



**CITY OF OSAGE BEACH
SPECIAL BOARD OF ALDERMEN MEETING
LOWER LEVEL CONFERENCE ROOM**

1000 City Parkway
Osage Beach, MO 65065
573/302-2000
573/302-0528 Fax
www.osagebeach.org

**TENTATIVE AGENDA
SPECIAL MEETING**

April 15, 2014 – 6:30 P.M.

Call to Order
Roll Call

1. 2014 First Quarter Budget Review – Jeana Woods
(Refer to Jeana Woods' memorandum dated April 10, 2014)
2. Discussion of Employee Benefits – Cindy Leigh/Jeana Woods
(Refer to Cindy Leigh's memorandum dated April 1, 2013 and Jeana Woods' Expenditure Analysis)
3. Discussion of Possible Changes to the Public Works Office – Nick Edelman
(Refer to Nick Edelman's memorandum dated April 10, 2014)
4. Discussion of Sands Lift Station Landscaping – Nick Edelman
(Refer to map provided by Engineering)
5. Discussion of Request to Purchase Additional Battery Backup – James Davis/Todd Davis (Refer to memorandum from James Davis dated April 9, 2014)
6. Discussion of City Park Pond – Nick Edelman/Brian Willey
(No materials provided)
7. Discussion of Vacuum Truck/Crack Sealing Equipment – Nick Edelman
(Information to be distributed at the meeting)

Adjourn



City of Osage Beach Memorandum

To: Mayor, BOA, and Management
From: Jeana Woods, Asst. City Administrator
Date: 4/10/14
Re: 2014 1st Quarter Budget Reconciliation

A handwritten signature in blue ink, appearing to be "JW", is written over the "From:" line of the memorandum.

2014 Budget Reconciliation by fund as of **March 30, 2014**:

The opening balances for 2014 have not been audited, but are reconciled per the trial balance as of 12/31/2013 and per the ending balances in the 2012 Comprehensive Annual Financial Report (CAFR) dated 05/07/2013. Pending the completion of the 2013 audit, any changes will be reflected at the next quarterly budget meeting (July 2014).

The 2014 revenues and expenditures for January – March are actual expenditures, unaudited, per the trial balance report dated 3/31/2014. The remainder of the year are estimates based solely on the adopted 2014 Annual Budget and any budget adjustments to date.

During the 2014 budget process, in September 2013, the 2014 budget and its beginning cash and investment balances were calculated by using the 2012 year end audited balances, the 2013 revenue and expenditure actuals through August 2013, and each department's estimates up to the end of the year.

The following is a summary of the FY2014 beginning cash and investments available per the above stated audit and revenue and expenditure activity through 3/31/2014.

Please refer to the attached 2014 Quarterly Reconciliation reports for details for each fund.

General Fund – 10:

- Beginning balances for 2014 were 3% (\$79,084) less than estimated due to the 2013 expenditures coming in higher than estimated during the 2014 budget process.
- **Through March 2014, 21% of budgeted revenues and 19% of budgeted expenditures have been realized.**

Capital Improvement Fund – 19 :

- Beginning balances for 2014 were 5% (\$48,492) less than estimated due to the 2013 revenues coming in lower than estimated during the 2014 budget process.
- **Through March 2014, 20% of budgeted revenues and 24% of budgeted expenditures have been realized.**

Transportation Fund – 20:

- Beginning balances for 2014 were 4% (\$152,423) less than estimated due to the 2013 revenues coming in lower than estimated during the 2014 budget process.
- **Through March 2014, 16% of budgeted revenues and 6% of budgeted expenditures have been realized.**

Water Fund – 30:

- Beginning balances for 2014 were 4% (\$102,414) more than estimated due to the 2013 expenditures coming in lower than estimated during the 2014 budget process.
- **Through March 2014, 25% of budgeted revenues and 22% of budgeted expenditures have been realized.**

Sewer Fund – 35:

- Beginning balances for 2014 were 2% (\$110,228) more than estimated due to the 2013 expenditures coming in lower than estimated during the 2014 budget process.
- **Through March 2014, 24% of budgeted revenues and 12% of budgeted expenditures have been realized.**

Ambulance Fund – 40:

- Beginning balances for 2014 were 17% (\$7,956) more than estimated due to both the 2013 revenue coming in higher and the 2013 expenditures coming in lower than estimated during the 2014 budget process.
- **Through March 2014, 26% of budgeted revenues and 24% of budgeted expenditures have been realized.**

Lee C Fine Airport Fund – 45:

- Beginning balances for 2014 were 31% (\$38,685) less than estimated due to the 2013 revenues coming in lower than estimated during the 2014 budget process. These revenues represent grant funds, which will be received at a later date.
- **Through March 2014, 7% of budgeted revenues and 7% of budgeted expenditures have been realized.**

Grand Glaize Airport Fund – 47:

- Beginning balances for 2014 were 53% (\$39,148) less than estimated due to the 2013 revenue coming in lower than estimated during the 2014 budget process. These revenues represent grant funds, which will be received at a later date.
- **Through March 2014, 7% of budgeted revenues and 5% of budgeted expenditures have been realized.**

T.I.F – Prewitt's Point Fund – 60:

- Beginning balances for 2014 were 1% (\$16,195) less than estimated due to the 2013 expenditures coming in higher than estimated during the 2014 budget process.
- **Through March 2014, 37% of budgeted revenues and 0.4% of budgeted expenditures have been realized.**

T.I.F – Dierbergs Fund – 61:

- Beginning balances for 2014 were 100% (\$36,338) less than estimated due to both the 2013 revenue coming in lower and the 2013 expenditures coming in higher than estimated during the 2014 budget process.
- **Through March 2014, 10% of budgeted revenues and 13% of budgeted expenditures have been realized.**

**Quarterly Reconciliation
General Fund - 10
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments	\$ 2,851,511		\$ 2,950,079	
Restricted	\$ 30,000		\$ 34,572	
Unrestricted	\$ 2,821,511		\$ 2,915,507	
Less: Prior Year Payables			(177,652)	
Add: Prior Year Due From Other Funds			-	
Net Cash & Investments Available 01/01/14			\$ 2,772,427 -3%	
Revenue FY 2014	\$ 6,862,407		\$ 6,862,407	
1st Qtr Actuals			\$ 1,437,758	21%
April - December Estimated			\$ 5,424,649	79%
Expenditures FY 2014	\$ (7,578,411) *		\$ (7,578,411)	
1st Qtr Actuals			\$ (1,462,037)	19%
April - December Estimated			\$ (6,116,374)	81%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments	\$ 2,135,507		\$ 2,056,423 -4%	
Restricted	\$ 30,000		\$ 35,000	
Unrestricted	\$ 2,105,507		\$ 2,021,423	

