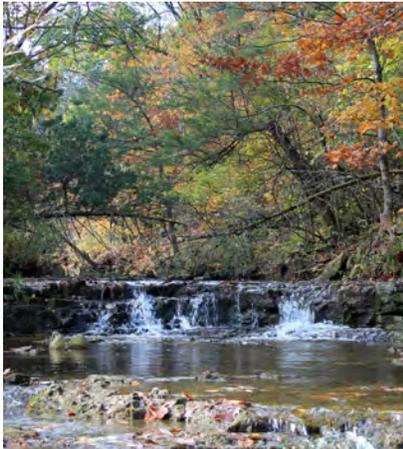




FY2020
BRANSON, MO
ANNUAL BUDGET



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2020 TIMELINE

June

July

August

September

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Director of Finance distributes budget documents and instructions

24

Budget overview meetings begin with Board of Aldermen and Mayor

12

Departmental Projections Due

FY20 Capital Requests due

26

Finance Department reviews, adjusts and completes FY19 projects and FY20 estimated payroll & revenue estimates

Capital/Finance Committee scores FY20 Capital

All FY20 Changes submitted

16

Finance Dept completes Budget Analysis

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HR submits FY20 Insurance Rates, Health & Wellness Incintives

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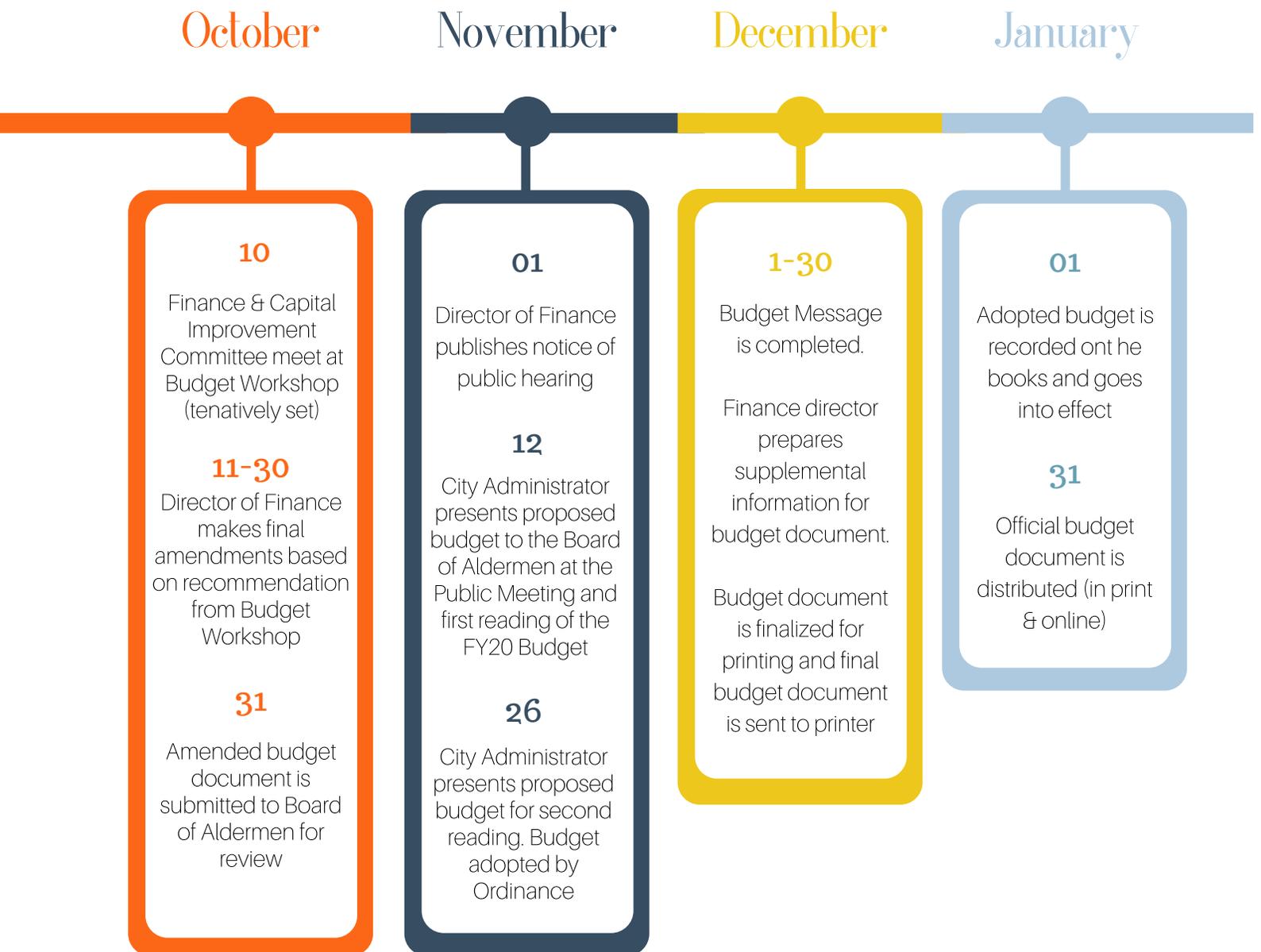
City Administrator & Finance Director review budget with Department Heads

03

Budget & Finance Committee reviews proposed budget

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.

As FY2020 is the second year of the biennial process, minimal changes have occurred, unless extraordinary events have taken place. This timeline provides the time period for adjustments to be made and the timeframe for approval.



Finance Director's Note

2020 BUDGET

We are pleased to be able to present the FY 2020 budget for your consideration. The proposed budget provides the resources necessary to continue to meet the expectations of our community over the next year. While rising costs and fairly stagnant revenues continue to be our long term challenge it is imperative that we look forward and use existing budget tools to maintain a fiscally healthy and stable community.

Priority-based budgeting continues to play a role in how budgetary decisions are made each year. This tool directs decisions for financial decisions based upon our city's priorities. We often use these tools but forget to truly appreciate the importance that they have on our city's overall well-being. Priority-based budgeting has given our city opportunities to change what we have always done and to re-purpose and reallocate necessary funds for future needs and growth of our City. The next year holds a positive outlook with many exciting new attractions and developments happening in our City. It remains vitally important to take inventory of all the programs our City has and begin to ask

the important questions such as why do we do what we do and how do the programs we provide impact the overall goals that our community has given us?



Priority-based budgeting continues to play a role in how budgetary decision are made each year.

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

Jamie Rouch
Finance Director

GENERAL FUND

FY2019

ASSUMPTIONS & PROJECTIONS

Projected Reserve

52%

01. SALES TAX

Actual amounts used for tax receipts from January through August. Projections flat to prior year September through December.

02. YEAR-END PROJECTIONS

All departments completed 2019 year-end projections.

03. PERSONNEL

3% Maximum merit increase for 2019
2% Market adjustment

04. ADDITIONAL PERSONNEL CHANGES

3% Maximum merit increase for 2020
2% Market adjustment
4% Health Insurance increase

The 2019 year-end reserve is projected to be 52%. In multi-year budget projections, the reserve is estimated to decrease to 47% by 2022 as annual expenditure growth outpaces revenue growth.

It should be noted that this calculation does include the annual transfer pledged from the General Fund to the Public Safety Fund. A detailed explanation of how this transfer affects the General Fund reserve can be found on the next page.



Reserve Calculation General Fund

As part of the passage of the Public Safety Tax by voters, the city pledged to maintain General Fund budgeted dollars allocated to Police and Fire services at FY2017 operating budget levels moving forward. Because the Public Safety Tax is dedicated solely for public safety functions, the city has established a new Public Safety Fund. All public safety tax revenues and expenditures are accounted for in the new fund with an annual transfer from the General Fund of \$7,647,777 (FY2017 budget).

20%

Both the Public Safety and General Funds are required by code to maintain a 20% reserve for ongoing operational expenses.

Due to the establishment of the Public Safety Fund, General Fund dollars spent on public safety are no longer considered operational expenditures, and are now instead considered operational expenditures of the Public Safety Fund. For FY2020, after all operational expenses the General Fund balance is \$5,357,107. The fund balance for both calculations below remains the same, however the difference in reserves is attributed to how the minimum required reserve is calculated. The calculation on the right, excluding funds transferred to Public Safety, require a reserve of \$1,741,318. The calculation on the left, including funds transferred to Public Safety, require a higher reserve of \$3,270,874.



GENERAL FUND

FY2020 BUDGET

FY20 Market Adjustment.....	2.0%
FY20 Max Merit Increase.....	3.0%
FY20 Sales Tax Increase.....	1.0%
FY20 Insurance increase.....	4.0%

No new employees are budgeted in the General Fund for the 2020 budget year.

