of the definition of full-time employees eligible for benefits under section 125.240. the city administrator shall have the authority to direct the use for the alternate definition "Full Time Employee under Pandemic Illness Emergency", set forth below, for any employee impacted by staffing or hours reductions where the Mayor has declared a Pandemic Illness Emergency under Section 125.120 F of this code.

FULL TIME EMPLOYEE under Pandemic Illness Emergency: An employee who regularly works at least twenty-four (24) hours per week on a year-round basis and who has successfully completed the probationary period and has been appointed as a "full-time" employee.

Section 125.050.G Pay and Compensation – Individual Pay

Adjustments *(changes to the following policies are listed below)*

1. *Overtime/comp. time/flex time.* Refer to policy dated 04/01/17 **05/21/2020.**
2. *Tuition reimbursement.* Refer to policy dated 05/04/05 **05/21/2020.**
3. *Education incentive.* Refer to policy dated 04/01/09 **05/21/2020**

Section 125.120.E.6. Attendance and Leaves *(the following change will modify how Airport and Police Department employee receive their holiday benefit. The current policy allows for pay out of holiday hours at the end of each year. This change discontinues holiday leave pay out and allows employees to take their earned holiday hours as a day off with pay within six months of accruing the holiday hours. This change mirrors how all other City employees receive their holiday benefit.)*

Shift workers. Due to difficulty in scheduling, shift workers shall receive the same number of paid hours, credited as special leave, as other City employees receive in holiday hours. The hours of special holiday leave will be credited to each employee's holiday leave bank after each holiday is observed. All hours of holiday leave **must be used within six months of date of accrual and any hours of holiday leave not used**

within six (6) months of date of accrual shall be forfeited.

No shift worker may carry over more than twenty-four (24) hours of holiday leave from one calendar year to the next; ~~requests for carryover must be in writing. or carried over shall be paid for on a special paycheck in December of each year. Upon separation, any accumulated or approved carryover holiday leave hours shall be paid to the employee.~~

Section 125.240 Other Employee Benefits *(the following changes will be effective July 1, 2020 with the health, dental, and vision renewal. The removal of the medical reimbursement decreases the City's annual contribution to employees' health savings accounts.*

1. *Insurance.*

1. The City provides the following insurance benefits to full-time employees without cost: health, dental, short-term disability, and group life. Health, dental, and life insurance coverage for dependents of full-time employees is optional to the employee. The City will provide a portion of the cost of dependent health coverage. Dental and ~~V~~vision insurance coverage is offered to employees and dependents.
2. Full-time employees who can provide proof of coverage from another health insurance program may opt out of participating in the City's health insurance program. The City will provide an incentive in the amount of forty percent (40%) of the cost of single coverage to employees who qualify for the opt-out program. Payments shall be spread evenly over the pay periods in a calendar year. If an employee is no longer an employee of the City, payments cease and the employee has no right to any amounts not paid in the calendar year.
3. Full-time employees who retire due to age or disability and have completed ten (10) years of employment with the City may make arrangements to continue their coverage under the City's health insurance program at their own expense by providing a thirty (30) day notice to the Human Resources Generalist.
2. *Cafeteria Plan.* Employees may take advantage of reducing their taxable income through utilization of the cafeteria plan. Additional supplemental insurance policies, such as cancer, accident, and intensive care are available and premium amounts for these, and dependent medical are deducted from gross income prior to income tax deductions.
3. ~~*Medical Reimbursement.* The City provides each full-time employee two hundred fifty dollars (\$250.00) per year for medical expenses in a medical-~~

~~reimbursement account. Employees may also reduce taxable income by setting aside predesignated amounts into the plan for dependent care and medical expenses not covered by insurance. Enrollment is restricted to within thirty (30) days of employment for new employees and during an annual enrollment for current employees.~~

4. ~~C.~~ *Retirement Plans.*

1. The City will provide full-time employees six percent (6%) of gross wages under Section 401A of the Internal Revenue Service Code into accounts. The City will provide up to an additional one-percent-match contribution of gross wages under Section 401A of the Internal Revenue Service Code into the employee's account upon the employee's contribution of up to one percent (1%), which may be in one-half-percent increments. There is a five (5) year vesting period. Employees should contact the Human Resources Generalist for detailed information.
2. *Deferred compensation.* All employees and elected officials may elect to participate in a deferred compensation program offered by the City. The City will not participate monetarily in this program.

Overtime/Comp. Time/Flex Time Policy *(the new verbiage gives the City Administrator the authority to direct any overtime worked be converted to compensatory hours for a limited amount of time.)*

v. Accumulation of comp time is a privilege not a right. The City Administrator may require an employee to take comp leave or allow the accrual of comp time over 80 hours as the best interests of the City may require.

C. Employees shall indicate on each timecard his/her overtime hours and if he/she chooses to be paid for those hours by overtime compensation or compensatory time. **The City Administrator may require employees to take comp. time in lieu of overtime as the best interests of the City may require.**

Tuition Reimbursement Policy *(the new verbiage gives the City Administrator the authority to suspend the Tuition Reimbursement program for a limited amount of time.)*

The following paragraph was added:

3. The City Administrator may suspend the Tuition Reimbursement program for up to one (1) year. Any suspension of the tuition reimbursement program for a period of time longer than one (1) year shall require action of the Board of Aldermen.