*Includes 2014 Budget Adjustments to date = \$ 0

**Quarterly Reconciliation
Capital Improvement Fund - 19
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments		\$ 896,961		\$ 887,548
Restricted	\$ 672,010		\$ 661,702	
Unrestricted	\$ 224,951		\$ 225,846	
Less: Prior Year Payables				(39,079)
Net Cash & Investments Available 01/01/14				\$ 848,469 -5%
Revenue FY 2014		\$ 2,232,000		\$ 2,232,000
1st Qtr Actuals			\$ 445,171	20%
April - December Estimated			\$ 1,786,829	80%
Expenditures FY 2014		\$ (2,403,500)		\$ (2,403,500)
1st Qtr Actuals			\$ (577,925)	24%
April - December Estimated			\$ (1,825,575)	76%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments		\$ 725,461		\$ 676,969 -7%
Restricted	\$ 685,450		\$ 662,761	
Unrestricted	\$ 40,011		\$ 14,208	

**Quarterly Reconciliation
Transportation Fund - 20
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments		\$ 4,029,571		\$ 4,023,036
Restricted	\$ 2,036,635		\$ 2,027,319	
Unrestricted	\$ 1,992,936		\$ 1,995,717	
Less: Prior Year Payables				(145,888)
Net Cash & Investments Available 01/01/14				\$ 3,877,148 -4%
Revenue FY 2014		\$ 3,090,557		3,090,557
1st Qtr Actuals			\$ 490,954	16%
April - December Estimated			\$ 2,599,603	84%
Expenditures FY 2014		\$ (4,932,791)		\$ (4,932,791)
1st Qtr Actuals			\$ (300,777)	6%
April - December Estimated			\$ (4,632,013)	94%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments		\$ 2,187,338		\$ 2,034,914 -7%
Restricted	\$ 2,163,929		\$ 2,163,834	
Unrestricted	\$ 23,409		\$ (128,920)	

*Includes 2014 Budget Adjustments to date = \$ 35,856

**Quarterly Reconciliation
Combined Water & Sewer Fund - 30 & 35
As of March 31, 2014**

	2014 Budget		2014 To Date		2014 Budget		2014 To Date		2014 Budget		2014 To Date	
Opening Balance 01/01/14 - Unaudited												
Cash & Investments	Restricted	\$ 2,856,099	\$ 2,872,641	\$ 4,085,699	\$ 4,102,494	\$ 6,941,798	\$ 6,975,135					
	Unrestricted	\$ 55,479	\$ 272,627	\$ 1,191,162	\$ 1,399,160	\$ 1,246,641	\$ 1,641,788					
		\$ 2,911,578	\$ 3,145,268	\$ 5,276,861	\$ 5,471,655	\$ 8,188,439	\$ 8,616,923					
Less: Prior Year Payables			(131,277)		(84,566)		(215,843)					
Net Cash & Investments Available 01/01/14			3,013,992	4%	5,387,089	2%	8,401,080	3%				
Revenue FY 2014		\$ 3,574,300	3,574,300	\$ 2,968,300	2,968,300	\$ 6,542,600	6,542,600					
1st Qtr Actuals		\$	\$	\$	713,195	\$	1,600,784					
April - December Estimated		\$	\$	\$	2,255,105	\$	4,941,816					
Expenditures FY 2014		\$(3,731,903)	\$(3,731,903)	\$(4,924,757)	\$(4,924,757)	\$(8,656,660)	\$(8,656,660)					
1st Qtr Actuals		\$	\$	\$	(575,300)	\$	(1,414,725)					
April - December Estimated		\$	\$	\$	(4,349,457)	\$	(7,241,935)					
Ending Balance 12/31/14 - Unaudited		\$ 2,753,975	\$ 2,856,389	4%	\$ 3,320,404	3%	\$ 6,074,379	4%				
Cash & Investments	Restricted	\$ 2,733,834	\$ 2,544,552	\$ 3,288,044	\$ 3,304,868	\$ 6,021,878	\$ 5,849,420					
	Unrestricted	\$ 20,141	\$ 311,836	\$ 32,360	\$ 125,764	\$ 52,501	\$ 437,600					

*Includes 2014 Budget Adjustments to date = Water - \$3,521 & Sewer - \$3,521

**Quarterly Reconciliation
Ambulance Fund - 40
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments	\$	46,656	\$	58,413
Restricted	\$	-	\$	-
Unrestricted	\$	46,656	\$	58,413
Less: Prior Year Payables				(3,801)
Net Cash & Investments Available 01/01/14				54,612 17%
Revenue FY 2014	\$	490,000		490,000
1st Qtr Actuals			\$	126,827 26%
April - December Estimated			\$	363,173 74%
Expenditures FY 2014	\$	(536,408)		\$ (536,408)
1st Qtr Actuals			\$	(130,094) 24%
April - December Estimated			\$	(406,314) 76%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments	\$	248	\$	8,204 3208%
Restricted	\$	-	\$	-
Unrestricted	\$	248	\$	8,204

**Quarterly Reconciliation
Lee C Fine Airport Fund - 45
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments	\$	125,902	\$	94,420
Restricted	\$	-	\$	-
Unrestricted	\$	125,902	\$	94,420
Less: Prior Year Payables				(7,204)
Net Cash & Investments Available 01/01/14				87,217 -31%
Revenue FY 2014	\$	1,574,215		1,574,215
1st Qtr Actuals	\$		\$ 111,986	7%
April - December Estimated	\$		\$ 1,462,229	93%
Expenditures FY 2014	\$	(1,699,826)		\$ (1,699,826)
1st Qtr Actuals	\$		\$ (113,503)	7%
April - December Estimated	\$		\$ (1,586,323)	93%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments	\$	291	\$	(38,394) -13294%
Restricted	\$	-	\$	-
Unrestricted	\$	291	\$	(38,394)

**Quarterly Reconciliation
Grand Glaize Airport Fund - 47
As of March 31, 2014**

Opening Balance 01/01/14 - Unaudited	<u>2014 Budget</u>		<u>2014 To Date</u>	
Cash & Investments	\$	73,917	\$	47,405
Restricted	\$	-	\$	-
Unrestricted	\$	73,917	\$	47,405
Less: Prior Year Payables				(12,635)
Net Cash & Investments Available 01/01/14				34,769 -53%
Revenue FY 2014	\$	660,410		660,410
1st Qtr Actuals			\$	48,204 7%
April - December Estimated			\$	612,206 93%
Expenditures FY 2014	\$	(734,177)	\$	(734,177)
1st Qtr Actuals			\$	(37,266) 5%
April - December Estimated			\$	(696,911) 95%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments	\$	150	\$	(38,998) -26098%
Restricted	\$	-	\$	-
Unrestricted	\$	150	\$	(38,998)

