

== NOTICE OF MEETING ==

BOARD OF ALDERMEN BUDGET AND FINANCE COMMITTEE CAPITAL IMPROVEMENTS COMMITTEE

Joint Meeting – Thursday, September 24, 2020 – 12:00 p.m.
Council Chambers – Branson City Hall – 110 W. Maddux

AGENDA

- 1) Call to Order.
- 2) Roll Call.
- 3) Presentation and Discussion of Proposed 2021 Budget.
- 4) Review of Water/Sewer Rates.
- 5) Adjourn.

Where Values are the Difference
SEPTEMBER: STEWARDSHIP
Wise and cost efficient utilization of all resources

FY 2021
PROPOSED
BUDGET



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2021 BUDGET

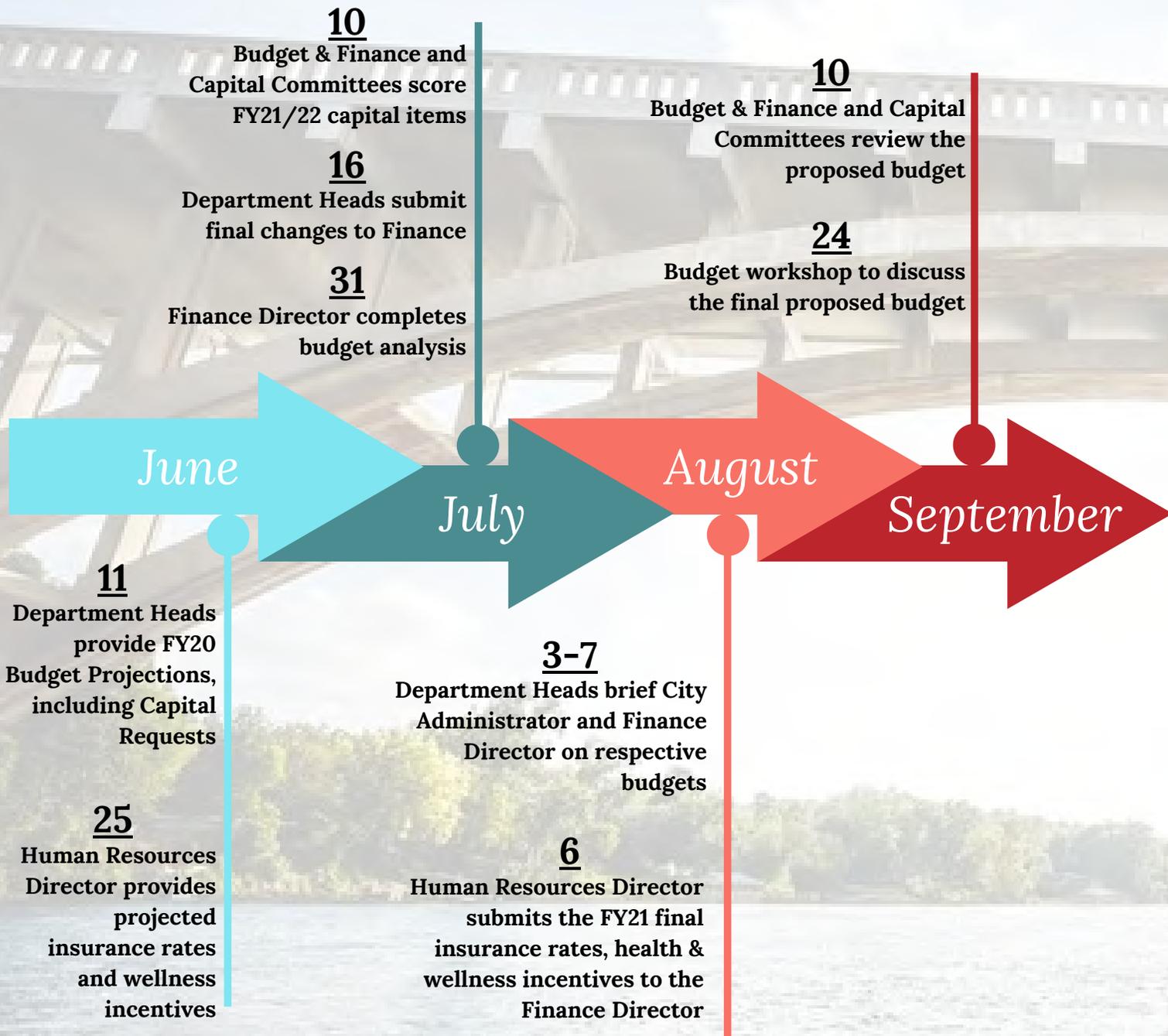
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CAPITAL PROGRAM

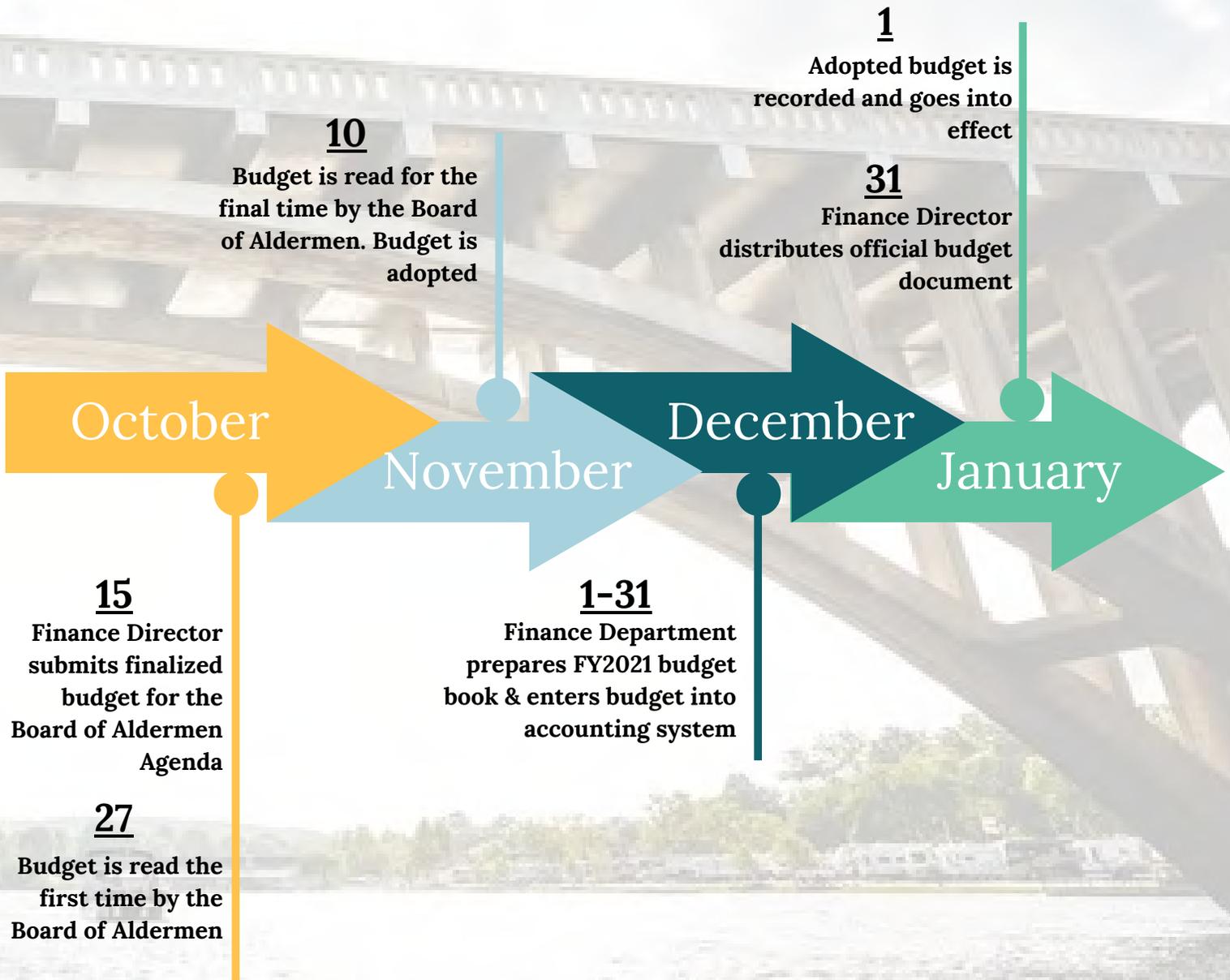
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2021 TIMELINE



The annual budget process is designed to meet the requirements of the ordinances of the City of Branson and the statutes of the State of Missouri. Beginning in FY2017, the City moved to a biennial budget process which required all departments to create their budgets for a two year time span.



Finance Director's Note

The FY2021 budget has been prepared and crafted in an environment where strategic thinking is necessary. Through this difficult year in which our budget has been compressed as a result of a worldwide pandemic, the City of Branson is faced with difficult challenges in an effort to sustain our ongoing operations and still provide the high quality municipal services given to us as a result of the Community Plan 2030.

The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions. The Priority-Based Budgeting tool is a great resource to find the solutions to guide our city forward into a financially successful future. This tool directs financial decisions based upon our city's priorities. It is important that we as a City use this tool in it's entirety. Once the priorities have been established, and the data is then presented by program, then the difficult and final piece of this process is making the decisions that are best for the entire city, while keeping to the goals given to us by our community. Priority-based budgeting has given our city opprotunities to change our mindset from what we have always done and to re-purpose and reallocate necessary funds for future long-term needs.

The next year continues to hold financial challenges due to continued uncertainties. It remains vitally important to take inventory of all the programs our City offers and ask the important questions: Why do we do what we do: How do the programs we provide impact the overall goals that our community has given us?

The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions.

Lastly, we want to thank all of our departments and our city leadership that have taken the time to be involved in the budget process this year. It's a complicated effort that takes cooperation from all departments and staff levels to create this document.

Jamie Rouch
Finance Director

GENERAL FUND

FY2020

ASSUMPTIONS & PROJECTIONS

01. SALES TAX

Per the COVID financials assumes a 45% reduction in sales tax receipts of original FY2020 budgeted receipts

02. YEAR-END PROJECTIONS

All departments completed 2020 year-end projections.

03. PERSONNEL

3% Maximum merit increase for 2020
2% Market adjustment

04. ADDITIONAL PERSONNEL CHANGES

Hiring freeze for 22 full-time positions in FY2020 per COVID financials

Projected Reserve

30%

The 2020 year-end reserve balance is projected to be 30%. In multi-year budget projections, the reserve is estimated to decrease to 26% by 2025 as a result of capital and one-time expenditures. Operational expenditures for 2021-2025 are balanced with the revenues.



GENERAL FUND

FY2021 BUDGET

| | |
|-------------------------------------|--------|
| FY21 Market Adjustment..... | 0.0% |
| FY21 Max Merit Increase..... | 3.0% |
| FY21 Sales Tax Increase*..... | -22.0% |
| FY21 Health Insurance Increase..... | 0.0% |

No new employees
are budgeted in
the General Fund
for the 2021 budget
year.

**calculated based on FY2019 actual receipts*

| | |
|--------------------|----------------------------------------------|
| \$238,580 | DEBT SERVICE |
| \$400,000 | CONVENTION CENTER SUBSIDY |
| \$750,000 | PARKS & RECREATION SUBSIDY |
| \$5,735,833 | PUBLIC SAFETY SUBSIDY |
| \$163,717 | PUBLIC SAFETY TRANSFER (CODE ENFORCE) |
| \$290,000 | BALLPARKS OF AMERICA SUBSIDY |
| \$0 | CAPITAL EXPENDITURES |
| \$0 | INTERNAL SERVICE FUND TRANSFER |
| \$34,000 | ONE-TIME EXPENDITURES |

The City also budgets dollars on an annual basis to assist various social agencies located within Branson. Below is a breakdown of dollars budgeted for this function in 2021:

| | |
|-------------------------------|-----------|
| TANEY COUNTY PARTNERSHIP..... | \$10,000 |
| TANEY COUNTY AIRPORT..... | \$10,000 |
| HEALTH DEPARTMENT..... | \$180,000 |
| HOUSING AUTHORITY..... | \$90,000 |
| SERVICE AGENCIES..... | \$100,000 |

WATER/SEWER FUND

FY2021 BUDGET

| | |
|-------------------------------|------|
| FY21 Market Adjustment..... | 0.0% |
| FY21 Max Merit Increase..... | 3.0% |
| FY21 Water Rate Increase..... | 2.0% |
| FY21 Sewer Rate Increase..... | 7.0% |

\$1.3M*
 FY21
 Total Capital

**Contingent upon grant approval and Taney County approval*

TRANSPORTATION FUND

FY2021 BUDGET

| | |
|-------------------------------|--------|
| FY21 Market Adjustment..... | 0.0% |
| FY21 Max Merit Increase..... | 3.0% |
| FY21 Sales Tax Decrease*..... | -20.0% |

\$0
 FY21
 Total Capital

**calculated based on FY2019 actual receipts*

PUBLIC SAFETY FUND

FY2021 BUDGET

| | |
|-------------------------------|--------|
| FY21 Market Adjustment..... | 0.0% |
| FY21 Max Merit Increase..... | 3.0% |
| FY21 Sales Tax Decrease*..... | -19.0% |

751K
 FY21
 Total Capital

One-Time Expenditures..... \$150,240

**calculated based on FY2019 actual receipts*

TOURISM FUND

FY2021 BUDGET

| | |
|-----------------------------|-------------|
| FY21 Tax Decrease*..... | -44.0% |
| FY21 Tourism Marketing..... | \$1,503,980 |
| FY21 Debt Service..... | \$3,438,296 |

\$0
 FY21
 Total Capital

**calculated based on FY2019 actual receipts*

2021 Economic Outlook

There are many economic growth indicators for 2021, although it is difficult to know the lasting effects of the global pandemic on the city's economy. Even with the pandemic, there have been several positive developments that have occurred in 2020. For example, WonderWorks opened in the location of a previously closed theater; Silver Dollar City added a new, multi-million dollar attraction, the Aquarium on the Boardwalk is slated to open in October; and the expansion of the 76 Entertainment Community Improvement District concluded in June.

Travel is expected to continue to be much more restricted.



Photo of Ball Parks of America courtesy of Branson Chamber of Commerce



Photo courtesy of WonderWorks

2021 Factors

PANDEMIC

It's expected the Coronavirus pandemic will continue to have effects on the local, regional, national and global economies into 2021. Several different factors, including a possible vaccine, may potentially change the outlook. At this time, it's difficult to know the exact impact.

NATURAL DISASTERS

The city's Emergency Response Team keeps a cautious eye on expected rain patterns and potential severe weather outlooks that may affect the local economy. The team is constantly practicing drills and other disaster mitigation measure to reduce potential impacts.

LEGISLATIVE AGENDA

The city must continue to watch legislative activity at the state and local level for potential legislation that may have adverse effects on the local economy. For example, with the shut-down and an even greater shift to online shopping, a state-wide use tax for each taxing jurisdiction would ease financial woes brought on by the inability to collect sales tax on certain purchases.

UNEMPLOYMENT

As of the August jobs report, national unemployment fell to 8.4% in August. This may be a sign that the economy is reopening and potential for further jobs gains.

Economic Forecast

| | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Forecast 2020 | Forecast *2021* | Forecast *2022* |
|-------------------------------------------|----------------|----------------|----------------|----------------|------------------|--------------------|--------------------|
| Branson Sales Tax Growth | 2.0% | -0.4% | 2.0% | 1.2% | -36.0% | 26.7% | 20.0% |
| Branson Tourism Tax Growth | 9.1% | -1.9% | 4.9% | -4.4% | -45.0% | 1.0% | 44.4% |
| Branson Average | 5.6% | -1.2% | 3.5% | -1.6% | -40.5% | 13.9% | 32.2% |
| Kiplinger Report | | | | | -5.8% | | |
| CBO (Jan. 2019) | | | | | -5.9% | 4.8% | 2.2% |
| Real U.S. GDP Growth (World Bank) | | | | | -5.2% | 4.2% | |
| Mar. 2019 Federal Reserve Projections | | | | | -6.5% | 5.0% | 3.5% |
| Missouri FY20 Budget Document | | | | | 1.9% | 2.1% | |
| Apr. 2019 WSJ Econ. Forecast Survey | | | | | -5.6% | 4.7% | 3.2% |
| National - Avg. Forecast of Others | 1.6% | 2.3% | 2.9% | 2.3% | -5.8% | 4.2% | 3.0% |
| Branson Compared to National Avg. | 4.0% | -3.5% | 0.6% | -3.9% | | | |

* For City of Branson forecasts, although there are large expected growth percentages in 2021 and 2022, sales & tourism tax revenues are not expected to return to pre-COVID (2019) levels until at least FY 2023.

FISCAL HEALTH



One way the city monitors fiscal health is to determine how financial decisions today impact ability to not only provide current services, but future services as well. Through PBB, the city can map revenues and expenses as well as future projections for fund reserves. In this section, we provide summaries for the four main operating funds the city is required to maintain minimum reserves per municipal code.

01

GENERAL FUND

The General Fund is required to maintain a 20% reserve by municipal code. The city's Reserve Policy states that operating reserves may only be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or a tornado; unexpected loss or reduction of a key revenue source; price changes mandated by another governmental entity; volatility in certain special program funding; unexpected lawsuit liability.

02

PUBLIC SAFETY FUND

The Public Safety Fund is required to maintain a 20% reserve by municipal code. The fund's revenue sources are the 0.5% Public Safety Sales Tax and an annual transfer of \$7.7 million from the General Fund.

03

PARKS FUND

The Parks Fund is required to maintain a 10% reserve by municipal code. The fund's revenue sources are mostly made up of user fees and an annual subsidy from the General Fund.

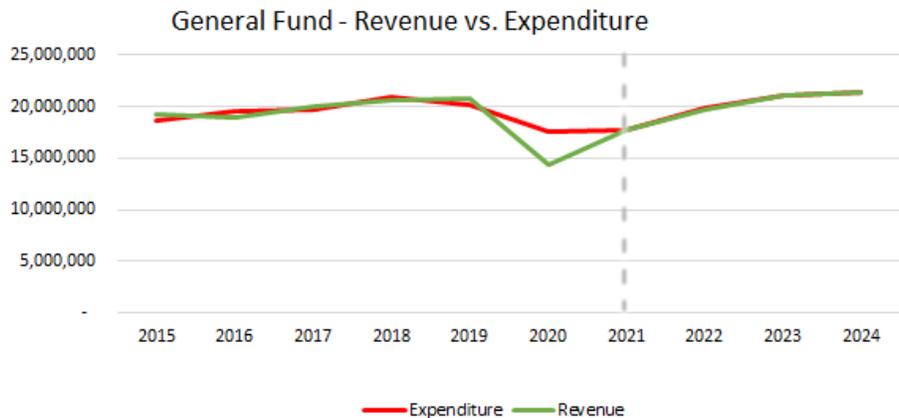
04

TRANSPORTATION FUND

The Transportation Fund is not required by code to maintain a minimum reserve balance. The funds revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

General Fund

The graph to the right (GF-Revenues VS. Expenditures) represents the city's total annual revenues compared to total expenses. Expenditures outpaced revenues in 2016, 2018, 2019 and are expected to exceed revenues again in 2020.

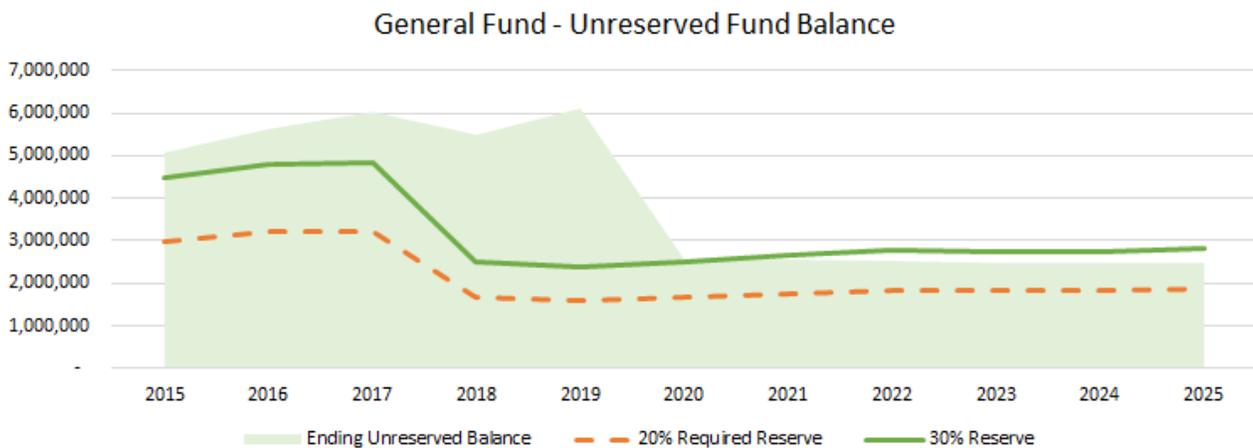


General Fund revenues are largely made up of the 1% General Sales Tax, Property Taxes, and fees for services. Decreases to business activity, as a result of COVID-19, have caused a sharp decline in revenues for the fund. It's expected that for each month the fund sees reduced revenue, it will take 5-6 months of recovery.

Each year, the city is required to pass a balanced budget. Revenues and Expenditures typically become out of balance due to budget amendments.

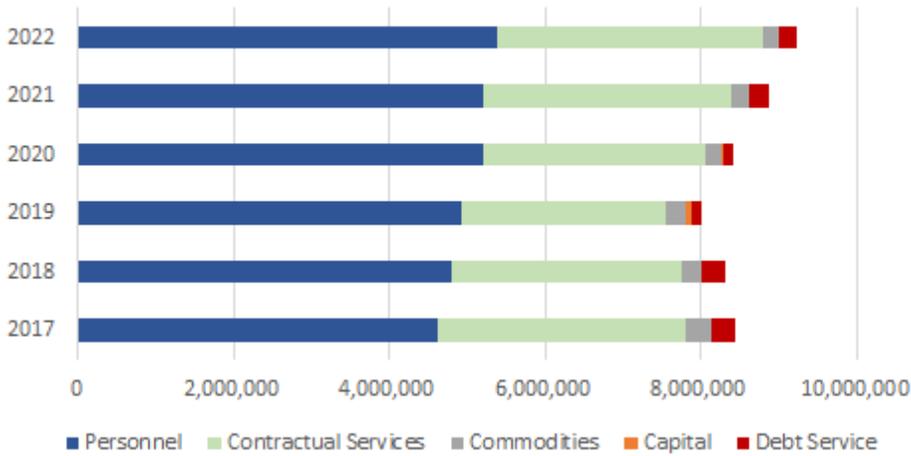
When expenditures exceed available revenue, the fund must use its reserves. By ordinance, the General Fund must maintain a 20% reserve.

A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Funds ending unreserved balance for years 2015 - 2025.



General Fund cont'd

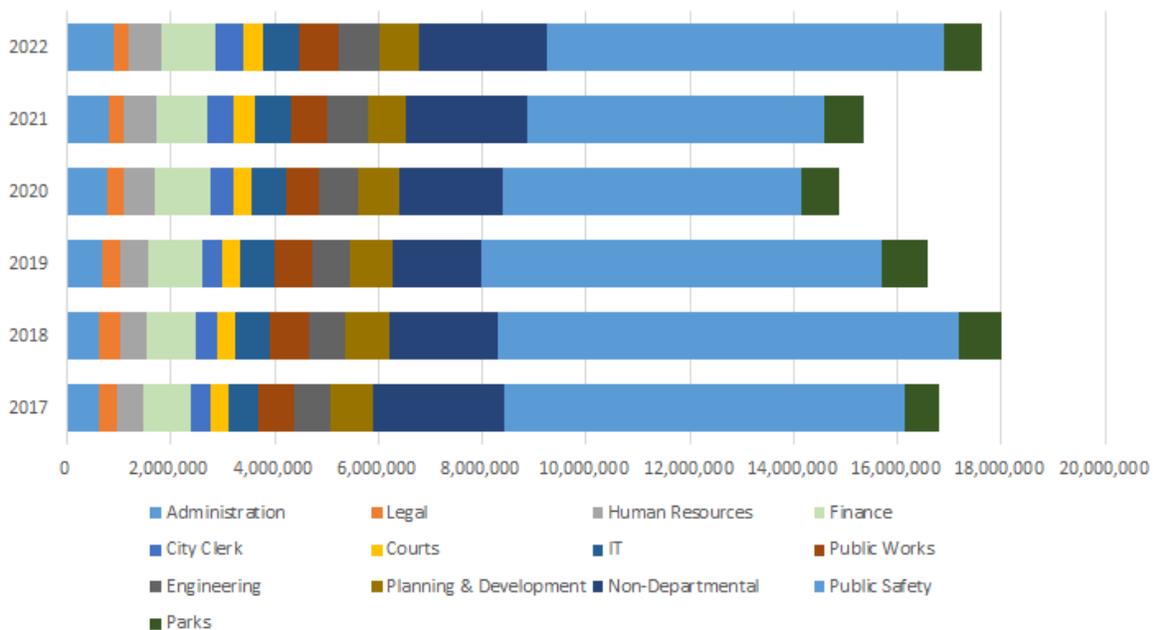
General Fund Spending by Category



For FY2021, personnel expenses account for 58.8% of General Fund (GF) operational expenditures and only 58.1% of operational expenditures in FY2022. Contractual services make up the next largest category of GF spending, followed by commodities and debt service.

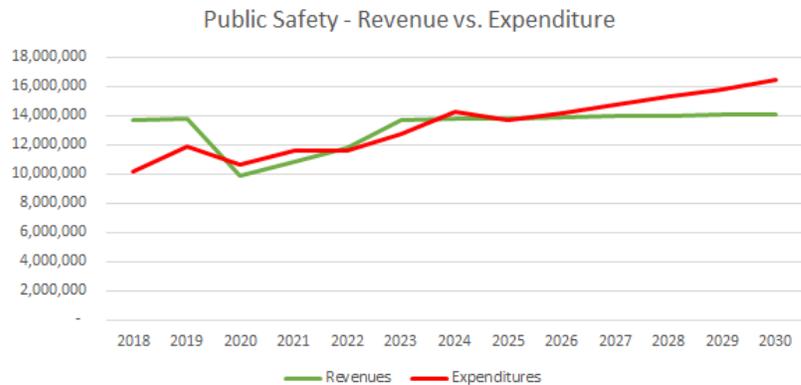
The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2021 are \$8,860,930. Operational expenses in the GF have grown by an average of 1.7% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer \$5.9 million to the Public Safety Fund (which includes the Police and Fire Departments) and \$750,000 to the Parks and Recreation Fund to fund the operations of those departments.

General Fund Spending by Department



Public Safety Fund

The graph below (Public Safety-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.

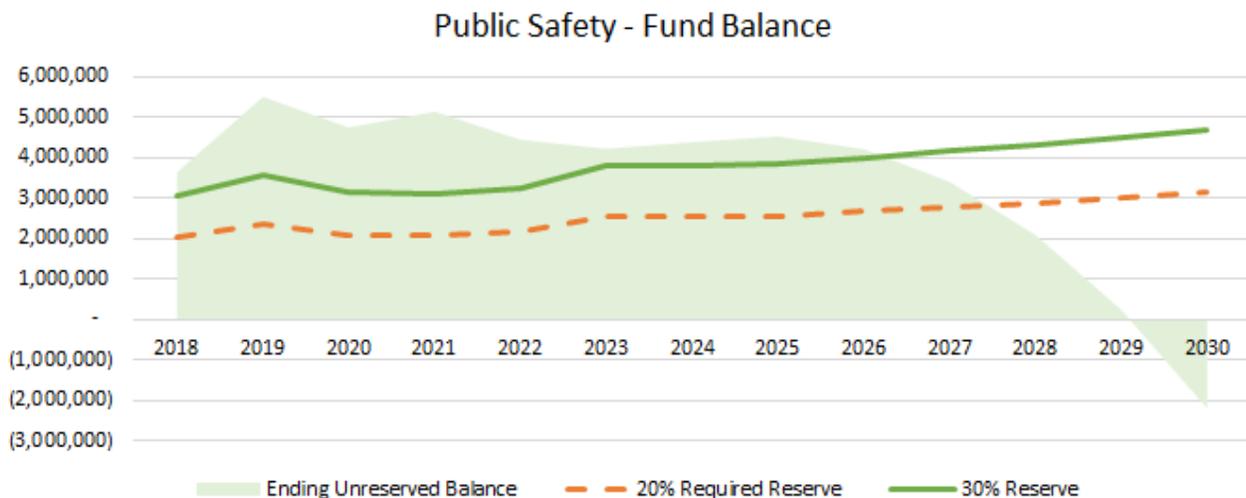


Revenues in the fund are made

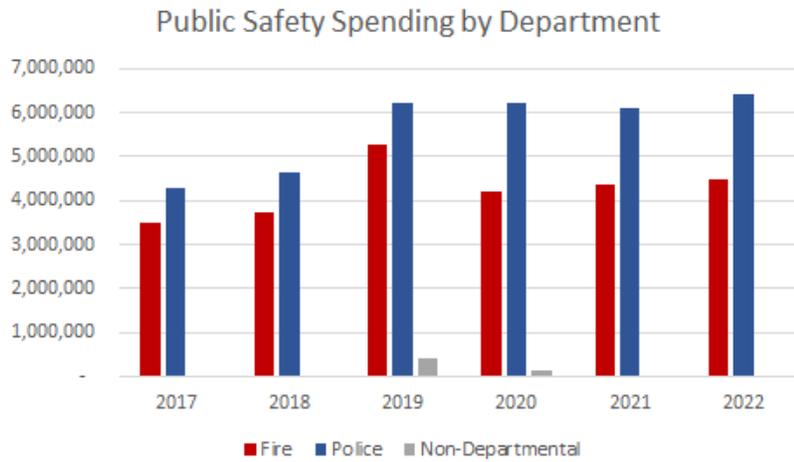
up solely of tax receipts from the Public Safety Sales Tax and an additional annual transfer-in from the General Fund of nearly \$7.7 million, although this amount will be decreased in FY2021 due to an overall decrease in revenues due to COVID-19.

By 2024, the revenue and expenditure gap begins to close and in 2024 expenditures will outpace revenues. Debt associated with the new planned Police and Fire Stations is a significant contributing factor for expenditures outpacing revenues. Additionally, operational expenditures associated with the hiring of new staff also contribute to the imbalance.

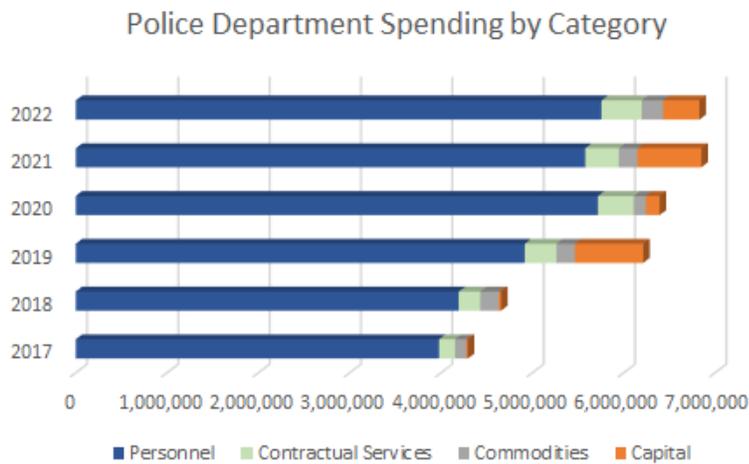
Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval. Budgetary considerations for future years that will affect the fund's unreserved fund balance is debt service on a new Fire Station #4 and a new centrally-located, larger police station.



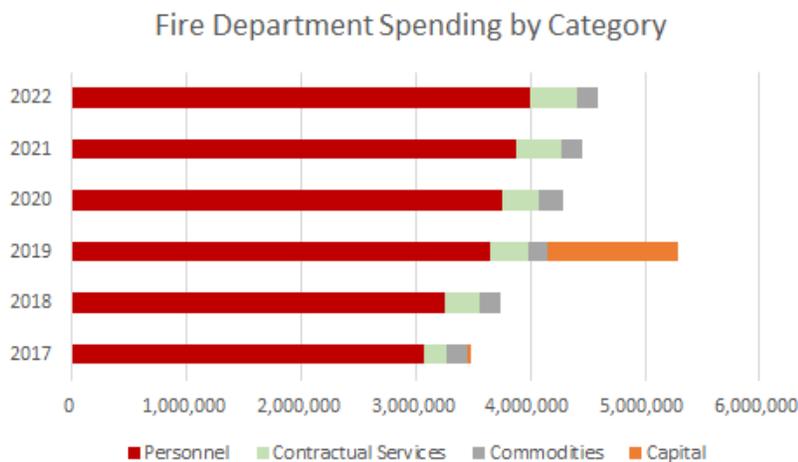
Public Safety Fund cont'd



For FY2021, the Fire Department accounts for 41.7% of Public Safety expenditures and the Police Department accounts for 58.3%. Total average growth for the funds expenditures are 6.2% annually since the Public Safety Sales Tax was approved by voters in 2018.



Police personnel expenses account for 91.4% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 11.8% since 2018, or an increase in the annual budget in FY21 of \$2.2 million over 2018 actual expenditures.

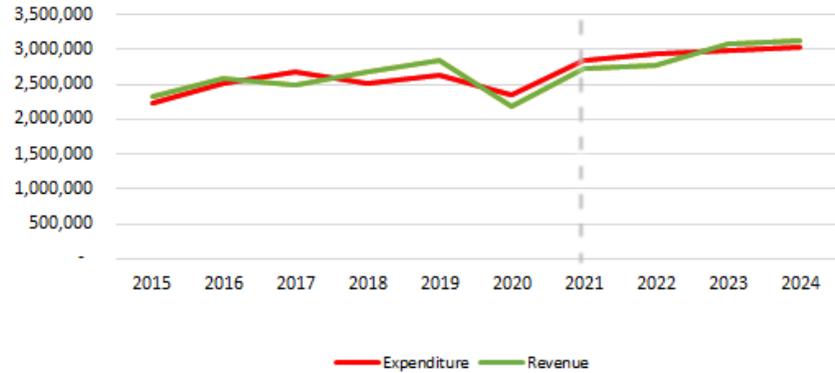


Fire personnel expenses account for 88.9% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 4.8% since the new Public Safety Sales Tax was approved by voters in 2018, or an increase in the annual budget in FY21 of \$724 thousand.