\$111,757	DEBT SERVICE
\$397,000	CONVENTION CENTER SUBSIDY
\$1,000,000	PARKS & RECREATION SUBSIDY
\$7,647,777	PUBLIC SAFETY TRANSFER
\$163,717	PUBLIC SAFETY TRNSFR (CODE ENFORCE)
\$455,000	CAPITAL EXPENDITURES
\$300,000	INTERNAL SERVICE FUND TRANSFER
\$125,000	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 2020:

TANEY COUNTY PARTNERSHIP.....	\$10,000
HEALTH DEPARTMENT.....	\$180,000
BRANSON AREA FESTIVAL OF LIGHTS.....	\$25,000
HOUSING AUTHORITY.....	\$90,000
SOCIAL SERVICE AGENCY.....	\$100,000

WATER/SEWER FUND

FY2020 BUDGET

FY20 Market Adjustment.....2.0%

FY20 Max Merit Increase..... 3.0%

FY20 Water Rate Increase.....2.0%

FY19 Sewer Rate Increase.....5.0%

326K

FY20

Total Capital

TRANSPORTATION FUND

FY2020 BUDGET

FY20 Market Adjustment.....2.0%

FY20 Max Merit Increase..... 3.0%

FY20 Sales Tax Increase.....1.0%

968K

FY20

Total Capital

PUBLIC SAFETY FUND

FY2020 BUDGET

FY20 Market Adjustment..... 2.0%

FY20 Max Merit Increase..... 3.0%

FY20 Sales Tax Increase..... 1.0%

One-Time Expenditures..... \$120,020

751K

FY20

Total Capital

TOURISM FUND

FY2020 BUDGET

FY20 Tax Increase..... 1.0%

FY20 Tourism Marketing..... \$2,707,440

FY20 Debt Service.....\$3,516,419

2020 Economic Outlook

There are many positive economic growth indicators for 2020, including the addition of a new restaurant and retail space at Paula Deen's Family Kitchen at the Branson Landing. Additionally, several large entertainment venues, including WonderWorks and the world-class Aquarium at the Boardwalk are scheduled to open in 2020. Another positive trend is that existing businesses continue to reinvest in the community. Lastly, while tourism is a significant sector of the city's economy, the city is experiencing growth in other areas, including healthcare and housing.



Photo courtesy of Branson Chamber of Commerce



WonderWorks
Space Gallery

2020 Factors

NATURAL DISTASTERS

A rainy spring in 2019 caused significant flooding in many of the regional areas from which Branson draws tourists. These weather-related events in areas such as northern Missouri, Illinois and Oklahoma potentially caused a decrease in visitation numbers and must continue to be monitored in future years.

POTENTIAL RECESSION

A recent Wall Street Journal poll indicated 48.8% of economists expect the next recession to begin in 2020; 36.6% expect the recession to begin in 2021.

LEGISLATIVE AGENDA

The city set its legislative priorities for 2020 on October 8. The City must also continue to monitor state legislative and agency activity that may positively or negatively affect the city.

LOW UNEMPLOYMENT

Low unemployment is expected to drive visitation. As of May, the national unemployment rate was 3.6% - the lowest since 1969. Missouri's unemployment rate was 3.3%.

Economic Forecast

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Forecast 2019	Forecast 2020	Forecast 2021
Branson Sales Tax Growth	4.4%	2.0%	-0.4%	2.0%	1.2%	0.9%	1.4%
Branson Tourism Tax Growth	3.1%	9.1%	-1.9%	4.9%	4.0%	2.3%	3.8%
Branson Average	3.8%	5.6%	-1.2%	3.5%	2.6%	1.6%	2.6%
Kiplinger Report					2.6%	1.8%	
CBO (Jan. 2019)					2.7%	1.9%	1.6%
Real U.S. GDP Growth (World Bank)					2.5%	1.7%	1.6%
Mar. 2019 Federal Reserve Projections					2.1%	1.9%	1.8%
Missouri FY20 Budget Document					2.8%	1.5%	
Apr. 2019 WSJ Econ. Forecast Survey					2.1%	1.6%	1.8%
National - Avg. Forecast of Others	2.6%	1.6%	2.3%	2.9%	2.5%	1.7%	1.7%
Branson Compared to National Avg.	1.2%	4.0%	-3.5%	0.6%	0.2%	-0.1%	0.9%

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.

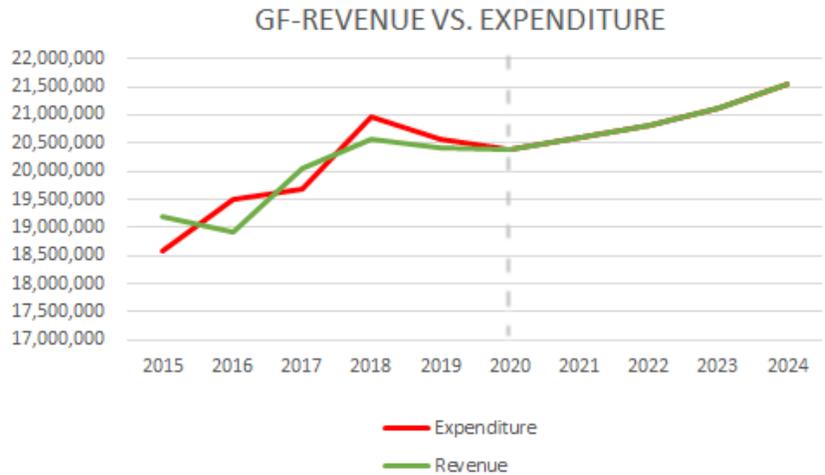
04 TRANSPORTATION FUND

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.

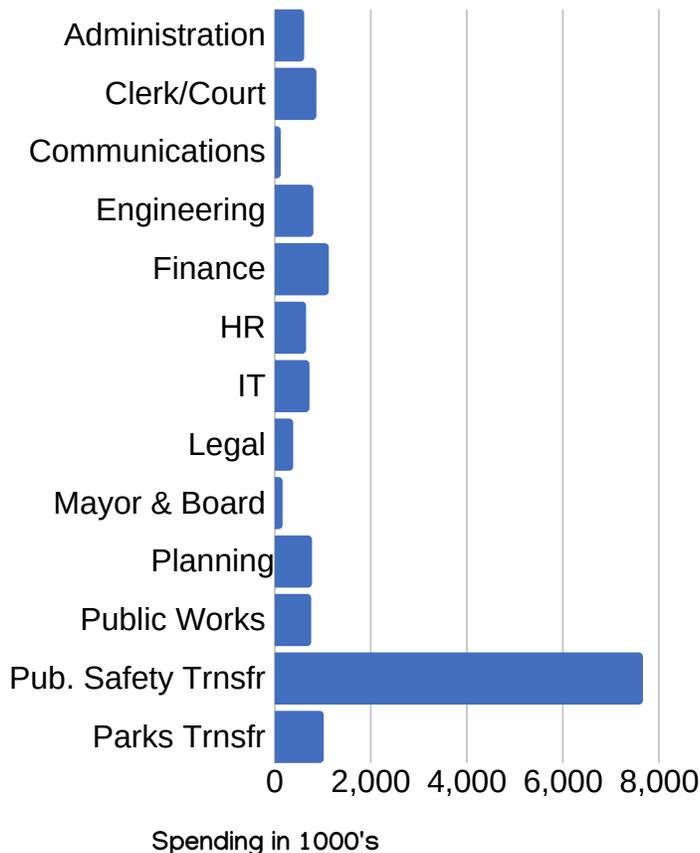
Expenditures outpaced revenues in 2016, 2018 and are expected to exceed revenues again in 2019.



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.

General Fund spending by Department



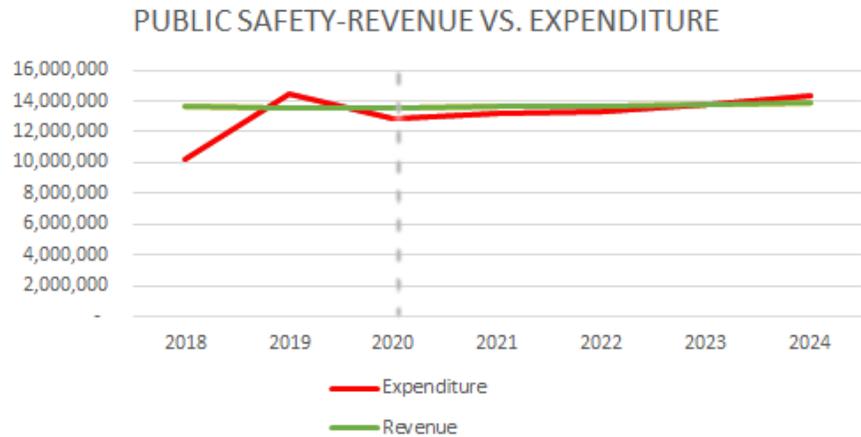
A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items.

The graph to the left shows General Fund expenditures by city department. In addition to the departments, the General Fund also transfers dollars to the Public Safety and Parks Funds. These transfers are not accounted for in the calculation of the General Fund reserve as they are not considered operational expenditures, and the Public Safety and Parks Fund each have their own reserve policies.

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.

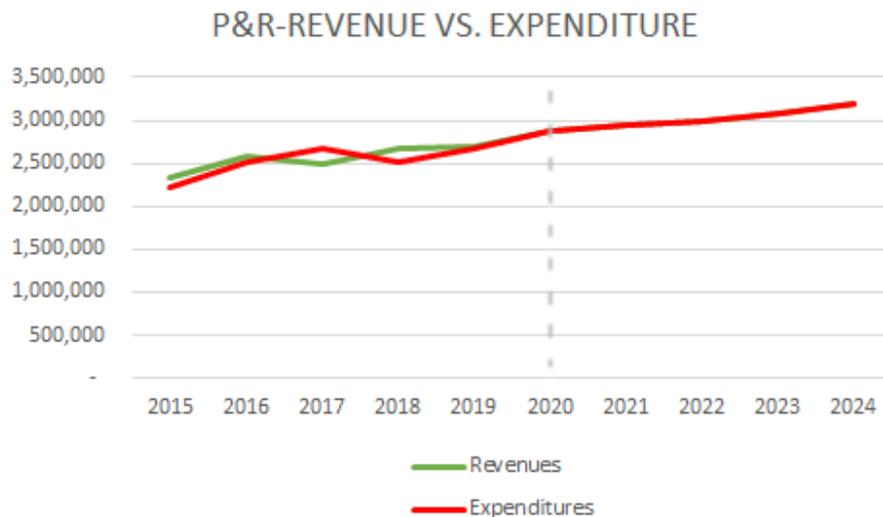


Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval.