Quarterly Reconciliation
T. I. F. - Prewitt's Point Fund - 60
As of March 31, 2014

Opening Balance 01/01/14 - Unaudited	<u>2014 Final Budget</u>		<u>2014 To Date</u>	
Cash & Investments		\$ 3,022,595		\$ 3,023,370
Restricted	\$ 3,022,118		\$ 3,022,894	
Unrestricted	\$ 477		\$ 477	
Less: Prior Year Payables				(16,971)
Net Cash & Investments Available 01/01/14				3,006,400 -1%
Revenue FY 2014		\$ 2,155,000		2,155,000
1st Qtr Actuals			\$ 787,879	37%
April - December Estimated			\$ 1,367,121	63%
Expenditures FY 2014		\$ (2,329,355)		\$ (2,329,355)
1st Qtr Actuals			\$ (9,601)	0%
April - December Estimated			\$ (2,319,754)	100%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments		\$ 2,848,240		\$ 2,832,045 -1%
Restricted	\$ 2,847,763		\$ 2,831,568	
Unrestricted	\$ 477		\$ 477	

Quarterly Reconciliation
T. I. F. -Dierbergs Fund - 61
As of March 31, 2014

Opening Balance 01/01/14 - Unaudited	<u>2014 Final Budget</u>		<u>2014 To Date</u>	
Cash & Investments		\$ 36,338		\$ -
Restricted	\$ 36,338		\$ -	
Unrestricted	\$ -		\$ -	
Less: Prior Year Payables				-
Net Cash & Investments Available 01/01/14				-100%
Revenue FY 2014		\$ 812,350		812,350
1st Qtr Actuals			\$ 80,729	10%
April - December Estimated			\$ 731,621	90%
Expenditures FY 2014		\$ (619,000)		\$ (619,000)
1st Qtr Actuals			\$ (80,729)	13%
April - December Estimated			\$ (538,271)	87%
Ending Balance 12/31/14 - Unaudited				
Cash & Investments		\$ 229,688		\$ 193,350 -15.8%
Restricted	\$ 229,688		\$ 193,350	
Unrestricted	\$ -		\$ -	



MEMORANDUM

TO: Mayor and Board of Aldermen **DATE:** April 11, 2014

COPY: Management Team

FROM: Cindy Leigh
Human Resources Generalist

SUBJECT: **Employee Benefits**

Assistant City Administrator, Jeana Woods, has included a Personnel Expenditure Analysis with this packet. This analysis, based on budget periods 2009-2014, shows personnel expenditures average 26% of expenses. It also gives a breakdown by benefit category.

In an effort to keep personnel expense increases to a minimum over the past several years the City has made changes to policies and practices. Some of those changes have been:

- Changing the base health insurance plan from a \$500 deductible to a Consumer Driven Health Plan (CDHP) with a health savings account (HSA).
- Reducing the City's contribution toward appointed officials insurance to the same as other employees.
- Implemented the Health Opt Out policy
- Discontinuing the use of take home vehicles for employees in public works and police departments
- Not adjusting the pay plan structure
- Reducing education incentive by 50%.

In addition, this year the Management Team is working at changing the practice of how overtime is approved and paid. Currently overtime is paid for any hours worked over 40 per week (except 42 for police officers). Per ordinance hours worked include vacation, personal time, and comp. time. The Flex Time Policy allows supervisors to alter employee schedules to lower overtime by having employees, when possible, flex their time throughout the 7 day pay

period. In the past, when employees were needed to work alternate hours they were allowed to utilize their leave balances for their normal work hours and then be paid overtime for any additional hours worked outside their normal work hours. The intent of the ordinance is to not punish employees that are needed to work overtime in the week they used paid leave.

Recommendations for future employee benefit modifications, if needed:

The following is a list of current City employee benefits staff recommends reviewing prior to making changes to the current CDHP health plan and the dental and vision plans that all full time employees are eligible for.

Health Insurance

Currently employees that are 65 years and older and do not opt-out of Medicare are enrolled in the OAP 750 (Plan B) option. By offering plan OAP 1500 will save the City some money and all employees could buy-up to the OAP 750 plan.

The OAP 1500 is similar to the OAP 750 except it has a \$1,500 deductible instead of \$750 and co-insurance is 70% versus 80% for OAP 750.

Life Insurance

Currently the City contributes 100% for the employee, spouse, and dependent group life insurance coverage. Employees could pay a portion of spouse and dependent coverage.

401 Retirement Plan

Currently the City contributes 6% to of gross earnings to a 401 account for full time employees. Employees are vested 20% each year until fully vested after 5 years of service.

The following are recommended changes for new employees:

- Change the City contribution to 4% with employee matching 2% in a 457 to receive additional 2% from City.
- Change effective date of retirement plan to 6 months, upon successful completion of probation.
- Eliminate the vesting schedule and allow employees to be fully vested after 5 ½ years of employment.

These changes would be implemented to new hires only with no impact to current employees.

Holiday Pay

All full time employees receive 10 paid holidays.

Holiday pay is banked as leave in lieu of taking a day off for employees in the Police Department (except Chief, Lieutenants, Detectives, Public Relations, Evidence Custodian, Records Clerk, and Administrative Asst.), Ambulance, 911 Center, and Airports. The holiday hours (8 hours for all except 12 hours for PD) are placed in a leave bank which can be used throughout the year as a paid day off such as vacation, personal time, and comp. time. Any hours employees do not use in their holiday leave bank are paid in a separate payroll in December. This cost to the City is approximately \$65,000.

The change would be a reduction in hours that would be paid out in 2015 (such as 40) and effective 2016 these employees would take their holiday pay as a paid day off during the next pay period.

Employee Assistance Program

New Directions is the provider of the City's employee assistance program. MPR provides the employees that participate in MPR health insurance programs with the basic level of EAP services through New Directions. The City pays to upgrade the EAP services at \$2,400 per year. EAP Service levels on page 8.

Rate increases effective July 1, 2014

Following is a breakdown of this year's rate increases effective July 1st.

Health Insurance:

Choice Fund CDHP has a 3% increase. It is recommended that the employee contribution be increased to absorb 2% leaving the City to incur 1%. The City pays 100% of employee only insurance. For the employee with spouse or child(ren) coverage employees will pay \$30.00 semi-monthly (currently the employee contribution is \$20.00). For family coverage employees will pay \$45.50 semi-monthly (currently the employee contribution is \$35.50)

OAP 750 (Plan B) has a 6.9% increase. The same amount the City contributes to the CDHP is applied to the OAP 750. Employees can buy-up to the OAP 750. Current contribution amounts are listed on pages 6 and 7.

