

2009 Branson Adopted Budget





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Honorable Mayor and Board of Aldermen:

I welcome the opportunity to present the 2009 Fiscal Year Budget for the City of Branson totaling \$56.6 million. Branson remains a vibrant and thriving city with a bright future, and the 2009 budget fully funds the essential services that make Branson a world-class city in which to live, work and entertain the millions of visitors that select our community for their vacation destination.

Although the national economy is in a serious downturn, the City of Branson remains in a stable financial condition. Because of events occurring on the national level and internally here at the city, we experienced difficulties in creating the 2009 budget. For example, spring floods, high gas prices, home foreclosures and other negative news about the economy kept our visitor numbers down in early 2008, which in turn lowered our sales tax revenues. While the last quarter of the fiscal year saw some improvement, we will be keeping a close watch on revenues and expenditures through the 2009 fiscal year. Compared to a vast number of cities nationwide, Branson is doing relatively well during these difficult economic times, but our "caution light" continues to be lit.

Even with sales and tourism tax collections in the plus column, they are still below the budgeted projections. Furthermore, during fiscal 2008, the city experienced internal reporting problems regarding revenues and expenditures. The city also felt the effects of financial agreements such as the Branson Landing and Branson Hills tax increment financing agreements and the management agreement with Hilton for the convention center. The start of a revenue sharing agreement between the city and the new Branson Airport was also accommodated in the budget. As a result, our "Rainy Day Fund" balances decreased from \$12 million two years ago to \$6 million this year.

We have not only identified but also rectified these concerns to develop an austere and fiscally responsible 2009 budget. We have maintained all city services, provided modest pay increases for employees, revamped the capital improvements program and stayed focused on bringing the city in order. We will be finding efficiencies, increasing revenues where necessary and decreasing expenditures.

Most importantly, we have set a floor for future budgets. We won't allow the Rainy Day Fund to fall below the 2009 budget balance of \$6 million. Furthermore, to keep the lines of communication open between the Board of Aldermen and administration on budget matters, we will be reporting monthly to the Board's Finance Committee on expenditures and revenues to mitigate future budget problems.

I would like to thank all of the city directors in cooperating with this year's budget process and for supporting its preparation. I would also like to express my continuing appreciation to the Mayor and Board of Aldermen for their leadership, visionary outlook and unwavering support.

Dean Kruithof
City Administrator

"The City will encourage the quality growth of a healthy, wholesome, clean environment in which people live, work and visit."

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Branson Profile

The City of Branson (2007 population 7,435) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Mountains. Branson is surrounded by three prize winning fishing and recreational lakes. The city is 19.83 square miles and plays host to nearly 8.3 million visitors a year. The city has become the focus of international attention as both a major development area and an entertainment and tourism Mecca. The reasons are numerous and range from the scenic natural beauty of the region to the star studded theaters with their line-up of major recording artists, world class shopping opportunities, lake activities and other family oriented entertainment offerings.

Tourism

Situated within an 8-hour drive for 33% of the U.S. population, Branson and the Tri-Lakes area record nearly eight million visitors annually who pump over a billion dollars into the local economy. Branson has been a “rubber tire” destination with the vast majority of tourists arriving by vehicles, RV’s and tour buses. However, more visitors are now flying into the area each year. Branson holds the title of America’s Top Motor Coach Vacation Destination.

A survey of the American Society of Travel Agents (ASTA) ranked Branson the “number one up and coming most-booked destination for travel agents”.

A geographical profile of Branson visitors shows the following:

Come from a radius of 100 miles or less	28%
-Radius of 100 to 300 miles	37%
-Radius of over 300 miles	35%
Average distance traveled	231 miles

The growth in tourism and the related construction activity greatly increased the tax revenues of the city, particularly sales tax revenues. Tourism growth has also placed a strain on the city’s infrastructure. This pressure has resulted in significant infrastructure improvements over recent years, financed 100% by the increased revenues from sales and tourism tax.

The following table sets forth the estimated number of restaurant seats, theater seats, lodging rooms and the number of hotels and motels located in the city as of January 1998-2007. Declines reported in 2002 are due to two factors: 1/ Takeover of several large theaters by church organizations; 2/ Closing several motels along the Lake Taneycomo lakefront for development of a new lakefront convention center & retail destination.

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Restaurant/Dinner										
Theater Seats	29,687	32,052	32,299	33,930	34,244	34,494	35,056	35,266	38,018	38,813
Theater Seats	59,266	58,780	60,043	61,714	56,797	56,228	55,967	57,623	60,317	59,757
Lodging Rooms	17,405	17,550	17,782	17,699	17,427	17,686	17,849	17,904	18,578	18,808
Hotels/Motels	205	202	205	209	198	200	201	205	208	207

Area Theaters

Branson resounds with the best of American music, often called America's Live Entertainment Capital. Among its residents are well-known names in contemporary and country music. The variety of music includes country, pop, gospel, bluegrass, western, rock n' roll, classical jazz, and Broadway. There's also comedy, magic, Irish dancing, and a variety of staging that defy easy labels. A successful Midwestern family vacation destination for many years, the music industry's rapid expansion in the past decade has launched the community into world-class tourism. It's been called a phenomenon.

Branson is home to 53 music theaters whose 59,757 theater seats are 10,000 more than on Broadway in New York City. Each theater hosts from one to three different shows daily. Collectively, they host more than 100 shows and offer live entertainment from early morning until late evening. Several of the widely known performers who came to this area are now permanent residents and actively involved in the community. In turn, these performers have helped to draw recognition to the immense pool of talent in all of Branson's theaters. Together, they create a diversity and balance to suit every musical and entertainment taste.

New to Branson in 2008 is the 2,000 seat Sight & Sound Theatre on Expressway Lane, presenting "*Noah, The Musical*". This amazing Bible-based production performs on a 4 story high, 300 foot stage that sits 180 degrees around the audience. With a cast of over 50 professional singers/actors, 80 live animals, and more than 50 animatronics, audiences are mesmerized by this magnificent production.

Family Attractions

Three big lakes—Table Rock, Taneycomo and Bull Shoals—offer some of the finest fishing in the nation and any freshwater activity you can imagine. You can enjoy boating, swimming, skiing, sailing, sunning, scuba diving, parasailing and sightseeing. Many excursion boats cruise the lakes providing passengers with lunch, dinner or sightseeing.

Three large area theme parks draw millions of visitors. These parks provide a wonderful venue for visitors of all ages. They feature unique crafters and artists, rides and amusements, live comedy and drama, many dining places, dozens of musicians and music shows, and water attractions such as wet rides and wave pools.

With the completion of the Branson RecPlex in 2005, the city now has the facilities to host regional, state and national events. Branson will host its third AAU national tournament in 2010, and they are continually working to attract other tournaments and events. The facility has become very popular with both local residents and visitors participating in or attending these sporting events. Branson has proven to be an ideal location, with great facilities and many amenities. Special events are also held at the RecPlex, much to the delight of young and old alike. The Thanksgiving Shootout, a parent and child basketball shooting contest and Breakfast with Santa are sure to be very popular.

Golf

More than a dozen golf courses are currently open in the Branson/Lakes Area. Golfing is one of the fastest-growing interests of vacationers who can enjoy their favorite sport on a choice of courses within just a few miles of each other. Country clubs, pro shops, lessons, restaurants and all amenities are available. And who knows, you may see a familiar famous face or two teeing off on the next fairway. Many of Branson's entertainers enjoy golf and are often seen on local courses.

Outdoor Activities

Table Rock Lake is a freshwater fisherman's paradise. Fertile waters teeming with an assortment of America's top sport fish like bass and crappie make it the ideal spot for the novice and serious fisherman alike. Table Rock Lake is the scene of many national fishing tournaments. Water sports enthusiasts can also swim, ski, wakeboard, sail, kayak, or scuba dive.

Lake Taneycomo is equally famous as a cold-water trout waterway, where rainbow and brown trout abound. The Missouri Department of Conservation maintains a fish hatchery near Table Rock Dam which produces more than 80 percent of the fish released into Lake Taneycomo.

Bull Shoals offers much of the same recreational opportunity as Table Rock, only a few miles away. It's less densely developed than the Table Rock and Taneycomo areas; however, comfortable resorts and campgrounds are available along its shorelines.

Hikers can enjoy the outdoors on established nature trails that wind through forests and skirt the lakes' shorelines. Spelunking, or cave exploration, is also available in the area.

Hunters come by the thousands each season for deer, turkey and other game. For people who prefer to see the outdoors from the comfort of their vehicles, all numbered highways offer scenic vistas of the Ozarks.

Shopping

Visitors consistently rank shopping among the most popular activities of the area. Shopping venues include Branson Landing with 1,000,000 sq. ft. of world-class shopping, the new Branson Hills/Branson Shoppes development offering Kohl's, Wal-Mart Super Center, Target and Home Depot as well as a soon to open Best Buy, Michael's, and Bed, Bath & Beyond. Three large factory outlet malls, a thriving downtown district and specialty stores throughout the city add to the shopping experience in Branson. Shoppers can find contemporary goods and handcrafted items all year round. Branson ranks near the top in the nation in the number of factory outlet stores.

Lodging and Restaurants

Today over 18,800 rooms are available in local motels, hotels, bed and breakfast inns and condominiums. The current number of lodging facilities, excluding condominiums, is 207. Room rates range from \$22 per night for budget accommodations to \$600 for luxurious suites overlooking Table Rock Lake. Seasonal rates and senior citizen discounts apply at many lodging facilities.

Visitors have an endless variety of restaurants and food establishments from which to choose. There are 458 eating establishments with over 38,800 seats within the city. Cuisines range from American to International.

Conference Facilities

The Branson area has several conference center hotels. A conference center with a 302-room hotel is located on the shores of beautiful Table Rock Lake and has the ability to accommodate up to 3,000 delegates. In addition another facility one block from the world famous Highway 76 has meeting and conference capacity of 1,200. The City has completed a 220,000 sq. ft. convention and exhibition complex in conjunction with a convention center hotel all adjacent to the city's waterfront development Branson Landing on Lake Taneycomo in downtown Branson.

Construction Growth

Building Permits

The City has experienced dramatic growth in tourism and related construction between 1990 and the current year. Reflecting growth in tourist-related accommodations, the following table sets forth the estimated value of residential and commercial building permits issued by the city for the last eighteen years.

Building Permits

Year	Estimated Value
1990	\$33,655,529
1991	54,904,470
1994	87,506,675
1995	49,652,343
1996	22,478,302
1997	22,798,893
1998	43,819,684
1999	65,700,000
2000	61,300,000
2001	41,300,000
2002	60,574,831
2003	61,408,217
2004	75,553,018
2005	168,697,330
2006	215,976,736
2007	121,114,363

Additionally, there have been significant tourist-related construction projects in unincorporated portions of the county during the same eighteen-year period. The growth in tourism and related construction has greatly increased the tax revenues of the city, particularly sales tax revenues. However, tourism growth has also placed a significant strain on the city's infrastructure. This pressure has caused the city to take steps to provide infrastructure improvements necessary to accommodate the growth.

Sources of Revenue

The City will finance its operations through the following sources for 2009:

Source	Estimated Percent
Property Taxes	4.14%
Sales Taxes	29.93%
Utility User Fees	10.79%
Tourism Tax	24.41%
Other	30.73%

Current Assessed Valuation (Based on a percentage of market value)

The City’s ad valorem tax levy for 2008 is \$.5155 per \$100 of assessed valuation and the total ad valorem taxes for all taxing districts having jurisdiction over property within the city is 4.6732 per \$100 of assessed valuation.

Assessed valuation of commercial property is 32% of market value; on residential 19% of market value; and on personal property 33% of market value. In addition, there is a 15% surcharge on all commercial property. Agricultural property is valued based on production at the rate of 12%.

Year	Real Estate	Utilities	Personal Property	Total Assessed
1993	\$ 93,424,620	\$ -	\$ 12,077,665	\$ 105,502,285
1994	142,734,080	3,575,535	19,939,116	166,248,731
1995	240,016,554	2,068,176	30,762,591	272,847,321
1996	252,786,780	2,429,668	25,413,891	280,630,339
1997*	240,103,260	2,631,082	22,724,044	265,458,386
1998	243,179,400	2,551,102	29,848,387	275,578,889
1999	257,190,270	4,086,237	31,133,104	292,409,611
2000	283,475,952	-	36,612,113	320,088,065
2001	294,325,977	-	39,032,109	333,358,086
2002	298,745,230	5,894,988	38,110,747	342,750,965
2003	302,711,970	4,152,334	39,658,511	346,522,815
2004	317,080,460	3,967,455	41,008,721	362,056,636
2005	330,667,950	4,172,582	43,470,517	378,311,049
2006	340,976,728	-	49,329,969	390,306,697
2007	422,000,970	2,586,522	55,904,006	480,491,498
2008	390,252,437	1,629,071	58,334,421	450,215,929

General Sales, Transportation and Tourism Tax Rates

The city’s current General Use Sales Tax rate is 1.00%. Money derived from such tax is available to fund city programs and services.

The city currently has a Transportation Sales Tax of ½ cent that was adopted in August 1991 to be used for the purpose of making transportation and street improvements and paying debt service with respect thereto. This tax became effective October 1, 1991. The qualified voters of the city to provide funding for continued road and bridge construction and maintenance beginning in October 2005, for 20 years, extended the City Transportation Sales Tax in an election.