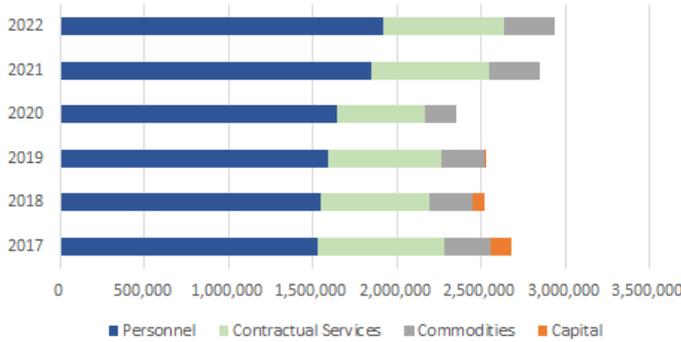
Parks Fund

The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as Campground customers and those utilizing other services such as the pool and ball programs

Parks & Rec Revenue vs. Expenditure



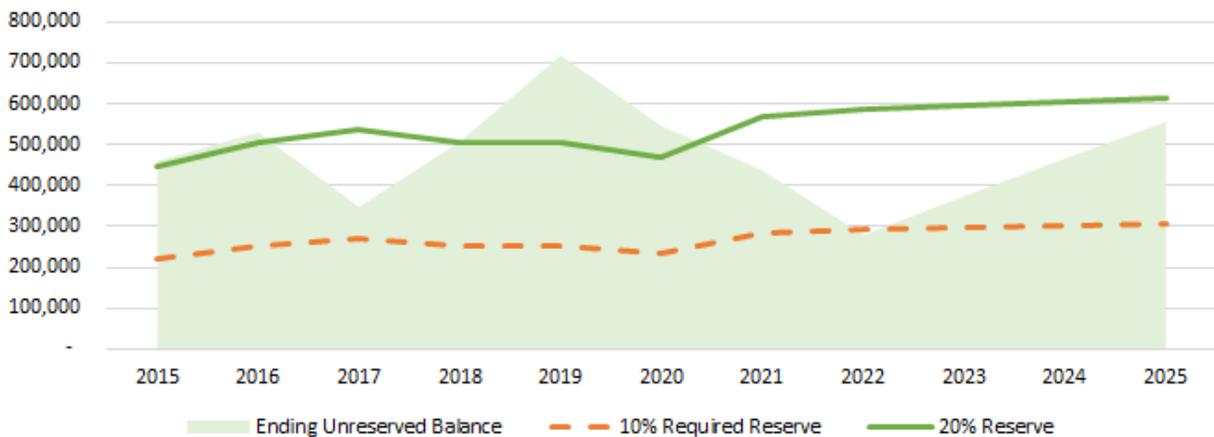
Parks & Rec Spending by Category



Parks & Rec personnel expenses account for 64.9% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the departmental budget is 3.2% since 2018, or an increase in the annual budget in FY21 of \$323 thousand.

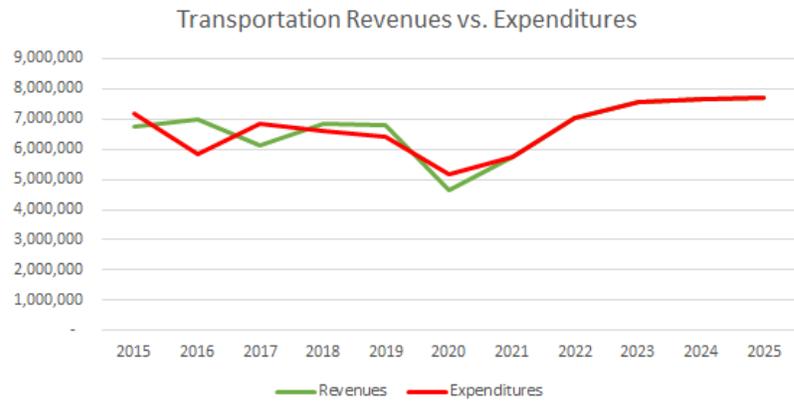
The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

Parks & Rec Fund Balance

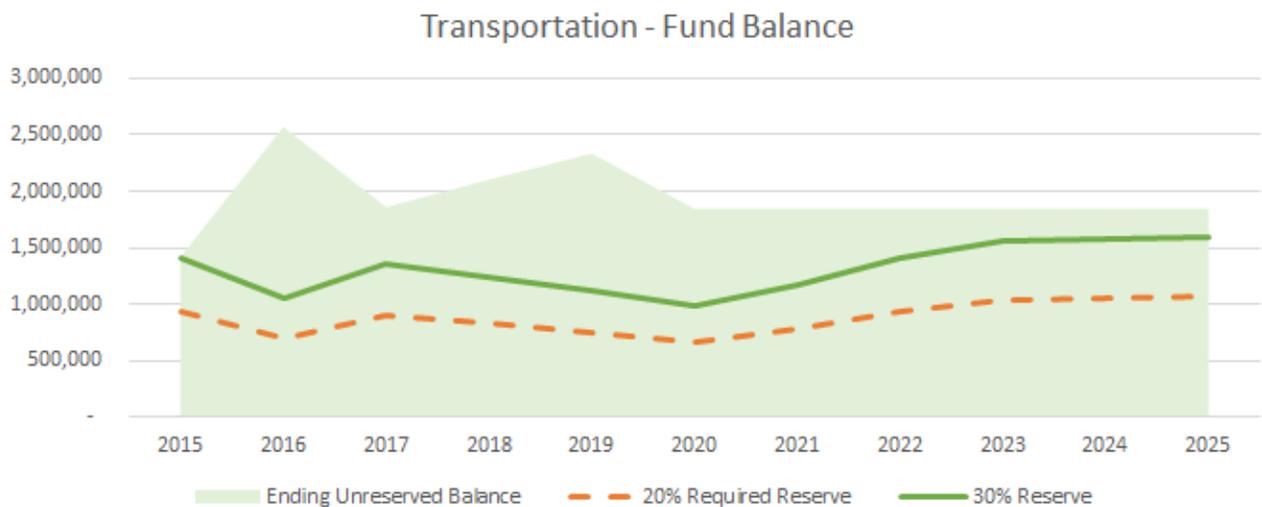


Transportation Fund

The graph to the right (Transportation-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Transportation Fund. The revenues for the Transportation Fund come from the City's 0.5% Transportation Sales Tax and County Aid Road Trust (C.A.R.T.) Funds distributed by the State of Missouri from the state's gas tax.



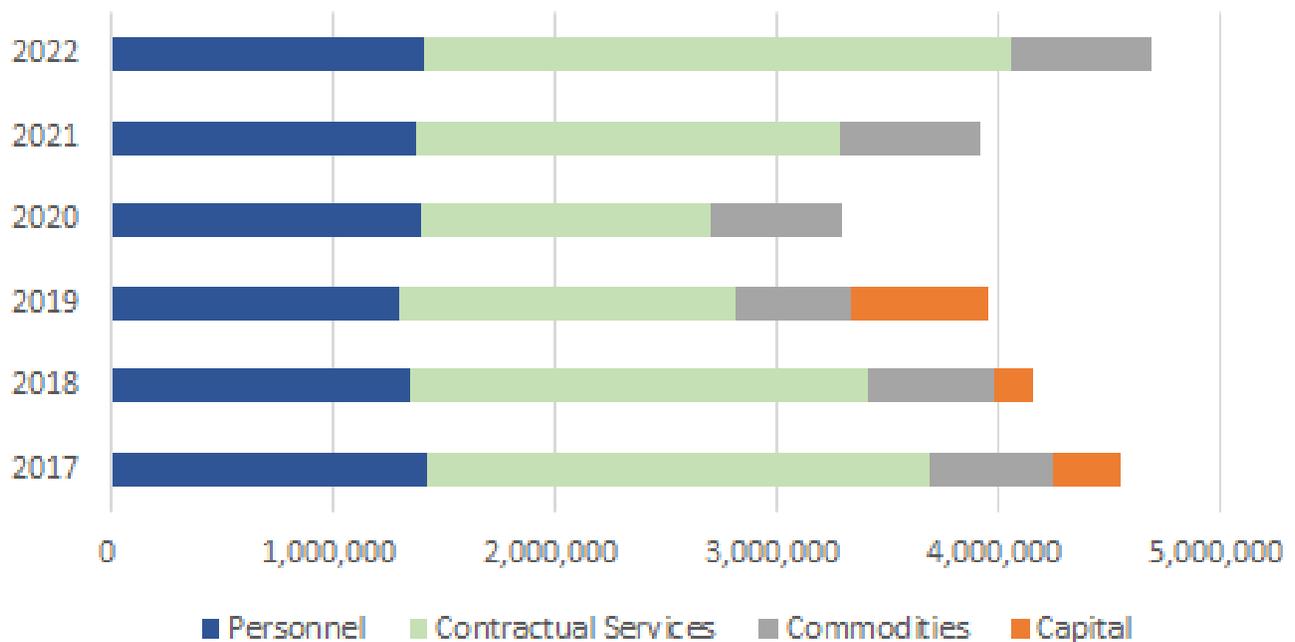
The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax and is required by state statute. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfers dollars to be used on projects such as roads, sidewalks, bridges and other infrastructure-related expenses. Unlike the other funds discussed, there is no minimum reserve requirement per municipal code for the Transportation Fund.



Transportation Fund cont'd

Transportation personnel expenses account for 35.0% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the fund's budget has decreased by 1.4% since 2018.

Transportation Fund Spending by Category

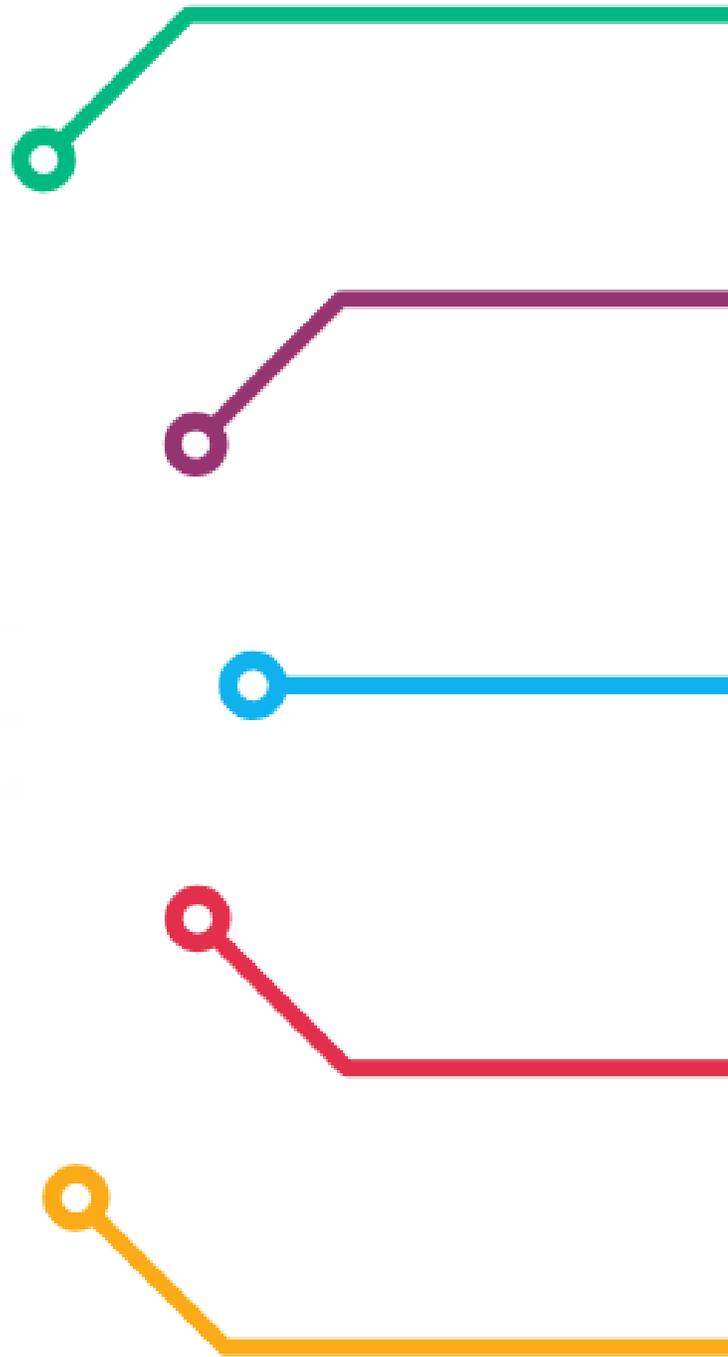


The decrease in average expenditure growth is mostly attributed to the decrease in dollars available for capital expenditures in 2020 and 2021 due to COVID-19. Personnel, contractual services and commodities have stayed roughly flat each year since 2018, or seen only minimal growth.

5 STEPS PROCESS OVERVIEW

PRIORITY-BASED BUDGETING

The methodology involved in implementation of Priority-Based Budgeting process can be broken down into five distinctive steps:



Determine & Clarify Vision/Results

01

These results are based on best practices and align with other initiatives (for example, a strategic plan) that have defined an organization's goals. Two sets of results were created to distinguish between community-oriented and government-oriented results. These "Result" areas are further supported by definitions. At a high level, "Results" are the fundamental reason that an organization exists, and what an organization is in the business to provide.

Identify Programs & Services

02

Each department then sets out to develop a comprehensive list of programs and services offered by that department (what exactly we do). These "Program Inventories" build a common understanding of what the organization is offering to the community and in support of internal operations and procedures. The inventories include description of the program including services provided, and identify the program as either community or government-centered.

Allocate Costs/Resources to Programs

03

After program identification, departments then provide comprehensive and detailed cost information for each individual program. Through this process, departments estimated the level of staff time and other department budget expenditures/costs dedicated to each program, as well as identifying any revenues generated from these services. These were each labeled as personnel or non-personnel costs.

Score Programs Based on Results

04

In this step, departments then evaluate each program on how the program contributes to achieving each results. Departments also score other attributes of each program, such as level of mandate, the amount of cost recovery, change in demand, and the portion of community served by the program. Once departments score their programs based on the Results, multi-departmental teams conduct follow-up review and validation.

Resource Alignment Diagnostic Tool

05

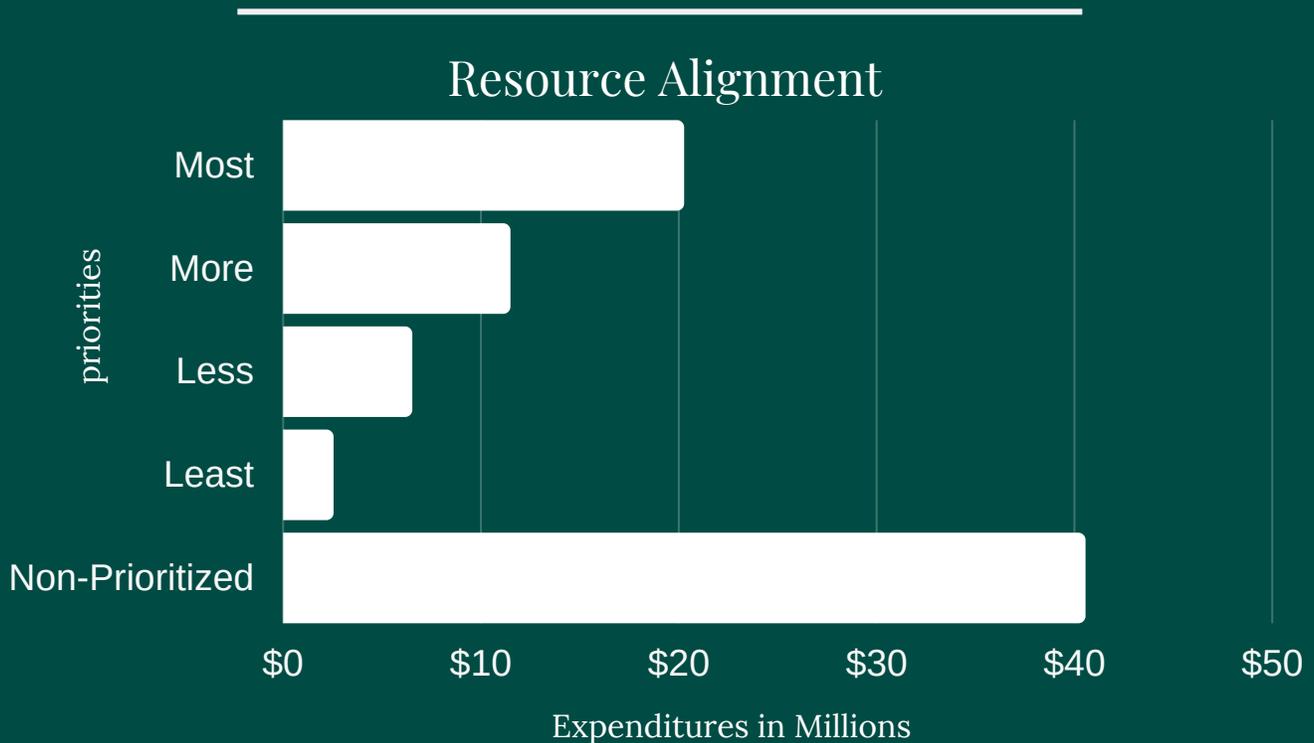
In the final step, program costs and scores are combined into a comprehensive Resource Alignment Diagnostic Tool. This tool allows for multiple methods of sorting information, gives a visual representation of how the organization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.

About Priority-Based Budgeting

Public budgeting has traditionally been incremental in nature - the last year's budget serves as the basis for the budget of the following year. This method, however, rarely supports the complex nature of funding government services.

Branson utilizes a priority-based budgeting (PBB) model because it provides a comprehensive review of the entire organizations operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The process enables the city to link funding decisions to priorities in the strategic plan. The city identifies "Results", which are the fundamental reason our organization exists and what we are in business to provide. Result definitions detail and expand on the factors influencing the results our organization aims to achieve - and for which all services/programs would then be gauged by and ranked on.

In the graph below, about \$40.1 million dollars of the city's 2020 budget could be prioritized into programs/services provided by the city.



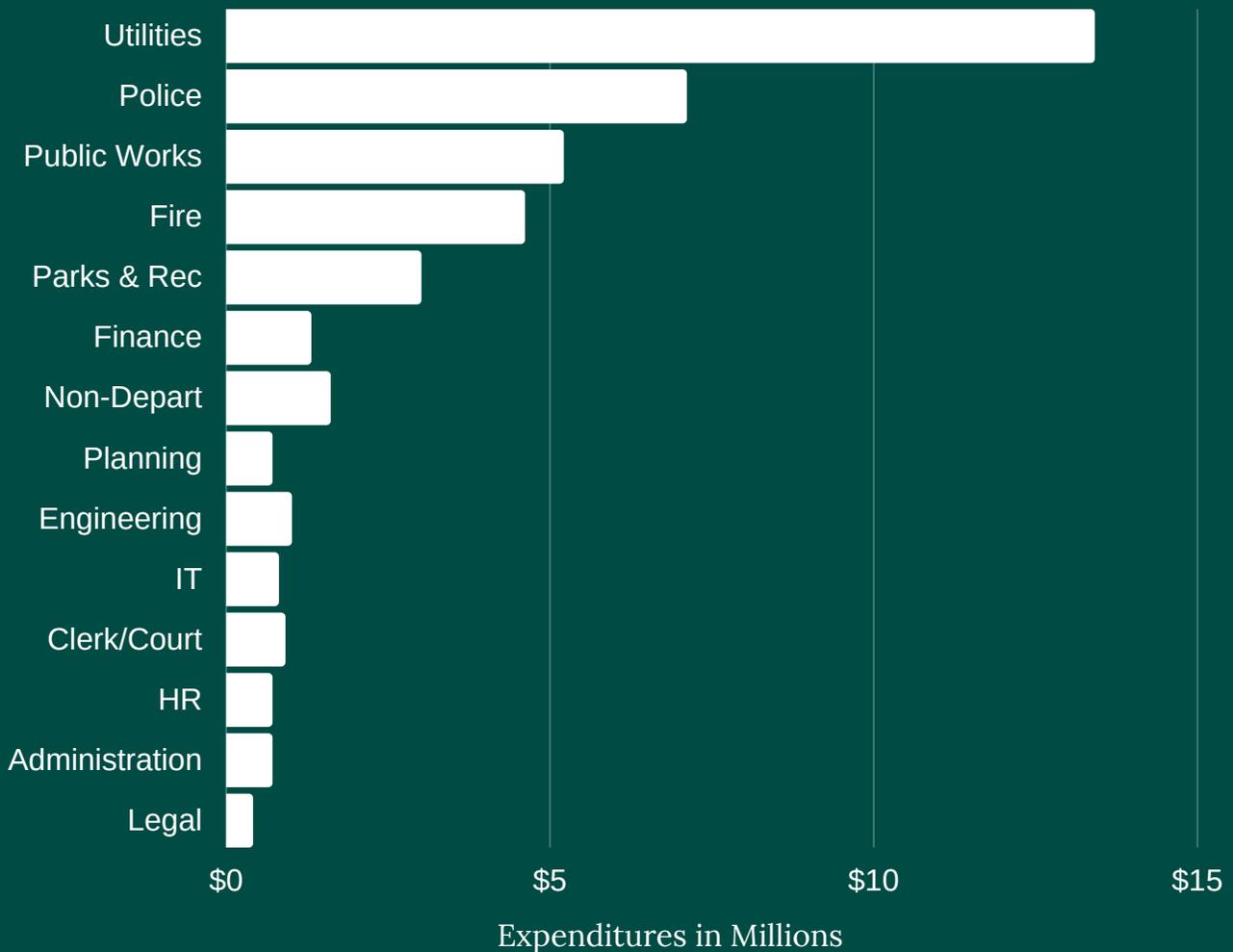
The remaining \$40.5 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures. These costs were assigned based on the original 2020 budget and do not reflect budget cuts as a result of COVID-19.

Program Cost by Type (all funds)



Program Cost by Department (all funds)



Impact of Re-Purposing Budget Dollars

The City has many success stories since first implementing priority-based budgeting in 2014. As of August 2019, the city was one of the first of five cities practicing PBB to reallocate and re-purpose over 10% of their budget dollars.

Two ways that the City has made better use of funds is through reallocation/re-purposing of resources and the creation of partnerships. The unprecedented impact of the global pandemic on local government budgets has resulted in cities making difficult financial decisions. The struggle to balance decreasing revenues and maintaining public services provides the perfect atmosphere to review ongoing programs and services.

Global impact on local and regional economies means that local governments must adapt to changing patterns faster than ever before. In the case of the pandemic, there is significant economic impact in the way of revenues (especially sales tax receipts) and rapidly changing demands in service and types-of-service levels in the city.

So don't let anybody tell you that the County is broke – We are FAR from broke.

We want our lower priority programs to be the funding source for our most impactful, highest priority initiatives.

**Brad Karger,
Marathon County Colorado Administrator**

The quote above comes from the Administrator of Marathon County Colorado, Brad Karger. Karger's argument is not that the county is out of money to fund the services provided, but instead that the county should focus first on the most impactful, highest priority programs and ensure that public dollars are not directed toward the lower priority programs. It will take constant review of the programs the city provides to determine if we are achieving community needs in light of changing conditions. This may mean difficult decisions to be made by citizens and leadership to what programs and services will continue and those that should end.

The easiest way to accomplish this task is to review existing programs provided by the city. First, we should identify the programs that score the lowest against our community priorities. Next, there are a series of questions that we can ask ourselves to determine the continued viability of each program. The next page identifies various policy questions that we can utilize to identify which programs to continue, which to end and those that simply need to be modified.

Policy Questions to Ask



Are we over-providing to high mandate programs with low relevance?

There are programs that we are required to provide, either by federal regulation, state statute or our own municipal code. However, we still have the ability to examine these programs to identify opportunity to reduce the level of service, while still maintaining the integrity and compliance of the program.



Are we over-providing to our self-imposed mandates?

Similar to the previous question, we may examine our own mandates for opportunities to reduce service level requirements or to re-examine if we even wish to continue to provide the program or service.



Are there service sharing options with other political organizations?

There may be opportunities to provide a service at a reduced cost by forming public-public partnerships. Examples of this include the city's contract with the Taney County Health Department for inspection services and the Biosolids Coalition.



Are there public-private partnership opportunities?

Along the same lines as the previous question, there may be some services that the city wishes to provide, but lacks the expertise or ability to provide. An example of this type of service is the public-private partnership with a management company to operate the Branson Convention Center.



Are there programs best provided by the private sector?

Sometimes it no longer makes sense for the public sector to provide a service. Additionally, the public sector may also unintentionally compete with existing private sector businesses, or private sector businesses may enter into service sectors that were previously unprofitable.



If we want to keep a lower-performing program, is there opportunity to recover cost?

Lastly, if there are programs that exist that do not meet the city's priorities, yet have a strong public commitment, there may be opportunities to either streamline costs or recover costs through service fees.

Provides for efficient & effective traffic flow that makes it easy to travel throughout the City while ensuring a connected system of trails & pedestrian friendly walkways

Preserves and revitalizes the historic character of its downtown, ensuring that its buildings are well-maintained and contribute to the scale and quality of the district as a pedestrian-friendly destination point

Reduces visual clutter, improves way-finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance

Sustains and invests in a community of cohesive, diverse, attractive and safe neighborhoods;

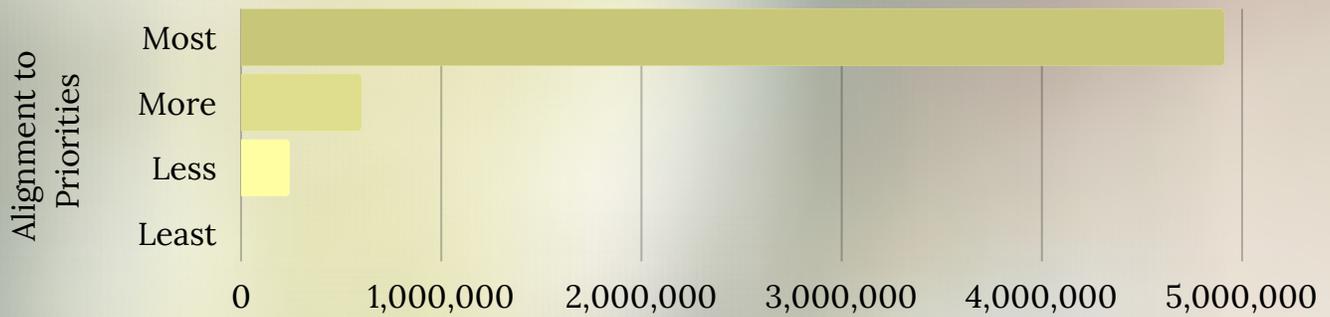
Community Character

Enhances its major corridors within the City with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest

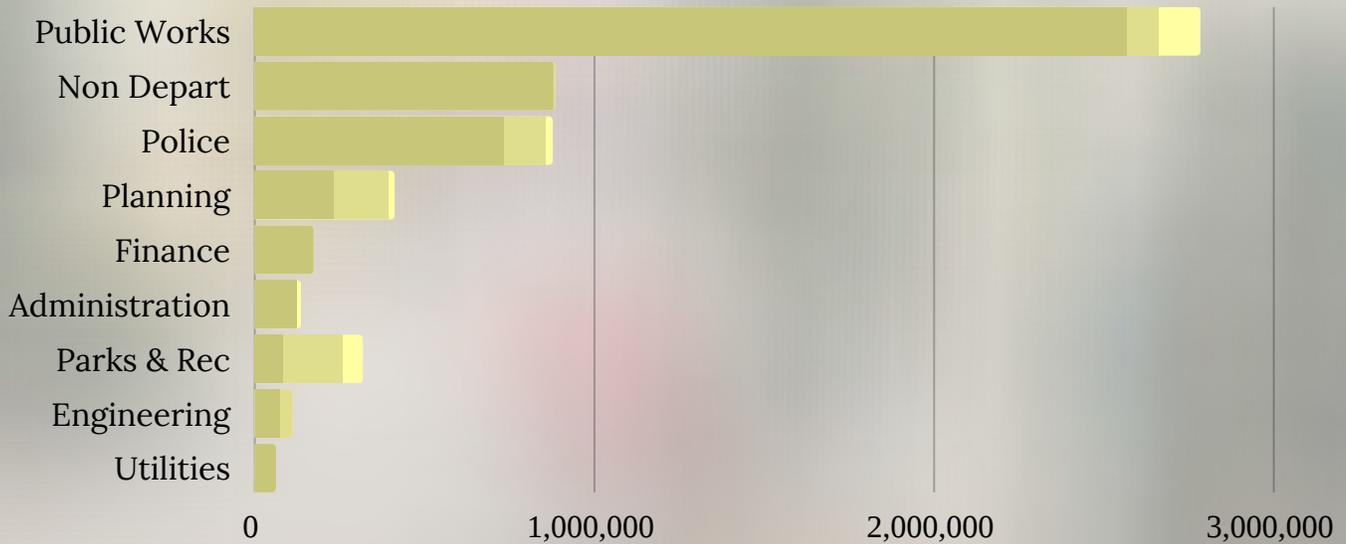
Ensures that 76 Country Blvd. supports properties and buildings that contribute to the character of Branson as a unique entertainment destination and offers safe, congestion-free traffic flow

Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors

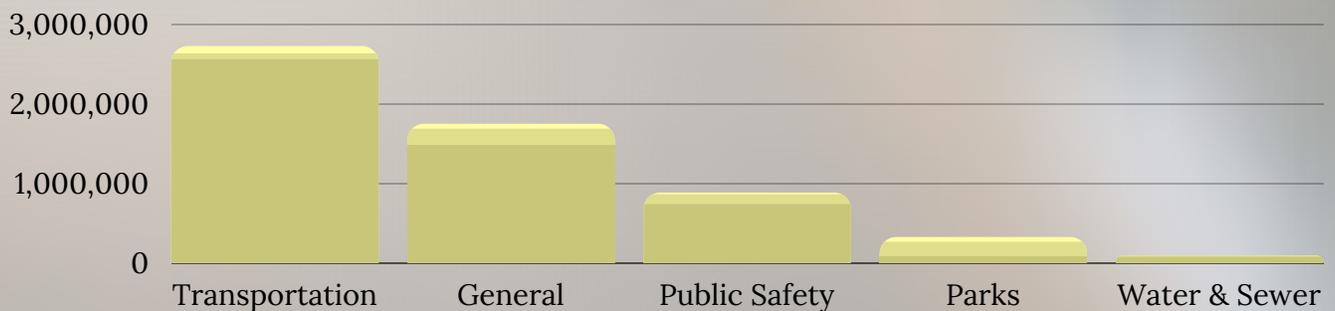
SPENDING BY LEVEL OF CONTRIBUTION TO COMMUNITY CHARACTER:



COMMUNITY CHARACTER CONTRIBUTION BY DEPARTMENT:



COMMUNITY CHARACTER SPENDING BY FUND:





Safety, Health & Socioeconomic

Builds a strong community by encouraging the formation of a centralized, collaborative effort to help and support the life needs of children, families and neighborhoods

Promotes and sustains a clean, properly regulated and visually attractive community that ensures access to a reliable utility network that delivers safe, clean water, manages wastewater treatment and provides effective storm water management

Offers protection from harm and wrongdoing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations

Shares and celebrates its community values in all facets of customer service, business and inter-community support

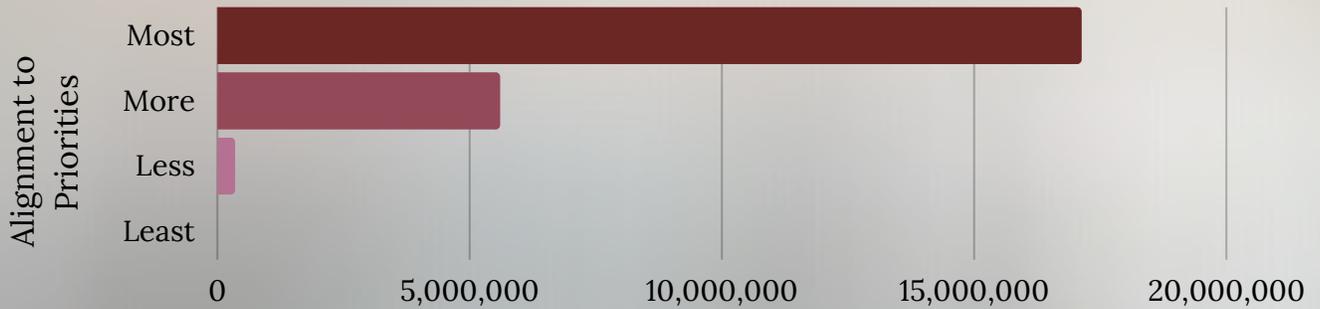
Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education

Designs and provides a safe public infrastructure network that is well maintained, accessible and enhances traffic flow and mobility for motorists, pedestrians and cyclists

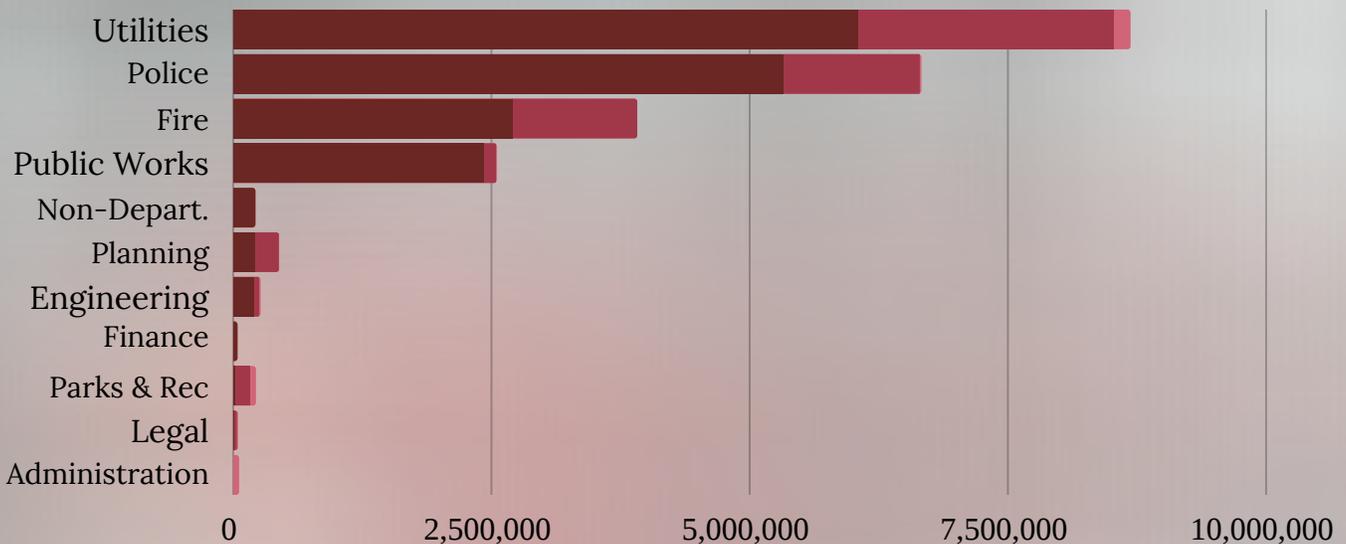
Ensures residents have access to a health care network, offering mental, dental, physical and medical care, while promoting a healthy and active community lifestyle

Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers

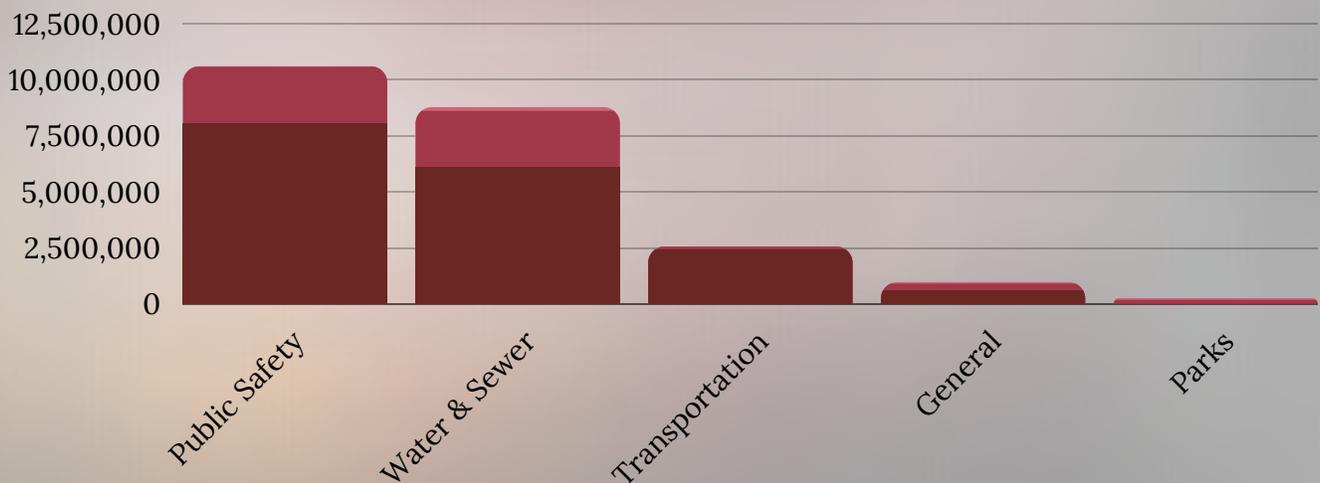
SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:



Ensures that all levels and types of education are available, accessible and attainable, serving all ages, abilities and demographics in a safe environment

Offers diverse opportunities for life-long learning, access to informational resources and community education, involvement and participation

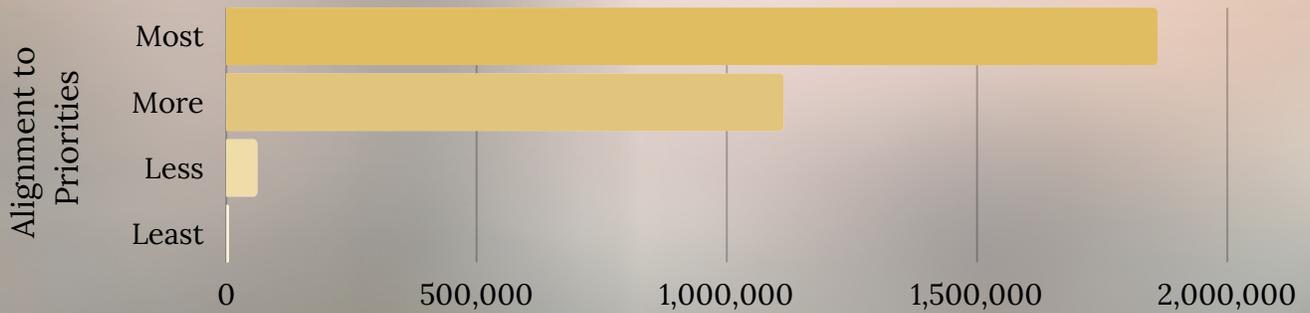
Supports and encourages cultural enrichment, the performing arts and artistic activities that contribute to the local economy and are accessible for residents and visitors to patronize

Arts, Culture & Education

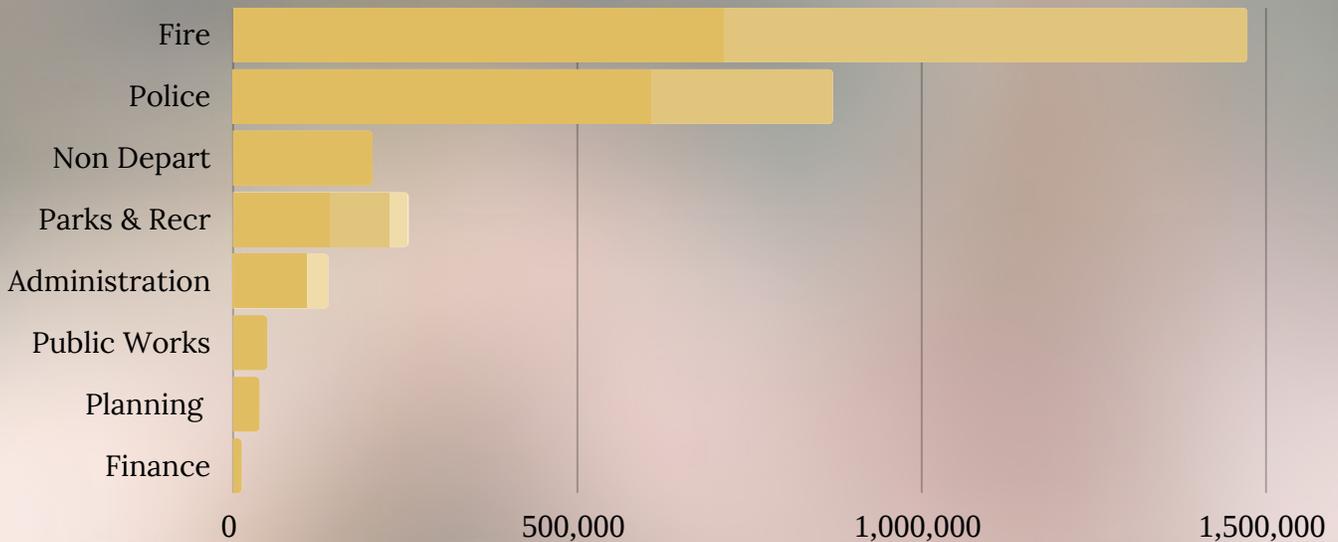


Provides for the preservation of the community's unique history and heritage

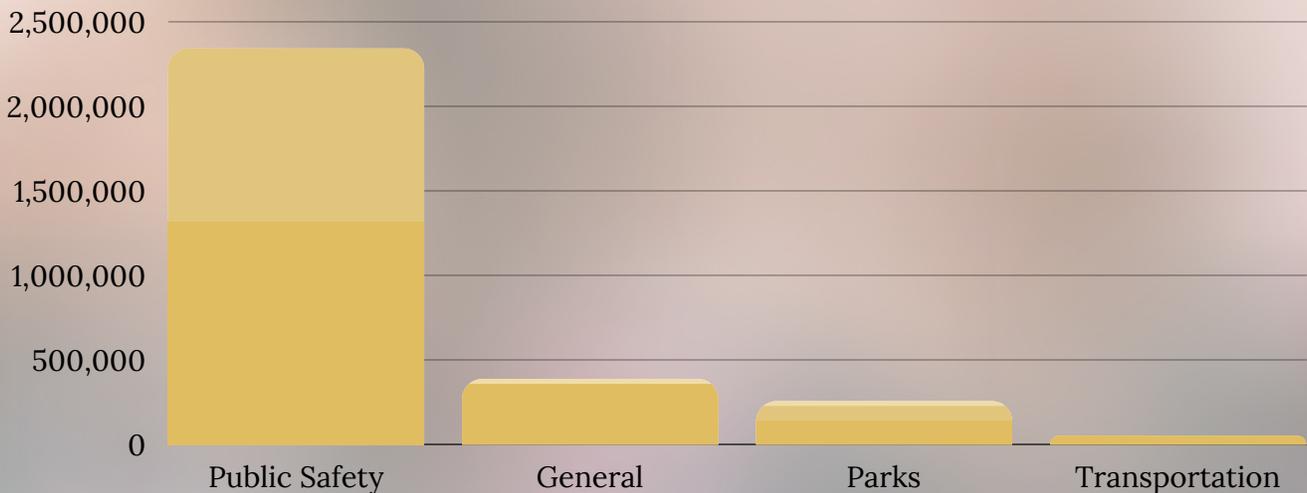
SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:



ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



ARTS, CULTURE & EDUCATION SPENDING BY FUND:



Economic Development

Stimulates economic growth through well-planned, sustainable development, redevelopment and revitalization of the community

Encourages and maintains a diverse balance of retail, dining, entertainment and business services that support the resident population in order to maintain their quality of life

Strives to balance the desired service levels with changing costs and revenues

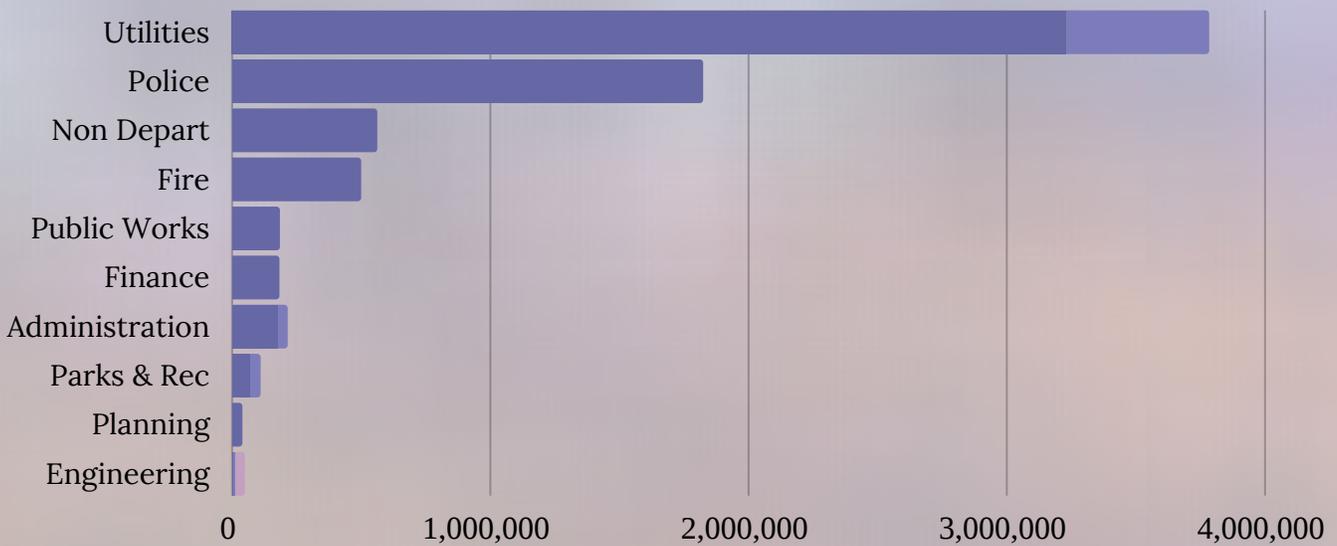
Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the City, or other community entities at financial risk

Partners with the community to support and encourage the growth of the local economy, setting the stage for business development (attraction, retention and expansion), job creation and fostering a thriving entrepreneurial environment

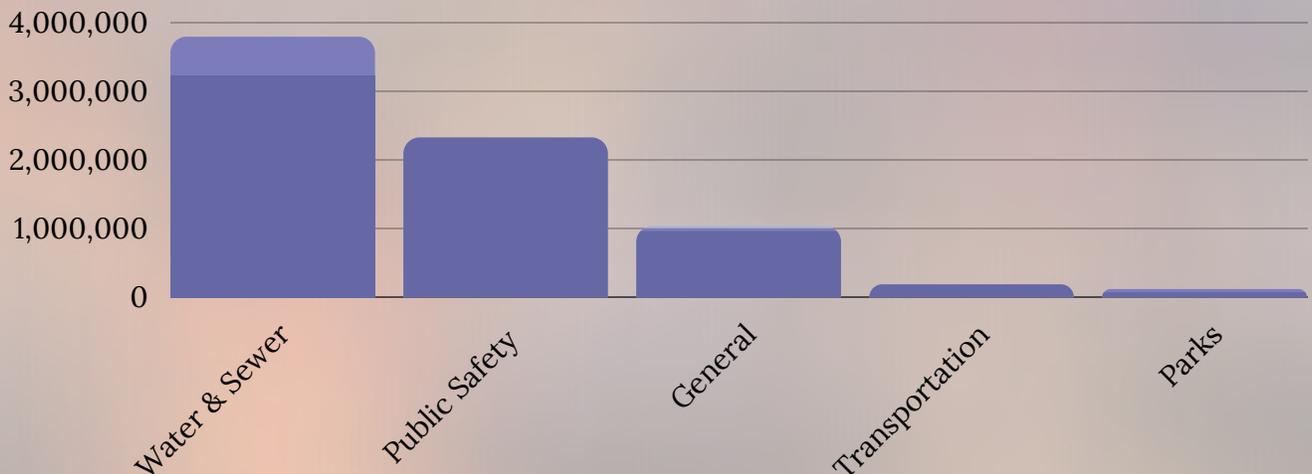
SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:



ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



ECONOMIC DEVELOPMENT SPENDING BY FUND:





Infrastructure & Environment

Develops public infrastructure at a pace that supports the population growth and at a rate that allows the City to provide sufficient services without a financial burden

Continually protects its water resources in order to maintain water quality of streams and aquifers and to preserve existing hydrology patterns

Designs, builds, and proactively maintains a reliable utility infrastructure that delivers a safe, clean water supply, controls storm water drainage and effectively manages sewage treatment

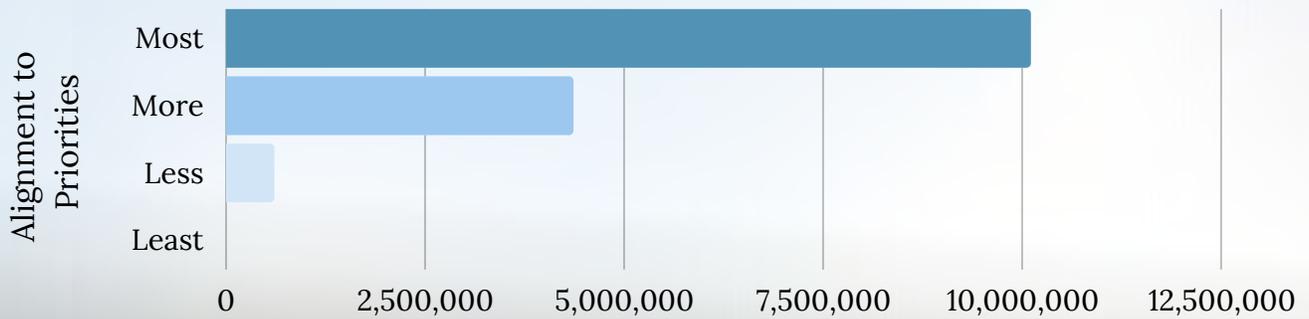
Ensures that air quality is maintained at a healthy level as the city grows

Continually expands efforts to develop new strategies for increased energy efficiency and use of renewable energy

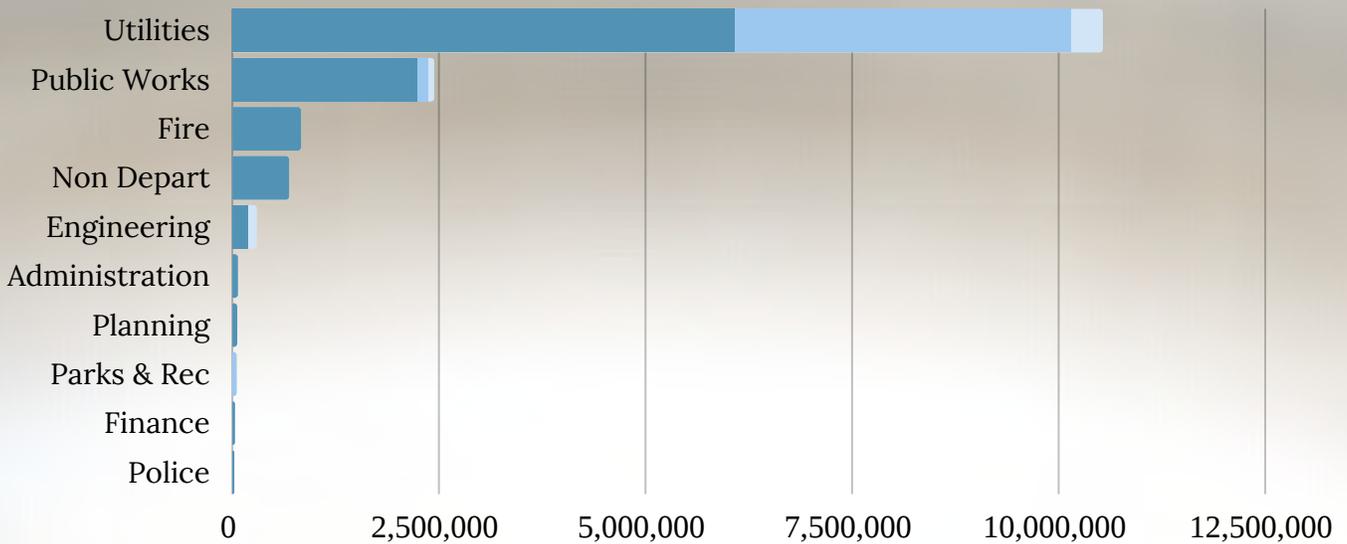
Acts as a good steward of the land and the environment by enhancing existing ecosystems

Develops and implements a solid waste management plan that includes a curbside recycling service that ensures those materials remain of high quality so they can be recycled and actually reused in the future

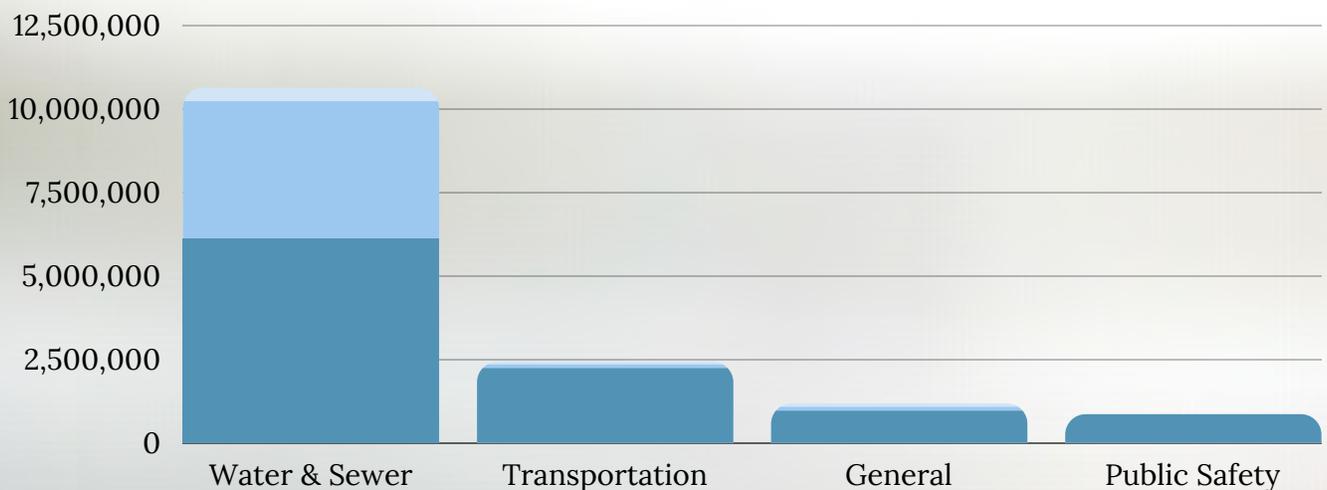
SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:



Tourism

Ensures the type and quality of entertainment, attractions, shopping and recreational opportunities continue to evolve to meet the needs of the changing tourism demographic

Ensures a varied type of dining experiences and price points are available that continue to serve the tourist demand

Sustains the availability of a varied type of accommodations and price points that continue to serve the tourist demand while providing a quality experience

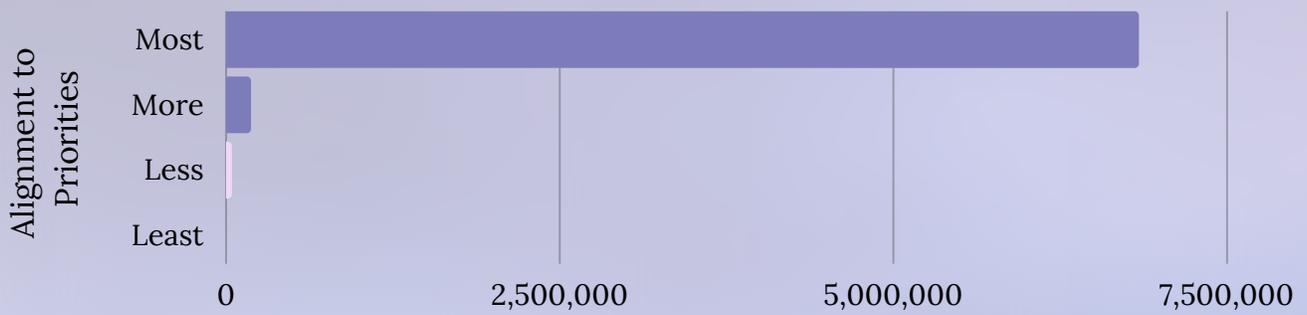
Offers visitor services and facilities that are ethical, informative and clear to tourists

Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City

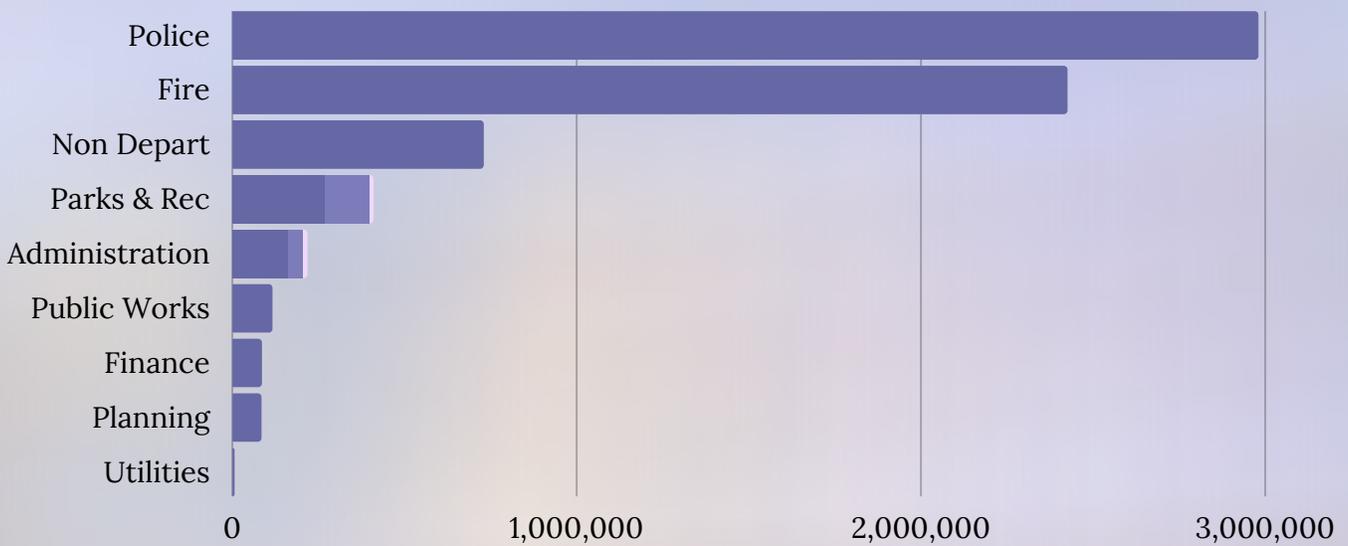
Provides a safe, attractive and well-planned environment for visitors and guests that ensures accessibility and allows ease in getting around

Promotes Branson's Brand that continually expands beyond entertainment and celebrates its outdoor recreation opportunities

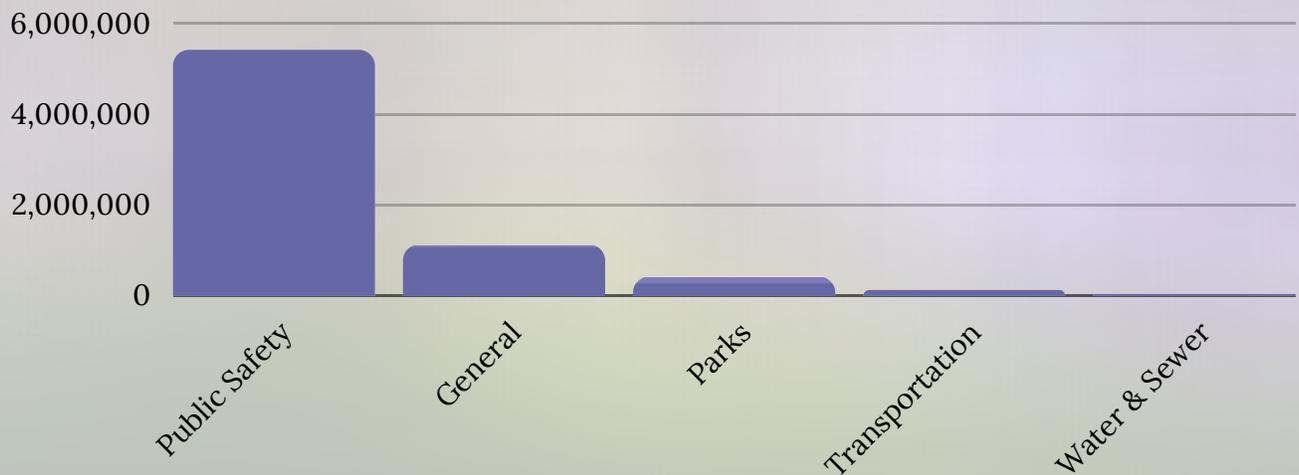
SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



TOURISM CONTRIBUTION BY DEPARTMENT:



TOURISM SPENDING BY FUND:





Develops an extensive, connected open space network that reinforces its resident's quality of life

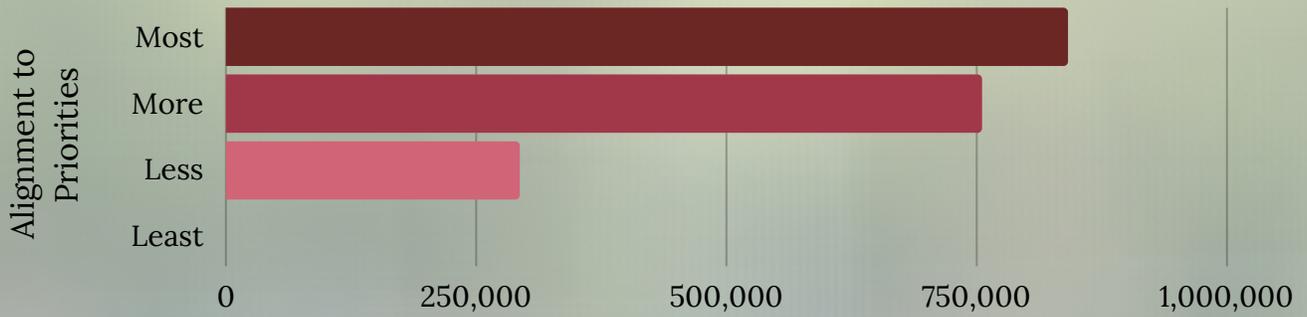
Parks, Open Space & Recreation

Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable.

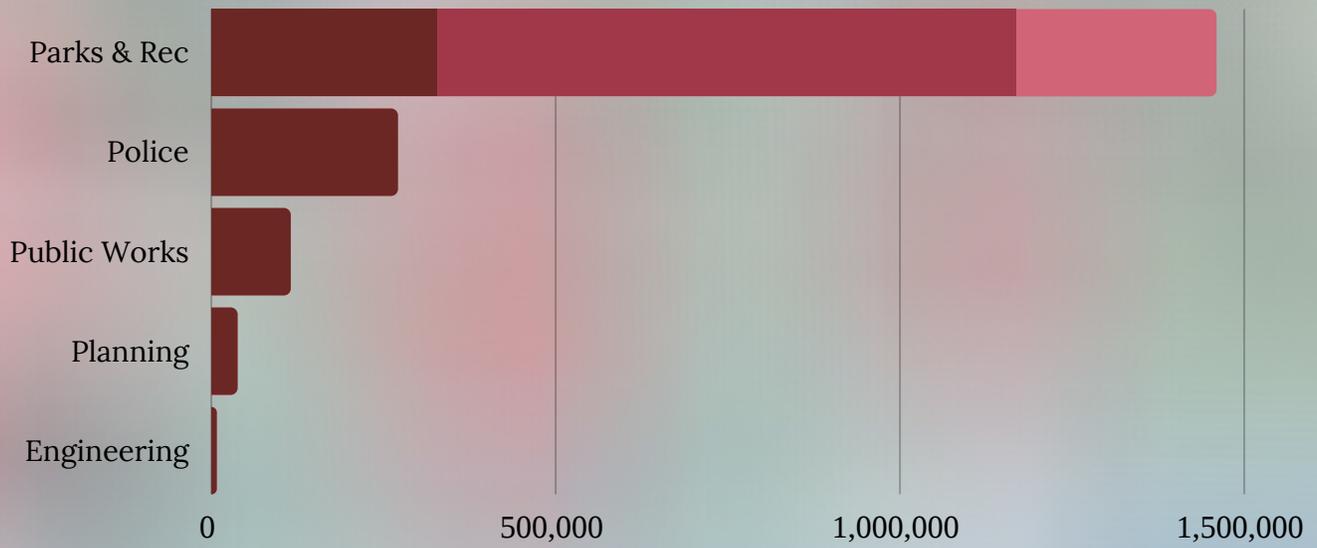
Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors

Offers and supports a diverse variety of recreation programs and leisure activities that provide "things to do" for residents and visitors alike

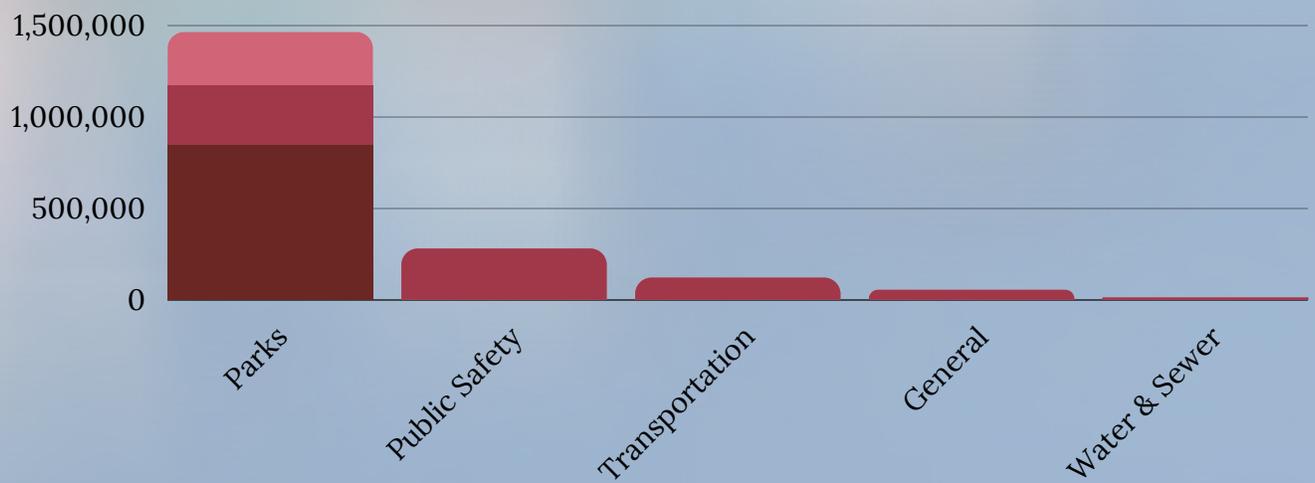
SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:



PARKS, OPEN SPACE & RECREATION CONTRIBUTION BY DEPARTMENT:



PARKS, OPEN SPACE & RECREATION SPENDING BY FUND:



Focuses
future growth
on infill development
and revitalization before
growing outward in order to
maximize the use of existing
infrastructure and
efficiently utilize
the land resources

As environmental
stewards of the land,
protects its natural
system and promotes
sustainable
development

Provides a flexible,
sustainable guide
for growth through
the Community
Plan 2030

Land Use

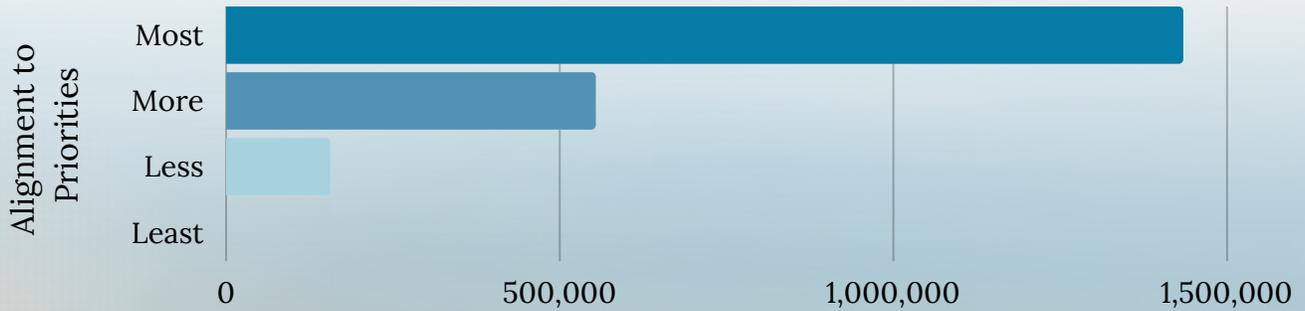
Develops a
plan to annex lands in
an effort to eliminate
islands and meet the
goal of enhancing its
economic and
sustainability
standards

Develops
and implements
development codes and
zoning regulations that
encourage high-quality,
new development
and redevelopment

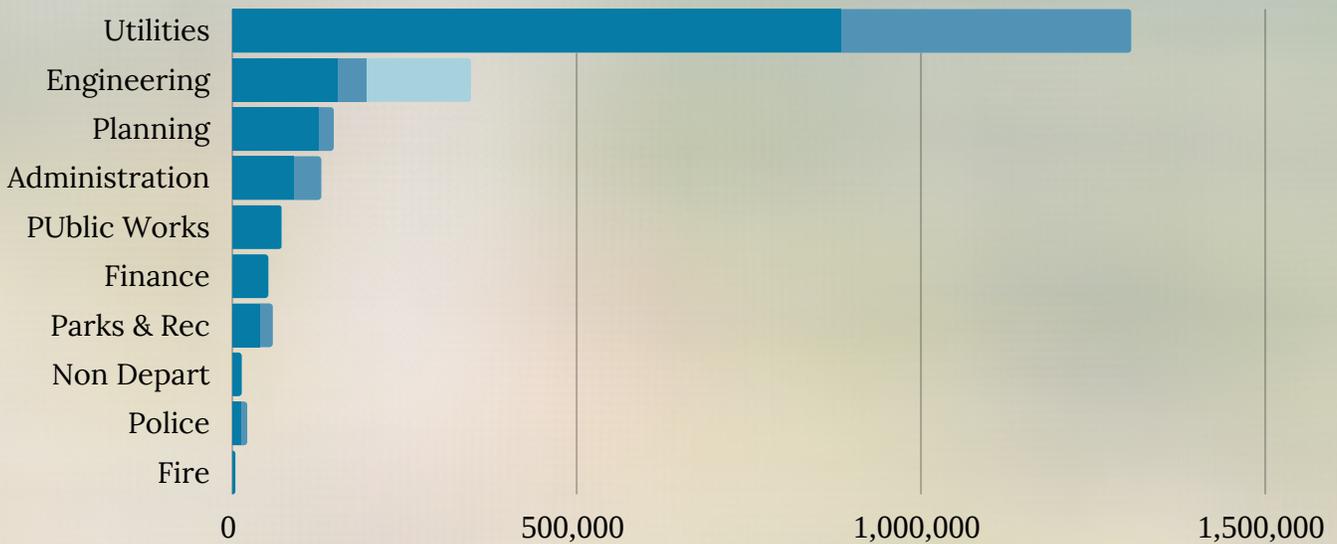
Ensures future
development emphasizes
compact, mixed-use centers
that improve housing
alternatives
and reduces the impacts
on the environment
from sprawling
development