Public Safety expenditures are anticipated to exceed revenues in 2019, but will remain below revenues for the next several years. However, by 2023, the 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.

Parks Fund



The graph above (P&R-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Parks Fund. The 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. 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, though the minimum amount is only 10% of operational expenditures.

In 2019, Parks Fund established an internal service fund. This fund allows for future needs to be funded over several years, thus reducing the likelihood of an emergency purchase for large capital items that may suddenly need to be replaced, like a large air-conditioning unit or other similar equipment that would cause the fund's expenditures to outpace revenues. It would also allow for funding of future maintenance-related projects and other desired improvements.

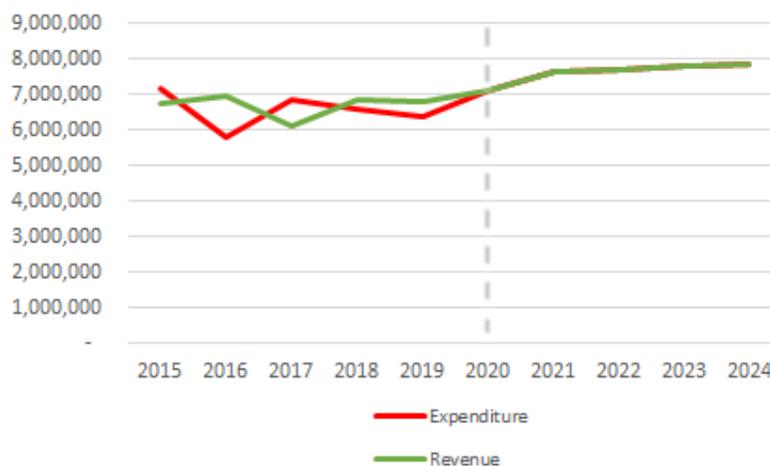


Transportation Fund

The graph below (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.



TRANSPORTATION-REVENUE VS. EXPENDITURE



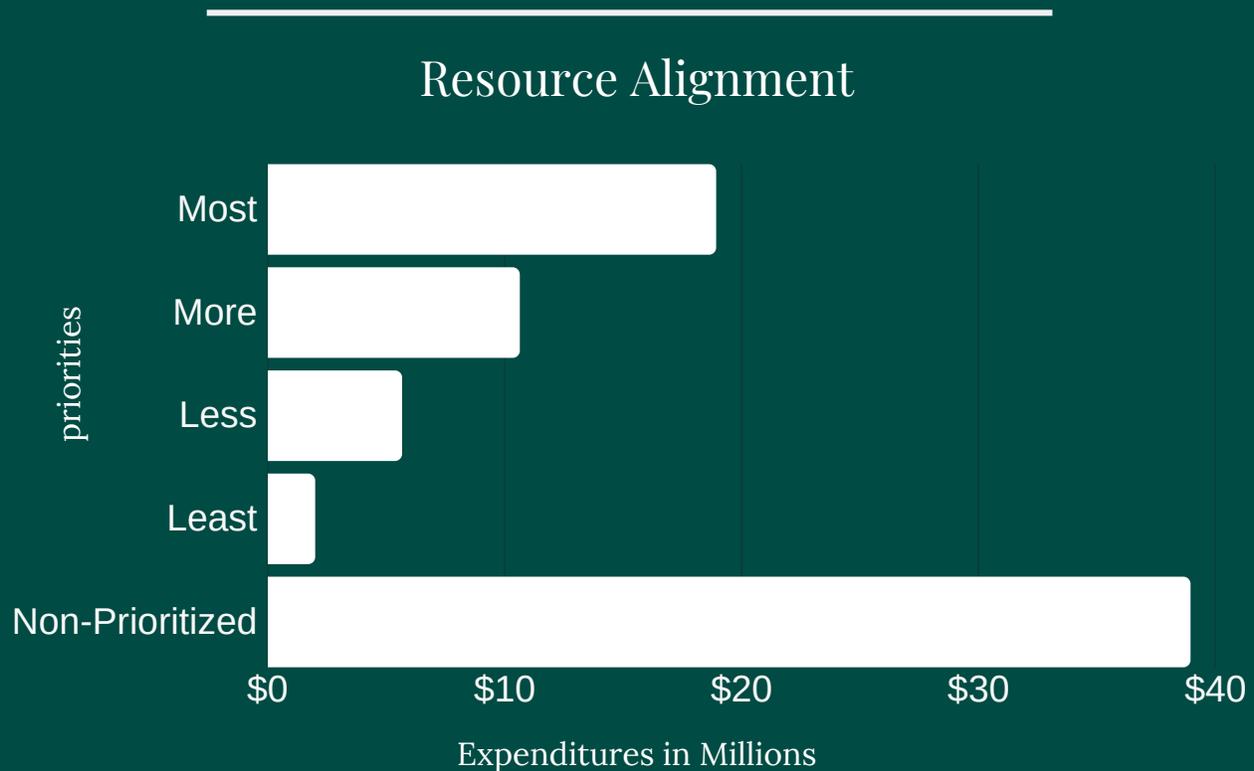
The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfers dollars to be used on projects such 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.

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 \$37 million dollars of the city's 2019 budget could be prioritized into programs/services provided by the city. The remaining \$39 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

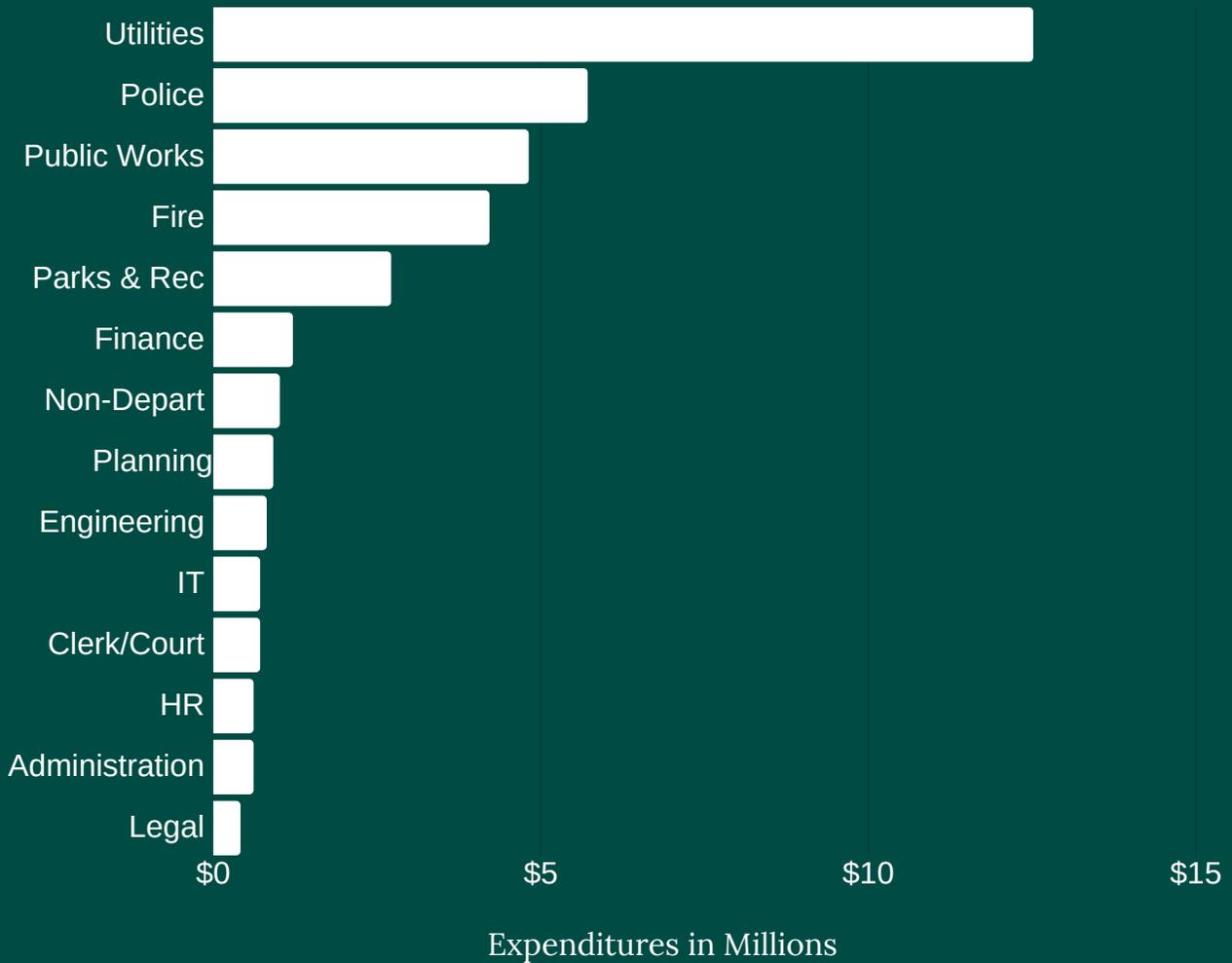


NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures.