In 1993, the voters of Branson approved a Tourism Tax to be levied on hotel, motel and ticketed events at the rate of 2% and tax at the rate of 1/2% on food and drink. In April of 1996, the voters increased the tax on hotel, motel and ticketed events to 4%. The Missouri Supreme Court declared the Tourism Tax unconstitutional on May 27, 1997. In September of 1997, the State adopted new Tourism Tax legislation, which put before the voters of Branson in November of 1997 and adopted effective November 7, 1997.

TOURISM GROWTH			
Year	Tourism Tax	Sales Tax	Transportation Sales Tax
1992	\$ -	\$ 3,363,302	\$ 862,833
1993	-	4,471,058	2,217,247
1994	4,553,395	5,403,558	2,723,299
1995	4,585,730	5,785,886	2,890,388
1996	4,845,457	6,395,924	3,150,835
1997	* 3,452,905	6,708,460	3,289,680
1998	** 7,877,041	7,057,630	3,516,525
1999	9,959,003	7,571,039	3,771,864
2000	9,966,756	7,797,461	3,881,540
2001	10,107,008	7,856,454	3,910,917
2002	10,893,279	8,053,113	4,006,993
2003	10,843,815	8,232,602	4,092,582
2004	10,576,083	8,114,758	4,035,548
2005	10,450,089	8,167,830	4,057,524
2006	11,106,454	8,758,072	4,346,951
2007	11,923,714	9,880,994	4,905,504
2008	12,620,239	10,319,340	5,120,984

*Tourism tax legislation was ruled unconstitutional in May 1997, and reinstated by popular vote in November, 1997.

**Increase in 1998 was due to an increased Tourism tax rate to 4%,

Transportation

U.S. Highway 65, a north-south highway, is the main route to Branson with over 80% of motorists coming from the north. Highway 65 has been expanded to a divided four-lane highway from Springfield to the Arkansas state line.

The Springfield/Branson Regional Airport, located 45 miles north in Springfield, reports a large increase in air passengers and credits Branson's popularity as a leading reason. More and more visitors are flying into Springfield and utilizing a shuttle service or renting a vehicle to travel from the airport to Branson. Airlines serving the airport include: Northwest, American, and United, providing approx. 70 scheduled flights daily. The Branson area's first privately-funded commercial airport is scheduled to open in the spring of 2009. Located south of Branson and east of Highway 65, the airport will have a 7,140 foot runway to accommodate commercial jets, and officials are in discussions with several airlines that would serve the Branson area.

The city has taken the lead in solving one of its major concerns—traffic—during its rapid growth as a tourism destination. Since 1991, over \$59 million has been spent on new and reconstructed roads. This network of new roads, designated as color-coded routes, has been designed to work in concert with improvements to state highways and to minimize congestion throughout the city.

The Union Pacific System, which makes one freight stop in the city each day, provides railroad service. General passenger service is not available. A sightseeing passenger rail service provides passenger trips into the Ozark Mountains and is located downtown within the historic district and adjacent to Branson Landing.

Community Services

City residents enjoy numerous municipal services, including the following:

Parks and Recreation: The City has a full time parks director and staff maintaining 15 city parks, a state-of-the-art recreation complex and a fully equipped RV Park. Some parks are lighted for evening softball, tennis or use of the playground equipment; others are acres of trees and grassy areas for quiet enjoyment. The RV Park has approximately 160 full hookup sites, fishing docks, boat ramps, restrooms and showers and is open year-around. Nature trails offer a variety of means for exercise, and also a great tool for nature lovers. The wilderness area along the bluffs of Lake Taneycomo, called Lakeside Forest Wilderness Area, is located 1/4 mile off famous Highway 76. Currently, the Recreation Complex consists of an aquatic park; basketball courts; baseball and soccer fields; outdoor and indoor walking trails; covered picnic pavilions with a playground; as well as a fitness center operated by Skaggs Community Health Center.

Police Protection and Service: The Branson Police Department serves the community 24 hours a day in all areas of investigation, patrol, traffic, jail, communication and records. All officers are certified under the Missouri Police Officers Training Act with a majority of the officers having been trained at the Missouri Highway Patrol Law Enforcement Academy. Community Relations is responsible for teaching the Drug Abuse Resistance Education (D.A.R.E.) program in the Branson and Kirbyville school districts. With a relatively small resident population and eight (8) million visitors each year, the Branson Police Department must operate as a big city force.

Fire Protection: The Branson Fire Department is comprised of 40 full-time career fire fighters and budget approval for 35 volunteers, operating from 3 fire stations staffed with two engine companies and one ladder truck company. Each fire fighter is trained within the department and attends seminars in basic fire fighting, hazardous chemical spills, L.P. gas emergencies, arson control, and investigation. With a resident population of approximately 7,500 people, Branson entertains up to eight million visitors a year. Although relatively a small town, Branson is faced with big city challenges. Branson Fire and Rescue also offers a C.E.R.T. program, training citizens in the community to perform essential life-saving functions while waiting for the professional responders to arrive. The Technical Services Division focuses primarily on plan review and inspections of new and existing commercial properties, fire safety education and prevention.

Community Center: The Branson Community Center is used for a wide range of activities, such as a senior lunch program, dancing, crafts, card playing, and club meetings. The classrooms and large community hall are available to rent for private use such as wedding receptions, family reunions, dances, and meetings.

Libraries: The Taneyhills Community Library, a non-tax supported facility, is supported by fund-raising efforts of the Taneyhills Library Club and voluntary contributions from area residents. There are now over 28,000 volumes on the shelves. The College of the Ozarks' Lyons Memorial Library is a vital part of the four-year liberal arts college education program. Its shelves are filled with a variety of reference, educational, religious, and entertainment books. Residents of the City may acquire a library card to the facility for a \$10 fee.

Utilities: Branson is serviced by two electric utility providers; the City of Branson owns and operates the water and sewer utilities within the city limits; and Southern Missouri Natural Gas has been granted approval by the city of Branson to begin the process of providing natural gas to the Branson region. The local landline telephone provider for the Branson area is CenturyTel. Several wireless providers offer service in the area.

City Government Information

GOVERNMENT AND ORGANIZATION OF THE CITY

The city was organized on April 1, 1912, and is operated as a council/administrator form of government. The governing body of the city is the Board of Aldermen. The Board of Aldermen is comprised of six members who are elected by wards, and a Mayor who is elected at large. The Mayor and the Aldermen are each elected to two-year terms.

<u>Name</u>	<u>Position</u>	<u>Ward</u>
Raeanne Presley	Mayor	Elected-at-large
Bob McDowell	Alderman	Ward #1
Stan Barker	Alderman	Ward #1
Sandra Williams	Alderman	Ward #2
Cris Bohinc	Alderman	Ward #2
Dr. Rick Davis	Alderman	Ward #3
Stephan Marshall	Alderdwoman	Ward #3
Dean Kruithof	City Administrator	

Size and Location

The city encompasses approximately 19.83 square miles in area. The following table sets forth the population of the city at intervals since 1960 according to the United States Census Bureau.

Year	City Population
1960	1,887
1970	2,175
1980	2,550
1990	3,706
2000	6,050
2006 Intermediate Census	7,435

Long-term Indebtedness

The following is a schedule of revenue bonds outstanding as of September 30, 2008. The City of Branson has issued insured Revenue Bonds securing a rating of AAA for each issue. In 2003, the City issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development Finance Board, securing a rating of BBB+ and Baa1 from Standard & Poor and Moody’s rating agencies. In 2004, the City issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development Finance Board and securing a rating of BBB+ and Baa1 from Standard & Poor and Moody’s rating agencies. In 2005, the city issued \$80,000,000 in Annual Appropriation Revenue Bonds to complete the downtown renovation project. The City again secured a rating of BBB+ and Baa1 from Standard & Poor and Moody’s. In 2007, the City issued tax refunding revenue bonds to advance refund \$1,600,000 of outstanding tourism tax revenue bonds. The net proceeds were deposited in a trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds. As a result, the refunded portion of the 1998B Bonds is considered defeased and the related liability for these bonds has been removed from the long-term debt.

	<u>Balance September 30, 2008</u>	
Revenue Bonds - Water & Sewer		
1992A Issue	\$	750,000
Tourism Tax Revenue Bonds		
1994A Issue		1,516,000
1995A Issue		12,505,000
1998A Issue		2,525,000
1998B Issue		9,255,000
2007 Issue		1,840,000
		<u>28,391,000</u>
MDFB 2003A Issue		43,285,000
MDFB 2004A Issue		39,625,000
MDFB 2005A Issue	\$	80,000,000
		<u>162,910,000</u>
	\$	<u><u>191,301,000</u></u>

Educational Facilities

The Branson School District encompasses the entire city. The school district currently holds an AAA rating from the State Department of Elementary and Secondary Education, which is the highest rating obtainable. The North Central Association of Colleges and Schools accredit the school district’s secondary program. The school district currently has two elementary schools, one junior high school and one high school. The current total enrollment of the School District is 3,508 students.

The College of the Ozarks, a private four-year college operated by the Presbyterian Church, is located adjacent to the city and has enrollment of 2,500-3,000 students. Additionally, Drury University and Missouri State University are located 35 miles to the north in Springfield, Missouri.

A satellite facility of Ozark Technical Community College & Vocational School is located in Branson Meadows on Gretna Road. Their current local enrollment is approximately 400 students carrying an average of 9 credit hours. OTC also offers work-force training for businesses that need their employees trained in certain programs.

Medical Services

Skaggs Community Health Center is a 165-bed, not-for-profit community owned full-service hospital and health center located in Branson. The campus includes Skaggs Hospital, Skaggs Outpatient Center, a helicopter landing pad for air ambulance service and two medical office plazas. Services are provided in the areas of family practice, internal medicine, general practice, general surgery, open-heart surgery, radiology, ophthalmology, orthopedic surgery, oncology, urology, pathology, and dentistry.

Skaggs employs more than 1,100 people, making them one of the largest employers in the Branson/Lakes Area. Skaggs opened its new 12,000 square foot Skaggs Cancer Center on the first floor of the Skaggs Outpatient Center in 2008. This new unit offers an ambulatory infusion area, two exam rooms, and ten IV stations. Also new in 2008 was the Women's Center, which is one of 25% of facilities providing digital mammograms.

Skaggs also manages a variety of family medicine and specialty satellite clinics throughout Stone and Taney counties. Also available for residents and tourists are clinics operated by St. John's Hospital and Cox Health Center in Springfield.

The Taney County Health Department and the Branson Health Department were integrated in 2008, now serving the community as Taney County Health Department. A full staff providing services in the areas of: nursing, sanitation, agency referral, family planning clinic, geriatric clinic, rabies clinic and inspections for new and existing businesses.

Nursing and Care Centers located in the area include Rolling Hills Estates Nursing Home, Point Lookout Health Care Center, Table Rock Health Care Center and Culpepper Place Assisted Living.

The Taney County Ambulance District provides ambulance services for the city that is a separate taxing jurisdiction supported by its own sales tax of ¼%. TCAD is an aggressive EMS service, serving all of Taney County. They also provide mutual aid assistance to surrounding counties in Missouri and Arkansas. TCAD is one of fastest growing Districts in the state with a wide area of coverage of approximately 620 square miles, with over 42,000 residents and over 7 million visitors a year. From its beginnings in 1976, TCAD has grown from 6 employees to over 65 full-time and 20 part-time employees in 2008. Employees include paramedics, EMT's, dispatchers, office staff and part time employees maintaining a 24-hour dispatch center, four stations, one education building, and multiple staging areas. Nine ambulances are fully equipped and ready for use at any given time.

Description of Funds and Fund Types

For accounting purposes a local unit of government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as “funds”. The Government Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300, defines a fund as:

“A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a local government’s “governmental-type” activities and are known as “governmental funds”. Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue fund, debt service fund, and capital projects fund.

General Fund

The General Fund is the City’s primary operating fund. Within it are nearly all of the operating departments - Police, Fire, Administration, Administrative Services, Finance, Personnel, Legal, part of Public Works, Building & Planning and Engineering. This fund is used to account for most of the day-to-day operations of the City, which are financed, from property taxes and other general revenues.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The city has the following special revenue funds:

The Recreation Fund - accounts for all revenues and expenditures related to the city’s park system and recreational programs, received revenues from the city recreation programs, and a over a 25% subsidy from the General Fund.

Transportation Sales Tax Fund – accounts for the expenditures for routine road maintenance along with transfers to capital projects for pay-as-you-go infrastructure improvements.

The Tourism Tax Trust Fund - accounts for the collection and expenditure of the city's tourism tax, which provides funding for debt service on bonded debt on city infrastructure, pay-as-you-go infrastructure improvements as well as tourism marketing that receives 25% of the tax.

Debt Service Funds

Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments, and debt issued for and serviced by a governmental enterprise or dedicated funding source, such as a tax increment financing district.

The Debt Service Fund - accounts for revenues from the TIF district property and sales taxes and various other revenue sources. Appropriations are for expenditures and debt service related to the city's capital projects program.

Capital Project Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the City except those financed by Special Assessment, Enterprise and Internal Service Funds. The City has the following Capital Project Funds:

The Capital Project Planning Fund - was created in 2001 to provide start-up money for preliminary planning, engineering and/or design work for multi-year capital projects. As these projects come to fruition, the Capital Project Planning Fund will be reimbursed from funds provided for the project. The 2006 Budget includes additional funding of \$50,000.