Education Incentive Policy (*the new verbiage gives the City Administrator the authority to convert Education Incentive pay to comp. time for a limited amount of time.*)

The following paragraph was added:

1. The City Administrator may order the conversion of Educational Incentive pay to comp. time for a period of up to one year. Any conversion of Educational Incentive pay to comp. time for a period of time longer than one year shall require action of the Board of Aldermen.

City Attorney Comments:

Per City Code 110.230, Bill 20-32 is in correct form.

City Administrator Comments:

In response to the pandemic situation and the anticipated decrease in city revenue sources, many expenditure cuts were discussed at the previous Board of Aldermen meeting to re-balance out the budget. Cuts included personnel expenditures needed to meet decreased revenue projection. To accomplish this, amendments to Chapter 125 of the City ordinance are needed. Chapter 125 changes are as follows;

- 1) To address cash flow, temporary application of overtime, comp. time, tuition, and education incentives are being requested at my operational discretion, and
- 2) Permanent change in the application of Holiday Pay is requested.

I concur with HR's request to approve.

AN ORDINANCE OF THE CITY OF OSAGE BEACH, MISSOURI, AMENDING THE HUMAN RESOURCES SYSTEM (PERSONNEL) RULES AND REGULATIONS CHAPTER 125 SECTIONS 125.020 DEFINITIONS, 125.050.G INDIVIDUAL EMPLOYEE PAY ADJUSTMENT, 125.120.E.9 OCCUPATIONAL LEAVES, 125.240. OTHER EMPLOYEE BENEFITS

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

Section 1. That the Code of Ordinances of the City of Osage Beach, in Chapter 125, specifically 125.020 Definitions, 125.050.G Individual Employee Pay Adjustment, 125.120.E.9 Occupational Leaves, 125.240. Other Employee Benefits are hereby repealed and new sections 125.020 Definitions, 125.050.G Individual Employee Pay Adjustment, 125.120.E.9 Occupational Leaves, 125.240. Other Employee Benefits are hereby enacted with amendments as set forth below with new material set out in red and deleted material struck as follows:

Section 125.020. Definitions. The following terms, whenever used in these rules, shall be defined as follows:

ALLOCATION — The assignment of a single position to its proper class in accordance with the duties performed, and the authority and responsibilities exercised.

APPOINTED OFFICIAL — The following positions shall be deemed appointed officials: City Administrator, City Clerk, Chief of Police, Building Official, City Planner, Public Works Director, City Treasurer, and City Attorney.

APPOINTING POWER — The officers of the City who, in their individual capacities or as a board, commission, the Mayor, or Board of Aldermen, have the final authority to make the appointment to the position to be filled.

CITY — The City of Osage Beach.

CITY ADMINISTRATOR — City Administrator as used in these rules shall be the appointed City Administrator or individual named by the City Administrator to act in his/her behalf on these matters.

CLASS — All positions sufficiently similar in duties, authority and responsibility to permit grouping under a common title and the application with equity of common standards of selection, transfer, promotion and salary.

CLASSIFICATION OF EMPLOYEES — Employees shall be classified as full-time, temporary/ seasonal, part-time, PRN, contractual, appointed, or intermittent.

CLASSIFIED SERVICE — All positions of full-time status employment in the service of the City except members of boards and commissions and officers of the City.

COMMISSION — The Human Resources Commission established as provided elsewhere in these regulations.

CONFLICT OF INTEREST — A direct or indirect interest that conflicts substantially with an employee's official duties and responsibilities.

DEMOTION — The movement for disciplinary purposes of an employee from one class to another class having a lower maximum rate of pay.

DEPARTMENT MANAGER — Full-time employee designated broad areas of responsibility within the City.

DESIGNEE — Staff member designated by the City Administrator to represent him/her in human resources matters.

ELIGIBLE — A person whose name is on an employment list.

EMPLOYEE —

1. *APPOINTED OFFICIAL*: The following positions shall be deemed appointed officials: City Administrator, City Clerk, Chief of Police, Building Official, City Planner, Public Works Director, City Treasurer, and City Attorney.
2. *CONTRACTUAL EMPLOYEE*: Any employee who receives compensation and other benefits as provided for in individual contracts negotiated between the employee and the City.
3. *EXEMPT EMPLOYEE*: An employee that does not qualify for overtime benefits as defined by the Fair Labor Standards Act.
4. *FULL-TIME EMPLOYEE*: An employee who regularly works at least thirty-two (32) hours per week on a year-round basis and who has successfully completed the probationary period and has been appointed as a "full-time" employee.

For the purpose of the definition of full-time employees eligible for benefits under section 125.240, the City Administrator shall have the authority to direct the use for the alternate definition "Full Time Employee under Pandemic Illness Emergency", set forth below, for any employee impacted by staffing or hours reductions where the Mayor has declared a Pandemic Illness Emergency under Section 125.120 F of this code.