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. Below are a few examples from the departments that have found success:

Parks & Recreation

Cost Reduction through evaluation of service levels



The Parks & Recreation Department repurposed the City's underutilized public golf course in 2017. One way this was achieved was a reduction of the maintenance level of the greens that came at a significant financial annual cost. Additionally, Parks & Rec made minimal changes to the greens to transform the golf course to a disc golf course - a growing hobby among local residents.

Police

Cost Reduction through Public/Public Partnership

In 2015, the City of Branson entered into a contract with the Taney County Sheriff's Office to provide processing, feeding and housing of arrestees of the City of Branson Police Department. The agreement provides a much lower daily rate than the City could house municipal prisoners, additionally, the reduced time associated with processing of arrestees provides the department more time to allocate to other activities & programs, such as community involvement.



Multiple Departments

Cost Reduction and Service Level Increase through Public/Private Partnership

A recurring issue that many Cities face is the maintenance and replacement of fleet vehicles used to provide services for most city departmental programs including Utilities, Public Works, Police, Fire, Parks, Building and Code Inspections. In 2018, the City entered into a contract with Enterprise to provide lease vehicles to the City. The program allows the City the ability to lease vehicles on a three-year basis, reducing maintenance cost for older vehicles in operation past optimal utilization.

Service Level Increase through Public/Public Partnership

The City has a long-standing partnership with the Taney County Health Department (TCHD) to provide environmental health services to the community, including lodging, restaurant and other inspections. Beginning in 2017, the City and the TCHD partnered to increase the service level related to lodging facility health, sanitation and safety inspections.

Future Possibilities

Public Safety

Cost Reduction and Service Level Increase through Public/Public Partnership

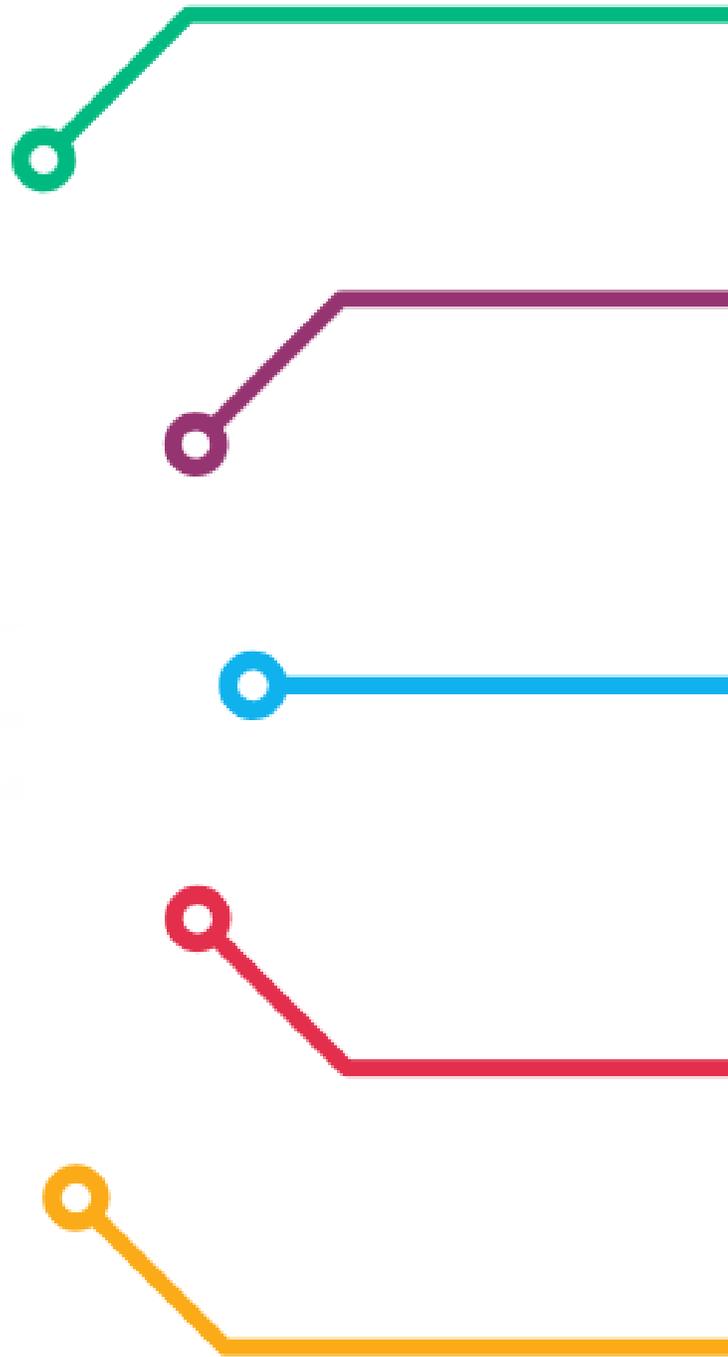
The city is in the planning stages of a new centrally-located Police Station. The Taney County Ambulance District (TCAD) has expressed interest in a co-habitation agreement and a partial cost-share of the new facility, which will include a dispatching center for 911 calls. By locating the ambulance district offices and providing an ambulance vehicle dispatch center, service levels for medical emergencies will increase while potentially reducing the city's share of the cost for a new building and emergency operation center.



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.

Community Character

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;

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



Utilities
**WATER TOWER
MAINTENANCE**

Management of water tower maintenance, including renovations, annual inspections, repair, scheduled cleaning and painting.

Parks & Rec
**PARKS
LANDSCAPING**

Installation, maintenance & upkeep of the landscaping in city parks.

Programs

Public Works
**STREET
SWEEPING**

Removing dirt and debris from city streets



Non-Departmental
BAFOL

Financial support to the Branson Area Festival of Lights

2019's budget had a \$4.7 Million impact across 86 programs rated at "most" or "more" alignment with this priority.

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



Safety, Health & Socioeconomic

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 its 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

2019's budget had a **\$20.8 Million** impact across 154 programs rated at "most" or "more" alignment with this priority.

Programs

Engineering

BIKE & PEDESTRIAN TRAILS

Share the Road, and Master Trail Plan to coincide with the strategic master plan and community plan

Police

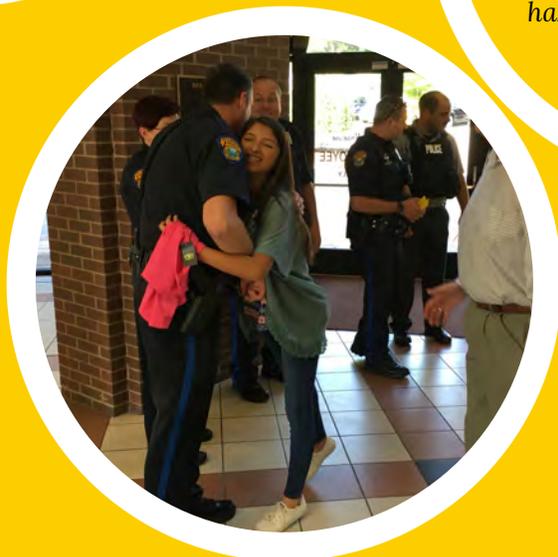
CRIME PREVENTION

Community outreach, presentations, watch groups

Fire

EMERGENCY RESPONSE

Non-fire related: all hazard mitigation, rescue operations, hazardous materials response, automatic/mutual aid weather incidents



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



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

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

Programs

Police
**SCHOOL
RESOURCE PROGRAM**

Officers in schools to directly interact with children and respond to any problems

Parks & Rec
**COMMUNITY CENTER
OPERATIONS**

Day-to-day operations of the facility, including daily cleaning and maintenance of the building

Administration
**COMMUNITY
VOLUNTEER PROJECTS**

Development of special projects for city and community entities. Volunteers assist in a variety of ways by providing general support.



2019's budget had a **\$3.0 Million impact across 38 programs rated at "most" or "more" alignment with this priority.**

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



Fire
**FIRE CODE
COMPLIANCE**

Fire code inspections; new commercial inspections - fire; life safety systems; plan review;

Multiple Departments
OPEN FOR BUSINESS

Participation in the Open for Business Committee, assisting with welcoming new and expanded business to Branson by making the permitting process as easy as possible



Programs

Administration
**STATE LEGISLATIVE
AFFAIRS**

Works on government relations represents the city as appropriate in contacts with state government and Federal government. Develops the annual legislative priorities.

Utilities
**WASTEWATER PLANT
OPERATIONS**

Operations of the Compton Drive and Cooper Creek wastewater plants to assure proper facility performance and compliance with state regulations

2019's budget had a \$7.2 Million impact across 51 programs rated at "most" or "more" alignment with this priority.