Ensures that
the amount and
location of commercial
and industrial land, as well as
the necessary infrastructure,
is adequate to attract and
serve the needs of potential
new industries and
professional
businesses

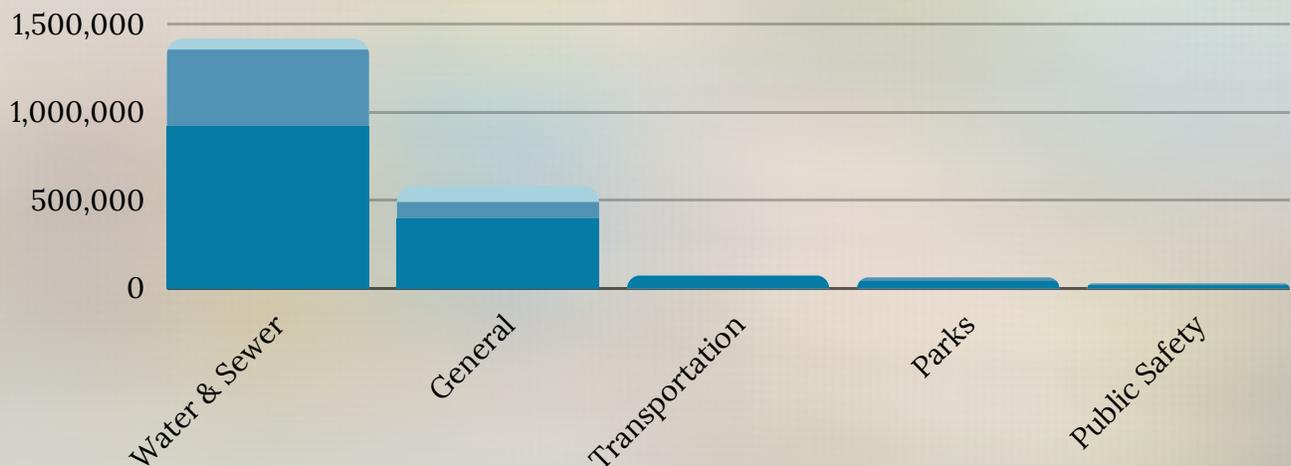
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:



LAND USE CONTRIBUTION BY DEPARTMENT:



LAND USE SPENDING BY FUND:



Transportation

Ensures walking and biking is practical, accessible, safe and an enjoyable means of travel for residents and visitors

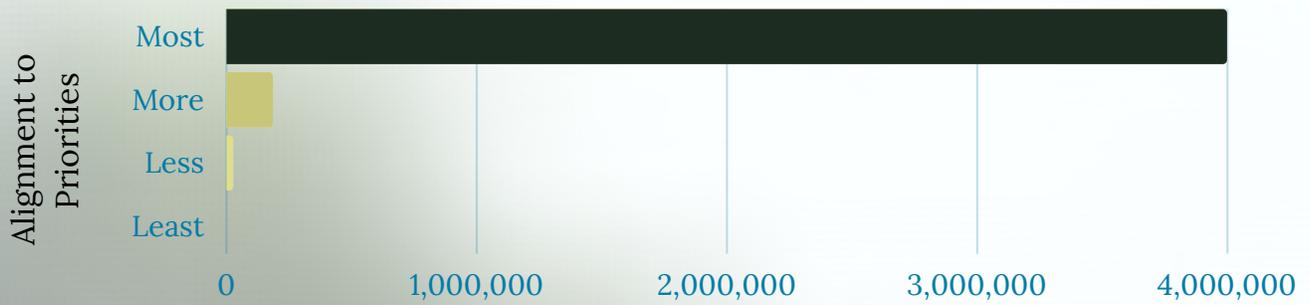
Strives to provide private and commercial air access to the Branson area

Develops a clear way-finding system to help residents and visitors navigate through the community as efficiently and easily as possible

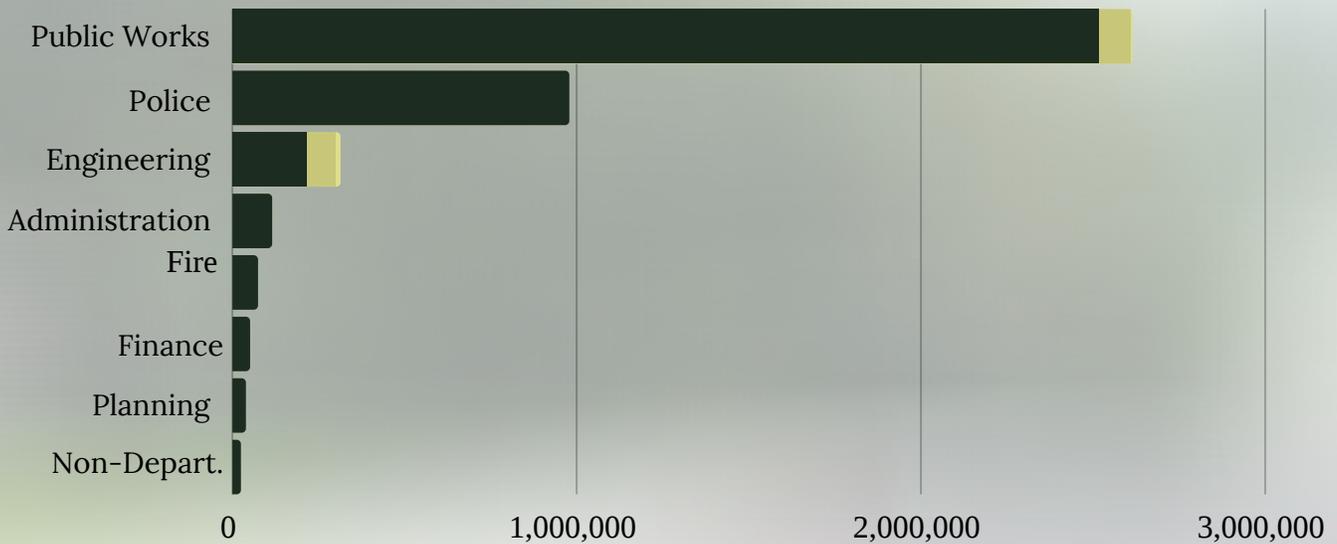
Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties

Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternate routes and is well maintained

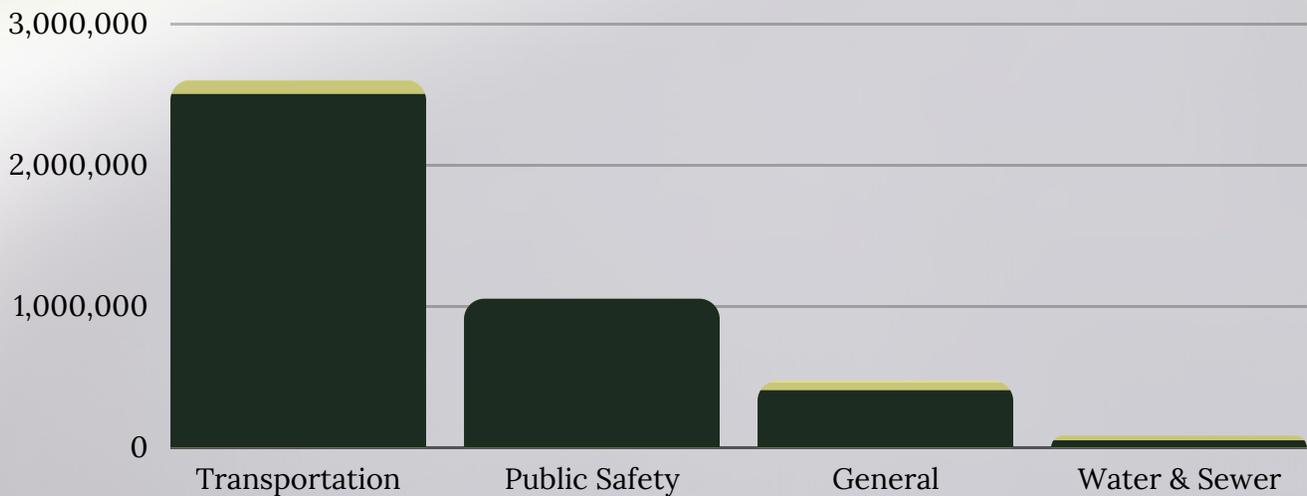
SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



TRANSPORTATION CONTRIBUTION BY DEPARTMENT:



TRANSPORTATION SPENDING BY FUND:



A man with glasses and a black polo shirt is smiling in a server room. He is surrounded by racks of server equipment with blue cables. Several callout bubbles are overlaid on the image, each containing text. The central bubble is the largest and contains the title 'Good Governance'. Other bubbles are arranged around it, connected by dotted lines. The background shows the intricate details of a data center environment.

Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement

Provides assurance of regulatory and policy compliance to minimize and mitigate risk

Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning

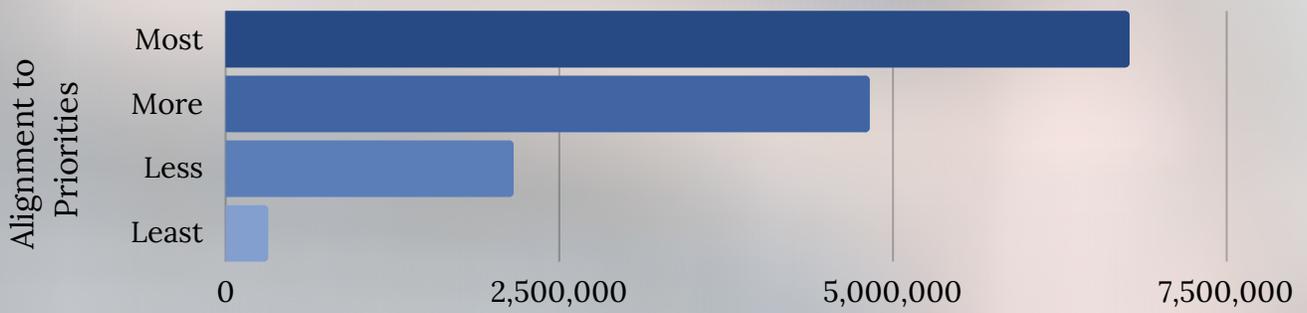
Good Governance

Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations

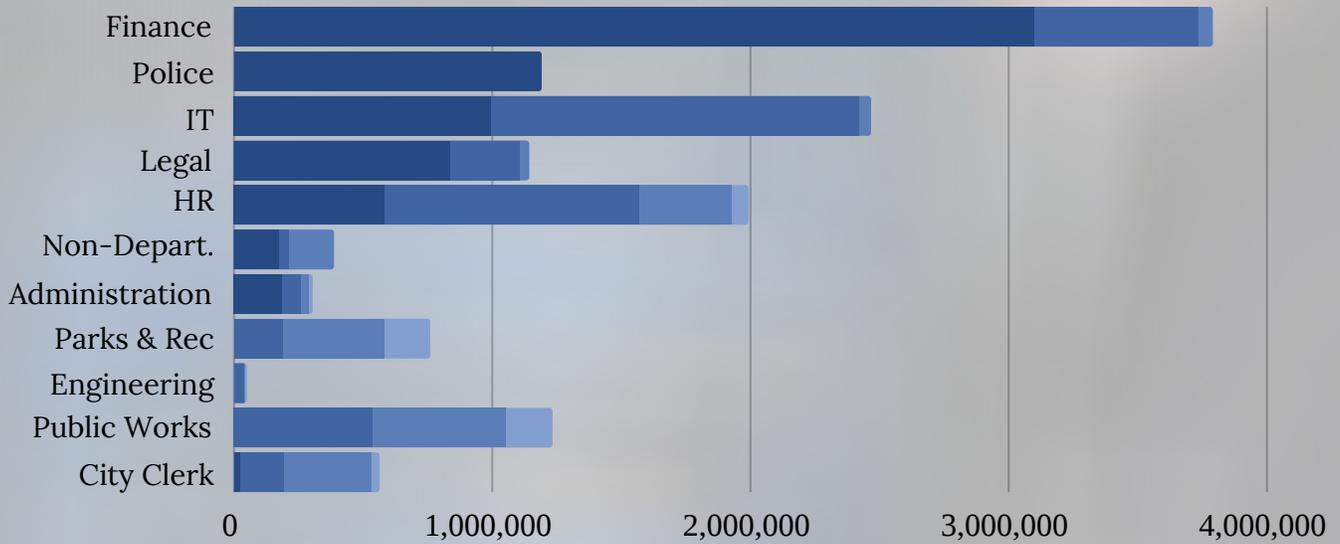
Attracts, motivates, develops and retains a high-quality, engaged and productive workforce

Protects, manages, optimizes and invests in its human, financial, physical and technology resources

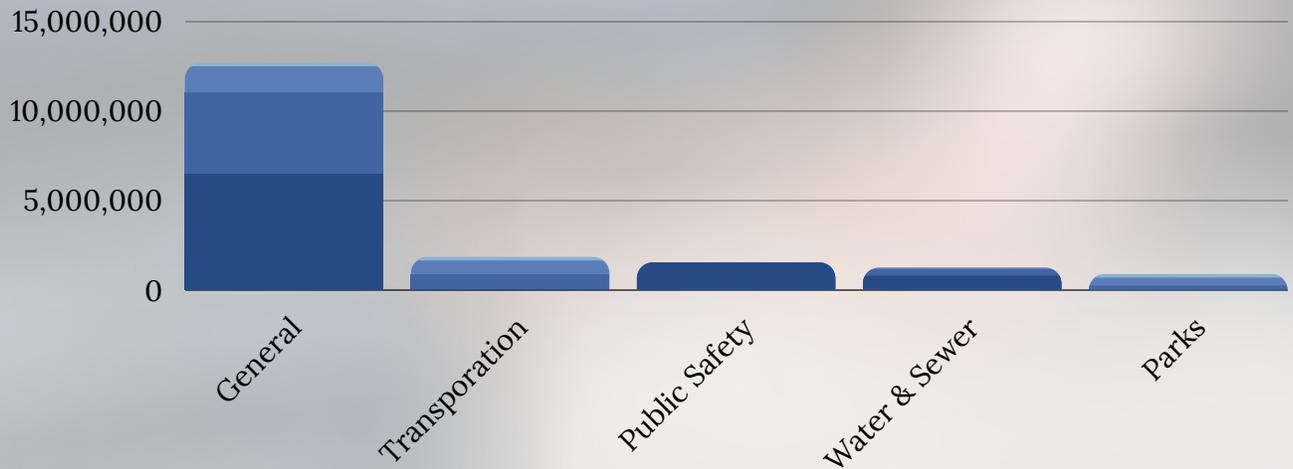
SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



GOOD GOVERNANCE SPENDING BY FUND:



| City of Branson | | | | | |
|--------------------------------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|
| Combined Statement of Budgeted Revenues and Expenditures - General Fund | | | | | |
| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
| BEGINNING FUND BALANCE | 5,493,560 | 4,548,828 | 6,113,040 | 2,563,430 | 2,529,431 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 15,556,075 | 15,983,432 | 11,023,830 | 13,554,446 | 15,462,954 |
| Licenses and Permits | 1,223,974 | 988,340 | 674,571 | 803,340 | 823,220 |
| Court Receipts | 184,090 | 185,000 | 100,332 | 185,000 | 186,850 |
| Lease and Rents | 1,559,308 | 1,504,658 | 979,796 | 1,459,981 | 1,470,749 |
| Charges for Services | 1,535,059 | 1,367,485 | 1,168,574 | 1,312,327 | 1,368,480 |
| Intergovernmental | 6,356 | 0 | 16,620 | 0 | 0 |
| Interest Income | 505,905 | 231,252 | 200,000 | 210,000 | 210,000 |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 |
| Misc. Revenue | 123,917 | 43,034 | 35,630 | 43,034 | 43,465 |
| TOTAL REVENUE | 20,694,683 | 20,303,201 | 14,199,353 | 17,568,128 | 19,565,717 |
| TOTAL AVAILABLE FUNDS | 26,188,243 | 24,852,029 | 20,312,393 | 20,131,559 | 22,095,148 |
| EXPENDITURES | | | | | |
| Mayor & Board | 114,779 | 143,164 | 113,164 | 108,364 | 158,856 |
| City Administration | 476,485 | 593,072 | 575,072 | 597,374 | 630,492 |
| Communications | 88,756 | 103,906 | 92,405 | 92,391 | 95,180 |
| City Clerk | 396,878 | 452,989 | 417,839 | 508,205 | 520,145 |
| Municipal Court | 345,527 | 394,001 | 370,051 | 390,666 | 398,385 |
| IT | 652,735 | 703,221 | 664,421 | 701,534 | 687,663 |
| Legal | 334,505 | 364,366 | 300,366 | 301,731 | 310,079 |
| Finance | 1,023,811 | 1,116,626 | 1,096,796 | 998,421 | 1,044,607 |
| Human Resources | 552,644 | 657,684 | 591,720 | 608,126 | 623,130 |
| Police | 0 | 0 | 0 | 0 | 0 |
| Fire | 0 | 0 | 0 | 0 | 0 |
| Public Works | 731,080 | 738,948 | 636,765 | 711,637 | 744,484 |
| Planning & Development | 837,736 | 781,460 | 757,460 | 737,429 | 758,600 |
| Engineering | 715,899 | 784,039 | 747,560 | 781,905 | 810,981 |
| Debt Service--Principal, Interest & Fiscal Charges | 113,274 | 111,757 | 111,757 | 238,580 | 238,580 |
| Non-Depart. | 1,606,814 | 1,867,610 | 1,899,610 | 2,084,567 | 2,214,089 |
| Operating Expenditures | 7,990,924 | 8,812,844 | 8,374,987 | 8,860,930 | 9,235,271 |
| TOTAL EXPENDITURES | 7,990,924 | 8,812,844 | 8,374,987 | 8,860,930 | 9,235,271 |
| Transfers From Other Funds | 138,307 | 137,905 | 123,587 | 137,905 | 139,284 |
| Transfers To Other Funds | 12,222,587 | 12,327,762 | 3,598,012 | 2,945,553 | 4,570,180 |
| Transfer to Public Safety Fund | | 0 | 5,899,550 | 5,899,550 | 5,899,550 |
| ENDING UNRESERVED FUND BALANCE | 6,113,040 | 3,849,328 | 2,563,430 | 2,563,431 | 2,529,431 |
| | Reserve % | | 31% | 29% | 27% |
| 30% RESERVE | | | 2,512,496 | 2,658,279 | 2,770,581 |
| AVAILABLE FOR CAPITAL OUTLAY | | | 50,934 | (94,848) | (241,151) |
| Capital Expenditure | | | (23,640) | 0 | 0 |
| Internal Service Fund | | | 0 | 0 | 0 |
| One Time Expenditure | | | 0 | (34,000) | (50,000) |
| | Reserve % | | 30% | 29% | 27% |

City of Branson

Combined Statement of Budgeted

| Revenues and Expenditures - Transportation Fund | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
|-------------------------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|
| BEGINNING FUND BALANCE | 2,104,452 | 1,382,155 | 2,334,356 | 1,844,674 | 1,844,674 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 6,659,351 | 6,787,693 | 4,656,603 | 5,705,443 | 6,673,887 |
| Misc. Revenue | | | | | |
| TOTAL REVENUE | 6,659,351 | 6,787,693 | 4,656,603 | 5,705,443 | 6,673,887 |
| TOTAL AVAILABLE FUNDS | 8,763,803 | 8,169,848 | 6,990,959 | 7,550,117 | 8,518,561 |
| EXPENDITURES: | | | | | |
| Public Works | 3,709,506 | 4,763,613 | 3,302,091 | 3,888,676 | 4,688,194 |
| TOTAL EXPENDITURES | 3,709,506 | 4,763,613 | 3,302,091 | 3,888,676 | 4,688,194 |
| Transfers From Other Funds | 23,099 | 330,000 | - | 50,000 | 360,000 |
| Transfers To Other Funds | 2,743,040 | 2,845,930 | 1,844,194 | 1,845,767 | 2,495,693 |
| ENDING UNRESERVED FUND BALANCE | 2,334,356 | 890,305 | 1,844,674 | 1,865,674 | 1,694,674 |
| Reserve % | | | | 48% | 36% |
| 30% MINIMUM RESERVE REQUIREMENT AVAILABLE FOR CAPITAL OUTLAY | | | | 1,166,603 | 1,406,458 |
| Capital Expenditure | | | | 699,072 | 288,216 |
| Internal Service Fund Transfer | | | | - | - |
| One Time Expenditure | | | | - | (150,000) |
| Reserve % | | | | (21,000) | - |
| | | | | 47% | 33% |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140 | | | | | |
|------------------------------------------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|
| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
| BEGINNING FUND BALANCE | 921,824 | 1,157,845 | 1,105,289 | 871,218 | 871,343 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| Intergovernmental | - | - | - | - | - |
| Interest Income | | | | | |
| Misc. Revenue | - | - | - | - | - |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | 921,824 | 1,157,845 | 1,105,289 | 871,218 | 871,343 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 777,371 | 3,527,371 | 268,661 | - | - |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 777,371 | 3,527,371 | 268,661 | - | - |
| Transfers From Other Funds | 960,837 | 3,291,352 | 34,589 | 125 | 125 |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 1,105,289 | 921,826 | 871,218 | 871,343 | 871,468 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160 | | | | | |
|--------------------------------------------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|
| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
| BEGINNING FUND BALANCE | 2,620,838 | 2,295,081 | 2,290,285 | 1,869,168 | 979,283 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 1,554 | 1,000 | 550 | 75 | 100 |
| Interest Income | | | | | |
| Bond Proceeds | | | | | |
| Misc. Revenue | | | | | |
| TOTAL REVENUE | 1,554 | 1,000 | 550 | 75 | 100 |
| TOTAL AVAILABLE FUNDS | 2,622,392 | 2,296,081 | 2,290,835 | 1,869,243 | 979,383 |
| EXPENDITURES: | | | | | |
| Cost of Issue/Advance Refunding | - | - | - | - | - |
| Debt Service--Principal | 1,630,000 | 1,710,000 | 1,710,000 | 1,795,000 | 1,870,000 |
| Debt Service--Interest & Fiscal Charges | 1,303,131 | 1,221,631 | 1,221,631 | 1,136,131 | 1,064,331 |
| Non-Departmental | - | - | - | - | - |
| TOTAL EXPENDITURES | 2,933,131 | 2,931,631 | 2,931,631 | 2,931,131 | 2,934,331 |
| Other Fin. Sources--Refunded Bonds | - | - | - | - | - |
| Transfers To Other Funds | 0 | 0 | 0 | 0 | 0 |
| Transfers From Other Funds | 2,601,024 | 1,964,680 | 2,509,963 | 2,041,172 | 2,538,261 |
| ENDING UNRESERVED FUND BALANCE | 2,290,285 | 1,329,130 | 1,869,168 | 979,283 | 583,314 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171 | | | | | |
|------------------------------------------------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|
| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
| BEGINNING FUND BALANCE | 14,635,463 | 14,778,584 | 15,057,128 | 5,306,297 | 4,136,202 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 2,889,896 | 2,866,031 | 2,465,222 | 2,550,005 | 2,892,187 |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | 455,000 | 455,000 | 455,000 | 455,000 | 455,000 |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| Intergovernmental | 3,615,076 | 3,564,106 | 2,437,379 | 2,711,307 | 3,615,076 |
| Interest Income | 484,664 | 410,000 | 225,500 | 250,400 | 250,400 |
| Unrealized Gain/(Loss) | 17,242 | - | - | - | - |
| TOTAL REVENUE | 7,461,878 | 7,295,137 | 5,583,101 | 5,966,712 | 7,212,663 |
| TOTAL AVAILABLE FUNDS | 22,097,341 | 22,073,721 | 20,640,228 | 11,273,009 | 11,348,865 |
| EXPENDITURES: | | | | | |
| Finance | - | 3,000 | 29,301 | 3,000 | 3,000 |
| Cost of Issue/Advance Refunding | - | - | - | - | - |
| Debt Service--Principal | 4,915,000 | 12,405,000 | 12,405,000 | 5,130,000 | 6,375,000 |
| Debt Service--Interest & Fiscal Chg | 4,565,950 | 4,132,113 | 4,132,113 | 3,706,013 | 3,464,088 |
| Non-Departmental | - | - | - | - | - |
| TOTAL EXPENDITURES | 9,480,950 | 16,540,113 | 16,566,414 | 8,839,013 | 9,842,088 |
| Other Fin. Sources--Refundings | - | - | - | - | - |
| Transfers From Other Funds | 3,306,731 | 3,061,598 | 1,841,669 | 1,706,106 | 3,068,175 |
| Transfers To Other Funds | 865,994 | - | 609,186 | 3,900 | 3,900 |
| ENDING UNRESERVED FUND BALANCE | 15,057,128 | 8,595,206 | 5,306,297 | 4,136,202 | 4,571,052 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170 | | | | | |
|--------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | 8,145,171 | 9,357,462 | 8,249,647 | 9,378,783 | 10,365,076 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 784,780 | 789,233 | 789,233 | 735,100 | 735,100 |
| Licenses and Permits | | | | | |
| Bond/Loan Issuance | - | - | - | - | - |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| Intergovernmental | 3,601,595 | 3,537,448 | 3,537,448 | 3,369,296 | 3,352,638 |
| Interest Income | 159,014 | 100,000 | 90,139 | 91,041 | 91,951 |
| Misc. Revenue | | | | | |
| TOTAL REVENUE | 4,545,389 | 4,426,681 | 4,416,821 | 4,195,437 | 4,179,689 |
| TOTAL AVAILABLE FUNDS | 12,690,560 | 13,784,143 | 12,666,467 | 13,574,219 | 14,544,765 |
| EXPENDITURES: | | | | | |
| Finance | | | | | |
| Cost of Issue/Advance Refunding | - | - | - | - | - |
| Debt Service--Principal | 3,450,000 | 2,045,000 | 2,045,000 | 2,105,000 | 2,165,000 |
| Debt Service--Interest & Fiscal Chg | 2,547,282 | 2,053,759 | 2,053,759 | 1,917,180 | 1,855,153 |
| Non-Departmental | - | - | - | - | - |
| TOTAL EXPENDITURES | 5,997,282 | 4,098,759 | 4,098,759 | 4,022,180 | 4,020,153 |
| Other Fin. Sources--Refundings | - | - | - | - | - |
| Transfers From Other Funds | 1,556,368 | 1,474,679 | 811,074 | 813,037 | 1,463,615 |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 8,249,647 | 11,160,063 | 9,378,783 | 10,365,076 | 11,988,227 |

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Parks & Recreation**

| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
|--------------------------------------------|----------------|------------------|-------------------|----------------|----------------|
| BEGINNING FUND BALANCE | 507,834 | 523,073 | 718,149 | 546,048 | 437,052 |
| REVENUES: | | | | | |
| Cigarette Tax | 75,827 | 70,000 | 72,000 | 75,000 | 75,000 |
| Campground | 915,092 | 830,875 | 743,366 | 927,200 | 927,200 |
| Intergovernmental -- Grants/Misc Revenue | 22,652 | 0 | 0 | 0 | 0 |
| Rents & Leases | 138,789 | 138,145 | 130,736 | 140,836 | 142,336 |
| Contributions | 72,098 | 65,000 | 51,790 | 55,000 | 55,000 |
| Pool Admissions | 116,756 | 123,900 | 66,944 | 128,600 | 138,760 |
| Swim Team | 10,786 | 19,700 | 3,255 | 17,900 | 17,900 |
| Ball Programs | 142,018 | 135,580 | 98,115 | 172,100 | 172,100 |
| Golf | 0 | 0 | 0 | 0 | 0 |
| Tennis Revenue | 5,903 | 1,500 | 9,515 | 16,000 | 16,000 |
| Recreation Center/Tournaments | 146,508 | 128,160 | 88,006 | 137,100 | 137,100 |
| Concessions | 186,895 | 198,250 | 120,500 | 190,000 | 210,000 |
| Day Camp | 64,245 | 74,400 | 8,720 | 65,000 | 72,800 |
| Dog Park | 7,275 | 5,500 | 2,500 | 6,200 | 6,200 |
| Community Center | 29,491 | 26,000 | 15,286 | 27,000 | 29,000 |
| Special Events | 15,456 | 11,500 | 16,750 | 14,500 | 15,775 |
| Cheerleading | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | 1,949,790 | 1,828,510 | 1,427,483 | 1,972,436 | 2,015,171 |
| TOTAL AVAILABLE FUNDS | 2,457,624 | 2,351,583 | 2,145,632 | 2,518,484 | 2,452,223 |
| EXPENDITURES | | | | | |
| Parks & Recreation Administration | 404,568 | 420,240 | 401,013 | 427,724 | 444,223 |
| Recreation Center/Tournaments/Concessions | 718,543 | 826,443 | 684,940 | 817,760 | 845,892 |
| Day Camp | 67,312 | 84,073 | 16,176 | 82,116 | 86,760 |
| Ball Program | 142,266 | 163,441 | 134,803 | 163,114 | 165,795 |
| Campground | 358,714 | 366,647 | 309,457 | 358,988 | 370,151 |
| Park Programs/Parks | 552,639 | 718,978 | 593,730 | 694,060 | 713,149 |
| Liberty Plaza | 10,600 | 9,100 | 4,216 | 10,000 | 8,300 |
| Community Center | 90,815 | 90,234 | 77,158 | 90,830 | 93,575 |
| Swimming Pool | 145,866 | 153,653 | 107,594 | 155,828 | 164,410 |
| Golf Course | 444 | 0 | 0 | 0 | 0 |
| Swim Team | 17,194 | 28,423 | 7,240 | 23,970 | 24,173 |
| Dog Park | 3,426 | 5,324 | 4,824 | 6,762 | 5,688 |
| Special Events/Programs | 11,730 | 17,033 | 13,433 | 13,929 | 14,183 |
| Cheerleading | 0 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 2,524,116 | 2,883,590 | 2,354,584 | 2,845,082 | 2,936,299 |
| Capital Expenditures | 5,800 | 55,000 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 2,529,916 | 2,938,590 | 2,354,584 | 2,845,082 | 2,936,299 |
| Transfers From Other Funds | 890,441 | 1,050,000 | 755,000 | 763,650 | 763,650 |
| Transfers To Internal Service Funds | 100,000 | 0 | 0 | 0 | 0 |
| ENDING UNRESERVED FUND BALANCE | 718,149 | 462,993 | 546,048 | 437,052 | 279,574 |
| | | | Reserve % | 15% | 10% |

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Tourism Fund**

| | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCE | 12,374,986 | 13,855,391 | 14,468,528 | 13,865,047 | 14,348,936 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | 13,061,961 | 13,159,794 | 7,237,887 | 7,310,266 | 13,159,794 |
| CID Taxes | - | - | - | - | - |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| Intergovernmental | | | | | |
| Gain/Loss Sale of Asset | 27,712 | | | | |
| Interest Income | 226,949 | 161,420 | 88,781 | 50,844 | 74,421 |
| Bond Proceeds | - | - | - | - | - |
| Miscellaneous | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| TOTAL REVENUE | 13,496,622 | 13,501,214 | 7,506,668 | 7,541,109 | 13,414,215 |
| TOTAL AVAILABLE FUNDS | 25,871,608 | 27,356,605 | 21,975,196 | 21,406,157 | 27,763,151 |
| EXPENDITURES: | | | | | |
| Tourism | 3,671,002 | 3,095,874 | 1,758,981 | 1,775,800 | 1,908,325 |
| 76 Project Maintenance | - | - | - | - | - |
| Cost of Issuance | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service--Principal | 4,366,750 | 2,980,500 | 2,980,500 | 3,020,500 | 2,525,500 |
| Debt Service--Interest & Fiscal Chg. | 681,010 | 535,919 | 535,919 | 417,796 | 308,001 |
| TOTAL EXPENDITURES | 8,718,762 | 6,612,293 | 5,275,400 | 5,214,096 | 4,741,826 |
| Transfers From Other Funds | | | | | |
| Transfers To Other Funds | 2,684,318 | 7,393,015 | 2,834,749 | 1,843,125 | 2,675,836 |
| ENDING UNRESERVED FUND BALANCE | 14,468,528 | 13,351,297 | 13,865,047 | 14,348,936 | 20,345,490 |

| City of Branson | | | | | | |
|-------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| Combined Statement of Budgeted Revenues and Expenditures - | | | | | | |
| <i>Public Safety Fund</i> | 2019 ACTUAL | 2020 BUDGET | 2020 PROJECTED | 2021 BUDGET | 2022 BUDGET | |
| BEGINNING FUND BALANCE | 3,651,613 | 2,722,798 | 5,512,467 | 4,574,021 | 3,365,187 | |
| REVENUES: | | | | | | |
| Taxes | 5,671,869 | 5,729,275 | 3,750,000 | 4,750,000 | 5,698,113 | |
| Licenses and Permits | 26,592 | 26,845 | 23,264 | 23,497 | 24,731 | |
| Intergovernmental | 259,125 | - | 165,415 | 100,000 | 100,000 | |
| Interest Income | 79,066 | 9,000 | 36,514 | 45,000 | 45,450 | |
| Bond Proceeds | - | - | - | - | - | |
| Misc. Revenue | 31,728 | 8,372 | 4,837 | 4,886 | 4,935 | |
| TOTAL REVENUE | 6,068,380 | 5,773,493 | 3,980,031 | 4,923,383 | 5,873,228 | |
| EXPENDITURES | | | | | | |
| Police | 6,214,331 | 6,402,925 | 6,239,129 | 6,072,033 | 6,378,936 | |
| Fire | 5,281,044 | 4,430,153 | 4,193,002 | 4,359,493 | 4,487,992 | |
| Non-Depart. | 409,799 | 1,473,040 | 125,896 | - | - | |
| Operating Expenditures | 11,905,174 | 12,306,117 | 10,558,027 | 10,431,526 | 10,866,928 | |
| TOTAL EXPENDITURES | 11,905,174 | 12,306,117 | 10,558,027 | 10,431,526 | 10,866,928 | |
| Transfers From Other Funds | 7,697,649 | 7,811,494 | 5,899,550 | 5,899,550 | 5,899,550 | |
| Transfers To Other Funds | 0 | 750,000 | 260,000 | 0 | 0 | |
| ENDING UNRESERVED FUND BALANCE | 5,512,467 | 3,251,667 | 4,574,021 | 4,965,427 | 4,271,037 | |
| | Reserve % | | | 48% | 39% | |
| 30% RESERVE | | | | 3,129,458 | 3,260,078 | |
| AVAILABLE FOR CAPITAL OUTLAY | | | | 1,835,969 | 1,010,959 | |
| Capital Expenditure | | | | (700,000) | (400,000) | |
| Internal Service Fund | | | | (750,000) | (665,846) | |
| One Time Expenditure | | | | (150,240) | (128,650) | |
| | Reserve % | | | 32% | 28% | |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - COMBINED Water/Sewer 620 Operations, 145 and 146 Capital | | | | | |
|----------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | 76,551,974 | 74,184,676 | 73,297,544 | 68,053,369 | 62,689,775 |
| REVENUES: | | | | | |
| Charges for Services: | | | | | |
| Water | 4,013,120 | 3,971,021 | 2,819,196 | 2,881,676 | 2,943,849 |
| Sewer | 4,587,384 | 4,972,170 | 4,003,901 | 4,283,000 | 4,454,200 |
| Rental Income | | | | | |
| Misc. Revenue | 89,893 | 69,000 | 39,238 | 74,750 | 75,830 |
| Unrealized Gain/(Loss) | 26,960 | - | - | - | - |
| Nonoperating Revenues (Expenditures) | | | | | |
| Water Connection Charges (145 Fund) | 85,617 | 87,464 | 1,000 | 1,010 | |
| Sewer Capacity Fees | | | | | |
| Sewer Connection Charges (145 Fund) | 340,486 | 328,081 | 331,939 | 335,258 | |
| Interest Income | 107,264 | 25,000 | 35,750 | 27,000 | 35,000 |
| Donated Funds | 178,401 | - | - | - | - |
| Intergovernmental | 314,604 | 500,000 | 728,992 | 1,325,000 | - |
| Gain on Disposal of Capital Asset | - | - | - | - | - |
| Income (loss) before Transfers | | | | | |
| TOTAL REVENUE | 9,743,729 | 9,952,736 | 7,960,015 | 8,927,694 | 7,508,879 |
| TOTAL AVAILABLE FUNDS | 86,295,703 | 84,137,412 | 81,257,559 | 76,981,063 | 70,198,654 |
| EXPENDITURES: | | | | | |
| Operation Expenditures: | | | | | |
| Personal Services | 3,839,966 | 3,762,721 | 3,770,881 | 3,804,374 | 3,925,967 |
| Contractual Services | 3,055,047 | 3,481,612 | 2,831,552 | 2,875,686 | 2,941,217 |
| Commodities | 675,882 | 673,134 | 522,685 | 536,366 | 591,695 |
| Capital | 1,081,641 | 6,350,834 | 1,000,000 | 1,325,000 | - |
| Contra Capital Expense | (1,084,735) | - | - | - | - |
| Depreciation | 5,012,032 | 5,515,959 | 5,515,959 | 5,699,862 | 5,844,999 |
| Operating Income (loss) | - | - | - | - | - |
| TOTAL EXPENDITURES | 12,579,834 | 19,784,259 | 13,641,077 | 14,241,288 | 13,303,879 |
| Transfers From Other Funds | 2,605,167 | 6,024,834 | 500,000 | - | - |
| Transfers To Other Funds | 3,023,492 | 3,714,834 | 63,114 | 50,000 | 50,000 |
| ENDING UNRESERVED FUND BALANCE | 73,297,544 | 66,663,153 | 68,053,369 | 62,689,775 | 56,844,776 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 601 Water/Sewer | | | | | |
|-----------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|----------------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | 170,998 | 1,130,635 | 1,139,572 | 1,072,791 | 927,304 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | 170,998 | 1,130,635 | 1,139,572 | 1,072,791 | 927,304 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 85,509 | 210,321 | 129,895 | 145,487 | 143,863 |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 85,509 | 210,321 | 129,895 | 145,487 | 143,863 |
| Transfers From Other Funds | 1,054,083 | 626,000 | 63,114 | - | - |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 1,139,572 | 1,546,314 | 1,072,791 | 927,304 | 783,441 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 602 Public Safety | | | | | |
|-------------------------------------------------------------------------------------------------------------|---------|---------|-----------|-----------|-----------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | 110,266 | 241,893 | 277,317 | 407,003 | 1,028,950 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | 110,266 | 241,893 | 277,317 | 407,003 | 1,028,950 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 89,047 | 198,335 | 120,314 | 128,053 | 130,832 |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 89,047 | 198,335 | 120,314 | 128,053 | 130,832 |
| Transfers From Other Funds | 256,098 | 286,000 | 250,000 | 750,000 | 665,846 |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 277,317 | 329,558 | 407,003 | 1,028,950 | 1,563,964 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 603 Parks | | | | | |
|-----------------------------------------------------------------------------------------------------|-----------------|----------------|----------------|----------------|----------------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | (10,434) | (8,944) | 163,641 | 132,033 | 113,523 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | (10,434) | (8,944) | 163,641 | 132,033 | 113,523 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 18,510 | 40,510 | 31,608 | 18,510 | 18,510 |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 18,510 | 40,510 | 31,608 | 18,510 | 18,510 |
| Transfers From Other Funds | 192,585 | 155,000 | - | - | - |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 163,641 | 105,546 | 132,033 | 113,523 | 95,013 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation | | | | | |
|--------------------------------------------------------------------------------------------------------------|---------|---------|-----------|---------|---------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | 112,005 | 224,725 | 207,294 | 156,592 | 105,890 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | 112,005 | 224,725 | 207,294 | 156,592 | 105,890 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 37,778 | 50,988 | 50,702 | 50,702 | 50,702 |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 37,778 | 50,988 | 50,702 | 50,702 | 50,702 |
| Transfers From Other Funds | 133,067 | 150,000 | - | - | - |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 207,294 | 323,737 | 156,592 | 105,890 | 55,188 |