Employees eligible for Medicare must opt-out of Medicare coverage to continue with the Choice Fund CDHP. For the employees that do not opt-out of Medicare the City currently pays 100% of the employee only coverage of the OAP 750. Due to the higher cost the City contributes a larger amount (\$94.63 per month) for employees that do not opt-out of Medicare. The City could save \$48.90 per month if we replaced the OAP 750 with OAP 1500

plan. Employees would have an option to buy-up to OAP 750. Offering the OAP 1500 would also add a lower buy-up option for all employees.

Budget – the 2014 budget includes a 5% increase; therefore most health insurance line items should be below budget. Keep in mind any changes made throughout the year are not in the budget such as adding spouse or dependents.

Vision:

No Rate Increase

Budget – the 2014 budget includes a 5% increase; therefore most vision insurance line items should be below budget. Keep in mind any changes made throughout the year are not in the budget such as adding spouse or dependents.

Dental:

No Rate Increase

Budget – the 2014 budget includes a 5% increase; therefore most dental insurance line items should be below budget. Keep in mind any changes made throughout the year are not in the budget such as adding spouse or dependents.

Short Term Disability and Group Life:

American Fidelity is the administrator of the City's 125 plan and Flexible Spending Account. They also assist with our annual open enrollment process by meeting with all full time employees and electronically submitting the open enrollment information. American Fidelity offers these services in exchange for the City offering American Fidelity supplemental products to employees during the open enrollment process.

In that capacity American Fidelity also assists with the City's STD and Group life insurance policies by going to the market place to ensure that the City's rates remain competitive. The rates have been locked in for the past two years and unfortunately the City has experienced an adverse loss ratio for both policies the past two years. The STD loss ratio is 119% in 2012 and YTD 176% (July 1-March 31). The group life loss ratio for the past two years is 142%.

Short Term Disability:

Increase from .33 per \$10 (\$13.20 per month) to .41 per \$10 (\$16.40 per month).

Budget – The 2014 budget for short term disability is \$14.60 per month for 12months. The first six months will incur \$13.20 per month and last 6 months will incur \$16.40 per month, therefore the department budgets are under by \$2.60 per employee for the year. Keep in mind that due to vacancies each department actuals will vary.

Group Life:

Increase from .20 per \$1,000 to .25 per \$1,000.

On a \$40,000 policy: \$8 per month to \$10 per month

Budget – The 2014 budget for group life insurance includes a 5% increase and because group life insurance is based on salaries, if over \$40,000, some department budgets may be slightly over this year.

Employment Activity

Year-to-date 2014 has been a very busy year for Human Resources. Currently (and within the past month) the City has had or still has the following positions vacant:

- Municipal Court Clerk
- Airport Technician
- Communications Officer (2 positions)
- Police Detective
- Police Officer (3 possible positions)
- Police Lieutenant
- Public Works Technician – Water Department
- Public Works Technician – Sewer Department
- Part-Time EMT
- Part-Time Paramedic
- Seasonal (Airports, Parks, Water Departments)

If there are any questions please let me know.

2014-2015 Employee Insurance Contributions
Effective July 1, 2014 – June 30, 2015

	Employee Only	Employee w/Spouse	Employee w/Child(ren)	Employee w/Family
Choice Fund CDHP- Monthly Cost	\$399.15	\$926.34	\$926.34	\$1,098.23
Monthly HSA Contribution	\$75.00	\$150.00	\$150.00	\$150.00
Choice Fund + HSA Contribution	\$474.15	\$1,076.34	\$1,076.34	\$1,248.23
Employee - Semi-Monthly Contribution	\$0.00	\$30.00	\$30.00	\$45.50
City - Semi-Monthly Contribution	\$237.08	\$508.17	\$508.17	\$578.62
<p>Health Savings Accounts (HSA) Participants in the Choice Fund CDHP plan will enroll in a HSA. This HSA is governed by IRS regulations. Participants will automatically receive a monthly contribution into the HSA of \$75/month for employee only coverage and \$150/month for employee + spouse or child(ren) or employee family coverage. Employees may also make pre-tax payroll deductions into the HSA as long as total contributions from the employee and the employer do not exceed the IRS annual limits.</p> <p>The HSA is managed and owned by the employee. It is a tax-exempt savings account designed to pay your medical expenses. It allows you to save money, tax-free, for current or future medical expenses. Funds from the HSA can be used to pay plan deductibles, co-insurance or other medical expenses for the employee or eligible dependents. The funds in the HSA are fully portable and balances roll over from one plan year to the next. HSA funds can also be used to pay medical premiums or expenses during retirement. If you have an HSA account, you and/or your spouse may only have a limited medical Flexible Spending Account (FSA)</p>				
Open Access Plan 750 (Plan B) Monthly Cost	\$568.78	\$1,307.30	\$1,307.30	\$1,535.32
Employee - Semi-Monthly Contribution	\$47.32	\$145.48	\$145.48	\$189.04
City - Semi-Monthly Contribution	\$237.08	\$508.17	\$508.17	578.62
Open Access Plan 1500 - Monthly Cost	\$519.88	\$1,194.90	\$1,194.90	\$1,403.29
Employee - Semi-Monthly Contribution	\$22.87	\$89.28	\$89.28	\$123.03
City - Semi-Monthly Contribution	\$237.08	\$508.17	\$508.17	\$578.62
<p>Medical Reimbursement Accounts The City provides employees \$250 annually to apply toward medical expenses. Employees enrolled in the Choice Fund CDHP will receive the \$250 annually in their HSA with the first payroll in July. Employees not enrolled in the Choice Fund CDHP can elect to have a Flexible Spending Account or can apply the \$250 to supplemental policies offered by American Fidelity.</p>				
Health Insurance Opt-Out				
City - Bi-Weekly Special Pay	\$87.54			
Vision - Monthly Cost	\$7.54	\$15.08	\$15.08	\$21.54
Employee - Semi-Monthly Contribution	\$1.88	\$3.77	\$3.77	\$5.38
City - Semi-Monthly Contribution	\$1.89	\$3.77	\$3.77	\$5.39