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

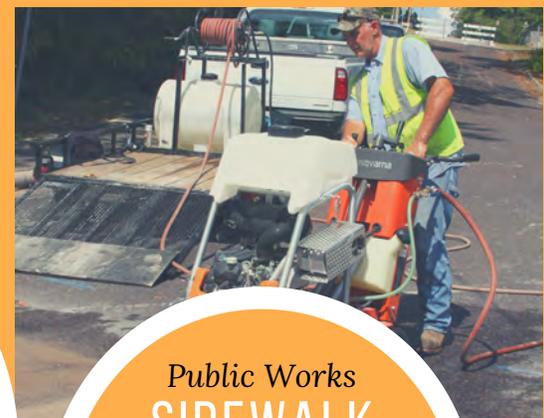
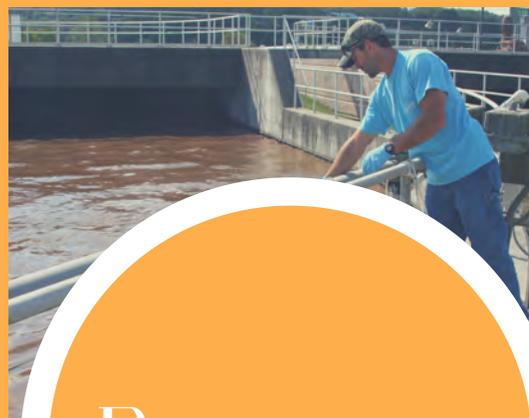
Continually expands its efforts to develop new strategies for increased energy efficiency and use of renewable energy

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



2019's budget had a **\$13.6 Million** impact across 83 programs rated at "most" or "more" alignment with this priority.



Programs

Fire FIRE RESPONSE

Fire response to commercial & residential structure, natural cover, and vehicle fires

Public Works SIDEWALK MAINTENANCE

Repairing of cracks, holes and curbing of sidewalks city-wide

Utilities LIFT STATION MAINTENANCE & REPAIR

Routine maintenance and repair of lift station components, vacuum systems, electrical controls, backup generators to maintain service reliability.

Public Works MS4 STORMWATER MASTER PLAN

Oversight of stormwater master plan and all minimum control measures through education & outreach, public involvement and participation and good housekeeping measures of municipal operations.



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

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

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

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

2019's budget had a **\$6.7 Million** impact across 51 programs rated at "most" or "more" alignment with this priority.

Administration
MEDIA SUPPORT

Prepare press releases on city government service and activities. Disseminates information to local, regional & national media outlets

Finance
LEGISLATIVE AFFAIRS

Research and policy development related to legislative issues affecting local government

Parks & Rec
MARKETING

Website management, facebooks, e-newsletters & activity guides



Programs

Administration
STATE LEGISLATIVE AFFAIRS

Works on governmental relations, represents the city as appropriate in contacts with state government and federal government. Develops annual legislative priorities.

Various Departments
OPEN FOR BUSINESS

Participation in the Open for Business Committee; assisting with welcoming new and expanding business to Branson by making the permitting and licensing process as easy as possible.

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.

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

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

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





Planning & Development
**COMPREHENSIVE
PLAN DEVELOPMENT**
Provide staff leadership
and support

Programs

Police
**CRIME
PREVENTION**
Community outreach,
presentations & watch
groups

Parks & Recreation
**LIBERTY PLAZA
MAINTENANCE**
Daily, weekly, and monthly procedures
for upkeep and maintenance.
Maintenance of fountain
including chemical balancing
and testing.



2019's budget had a **\$1.3 Million** impact across 34 programs rated at "most" or "more" alignment with this priority.



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

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

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

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

2019's budget had a **\$2.1 Million** impact across 55 programs rated at "most" or "more" alignment with this priority.

Parks & Rec
**TRAIL
MAINTENANCE**

Maintains all trails within the City of Branson.

Engineering
**PROFESSIONAL
DESIGN**

Oversight and coordination with consultants selected for professional services of the city CIP

Programs

Planning & Development
**PLANNED DEVELOPMENT
REQUESTS**

Meet with applicants and compiles information for staff report (graphics, maps, research; makes presentation to Planning & Zoning Committee prior to Board of Aldermen.

Engineering/PW
**MS4 STORMWATER
MANAGEMENT PLAN**

Implementation of a stormwater management plan per new requirements. Permit application submitted and annual reports due with recommendations or requirements met for minimum control measures.

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

2019's budget had a **\$3.3 Million** impact across 49 programs rated at "most" or "more" alignment with this priority.

Programs

Engineering/PW
**REGIONAL
TRANSPORTATION PLANNING**

Representation by staff on regional transportation committees concerning regional issues



Engineering/PW
**INTELLIGENT TRANSPORTATION
SYSTEM PLANNING**

Work with other entities and consultants to design, plan and implement ITS through the Branson road network in new road construction

Engineering/PW
TRAFFIC ENGINEERING

Use of engineering techniques to achieve the safe and efficient movement of people through the transportation system.



Good Governance

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

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

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

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

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



2019's budget had a **\$3.1 Million** impact across 133 programs rated at "most" or "more" alignment with this priority.

Legal

**ADMINISTRATION LEGAL
ADVICE AND SUPPORT**

*Provide in-house legal advice
and support to the City
Administrator*

Finance

**BUDGET COMPLIANCE
AND DISCLOSURE**

*Audit budget vs. actual
statements for the CAFR; create
budget amendments for Board
approval; Creation of formal
budget book and detail.*

Programs



Information Technology

**CORE DEPARTMENT
APPLICATIONS**

*Provide installation, support
and maintenance to all core
departmental software systems
throughout the City.*

Section 1

2020 Budget



City of Branson

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

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	5,887,877	4,548,828	5,493,560	5,357,107
REVENUES:				
Taxes & Franchise Fees	15,864,139	15,865,569	15,853,425	15,983,432
Licenses and Permits	947,127	802,758	971,926	988,340
Court Receipts	177,172	210,000	182,422	185,000
Lease and Rents	1,544,418	1,543,390	1,529,924	1,504,658
Charges for Services	1,551,841	1,499,280	1,337,877	1,367,485
Intergovernmental	0	0	0	0
Interest Income	187,378	235,000	300,000	231,252
Bond Proceeds	0	0	0	0
Misc. Revenue	89,834	70,959	128,745	43,034
TOTAL REVENUE	20,361,909	20,226,956	20,304,319	20,303,201
EXPENDITURES				
Mayor & Board	123,644	147,715	138,595	143,164
City Administration	408,733	391,860	542,087	593,072
Communications	86,338	99,156	93,921	103,906
City Clerk	412,112	434,435	424,464	452,989
Municipal Court	342,216	399,072	373,909	394,001
IT	681,160	643,939	628,794	703,221
Legal	387,845	511,610	372,831	364,366
Finance	954,760	1,041,201	1,029,962	1,116,626
Human Resources	515,233	610,894	636,246	632,684
Police	0	0	0	0
Fire	0	0	0	0
Public Works	734,072	795,425	753,447	738,948
Planning & Development	863,078	980,305	937,629	756,460
Engineering	692,296	880,645	839,689	784,039
Debt Service--Principal, Interest & Fiscal Charges	293,359	269,065	269,065	111,757
Non-Depart.	1,811,896	1,888,571	1,718,755	1,867,610
Operating Expenditures	8,306,742	9,093,892	8,759,395	8,762,844
TOTAL EXPENDITURES	8,306,742	9,093,892	8,759,395	8,762,844
Transfers From Other Funds	215,035	186,540	123,587	137,905
Transfers To Other Funds	12,664,519	11,760,026	4,157,187	4,030,485
Transfer to Public Safety Fund		0	7,647,777	7,647,777
ENDING UNRESERVED FUND BALANCE	5,493,560	4,108,406	5,357,107	5,357,107
30% RESERVE			2,627,818	2,628,853
AVAILABLE FOR CAPITAL OUTLAY			2,729,288	2,728,253
Capital Expenditure			(375,000)	(399,500)
Internal Service Fund			(300,000)	(300,000)
One Time Expenditure			(144,500)	(125,000)
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED			1,909,788	1,903,753

City of Branson

Combined Statement of Budgeted

**Revenues and Expenditures -
Transportation Fund**

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	1,859,409	1,382,155	2,104,452	2,490,478
REVENUES:				
Taxes & Franchise Fees	6,813,550	6,266,142	6,727,094	6,787,693
Misc. Revenue				
TOTAL REVENUE	6,813,550	6,266,142	6,727,094	6,787,693
TOTAL AVAILABLE FUNDS	8,672,959	7,648,297	8,831,546	9,278,170
EXPENDITURES:				
Public Works	4,118,267	3,973,281	3,868,207	4,763,613
TOTAL EXPENDITURES	4,118,267	3,973,281	3,868,207	4,763,613
Transfers From Other Funds	10,502	50,000	50,000	330,000
Transfers To Other Funds	2,460,742	2,372,861	2,522,861	2,354,080
ENDING UNRESERVED FUND BALANCE	2,104,452	1,352,155	2,490,478	2,490,478
20% MINIMUM RESERVE REQUIREMENT				952,723
AVAILABLE FOR CAPITAL OUTLAY				1,537,756
Capital Expenditure				(409,850)
Internal Service Fund Transfer				(150,000)
One Time Expenditure				-
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED			-	977,906

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140				
	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	338,098	338,098	921,824	1,157,845
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	338,098	338,098	921,824	1,157,845
EXPENDITURES:				
Capital Outlay	297,676	662,493	662,493	3,527,371
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	297,676	662,493	662,493	3,527,371
Transfers From Other Funds	881,402	662,493	898,514	3,291,352
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	921,824	338,098	1,157,845	921,826

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Debt Service Fund BM-160**

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	2,837,248	2,725,357	2,620,837	2,295,081
REVENUES:				
Taxes & Franchise Fees	81,937	500	3,666	1,000
Interest Income				
Bond Proceeds				
Misc. Revenue				
TOTAL REVENUE	81,937	500	3,666	1,000
TOTAL AVAILABLE FUNDS	2,919,185	2,725,857	2,624,503	2,296,081
EXPENDITURES:				
Cost of Issue/Advance Refunding	-	-	-	-
Debt Service--Principal	1,580,000	1,630,000	1,630,000	1,710,000
Debt Service--Interest & Fiscal Charges	1,350,531	1,303,131	1,303,131	1,221,631
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	2,930,531	2,933,131	2,933,131	2,931,631
Other Fin. Sources--Refunded Bonds	-	-	-	-
Transfers To Other Funds	0	0	0	0
Transfers From Other Funds	2,632,183	1,930,540	2,603,709	1,964,680
ENDING UNRESERVED FUND BALANCE	2,620,837	1,723,266	2,295,081	1,329,130