City of Branson

| Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 605 General Fund | | | | | |
|------------------------------------------------------------------------------------------------------------|---------|---------|-----------|--------|--------|
| | 2019 | 2020 | 2020 | 2021 | 2022 |
| | ACTUAL | BUDGET | PROJECTED | BUDGET | BUDGET |
| BEGINNING FUND BALANCE | - | 284,395 | 111,324 | 98,559 | 85,793 |
| REVENUES: | | | | | |
| Taxes & Franchise Fees | | | | | |
| Licenses and Permits | | | | | |
| Court Receipts | | | | | |
| Leases and Rents | | | | | |
| Lease Termination | | | | | |
| Charges for Services | | | | | |
| TOTAL REVENUE | - | - | - | - | - |
| TOTAL AVAILABLE FUNDS | - | 284,395 | 111,324 | 98,559 | 85,793 |
| EXPENDITURES: | | | | | |
| Capital Outlay | 12,901 | 27,450 | 12,766 | 12,766 | 12,987 |
| Debt Service--Principal, Interest & Chg. Non-Departmental | | | | | |
| TOTAL EXPENDITURES | 12,901 | 27,450 | 12,766 | 12,766 | 12,987 |
| Transfers From Other Funds | 124,225 | 350,000 | - | - | - |
| Transfers To Other Funds | | | | | |
| ENDING UNRESERVED FUND BALANCE | 111,324 | 606,945 | 98,559 | 85,793 | 72,806 |

2021 INTERNAL ONE TIME EXPENDITURES(FUNDED)

| DEPT. | ITEM DESCRIPTION | COST |
|------------------------------|-------------------------------------------------------|------------------|
| <u>ENGINEERING</u> | | |
| | Hydrology Software | 3,500 |
| | TOTAL ENGINEERING | \$ 3,500 |
| <u>PLANNING</u> | | |
| | | - |
| | TOTAL PLANNING | \$ - |
| <u>IT</u> | | |
| | Computers, Monitors, Mobile devices | 30,500 |
| | TOTAL IT | \$ 30,500 |
| | TOTAL GENERAL FUND ONE TIME EXPENDITURE | \$ 34,000 |
| <u>TRANSPORTATION</u> | | |
| | Quickie Saw | \$1,000.00 |
| | Material-Spray Applicator "Bridge decks/parking lots" | \$3,000.00 |
| | Plate tamper | \$2,000.00 |
| | Sprayer tank Chemical | \$300.00 |
| | Welder Mig | \$600.00 |
| | Steel Road plate (2) | \$4,700.00 |
| | Tool Boxes for Trucks/ Trailers | \$900.00 |
| | Bobcat Harley rake | \$4,700.00 |
| | Case backhoe Opposable Thumb (Attachment) | \$3,800.00 |
| | TOTAL TRANSPORTATION | \$ 21,000 |
| | TOTAL TRANSPORTATION FUND ONE TIME EXPENDITURE | \$ 21,000 |
| <u>POLICE</u> | | |
| | Patrol/Drone Transmitting software (yearly) | \$2,400.00 |
| | Patrol/Active Shooter Kits (5) | \$6,000.00 |
| | Patrol/Stalker Radar (handheld) (3) | \$13,000.00 |
| | Face Covers for Ballistic Helmets | \$1,000.00 |
| | Investigations/Interview Room Equipment | \$5,540.00 |
| | SWAT/Marksman Rifle Plates (2) | \$4,400.00 |
| | SWAT/Marksman rifle with Optics | \$2,900.00 |
| | SWAT/Pole Cameras | \$4,000.00 |

| DEPT. | ITEM DESCRIPTION | COST |
|--------------------------|-------------------------------------------------|---------------------|
| | Patrol/223 Drop-in Bolts for SIMS | \$2,000.00 |
| | Patrol/Handgun Ammo for SIMS | \$3,500.00 |
| | Patrol/SIMS Protective Equipment | \$1,500.00 |
| | Support/Replace Door Locks | \$2,000.00 |
| | Patrol/Turtle Gear (3-5 sets) | \$3,000.00 |
| | TOTAL POLICE | \$51,240.00 |
| | | |
| <u>FIRE DEPT.</u> | | |
| | Active 911 | 2,500 |
| | Annual Ladder Testing | 4,000 |
| | Medical Call & AED Supplies | 14,000 |
| | Fire Hose | 9,000 |
| | Apparatus Equipment (saws/hooks/nozzles) | 20,000 |
| | Technical Rescue Equipment | 7,000 |
| | Personal Protective Gear | 30,000 |
| | Annual Calibrations on Weather Stations | 2,000 |
| | Replace Building Furnishings | 10,500 |
| | TOTAL FIRE | \$99,000.00 |
| | TOTAL PUBLIC SAFETY ONE TIME EXPENDITURE | \$150,240.00 |

2021 Capital Requests (Unfunded)

| Prog # | Score | Quartile | Type | Department | ProgName | Cost |
|--------|--------|----------|------|--------------|-------------------------------------------------------------------------|-----------|
| 2139 | 41.667 | 1 | Comm | Utilities | Sewer Collection Rehabilitation | 350,000 |
| 2152 | 42.708 | 1 | Comm | Parks & Rec | Eiserman Park Porous Walking Path | 25,000 |
| 2164 | 42.708 | 1 | Comm | Fire | Fire Engine replacement | 860,000 |
| 2105 | 43.75 | 1 | Comm | Utilities | Dewey Bald Water Tower (phase 1 of 2) | 2,025,360 |
| 2150 | 43.75 | 1 | Comm | Utilities | Rec Plex Water Tower renovation | 450,000 |
| 2115 | 44.79 | 1 | Comm | Public Works | Hwy. 165 & Hwy. 76 Intersection Improvements | 600,000 |
| 2153 | 46.875 | 1 | Comm | Parks & Rec | Cantwell Park Rehabilitation Project | 60,000 |
| 2258 | 46.875 | 1 | Comm | Public Works | 76 Entertainment District Segment 1 &2 Construction | 5,200,000 |
| 2118 | 47.92 | 1 | Comm | Public Works | Plotter Upgrade - Replace OCE Scanner/Printer | 35,000 |
| 2162 | 51.04 | 1 | Comm | Parks & Rec | Parnell Park Improvements | 30,000 |
| 2130 | 53.13 | 1 | Comm | Public Works | Hwy. 76 Utility Undergrounding Segment 3 | 1,800,000 |
| 2166 | 53.125 | 1 | Comm | Fire | Outdoor Warning Siren Replacement | 50,000 |
| 2151 | 55.21 | 1 | Comm | Utilities | Compton Drive Flood Protection | 480,000 |
| 2159 | 55.21 | 1 | Comm | Parks & Rec | Campground Site Improvements | 20,000 |
| 2128 | 56.25 | 1 | Comm | Public Works | Fire Station & Police Headquarters Design and Construction | 1,255,932 |
| 2125 | 58.33 | 1 | Comm | Public Works | Transportation Master Plan | 300,000 |
| 2129 | 69.79 | 1 | Comm | Public Works | Hwy. 76 Segment 1, & 2 Design | 500,000 |
| 2173 | 77.08 | 1 | Gov | IT | Intrusion Detection & Prevention Appliance | 80,000 |
| 2174 | 77.08 | 1 | Gov | IT | Cisco Network Switch Replacements | 80,000 |
| 2132 | 28.13 | 2 | Comm | Utilities | Lift Station #46 - Install Pumps and Controls | 430,000 |
| 2156 | 30.21 | 2 | Comm | Parks & Rec | Community Center Access Road | 25,000 |
| 2113 | 31.25 | 2 | Comm | Public Works | Painting Branson Landing Boulevard & Veterans Bridge Pedestrian Railing | 60,000 |
| 2116 | 31.25 | 2 | Comm | Public Works | Celtic Bridge Replacement | 165,000 |
| 2117 | 31.25 | 2 | Comm | Public Works | Paint Striper | 68,000 |
| 2170 | 31.25 | 2 | Comm | Utilities | Cooper Creek - Intermediate Upgrades UV Refurbishment | 210,000 |
| 2100 | 32.29 | 2 | Comm | Planning | New vehicle (replace Unit 162) | 25,000 |
| 2114 | 32.29 | 2 | Comm | Public Works | Caudill Way Low Water Crossing | 145,000 |
| 2127 | 32.29 | 2 | Comm | Public Works | Replace 2011 Ford F-350 Pickup with Plow - Unit #279 | 48,000 |
| 2134 | 32.29 | 2 | Comm | Utilities | Rebuild/Replace Lift Station 21 Pump | 32,000 |
| 2134 | 32.29 | 2 | Comm | Utilities | Scheduled Lift Station Pump rebuild/replacement | 32,000 |
| 2160 | 32.29 | 2 | Comm | Parks & Rec | RecPlex Exterior Building Painting | 30,000 |
| 2144 | 33.33 | 2 | Comm | Utilities | Water System GPS Unit | 18,000 |
| 2101 | 35.42 | 2 | Comm | Planning | Vehicle Replacement (Unit #189) | 25,000 |
| 2155 | 35.42 | 2 | Comm | Parks & Rec | Replace Vehicle #152 | 26,000 |
| 2158 | 35.42 | 2 | Comm | Parks & Rec | Hydraulic Dump Trailer | 7,500 |
| 2107 | 36.46 | 2 | Comm | Utilities | Rebuild Compton Effluent Pumps | 24,000 |
| 2178 | 36.46 | 2 | Comm | Police | Patrol Replacement Vehicles | 250,000 |
| 2161 | 38.54 | 2 | Comm | Parks & Rec | Replacement Vehicle #205 (trash truck) | 115,000 |
| 2179 | 38.54 | 2 | Comm | Police | City-wide unmanned aerial vehicle | 36,000 |
| 2112 | 65.63 | 2 | Gov | Public Works | City Hall Boiler Unit | 30,000 |
| 2172 | 67.71 | 2 | Gov | IT | WIFI Hardware Upgrades | 25,000 |
| 2126 | 15.63 | 3 | Comm | Public Works | Replace Unit #88 - Olathe Brush Chipper | 70,000 |
| 2176 | 15.63 | 3 | Comm | Police | Less lethal launcher | 6,000 |
| 2181 | 15.63 | 3 | Comm | Police | Interview Room Equipment | 5,540 |
| 2246 | 15.63 | 3 | Comm | Fire | Fire Engine | 800,000 |
| 2123 | 17.71 | 3 | Comm | Public Works | Replace 2005 Chevrolet Trailblazer – Unit #199 | 35,000 |
| 2111 | 18.75 | 3 | Comm | Utilities | Stairway Repairs for Pacific Street Water Tower | 50,000 |

| Prog # | Score | Quartile | Type | Department | ProgName | Cost |
|--------|-------|----------|------|----------------|--------------------------------------------------------|------------|
| 2131 | 18.75 | 3 | Comm | Utilities | Rebuild Compton Drive Return Pumps (4) | 60,000 |
| 2133 | 18.75 | 3 | Comm | Utilities | Lift Station #4 Gravity Sewer - Eng Construction | 30,000 |
| 2104 | 19.79 | 3 | Comm | Utilities | Demo of Concrete Tanks Lift Station #31 & #36 | 60,000 |
| 2109 | 19.79 | 3 | Comm | Utilities | WD/SC Maintenance Facility - Build #2 Eng | 32,000 |
| 2102 | 20.83 | 3 | Comm | Utilities | Additional Sewer Camera Equipment and Trailer System | 121,000 |
| 2214 | 20.83 | 3 | Comm | Utilities | Compton Drive Flood Protection | 10,119,000 |
| 2103 | 21.88 | 3 | Comm | Utilities | Advanced Metering Infrastructure (AMI) System | 165,000 |
| 2137 | 21.88 | 3 | Comm | Utilities | Spring Creek Sewer Mains - Construction | 500,000 |
| 2148 | 21.88 | 3 | Comm | Utilities | Repair Meadows Filter Rehab/Walls | 30,000 |
| 2167 | 21.88 | 3 | Comm | Fire | SCBA Compressor and Cascade System | 75,000 |
| 2119 | 22.92 | 3 | Comm | Public Works | Replace 2009 Radar Trailer | 15,000 |
| 2120 | 22.92 | 3 | Comm | Public Works | Replace 2014 6" Zero Turn Mower | 10,000 |
| 2140 | 22.92 | 3 | Comm | Utilities | Rebuild/Replace Compton Drive Aerators (2) | 40,000 |
| 2141 | 22.92 | 3 | Comm | Utilities | Rebuild/Replace Compton Drive Waste Sludge Pumps | 20,000 |
| 2146 | 22.92 | 3 | Comm | Utilities | Add Valve Excercizer/Vac Trailer | 120,000 |
| 2169 | 23.96 | 3 | Comm | Utilities | Spring Creek Water Mains - Construction | 500,000 |
| 2177 | 23.96 | 3 | Comm | Police | Motorola/Cody Systems Interface | 17,500 |
| 2110 | 25.00 | 3 | Comm | Utilities | WT Chlorine Leak Scrubber | 250,000 |
| 2142 | 25 | 3 | Comm | Utilities | Compton Drive Sludge Basin Aeration Blowers | 30,000 |
| 2157 | 25 | 3 | Comm | Parks & Rec | Replacement Utility Terrain Vehicles | 16,000 |
| 2165 | 25 | 3 | Comm | Fire | Fire Marshall Vehicle Replacement | 35,000 |
| 2175 | 25 | 3 | Comm | Police | Analytics software | 9,700 |
| 2121 | 26.04 | 3 | Comm | Public Works | Replace Bucket Truck - Unit #86 | 85,000 |
| 2154 | 26.04 | 3 | Comm | Parks & Rec | Replacement Mower #260 | 11,200 |
| 2180 | 26.04 | 3 | Comm | Police | Watchgaurd 4RE LPR Integration | 6,210 |
| 2182 | 26.04 | 3 | Comm | Administration | Housing Project Parking Lot | 175,000 |
| 2106 | 27.08 | 3 | Comm | Utilities | Ground Water Well Service Fund | 35,000 |
| 2171 | 51.04 | 3 | Gov | IT | Camera System Replacement for City Hall | 50,000 |
| 2243 | 0 | 4 | Comm | Parks & Rec | Replace Vehicle #255 | 32,000 |
| 2237 | 2.08 | 4 | Comm | Parks & Rec | Campground WiFi Equipment Replacement | 20,000 |
| 2244 | 2.08 | 4 | Comm | Parks & Rec | Utility Tractor Replacement | 22,000 |
| 2241 | 3.13 | 4 | Comm | Parks & Rec | Replacement Flooring at the RecPlex | 68,000 |
| 2122 | 5.21 | 4 | Comm | Public Works | Replace 2001 Ford Explorer - Unit #98 | 35,000 |
| 2202 | 5.21 | 4 | Comm | Public Works | City Hall Carpeting | 400,000 |
| 2124 | 6.25 | 4 | Comm | Public Works | Replace 2012 Ford Escape - Unit #288 | 28,000 |
| 2136 | 6.25 | 4 | Comm | Utilities | Replace Unit 179 - 2008 Ford F-250 Pickup | 38,000 |
| 2149 | 6.25 | 4 | Comm | Utilities | Replace Unit #297 - 2012 Dodge Ram 1500 Truck | 38,000 |
| 2215 | 6.25 | 4 | Comm | Utilities | Water System GPS Unit | 20,000 |
| 2219 | 6.25 | 4 | Comm | Utilities | Scheduled Lift Station Pump Rebuilds/Replacement | 140,000 |
| 2220 | 6.25 | 4 | Comm | Utilities | WD/SC Maintenance Facility - Build #2 Construction | 500,000 |
| 2224 | 6.25 | 4 | Comm | Utilities | Rebuild Compton Drive Effluent Pumps (moved from 2020) | 26,000 |
| 2232 | 6.25 | 4 | Comm | Utilities | Repair Meadows Filter Rehab/Walls | 30,000 |
| 2230 | 7.29 | 4 | Comm | Utilities | Replace Unit #294 2012 International Dump Truck | 118,000 |
| 2235 | 7.29 | 4 | Comm | Utilities | Replace Unit #291 Ford F250 Utility Truck | 50,000 |
| 2239 | 7.29 | 4 | Comm | Parks & Rec | Trail Improvements- Roark Creek Trail | 50,000 |
| 2240 | 7.29 | 4 | Comm | Parks & Rec | Athletic Field Lighting Improvements | 21,250 |
| 2242 | 7.29 | 4 | Comm | Parks & Rec | Replace Roof at Community Center | 50,000 |
| 2163 | 8.33 | 4 | Comm | Fire | Command Staff Vehicle Replacement | 55,000 |
| 2209 | 8.33 | 4 | Comm | Public Works | Replace 2014 61" Zero Turn Mower – Unit #342 | 10,000 |
| 2210 | 8.33 | 4 | Comm | Public Works | Replace 2015 61" Zero Turn Mower Unit #343 | 10,000 |

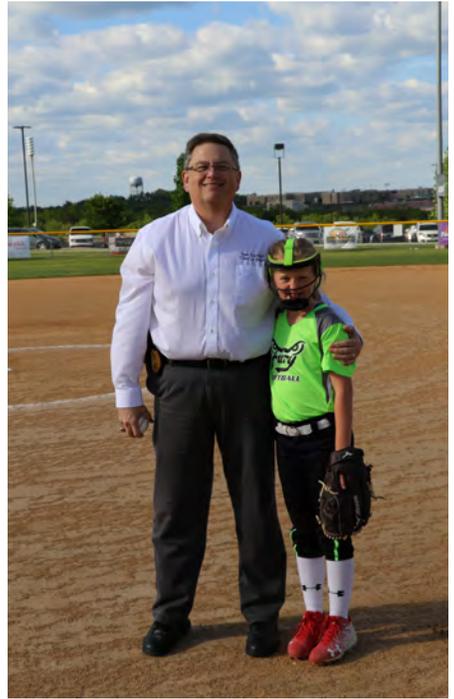
| Prog # | Score | Quartile | Type | Department | ProgName | Cost |
|--------|-------|----------|------|--------------|--------------------------------------------------------------------|-----------|
| 2223 | 8.33 | 4 | Comm | Utilities | Intermediate Upgrades - Odor Control System Relocate | 90,000 |
| 2225 | 8.33 | 4 | Comm | Utilities | Rebuild Cooper Creek Influent Pumps | 25,000 |
| 2226 | 8.33 | 4 | Comm | Utilities | Rebuild/Replace Cooper Creek Aerators (2) | 47,000 |
| 2227 | 8.33 | 4 | Comm | Utilities | Replace Unit #212 2005 Freightliner Pump Truck | 165,000 |
| 2231 | 8.33 | 4 | Comm | Utilities | Meadows Intake - Alluvial Well feed System Feasibility | 25,000 |
| 2234 | 8.33 | 4 | Comm | Utilities | Rebuild Cliff Drive Intake Pump | 27,000 |
| 2238 | 8.33 | 4 | Comm | Parks & Rec | Pool Grate Replacement | 30,000 |
| 2245 | 8.33 | 4 | Comm | Fire | Command Staff Vehicle - Battalion Chiefs | 55,000 |
| 2245 | 8.33 | 4 | Comm | Parks & Rec | Soccer Field Turf | 55,000 |
| 2254 | 8.33 | 4 | Comm | Police | SWAT Operator Equipment | 18,200 |
| 2255 | 8.33 | 4 | Comm | Public Works | Hwy. 76 Utility Undergrounding Segments 1 & 2 | 150,000 |
| 2207 | 9.38 | 4 | Comm | Public Works | Replace 2008 Ford F350 - Unit #175 | 43,000 |
| 2216 | 9.38 | 4 | Comm | Utilities | Ground Water Well Service Fund | 35,000 |
| 2217 | 9.38 | 4 | Comm | Utilities | Lift Station #10 Equipment & Generator Upgrade Construction | 400,000 |
| 2218 | 9.38 | 4 | Comm | Utilities | Lift Station #34 Equipment & Generator Upgrade Construction | 350,000 |
| 2222 | 9.38 | 4 | Comm | Utilities | Replace Unit #296 2012 Vac Truck Blower/Truck | 455,000 |
| 2236 | 9.38 | 4 | Comm | Utilities | Crosby Tower Renovation | 350,000 |
| 2247 | 9.38 | 4 | Comm | Fire | Fire Station 3 Driveway Replacement | 20,000 |
| 2138 | 10.42 | 4 | Comm | Utilities | Replace Unit #328 2014 Polaris UTV | 26,000 |
| 2205 | 10.42 | 4 | Comm | Public Works | Replace 2002 Chevrolet C7500 Flatbed – UNIT #166 | 130,000 |
| 2206 | 10.42 | 4 | Comm | Public Works | Replace 2002 John Deere Backhoe – Unit #173 | 102,000 |
| 2212 | 10.42 | 4 | Comm | Utilities | Roark Watershed Sewer Collection Equalization Tank | 1,200,000 |
| 2213 | 10.42 | 4 | Comm | Utilities | Dewey Bald Water Tower (phase 2of 2) | 2,025,360 |
| 2233 | 10.42 | 4 | Comm | Utilities | Meadows Raw Water Basin Sealing | 30,000 |
| 2248 | 10.42 | 4 | Comm | Fire | Fire Marshal Vehicle Replacement | 35,000 |
| 2256 | 10.42 | 4 | Comm | Engineering | Construction Fire Station | 3,701,000 |
| 2257 | 10.42 | 4 | Comm | Engineering | Construction Police Headquarters | 3,000,000 |
| 2250 | 10.42 | 4 | Gov | IT | Financial & Operational Transparency Platform | 50,000 |
| 2200 | 11.46 | 4 | Comm | Utilities | Wastewater Conveyance Study | 70,000 |
| 2203 | 11.46 | 4 | Comm | Public Works | Pavement Management System Update | 85,000 |
| 2204 | 11.46 | 4 | Comm | Public Works | Replace 2008 Ford F350 – Unit #154 | 45,000 |
| 2228 | 11.46 | 4 | Comm | Utilities | Water Mains Hwy 76 Complete Streets | 998,000 |
| 2251 | 11.46 | 4 | Comm | Police | CSI Evidence Vehicle | 40,000 |
| 2145 | 12.50 | 4 | Comm | Utilities | Add 3/4 ton Utility Truck | 50,000 |
| 2201 | 12.50 | 4 | Comm | Utilities | Water Master Plan Update | 70,000 |
| 2208 | 12.50 | 4 | Comm | Public Works | Replace 2012 International Dump Truck - Unit with Plow - Unit #304 | 160,000 |
| 2211 | 12.50 | 4 | Comm | Utilities | Advanced Metering Infrastructure (AMI) System (FY2022) | 165,000 |
| 2221 | 12.50 | 4 | Comm | Utilities | Sewer Collection Rehabilitation | 350,000 |
| 2229 | 12.50 | 4 | Comm | Utilities | Downtown Water Mains | 125,000 |
| 2249 | 12.50 | 4 | Comm | Fire | Outdoor Warning Siren Replacement | 55,000 |
| 2252 | 12.50 | 4 | Comm | Police | Online Reporting Software | 11,500 |
| 2253 | 13.54 | 4 | Comm | Police | Patrol Replacement Vehicles | 150,000 |
| 2143 | 14.58 | 4 | Comm | Utilities | Replace Unit #214 - 2009 Freightliner Dump Truck to WWT | 112,000 |
| 2147 | 14.58 | 4 | Comm | Utilities | Pacific Street Tower AC Duct Replacement | #VALUE! |

2020 MERIT MATRIX

| | | | | |
|----------|-----------|-----------|-----------|-----------|
| Rating | 5.00-6.00 | 4.00-4.99 | 3.00-3.99 | 0.00-2.99 |
| Increase | 3.00% | 2.50% | 2.00% | 0.00% |



LOOKING FORWARD



Thank you to all that make this annual process possible.



CITY OF BRANSON, MISSOURI



The City of Branson (population 10,520; with millions of visitors annually and growing) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Hills. Branson serves as the job, service and shopping center for a two-county area with 80,000 year-round residents. Branson is surrounded by three prize winning fishing lakes - Lake Taneycomo, Table Rock Lake and Bull Shoals Lake.

The city has an incorporated boundary of over 21 square miles. It has become the focus of international attention as both a major development area and an entertainment and tourism destination. The reasons are numerous and range from the scenic natural beauty to the variety of live entertainment options and family oriented entertainment offerings.

*www.bransonmo.gov
110 W. Maddux, Branson, MO 65616*

A photograph of a yellow flower growing from a hole in a tree trunk in a forest. The flower is bright yellow with many petals and a dark center. It is growing from a hole in the trunk of a large, old tree with weathered, grey bark. The background is a dense forest of green trees and foliage, with sunlight filtering through the leaves.

CITY OF BRANSON
FY2021 PROPOSED BUDGET

AGENDA

- * FY2020 Projections
- * Revenue Assumptions
- * Economic Forecast
- * Revenue Sources
- * Expenditure Assumptions
- * General Fund Exp.
- * PBB
- * FY2021 Budget
- * Questions
- * Water/Sewer Rates

Handcrafted Elegance
Turquoise & Silver Gallery

Handcrafted Elegance
Turquoise & Silver Gallery

ZACH
OZARK M.
SILVER



FY2020
Projections

- Sales Tax- Actual-
through July 2020
Aug-Dec flat to
COVID financials
- Personnel-3% Merit;
2% Market
- Hiring freeze for 22
full-time positions
per COVID
financials

ECONOMIC FORECAST

| | Actual | Actual | Actual | Actual | Forecast | Forecast | Forecast |
|-----------------------------------------------------|-------------|--------------|-------------|--------------|---------------|--------------|--------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Branson Sales Tax Growth | 2.0% | -0.4% | 2.0% | 1.2% | -36.0% | 26.7% | 20.0% |
| Branson Tourism Tax Growth | 9.1% | -1.9% | 4.9% | -4.4% | -45.0% | 1.0% | 44.4% |
| BRANSON AVERAGE | 5.6% | -1.2% | 3.5% | -1.6% | -40.5% | 13.9% | 32.2% |
| Kiplinger Report | | | | | -5.8% | | |
| CBO (January 2019) | | | | | -5.9% | 4.8% | 2.2% |
| Real U.S. GDP Growth (World Bank) | | | | | -5.2% | 4.2% | |
| Jun 2020 Federal Reserve Projections | | | | | -6.5% | 5.0% | 3.5% |
| Missouri FY20 Budget Document | | | | | 1.9% | 2.1% | |
| July 2020 Wall Street Journal Econ. Forecast Survey | | | | | -5.6% | 4.7% | 3.2% |
| NATIONAL GROWTH - AVG. FORECAST of OTHERS | 1.6% | 2.3% | 2.9% | 2.3% | -5.8% | 4.2% | 3.0% |
| Branson Compared to National Average | 4.0% | -3.5% | 0.6% | -3.9% | -34.7% | 9.7% | 29.2% |

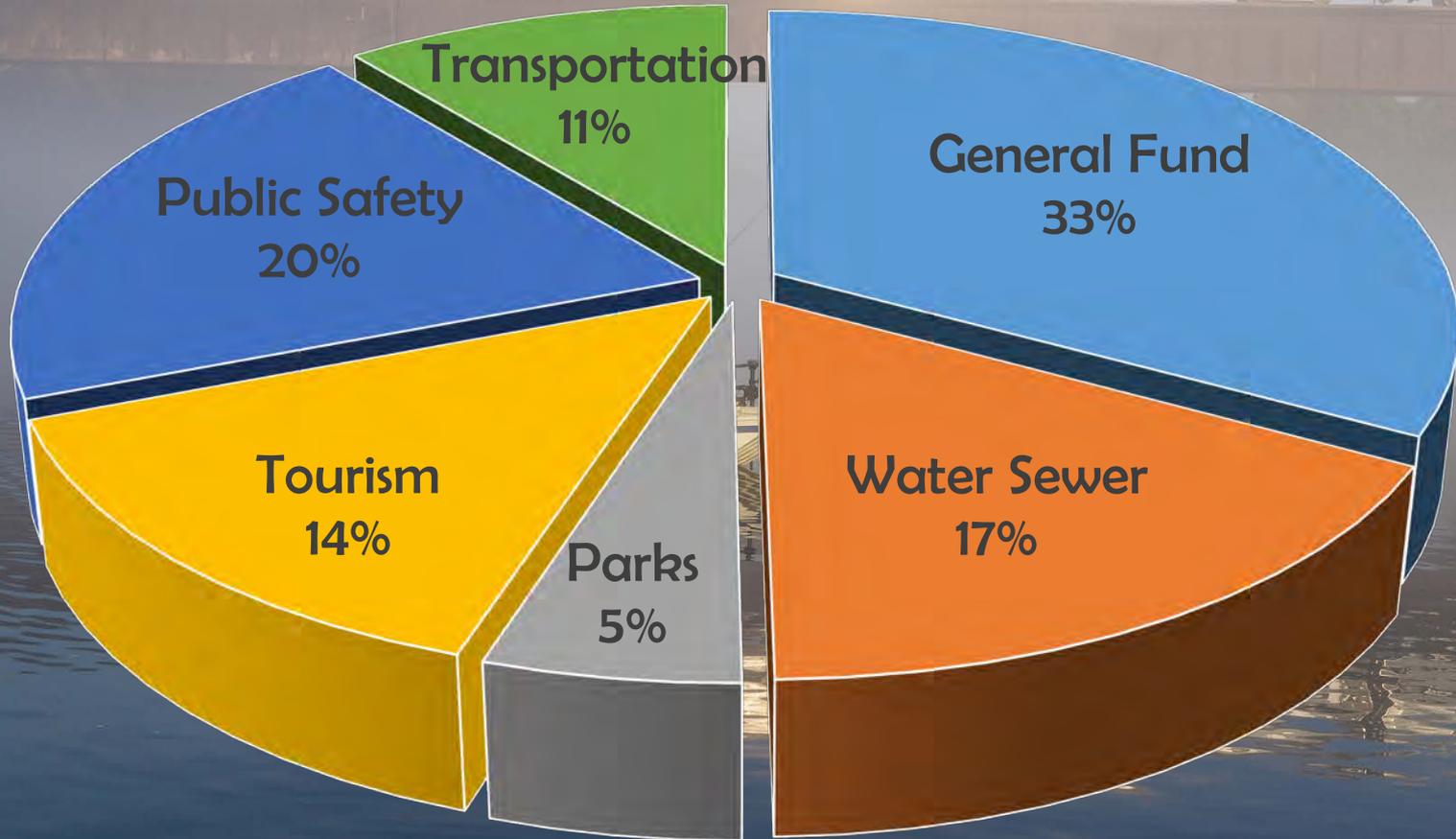


Revenue Assumptions 2021

- * 22% Decrease in Sales Tax - General Fund
- * 20% Decrease in Sales Tax - Transportation Fund
- * 44% Decrease in Sales Tax - Tourism Fund
- * 19% Decrease in Sales Tax - Public Safety

* Calculated based on 2019 actual receipts

CITY OF BRANSON 2021 Revenue Sources



- NO MARKET WAGE ADJUSTMENT (COST OF LIVING)
- EMPLOYEE MAXIMUM RAISES AT 3% - ON ANNIVERSARY DATE
- HEALTH DEPT. \$180,000
- PARKS SUBSIDY \$750,000
- CONVENTION CENTER - \$400,000
- M. GRAHAM CLARK AIRPORT- \$10,000