	Employee Only	Employee w/Spouse	Employee w/Child(ren)	Employee w/Family
Delta Dental - Monthly Cost	\$34.16	84.87	\$84.87	\$84.87
Employee - Semi-Monthly Contribution	\$0.00	13.69	\$13.69	\$13.69
City - Semi-Monthly Contribution	\$17.08	28.75	\$28.75	\$28.75
Group Life Insurance – Employee	\$0.25/\$1,000			
Group Life Insurance – Dependent	\$3.75 per unit			
Group AD&D	\$.020/\$1,000			
<p>The City provides Group Life Insurance for employee, spouse, and dependents.</p> <p>Employee coverage is \$40,000 or one (1) times annual salary (whichever is greatest) Spouse coverage is \$20,000 Dependent (6 months to age 19) coverage is \$10,000.</p>				
Short Term Disability	\$16.40 Per month/per employee			
<p>All eligible employees receive short-term disability, which is covered 100% by the City.</p> <p>Maximum benefit period is 13 weeks Disability amount is 66 2/3% of weekly earnings to a maximum of \$400 per week.</p>				
Supplemental Insurance:				
<p>American Fidelity offers full time employees supplemental policies which are paid through payroll deduction. Policies include: Life, Accident, Cancer, Critical Care, Short and Long Term Disability, Hospitalization etc.</p>				
Employee Assistance Program				
<p>The City provides all employees with an employee assistance program through New Directions.</p>				
Retirement				
<p>Employees currently receive 6% of gross earnings in a 401 retirement plan effective immediately. The plan has a five year vesting schedule of 20% per year of employment. Employees have options to participate in a 457 deferred compensation plan and a Roth IRA.</p>				
Education Incentive				
<p>In recognition of developmental achievements, employees who become certified by a recognized and accredited certification program, or who earn an associate's, bachelors, or graduate degree are rewarded with educational incentive pay.</p>				

Employee Assistance Program

MPR partners with New Directions to bring you the advantages of an employee assistance program, a productivity tool designed to enhance employee performance and add to your bottom line. Services currently available to you through your MPR EAP include:

Short-Term Counseling Model - Face-to-face sessions for employees and their benefit-eligible dependents; up to (3) three sessions per incident.

Dedicated Helpline - Toll-free number for 24-hour/365 day access to screening and triage by licensed behavioral health professionals

Assessment and Referral - Face-to-face assessment for appropriate referral to EAP, health plan, or community services

Legal and Financial Referrals - Referral for face-to-face and telephonic consultation on a wide range of legal and financial issues plus online resources including Provider Directories

Family Resource Service - Extensive online resources and national provider Directories for child and elder care services

Work-Life/Wellness - Interactive online resource for emotional and physical health, legal, financial, family life, and personal growth

Online HRAs (Health Risk Assessments) - Five online tools for employees to determine their health status

Promotional/Educational - On-going materials to promote utilization

Interactive Web Site - On-line services for the EAP and comprehensive work-life resources

New Directions offers you the option to upgrade your EAP services to include:

Short-Term Counseling Model - Face-to-face sessions for employees and their benefit-eligible dependents; up to (6) six sessions per incident

Account Management - Your EAP liaison to provide promotional materials, ongoing consultation, and program evaluation

Utilization Reports - Provided Quarterly

CMS (Crisis Management Services) - Emergency on-site support

Orientations and Training - Comprehensive initial program, and continued annual training

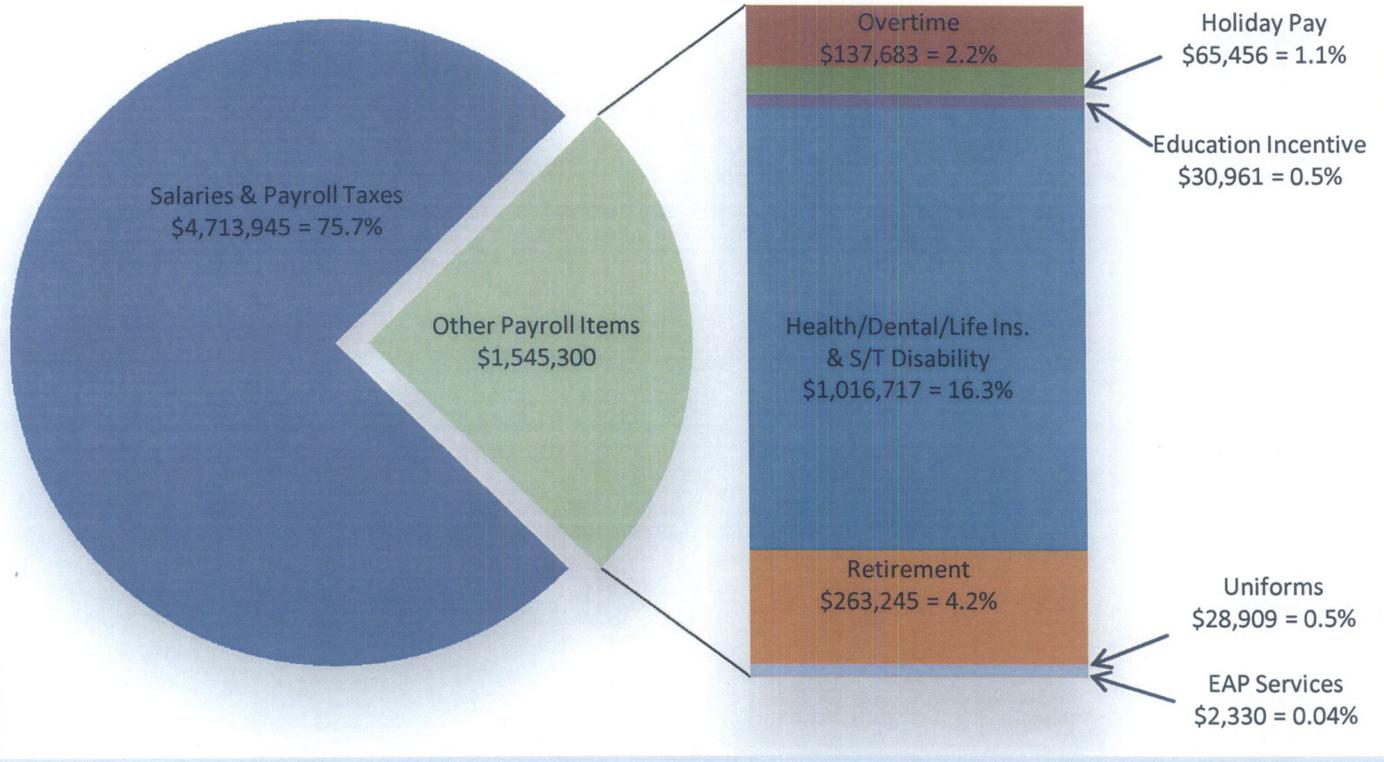
Manager/Supervisor/HR Telephone Consultation - Discussion with an EAP clinician regarding concerns about employee situations

Formal Management Referrals (FMR) - Structured process for dealing with employee performance issues

Department of Transportation Substance Abuse Program - Services to help conform to DOT regulations

**City of Osage Beach Personnel Expenditure Analysis
Actual FY2009 - Budget FY2014**

Personnel Expenditures - All Funds - FY2009-14 Average = \$6,228,007



Expenditures - All Funds FY2009-14* Average

\$24,079,572

Personnel Expenditures FY2009-14 Average:

		vs. PR Exp	vs. ALL Exp
Salaries and Payroll Taxes~	\$4,713,945	75.3%	19.6%
Overtime	137,682	2.2%	0.6%
Holiday Pay`	65,456	1.0%	0.3%
Education Incentive^	30,961	0.5%	0.1%
Insurance/Med (Hlth, Dental, Vision, Life) & S/T Disability^	1,016,717	16.2%	4.2%
Retirement (ICMA= pd 6%/ft emp)^	263,245	4.2%	1.1%
Uniforms'	28,909	0.5%	0.1%
EAP Services^	<u>2,330</u>	0.0%	0.0%
Total Personnel Expenditures FY2009-14 Average	\$6,259,245	100.0%	26.0%

Employee Breakdown FY2009-14 Average	Full Time	103	81.6%	\$5,432,483	86.8%
	Part time	<u>23</u>	18.4%	\$826,761	13.2%
		127			

*Actual Expenditures FY2009-2013 and FY2014 Budgeted Expenditures

~Includes Salaries to all employees, COLA, FICA, Per Meeting Expense, and any Commissions; all types of taxable wages plus payroll tax expenditures.