The Capital Projects Fund - accounts for capital projects that are large and have multi-year completion dates.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

Enterprise Funds

Water and Sewer Maintenance Funds are used to account for the acquisition, operation and maintenance of city-owned water and sewer facilities and services, which are normally self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

The Water and Sewer Fund - This enterprise fund accounts for the revenues and expenditures needed to provide water and sewer service to the Branson community and surrounding area. This budget proposes significant additions and improvements to the infrastructure of these systems. This budget proposes rate increases for services provided by the fund, due to inflationary factors.

Internal Service Funds

Internal Service Funds are used by local governments to account for the financing of goods and services provided by one department or agency to other departments or agencies, and to other governments, on a cost-reimbursement basis.

The Vehicle & Equipment Replacement Amortization Fund - is an internal amortization program and sinking fund to finance vehicles and large equipment purchases over multiple years, depending on the useful life of the asset. This program results in long-term savings for the city through a structured replacement program that considers the optimum replacement schedule for rolling stock and other equipment.

Long-term financial planning

The City of Branson utilizes a five-year capital improvement program to prioritize public projects. Projects are scheduled over a number of years, and are financed on a pay-as-you-go basis as funds become available. The exception to this rule was the redevelopment of the Taneycomo Lakefront and construction of a Convention Center in the downtown district. This project, including all infrastructures, convention center and other public improvements, has been financed through a series of bond issues secured with the city's annual appropriation pledge and tax increment financing. In addition to the \$40,000,000 bond issue of 2004, the city issued \$80,000,000 in TIF bonds in 2005 to complete the project. These projects will be supported by local property taxes, economic activity taxes and state sales taxes from within the district. The City always looks for creative funding solutions such as cost sharing with other governmental agencies, public-private cooperative efforts, and any other source of funding for projects that become available.

The City uses funding from the Tourism Tax and the Transportation Tax, net of debt service, exclusively to finance needed infrastructure extensions and improvements. The city has participated with Taney County in the extension of sewer services throughout the Fall Creek Basin and currently into the Bee Creek area. These projects have been financed through the county ½ cent sewer tax, state and federal grants and Department of Natural Resources loans.

Cash management policies and practices

The primary objectives, in priority order, of the City's investment activities encompass safety, liquidity and yield. Investments are undertaken in a competitive manner and are subject to restrictions imposed by the Constitution and laws of the State of Missouri, City ordinances, and documents authorizing the issuance of bonds, notes, or other obligations. The city may invest monies in

- Obligations of the State of Missouri
- United States Treasury Securities
- United States Government Instrumentality Obligations
- Forward Delivery Agreements
- Repurchase Agreements
- Collateralized Public Deposits

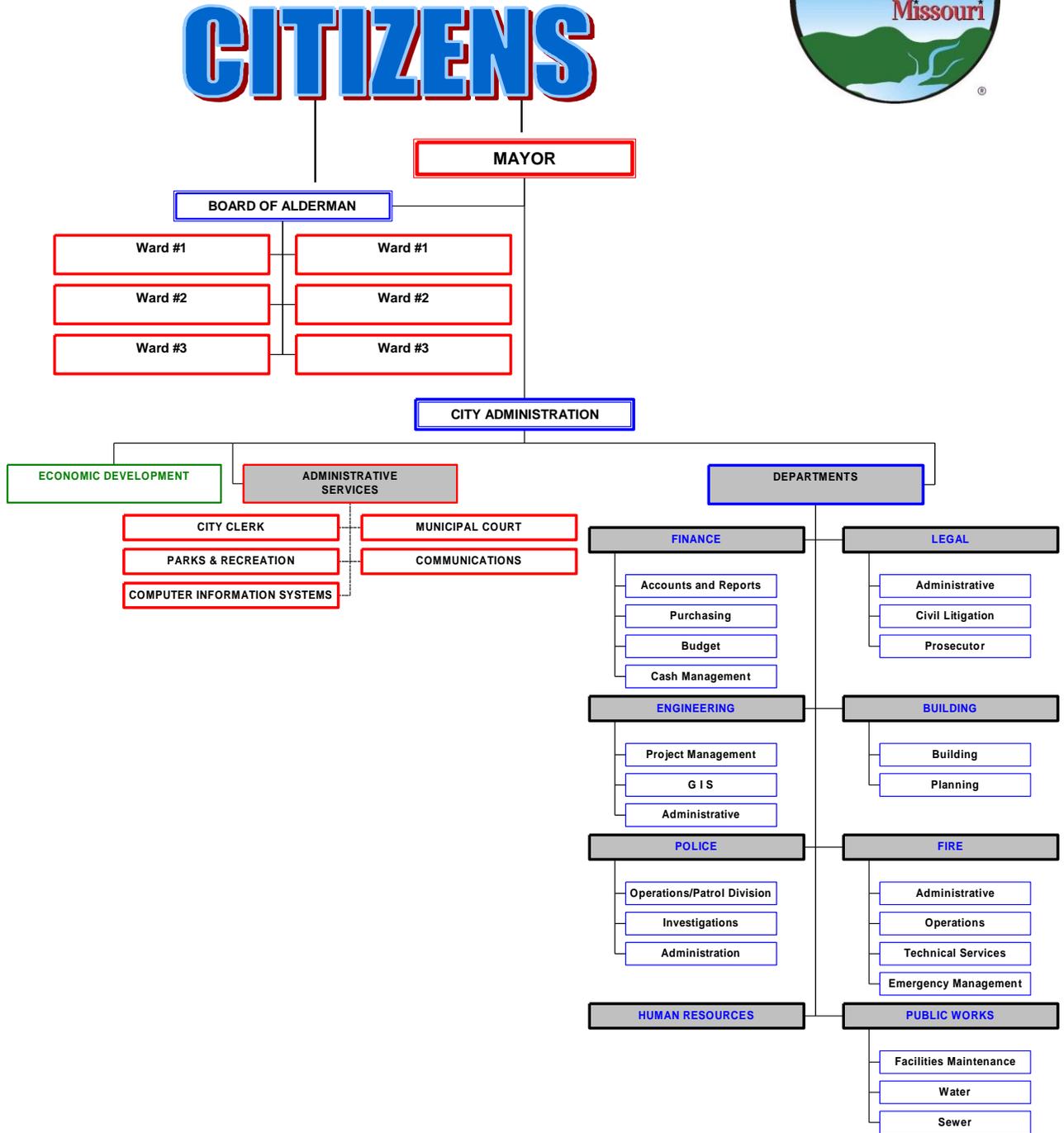
Risk Management

The City maintains all general liability insurance coverage with insurance provided through Akers & Arney, a local insurance brokerage.

Expenditure Summary by Fund & Object

	2007	2008	2008	2009
Operating - General Fund	Actual	Budget	Estimated	Budget
Personal Services	\$8,977,628	\$10,287,843	\$9,250,502	\$9,777,747
Contractual Services	\$3,744,000	\$8,208,221	\$9,376,144	\$8,963,587
Commodities	\$515,496	\$618,664	\$700,972	\$541,243
Capital Expenditure	\$117,973	\$214,916	\$307,328	\$85,000
Major Capital Expenditures	\$750,000	\$750,000	\$750,000	\$750,000
Total General Fund	\$14,105,097	\$20,079,644	\$20,384,946	\$20,117,577
Operating - Transportation Fund	2007	2008	2008	2009
	Actual	Budget	Estimated	Budget
Personal Services	\$520,635	\$593,326	\$560,271	\$579,725
Contractual Services	\$732,870	\$918,022	\$650,473	\$797,391
Commodities	\$118,194	\$171,228	\$136,631	\$190,999
Capital Expenditure	\$98,404	\$1,856,298	\$126,083	\$5,574
Total Transportation Fund	\$1,470,102	\$3,538,874	\$1,473,457	\$1,573,689
Operating - Recreation Fund	2007	2008	2008	2009
	Actual	Budget	Estimated	Budget
Personal Services	\$783,134	\$897,727	\$848,757	\$912,665
Contractual Services	\$801,433	\$915,231	\$887,691	\$881,217
Commodities	\$215,504	\$279,905	\$238,551	\$243,040
Capital Expenditure	\$38,626	\$48,250	\$50,900	\$44,292
Total Recreation Fund	\$1,838,697	\$2,141,113	\$2,025,899	\$2,081,214
Operating - Water & Sewer Fund	2007	2008	2008	2009
	Actual	Budget	Estimated	Budget
Personal Services	\$2,508,991	\$2,722,600	\$2,587,041	\$2,790,147
Contractual Services	\$1,828,284	\$1,954,128	\$2,069,747	\$2,119,267
Commodities	\$581,054	\$703,463	\$697,243	\$765,279
Capital Expenditure	\$1,363	\$150,000	\$0	\$0
Debt Service	\$83,993	\$73,180	\$62,126	\$55,125
Non-Cash Service	\$3,003,210	\$2,977,000	\$2,828,189	\$2,827,054
Major Capital Expenditures	\$0	\$0	\$0	\$700,000
Total Public Works-W & S	\$8,006,895	\$8,580,371	\$8,244,346	\$9,256,872
Operating - Capital Project Planning Fund	\$0	\$0	\$0	\$0
Operating - Debt Service Fund	\$7,614,907		\$9,694,408	\$10,283,767
Operating - Tourism Tax	\$7,061,239		\$6,594,985	\$6,930,199
Capital - Vehicle & Equipment Fund	\$420,325		\$495,613	\$594,500
Capital - Major Capital Expense	\$39,003,111		\$8,104,990	\$5,777,570
Total Budget	\$79,520,373	\$34,340,002	\$57,018,644	\$56,615,388

Organizational Chart



Personnel Summary

MAYOR & BOARD

Position Title	Type	2006	2007	2008	2009
Mayor	Part Time	1	1	1	1
Board	Part Time	6	6	6	6
Total		7	7	7	7

ADMINISTRATION

Position Title	Type	2006	2007	2008	2009
City Administrator	Full Time	1	1	1	1
Assistant City Administrator	Full Time	1	1	1	0
Assistant to City Administrator	Full Time	1	1	1	1
Office Assistant II	Full Time	1	1	1	1
Director of Economic Development	Full Time	1	1	0	1
Total		5	5	4	4

ADMINISTRATIVE SERVICES--CITY CLERK DIVISION

Position Title	Type	2006	2007	2008	2009
City Clerk	Full Time	1	1	1	1
Deputy City Clerk	Full Time	1	1	1	1
Office Assistant I	Full Time	0	1	1	1
Office Assistant II	Full Time	1	1	1	1
Office Assistant III	Full Time	4	4	2	0
Office Clerk	Part Time	0	0	1	1
Total		7	8	7	5

ADMINISTRATIVE SERVICES--COMMUNICATIONS DIVISION

Position Title	Type	2006	2007	2008	2009
Public Information	Full Time	1	1	1	1
Total		1	1	1	1

ADMINISTRATIVE SERVICES--MUNICIPAL COURT DIVISION

Position Title	Type	2006	2007	2008	2009
Office Specialist I	Full Time	0	0	0	1
Office Assistant III	Full Time	1	1	1	1
Office Assistant II	Full Time	0	0	1	1
Total		1	1	2	3

ADMINISTRATIVE SERVICES--COMPUTER INFORMATION SYSTEMS

Position Title	Type	2006	2007	2008	2009
Computer Services Director	Full Time	1	1	1	1
LAN Technician	Full Time	1	2	2	2
Office Assistant II	Full Time	0	0	1	1
Total		2	3	4	4

Personnel Summary—Continued

ADMINISTRATIVE SERVICES--PARKS & RECREATION

Position Title	Type	2006	2007	2008	2009
Parks & Recreation Director	Full Time	1	1	1	1
Assistant Parks Director	Full Time	0	0	1	1
Horticulturist	Full Time	1	1	1	0
Recreation Specialist II	Full Time	3	3	2	2
Office Assistant I	Full Time	0	0	1	1
Office Assistant III	Full Time	1	1	1	1
Pool Manager	Seasonal	1	1	1	1
Lifeguards	Seasonal	24	24	29	29
Swim Team Coach	Seasonal	2	2	2	2
Community Center Aide	Part Time	3	3	3	3
Golf Course Attendants	Part Time	4	4	4	4
Campground Operator	Full Time	2	2	2	2
Substitute Campground Operator	Part Time	4	4	4	4
Maintenance Worker I	Full Time	3	4	2	2
Maintenance Worker II	Full Time	0	0	2	2
Maintenance Worker I	Part Time	1	0	1	1
Seasonal Laborer	Seasonal	3	4	4	4
Concessionaires	Part Time	20	30	30	30
Office Assistant	Part Time	4	3	4	4
Supervisor I	Full Time	2	2	0	0
Supervisor II	Full Time	0	0	2	2
Intern	Seasonal	2	3	2	2
Day Camp Director	Seasonal	1	1	1	1
Day Camp Assistant Director	Seasonal	1	1	1	1
Day Camp Staff	Seasonal	12	12	16	16
Total		95	106	117	116

FINANCE DEPARTMENT

Position Title	Type	2006	2007	2008	2009
Finance Director	Full Time	1	1	1	1
Assistant Finance Director	Full Time	1	1	1	1
Staff Accountant	Full Time	1	1	1	0
Purchasing Agent	Full Time	1	1	1	1
Accounting Specialist II	Full Time	5	5	5	6
Supervisor II	Full Time	0	0	0	1
Total		9	9	9	10