- SOCIAL SERVICE AGENCIES-\$100,000
- HOUSING AUTHORITY- \$90,000
- NO HEALTH INSURANCE INCREASE
- ONE TIME EXP. GENERAL FUND -\$34,000
- TANEY COUNTY PARTNERSHIP-\$10,000

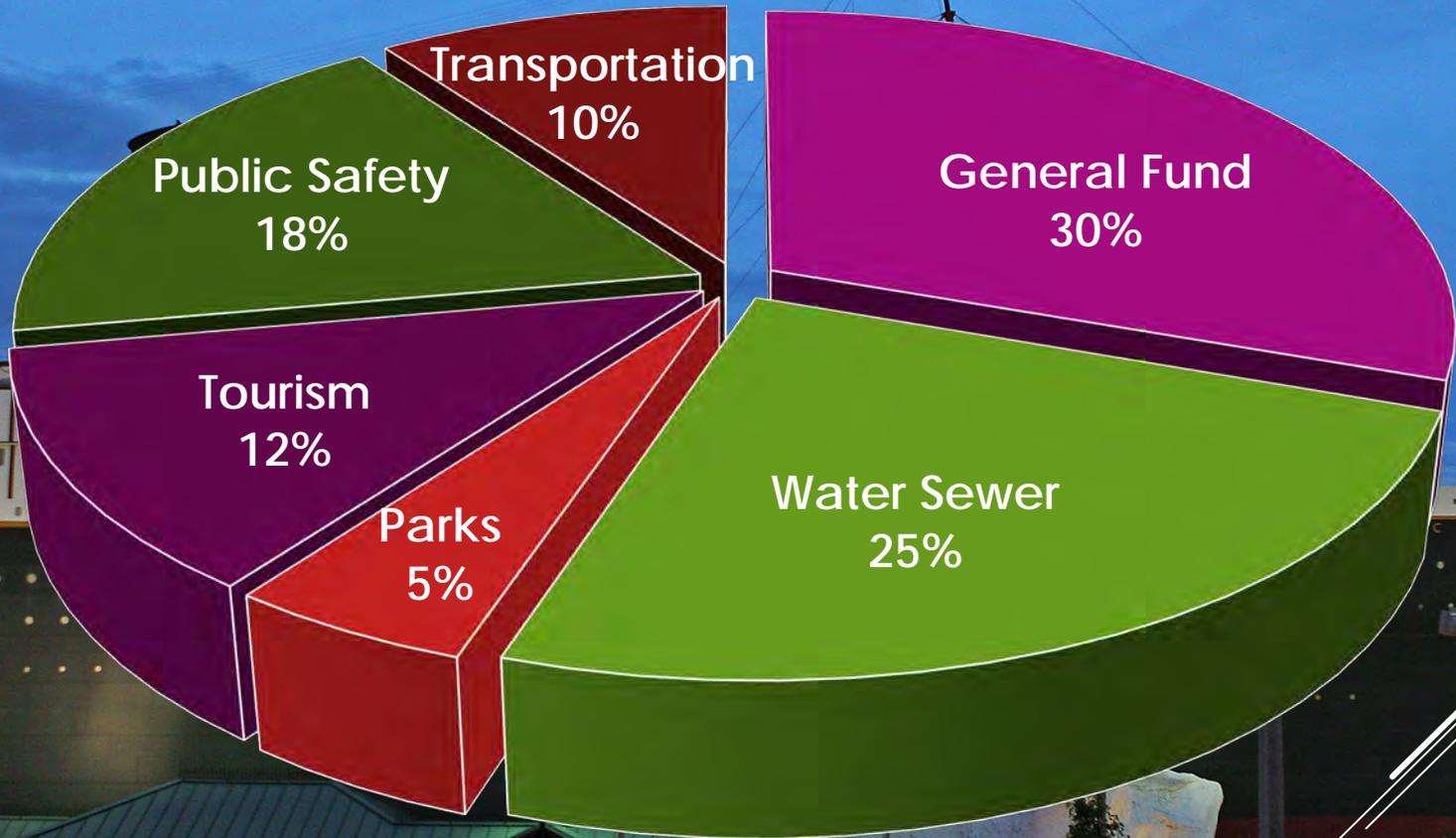
Expenditure Assumptions 2021

- NO MARKET WAGE ADJUSTMENT (COST OF LIVING)
- EMPLOYEE MAXIMUM RAISES AT 3% - ON ANNIVERSARY DATE

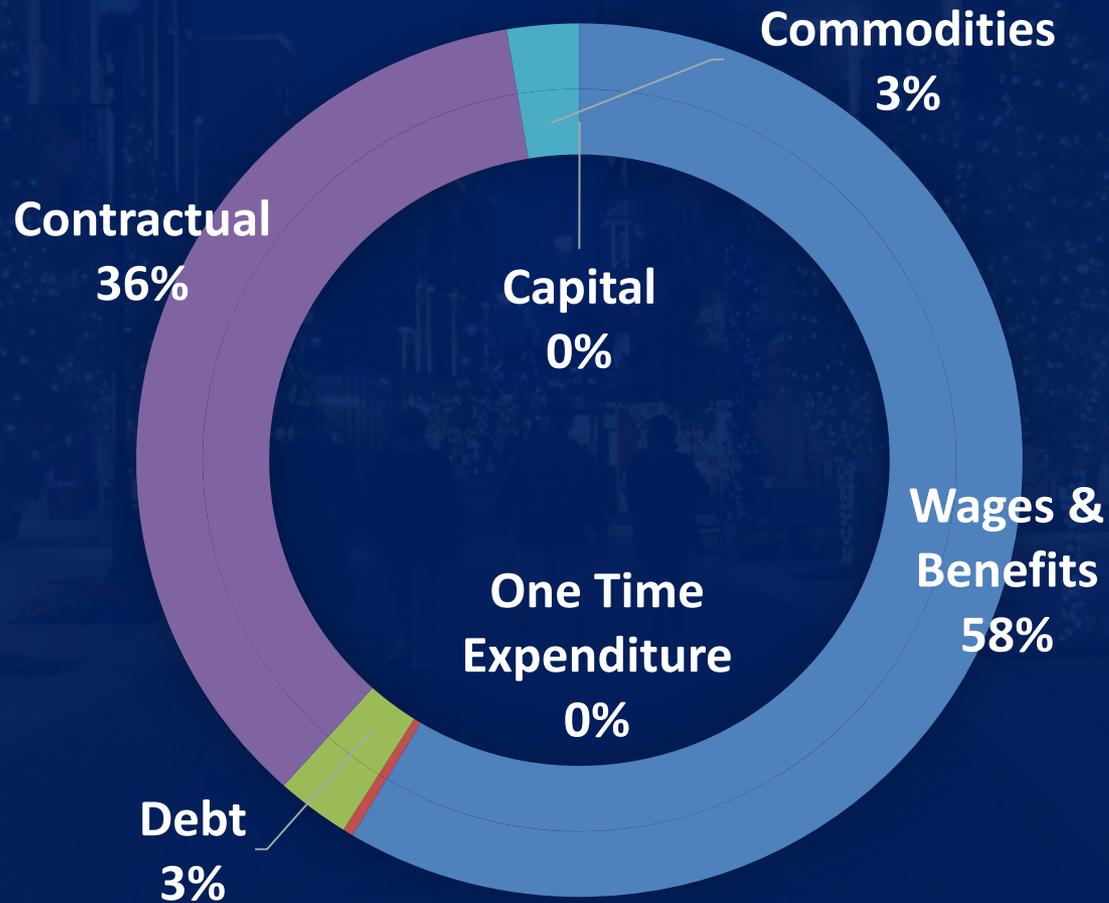
- POLICE VEHICLES-6
- RADIOS FOR FIRE / POLICE

Public Safety Expenditure Assumptions

City of Branson 2021 Expenditures



General Fund Expenditure Breakdown



FISCAL HEALTH



One way the city monitors fiscal health is to determine how financial decisions today impact ability to not only provide current services, but future services as well. Through PBB, the city can map revenues and expenses as well as future projections for fund reserves. In this section, we provide summaries for the four main operating funds the city is required to maintain minimum reserves per municipal code.

01 GENERAL FUND

The General Fund is required to maintain a 20% reserve by municipal code. The city's Reserve Policy states that operating reserves may only be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or a tornado; unexpected loss or reduction of a key revenue source; price changes mandated by another governmental entity; volatility in certain special program funding; unexpected lawsuit liability.

02 PUBLIC SAFETY FUND

The Public Safety Fund is required to maintain a 20% reserve by municipal code. The fund's revenue sources are the 0.5% Public Safety Sales Tax and an annual transfer of \$7.7 million from the General Fund.

03 PARKS FUND

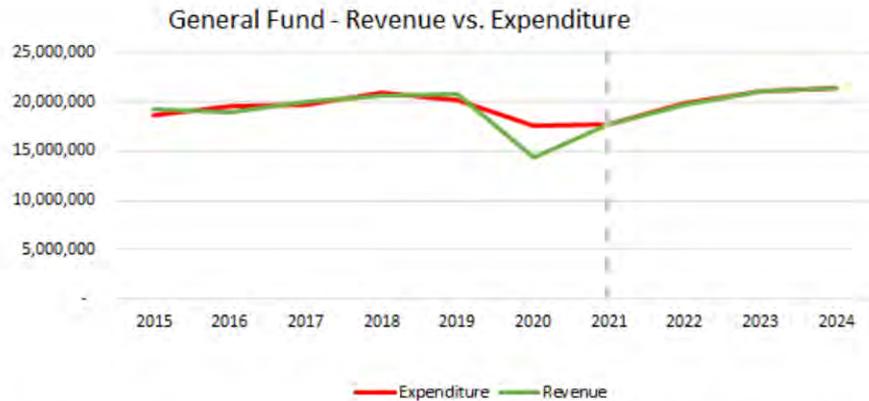
The Parks Fund is required to maintain a 10% reserve by municipal code. The fund's revenue sources are mostly made up of user fees and an annual subsidy from the General Fund.

04 TRANSPORTATION FUND

The Transportation Fund is not required by code to maintain a minimum reserve balance. The fund's revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

General Fund

The graph to the right (GF-Revenues VS. Expenditures) represents the city's total annual revenues compared to total expenses. Expenditures outpaced revenues in 2016, 2018, 2019 and are expected to exceed revenues again in 2020.

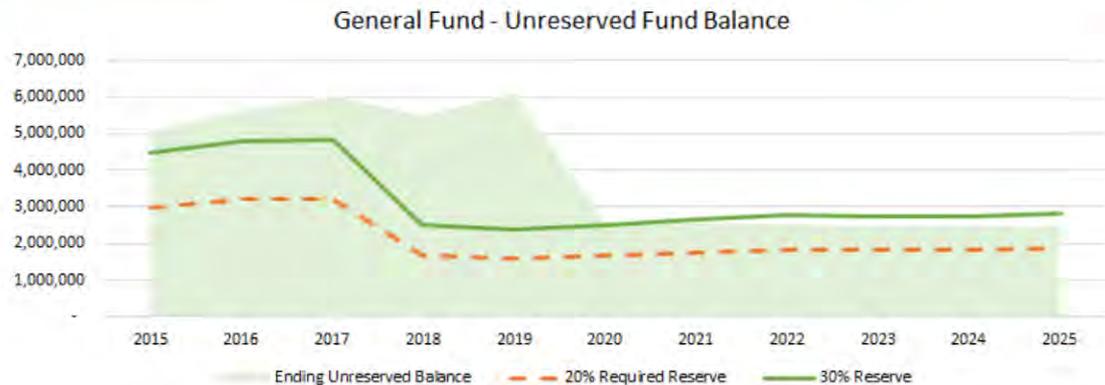


General fund revenues are largely made up of the 1% General Sales Tax, Property Taxes and fees for services. Decreases to business activity, as a result of COVID-19, have caused a sharp decline in revenues for the fund. It's expected that for each month the fund sees reduced revenue, it will take 5-6 months of recovery.

It's expected that for each month the fund sees reduced revenue, it will take 5-6 months of recovery.

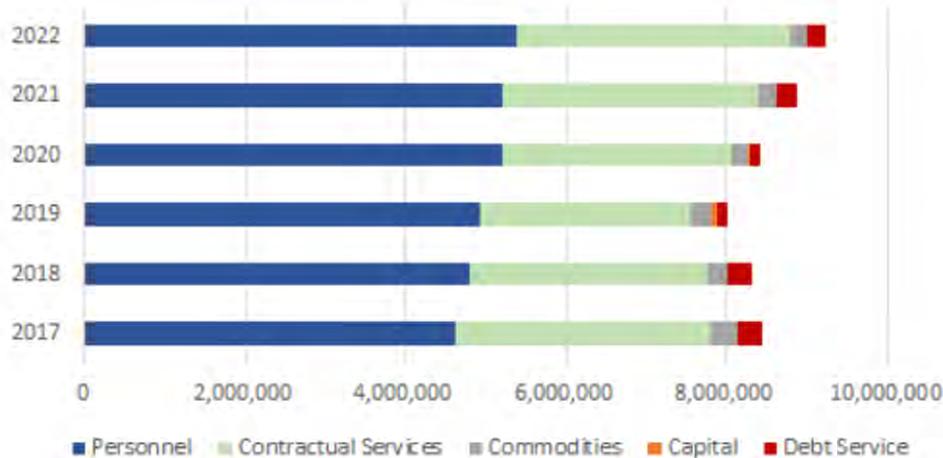
Each year, the city is required to pass a balanced budget. Revenues and Expenditures typically become out of balance due to budget amendments. **When expenditures exceed available revenue, the fund must use its reserves. By ordinance, the General Fund must maintain a 20% reserve.**

A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Funds ending unreserved balance for years 2015 - 2025.



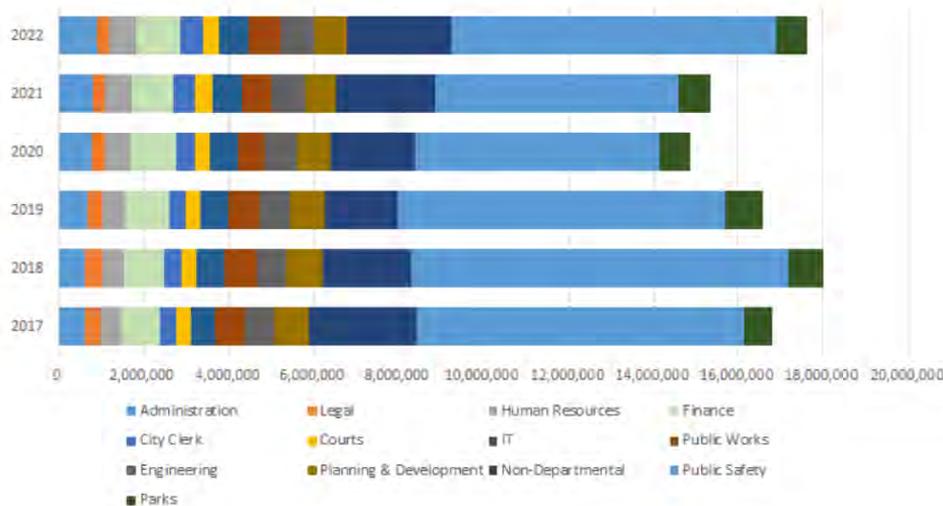
General Fund cont'd

General Fund Spending by Category



For FY2021, personnel expenses account for 58.8% of General Fund (GF) operational expenditures and only 58.1% of operational expenditures in FY2022. Contractual services make up the next largest category of GF spending, followed by commodities and debt service.

General Fund Spending by Department

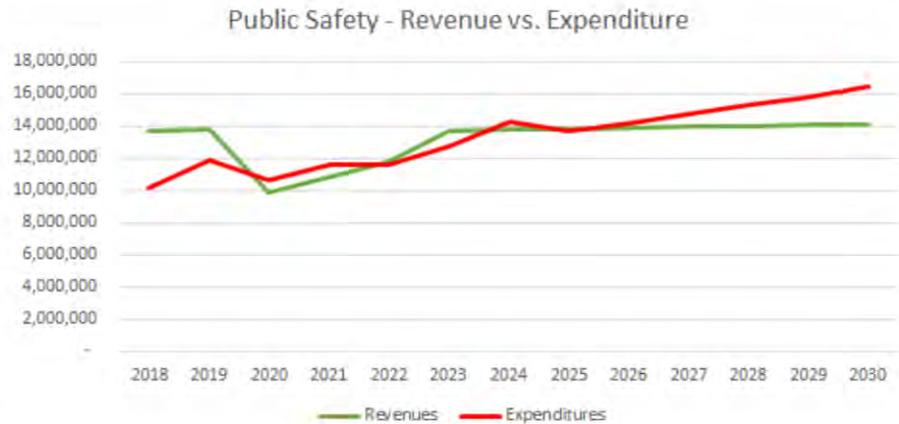


The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2021 are \$8,860,930. Operational expenses in the GF have grown by an average of 1.7% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer \$5.9 million to the Public Safety Fund (which includes the Police and Fire Departments) and \$750,000 to the Parks and Recreation Fund to fund the operations of those departments.

Public Safety Fund

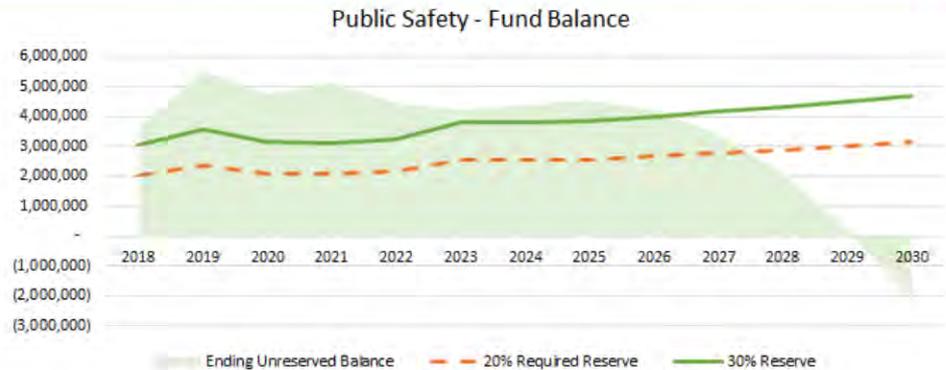
The graph below (Public Safety-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.

Revenues in the fund are made up solely of tax receipts from the Public Safety Sales Tax and an additional annual transfer-in from the General Fund of nearly \$7.7 million, although this amount will be decreased in FY2021 due to an overall decrease in revenues due to COVID-19.



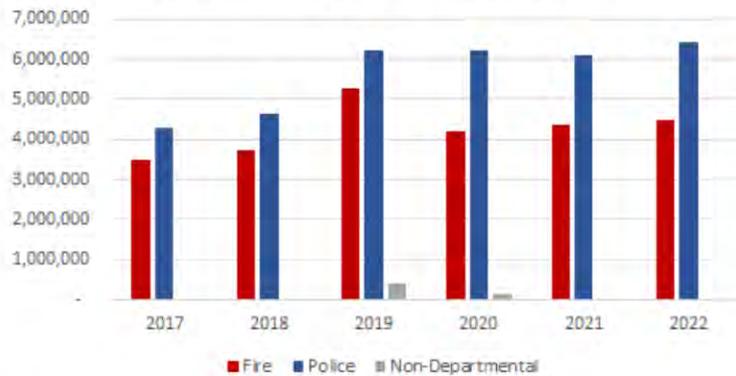
By 2024, the revenue and expenditure gap begins to close and in 2024 expenditures will outpace revenues. Debt associated with the new planned Police and Fire Stations is a significant contributing factor for expenditures outpacing revenues. Additionally, operational expenditures associated with the hiring of new staff also contribute to the imbalance.

Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval. Budgetary considerations for future years that will affect the fund's unreserved fund balance is debt service on a new Fire Station #4 and a new centrally-located, larger police station.



Public Safety Fund cont'd

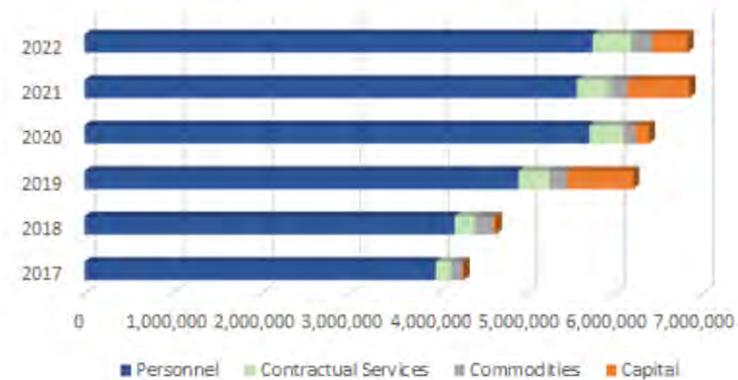
Public Safety Spending by Department



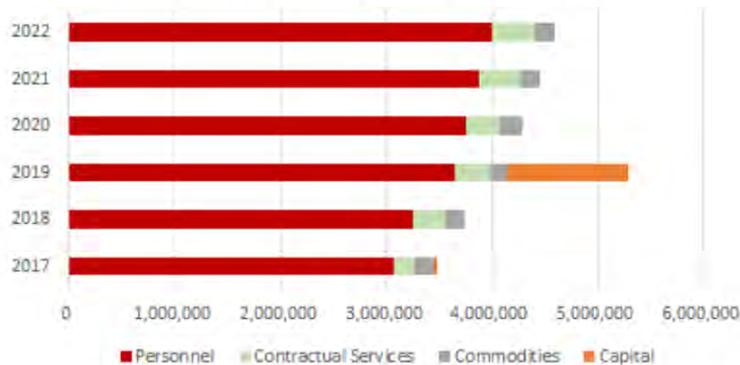
Police personnel expenses account for 91.4% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 11.8% since 2018, or an increase in the annual budget in FY21 of \$2.2 million over 2018 actual expenditures.

For FY2021, the Fire Department accounts for 41.7% of Public Safety expenditures and the Police Department accounts for 58.3%. Total average growth for the funds expenditures are 6.2% annually since the Public Safety Sales Tax was approved by voters in 2018.

Police Department Spending by Category



Fire Department Spending by Category

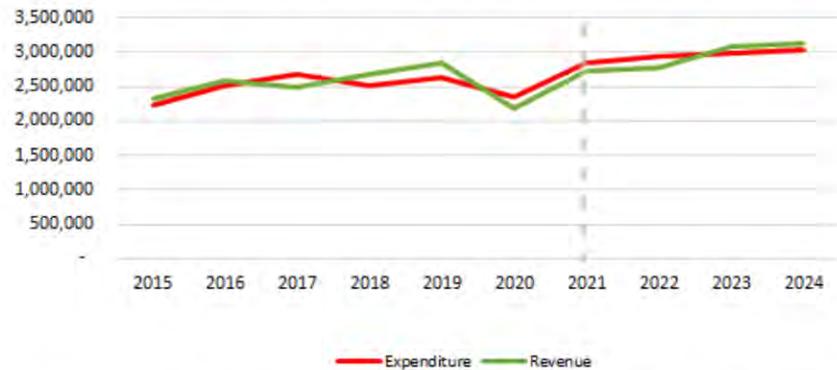


Fire personnel expenses account for 88.9% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 4.8% since the new Public Safety Sales Tax was approved by voters in 2018, or an increase in the annual budget in FY21 of \$724 thousand.

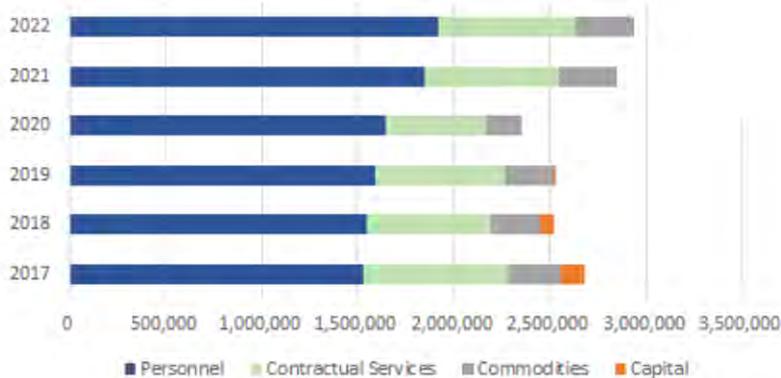
Parks Fund

The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as Campground customers and those utilizing other services such as the pool and ball programs

Parks & Rec Revenue vs. Expenditure



Parks & Rec Spending by Category



Parks & Rec personnel expenses account for 64.9% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the departmental budget is 3.2% since 2018, or an increase in the annual budget in FY21 of \$323 thousand.

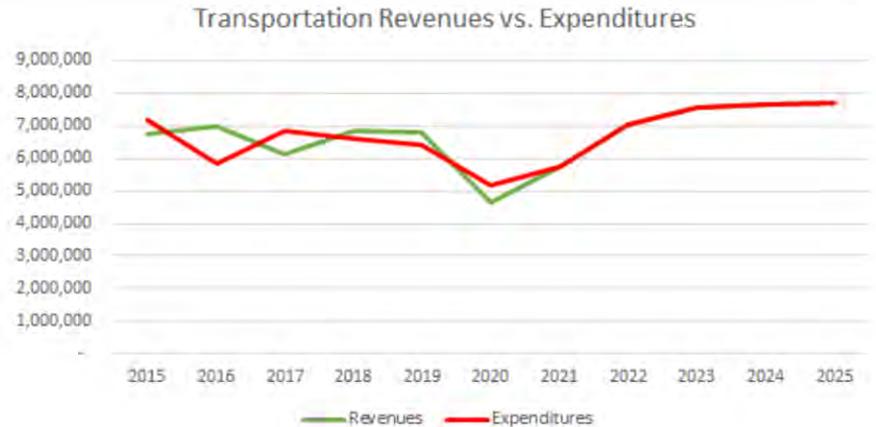
The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

Parks & Rec Fund Balance



Transportation Fund

The graph to the right (Transportation-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Transportation Fund. The revenues for the Transportation Fund come from the City's 0.5% Transportation Sales Tax and County Aid Road Trust (C.A.R.T.) Funds distributed by the State of Missouri from the state's gas tax.



The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax and is required by state statute. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfer dollars to be used on

projects such as roads, sidewalks, bridges and other infrastructure-related expenses. Unlike the other funds discussed, there is no minimum reserve requirement per municipal code for the Transportation Fund.

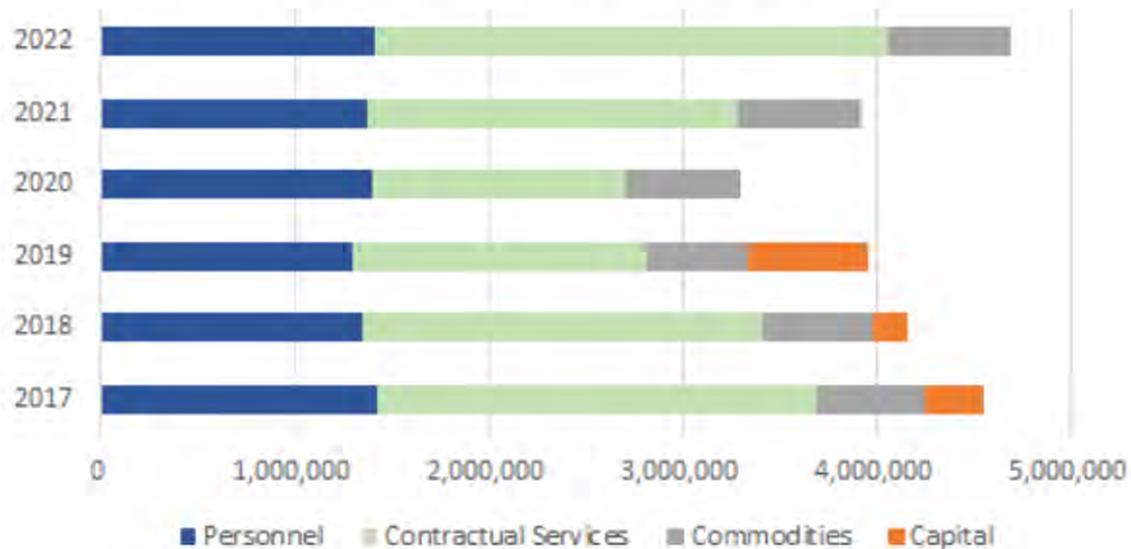
Transportation - Fund Balance



Transportation Fund cont'd

Transportation personnel expenses account for 35.0% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the fund's budget has decreased by 1.4% since 2018.

Transportation Fund Spending by Category



The decrease in average expenditure growth is mostly attributed to the decrease in dollars available for capital expenditures in 2020 and 2021 due to COVID-19. Personnel, contractual services and commodities have stayed roughly flat each year since 2018, or seen only minimal growth.

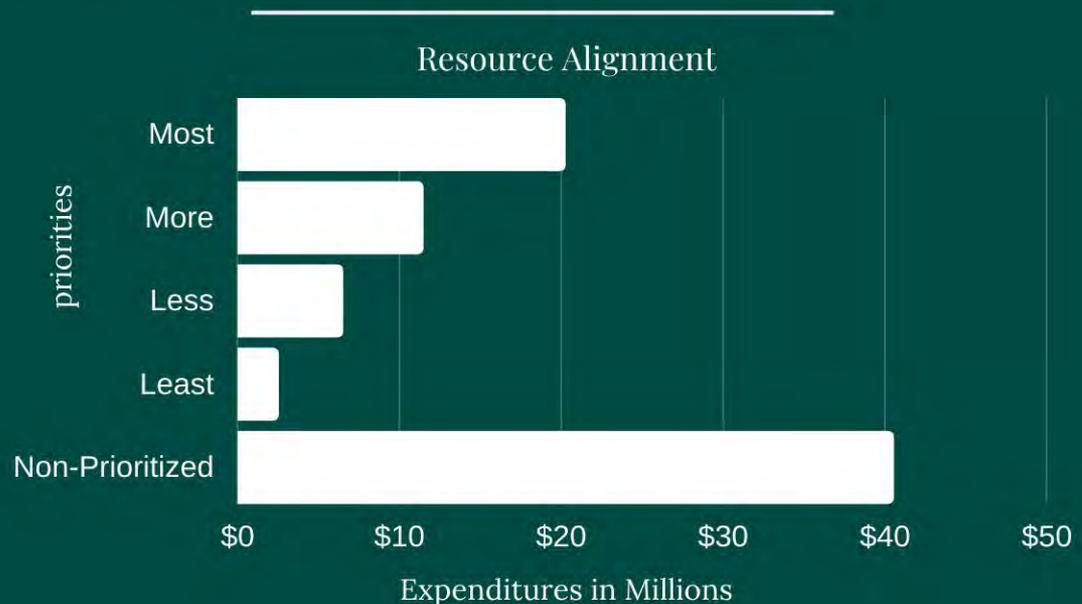
About Priority-Based Budgeting

Public budgeting has traditionally been incremental in nature - the last year's budget serves as the basis for the budget of the following year. This method, however, rarely supports the complex nature of funding government services.

Branson utilizes a priority-based budgeting (PBB) model because it provides a comprehensive review of the entire organizations operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The process enables the city to link funding decisions to priorities in the strategic plan. The city identifies "Results", which are the fundamental reason our organization exists and what we are in business to provide. Result definitions detail and expand on the factors influencing the results our organization aims to achieve - and for which all services/programs would then be gauged by and ranked on.

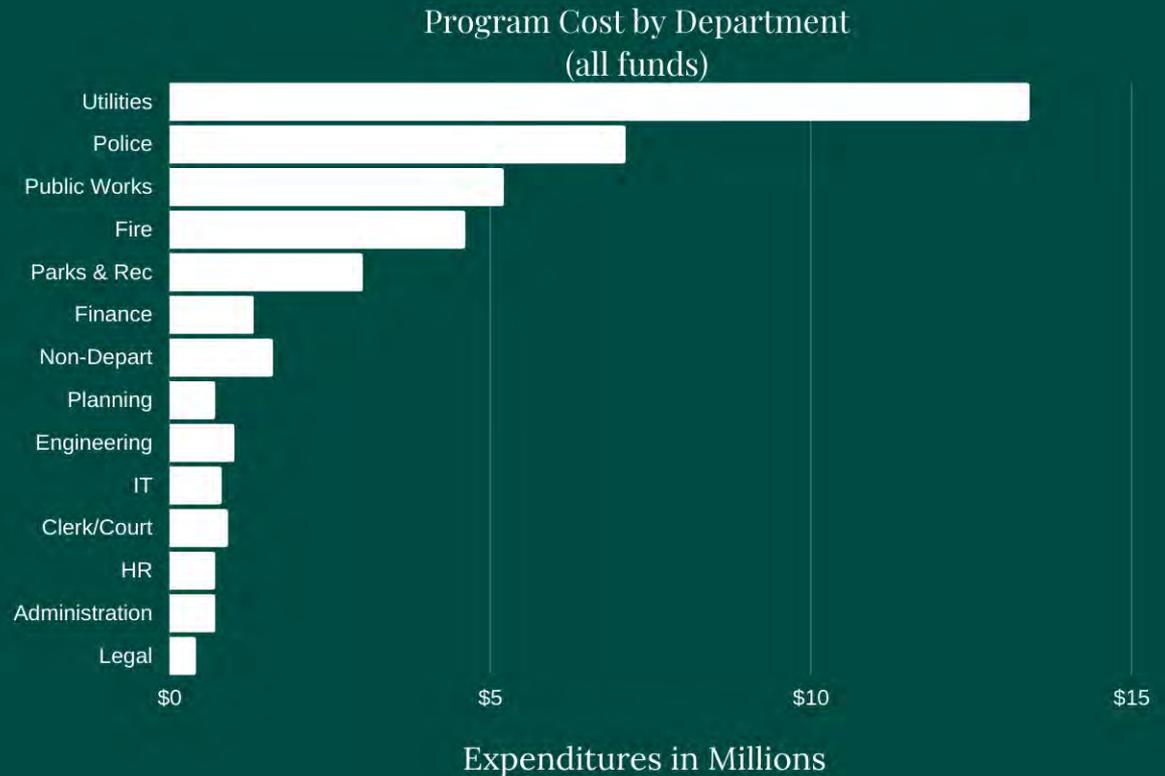
In the graphat the right,, about \$40.1 million dollars of the city's 2020 budget could be prioritized into programs/services provided by the city.

The remaining \$40.5 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.



NOTE: The graphs at the right only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures.

These costs were assigned based on the original 2020 budget and do not reflect budget cuts as a result of COVID-19.



Impact of Re-Purposing Budget Dollars

The City has many success stories since first implementing priority-based budgeting in 2014. As of August 2019, the city was one of the first of five cities practicing PBB to reallocate and re-purpose over 10% of their budget dollars.

Two ways that the City has made better use of funds is through reallocation/re-purposing of resources and the creation of partnerships. The unprecedented impact of the global pandemic on local government budgets has resulted in cities making difficult financial decisions. The struggle to balance decreasing revenues and maintaining public services provides the perfect atmosphere to review ongoing programs and services.

Global impact on local and regional economies means that local governments must adapt to changing patterns faster than ever before. In the case of the pandemic, there is significant economic impact in the way of revenues (especially sales tax receipts) and rapidly changing demands in service and types-of-service levels in the city.

So don't let anybody tell you that the County is broke – We are FAR from broke.

We want our lower priority programs to be the funding source for our most impactful, highest priority initiatives.