FULL TIME EMPLOYEE under Pandemic Illness Emergency: An employee who regularly works at least twenty-four (24) hours per week on a year-round basis and who has successfully completed the probationary period and has been appointed as a "full-time" employee.

5. *INTERMITTENT EMPLOYEE*: An employee who fills a position that requires a large degree of flexibility in the number of hours worked either on a daily, weekly, monthly, or annual basis.
6. *NON-EXEMPT EMPLOYEE*: An employee that does qualify for overtime benefits as defined by the Fair Labor Standards Act.
7. *PART-TIME EMPLOYEE*: An employee who regularly works less than thirty-two (32) hours per week on a year-round basis. Part-time employees are excluded from benefits and the appeal process under these rules.
8. *PRN STATUS EMPLOYEE*: An employee who works on an as needed basis. PRN status employees are excluded from benefits and the appeal process under these rules.
9. *PROBATIONARY EMPLOYEE*: Any employee serving a probationary period. They are excluded from the appeals process under these rules.
10. *TEMPORARY/SEASONAL EMPLOYEE*: A classification of employees who may work up to forty (40) hours per week or more, but not on a year-round basis and who are excluded from benefits and

the appeal process under these rules.

EMPLOYMENT – Providing or performing a service, or participation by an employee in any enterprise, public or private, which results in or anticipation of receiving wages, compensation, or other consideration of value. Employment does not include unpaid volunteer work for a charitable or civic organization, unless that work falls outside the criteria detailed in the Secondary Employment Policy.

SECONDARY EMPLOYMENT – Secondary employment refers to two types of employment, extra-duty employment and off-duty employment.

1. **EXTRA-DUTY EMPLOYMENT:** An extra-duty assignment for Police Officers, Paramedics, or EMTs, or other approved City employee, at an assigned location within City limits for duties or services to be performed by a City employee on behalf of a third party, an outside organization, company, or individual, pursuant to an approved agreement between the City and the third party.
2. **OFF-DUTY EMPLOYMENT:** Commonly referred to as outside employment. A job, duty, or activity performed by a City employee which wages, compensation, or other consideration of value is received from a third party, includes but not limited to, another organization, company, or individual. This includes self-employment, contract work, and any other agreement for services made by a City employee with a third party.

EMPLOYMENT LIST — OPEN — A list of names of persons who have applied for employment in the classified service and have qualified for consideration by demonstrating their fitness for such employment.

EMPLOYMENT LIST — PROMOTIONAL — A list of names of persons who are presently employed in the classified service and who have qualified for promotion to a higher class.

EXAMINATION —

1. **EXAMINATION — CONTINUOUS:** An open competitive examination which is administered periodically and as a result of which names are placed on an employment list. Such examinations shall be conducted as the needs of the City dictate.
2. **EXAMINATION — OPEN COMPETITIVE:** An examination for a particular position, which is open to all persons meeting the qualifications of that position.
3. **EXAMINATION — PROMOTIONAL:** An examination for a particular position, admission to the examination being limited to full-time and probationary employees in the classified service who meet the qualifications of that position.

HUMAN RESOURCES DIRECTOR — The City Administrator administers the comprehensive human resources program as established by the Osage Beach Code of Ordinances.

MANAGEMENT TEAM — The following positions shall be deemed the Management Team: the appointed officials, as defined within Chapter 125, Assistant City Administrator, Human Resources Generalist, Airport Manager, IS Operations Manager, and the Parks and Recreation Manager.

MERIT INCREASE — A salary increase granted on the basis of meritorious service within the limits of a pay range established for a class.

NEPOTISM — Favoritism shown to relatives of employees or the Mayor and Board of Aldermen especially in appointment to desired positions. Relatives shall include all persons related to the fourth degree by either consanguinity or affinity.

OVERTIME — As defined in the Fair Labor Standards Act except as per Section 125.050(G).

POLICE DEPARTMENT — All law enforcement, records, "911" center, and ambulance employees.

PROBATIONARY PERIOD — A trial period during which an employee is required to demonstrate fitness for the position to which appointment may be made after review of actual performance of the duties of the position by the probationary employee.

PROMOTION — The movement of an employee from one class to another class having a higher maximum rate of pay.

PROTECTED CLASS — Those persons belonging to a class which, because of race, color, religion, sex, national origin, handicap or age, is protected by State or Federal law.

PROVISIONAL APPOINTMENT — The appointment of a person who possesses the minimum qualifications established for a particular class and who has been appointed to a position in that class subject to successful completion of the probationary period.

RECLASSIFICATION — The movement of an employee, for reasons other than promotion or demotion, from one class to another class having a higher or lower maximum rate of pay.

SENSITIVE SAFETY FUNCTIONS — Operation of any vehicle or piece of equipment capable of causing physical injury to an employee or members of the public.

SEXUAL HARASSMENT — Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature that takes place when submission to the sexual advance is a condition of keeping or getting a job, or a condition of other human resources action, whether the remarks were explicit or implicit. Sexual harassment also occurs when sexual conduct unreasonably interferes with a person's work performance or creates an intimidating, hostile work environment.

SHIFT WORKER — A full-time employee whose workweek is other than Monday through Friday, 8:00 A.M. — 5:00 P.M.