LEGAL DEPARTMENT

Position Title	Type	2006	2007	2008	2009
City Attorney	Full Time	1	1	1	1
Assistant City Attorney	Full Time	1	1	1	1
Office Assistant III	Full Time	1	1	1	1
Total		3	3	3	3

Personnel Summary—Continued

FIRE DEPARTMENT

Position Title	Type	2006	2007	2008	2009
Fire Chief	Full Time	1	1	1	1
Division Chief/Operations	Full Time	1	1	1	1
Division Chief/Technical Services	Full Time	1	1	1	1
Office Assistant III	Full Time	1	1	2	2
Captain	Full Time	9	9	9	9
Fire Prevention Officer	Full Time	0	1	1	1
Engineer	Full Time	9	9	9	9
Fire Fighter	Full Time	12	12	15	15
Fire Training Officer	Full Time	1	1	1	1
Volunteer Firefighter	Part Time	35	35	35	35
Total		70	71	75	75

POLICE DEPARTMENT

Position Title	Type	2006	2007	2008	2009
Police Chief	Full Time	1	1	1	1
Assistant Chief	Full Time	1	1	1	1
Captain	Full Time	3	3	2	2
Lieutenant	Full Time	3	3	2	2
Sergeant	Full Time	5	5	6	6
Corporal	Full Time	6	6	4	4
Police Officer	Full Time	23	23	28	28
Dispatcher I	Full Time	8	8	8	8
Dispatcher II	Full Time	1	1	1	1
Supervisor I	Full Time	1	1	2	2
Office Specialist	Full Time	1	1	0	0
Parking Control Officer	Full Time	2	2	1	1
Office Assistant III	Full Time	1	1	0	0
Office Assistant II	Full Time	1	1	2	2
Total		57	57	58	58

ENGINEERING DEPARTMENT

Position Title	Type	2006	2007	2008	2009
City Engineer	Full Time	1	1	1	1
Assistant City Engineer	Full Time	1	1	1	1
Office Specialist	Full Time	0	0	1	1
Office Assistant III	Full Time	1	1	1	1
GIS Coordinator	Full Time	1	1	1	1
GIS Technician	Full Time	1	1	1	1
Project Engineering Technician	Full Time	3	3	3	3
Intern	Part Time	3	3	3	3
Total		11	11	12	12

Personnel Summary—Continued

PLANNING & BUILDING

Position Title	Type	2006	2007	2008	2009
Director of Planning/Building	Full Time	1	1	1	1
Assistant Director	Full Time	1	1	1	1
Office Specialist	Full Time	1	1	1	1
Supervisor	Full Time	1	0	1	1
Engineering Tech I	Full Time	0	1	1	1
Engineering Tech II	Full Time	3	4	3	3
Compliance Inspector	Full Time	1	1	1	1
Planning Aide	Full Time	1	1	1	1
Forester	Full Time	1	1	1	1
Office Assistant I	Full Time	0	1	1	1
Office Assistant II	Full Time	1	1	1	1
Intern	Part Time	1	1	0	0
Total		12	14	13	13

PUBLIC WORKS DEPARTMENT

Position Title	Type	2006	2007	2008	2009
Superintendent	Full Time	1	1	1	1
Supervisor II	Full Time	1	1	2	2
Equipment Operator	Full Time	4	4	3	3
Maintenance Worker III	Full Time	1	1	1	1
Maintenance Worker II	Full Time	7	7	8	8
Maintenance Worker I	Full Time	0	1	1	1
Utility Worker I	Full Time	2	2	2	2
Utility Worker II	Full Time	1	1	0	0
Master Mechanic	Full Time	2	2	2	2
Engineering Tech I	Full Time	1	1	1	1
Office Assistant II	Full Time	1	1	1	1
Environ Code Services Officer	Full Time	1	1	1	1
Greenskeeper	Part Time	0	0	0	0
Horticulturist	Full Time	1	1	0	0
Seasonal	Part Time	8	8	7	7
Total		31	32	30	30

WATER & SEWER--WATER TREATMENT

Position Title	Type	2006	2007	2008	2009
Supervisor	Full Time	1	1	1	1
Plant Operator	Full Time	8	8	8	8
Maintenance Worker	Full Time	1	1	1	1
Total		10	10	10	10

Personnel Summary—Continued

WATER & SEWER--WATER DISTRIBUTION

Position Title	Type	2006	2007	2008	2009
Superintendent	Full Time	1	1	1	1
Supervisor	Full Time	1	1	1	1
Safety Specialist	Full Time	1	1	1	1
Equipment Operator	Full Time	1	1	1	1
Maintenance Worker	Full Time	4	4	4	4
Engineering Tech	Full Time	1	1	1	1
Temporary Maintenance Worker	Part Time	1	1	2	2
Total		10	10	11	11

WATER & SEWER--WASTEWATER TREATMENT

Position Title	Type	2006	2007	2008	2009
Supervisor	Full Time	1	1	1	1
Plant Operator	Full Time	8	8	8	8
Maintenance Worker	Full Time	2	3	1	1
Equipment Operator	Full Time	3	3	3	3
Lab Technician	Full Time	1	1	1	1
Electrician	Full Time	1	1	1	1
Assistant Electrician	Full Time	1	1	1	1
Office Assistant	Full Time	1	1	1	1
Total		18	19	17	17

WATER & SEWER--WASTEWATER COLLECTION

Position Title	Type	2006	2007	2008	2009
Supervisor	Full Time	1	1	1	1
Maintenance Worker	Full Time	5	5	5	5
Total		6	6	6	6

WATER & SEWER--PUBLIC WORKS ADMINISTRATION

Position Title	Type	2006	2007	2008	2009
Public Works Director	Full Time	1	1	1	1
Division Heads	Full Time	2	2	2	2
Office Specialist	Full Time	1	1	1	1
Office Assistant	Full Time	2	2	2	2
Total		6	6	6	6

Departmental Budgets: Mayor and Board of Aldermen

Budget Summary

The Mayor and Board of Aldermen is the legislative branch of the City Government. The Board consists of six Aldermen. Each Alderman is elected to one of three established wards within the City. The Mayor presides over the Board of Aldermen, but does not vote on any question except in case of a tie. Together, the Mayor and Board of Aldermen enact all ordinances compatible with the constitution and laws of the state of Missouri, that they deem expedient for the good government of the City, the preservation of peace and order, the benefit of trade, commerce, economic development, and the health of the City’s inhabitants, and other ordinances, rules and regulations as may be necessary to carry such powers into effect, and to alter, modify or repeal the same.

Board of Aldermen Goals:

- **Organizational**
Improve the relationships with government entities around Branson and add services that further benefit our citizens.
- **Health, Public Safety & Environment**
Ensure the quality of public and environmental health for the community.
- **Transportation**
Continue monitoring and addressing, as necessary, the transportation needs to make our city safe, expedient and convenient for residents and visitors.
- **Recreation**
Improve the quality of life by providing safe, enjoyable and attractive parks, trails and facilities with diverse programs and efficient responsive service.
- **Economic Development**
Provide guidance that will assure the continued economic growth and viability of Branson and the Branson Tri-Lakes Area.

Mayor & Board	2007	2008	2008	2009
Expenditures by Object	Actual	Budget	Estimated	Budget
Personal Services	\$36,436	\$34,750	\$27,797	\$21,617
Contractual Services	\$13,757	\$71,840	\$76,279	\$48,990
Commodities	\$4,976	\$5,800	\$7,399	\$5,800
Capital Expenditure	\$2,148	\$35,395	\$35,388	\$15,000
Total Mayor & Board	\$57,317	\$147,785	\$146,863	\$91,407

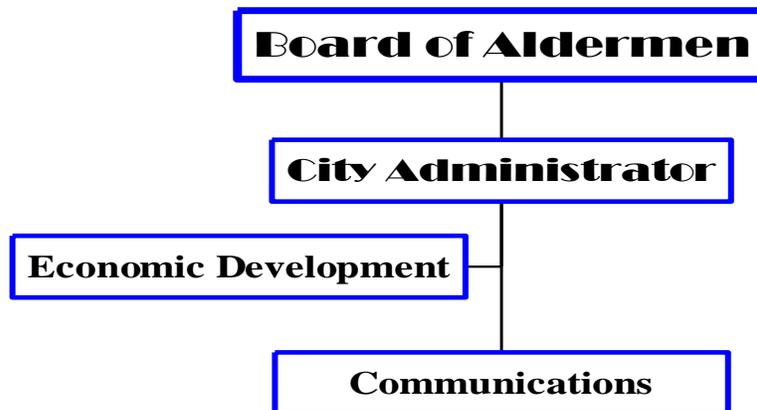
Departmental Budgets: City Administrator

Budget Summary

The City Administrator is responsible for the execution of all policies established by the Board of Aldermen, for the overall management and supervision of City operating and support functions, for the development and administration of the operating and capital budgets, and for information and advice to the Board of Aldermen and the public regarding the City's overall condition and future needs.



Mission Statement: Committed to providing leadership in developing, implementing, and facilitating the City's policies, goals, objectives, and values in recognition and in response to diverse staff and community needs.



Administration Goals:

- To provide the Mayor and Board of Aldermen with maximum support and insuring their access to all necessary and available resources and information as needed for them to make the most informed legislative and policy decisions possible.
- To promote business and economic development while encouraging citizens to recognize the importance of preserving the area's natural beauty and resources through the implementation of a Smart Growth and Sustainable Community philosophy.
- To insure that all of the City's resources are used in the most efficient and effective manner to achieve the Board of Aldermen's collective policy direction and their collective goals.

- To create an organizational environment that optimizes the potential of all City employees through the encouragement of open and responsive communication and the continued education and training of all employees at every organizational level.
- To use the City organization and its resources to maximize the quality of life for all Branson citizens within the availability of those resources.
- Promote open and responsive government to the citizens of Branson.

Administration	2007	2008	2008	2009
Expenditures by Object	Actual	Budget	Estimated	Budget
Personal Services	\$599,676	\$374,101	\$132,892	\$409,242
Contractual Services	\$61,630	\$89,289	\$44,123	\$31,750
Commodities	\$16,025	\$20,771	\$12,795	\$20,850
Capital Expenditure	\$7,318	\$1,000	\$6,157	\$0
Total Administration	\$684,649	\$485,161	\$195,967	\$461,842

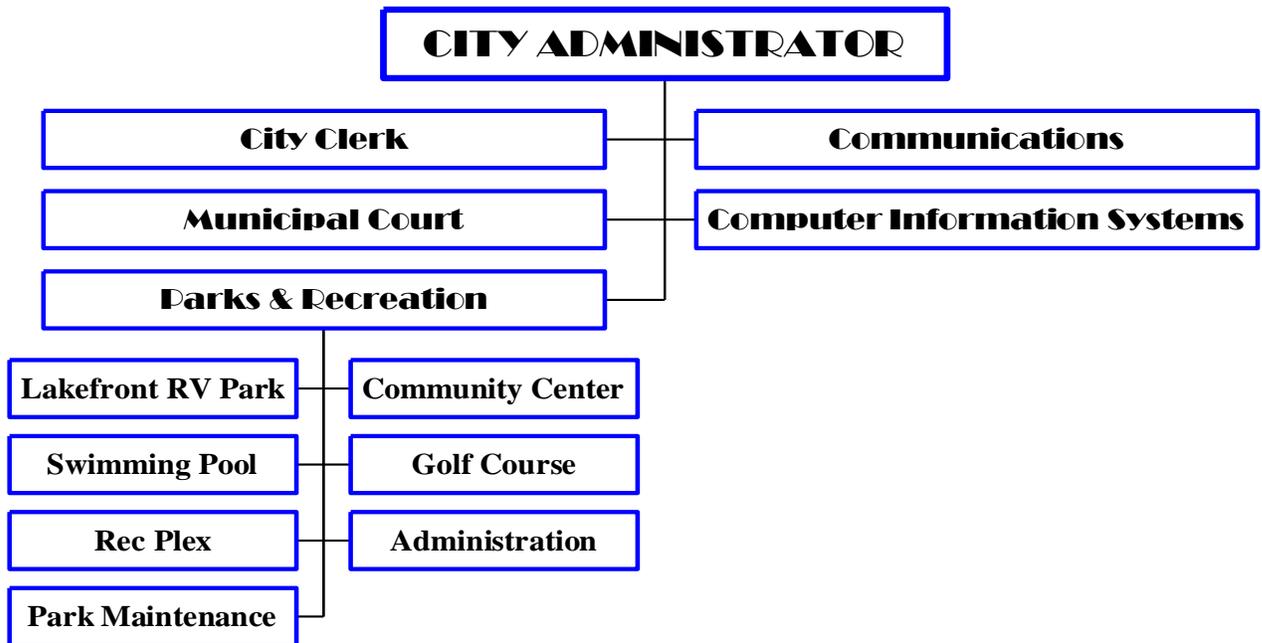
Departmental Budgets: Administrative Services

Budget Summary

The Department of Administrative Services combines the functions of City Clerk, Municipal Court, Public Information, Computer Services, and Recreation into a single department. This consolidation provides for better administrative oversight, management, and coordination of these support and service functions. All divisions report to the City Administrator.



Mission Statement: Committed to continuous quality improvement and to providing the highest standards of customer oriented services while maintaining a fiscally sound organization that assures thorough and efficient responsiveness to elected and appointed officials, citizens, and internal/external customers.