Brad Karger,
Marathon County Colorado Administrator

The quote above comes from the Administrator of Marathon County Colorado, Brad Karger. Karger's argument is not that the county is out of money to fund the services provided, but instead that the county should focus first on the most impactful, highest priority programs and ensure that public dollars are not directed toward the lower priority programs. It will take constant review of the programs the city provides to determine if we are achieving community needs in light of changing conditions. This may mean difficult decisions to be made by citizens and leadership to what programs and services will continue and those that should end.

The easiest way to accomplish this task is to review existing programs provided by the city. First, we should identify the programs that score the lowest against our community priorities. Next, there are a series of questions that we can ask ourselves to determine the continued viability of each program. The next page identifies various policy questions that we can utilize to identify which programs to continue, which to end and those that simply need to be modified.

Policy Questions to Ask



Are we over-providing to high mandate programs with low relevance?

There are programs that we are required to provide, either by federal regulation, state statute or our own municipal code. However, we still have the ability to examine these programs to identify opportunity to reduce the level of service, while still maintaining the integrity and compliance of the program.



Are we over-providing to our self-imposed mandates?

Similar to the previous question, we may examine our own mandates for opportunities to reduce service level requirements or to re-examine if we even wish to continue to provide the program or service.



Are there service sharing options with other political organizations?

There may be opportunities to provide a service at a reduced cost by forming public-public partnerships. Examples of this include the city's contract with the Taney County Health Department for inspection services and the Biosolids Coalition.



Are there public-private partnership opportunities?

Along the same lines as the previous question, there may be some services that the city wishes to provide, but lacks the expertise or ability to provide. An example of this type of service is the public-private partnership with a management company to operate the Branson Convention Center.



Are there programs best provided by the private sector?

Sometimes it no longer makes sense for the public sector to provide a service. Additionally, the public sector may also unintentionally compete with existing private sector businesses, or private sector businesses may enter into service sectors that were previously unprofitable.



If we want to keep a lower-performing program, is there opportunity to recover cost?

Lastly, if there are programs that exist that do not meet the city's priorities, yet have a strong public commitment, there may be opportunities to either streamline costs or recover costs through service fees.

5 STEPS PROCESS OVERVIEW PRIORITY-BASED BUDGETING

The methodology involved in implementation of Priority-Based Budgeting process can be broken down into five distinctive steps:



Determine & Clarify Vision/Results

These results are based on best practices and align with other initiatives (for example, a strategic plan) that have defined an organization's goals. Two sets of results were created to distinguish between community-oriented and government-oriented results. These "Result" areas are further supported by definitions. At a high level, "Results" are the fundamental reason that an organization exists, and what an organization is in the business to provide.



Identify Programs & Services

Each department then sets out to develop a comprehensive list of programs and services offered by that department (what exactly we do). These "Program Inventories" build a common understanding of what the organization is offering to the community and in support of internal operations and procedures. The inventories include description of the program including services provided, and identify the program as either community or government-centered.



Allocate Costs/Resources to Programs

After program identification, departments then provide comprehensive and detailed cost information for each individual program. Through this process, departments estimated the level of staff time and other department budget expenditures/costs dedicated to each program, as well as identifying any revenues generated from these services. These were each labeled as personnel or non-personnel costs.



Score Programs Based on Results

In this step, departments then evaluate each program on how the program contributes to achieving each results. Departments also score other attributes of each program, such as level of mandate, the amount of cost recovery, change in demand, and the portion of community served by the program. Once departments score their programs based on the Results, multi-departmental teams conduct follow-up review and validation.



Resource Alignment Diagnostic Tool

In the final step, program costs and scores are combined into a comprehensive Resource Alignment Diagnostic Tool. This tool allows for multiple methods of sorting information, gives a visual representation of how the organization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.



Provides for efficient & effective traffic flow that makes it easy to travel throughout the City while ensuring a connected system of trails & pedestrian friendly walkways

Preserves and revitalizes the historic character of its downtown, ensuring that its buildings are well-maintained and contribute to the scale and quality of the district as a pedestrian-friendly destination point

Reduces visual clutter, improves way-finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance

Sustains and invests in a community of cohesive, diverse, attractive and safe neighborhoods;

Community Character

Enhances its major corridors within the City with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest

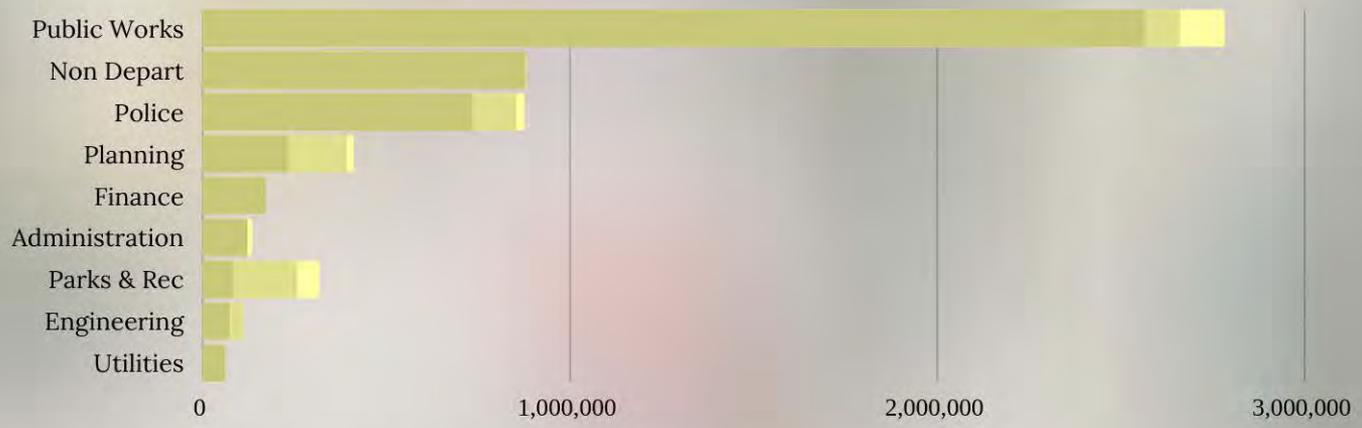
Ensures that 76 Country Blvd. supports properties and buildings that contribute to the character of Branson as a unique entertainment destination and offers safe, congestion-free traffic flow

Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors

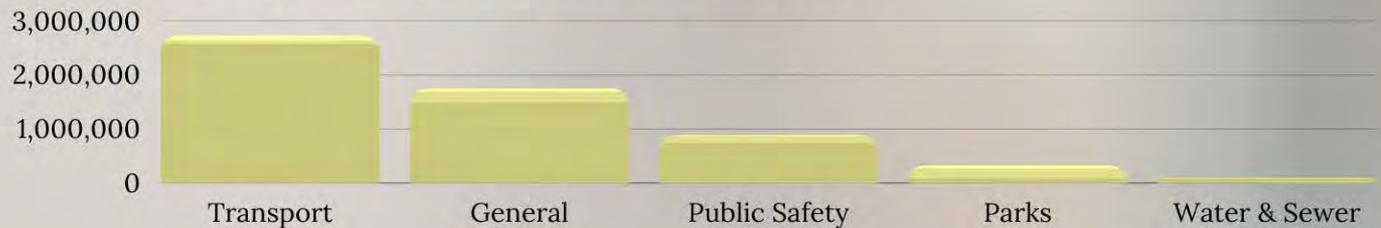
SPENDING BY LEVEL OF CONTRIBUTION TO COMMUNITY CHARACTER:



COMMUNITY CHARACTER CONTRIBUTION BY DEPARTMENT:



COMMUNITY CHARACTER SPENDING BY FUND:





Safety, Health & Socioeconomic

Builds a strong community by encouraging the formation of a centralized, collaborative effort to help and support the life needs of children, families and neighborhoods

Promotes and sustains a clean, properly regulated and visually attractive community that ensures access to a reliable utility network that delivers safe, clean water, manages wastewater treatment and provides effective storm water management

Offers protection from harm and wrongdoing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations

Shares and celebrates its community values in all facets of customer service, business and inter-community support

Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education

Designs and provides a safe public infrastructure network that is well maintained, accessible and enhances traffic flow and mobility for motorists, pedestrians and cyclists

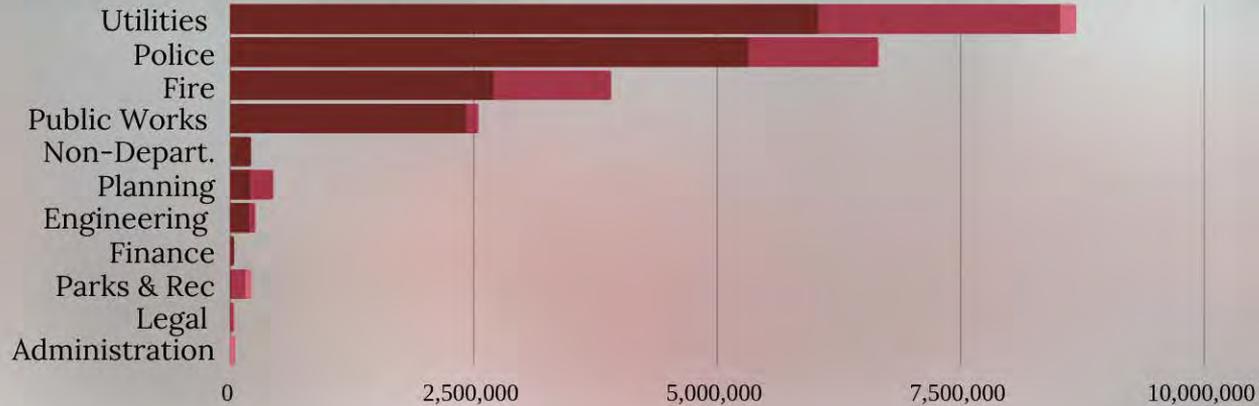
Ensures residents have access to a health care network, offering mental, dental, physical and medical care, while promoting a healthy and active community lifestyle

Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers

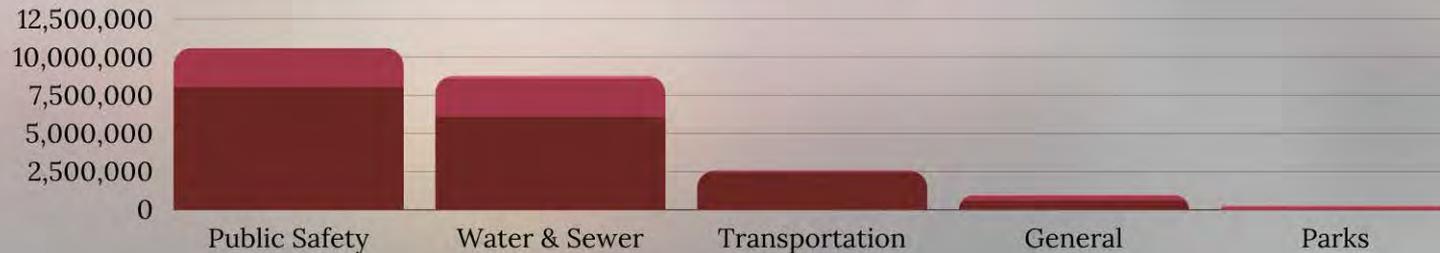
SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:





Ensures that all levels and types of education are available, accessible and attainable, serving all ages, abilities and demographics in a safe environment

Offers diverse opportunities for life-long learning, access to informational resources and community education, involvement and participation

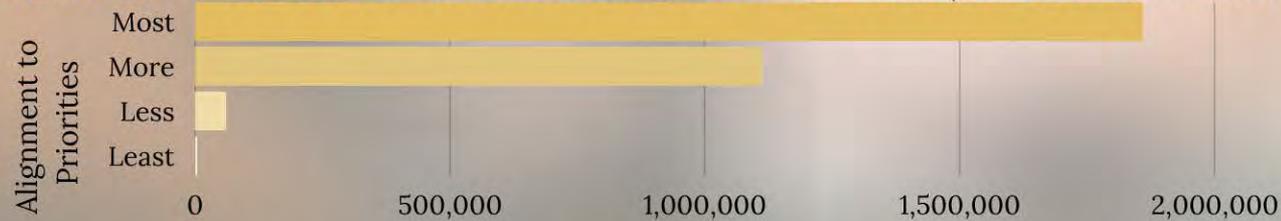
Supports and encourages cultural enrichment, the performing arts and artistic activities that contribute to the local economy and are accessible for residents and visitors to patronize

Arts, Culture & Education

Provides for the preservation of the community's unique history and heritage



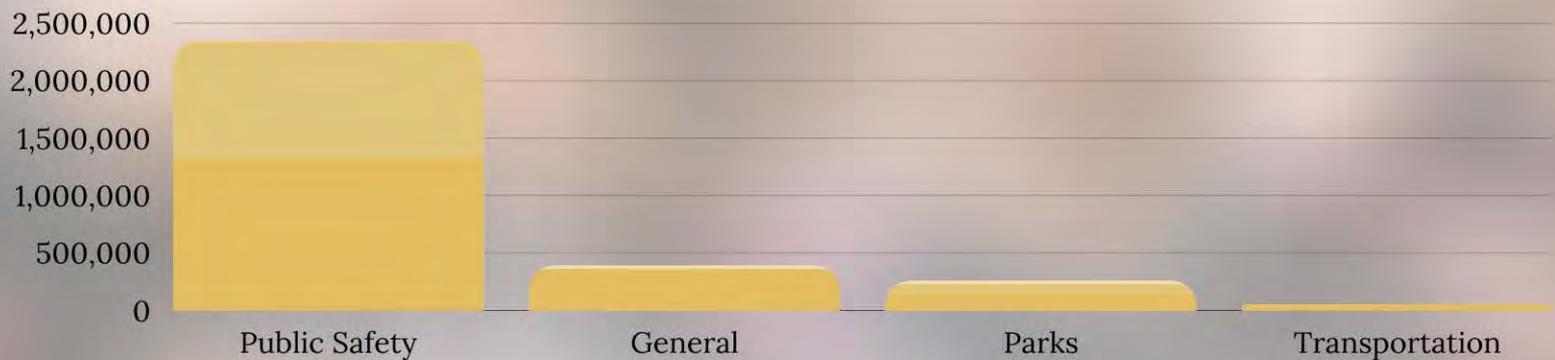
SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:



ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



ARTS, CULTURE & EDUCATION SPENDING BY FUND:



Economic Development

Stimulates economic growth through well-planned, sustainable development, redevelopment and revitalization of the community

Encourages and maintains a diverse balance of retail, dining, entertainment and business services that support the resident population in order to maintain their quality of life

Strives to balance the desired service levels with changing costs and revenues

Partners with the community to support and encourage the growth of the local economy, setting the stage for business development (attraction, retention and expansion), job creation and fostering a thriving entrepreneurial environment

Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the City, or other community entities at financial risk



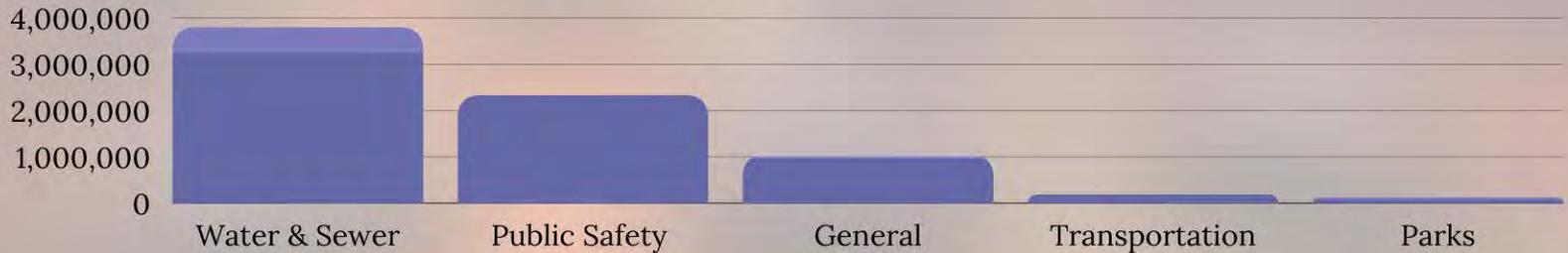
SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:



ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



ECONOMIC DEVELOPMENT SPENDING BY FUND:



Develops public infrastructure at a pace that supports the population growth and at a rate that allows the City to provide sufficient services without a financial burden

Continually protects its water resources in order to maintain water quality of streams and aquifers and to preserve existing hydrology patterns

Designs, builds, and proactively maintains a reliable utility infrastructure that delivers a safe, clean water supply, controls storm water drainage and effectively manages sewage treatment

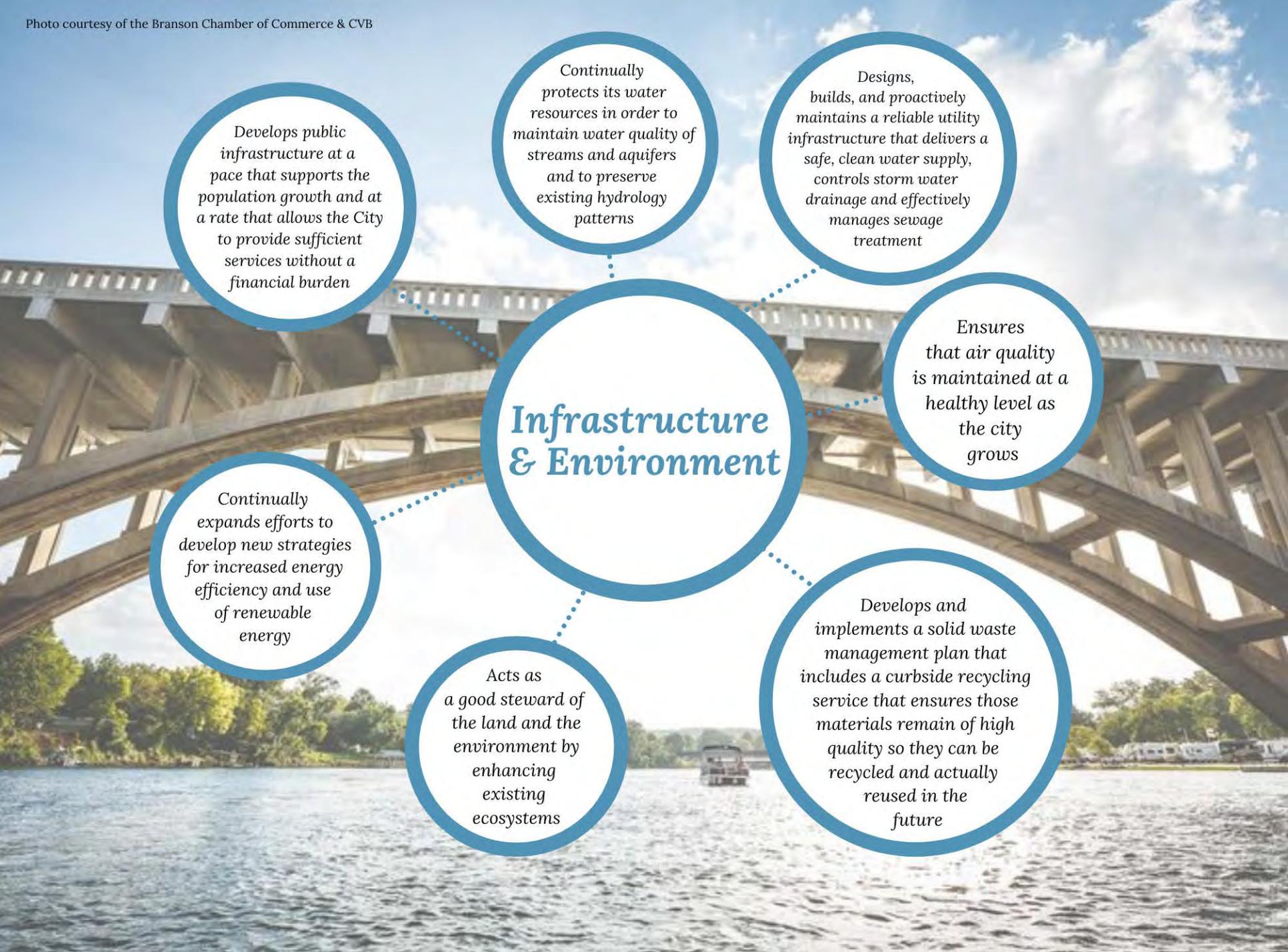
Ensures that air quality is maintained at a healthy level as the city grows

Infrastructure & Environment

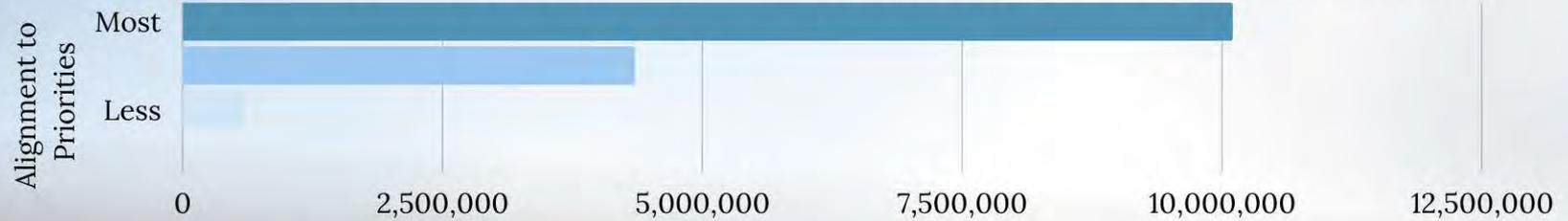
Continually expands efforts to develop new strategies for increased energy efficiency and use of renewable energy

Acts as a good steward of the land and the environment by enhancing existing ecosystems

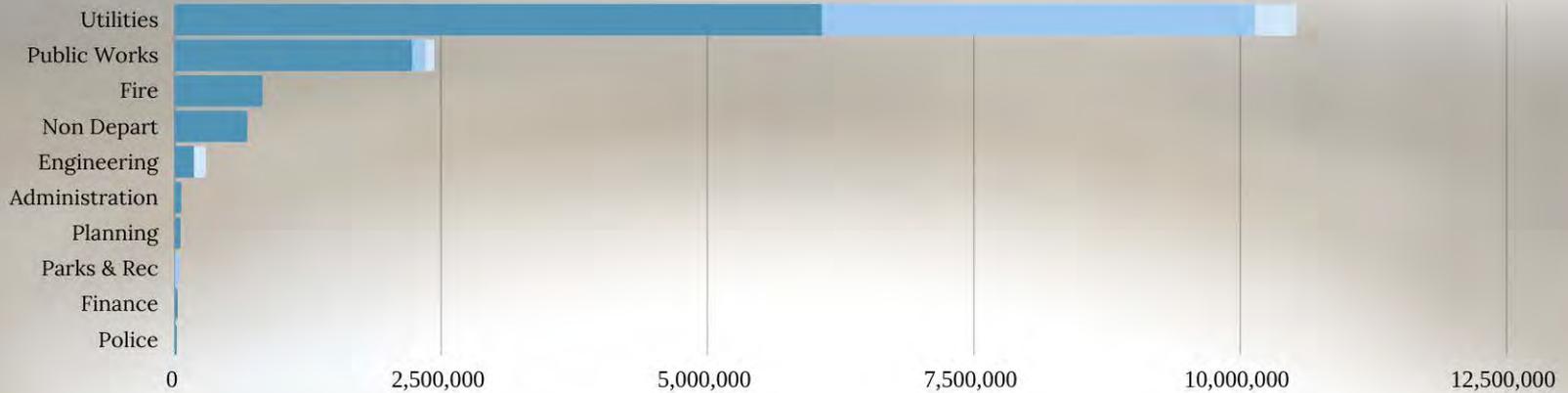
Develops and implements a solid waste management plan that includes a curbside recycling service that ensures those materials remain of high quality so they can be recycled and actually reused in the future



SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:





Tourism

Sustains the availability of a varied type of accommodations and price points that continue to serve the tourist demand while providing a quality experience

Ensures the type and quality of entertainment, attractions, shopping and recreational opportunities continue to evolve to meet the needs of the changing tourism demographic

Ensures a varied type of dining experiences and price points are available that continue to serve the tourist demand

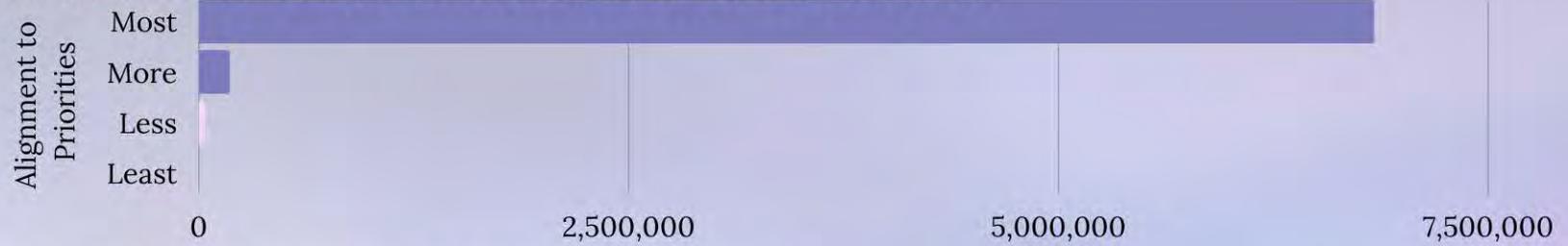
Promotes Branson's Brand that continually expands beyond entertainment and celebrates its outdoor recreation opportunities

Offers visitor services and facilities that are ethical, informative and clear to tourists

Provides a safe, attractive and well-planned environment for visitors and guests that ensures accessibility and allows ease in getting around

Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City

SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



TOURISM CONTRIBUTION BY DEPARTMENT:



TOURISM SPENDING BY FUND:





Develops an extensive, connected open space network that reinforces its resident's quality of life

Parks, Open Space & Recreation

Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable.

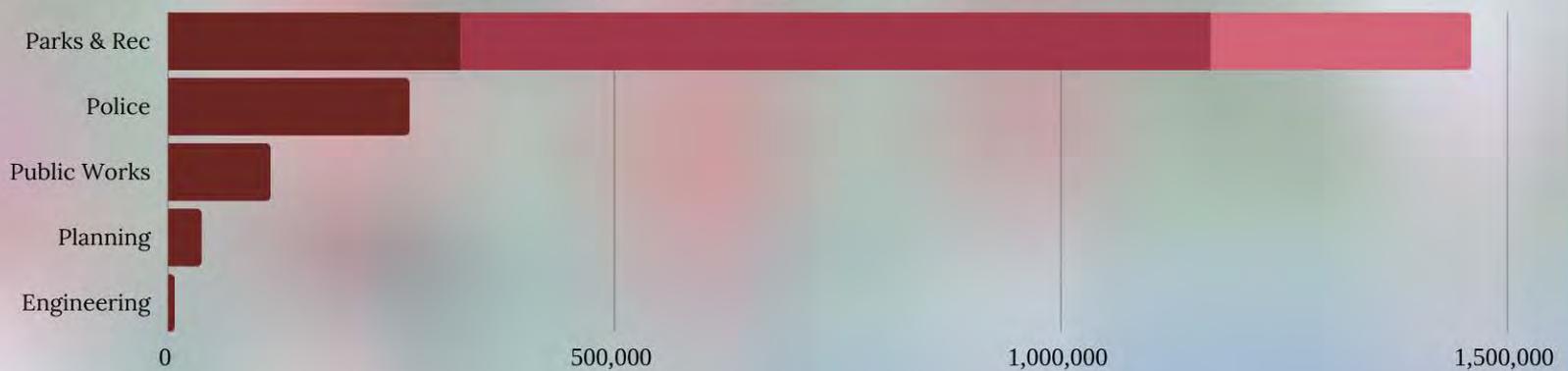
Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors

Offers and supports a diverse variety of recreation programs and leisure activities that provide "things to do" for residents and visitors alike

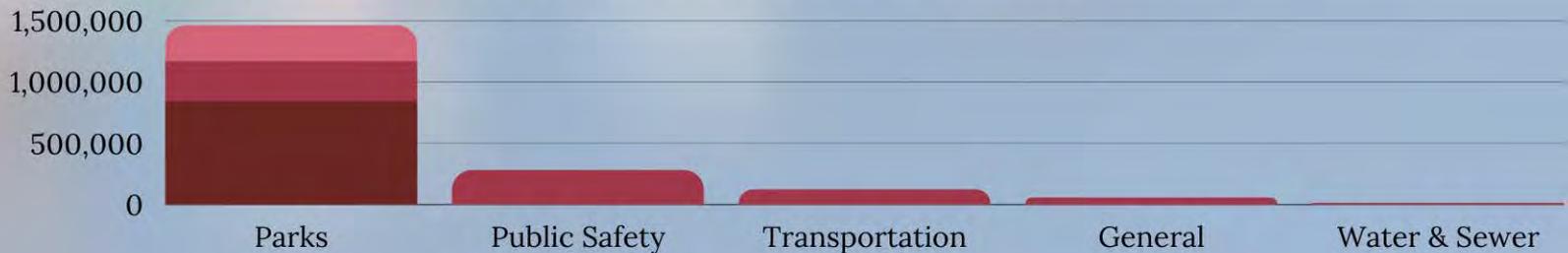
SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:



PARKS, OPEN SPACE & RECREATION CONTRIBUTION BY DEPARTMENT:



PARKS, OPEN SPACE & RECREATION SPENDING BY FUND:





Land Use

As environmental stewards of the land, protects its natural system and promotes sustainable development

Provides a flexible, sustainable guide for growth through the Community Plan 2030

Focuses future growth on infill development and revitalization before growing outward in order to maximize the use of existing infrastructure and efficiently utilize the land resources

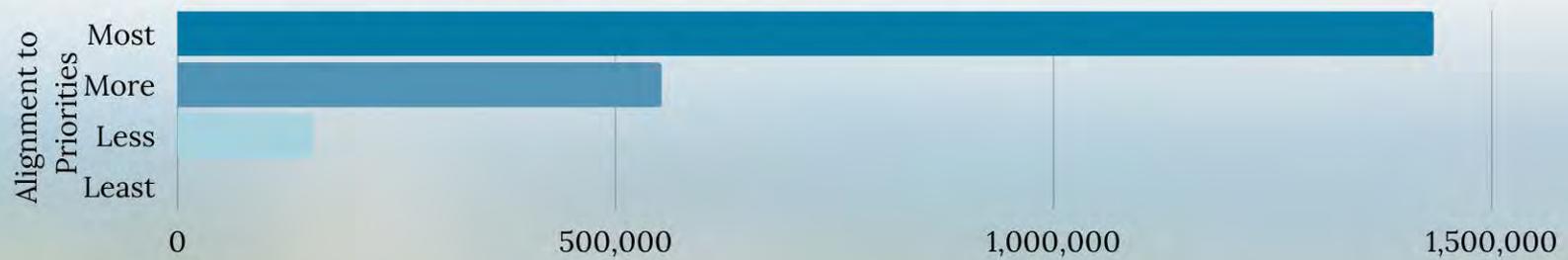
Develops a plan to annex lands in an effort to eliminate islands and meet the goal of enhancing its economic and sustainability standards

Develops and implements development codes and zoning regulations that encourage high-quality, new development and redevelopment

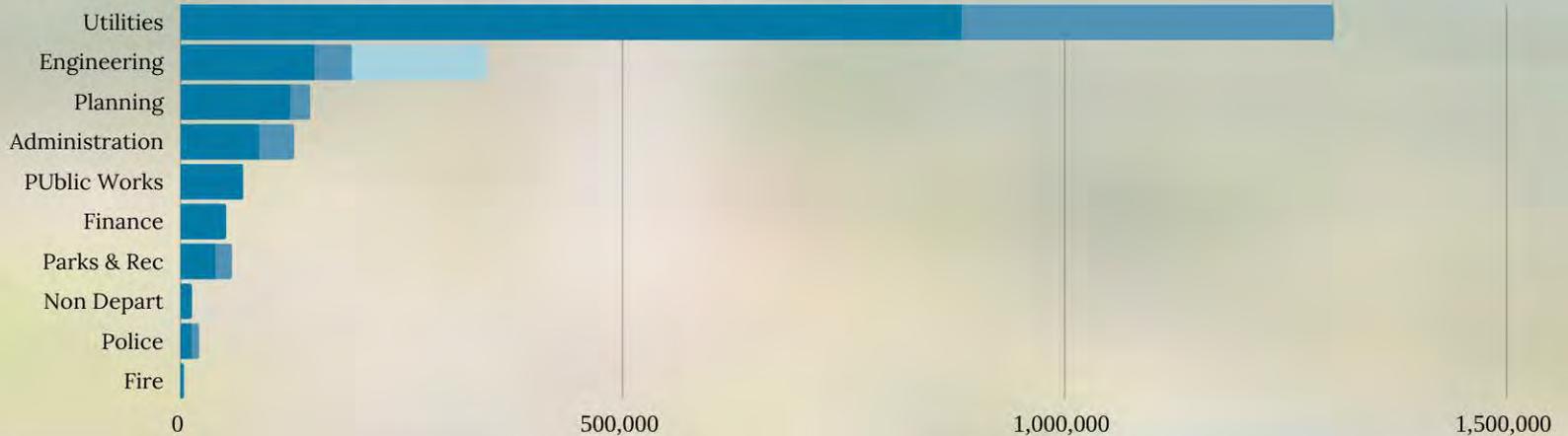
Ensures future development emphasizes compact, mixed-use centers that improve housing alternatives and reduces the impacts on the environment from sprawling development

Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses

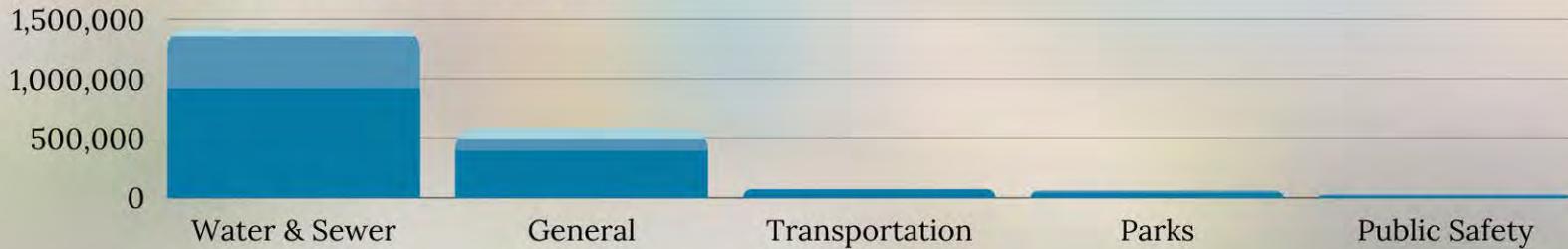
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:



LAND USE CONTRIBUTION BY DEPARTMENT:



LAND USE SPENDING BY FUND:



Transportation

Strives to provide private and commercial air access to the Branson area

Ensures walking and biking is practical, accessible, safe and an enjoyable means of travel for residents and visitors

Develops a clear way-finding system to help residents and visitors navigate through the community as efficiently and easily as possible

Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties

Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternate routes and is well maintained

SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



TRANSPORTATION CONTRIBUTION BY DEPARTMENT:



TRANSPORTATION SPENDING BY FUND:





Good Governance

Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement

Provides assurance of regulatory and policy compliance to minimize and mitigate risk

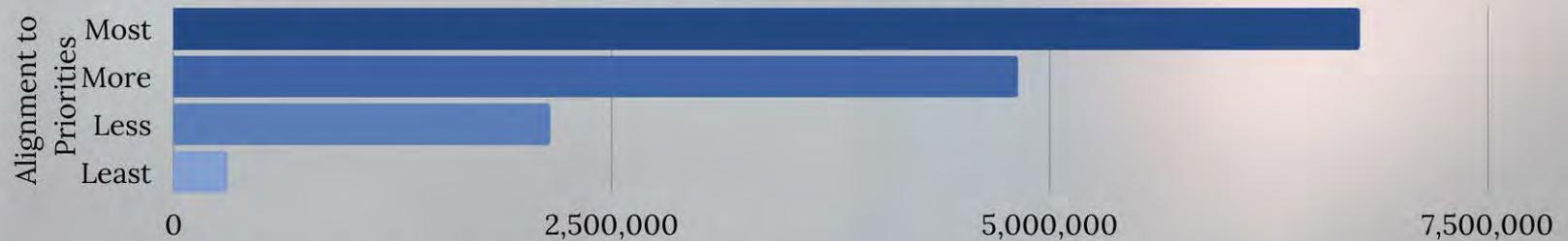
Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning

Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations

Attracts, motivates, develops and retains a high-quality, engaged and productive workforce

Protects, manages, optimizes and invests in its human, financial, physical and technology resources

SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



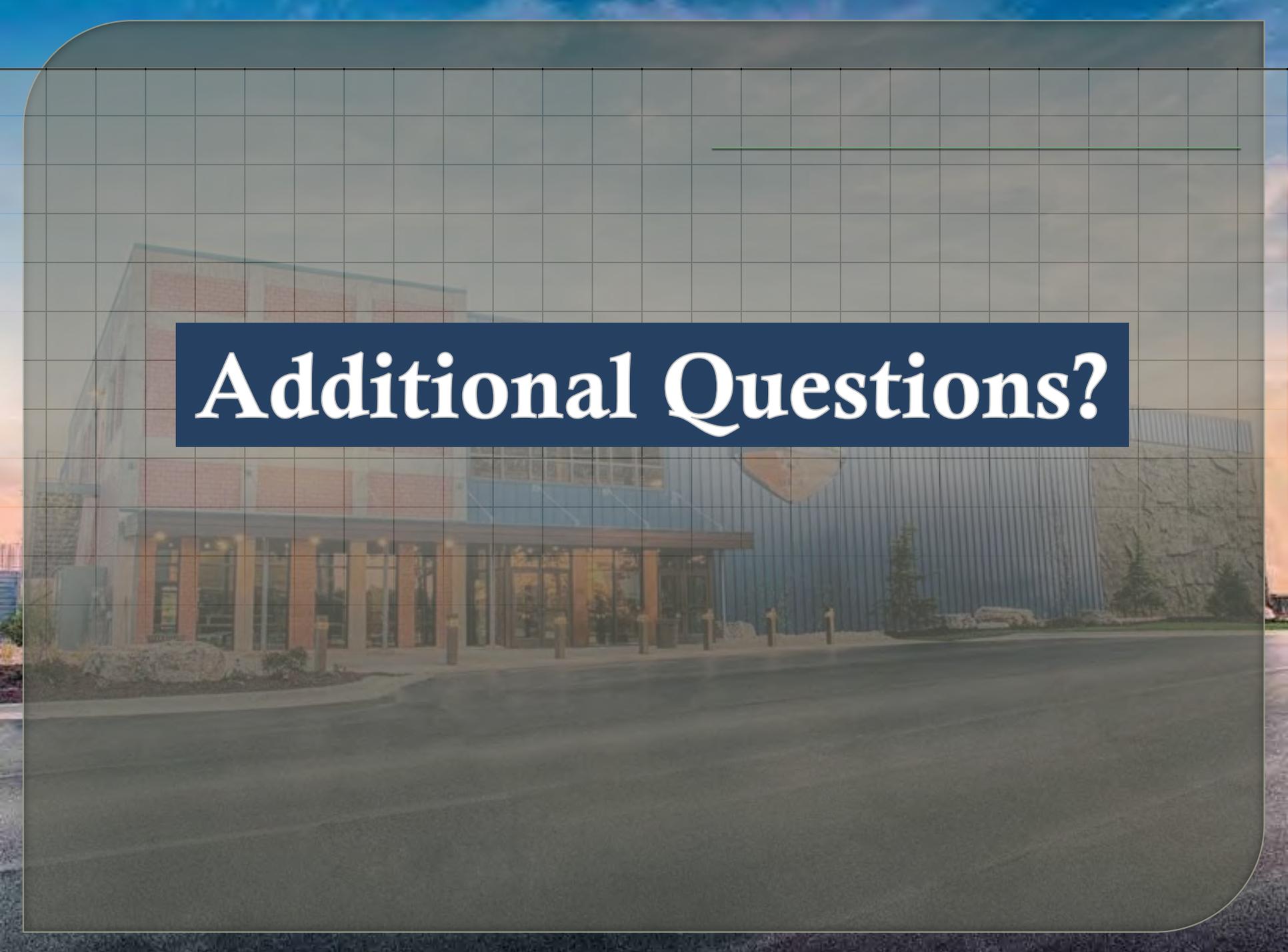
GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



GOOD GOVERNANCE SPENDING BY FUND:



“A budget tells us what we can’t afford, but it doesn’t keep us from buying it.” – William Feather



Additional Questions?