SUPERVISOR — A person who has been designated as a supervisor and has the authority and responsibility for overseeing, scheduling, and performance of other employees.

SUSPENSION — WITH PAY — The temporary relief from duty of an employee during a period of inquiry into actions of the employee.

SUSPENSION — WITHOUT PAY — The temporary separation from service of an employee without pay for disciplinary purposes.

TRANSFER — The change of an employee from one position to another in the same pay range.

Section 125.050.G Individual Employee Pay Adjustments

G. *Individual Employee Pay Adjustments.* Individual pay adjustments may be made in any of the following ways:

1. *Merit and lump sum increases.* Refer to Merit Increase Policy dated 01/01/19.

2. *Overtime/comp. time/flex time.* Refer to policy dated ~~01/01/17~~ 05/21/2020. Attached hereto within the Summary Sheet as Exhibit A
3. *Tuition reimbursement.* Refer to policy dated ~~05/01/05~~ 05/21/2020. Attached hereto within the Summary Sheet as Exhibit B.
4. *Education incentive.* Refer to policy dated ~~01/01/09~~ 05/21/2020 Attached hereto within the Summary Sheet as Exhibit C.
5. *Travel and expense.* Refer to policy date 08/03/17.
6. *Uniform/dress.* Refer to policy dated 08/21/14.
7. *City-wide merit adjustment.* The Board of Aldermen may authorize a City-wide merit adjustment. The Board may authorize a percentile range for the adjustments.

1. *Call out pay.*
 - a. Employees will be paid a minimum of three (3) hours when called to work during off-duty hours for emergency or imperative work that cannot be addressed during business hours or as determined by the department manager.
 - b. An employee called out within three (3) hours or less from the start of his/her regular scheduled shift shall be paid for actual hours worked at his/her regular wage rate and mileage reimbursement does not apply.
 - c. Round trip mileage, calculated from the employee's residence to the City (appropriate departmental location) and back to the residence, shall be paid upon departmental authorization on call outs, excluding exception listed above in item (b).

2. *PagerPay.*

- a. Employees with pre-determined positions requiring a pager for a determined time period for the purpose of on-call status (may be a cell phone or other electronic device used for contact on a continuous on-call period) shall receive eight (8) hours of his/her regular wage per week (week = a seven (7) day period and for time periods other than a week, paid hours shall be pro-rated) to compensate for this on-call status.
- b. Employees are required to be able to report to work upon call-in within a reasonable time period based on the equivalent travel time from his/her specific residence.
- c. The same "fit for duty" expectations apply as if the employee is reporting for work during his/her regular scheduled hours of work.
- d. Employees shall forfeit his/her scheduled pager pay if employee is unable to perform the duties required for any reason and/or is unable to report to work within the reasonable time frame stated above.

Section 125.120.E.9 Occupational Leaves.

9. *Holidays.* The holidays to be observed by full-time employees except shift workers are:

- a. New Year's Day.
- b. Dr. Martin Luther King, Jr. Birthday.
- c. President's Day.
- d. Memorial Day.
- e. Independence Day.
- f. Labor Day.
- g. Veterans Day.
- h. Thanksgiving Day.
- i. Friday after Thanksgiving.
- j. Christmas Eve.
- k. Christmas Day.
- l. Any Friday immediately following a City holiday which falls on Thursday.

All full-time employees of the City shall receive normal compensation for the legal holidays listed above and any other days or part of a day during which the public offices of the City shall be closed. All full-time employees shall receive compensation in proportion to the average number of hours normally scheduled to work. Probationary employees shall be considered for purposes of this Section to be full-time employees.

It shall be the policy of the City to ensure that all full-time employees enjoy the same number of holidays each year. The standard shall be the number of holidays in a particular year which will be celebrated by employees when a holiday falls on Sunday, the following Monday shall be observed as the holiday. When a holiday falls on Saturday, the preceding Friday shall be observed as the holiday. In such years when Christmas Day falls on a Saturday, affecting the observance of the Christmas Eve holiday, the preceding Thursday and Friday shall be observed as the Christmas Eve and Christmas Day holidays respectively. In such years when Christmas Eve falls on a Sunday, affecting the observance of the Christmas Day holiday, the preceding Friday shall be observed as the Christmas Eve holiday and the following Monday shall be observed as the Christmas Day holiday.

Any regular employee in the City service who shall be required to perform work or render services on a regularly scheduled holiday shall:

Receive a day off at his/her regular pay rate in lieu of the holiday missed; or

At the option of the City he/she may be compensated at the City's approved overtime rate for his/her service on the regularly scheduled holiday. The recommendation for payment must be recommended for approval by his/her appointed official and approved by the City Administrator.