Administrative Services Goals:

- To increase capacity for exposure control, rapid detection and rapid response to emerging infectious diseases (WNV, SARS), communicable disease (NLU) and bioterrorism threats (NBC) through preparation, education and exercise.
- Improve the quality of life in the community by making readily available leisure and recreational opportunities to a variety of age groups of citizens and visitors, with diverse interests.
- Enhance the ability of departments to search for recorded minutes, agendas, warranty deeds, utility and road easements and surveys by developing optical imagery technology and indexes that can be accessed over the Local Area Network.
- Improve and expand the City’s Internet presence via website.

Administrative Services Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$660,142	\$813,634	\$771,948	\$748,539
Contractual Services	\$1,509,346	\$5,456,072	\$6,139,013	\$7,059,729
Commodities	\$36,999	\$30,850	\$36,643	\$38,690
Capital Expenditure	\$25,773	\$3,727	\$158,995	\$55,000
Major Capital Expenditure	\$750,000	\$750,000	\$750,000	\$750,000
Total Administrative Services	\$2,982,260	\$7,054,283	\$7,856,599	\$8,651,958

Administrative Services: City Clerk Division

The City Clerk Division oversees and facilitates the official recording of City records, prepares agendas and minutes for the Board, prepares ballots and legal notices for City elections, provides clerical support for government officials, and assists citizens in researching issues.

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
City Clerk	314,051	391,961	331,583	268,002

Administrative Services: Communications Division

The Division of Communications oversees and facilitates staff contact with the press, and prepares and distributes press releases. Additionally, this division manages a citizen inquiry system that tracks and responds to Citizen suggestions, complaints, and questions, and prepares official city proclamations.

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Communications	106,182	114,110	108,722	103,201

Administrative Services: Municipal Court Division

The Municipal Court provides an efficient municipal justice system for the City, enforcing all applicable laws and code violations. The court handles such cases as traffic violations, assaults, shoplifting, peace disturbances, and code violations including property maintenance, animal licenses and merchant licenses.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Municipal Court	162,179	190,292	229,725	213,118

Administrative Services: Computer Information Systems

Information Services provides computer hardware and software administration for the entire City.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Computer Information Systems	230,233	316,120	328,618	398,343

Administrative Services: Branson Convention Center

Expenditures for the operations of the new Convention Center are accounted for in its own cost center under Administrative Services.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Hilton	1,099,844	4,886,750	5,605,937	4,851,391

Administrative Services: Non-Departmental Budget

Expenditures not related to any specific department are accounted for in the Miscellaneous Non-departmental expenditure budget. The use of this specific budget is a further step in properly separating true costs related to actual cost centers. When non-departmental expenditures are combined with program costs, it is difficult for the administration, elected officials and citizens to realize the cost of City programs. The costs identified in this budget are “fixed” costs that are not program specific and will not necessarily dissipate with the discontinuation of a particular program.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Non-Departmental	1,069,771	\$1,155,050	1,252,014	2,817,903

Administrative Services: Health Division

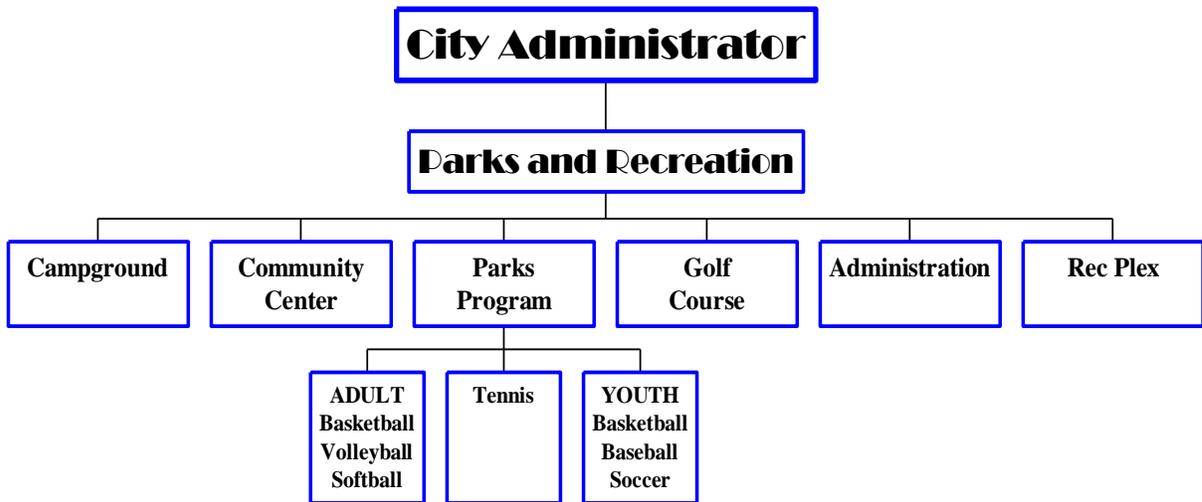
The Health Division was a service that the City of Branson provided in the past, but in February 2008, the City entered an intergovernmental agreement with the Taney County Health Department that allowed for the County to perform these services. Revenue collected for certain services will be deposited into the City of Branson’s account. The Health Division is responsible for assuring quality public and environmental health for the community. Key responsibilities include assuring the quality of food, lodging, day care, recreational water, and other inspection programs.

Administrative Services: Recreation Division

The Branson Parks & Recreation Division is responsible for the oversight of 15 separate park locations, ranging from small neighborhood parks to large wilderness areas. All together, these parks encompass more than 265 acres within the City and provide open green space and recreational opportunities for residents and visitors alike.



Mission Statement: The Branson Parks & Recreation Department will be progressive, innovative and resourceful and will work in partnership with citizens to provide wholesome recreation opportunities for the enjoyment of all people in the community. We are committed to plan, develop and maintain quality parks and facilities to enhance the quality of life for the citizens of Branson.



Park & Recreation Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$783,134	\$897,727	\$848,757	\$912,665
Contractual Services	\$801,433	\$915,231	\$887,691	\$881,217
Commodities	\$215,504	\$279,905	\$238,551	\$243,040
Capital Expenditure	\$38,626	\$48,250	\$50,900	\$44,292
Total Park & Recreation	\$1,838,697	\$2,141,113	\$2,025,899	\$2,081,214

Recreation	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Lakefront RV Park	263,626	264,220	275,515	261,324
Community Center	81,331	86,931	80,076	78,242
Swimming Pool	106,252	117,288	109,883	111,434
<i>Swim Team</i>	9,034	10,038	9,442	12,593
Golf Course	73,685	88,918	79,055	78,893
Park Programs				
<i>Adult Basketball</i>	15,223	18,411	14,674	20,491
<i>Adult Volleyball</i>	8,362	10,636	7,830	10,588
<i>Adult Softball</i>	46,490	52,912	39,319	48,936
<i>Tennis</i>	6,299	9,135	7,115	7,075
<i>Youth Baseball</i>	34,426	47,999	38,865	45,755
<i>Youth Basketball</i>	18,485	21,174	21,801	23,081
<i>Youth Soccer</i>	23,378	21,778	17,231	20,581
<i>Youth Volleyball</i>	8,281	8,138	8,593	9,561
<i>Adult Football</i>	39	2,790	100	0
<i>Recreation Complex</i>	546,645	596,288	609,110	637,174
<i>Rec/Plex Concessions</i>	101,766	126,236	86,003	96,138
<i>Rec/Plex Tournaments</i>	9,302	10,592	13,902	12,725
<i>Day Camp</i>	36,876	55,202	38,842	52,488
<i>Administration</i>	218,470	268,019	262,370	226,614
Park Maintenance				
<i>Epps Park</i>	646	758	645	758
<i>Sunset Park</i>	14,841	17,748	14,749	20,173
<i>Cemetery</i>	13,955	16,413	13,967	16,413
<i>Parnell Park</i>	6,579	14,161	10,073	8,518
<i>Branson North</i>	7,562	9,405	7,554	9,630
<i>North Beach</i>	9,500	39,072	40,498	16,672
<i>Cantwell Park</i>	10,713	12,561	10,664	14,921
<i>Murphy Park</i>	12,722	15,424	12,691	15,244
<i>Old School Park</i>	12,480	15,081	12,874	14,611
<i>Jack Justus Park</i>	1,748	2,055	1,749	2,055
<i>Stockstill Park</i>	89,631	119,133	129,248	147,154
<i>Alexander Park</i>	34,123	42,563	36,428	41,558
<i>Wilderness Park</i>	1,644	2,611	462	1,891
<i>John Nygard Park</i>	8,582	10,378	8,576	10,878
<i>Caudill Park</i>	6,001	7,045	5,995	7,045
Total Recreation Fund	1,838,697	2,141,113	2,025,899	2,081,214

Departmental Budgets: Fire Department

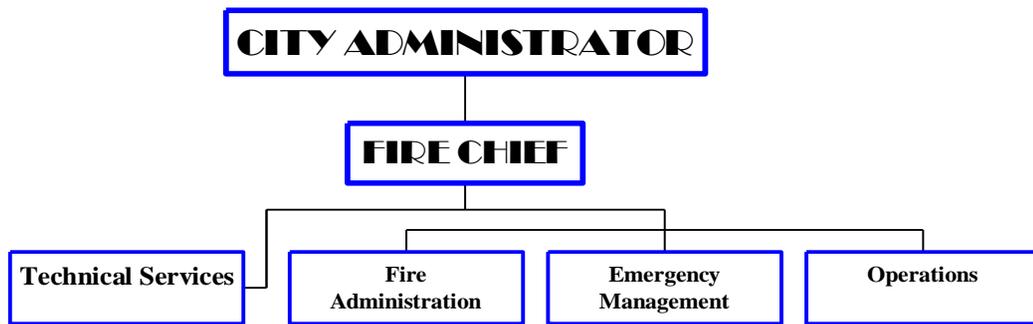
Budget Summary

The Branson Fire Department is comprised of four (4) divisions: Administration, Operations, Technical Services and Emergency Management Divisions.

City growth and other factors have created an average annual increase in emergency alarms in excess of the national average, which is ten percent (10%). This requires an upward adjustment for certain items in the budget, including the Firemen’s Fund, which compensates our volunteer firefighters.



Mission Statement: Committed to providing prompt and reliable fire and life safety services to the citizens of Branson, promote an environment that encourages innovation and creativity from within, and maintain a positive relationship with the public.



Fire Department Goals:

- **STAFFING/GROWTH** – Strategically locate future fire stations with staffing to meet the needs of the community.
- **APPARATUS** – Maintain community and fire department needs through consistent apparatus design, capabilities and equipment.
- **TECHNOLOGY** – Stay advanced in all new technology and “good ideas”.
- **COMMUNICATIONS** – Continue improvements in all forms of fire department communications.
- **PROJECT IMPACT** – Build a disaster resistant community.
- **TRAINING** – Provide educational opportunities and resources that meet or establish a higher standard.
- **COMMUNITY RELATIONS** – Promote a proactive partnership with the community through safety education and customer service.
- **Maintain progressive growth and maintenance of the fire department facilities and equipment.**

Fire Department Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$1,908,642	\$2,237,162	\$2,197,132	\$2,325,187
Contractual Services	\$312,589	\$442,852	\$434,758	\$345,458
Commodities	\$103,262	\$120,252	\$108,069	\$127,340
Capital Expenditure	\$24,087	\$20,499	\$17,715	\$0
Total Fire Department	\$2,348,580	\$2,820,765	\$2,757,674	\$2,797,985

Administrative Division

The Fire Department Administration Division provides direct support to the operations and technical services divisions of the department. This includes acquisition of apparatus, equipment and building facilities. Fire administration establishes minimum personnel requirements, job descriptions, develops testing standards, coordinates the hiring and promotional process, and conducts performance evaluations. This division also maintains all records, files and research data, and assists the prevention division in development and implementation of new codes. The administration develops the annual budget and oversees all department expenditures. In addition, the administration is directly responsible for the emergency management division, overseeing disaster preparedness requirements for the entire City.

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Administration	226,541	0	259,221	258,253

Operations Division

The Fire Department Operations Division is charged with protection of life and property and is responsible for fire suppression, emergency medical services, rescue, salvage and hazardous materials spills. Personnel in this division maintain a high level of skill and competency through aggressive training on equipment, new techniques and performance standards. The Fire operations division supports the technical services division through regular in-service company inspections of commercial buildings, development of pre-fire plans and assisting in numerous public relations programs and life safety training. Personnel in this division also maintain City fire hydrants on an annual program of weeding and painting. In addition, operations personnel are responsible for routine and preventive maintenance of all department facilities, apparatus and equipment.