`Holiday Pay is only offered to PD, Communication, Ambulance, LCF, and GG employees.

^Education Incentive, Insurance, Medical benefits, Short term Disability, and EAP Services are offered to full time employees; excludes part time employees.

'Uniforms are purchased for employees in the Park, Building, PD, 911, Planning, Public Works, Ambulance, and Airport departments in various monetary degrees.

April 10, 2014

MEMORANDUM

To: Mayor
Board of Aldermen

CC: City Administrator
City Clerk

From: City Engineer

Reference: 1st Quarter Budget Review

Subject: Public Works Office

Dear Mayor and Board of Aldermen

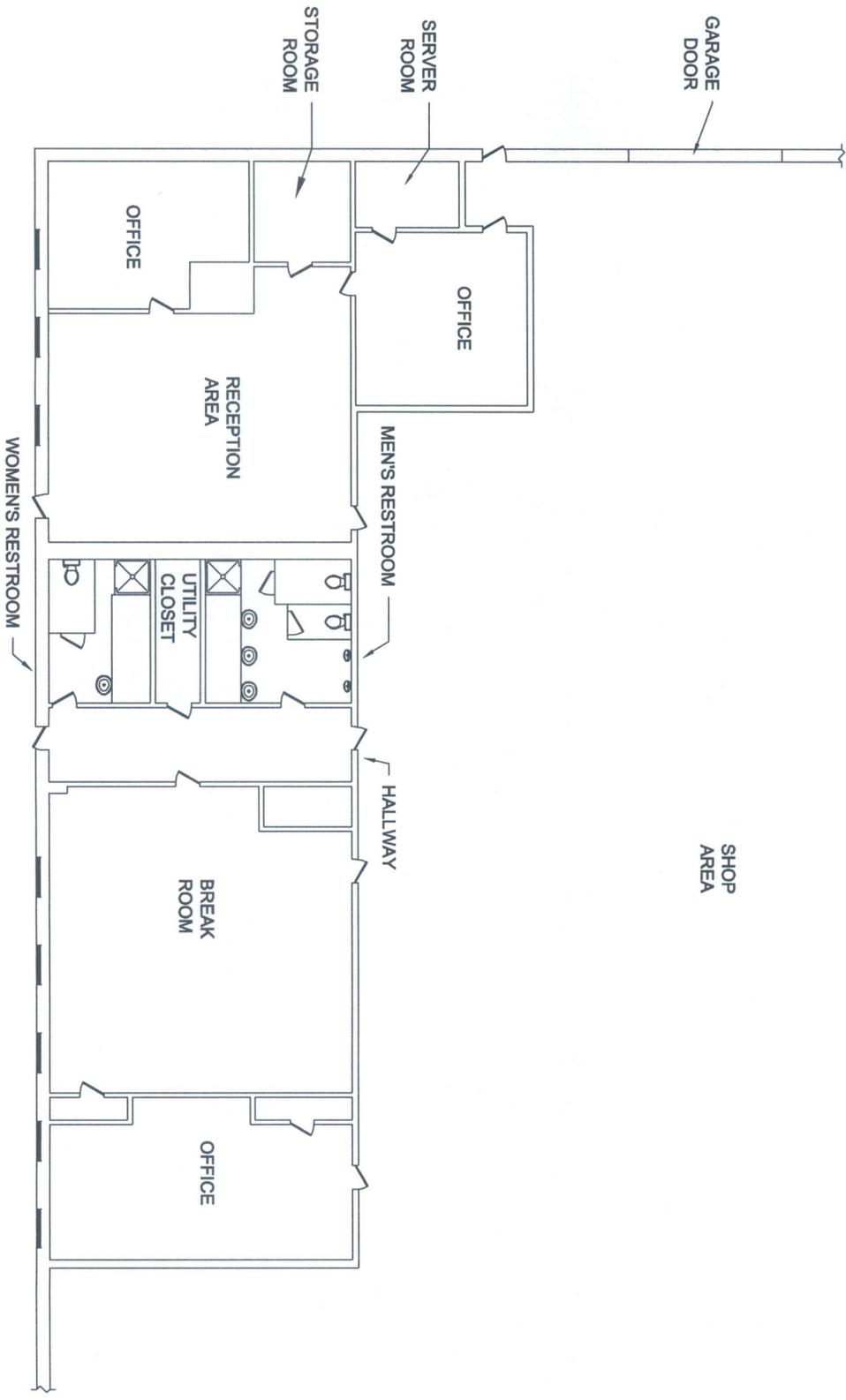
We are looking into the idea of relocating the interior office space at the Public Works Facility. We see this as beneficial to the employees and the public that visit this City Facility.

The existing floor plan has customers come into the building into the reception area. If a visitor is planning on meeting with the Public Works Supervisor or me, they have to wait in the reception area. There is no sitting area for them to wait and if there are multiple people it gets a little tight.

Another existing issue is that there is no space for the foremen to conduct personnel meetings with their employees. Their office is a shared office.

Another issue is restrooms. If visitors need to use the bathroom, they have to exit the office space and go into the shop to get to the restroom. We would like to keep our citizens and visitors located in the office space.

The last issue is security. Visitors to City Hall have to be brought into the office space to visit with personnel. We would like to improve security by creating a lobby where people can sign in to be allowed into the office space.