Shift workers. Due to difficulty in scheduling, shift workers shall receive the same number of paid hours, credited as special leave, as other City employees receive in holiday hours. The

hours of special holiday leave will be credited to each employee's holiday leave bank after each holiday is observed. All hours of holiday leave **must be used within six months of date of accrual and any hours of holiday leave not used within six (6) months of date of accrual shall be forfeited.**

No shift worker may carry over more than twenty-four (24) hours of holiday leave from one calendar year to the next. ~~requests for carryover must be in writing, or carried over shall be paid for on a special paycheck in December of each year. Upon separation, any accumulated or approved carryover holiday leave hours shall be paid to the employee.~~

Section 125.240. Other Employee Benefits

A. Insurance.

1. The City provides the following insurance benefits to full-time employees without cost: health, ~~dental~~, short-term disability, and group life. Health, dental, and life insurance coverage for dependents of full-time employees is optional to the employee. The City will provide a portion of the cost of dependent ~~health~~ coverage. **Dental and Vision** insurance coverage is offered to employees and dependents.
2. Full-time employees who can provide proof of coverage from another health insurance program may opt out of participating in the City's health insurance program. The City will provide an incentive in the amount of forty percent (40%) of the cost of single coverage to employees who qualify for the opt-out program. Payments shall be spread evenly over the pay periods in a calendar year. If an employee is no longer an employee of the City, payments cease and the employee has no right to any amounts not paid in the calendar year.
3. Full-time employees who retire due to age or disability and have completed ten (10) years of employment with the City may make arrangements to continue their coverage under the City's health insurance program at their own expense by providing a thirty (30) day notice to the Human Resources Generalist.

B. Cafeteria Plan. Employees may take advantage of reducing their taxable income through utilization of the cafeteria plan. Additional supplemental insurance policies, such as cancer, accident, and intensive care are available and premium amounts for these and dependent medical are deducted from gross income prior to income tax deductions.

C. Medical Reimbursement. ~~The City provides each full-time employee two hundred fifty dollars (\$250.00) per year for medical expenses in a medical reimbursement account. Employees may also reduce taxable income by setting aside predesignated amounts into the plan for dependent care and medical expenses not covered by insurance. Enrollment is restricted to within thirty (30) days of employment for new employees and during an annual enrollment for current employees.~~

D. **C. Retirement Plans.**

1. The City will provide full-time employees six percent (6%) of gross wages under Section 401A of the Internal Revenue Service Code into accounts. The City will provide up to an additional one percent match contribution of gross wages under Section 401A of the Internal Revenue Service Code into the employee's account upon the employee's contribution of up to one percent (1%), which may be in one-half percent increments. There is a five (5) year vesting period. Employees should contact the Human Resources Generalist for

detailed information.

2. *Deferred compensation.* All employees and elected officials may elect to participate in a deferred compensation program offered by the City. The City will not participate monetarily in this program.

Section 2. Severability

The chapters, sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or otherwise invalid by the valid judgement or degree of any Court of any competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the Board of Aldermen without the incorporation in this ordinance of any such unconstitutional or invalid phrase, clause, sentence, paragraph or section.

Section 4. Repeal of Ordinances not to affect liabilities, etc.

Whenever any part of this ordinance shall be repealed or modified, either expressly or by implication, by a subsequent ordinance, that part of the ordinance thus repealed or modified shall continue in force until the subsequent ordinance repealing or modifying the ordinance shall go into effect unless therein otherwise expressly provided; but no suit, prosecution, proceeding, right, fine or penalty instituted, created, given, secured or accrued under this ordinance previous to its repeal shall not be affected, released or discharged but may be prosecuted, enjoined and recovered as fully as if this ordinance or provisions had continued in force, unless it shall be therein otherwise expressly provided.

Section 4. That this Ordinance shall be in full force and effect from and after the date of passage and approval by the Mayor.

READ FIRST TIME:

READ SECOND TIME:

I hereby certify that Ordinance No.20.32 was duly passed on _____ by the Board of Aldermen of the City of Osage Beach. The votes thereon were as follows:

Ayes:

Nays:

Abstentions:

Absent:

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

Date

Tara Berreth, City Clerk

Approved as to form:

Edward B. Rucker, City Attorney

I hereby approve Ordinance No.20.32.

John Olivarri, Mayor

Date

Tara Berreth, City Clerk

Requested changes to Chapter 125 and Policies associated with Chapter 125:

Section 125.020. Definitions. The following terms, whenever used in these rules, shall be defined as follows:

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sex, national origin, handicap or age, is protected by State or Federal law.

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G. Individual Employee Pay Adjustments. Individual pay adjustments may be made in any of the following ways:

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2. *Overtime/comp. time/flex time.* Refer to policy dated ~~01/01/17~~ **05/21/2020**.
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5. *Travel and expense.* Refer to policy date 08/03/17.
6. *Uniform/dress.* Refer to policy dated 08/21/14.
7. *City-wide merit adjustment.* The Board of Aldermen may authorize a City-wide merit adjustment. The Board may authorize a percentile range for the adjustments.

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- a. Employees will be paid a minimum of three (3) hours when called to work during off-duty hours for emergency or imperative work that cannot be addressed during business hours or as determined by the department manager.
- b. An employee called out within three (3) hours or less from the start of his/her regular scheduled shift shall be paid for actual hours worked at his/her regular wage rate and mileage reimbursement does not apply.
- c. Round trip mileage, calculated from the employee's residence to the City (appropriate departmental location) and back to the residence, shall be paid upon departmental authorization on call outs, excluding exception listed above in item (b).