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Operations	1,799,749	0	2,107,077	2,124,091

Technical Services Division

The Fire Technical Services Division is responsible for fire investigation of all accidental and incendiary fires, fire code inspections including new and existing commercial properties, special use permits such as tents and blasting, occupancy inspections for new business licenses, plan review of all construction to insure compliance with fire codes and referenced standards for fire and life safety issues, and public education programs involving all age groups including commercial properties, civic groups and area schools.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Technical Services	293,318	0	347,956	368,556

Emergency Management Division

The Emergency Management Division is directly charged with all disaster preparedness matters for the City. This includes development and updating City multi-hazard functional disaster plans; establishing emergency operation centers; providing on-going disaster training for all city staff; maintaining current resource and emergency contact lists; and planning and conducting disaster exercises. In addition, the emergency management division is responsible for maintaining the City storm warning system which includes planning and installation of new sirens when needed, preventive maintenance on existing sirens and conducting regular tests of the warning system. This division also coordinates the Project Impact Program, developing mitigation projects and developing response guidelines for defense against terrorist attacks.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Emergency Management	41,785	0	46,444	47,085

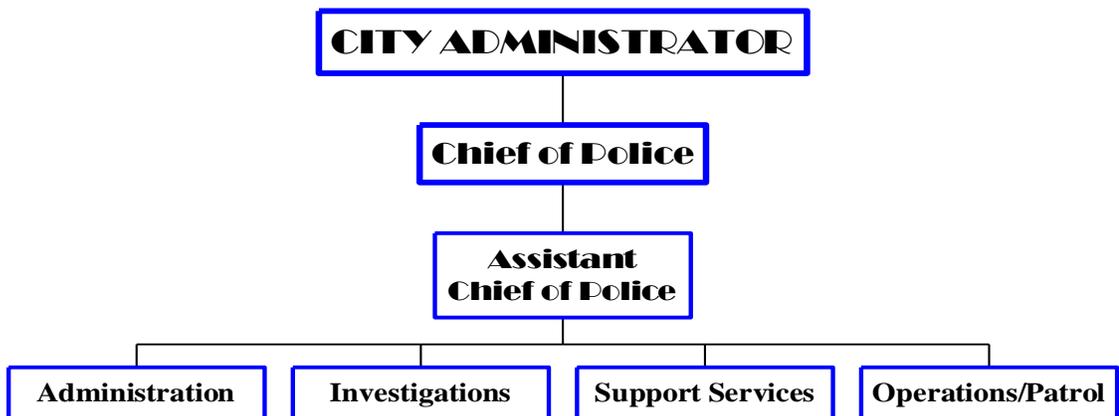
Departmental Budgets: Police Department

Budget Summary

The Police Department is comprised of four (4) divisions: Administration, Operations/Patrol, Investigations and Support Services. All divisions work independently and collectively to ensure and promote the safety and protection of residents and visitors to the city of Branson. While enforcement is a major function of law enforcement, the Branson Police Department also offers a pro-active approach to crime and community safety by offering safety seminars and citizen awareness training. The overall goal of the department is to help build a safe community for our residents and visitors.



Mission Statement: The Branson Police Department, with the utmost concern, professionalism and consideration, strives to provide protection and service to all residents and visitors in the City of Branson.



Police Department Goals:

- Provide department supervisors with the chance to grow by making leadership training available.
- Implement bicycle registration program for the community.
- Continue to distribute Child Identification Kits (DNA) to children and parents in the area.
- Develop additional and secondary instructors for in-service and in-House Academy Training to take advantage of the varied experience of the Operations Division and to minimize the impact of in-service training on the work schedule.
- Develop a citizen based seminar with local businesses on how to handle check and credit card fraud.

Police Department Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$2,581,424	\$3,206,761	\$3,011,490	\$3,223,555
Contractual Services	\$387,929	\$446,960	\$418,487	\$251,127
Commodities	\$140,744	\$183,009	\$166,957	\$182,476
Capital Expenditure	\$11,841	\$33,700	\$30,503	\$0
Total Police Department	\$3,121,938	\$3,870,430	\$3,627,437	\$3,657,158

Operations/Patrol Division

The Operations/Patrol Division responds to all calls for service, both emergency and non-emergency. The division patrols all areas of the City, both by vehicle and by foot patrol, serves warrants and apprehends suspects, directs traffic as needed and enforces traffic rules and regulations. It investigates vehicle accidents and completes reports. It conducts investigations of crime reports, suspicious persons, missing persons, processes prisoners, appears in court proceedings as required, and participates in special assignments as delegated by administration

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Operations/Patrol Division	1,858,993	0	2,165,853	2,228,093

Investigations Division

The Investigations Division conducts follow-up investigations on all cases requiring the same; the division is responsible for major crime scenes and the subsequent investigation of the same. The division plans and executes crime prevention programs as well as those designed to detect and apprehend suspects and to protect and recover property. The division works with outside agencies in investigating related cases and executing the apprehension of suspects.

Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Investigations	221,091	0	260,514	244,345

Support Services Division

The Support Services section carries many different responsibilities within the police department. The Special Services Division performs a variety of support functions including bailiff duties for the Branson Municipal Court and operating the city jail, which consists of care of inmates, maintaining the booking area of the jail and the transporting of inmates when needed. Support Services is also responsible for the supervision of all evidence collected, insuring that all is handled in accordance with State Statute and processed by the Crime Lab as needed. This area also includes the duties of the parking enforcement officers. Also within Support Services is the communications section. Communications is responsible for handling all non-emergency and

incoming 911 calls and dispatching officers and firemen as needed. They also operate the MULES/NCIC computer terminal and monitor all officers on duty. The Records section is also within the Support Services Division of the police department. They are responsible for storing, retrieving, copying and transferring police reports as allowed and required by the Sunshine Law. Community Relations, also within Support Services, is responsible for teaching the Drug Abuse Resistance Education (D.A.R.E.) program in the Branson and Kirbyville school districts. They also assist with business licensing enforcement and work to increase public awareness by teaching seminars such as Surviving Armed Robbery and Dealing with Irate Customers. The Training section within Support Services conducts departmental training programs and ensures that all commissioned officers maintain certification as required. Also within Support Services, the S.O.S. Team (Special Operations Squad) is maintained, led and supervised by the department training supervisor.

	2007	2008	2008	2009
Support Services/Exp by Program	Actual	Budget	Estimated	Budget
Communications	453,481	0	501,157	468,820
Community Rel. (DARE & Parking)	128,474	0	177,405	231,100
Training	59,990	0	77,449	80,079
S.O.S.	25,119	0	43,764	31,386
Court Services	18,531	0	68,826	0
	685,595	0	868,601	811,385

Administration Division

The Administration Division is responsible for the overall operation of the Police Department. It is responsible for all personnel activities, including discipline, safety, conduct, work performance, assignment, selection and promotion of all the employees of the department. The administration is responsible for the maintenance of all police records, establishing case files for the department, etc. The division prepares and administers the annual operating budget for the police department.

	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Administration	266,124	0	309,525	373,335

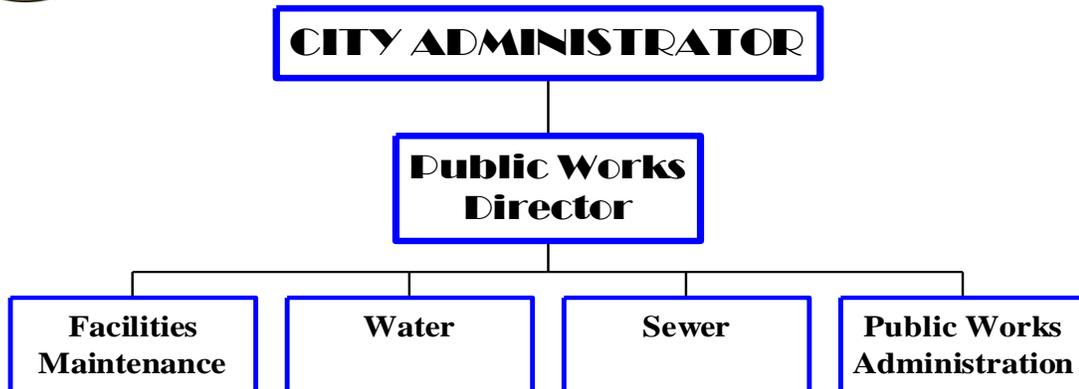
Departmental Budgets: Public Works Department

Budget Summary

Branson Public Works has the primary responsibility for operation and maintenance of the City's infrastructure including four (4) City water and sewer treatment facilities, the City's sewer collection system and water distribution system. The division also does routine maintenance and repair of City vehicles, parks, right-of-ways, streets and City buildings. The department is made up of seventy-one (71) full time employees and nine (9) part time employees.



Mission Statement: We, the Public Works team will provide safe, courteous, professional customer service with pride and accountability for the people who live, work and visit in Branson. We do this with an environmentally sensitive conscience to benefit the community.



Public Works Department Goals:

- Enhance customer service by continuing professional training opportunities for employees in the areas of computers, project management training, customer service, safety, and good management practices.
- Expand business and citizen involvement in environmental efforts to increase recycling, promote water conservation and participate in the Environmental Challenge program.
- Optimize the work climate by supporting and promoting Branson's organizational values and providing leadership, management and team development training.
- Pursue funding for bio-solids project through Federal and State agencies.
- Continue local litter prevention and pick-up efforts and gather support for area-wide affiliation with Keep America Beautiful.
- Complete annual overlay and street maintenance program
- Repair drainage issues programmed into the budget.
- Ensure the City's long-term ability to provide recycling services to citizens by continuing processing of newspaper, magazines, cardboard, plastics, glass and aluminum and marketing the same to bring maximum revenue back to the program.

General/Transportation Fund

Public Works	2007	2008	2008	2009
Expenditures by Object	Actual	Budget	Estimated	Budget
Personal Services	\$1,076,712	\$1,211,654	\$1,176,039	\$1,169,420
Contractual Services	\$1,333,262	\$1,702,466	\$1,322,508	\$1,403,016
Commodities	\$195,296	\$257,078	\$230,284	\$270,843
Capital Expenditure	\$98,404	\$1,880,298	\$134,479	\$18,074
Total Public Works-GF/Transp.	\$2,703,673	\$5,051,496	\$2,863,309	\$2,861,353

Facilities Maintenance Division

The Facilities Maintenance Division includes the program areas of Facilities, Park Maintenance, Street Maintenance and Building Maintenance. It provides custodial services and repair and maintenance of City buildings and facilities, including City Hall, City campground, public restrooms, City parks, ball fields, and City golf course. Repair and maintenance of all City streets, right-of-ways and storm drainage is performed by this division. Routine vehicle and heavy equipment maintenance for the City is provided by the City garage. The City operates a recycling center as part of this division.

Grounds Maintenance	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Campgrounds	99,058	0	115,096	106,284
Right-of-way	67,516	0	82,447	71,629
Park Grounds	208,069	0	227,975	229,014
Golf Course	9,922	0	6,657	5,423
Public Building Grounds	440,973	0	526,590	467,629
Total Grounds Maint.	825,538	0	958,766	879,979

Building Maintenance	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
City Hall	213,612	0	225,133	222,266
Recycling Center	80,285	0	83,755	97,831
Construction, Remodeling	102,212	0	109,715	75,978
Community Center	8,560	0	8,817	7,876
Campground	3,364	0	3,664	3,734
Total Building Maint.	408,033	0	431,086	407,685

Transportation Fund

Street Maintenance	2007	2008	2008	2009
Expenditures by Program	Actual	Budget	Estimated	Budget
Street	1,335,856	1,487,520	1,323,535	1,437,804
Garage	134,246	136,057	145,665	135,885
Total Transportation Fund	1,470,102	1,623,577	1,469,200	1,573,689

Water & Sewer Division

Water & Sewer	2007	2008	2008	2009
Expenditures by Object	Actual	Budget	Estimated	Budget
Personal Services	\$2,508,991	\$2,722,600	\$2,587,041	\$2,790,147
Contractual Services	\$1,828,284	\$1,954,128	\$2,069,747	\$2,119,267
Commodities	\$581,054	\$703,463	\$697,243	\$765,279
Capital Expenditure	\$1,363	\$150,000	\$0	\$0
Debt Service	\$83,993	\$73,180	\$62,126	\$55,125
Non-Cash Service	\$3,003,210	\$2,977,000	\$2,828,189	\$2,827,054
Major Capital Expenditures	\$0	\$0	\$0	\$700,000
Total Public Works-W & S	\$8,006,895	\$8,580,371	\$8,244,346	\$9,256,872

Water Division

The Water Division is the primary supplier of drinking water for the City of Branson. The Water Division provides an adequate supply of water for residential, commercial and industrial consumers' daily needs, as well as additional water to meet emergency needs for fire protection. Water quality is continuously measured to comply with federal and state regulations designed to ensure public health and to protect the environment.

Sewer Division

The Sewer Division collects and treats wastewater to federal and state standards prior to discharge to Lake Taneycomo and also provides for biosolids management, and administers pollution prevention programs.

Water & Sewer	2007	2008	2008	2009
Expenditures by Object	Actual	Budget	Estimated	Budget
Water	2,720,848	2,933,611	2,969,325	3,069,850
Sewer	4,568,017	4,995,990	4,629,233	4,834,704
Administration	718,030	650,770	645,788	652,318
Total Water & Sewer	8,006,895	8,580,371	8,244,346	8,556,872

Departmental Budgets: Planning & Building Dept.

Budget Summary

The Planning and Building Department for the City consists of two divisions: Planning Division and Building Division. Within each Division, there are ‘sub-divisions’ that specialize in specific areas to assist the public with their needs which include landscape regulations, code enforcement and signs, land use planning, plan review and construction inspection.



Mission Statement: As the development and enforcement agency for all codes related to building, planning and zoning, the Planning and Building Department is dedicated to better customer service through a renewed commitment to being firm, fair, consistent, cooperative partners, when serving the citizens of Branson. We are committed to providing leadership in developing, implementing, and facilitating the City’s policies, goals, objectives, and values in recognition and in response to diverse staff and community needs.