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Debt Service Fund-BL 165/171**

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	14,641,136	14,620,833	14,635,463	14,778,584
REVENUES:				
Taxes & Franchise Fees	2,788,194	2,815,353	2,824,270	2,866,031
Licenses and Permits				
Court Receipts				
Leases and Rents	455,000	455,000	455,000	455,000
Lease Termination				
Charges for Services				
Intergovernmental	3,405,846	3,379,392	3,511,436	3,564,106
Interest Income	448,405	395,000	446,922	410,000
Unrealized Gain/(Loss)	(25,048)	-	-	-
TOTAL REVENUE	7,072,397	7,044,745	7,237,628	7,295,137
TOTAL AVAILABLE FUNDS	21,713,533	21,665,578	21,873,091	22,073,721
EXPENDITURES:				
Finance	-	3,000	-	3,000
Cost of Issue/Advance Refunding	-	-	-	-
Debt Service--Principal	4,500,000	4,915,000	4,915,000	12,405,000
Debt Service--Interest & Fiscal Chg	4,794,713	4,564,400	4,564,400	4,132,113
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	9,294,713	9,482,400	9,479,400	16,540,113
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	3,110,996	2,999,978	3,249,027	3,061,598
Transfers To Other Funds	894,353	-	864,134	-
ENDING UNRESERVED FUND BALANCE	14,635,463	15,183,156	14,778,584	8,595,206

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	7,843,879	9,078,511	8,145,171	9,357,462
REVENUES:				
Taxes & Franchise Fees	776,074	781,763	781,775	789,233
Licenses and Permits				
Bond/Loan Issuance	-	-	-	-
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental	3,392,926	3,410,421	3,502,424	3,537,448
Interest Income	125,726	55,000	179,831	100,000
Misc. Revenue				
TOTAL REVENUE	4,294,726	4,247,184	4,464,030	4,426,681
TOTAL AVAILABLE FUNDS	12,138,605	13,325,695	12,609,201	13,784,143
EXPENDITURES:				
Finance				
Cost of Issue/Advance Refunding	(7,513)	-	-	-
Debt Service--Principal	2,830,000	1,985,000	2,580,000	2,045,000
Debt Service--Interest & Fiscal Chg	2,651,139	2,170,230	2,131,817	2,053,759
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	5,473,626	4,155,230	4,711,817	4,098,759
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	1,480,192	1,482,913	1,460,078	1,474,679
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANC	8,145,171	10,653,378	9,357,462	11,160,063

City of Branson

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

	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	348,098	528,038	507,834	523,073
REVENUES:				
Cigarette Tax	70,611	70,000	70,000	70,000
Campground	800,971	794,900	809,331	830,875
Intergovernmental -- Grants/Misc Revenue	82,955	0	17,970	0
Rents & Leases	136,849	136,646	138,443	138,145
Contributions	64,688	65,000	69,000	65,000
Pool Admissions	118,668	118,600	105,826	123,900
Swim Team	18,668	18,800	12,660	19,700
Ball Programs	149,829	135,300	140,200	135,580
Golf	15,108	0	0	0
Tennis Revenue	2,135	1,500	2,000	1,500
Recreation Center/Tournaments	110,818	127,500	140,050	128,160
Concessions	188,903	195,000	175,000	198,250
Day Camp	62,948	69,000	69,000	74,400
Dog Park	6,206	5,500	6,500	5,500
Community Center	29,306	26,000	31,600	26,000
Special Events	12,833	14,500	14,500	11,500
Cheerleading	0	0	0	0
TOTAL REVENUE	1,871,496	1,778,246	1,802,080	1,828,510
TOTAL AVAILABLE FUNDS	2,219,594	2,306,284	2,309,914	2,351,583
EXPENDITURES				
Parks & Recreation Administration	389,990	445,384	395,501	418,954
Recreation Center/Tournaments/Concessions	720,168	789,737	779,400	825,213
Day Camp	66,952	78,710	73,536	84,037
Ball Program	150,347	164,541	160,336	163,150
Campground	355,843	371,012	363,804	366,306
Park Programs/Parks	541,775	533,711	617,602	717,387
Liberty Plaza	11,406	4,700	8,700	9,100
Community Center	71,579	79,485	85,208	90,027
Swimming Pool	134,172	140,912	139,200	153,617
Golf Course	37,280	7,253	0	0
Swim Team	23,918	31,805	27,688	28,401
Dog Park	4,528	5,160	3,769	5,312
Special Events/Programs	13,802	16,277	16,739	17,006
Cheerleading	0	0	0	0
Operating Expenditures	2,521,760	2,668,687	2,671,482	2,878,510
Capital Expenditures	0	0	5,800	55,000
TOTAL EXPENDITURES	2,521,760	2,668,687	2,677,282	2,933,510
Transfers From Other Funds	810,000	890,441	890,441	1,050,000
Transfers To Internal Service Funds	0	0	0	100,000
ENDING UNRESERVED FUND BALANCE	507,834	528,038	523,073	368,073

City of Branson

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

	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	10,545,299	11,562,957	12,374,986	13,855,391
REVENUES:				
Taxes & Franchise Fees	13,421,835	13,727,486	13,029,499	13,159,794
CID Taxes	-	-	-	-
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental				
Gain/Loss Sale of Asset	12,724			
Interest Income	180,182	102,104	193,078	161,420
Bond Proceeds	-	-	-	-
Miscellaneous	90,000	180,000	180,000	180,000
TOTAL REVENUE	13,704,741	14,009,590	13,402,577	13,501,214
TOTAL AVAILABLE FUNDS	24,250,040	25,572,547	25,777,563	27,356,605
EXPENDITURES:				
Tourism	3,397,493	3,684,541	3,734,541	3,095,874
76 Project Maintenance	-	-	-	-
Cost of Issuance	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service--Principal	4,404,793	4,365,000	4,368,500	2,980,500
Debt Service--Interest & Fiscal Chg.	823,092	692,011	665,010	535,919
TOTAL EXPENDITURES	8,625,378	8,741,552	8,768,051	6,612,293
Transfers From Other Funds				
Transfers To Other Funds	3,249,676	3,389,764	3,154,121	7,393,015
ENDING UNRESERVED FUND BALANCE	12,374,986	13,441,231	13,855,391	13,351,297

City of Branson

Combined Statement of Budgeted Revenues and Expenditures -

<i>Public Safety Fund</i>	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
BEGINNING FUND BALANCE	143,449	1,033,178	3,651,613	2,722,798
REVENUES:				
Taxes	4,583,113	5,782,527	5,672,550	5,729,275
Licenses and Permits	25,015	26,594	27,479	26,845
Intergovernmental	343,563	723,826	85,853	-
Interest Income	12,693	9,000	44,467	9,000
Bond Proceeds	-	-	-	-
Misc. Revenue	15,533	8,289	16,275	8,372
TOTAL REVENUE	4,979,917	6,550,236	5,846,624	5,773,493
EXPENDITURES				
Police	4,657,811	6,046,480	7,432,911	6,402,925
Fire	3,734,147	6,233,729	6,421,282	4,355,153
Non-Depart.	1,802,572	1,469,840	372,396	1,473,040
Operating Expenditures	10,194,530	13,750,049	14,226,589	12,231,117
TOTAL EXPENDITURES	10,194,530	13,750,049	14,226,589	12,231,117
Transfers From Other Funds	8,722,777	7,647,777	7,697,649	7,811,494
Transfers To Other Funds	0	0	246,500	750,000
ENDING UNRESERVED FUND BALANCE	3,651,613	1,481,142	2,722,798	3,326,667
20% RESERVE				2,446,223
AVAILABLE FOR CAPITAL OUTLAY				880,444
Capital Expenditure				(775,000)
One Time Expenditure				(120,020)
AVAILABLE FUNDS ABOVE RECOMMENDED RESERVE				(14,576)

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 601 Water/Sewer				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	(21,227)	-	170,999	1,130,635
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	(21,227)	-	170,999	1,130,635
EXPENDITURES:				
Capital Outlay	60,774	-	86,989	210,321
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	60,774	-	86,989	210,321
Transfers From Other Funds	253,000	-	1,046,625	626,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	170,999	-	1,130,635	1,546,314

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 602 Public Safety				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	-	635,867	110,266	241,893
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	-	635,867	110,266	241,893
EXPENDITURES:				
Capital Outlay	35,962	-	87,475	198,335
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	35,962	-	87,475	198,335
Transfers From Other Funds	146,228	-	219,102	286,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	110,266	635,867	241,893	329,558

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 603 Parks				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	-	-	(10,434)	(8,944)
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)
EXPENDITURES:				
Capital Outlay	10,434	-	18,510	40,510
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	10,434	-	18,510	40,510
Transfers From Other Funds	-	-	20,000	155,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	(10,434)	-	(8,944)	105,545