9. *Pager pay.*

- a. Employees with pre-determined positions requiring a pager for a determined time period for the purpose of on-call status (may be a cell phone or other electronic device used for contact on a continuous on-call period) shall receive eight (8) hours of his/her regular wage per week (week = a seven (7) day period and for time periods other than a week, paid hours shall be pro-rated) to compensate for this on-call status.
- b. Employees are required to be able to report to work upon call-in within a reasonable time period based on the equivalent travel time from his/her specific residence.
- c. The same "fit for duty" expectations apply as if the employee is reporting for work during his/her regular scheduled hours of work.
- d. Employees shall forfeit his/her scheduled pager pay if employee is unable to perform the duties required for any reason and/or is unable to report to work within the reasonable time frame stated above.

Section 125.120.E.9 Occupational Leaves.

9. *Holidays.* The holidays to be observed by full-time employees except shift workers are:

- a. New Year's Day.
- b. Dr. Martin Luther King, Jr. Birthday.
- c. President's Day.
- d. Memorial Day.
- e. Independence Day.
- f. Labor Day.
- g. Veterans Day.
- h. Thanksgiving Day.
- i. Friday after Thanksgiving.

- j. Christmas Eve.
- k. Christmas Day.
- l. Any Friday immediately following a City holiday which falls on Thursday.

All full-time employees of the City shall receive normal compensation for the legal holidays listed above and any other days or part of a day during which the public offices of the City shall be closed. All full-time employees shall receive compensation in proportion to the average number of hours normally scheduled to work. Probationary employees shall be considered for purposes of this Section to be full-time employees.

It shall be the policy of the City to ensure that all full-time employees enjoy the same number of holidays each year. The standard shall be the number of holidays in a particular year which will be celebrated by employees when a holiday falls on Sunday, the following Monday shall be observed as the holiday. When a holiday falls on Saturday, the preceding Friday shall be observed as the holiday. In such years when Christmas Day falls on a Saturday, affecting the observance of the Christmas Eve holiday, the preceding Thursday and Friday shall be observed as the Christmas Eve and Christmas Day holidays respectively. In such years when Christmas Eve falls on a Sunday, affecting the observance of the Christmas Day holiday, the preceding Friday shall be observed as the Christmas Eve holiday and the following Monday shall be observed as the Christmas Day holiday.

Any regular employee in the City service who shall be required to perform work or render services on a regularly scheduled holiday shall:

Receive a day off at his/her regular pay rate in lieu of the holiday missed; or

At the option of the City he/she may be compensated at the City's approved overtime rate for his/her service on the regularly scheduled holiday. The recommendation for payment must be recommended for approval by his/her appointed official and approved by the City Administrator.

Shift workers. Due to difficulty in scheduling, shift workers shall receive the same number of paid hours, credited as special leave, as other City employees receive in holiday hours. The hours of special holiday leave will be credited to each employee's holiday leave bank after each holiday is observed. All hours of holiday leave **must be used within six months of date of accrual and any hours of holiday leave not used within six (6) months of date of accrual shall be forfeited.**

No shift worker may carry over more than twenty-four (24) hours of holiday leave from one calendar year to the next; ~~requests for carryover must be in writing, or carried over shall be paid for on a special paycheck in December of each year. Upon separation, any accumulated or approved carryover holiday leave hours shall be paid to the employee.~~

Section 125.240. Other Employee Benefits

A. Insurance.

- 1. The City provides the following insurance benefits to full-time employees without cost:

health, ~~dental~~, short-term disability, and group life. Health, dental, and life insurance coverage for dependents of full-time employees is optional to the employee. The City will provide a portion of the cost of dependent ~~health~~ coverage. ~~Dental and Vision~~ insurance coverage is offered to employees and dependents.

2. Full-time employees who can provide proof of coverage from another health insurance program may opt out of participating in the City's health insurance program. The City will provide an incentive in the amount of forty percent (40%) of the cost of single coverage to employees who qualify for the opt-out program. Payments shall be spread evenly over the pay periods in a calendar year. If an employee is no longer an employee of the City, payments cease and the employee has no right to any amounts not paid in the calendar year.
 3. Full-time employees who retire due to age or disability and have completed ten (10) years of employment with the City may make arrangements to continue their coverage under the City's health insurance program at their own expense by providing a thirty (30) day notice to the Human Resources Generalist.
- B. *Cafeteria Plan.* Employees may take advantage of reducing their taxable income through utilization of the cafeteria plan. Additional supplemental insurance policies, such as cancer, accident, and intensive care are available and premium amounts for these and dependent medical are deducted from gross income prior to income tax deductions.
- ~~C. *Medical Reimbursement.* The City provides each full-time employee two hundred fifty dollars (\$250.00) per year for medical expenses in a medical reimbursement account. Employees may also reduce taxable income by setting aside predesignated amounts into the plan for dependent care and medical expenses not covered by insurance. Enrollment is restricted to within thirty (30) days of employment for new employees and during an annual enrollment for current employees.~~
- D. *C. Retirement Plans.*
1. The City will provide full-time employees six percent (6%) of gross wages under Section 401A of the Internal Revenue Service Code into accounts. The City will provide up to an additional one percent match contribution of gross wages under Section 401A of the Internal Revenue Service Code into the employee's account upon the employee's contribution of up to one percent (1%), which may be in one-half percent increments. There is a five (5) year vesting period. Employees should contact the Human Resources Generalist for detailed information.
 2. *Deferred compensation.* All employees and elected officials may elect to participate in a deferred compensation program offered by the City. The City will not participate monetarily in this program.