Planning & Building Department Goals:

- Work with developers to help establish viable locations for housing by completion of the Branson Housing Study.
- Promote conservation of development sites and prevent silt and runoff problems by adoption of the Land Preservation Ordinance.
- Maintain or improve our ISO rating.
- Continue to utilize the Administrative Review Team (ART) to establish contact with developers at the onset of any new development to discuss and resolve technical issues. Offer periodic training to contractors and developers to ensure they remain familiar with current code.
- Increase certification and testing of departmental personnel to ensure quality professional staff by achieving annual and five year goals for each staff member.
- Provide a higher quality of life through parkland and open space, and update the Landscape Ordinance.
- Protect our water quality and environment by continuing with the annexation of subdivisions involved in City/County sewer projects.
- Meet regularly with contractors and design professionals to find better ways to improve customer service.

Planning & Building Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$607,531	\$740,022	\$688,602	\$738,989
Contractual Services	\$212,901	\$118,851	\$251,548	\$60,125
Commodities	\$21,357	\$27,300	\$25,056	\$27,585
Capital Expenditure	\$3,449	\$30,121	\$25,960	\$0
Total Planning & Building	\$845,238	\$916,294	\$991,166	\$826,699

Planning Division

The duties and responsibilities for the Planning Division are widespread. There are basically three sub-divisions within the Planning Division. They are Landscape Administration, Code Enforcement and Signs, and Planning.

Landscape Administration: This sub-division handles the day-to-day enforcement of the Landscape Ordinance. Staff handle the landscape permits, plan review for landscape and land disturbance permits, work with developers, architects, etc., to encourage understanding of the ordinance, maintains the tree deposit that is associated with a landscape permit, verifies tree assessments, offers advice to residents, businesses and the city on health and care of trees, do community awareness programs, ensures that the city follows guidelines for Tree City USA and other criteria set by the state, and work with community groups on plantings and flower beds around the community.

Code Enforcement and Signs: This sub-division handles the day-to-day enforcement of the Sign Ordinance and verifies any complaints dealing with the Zoning Ordinance. The sub-division has to review each permit and ensure it complies with the ordinance. They also handle temporary banner permits and maintain the log. Code enforcement will look into any complaints taken and if not in compliance with the code, and will work with the property owner to encourage compliance.

Planning: The sub-division handles the day-to-day operation of the entire department. It handles the “walk-in” traffic and telephone calls regarding the code and zoning. It handles the updating of the Master Plan, annexations, zoning requests, special use requests, special event permits, and other requests from the Board of Aldermen, Planning and Zoning Commission and Board of Adjustment.

Building Division

There are two sub-divisions within the Building Division. They are plan review and construction inspection

Construction inspection enforces the minimum standards adopted by the Board of Aldermen for construction inside the city limits of Branson. These standards regulate construction from a public safety, health and welfare aspect. The construction inspection subdivision also works to secure safety to life and property from all hazards incident to the occupancy of building structures or premises.

Plan Review checks submitted drawings from professional architects and engineers to verify code compliance. All aspects of the building or construction process are reviewed from the footing and foundations to the roofing. The primary focus is also for the safety of life from fire and the ability for building occupants to exit a structure in cases of emergency.

Planning & Building Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Administration	\$205,253	\$0	\$290,628	\$198,992
Building	\$354,657	\$0	\$358,107	\$294,554
Planning	\$285,328	\$0	\$342,432	\$333,153
Total Planning & Building	\$845,238	\$0	\$991,166	\$826,699

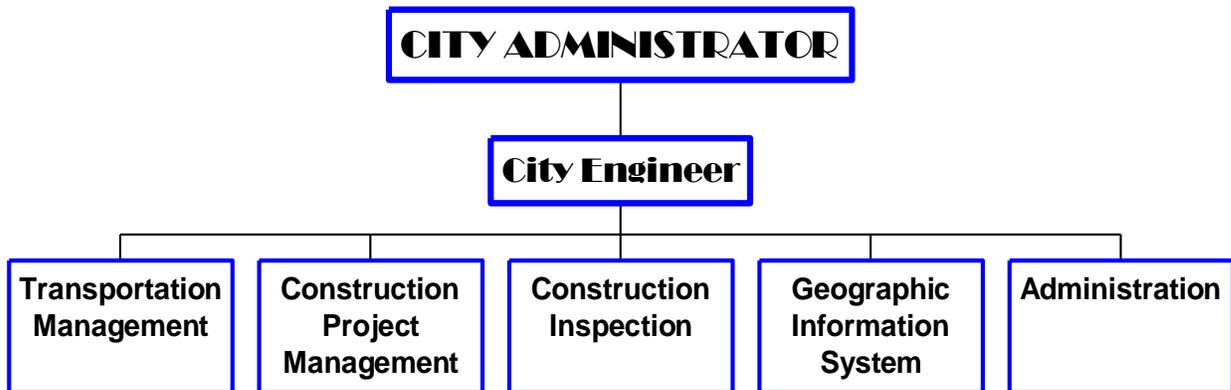
Departmental Budgets: Engineering Department

Budget Summary

The Engineering Department is responsible for the design and construction of the City's large capital projects including major infrastructure improvements such as water lines, sewers, and roads. The department also provides the in-house engineering services for all departments, which includes traffic studies, mapping and long range planning.



Mission Statement: The Engineering Department will utilize our technical, digital, geographical and scientific expertise to enhance the efficiency of City operations, maximize the quality of projects, minimize expenditures, protect the environment and ensure the safety and quality of life of our citizens and visitors.



Engineering Department Goals:

- Manage construction of the Fall Creek Road Extension project from Roark Valley Road to Highway 76
- Coordinate Branson's involvement in the Taneycomo Bridge project
- Manage and oversee the installation of the natural gas distribution system in Branson
- Implement a utility rate study
- Initiate and construct improvements to the wastewater collection and treatment systems
- Continue efforts to construct trails throughout the community

Engineer Department Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$503,690	\$582,836	\$533,758	\$593,119
Contractual Services	\$87,818	\$104,470	\$86,296	\$63,512
Commodities	\$20,404	\$21,798	\$24,967	\$22,733
Capital Expenditure	\$5,133	\$6,674	\$5,928	\$0
Total Engineer Department	\$617,045	\$715,778	\$650,949	\$679,364

Administration Division

The Engineering Administration is responsible for the daily operations and oversight of the department. The Administration sets the long-term goals, prioritizes departmental objectives, and manages the departmental budget and capital project construction. The majority of the interdepartmental coordination and public and governmental relations are handled by the Administration as well as the in-house design work.

Project Management Division

The Project Management Division of the Engineering Department is responsible for the daily inspection and coordination of on-going capital projects and infrastructure improvements. The division also manages the review and inspection of private development projects when they impact public property or require engineering expertise to monitor. Other duties include traffic studies, easement negotiations and coordination with MoDOT and other agencies.

Admin/Project Management Division

Engineering Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Admin/Project Management	232,707	0	250,456	499,457

GIS Division

The GIS Division is responsible for the development, implementation and coordination of the City’s Geographical Information system and computerized maps. Utilizing the specialized computer software and global positioning system apparatus, the division provides the detailed maps, studies, investigations and exhibits for citizens and the other City departments. As the system continues to improve, additional duties will evolve regarding long-range forecasts, trend analysis and economic development investigations.

Engineering Expenditures by Program	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
GIS	148,182	0	166,414	179,907

Departmental Budgets: Human Resource Department

Budget Summary

The role of the Human Resources Department is to establish and implement a program that encompasses the full range of employee services. These services include employee policies, benefits, training, classification and compensation, and recruitment. The Human Resources Department is also responsible for the City’s Risk Management functions.



Mission Statement: The Human Resource Department is committed to working together, listening, communicating, and striving for consistency and fairness in its decisions for all City Employees, citizens and visitors of this community.



Human Resources Department Goals:

- To ensure equity and fairness for all employees, continuous monitoring of employee actions and an annual review of Personnel Manual and Employee Handbook will be completed.
- To ensure customer service excellence, employee participation and teamwork, the Branson Values Program will be continued.
- To ensure expertise and professionalism in our employees, an Employee Training Program will be continued.
- To ensure the hiring and maintenance of quality employees, the classification and pay plans and the employee benefit package will be reviewed and revised as necessary.

Human Resources Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$196,193	\$204,594	\$206,939	\$216,650
Contractual Services	\$26,550	\$53,453	\$30,712	\$31,025
Commodities	\$16,685	\$18,250	\$10,573	\$12,800
Capital Expenditure	\$1,336	\$1,500	\$1,706	\$0
Total Human Resources	\$240,764	\$277,797	\$249,930	\$260,475

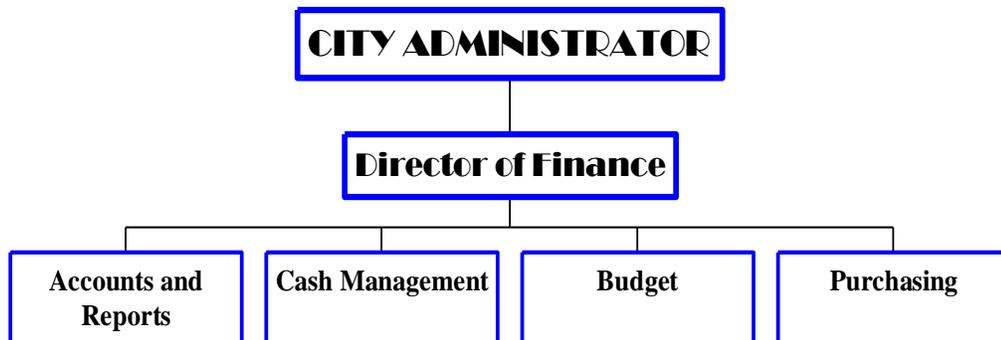
Departmental Budgets: Finance Department

Budget Summary

The Finance Department manages the financial transactions of the City, and provides various internal services for all departments. The Department is now comprised of only one division. The following divisions were combined into one for simplicity purposes in 2009: (1) Accounts and Reports which consists of accounting, auditing, reporting, payroll, accounts payable, management of debt service, and responsibility for city assets, (2) Budget, both capital & operating, (3) Cash Management, which is responsible for all cash intake for the city, including utility billing, tourism tax, business licenses, and management of cash assets and investments, and (4) Purchasing, which is responsible to administer the city's procurement process.



Mission Statement: The Finance Department is committed to responsible stewardship of all city resources through effective financial management and internal control, assuring the City of Branson the highest level of financial stability possible. The Department is dedicated to equal and fair treatment of all customers, and professional administration of all transactions.



Finance Department Goals:

- Provide professional administration and management of the city’s financial systems and resources, ensuring compliance with all regulations and codes.
- Provide prompt, competent, customer friendly service to all citizens, employees and vendors in their transactions with the city.
- Optimize the use of all city resources by providing accurate accounting for all city assets and maximizing return on investment of idle funds.
- Implementation of accounting procedures in compliance with all GASB pronouncements.
- Provide the city with accurate up-to-date financial information and analysis, to assist decision makers with their processing of issues.

Finance Department Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$584,044	\$606,583	\$562,524	\$666,347
Contractual Services	\$117,852	\$123,856	\$360,165	\$168,825
Commodities	\$19,353	\$18,104	\$17,765	\$19,225
Capital Expenditure	\$3,465	\$1,900	\$0	\$2,500
Total Finance Department	\$724,714	\$750,443	\$940,454	\$856,897

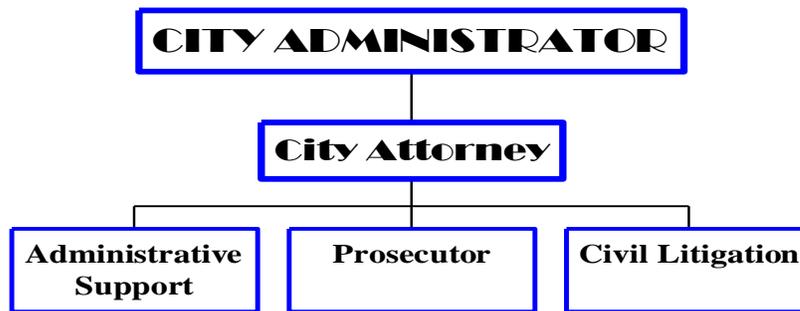
Departmental Budgets: Legal Department

Budget Summary

The Legal Department reviews and approves all contracts or agreements between the City and other parties; drafts and prepares all ordinances and resolutions of the City; represents the City in all matters before the Municipal Court of the City; advises and counsels the Mayor, Board, and City Administrator on all legal matters of the City, and defends all actions brought against any officer, agent or employee of the City that may arise from his/her official acts of City business.



Mission Statement: We are dedicated to providing the City with professional, prompt and effective legal counsel and representation.



Legal Department Goals:

- Continue to provide legal advice to the Mayor, Board of Aldermen, City Administrator and all other City Departments on issues of City business.
- Continue to review and approve all contracts and/or agreements between the City and other parties and to review all ordinances and resolutions to be enacted by the Board of Aldermen.
- Continue to serve as Parliamentarian at all Board of Aldermen meetings.
- Continue to represent the City at all meetings of the Planning & Zoning Commission and Board of Adjustment.
- Continue to manage litigation against the City through outside counsel.
- Continue professional conduct of municipal court and the prosecution of violations of City Ordinances.

Legal Department Expenditures by Object	2007 Actual	2008 Budget	2008 Estimated	2009 Budget
Personal Services	\$228,890	\$245,049	\$261,032	\$244,807
Contractual Services	\$292,372	\$357,015	\$234,737	\$297,421
Commodities	\$9,463	\$3,900	\$3,725	\$3,900
Capital Expenditure	\$0	\$2	\$4	\$5
Total Legal Department	\$530,725	\$605,966	\$499,498	\$546,133

Administrative Support

The Administrative Support division represents the City in all legal actions, and provides legal counsel and support services to the Board of Aldermen, Administrative Staff, and to all Departments within the City. Other responsibilities of the department are to draft and approve ordinances, resolutions, contracts, and other legal documents, to render legal opinions and to provide legal assistance to the City.