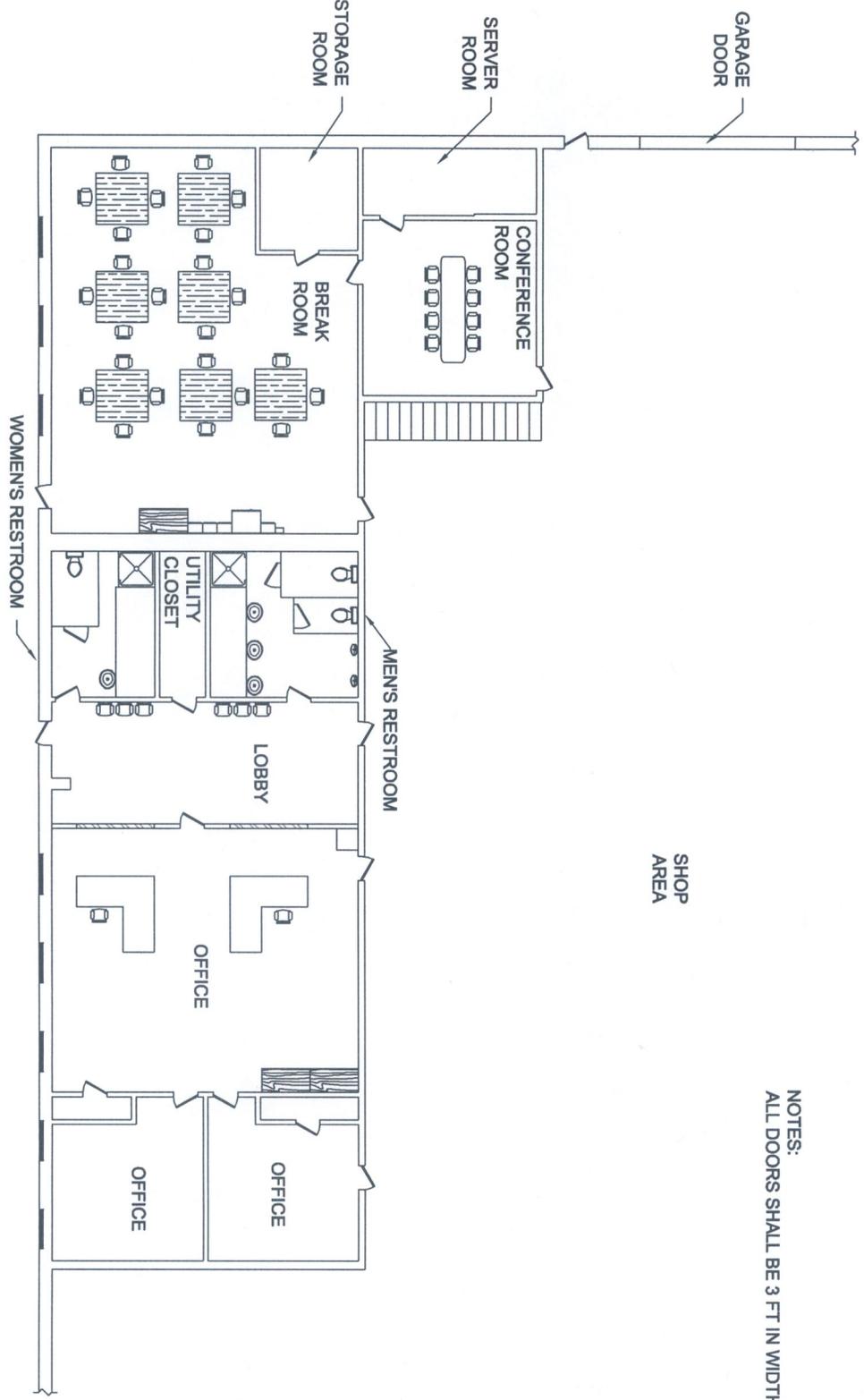
Date	FEB 20, 2014
Designed by	NLE
Drawn by	JMY
Checked by	NLE

No.	Date	By	Rev.

PUBLIC WORKS FLOOR PLAN
 EXISTING PLAN
 City of Osage Beach
 1000 N. Highway 160
 City Engineer, National Station, P.E.
 Fax: (573) 302-0026 Phone: (573) 302-2000