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	-	-	112,005	224,725
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
EXPENDITURES:				
Capital Outlay	8,995	-	37,280	50,988
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	8,995	-	37,280	50,988
Transfers From Other Funds	121,000	150,000	150,000	150,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	112,005	150,000	224,725	323,737

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 605 General Fund				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	-	-	(1,533)	284,395
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	-	-	(1,533)	284,395
EXPENDITURES:				
Capital Outlay	1,533	-	14,072	27,450
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	1,533	-	14,072	27,450
Transfers From Other Funds	-	-	300,000	350,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	(1,533)	-	284,395	606,946

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - COMBINED Water/Sewer 620 Operations, 145 and 146 Capital				
	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	78,041,785	74,184,676	76,551,973	71,957,625
REVENUES:				
Charges for Services:				
Water	4,009,243	3,983,952	4,045,544	3,971,021
Sewer	4,598,702	4,678,772	4,984,960	4,972,170
Rental Income				
Misc. Revenue	203,497	71,631	71,346	69,000
Unrealized Gain/(Loss)	17,027	-	-	-
Nonoperating Revenues (Expenditures)				
Water Connection Charges (145 Fund)	59,482	40,659	86,598	87,464
Sewer Capacity Fees				
Sewer Connection Charges (145 Fund)	301,885	259,766	324,833	328,081
Interest Income	11,951	11,000	65,000	25,000
Donated Funds	35,065	-	-	-
Intergovernmental	1,071,537	641,575	294,500	500,000
Gain on Disposal of Capital Asset	(18,809)	-	-	-
Income (loss) before Transfers				
TOTAL REVENUE	10,289,580	9,687,355	9,872,781	9,952,736
TOTAL AVAILABLE FUNDS	88,331,365	83,872,030	86,424,754	81,910,361
EXPENDITURES:				
Operation Expenditures:				
Personal Services	3,574,790	3,580,074	3,680,841	3,762,721
Contractual Services	3,101,073	3,484,459	3,105,288	3,481,612
Commodities	632,146	753,202	753,898	673,134
Capital	2,362,066	2,859,597	1,834,000	6,350,834
Contra Capital Expense	(2,366,552)	-	-	-
Depreciation	4,968,680	5,510,575	5,155,101	5,515,959
Operating Income (loss)	-	-	-	-
TOTAL EXPENDITURES	12,272,203	16,187,907	14,529,129	19,784,259
Transfers From Other Funds	2,360,217	1,036,000	1,403,000	6,024,834
Transfers To Other Funds	1,867,406	1,786,000	1,341,000	3,714,834
ENDING UNRESERVED FUND BALANCE	76,551,973	66,934,123	71,957,625	64,436,102

2020 INTERNAL ONE TIME EXPENDITURES(FUNDED)

FUND	DEPT./DESCRIPTION	COST	ACCOUNT NUMBER
GENERAL			
	<u>Planning</u>		
	Business and Community Survey	\$ 25,000.00	
	Amend Community Plan 2030	\$ 50,000.00	
	TOTAL PLANNING	\$ 75,000.00	
	GENERAL FUND TOTAL ONE TIME EXPENDITURE	\$ 75,000.00	
PUBLIC SAFETY			
	<u>POLICE</u>		
	260-2022-520.20-55 Maint/Office Equipment		
	SOFTWARE	\$ 4,200.00	260-2022-520.20-55 Maint/Office Equipment
	260-2022-520.40-10 Office Equipment		
	DETECTIVE/EQUIPMENT FOR NEW DETECTIVE	\$ 2,000.00	260-2022-520.40-10 Office Equipment
	DETECTIVES/NIGHT VISION MONOCULAR & ACCESSORIES	\$ 5,800.00	260-2022-520.40-10 Office Equipment
	DETECTIVES/EMGCV VEHICLE EQUIPMENT	\$ 2,000.00	260-2022-520.40-10 Office Equipment
	DETECTIVES/VEHICLE GUN VAULT	\$ 1,000.00	260-2022-520.40-10 Office Equipment
	Capital Requests		Capital Requests
	DETECTIVES/COMMUNITY CAMERAS		Capital Requests
	DETECTIVES ENTERPRIZE LEASE REPLACEMENT VEHICLES (2)		Capital Requests
	DETECTIVES/SUV		Capital Requests
	Support Services		
	260-2022-520.40-10 Office Equipment		
	BELT LOOP HOLSTERS FOR THE APX8000 RADIO (60)	\$ 3,480.00	260-2022-520.40-10 Office Equipment
	VIDEO CAMERA	\$ 2,000.00	260-2022-520.40-10 Office Equipment
	SRO GUN SAFE (4)	\$ 2,000.00	260-2022-520.40-10 Office Equipment
	SRO ACTIVE SHOOTER ARMOR KIT (4)	\$ 3,040.00	260-2022-520.40-10 Office Equipment
	260-2022-520.90-20 Vehicles		260-2022-520.90-20 Vehicles
	A.C.O. VEHICLE (EQUIPPED)		Capital Requests
	POLICE SERVICE VEHICLES (2) & EQUIPMENT FOR EACH		Capital Requests
	Field Operations		
	260-2022-520.90-20 Vehicles		260-2022-520.90-20 Vehicles
	K9 VEHICLE (1)		Capital Requests
	FIELD OPERATIONS COMMAND VEHICLE		Capital Requests
	PATROL VEHICLE/ADDITION TO CURRENT FLEET (5)		Capital Requests
	TOTAL POLICE	\$ 25,520.00	
	<u>FIRE DEPT.</u>		
	ANNUAL LADDER TESTING	\$ 4,000.00	260-3011-520-20-54
	MEDICAL CALL/AED SUPPLIES	\$ 15,000.00	260-3011-520-40-01
	FIRE HOSE	\$ 9,000.00	260-3011-520-40-28
	PERSONAL PROTECTIVE GEAR	\$ 30,000.00	260-3011-520-40-29
	ANNUAL CALIBRATIONS ON WEATHER STATIONS	\$ 2,000.00	260-3031-520-20-52
	CITY-WIDE "ACTIVE 911" SUBSCRIPTION	\$ 2,500.00	260-3031-520-20-30
	REPLACE BUILDING FURNISHINGS	\$ 5,000.00	260-3041-520-40-10
	APPARATUS EQUIPMENT (SAWS/HOOKS/NOZZLES)	\$ 20,000.00	260-3011-520-40-28
	TECHNICAL RESCUE EQUIPMENT	\$ 7,000.00	260-3011-520-40-28
	TOTAL FIRE	\$ 94,500.00	
	PUBLIC SAFETY FUND TOTAL ONE TIME EXPENDITURE	\$ 120,020.00	

Section 2

Capital Program Summary



FY-2020

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

G-Governance/T-Tourism/CC-Community Character/C-Community/POS-Parks, Open Space & Recreation/TR-Transportation/ED-Economic Development/EI-Environment & Infrastructure/LU-Land Use

GENERAL FUND 101/140 & PARKS 230	PBB	Program #	Funding Source	Amount
Storage DeDup Appliance	G	2051	140 Gen Fund	\$ 45,000.00
* Intrusion Detection & Prevention Appliance	G	2050	140 Gen Fund	\$ 80,000.00
WIFI Hardware Replacement	G	2049	140 Gen Fund	\$ 25,000.00
Trail Improvements- Roark Creek Trail	C	1935	140 Gen Fund	\$ 46,250.00
Cantwell Park Rehabilitation Project	C	2014	140 Gen Fund	\$ 47,250.00
Replacement Vehicle #205 (trash truck) - Parks	C	2047	230/Internal Service Fund (ISF)	\$ 55,000.00
Trail Improvements- Roark Creek Trail	C	2024	140 Gen Fund	\$ 55,000.00
New vehicle (replace Unit 162) - Planning	C	1939	101 ISF	\$ 25,000.00
City Hall Boiler Unit	G	2059	140 Gen Fund	\$ 30,000.00
Sandblast/Repaint Campground Shower House	C	2022	140 Gen Fund	\$ 21,000.00
Ford Explorer - Human Resources	G	1966	101 ISF	\$ 25,000.00
TOTAL \$				454,500.00

TOURISM FUND 140	PBB	Program #	Funding Source	Amount
Hwy. 76 Segment 2 Design	ED/T		140 Tourism	\$ 300,000.00
Hwy. 76 Undergrounding	ED/T		140 Tourism	\$ 1,800,000.00
TOTAL \$				2,100,000.00

TRANSPORTATION FUND 105	PBB	Program #	Funding Source	Amount
Transportation Master Plan	C	2056	105/140 Transp	\$ 300,000.00
Paint Striper	C	2007	105 Transp	\$ 68,000.00
Traffic Signal Improvements- AIDD Miovision Grant with MoDOT	C/T/TR		105/140 Transp	\$ 41,850.00
TOTAL \$				409,850.00

PUBLIC SAFETY 260	PBB	Program #	Funding Source	Amount
Fire and Police Buildings Design			140 Public Safety	\$ 500,000.00
SCBA replacement	C	1903	260 Public Safety	\$ 75,000.00
Patrol Replacement Vehicles	C	2004	260 Public Safety	\$ 250,000.00
Patrol Canine Vehicle	C	2065	260 Public Safety	\$ 50,000.00
TOTAL \$				875,000.00

FY-2020

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

G-Governance/T-Tourism/CC-Community Character/C-Community/POS-Parks, Open Space & Recreation/TR-Transportation/ED-Economic Development/EI-Environment & Infrastructure/LU-Land Use