Exhibit A



CITY OF OSAGE BEACH OVERTIME/COMP TIME/FLEX TIME POLICY

REVISED ~~JANUARY 1, 2017~~ May 21, 2020

CITY OF OSAGE BEACH OVERTIME/COMP TIME/FLEX TIME POLICY

City of Osage Beach Overtime/Comp Time/Flex Time Policy Statement

The City of Osage Beach recognizes the fact that in designing employee benefit plans, 'one size does not fit all'. The Overtime/Comp Time/Flex Time Policy is designed to allow direction and freedom in individual time related to overtime, comp time and flex time in relation to hours worked.

Policy and Procedures

1. Application

It is the policy of the City of Osage Beach that nonexempt City employees who work hours in excess of their standard workweek shall be compensated for such overtime at a rate of time and one-half as required by the Federal Fair Labor Standards Act. Employees may be compensated for overtime worked in the form of overtime wages or compensatory time off at the rate of time and one-half.

Flex Time is when an employee alters his/her normal work schedule to maintain the standard work week hours due to arising obligations, i.e., medical appointments, etc. Flex Time is available on a short term basis to all employees with proper approval.

2. Policy and Procedures

A. Overtime

- i. The standard work week for full time employees other than those exempt from the overtime provisions of the Fair Labor Standards Act such as Department Managers, Appointed Officials, and other exempt salaried positions shall be forty (40) hours. Police Department members and other shift workers have different workweeks (forty-two hours) and workdays as approved by the Department Manager.
- ii. Overtime shall be authorized by the Department Manager and shall be paid at a rate of time and one-half (1 ½ %) for any time worked in excess of a scheduled workweek.
- iii. “Scheduled workweek or scheduled workday” is defined as hours worked and does not include personal time, holiday time, vacation time or comp time.
- iv. For exempt employees, overtime is considered part of their job responsibility and does not justify overtime pay.

B. Comp Time

- i. Compensatory time shall be requested and used like annual leave – at the convenience of the department with advanced approval. Provided that in the event annual leave and personal leave have been exhausted due to the illness of an employee or a family member within the employee’s immediate household, compensatory time may be used without specific advance approval.

- ii. The amount of compensatory time banked accrual is limited to eighty (80) hours. All overtime worked after the compensatory time balance has achieved the maximum shall be paid in the form of overtime pay, until the employee uses compensatory time and reduces the balance.
 - iii. Employees who leave the employment of the City for whatever reason shall be paid for all accrued compensatory time at their final hourly rate.
 - iv. The Human Resources Generalist shall maintain employee compensatory time records from the employee's time sheet and shall provide responses to employee inquiries concerning compensatory time.
 - v. Accumulation of comp time is a privilege not a right. The City Administrator may require an employee to take comp leave or allow the accrual of comp time over 80 hours as the best interests of the City may require.
- C. Employees shall indicate on each timecard his/her overtime hours and if he/she chooses to be paid for those hours by overtime compensation or compensatory time. The City Administrator may require employees to take comp. time in lieu of overtime as the best interests of the City may require.
- D. Flex Time
- i. Flex Time is available to all employees for a short period of time.
 - ii. Employees must have prior authorization from his/her immediate Department Manager.
- E. Time sheets shall provide accurate time on duty, reflecting times mentioned above; overtime, comp time, and flex time appropriately.

Exhibit B



CITY OF OSAGE BEACH TUITION REIMBURSEMENT POLICY

Effective ~~May 1, 2005~~ **May 21, 2020**

CITY OF OSAGE BEACH TUITION REIMBURSEMENT POLICY

City of Osage Beach Tuition Reimbursement Policy Statement

The City of Osage Beach recognizes the benefit that the continuation of formal education brings to the individual employee and the City as an employer. The City will also consider requests for flex time/change in work schedule to accommodate course schedules whenever possible.

Policy and Procedures

1. Application

To be eligible for tuition reimbursement, the employee must have successfully completed his/her probationary period and have scored satisfactory or better on his/her most recent performance appraisal.

2. Policy and Procedures

A. Tuition reimbursement shall be requested by the employee, by way of the *Request for Tuition Reimbursement form*, and approved by the employee's Department Manager and the City Administrator prior to commencement of the course.

B. All coursework must be taken on non-duty time. The City will consider requests for flex time/change in work schedule to accommodate course schedules whenever possible.

C. The City will reimburse the employee up to 100% of the cost of college tuition for job-related coursework, based on grades obtained in the course:

GRADE A	-	100% Reimbursement
GRADE B	-	75% Reimbursement
GRADE C	-	50% Reimbursement

D. Receiving tuition reimbursement obligates the employee to remain employed by the City for six (6) months for each course taken plus one (1) month for each credit hour of tuition reimbursed.