2021 Water & Sewer Rate Adjustment Proposals

Monthly Water & Sewer Billing Comparisons



Recommended 2% Water Rate Adjustment

| WATER | | 9/21/2020 | PROJECTED WATER REVENUES & EXPENSES | | | | | | | |
|-------------------------------------------------------|--|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| | | | Budgeted Revenue | 3,631,615 | 3,983,952 | 3,971,021 | | | | |
| Projected Water Rate Revenue | | | Actual Revenue | 4,032,603 | 4,054,848 | | 2,831,471 | 2,948,692 | 3,022,409 | 3,097,970 |
| Assumes Annual Growth @: | | | | | | | | | | |
| | | | | | | | | | | |
| Projected Water O&M Expenses | | | | | | 3,129,548 | 3,220,933 | 3,285,352 | 3,351,059 | 3,418,080 |
| Assumes Annual Cost Increase @: | | | | | | | | | | |
| | | | | | | | | | | |
| Additional Provision Costs | | | | | | | | | | |
| Water Treatment Operator | | | | | | | | | | 65,000 |
| Water Distribution | | | | | | | 58,000 | 60,000 | | |
| Balance after water O&M | | | | | | (298,077) | (272,241) | (262,942) | (253,089) | (242,661) |
| Water Capital Improvements | | | | | | 345,000 | 478,000 | 449,000 | 294,000 | 387,000 |
| Balance after water capital expense | | | | | | (298,077) | (272,241) | (262,942) | (253,089) | (242,661) |
| Required rate increase to maintain reserves: | | | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |
| Additional Annual Revenue Produced by Rate Adjustment | | | | | | 56,629.42 | 58,973.84 | 60,448 | 61,959 | 63,508 |
| Balance (Deficiency) After Rate Adjustment | | | | | | (241,447) | (272,241) | (202,494) | (191,130) | (179,153) |
| Additional Adjustment Needed | | | | | | 20.3% | 23.0% | 21.1% | 15.4% | 17.5% |
| Transfer to Establish Internal Service Fund | | | | | | 0 | 0 | | | |
| Balance of Water Reserves - Available Cash | | | | | 2,041,330 | 1,799,883 | 1,527,642 | 1,325,147 | 1,134,018 | 954,865 |
| Reserve Percentage | | | | | | 52% | 41% | 35% | 31% | 25% |
| 20% Low Reserve Limit | | | | | | 694,910 | 739,787 | 746,870 | 728,012 | 761,016 |
| Base Monthly Charge per Meter Size | | 58" | | | 10.10 | 10.30 | 10.51 | 10.72 | 10.93 | 11.15 |
| | | 34" | | | 10.10 | 10.30 | 10.51 | 10.72 | 10.93 | 11.15 |
| | | 10" | | | 16.87 | 17.21 | 17.55 | 17.90 | 18.25 | 18.63 |
| | | 1.5" | | | 33.65 | 34.32 | 35.01 | 35.71 | 36.42 | 37.15 |
| | | 2.0" | | | 53.87 | 54.95 | 56.05 | 57.17 | 58.31 | 59.48 |
| | | 3.0" | | | 101.04 | 103.06 | 105.12 | 107.22 | 109.37 | 111.56 |
| | | 4.0" | | | 168.45 | 171.82 | 175.26 | 178.76 | 182.34 | 185.98 |
| | | 6.0" | | | 336.80 | 343.54 | 350.41 | 357.41 | 364.56 | 371.85 |
| Residential Water Rate/1000 gallons | | | | | 2.59 | 2.64 | 2.69 | 2.75 | 2.80 | 2.86 |
| Commercial Water Rate/1000 gallons | | | | | 3.85 | 3.93 | 4.01 | 4.09 | 4.17 | 4.25 |

Recommended 7% Sewer Rate Adjustment

| SEWER | 9/21/2020 | SEWER REVENUES & EXPENSES | | | | | | | | |
|--------------------------------------------------------------|------------------------------------------------------------------------|---------------------------|------------------|------------------|------------------|-----------|-----------|-----------|-----------|--|
| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | |
| | Budgeted Revenue | 4,760,598 | 4,878,772 | 4,972,170 | | | | | | |
| Projected Sewer Rate Revenue | Actual Revenue | 4,984,960 | 5,107,130 | | 4,002,804 | 4,363,922 | 4,516,658 | 4,629,576 | 4,745,315 | |
| Assumes Annual Growth @: | 0.5% | | | | | | | | | |
| Projected Sewer O&M Expenses | | | | | 4,163,580 | 4,246,951 | 4,331,789 | 4,418,424 | 4,506,793 | |
| Assumes Annual Cost Increase @: | 2.0% | Actual Expenses | 4,443,430 | 4,408,377 | | | | | | |
| Additional Position Costs | | | | | | | | | | |
| | Wastewater Treatment Operator (| | | | | | | 70,000 | | |
| | Sewer Collection Utility Workers, Equipment Operators, Utility Workers | | | | | 55,000 | 50,000 | | 65,000 | |
| Balance after sewer O&M | | | | | (160,776) | 117,071 | 184,871 | 211,151 | 238,522 | |
| Sewer Capital Improvements | | | | | 707,000 | 632,000 | 993,000 | 1,029,000 | 545,000 | |
| Balance after sewer capital expense | | | | | (160,776) | 117,071 | 184,871 | 211,151 | 238,522 | |
| Required rate increase to maintain reserves: | | 7% | 6% | 5% | 7% | 3% | 2% | 2% | 2% | |
| Additional Annual Revenue Produced by Rate Adjustment | | | | | 280,196 | 130,918 | 90,333 | 92,592 | 94,906 | |
| Balance (Deficiency) After Rate Adjustment | | | | | 119,420 | 247,988 | 275,204 | 303,743 | 333,429 | |
| Additional Adjustment Needed | | | | | 13.7% | 8.5% | 15.6% | 15.4% | 4.4% | |
| Transfer to Establish Internal Service Fund | | | | | 0 | 0 | | | | |
| Balance of Sewer Reserves - Available Cash | | | | 2,041,330 | 2,160,750 | 2,408,739 | 2,683,943 | 2,987,686 | 3,321,114 | |
| Reserve Percentage | | | | | 44% | 49% | 50% | 55% | 66% | |
| 20% Low Reserve Limit | | | | | 974,161 | 975,770 | 1,064,968 | 1,089,495 | 1,010,359 | |
| Base Monthly Charge per Meter Size | 58" | | | 7.50 | 8.03 | 8.27 | 8.43 | 8.60 | 8.77 | |
| | 34" | | | 7.50 | 8.03 | 8.27 | 8.43 | 8.60 | 8.77 | |
| | 10" | | | 12.54 | 13.42 | 13.82 | 14.10 | 14.38 | 14.67 | |
| | 15" | | | 24.98 | 26.73 | 27.53 | 28.08 | 28.64 | 29.22 | |
| | 2.0" | | | 39.96 | 42.76 | 44.04 | 44.82 | 45.82 | 46.74 | |
| | 3.0" | | | 74.99 | 80.24 | 82.65 | 84.30 | 85.99 | 87.71 | |
| | 4.0" | | | 125.01 | 133.76 | 137.77 | 140.53 | 143.34 | 146.21 | |
| | 6.0" | | | 249.94 | 267.44 | 275.45 | 280.97 | 286.59 | 292.32 | |
| Residential Sewer Rate/1000 gallons | | | | 2.38 | 2.55 | 2.62 | 2.68 | 2.73 | 2.78 | |
| Commercial Sewer Rate/1000 gallons | | | | 4.59 | 4.91 | 5.06 | 5.16 | 5.26 | 5.37 | |

Residential Water Billing Comparison 5000 Gallon Usage

Residential Water - 5000 Gallon Use

| City | 2021 | 2020 | Difference |
|--------------------|----------|----------|------------|
| Festus | \$ 62.55 | \$ 60.75 | \$ 1.80 |
| Belton | \$ 55.78 | \$ 49.81 | \$ 5.97 |
| Excelsior Springs | \$ 55.07 | \$ 55.07 | \$ - |
| Hannibal | \$ 51.75 | \$ 48.05 | \$ 3.70 |
| Taney County PWD # | \$ 50.86 | \$ 48.90 | \$ 1.96 |
| Harrisonville | \$ 48.73 | \$ 48.73 | \$ - |
| Kansas City | \$ 48.51 | \$ 48.51 | \$ - |
| Arnold, MO | \$ 45.73 | \$ 45.73 | \$ - |
| Moberly | \$ 44.31 | \$ 39.50 | \$ 4.81 |
| Grain Valley | \$ 42.05 | \$ 41.05 | \$ 1.00 |
| Mexico | \$ 40.20 | \$ 40.20 | \$ - |
| Maryville | \$ 38.68 | \$ 36.68 | \$ 2.00 |
| Springfield | \$ 38.46 | \$ 36.99 | \$ 1.47 |
| Blue Springs | \$ 38.05 | \$ 36.75 | \$ 1.30 |
| Marshall | \$ 36.75 | \$ 36.75 | \$ - |
| Kirksville | \$ 36.16 | \$ 36.16 | \$ - |
| St. Louis | \$ 35.66 | \$ 35.66 | \$ - |
| Broken Arrow, OK | \$ 35.11 | \$ 33.27 | \$ 1.84 |
| Lee's Summit | \$ 34.48 | \$ 33.09 | \$ 1.39 |
| Liberty | \$ 34.31 | \$ 33.97 | \$ 0.34 |
| Gladstone | \$ 33.02 | \$ 33.02 | \$ - |
| Ballwin, MO | \$ 32.90 | \$ 32.90 | \$ - |
| Chesterfield | \$ 32.90 | \$ 32.90 | \$ - |
| Clayton | \$ 32.90 | \$ 32.90 | \$ - |
| Jefferson City | \$ 32.90 | \$ 40.23 | \$ (7.33) |
| Joplin | \$ 32.90 | \$ 40.23 | \$ (7.33) |
| Manchester | \$ 32.90 | \$ 32.90 | \$ - |
| St. Joseph | \$ 32.90 | \$ 40.23 | \$ (7.33) |
| Town and Country | \$ 32.90 | \$ 32.90 | \$ - |
| University City | \$ 32.90 | \$ 32.90 | \$ - |
| Warrensburg | \$ 32.90 | \$ 40.23 | \$ (7.33) |
| Webster Groves | \$ 32.90 | \$ 32.90 | \$ - |
| Wildwood | \$ 32.90 | \$ 32.90 | \$ - |
| St. Charles | \$ 32.89 | \$ 29.85 | \$ 3.04 |
| Jackson | \$ 32.82 | \$ 32.19 | \$ 0.63 |

| | | | |
|---------------------|----------|----------|-----------|
| Neosho | \$ 32.08 | \$ 32.08 | \$ - |
| Raymore | \$ 31.90 | \$ 32.75 | \$ (0.85) |
| Sedalia | \$ 31.73 | \$ 31.73 | \$ - |
| Independence | \$ 30.86 | \$ 34.86 | \$ (4.00) |
| Kirkwood | \$ 29.96 | \$ 29.63 | \$ 0.33 |
| Forsyth | \$ 29.70 | \$ 29.70 | \$ - |
| Webb City | \$ 29.70 | \$ 29.70 | \$ - |
| Bolivar | \$ 29.23 | \$ 27.50 | \$ 1.73 |
| Columbia | \$ 29.10 | \$ 29.10 | \$ - |
| O'Fallon | \$ 28.43 | \$ 28.43 | \$ - |
| Eureka | \$ 27.50 | \$ 14.94 | \$ 12.56 |
| Carthage | \$ 27.26 | \$ 27.60 | \$ (0.34) |
| Cape Girardeau | \$ 26.86 | \$ 25.78 | \$ 1.08 |
| Poplar Bluff | \$ 26.83 | \$ 26.83 | \$ - |
| Troy | \$ 26.50 | \$ 25.25 | \$ 1.25 |
| Wentzville | \$ 26.28 | \$ 24.28 | \$ 2.00 |
| Ozark | \$ 25.70 | \$ 25.70 | \$ - |
| Rolla | \$ 25.50 | \$ 23.50 | \$ 2.00 |
| Farmington | \$ 24.37 | \$ 20.54 | \$ 3.83 |
| Wisconsin Dells, WI | \$ 23.95 | \$ 23.95 | \$ - |
| St. Peters | \$ 23.78 | \$ 22.98 | \$ 0.80 |
| Raytown | \$ 23.25 | \$ 23.25 | \$ - |
| Fulton | \$ 22.70 | \$ 22.70 | \$ - |
| Sikeston | \$ 22.50 | \$ 19.50 | \$ 3.00 |
| Republic | \$ 20.02 | \$ 20.02 | \$ - |
| Hollister | \$ 18.80 | \$ 16.36 | \$ 2.44 |
| Nixa | \$ 18.70 | \$ 17.70 | \$ 1.00 |
| Branson (2%) | \$ 18.23 | \$ 17.87 | \$ 0.36 |
| Kennett | \$ 18.15 | \$ 16.75 | \$ 1.40 |
| West Plains | \$ 17.45 | \$ 17.45 | \$ - |
| Union | \$ 15.85 | \$ 15.85 | \$ - |
| Lebanon | \$ 15.19 | \$ 15.19 | \$ - |
| Washington | \$ 13.82 | \$ 13.82 | \$ - |
| Myrtle Beach, SC | \$ 12.47 | \$ 12.47 | \$ - |

**Commercial Water
Billing Comparison
2" Meter – 100,000 Gallon Usage**

Commercial Water 2" Meter - 100,000 Gallon Use

| City | 2021 | 2020 | Difference |
|--------------------|------------|-------------|-------------|
| Festus, Mo | \$1,251.00 | \$ 1,215.00 | \$ 36.00 |
| Belton, Mo | \$1,151.89 | \$ 1,028.50 | \$ 123.39 |
| Harrisonville, Mo | \$ 876.18 | \$ 876.18 | \$ - |
| Taney County PWD # | \$ 852.72 | \$ 819.99 | \$ 32.73 |
| Mexico | \$ 827.00 | \$ 835.91 | \$ (8.91) |
| Raytown, Mo | \$ 807.15 | \$ 807.15 | \$ - |
| Excelsior Springs | \$ 737.22 | \$ 737.22 | \$ - |
| Moberly, Mo | \$ 731.16 | \$ 635.00 | \$ 96.16 |
| Kansas City, Mo | \$ 681.11 | \$ 681.11 | \$ - |
| Hannibal | \$ 652.00 | \$ 610.00 | \$ 42.00 |
| Raymore, Mo | \$ 638.00 | \$ 655.00 | \$ (17.00) |
| Grain Valley | \$ 609.60 | \$ 609.60 | \$ - |
| Blue Springs, Mo | \$ 560.55 | \$ 540.25 | \$ 20.30 |
| Lee's Summit | \$ 560.20 | \$ 558.97 | \$ 1.23 |
| Webb City, Mo | \$ 544.40 | \$ 544.40 | \$ - |
| Liberty | \$ 536.56 | \$ 532.12 | \$ 4.44 |
| Broken Arrow, OK | \$ 534.71 | \$ 506.68 | \$ 28.03 |
| Arnold, MO | \$ 528.08 | \$ 499.83 | \$ 28.25 |
| Ballwin, MO | \$ 518.57 | \$ 518.57 | \$ - |
| Chesterfield | \$ 518.57 | \$ 518.57 | \$ - |
| Clayton | \$ 518.57 | \$ 518.57 | \$ - |
| Jefferson City, Mo | \$ 518.57 | \$ 665.12 | \$ (146.55) |
| Joplin, Mo | \$ 518.57 | \$ 665.12 | \$ (146.55) |
| Manchester | \$ 518.57 | \$ 518.57 | \$ - |
| St. Joseph, Mo | \$ 518.57 | \$ 665.12 | \$ (146.55) |
| Town and Country | \$ 518.57 | \$ 518.57 | \$ - |
| University City | \$ 518.57 | \$ 518.57 | \$ - |
| Warrensburg | \$ 518.57 | \$ 665.12 | \$ (146.55) |
| Webster Groves | \$ 518.57 | \$ 518.57 | \$ - |
| Wildwood | \$ 518.57 | \$ 518.57 | \$ - |
| Springfield, Mo | \$ 503.31 | \$ 489.94 | \$ 13.37 |
| Kirksville | \$ 486.63 | \$ 486.63 | \$ - |
| Gladstone | \$ 484.27 | \$ 484.27 | \$ - |
| Independence, Mo | \$ 475.02 | \$ 479.02 | \$ (4.00) |

| | | | |
|---------------------|-----------|-----------|------------|
| Neosho , Mo | \$ 460.34 | \$ 460.34 | \$ - |
| Troy | \$ 452.00 | \$ 427.00 | \$ 25.00 |
| Wentzville, Mo | \$ 450.21 | \$ 412.64 | \$ 37.57 |
| Marshall | \$ 449.60 | \$ 449.60 | \$ - |
| Maryville | \$ 445.90 | \$ 445.90 | \$ - |
| O'Fallon, Mo | \$ 443.54 | \$ 443.54 | \$ - |
| Branson, MO (2%) | \$ 439.79 | \$ 431.17 | \$ 8.62 |
| Forsyth, Mo | \$ 438.20 | \$ 438.20 | \$ - |
| St. Charles, Mo | \$ 428.04 | \$ 425.00 | \$ 3.04 |
| Farmington, Mo | \$ 417.62 | \$ 391.21 | \$ 26.41 |
| Kirkwood | \$ 405.54 | \$ 404.68 | \$ 0.86 |
| Columbia, Mo | \$ 403.98 | \$ 403.98 | \$ - |
| Sedalia, Mo | \$ 376.96 | \$ 376.96 | \$ - |
| Jackson, Mo | \$ 375.77 | \$ 368.49 | \$ 7.28 |
| Nixa, Mo | \$ 365.50 | \$ 295.00 | \$ 70.50 |
| Myrtle Beach, SC | \$ 360.22 | \$ 360.22 | \$ - |
| Republic, Mo | \$ 358.22 | \$ 358.22 | \$ - |
| Lebanon, Mo | \$ 356.36 | \$ 356.36 | \$ - |
| Rolla, Mo | \$ 355.00 | \$ 315.00 | \$ 40.00 |
| Carthage | \$ 351.11 | \$ 368.52 | \$ (17.41) |
| Ozark, Mo | \$ 339.20 | \$ 339.20 | \$ - |
| Cape Girardeau | \$ 333.99 | \$ 325.79 | \$ 8.20 |
| St. Louis | \$ 310.63 | \$ 310.63 | \$ - |
| Hollister, Mo | \$ 305.77 | \$ 261.64 | \$ 44.13 |
| Sikeston | \$ 302.50 | \$ 269.50 | \$ 33.00 |
| Poplar Bluff | \$ 300.43 | \$ 300.43 | \$ - |
| Union, Mo | \$ 299.10 | \$ 299.10 | \$ - |
| Fulton | \$ 298.36 | \$ 298.36 | \$ - |
| Wisconsin Dells, WI | \$ 280.50 | \$ 280.50 | \$ - |
| West Plains, Mo | \$ 276.74 | \$ 276.74 | \$ - |
| Eureka, Mo | \$ 265.00 | \$ 139.78 | \$ 125.22 |
| St. Peters, Mo | \$ 260.48 | \$ 251.68 | \$ 8.80 |
| Kennett | \$ 211.10 | \$ 206.50 | \$ 4.60 |
| Bolivar, Mo | \$ 207.26 | \$ 195.00 | \$ 12.26 |
| Washington, Mo | \$ 156.88 | \$ 156.88 | \$ - |

Residential Sewer Billing Comparison 5000 Gallon Usage

| Residential Sewer - 5000 Gallon Use | | | |
|-------------------------------------|----------|----------|------------|
| City | 2021 | 2020 | Difference |
| Kansas City | \$ 83.43 | \$ 82.43 | \$ 1.00 |
| Excelsior Springs | \$ 82.07 | \$ 82.07 | \$ - |
| Liberty | \$ 79.00 | \$ 74.90 | \$ 4.10 |
| St. Joseph | \$ 74.89 | \$ 74.89 | \$ - |
| Belton | \$ 69.95 | \$ 62.14 | \$ 7.81 |
| Gladstone | \$ 64.00 | \$ 64.00 | \$ - |
| Moberly | \$ 62.00 | \$ 55.00 | \$ 7.00 |
| Ballwin | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Chesterfield | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Clayton | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Kirkwood | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Manchester | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| St. Louis | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Town and Country | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| University City | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Webster Groves | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Wildwood | \$ 58.88 | \$ 53.22 | \$ 5.66 |
| Raytown | \$ 55.36 | \$ 50.20 | \$ 5.16 |
| Harrisonville | \$ 52.99 | \$ 37.65 | \$ 15.34 |
| Webb City | \$ 50.50 | \$ 50.50 | \$ - |
| Kirksville | \$ 49.83 | \$ 47.17 | \$ 2.66 |
| Republic | \$ 49.08 | \$ 49.08 | \$ - |
| Independence | \$ 48.29 | \$ 42.87 | \$ 5.42 |
| Bolivar | \$ 45.99 | \$ 43.25 | \$ 2.74 |
| Wisconsin Dells, WI | \$ 45.80 | \$ 45.80 | \$ - |
| Lee's Summit | \$ 45.61 | \$ 44.27 | \$ 1.34 |
| Troy | \$ 44.85 | \$ 42.95 | \$ 1.90 |
| Joplin | \$ 43.99 | \$ 41.91 | \$ 2.08 |
| Warrensburg | \$ 43.53 | \$ 42.31 | \$ 1.22 |
| Hannibal | \$ 43.00 | \$ 43.00 | \$ - |
| Grain Valley | \$ 42.81 | \$ 42.81 | \$ - |
| Mexico | \$ 41.99 | \$ 41.99 | \$ - |

| | | | |
|--------------------|----------|----------|-----------|
| Fulton | \$ 41.79 | \$ 41.79 | \$ - |
| Raymore | \$ 41.75 | \$ 39.55 | \$ 2.20 |
| Sedalia | \$ 41.49 | \$ 39.15 | \$ 2.34 |
| Marshall | \$ 40.25 | \$ 40.25 | \$ - |
| Blue Springs | \$ 38.05 | \$ 32.00 | \$ 6.05 |
| Springfield | \$ 37.59 | \$ 35.83 | \$ 1.76 |
| Taney County Sewer | \$ 37.50 | \$ 37.50 | \$ - |
| Maryville | \$ 37.25 | \$ 33.68 | \$ 3.57 |
| Neosho | \$ 35.99 | \$ 35.99 | \$ - |
| Lebanon | \$ 35.86 | \$ 27.44 | \$ 8.42 |
| St. Charles | \$ 35.77 | \$ 38.27 | \$ (2.50) |
| Rolla | \$ 35.25 | \$ 32.25 | \$ 3.00 |
| Forsyth | \$ 35.00 | \$ 35.00 | \$ - |
| Jefferson City | \$ 34.17 | \$ 34.17 | \$ - |
| Wentzville | \$ 33.67 | \$ 32.87 | \$ 0.80 |
| Cape Girardeau | \$ 33.53 | \$ 33.53 | \$ - |
| Arnold | \$ 32.64 | \$ 32.64 | \$ - |
| Nixa | \$ 31.35 | \$ 31.35 | \$ - |
| Ozark | \$ 31.22 | \$ 31.22 | \$ - |
| Jackson | \$ 30.25 | \$ 29.07 | \$ 1.18 |
| Carthage | \$ 29.72 | \$ 29.72 | \$ - |
| Columbia | \$ 29.40 | \$ 29.40 | \$ - |
| Broken Arrow, OK | \$ 28.25 | \$ 26.38 | \$ 1.87 |
| Hollister | \$ 28.07 | \$ 23.95 | \$ 4.12 |
| Washington | \$ 27.60 | \$ 27.60 | \$ - |
| Eureka | \$ 27.50 | \$ 11.50 | \$ 16.00 |
| Farmington | \$ 26.27 | \$ 14.09 | \$ 12.18 |
| O'Fallon | \$ 25.99 | \$ 25.99 | \$ - |
| Festus | \$ 25.29 | \$ 23.99 | \$ 1.30 |
| Kennett | \$ 24.95 | \$ 24.95 | \$ - |
| West Plains | \$ 24.61 | \$ 24.61 | \$ - |
| Myrtle Beach, SC | \$ 23.09 | \$ 23.09 | \$ - |
| St. Peters | \$ 19.02 | \$ 18.37 | \$ 0.65 |
| Sikeston | \$ 17.75 | \$ 13.65 | \$ 4.10 |
| Poplar Bluff | \$ 17.26 | \$ 17.26 | \$ - |
| Branson (7%) | \$ 15.66 | \$ 14.64 | \$ 1.02 |
| Union | \$ 14.40 | \$ 14.40 | \$ - |

Commercial Sewer Billing Comparison 2" Meter – 100,000 Gallon Usage

| Commercial Sewer 2" Meter - 100,000 Gallon Use | | | |
|------------------------------------------------|-------------|------------|------------|
| City | 2021 | 2020 | Difference |
| Belton, MO | \$ 1,590.13 | \$1,413.42 | \$ 176.71 |
| Liberty | \$ 1,542.00 | \$1,460.00 | \$ 82.00 |
| Kansas City, MO | \$ 1,240.40 | \$1,240.40 | \$ - |
| Excelsior Springs | \$ 1,165.07 | \$1,165.07 | \$ - |
| Moberly, MO | \$ 1,066.00 | \$ 926.00 | \$ 140.00 |
| Gladstone | \$ 1,006.40 | \$1,006.40 | \$ - |
| Raytown, MO | \$ 990.16 | \$ 875.75 | \$ 114.41 |
| Republic, MO | \$ 948.73 | \$ 948.73 | \$ - |
| Harrisonville, MO | \$ 923.19 | \$ 683.65 | \$ 239.54 |
| Raymore, MO | \$ 835.00 | \$ 791.00 | \$ 44.00 |
| Taney County Sewer | \$ 819.54 | \$ 819.54 | \$ - |
| St. Joseph, MO | \$ 782.28 | \$ 782.28 | \$ - |
| Wisconsin Dells, WI | \$ 764.00 | \$ 764.00 | \$ - |
| Kirkville | \$ 721.66 | \$ 687.25 | \$ 34.41 |
| Warrensburg | \$ 717.35 | \$ 654.58 | \$ 62.77 |
| Grain Valley | \$ 686.91 | \$ 686.91 | \$ - |
| Ballwin, MO | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Chesterfield | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Clayton | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Kirkwood | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Manchester | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| St. Louis | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Town and Country | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| University City | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Webster Groves | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Wildwood | \$ 677.37 | \$ 612.02 | \$ 65.35 |
| Mexico | \$ 667.09 | \$ 667.09 | \$ - |
| Arnold, MO | \$ 658.55 | \$ 658.55 | \$ - |
| Lebanon, MO | \$ 658.54 | \$ 503.93 | \$ 154.61 |
| Hannibal | \$ 651.00 | \$ 651.00 | \$ - |
| Sedalia, MO | \$ 650.15 | \$ 613.54 | \$ 36.61 |
| St. Charles, MO | \$ 646.62 | \$ 591.02 | \$ 55.60 |

| | | | |
|--------------------|-----------|-----------|-----------|
| Lee's Summit | \$ 621.04 | \$ 602.72 | \$ 18.32 |
| Troy | \$ 602.50 | \$ 564.50 | \$ 38.00 |
| Fulton | \$ 582.62 | \$ 582.62 | \$ - |
| Neosho, MO | \$ 571.79 | \$ 571.79 | \$ - |
| Bolivar, MO | \$ 554.58 | \$ 521.25 | \$ 33.33 |
| Ozark, MO | \$ 552.77 | \$ 552.77 | \$ - |
| Rolla, MO | \$ 543.75 | \$ 537.50 | \$ 6.25 |
| Maryville | \$ 534.92 | \$ 485.80 | \$ 49.12 |
| Branson, MO (7%) | \$ 524.06 | \$489.78 | \$ 34.28 |
| Blue Springs, MO | \$ 508.65 | \$ 478.50 | \$ 30.15 |
| Independence, MO | \$ 502.77 | \$ 438.22 | \$ 64.55 |
| Jefferson City, MO | \$ 497.61 | \$ 497.61 | \$ - |
| Webb City, MO | \$ 478.00 | \$ 478.00 | \$ - |
| Wentzville, MO | \$ 477.06 | \$ 465.07 | \$ 11.99 |
| Cape Girardeau | \$ 469.85 | \$ 467.55 | \$ 2.30 |
| Festus, MO | \$ 453.60 | \$ 424.89 | \$ 28.71 |
| Farmington, MO | \$ 453.49 | \$ 312.81 | \$ 140.68 |
| Forsyth, MO | \$ 443.50 | \$ 443.50 | \$ - |
| Columbia, MO | \$ 439.89 | \$ 439.89 | \$ - |
| Broken Arrow, OK | \$ 431.89 | \$ 403.65 | \$ 28.24 |
| Nixa, MO | \$ 413.25 | \$ 413.25 | \$ - |
| Poplar Bluff | \$ 405.00 | \$ 267.69 | \$ 137.31 |
| Myrtle Beach, SC | \$ 402.58 | \$ 402.58 | \$ - |
| Hollister, MO | \$ 385.27 | \$ 346.00 | \$ 39.27 |
| O'Fallon, MO | \$ 380.13 | \$ 380.13 | \$ - |
| Springfield, MO | \$ 355.09 | \$ 340.63 | \$ 14.46 |
| Jackson, MO | \$ 345.65 | \$ 339.40 | \$ 6.25 |
| Kennett | \$ 321.81 | \$ 321.81 | \$ - |
| Washington, MO | \$ 314.50 | \$ 314.50 | \$ - |
| Joplin, MO | \$ 311.31 | \$ 296.82 | \$ 14.49 |
| St. Peters, MO | \$ 296.42 | \$ 286.27 | \$ 10.15 |
| Sikeston | \$ 283.00 | \$ 245.65 | \$ 37.35 |
| Carthage | \$ 268.73 | \$ 268.73 | \$ - |
| Eureka, MO | \$ 265.00 | \$ 60.50 | \$ 204.50 |
| Marshall | \$ 263.50 | \$ 263.50 | \$ - |
| Union, MO | \$ 237.65 | \$ 237.65 | \$ - |
| West Plains, MO | \$ 169.01 | \$ 169.01 | \$ - |

Additional Questions?