Project No.
OB14-03X
 Drawing No.
01





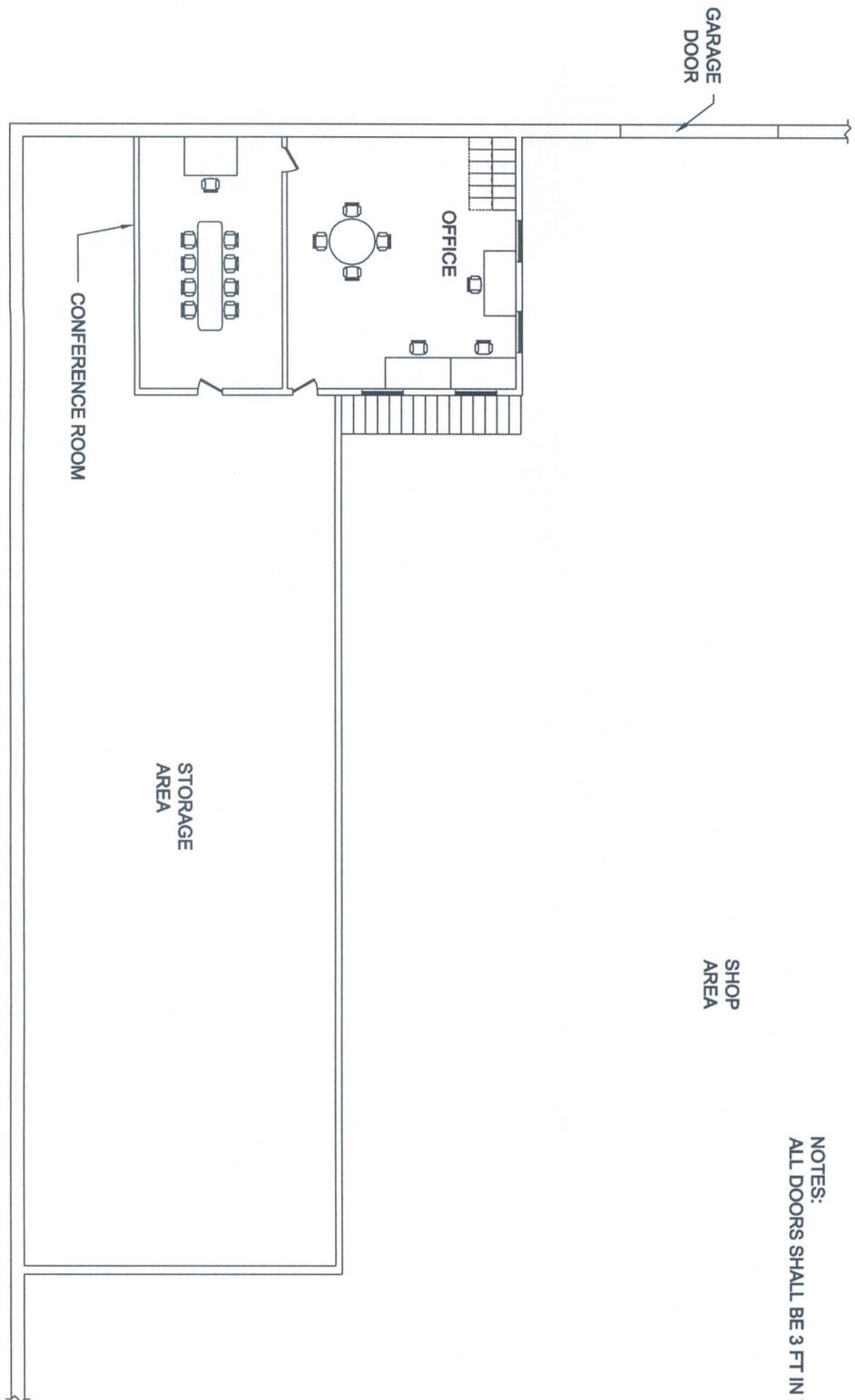
NOTES:
ALL DOORS SHALL BE 3 FT IN WIDTH

DATE: FEB 20 2014		BY: _____		DATE: _____		BY: _____		DATE: _____	
DESIGNED BY: N/E		CITY ENGINEER: _____		REVISION: _____		CITY ADMIN: _____		REVISION: _____	
DRAWN BY: JMY		DATE: _____		BY: _____		DATE: _____		BY: _____	
CHECKED BY: N/E		DATE: _____		BY: _____		DATE: _____		BY: _____	

PUBLIC WORKS FLOOR PLAN
 FURNITURE 1ST FLOOR
 City of Osage Beach
 1001 N. Highway 160
 City Engineer, Nevada, Missouri, U.S.A.
 Fax: 673-302-0028 Phone: 673-302-2000

Project No. OBI-14-0XX
 Drawing No. 03

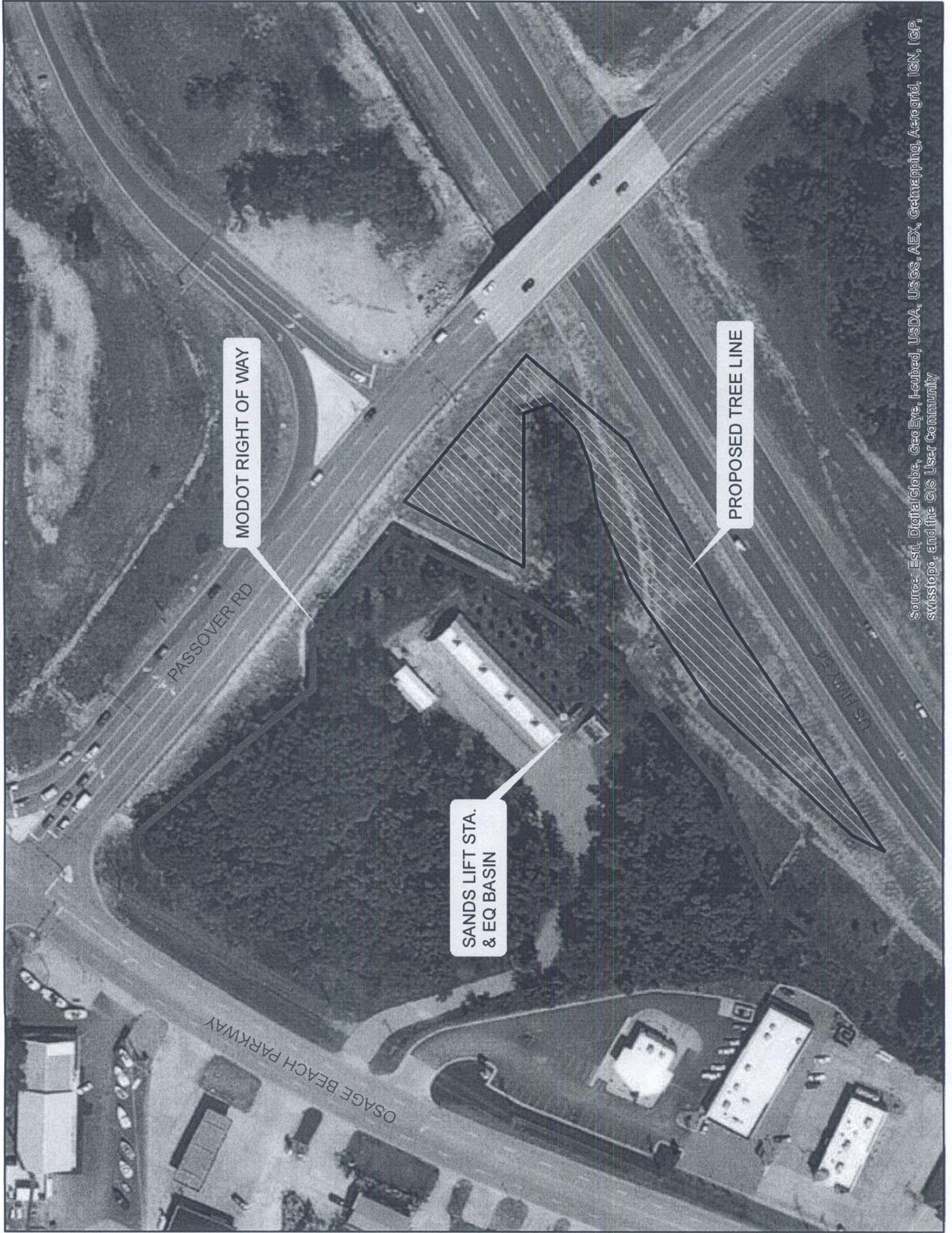




NOTES:
ALL DOORS SHALL BE 3 FT IN WIDTH

DATE FEB 20, 2014		BY City Engineer		DATE		BY City Admin.		DATE	
DESIGNED BY NLE		CHECKED BY JMY		DATE		DATE		DATE	
PROJECT NO. 06		PROJECT NAME PUBLIC WORKS FLOOR PLAN FURNITURE AND FLOOR		PROJECT NO.		PROJECT NAME		PROJECT NO.	





Source: Esri, DigitalGlobe, GeoEye, Earthstar, USDA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community

Memorandum

To: Mayor and the Board of Aldermen

CC: Nancy Viselli

From: James Davis

Date: 4/9/2014

Re: Need to return funding to current budget to purchase Battery Backup for Radio System

A need for battery backup protection has been identified in the Communications Department. The City's radio system which is used by the Police Department, 911 Communications and Public Works is currently operating without any sort of battery backup. Any interruption in commercial power takes down the radio system at the present time. Funding for a battery backup was originally budgeted but then cut from the budget when the construction of a new dispatch center in the basement of City Hall was cancelled.

I was unaware of the condition of the current battery backup on the radio system. It is inoperable at the present time. Two vendors have looked at the current system and stated that it is unrepairable. I would like to discuss this issue at the First Quarter Budget Review with the Board of Aldermen on April 15th.