E. Upon termination of City employment, any coursework for which the employee received tuition reimbursement that correlates to any unsatisfied time commitment to the City shall be repaid by the employee and may be deducted from the employee's final paycheck(s).

3. The City Administrator may suspend the Tuition Reimbursement program for up to one (1) year. Any suspension of the tuition reimbursement program for a period of time longer than one (1) year shall require action of the Board of Aldermen.

Exhibit C



CITY OF OSAGE BEACH EDUCATION INCENTIVE POLICY

Effective ~~January 1, 2009~~ **May 21, 2020**

CITY OF OSAGE BEACH EDUCATION INCENTIVE POLICY

City of Osage Beach Education Incentive Policy Statement

The City of Osage Beach recognizes the benefits of continuing education and special training. In recognition of developmental achievements, employees who become certified by a recognized and accredited certification program, or who earn an associate's, bachelor's, or graduate degree are rewarded with educational incentive pay.

Policy and Procedures

1. Application

All full-time employees are eligible for educational incentive pay. Employees must be in 'good standing' and rated at satisfactory or above on the most recent performance evaluation. Degrees/certificates must be from an accredited educational institution.

2. Policy and Procedures

A. Education incentives do not apply to those degrees/certificates which are requirements and/or conditions of employment.

B. Attainment of a second degree at an equivalent level does not qualify for education incentive.

C. Educational Incentive Pay will adhere to the following schedule:

Associate's Degree	\$250.00
Bachelor's Degree	\$500.00
Master's Degree	\$750.00
First Responder Certificate (excluding Ambulance)	\$125.00
EMT Certification (excluding Ambulance)	\$375.00
CDL Driver's License (Public Works)	\$ 75.00
Cross Training Certificate	\$250.00
Backflow Prevention	\$ 75.00
Registered Flagger	\$ 75.00
Water License - 1 level above job requirement	\$ 75.00
Water License - 2 levels above job requirement	\$150.00
Water License - 3 levels above job requirement	\$225.00
Water License - 4 levels above job requirement	\$300.00
Wastewater License - 1 level above job requirement	\$ 75.00
Wastewater License - 2 levels above job requirement	\$150.00
Wastewater License - 3 levels above job requirement	\$225.00
Wastewater License - 4 levels above job requirement	\$300.00
Specialized Training (Per Area-All Depts.)	\$250.00

D. Requests for Incentive Pay for Associate's, Bachelor's, or Master's Degree must be done through the *Education Incentive Request form*. Requests for Incentive Pay for all other certificates and/or training must be done through the *Incentive Pay Request form*.

E. Certification and license incentives will only be paid when all of the following conditions have been met:

- a. The certificate or license is above what is required by the position's job description and is determined to be beneficial to the City..
 - b. The certificate or license is kept current, including completing coursework or passing an examination if required to maintain active or current status.
 - c. If certificates do not have an expiration date the certification will be reviewed every three years to determine that the employee has kept current with certification through training and still meets all other criteria.
 - d. The employee is willing and able to satisfactorily perform the duties represented by the certificate or license.
 - e. The employee has successfully completed his/her probationary period, is in 'good standing', and rated at satisfactory or above at the most recent performance evaluation.
 - f. The employee's Department Manager and the City Administrator has reviewed the documentation and application submitted by the employee and has found that the provisions of this section have been met.
- F. Payments for education incentive shall be pro-rated and spread evenly over the pay periods in a calendar year. For example, if a degree/certificate is earned in June, payments during the year received will be pro-rated for that half of the year. If an employee leaves employment, payments cease and the employee has no right to any amounts not paid in the calendar year.
- G. Maximum annual education incentive amount of \$1,500 per employee without prior approval from City Administrator.
- H. Certificate incentive pay is contingent to annual appropriation by the Board of Aldermen.
- I. The City Administrator may order the conversion of Educational Incentive pay to comp. time for a period of up to one year. Any conversion of Educational Incentive pay to comp. time for a period of time longer than one year shall require action of the Board of Aldermen.

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Kevin Rucker, Alderman
Presenter: Kevin Rucker, Alderman
Date Submitted: May 7, 2020

Agenda Item:
Discussion - "Shouse" Zoning

Requested Action:
Discussion

Ordinance Referenced for Action:
Not Applicable

Deadline for Action:
None

Budgeted Item:
Not Applicable

Department Comments and Recommendation:
Not Applicable

City Attorney Comments:
Not Applicable

City Administrator Comments:
This item of discussion was requested by Alderman Rucker.

City of Osage Beach
Agenda Item Summary

Date of Meeting: May 21, 2020
Originator: Phyllis Marose, Alderman
Presenter: Phyllis Marose, Alderman
Date Submitted: May 18, 2020

Agenda Item:
Discussion - Citizen's Committed to Economic Recovery

Requested Action:
Discussion

Ordinance Referenced for Action:
Not Applicable

Deadline for Action:
None

Budgeted Item:
Not Applicable

Department Comments and Recommendation:
Not Applicable

City Attorney Comments:
Not Applicable

City Administrator Comments:
This item of discussion was requested by Alderman Marose.