W&S OPER CAP EQUIP 620	PBB	Program #	Funding Source	Amount
Replace Unit #212	EI	2039	620 W/S Oper Equip	\$ 130,000.00
Additional Sewer Camera Equipment and Trai	EI	2034	620 W/S Oper Equip	\$ 115,000.00
Replace Unit #278	EI	2040	620 W/S Oper Equip	\$ 34,000.00
Replace Unit #221	EI	2031	620 W/S Oper Equip	\$ 34,000.00
Replace Unit #110	EI	2038	620 W/S Oper Equip	\$ 13,000.00
TOTAL				\$ 326,000.00

W&S LARGE CAP TOURISM 145	PBB	Program #	Funding Source	Amount
Compton Drive Flood Protection Final Design	EI	2035	145 Tourism Tax	\$ 500,000.00
Compton Drive Flood Protection Subgrade Analysis	EI	2035	145 Tourism Tax	\$ 270,000.00
WT Chlorine Leak Scrubber	EI	2044	145 Tourism Tax	\$ 250,000.00
Water Mains Hwy 76 Complete Streets	EI	2041	145 Tourism Tax	\$ 945,000.00
Force Main Upgrade - Lift Station #21 Eng	EI	2026	145 Tourism Tax	\$ 90,000.00
WD/SC Maintenance Facility - Buld #2 Eng	EI	1946	145 Tourism Tax	\$ 24,000.00
Lift Station #10 & #34 Upgrade - Const	EI	1940 -- 2019 RE-BUDGET	145 Tourism Tax	\$ 451,000.00
Install Pumps & Controls Lift Sta. 46	EI	2019 RE-BUDGET	145 Sewer Sales Tax	\$ 130,000.00
TOTAL				\$ 2,660,000.00

FY-2020

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

G-Governance/T-Tourism/CC-Community Character/C-Community/POS-Parks, Open Space & Recreation/TR-Transportation/ED-Economic Development/EI-Environment & Infrastructure/LU-Land Use

W&S OPERATING 146	PBB	Program #	Funding Source	Amount
Rebuild Lift Station #17 Pump	EI	2027	146 W/S Oper Cap	\$ 32,000.00
Scheduled Lift Station Pump rebuild/replacement	EI	2028	146 W/S Oper Cap	\$ 100,000.00
Rebuild/Replace Cooper Creek Aerators	EI	2037	146 W/S Oper Cap	\$ 40,000.00
Rebuild Compton Effluent Pumps	EI	2036	146 W/S Oper Cap	\$ 22,000.00
Cliff Drive Water Plant Clearwell Sealing	EI	2045	146 W/S Oper Cap	\$ 45,000.00
Advanced Metering Infrastructure (AMI) System	EI	2042	146 W/S Oper Cap	\$ 165,000.00
Stairway Repairs Pacific Street Water Tower	EI	2059	146 W/S Oper Cap	\$ 30,000.00
Sewer Collection Rehabilitation	EI	2061	146 Sewer Sales Tax	\$ 305,419.59
Water Use Amendment	EI		146 W/S Oper Cap	\$ 3,227.00
Dewey Bald Water Tower	EI		146 W/S Oper Cap	\$ 2,025,360.00
Harmony Lane Sewer Extension – Construction	EI		146 W/S Oper Cap	\$ 197,430.00
Aldi’s Sewer Extension – Construction	EI		146 W/S Oper Cap	\$ 66,750.00
College St Water Main Extension – Construction	EI		146 W/S Oper Cap	\$ 160,000.00
Taco Habitat Water Main Extension – * Construction	EI		146 W/S Oper Cap	\$ 80,000.00
Spring Creek Water System Improvements – Engineering	EI		146 W/S Oper Cap	\$ 57,728.00
Spring Creek Sewer System Improvements – Engineering	EI		146 W/S Oper Cap	\$ 34,919.00
TOTAL \$				3,364,833.59

Section 3

Pay Plan/ Merit Plan



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%

Section 4

Reserve Policy



Section 4. Reserves

It is important for the financial stability of the City to maintain reserve funds for unanticipated or extraordinary expenditures, revenue shortfalls or unforeseen emergencies, as well as to provide adequate working capital for current operating needs so as to avoid short-term borrowing.

When determining the appropriate level of reserve balance to retain in each fund, the City used factors such as diversity and volatility of the revenues and expenditures (i.e., a higher level of reserves may be needed if significant revenue sources are subject to unpredictable fluctuations, which is the case with the City's main source of revenue-sales tax), potential drain upon general fund resources from other funds and commitments as well as the availability of resources in other funds, credit-rating implications, economic realities, and GFOA guidelines to set the City's minimum fund balance requirement. The GFOA (Government Finance Officers Association) recommends a minimum fund balance of no less than 2 months of regular operating expenditures (16.7%).

The City will maintain total reserves for the General Fund that includes an Operating Reserve and a Contingency Reserve. The City will also maintain an Operating Reserve for the Recreation Fund and the Water & Sewer Fund. The total of the Operating Reserves for all three funds should be a minimum of 20 percent.

The City will also maintain a \$125,000 Revenue Shortfall Reserve in the Tourism Marketing Fund. This amount provides a reasonable level of assurance that the City can continue to reimburse the amount budgeted for marketing expenditures under the current contractual obligation if revenues are insufficient to cover these expenditures during times of revenue shortfalls.

All other funds, including Special Revenue Funds, Debt Service Funds and Capital Projects Funds, do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and are equal to a schedule of expenditures and capital projects.

An Operating Reserve will be budgeted in order to provide sufficient funds to meet the cash flow needs of the current operating budget. The Operating Reserve establishes a target amount in order to provide a reasonable level of assurance that day-to-day operations can continue if revenues are insufficient to cover expenditures during times of funding shortfalls (an emergency basis). The City's Contingency Reserve accumulates funds to be expended only when certain specific circumstances or conditions exist that were not anticipated and are not expected to occur routinely.

Policy Statement

1. Per Branson Code Sec. 2-426 - Operating Reserve funds, the City will maintain fund balances in the General Fund, Recreation Fund, and the Water Fund at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. An Operating Reserve fund balance shall be composed of a minimum General Fund and Water Sewer Fund balance of 20% of the operating expenditures of the current adopted budget (established per Ordinance). The Parks & Recreation Fund shall be composed of a minimum Fund balance of 10% (established per Ordinance).
2. Actual approval of the Contingency Reserve balance each fiscal year is through the advisement of the Board of Aldermen and then through the final adoption of the budget.
3. Funds in any of the Reserves cannot be used without specific direction from the Board of Aldermen.
4. Funds in all of the Reserves will be replenished as described below.
5. The Board of Aldermen will annually review the adequacy of all reserve balances.

Use, Withdrawal and Replenishment Requirements

Operating Reserves may be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or 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.

Possible uses for the Contingency Reserves are as follows: unexpected or extraordinary onetime expenditures that have been identified during the current fiscal year that do not have a monetary effect on future budgets or incur significant operating and maintenance costs (non-reoccurring expenditures); unanticipated land acquisitions; one-time unanticipated capital costs; debt reduction. This money cannot be used to fund new programs or positions not included in the current year budget that will have an ongoing effect on future budgets.

A withdrawal from the any of the reserve funds requires a majority approval by the Board of Aldermen through a resolution.

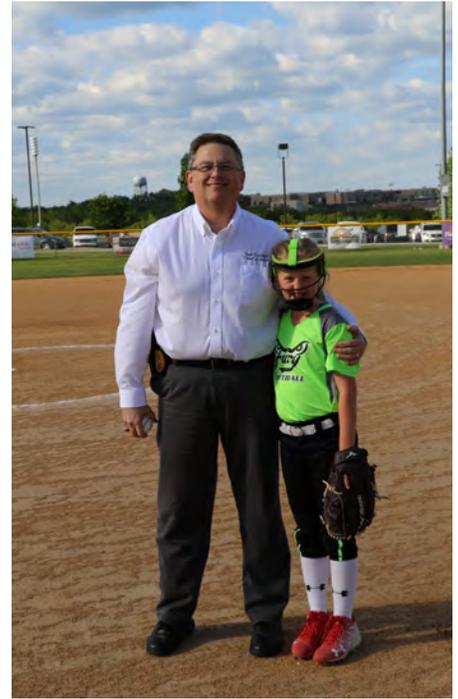
The City may choose to use part of the 20% Operating Reserves any time throughout the fiscal year, but only once the City Administrator has determined that no other viable source of funds are available for operations or that all expenditures have been reduced to necessity and only upon a majority vote of the Board of Aldermen. Should the Operating Reserve fall below the anticipated reserve level as stated in this Policy, the City Administrator will bring forward a

plan as part of the subsequent fiscal year budget to the Finance Committee and ultimately the Board of Aldermen to replenish said reserve in a reasonable timeframe.

Administrative Responsibilities

The Finance Director shall be responsible for monitoring and reporting the City's various reserves to the Finance Committee on at least a quarterly basis. The City Administrator is directed to make recommendations to the Finance Committee and the Board of Aldermen on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

The Finance Director shall annually submit a report to the Finance Committee outlining the status of the City's various components of the Fund Balance of each fund. This report shall be submitted within thirty days of the receipt of the annual financial audit.



The city is moving into an exciting new era of opportunity and growth. Priority-based budgeting will ensure that the annual budget responds to this growth and provides a fiscally sustainable government. We will achieve this through ensuring that our programs and services accomplish our community results and governance goals; remain connected to our residents, visitors and businesses; and that leadership and staff maintain an open line of communication. 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
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