Prosecutor

The Legal Department - Prosecutor, represents the City in legal actions pertaining to prosecution in the Municipal Court. This includes prosecuting individuals who have violated City Codes and Ordinances in the Municipal Court. This position involves witness and victim contact, and negotiations with Defense Counsel.

Civil Litigation

The Legal Department represents the City before State and Federal Courts, and Administrative Boards and Agencies. The department investigates and makes recommendations on claims for damages filed against the City, provides legal counsel to the City, and manages litigation through outside counsel.

2009 Capital Budget

Department	Item	Cost	Fund
Public Works--Water & Sewer	Compton Improvements	\$300,000	Tourism
	Lift Station #30	\$200,000	Tourism
	Cooper Final Engineering	\$200,000	Tourism
Engineering	Roark Valley Road	\$660,000	Tourism
	Hwy 248 Interchange	\$19,000	Tourism
	Fall Creek Road	\$4,772,965	Tourism/Transp.
	Pedestrian Improvements	\$200,000	Tourism
	Misc. Capital Projects	\$103,605	Tourism
	Fencing around Cemetary	\$22,000	Tourism
Total Capital		\$6,477,570	

Combined Statement of Budgeted Revenues and Expenditures - General Fund			
	2007	2008	2009
	ACTUAL	PROJECTED	BUDGET
FUND BALANCE, OCTOBER 1	13,654,468	12,850,529	8,642,714
REVENUES:			
Taxes & Franchise Fees	10,965,902	11,526,392	11,310,303
Licenses and Permits	1,205,100	1,001,376	939,525
Court Receipts	429,633	598,877	500,189
Lease and Rents	1,118,492	1,125,814	1,108,258
Charges for Services	1,043,288	1,097,269	1,073,171
Intergovernmental			
Interest Income	867,220	440,237	400,000
Bond Proceeds			
Misc. Revenue	320,629	4,276,959	4,046,445
TOTAL REVENUE	15,950,264	20,066,924	19,377,890
TOTAL AVAILABLE FUNDS	29,604,732	32,917,453	28,020,605
EXPENDITURES			
Mayor & Board	92,711	146,863	91,407
City Administration	688,025	195,967	461,842
Administrative Services	63,801	998,648	982,664
Legal	431,837	499,494	546,128
Finance	718,493	940,454	856,897
Human Resources	239,529	249,930	260,475
Police	3,181,236	3,627,437	3,657,158
Fire	2,616,627	2,757,674	2,797,985
Public Works	1,304,807	1,389,852	1,287,664
Planning & Development	847,632	991,166	826,699
Engineering	625,119	650,949	679,364
Health	718,296	1,078,561	0
Culture & Recreation			
Tourism			
Capital Outlay			
Debt Service--Principal			
Debt Service--Interest & Fiscal Charges			
Non-Depart. (includes Convention Center)	2,169,615	6,857,951	7,669,294
TOTAL EXPENDITURES	13,697,728	20,384,946	20,117,577
Other Fin. Sources	0	0	0
Transfers To/From Other Funds	-3,056,475	-3,889,793	-1,901,000
FUND BALANCE, SEPTEMBER 30	12,850,529	8,642,714	6,002,028

Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund			
	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	11,819,397	11,388,958	12,301,059
REVENUES:			
Taxes & Franchise Fees	11,810,276	11,885,378	11,559,243
Licenses and Permits			
Court Receipts			
Lease and Rents			
Charges for Services			
Intergovernmental			
Interest Income	1,026,136	889,712	889,712
Bond Proceeds			
Misc. Revenue	19,442	0	0
TOTAL REVENUE	12,855,854	12,775,090	12,448,955
TOTAL AVAILABLE FUNDS	24,675,251	24,164,048	24,750,014
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works			
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism	2,995,042	2,667,966	3,063,199
Capital Outlay			
Debt Service--Principal	2,157,000	2,256,000	2,357,000
Debt Service--Interest & Fiscal Charges	1,909,197	1,671,019	1,510,000
Non-Departmental			
TOTAL EXPENDITURES	7,061,239	6,594,985	6,930,199
Other Fin. Sources--Refunded Bonds	158,539	0	0
Transfers To/From Other Funds	-6,383,593	-5,268,004	-5,629,044
FUND BALANCE, SEPTEMBER 30	11,388,958	12,301,059	12,190,771

**11,332,000 Reserved

Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	395,206	2,001,423	3,047,850
REVENUES:			
Taxes & Franchise Fees	4,449,889	4,729,884	4,583,196
Licenses and Permits			
Court Receipts			
Lease and Rents			
Charges for Services			
Intergovernmental			
Interest Income			
Bond Proceeds			
Misc. Revenue			
TOTAL REVENUE	4,449,889	4,729,884	4,583,196
TOTAL AVAILABLE FUNDS	4,845,095	6,731,307	7,631,046
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works	1,470,033	1,473,457	1,573,689
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism			
Capital Outlay			
Debt Service--Principal			
Debt Service--Interest & Fiscal Charges			
Non-Departmental			
TOTAL EXPENDITURES	1,470,033	1,473,457	1,573,689
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	-1,373,639	-2,210,000	-5,221,000
FUND BALANCE, SEPTEMBER 30	2,001,423	3,047,850	836,357

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	16,341,947	18,948,775	17,896,471
REVENUES:			
Taxes & Franchise Fees	4,221,914	5,731,991	6,470,548
Licenses and Permits			
Court Receipts			
Lease and Rents	750,000	750,000	750,000
Charges for Services			
Intergovernmental			
Interest Income	1,557,935	541,113	543,000
Bond Proceeds			
Misc. Revenue			
TOTAL REVENUE	6,529,849	7,023,104	7,763,548
TOTAL AVAILABLE FUNDS	22,871,796	25,971,879	25,660,019
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works			
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism			
Capital Outlay			
Debt Service--Principal	1,200,000	1,295,000	1,870,000
Debt Service--Interest & Fiscal Charges	6,414,907	8,399,408	8,413,767
Non-Departmental			
TOTAL EXPENDITURES	7,614,907	9,694,408	10,283,767
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	3,691,886	1,619,000	2,221,000
FUND BALANCE, SEPTEMBER 30	18,948,775	17,896,471	17,597,252

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects Fund	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	36,385,640	3,771,249	3,271,741
REVENUES:			
Taxes & Franchise Fees			
Licenses and Permits			
Court Receipts			
Lease and Rents			
Charges for Services			
Intergovernmental	0	0	0
Interest Income	350,790	-1,886	
Bond Proceeds			
Misc. Revenue	141,717	1,572	0
TOTAL REVENUE	492,507	-314	0
TOTAL AVAILABLE FUNDS	36,878,147	3,770,935	3,271,741
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works			
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism			
Capital Outlay	36,981,252	8,104,990	5,777,570
Debt Service--Principal			
Debt Service--Interest & Fiscal Charges	2,021,859	0	0
Non-Departmental			
TOTAL EXPENDITURES	39,003,111	8,104,990	5,777,570
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	5,896,213	7,605,796	8,629,044
FUND BALANCE, SEPTEMBER 30	3,771,249	3,271,741	6,123,215

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects Planning	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	32,934	32,934	32,934
REVENUES:			
Taxes & Franchise Fees			
Licenses and Permits			
Court Receipts			
Lease and Rents			
Charges for Services			
Intergovernmental			
Interest Income			
Bond Proceeds	0	0	0
Misc. Revenue			
TOTAL REVENUE	0	0	0
TOTAL AVAILABLE FUNDS	32,934	32,934	32,934
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works			
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism			
Capital Outlay			
Debt Service--Principal			
Debt Service--Interest & Fiscal Charges			
Non-Departmental			
TOTAL EXPENDITURES	0	0	0
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	0	0	0
FUND BALANCE, SEPTEMBER 30	32,934	32,934	32,934

Combined Statement of Budgeted Revenues and Expenditures - Perpetual Care Fund	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	3,810	3,860	3,960
REVENUES:			
Taxes & Franchise Fees			
Licenses and Permits			
Court Receipts			
Lease and Rents			
Charges for Services			
Intergovernmental			
Interest Income			
Bond Proceeds			
Misc. Revenue	50	100	100
TOTAL REVENUE	50	100	100
TOTAL AVAILABLE FUNDS	3,860	3,960	4,060
EXPENDITURES			
Mayor & Board			
City Administration			
Administrative Services			
Legal			
Finance			
Human Resources			
Police			
Fire			
Public Works			
Planning & Development			
Engineering			
Health			
Culture & Recreation			
Tourism			
Capital Outlay			
Debt Service--Principal			
Debt Service--Interest & Fiscal Charges			
Non-Departmental			
TOTAL EXPENDITURES	0	0	0
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	0	0	0
FUND BALANCE, SEPTEMBER 30	3,860	3,960	4,060

Combined Statement of Budgeted Revenues and Expenditures - Recreation Fund			
	2007	2008	2009
	ACTUAL	PROJECTED	BUDGET
FUND BALANCE, OCTOBER 1	102,264	63,936	234,366
REVENUES:			
Cigarette Tax	103,728	88,523	87,000
Intergovernmental--Grants	0	72,621	44,292
Campground	504,053	441,303	467,781
Miscellaneous	-4,863	-790	-4,500
Rents & Leases	135,061	140,182	141,610
Contributions	31,772	48,017	40,000
Pool Admissions	113,641	124,264	124,000
Ball Programs	79,715	88,894	90,200
Golf	54,231	56,091	61,700
Tennis Revenue	3,144	4,808	5,000
Recreation Center/Tournaments	65,472	74,970	75,000
Concessions	147,416	157,375	155,000
Day Camp	48,565	50,170	50,170
Community Center	23,636	25,209	25,000
TOTAL REVENUE	1,305,571	1,371,637	1,362,253
TOTAL AVAILABLE FUNDS	1,407,835	1,435,572	1,596,620
EXPENDITURES			
Parks & Recreation Administration	218,469	262,296	226,614
Recreation Center/Tournaments	662,190	704,599	746,037
Day Camp	36,877	38,842	52,488
Campground	264,388	277,669	261,324
Park Program/Parks	391,670	443,497	513,589
Community Center	81,334	76,226	78,242
Swimming Pool	115,286	119,324	124,027
Golf Course	73,686	78,753	78,893
TOTAL EXPENDITURES	1,843,899	2,001,206	2,081,214
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	500,000	800,000	901,000
FUND BALANCE, SEPTEMBER 30	63,936	234,366	416,406

Combined Statement of Budgeted Revenues and Expenditures - Water & Sewer Fund	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	76,765,413	75,361,640	73,953,080
REVENUES:			
Operation Revenues:			
Charges for Services:			
Water	2,461,080	2,463,110	2,586,266
Sewer	2,149,684	2,521,840	2,900,116
Rental Income			
Miscellaneous	5,514	17,740	10,000
Bond Proceeds			
Nonoperating Revenues (Expenditures)			
Sewer Capacity Fees	579,402	500,328	575,377
Interest Income	45,957	50,000	50,000
Intergovernmental	596,804	0	0
Gain on Disposal of Capital Assets			
Interest Expense	-83,993	-60,232	-60,232
Income (loss) before transfers			
TOTAL REVENUE	5,754,448	5,492,786	6,061,527
TOTAL AVAILABLE FUNDS	82,519,861	80,854,426	80,014,607
EXPENDITURES			
Operation Expenditures:			
Personal Services	2,508,990	2,587,041	2,790,147
Contractual Services	1,844,460	2,131,873	2,874,392
Commodities	581,047	697,243	765,279
Depreciation	2,949,332	2,828,189	2,827,054
Operating Income (loss)	0		
TOTAL EXPENDITURES	7,883,829	8,244,346	9,256,872
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	725,608	1,343,000	1,000,000
FUND BALANCE, SEPTEMBER 30	75,361,640	73,953,080	71,757,735

Combined Statement of Budgeted Revenues and Expenditures - Internal Service	2007 ACTUAL	2008 PROJECTED	2009 BUDGET
FUND BALANCE, OCTOBER 1	2,678,346	2,822,326	3,070,291
REVENUES:			
Operation Revenues:			
Charges for Services:			
Water			
Sewer			
Rental Income	554,790	728,356	730,080
Miscellaneous			
Bond Proceeds			
Nonoperating Revenues (Expenditures)			
Sewer Capacity Fees			
Interest Income			
Intergovernmental			
Gain on Disposal of Capital Assets	9,515	15,222	15,000
Interest Expense			
Income (loss) before transfers			
TOTAL REVENUE	564,305	743,578	745,080
TOTAL AVAILABLE FUNDS	3,242,651	3,565,904	3,815,371
EXPENDITURES			
Operation Expenditures:			
Personal Services			
Contractual Services			
Commodities	285	0	94,500
Depreciation	420,040	495,613	500,000
Operating Income (loss)			
TOTAL EXPENDITURES	420,325	495,613	594,500
Other Fin. Sources--Refunded Bonds	0	0	0
Transfers To/From Other Funds	0	0	0
FUND BALANCE, SEPTEMBER 30	2,822,326	3,070,291	3,220,871